COMPREHENSIVE ANNUAL BUDGET REPORT

Fiscal Year 2018-2019 | Henderson, NV

Henderson City Hall complex

Comprehensive Annual Budget Report

Prepared by:
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Henderson, NV 89015
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Henderson

Nevada

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morrill

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, 2017.

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 the GFOA to determine its eligibility for another award.

Comprehensive Annual Budget Report Fiscal Year 2018-2019

Gerri Schroder
Councilwoman Ward I

Debra March
Mayor

Dan K. Shaw
Councilman Ward II

Dan H. Stewart
Councilman Ward IV

John F. Marz
Councilman Ward III

City Management

Richard A. Derrick
City Manager/CEO

Bristol S. Ellington
Assistant City Manager

Stephanie Garcia-Vause, AICP
Assistant City Manager

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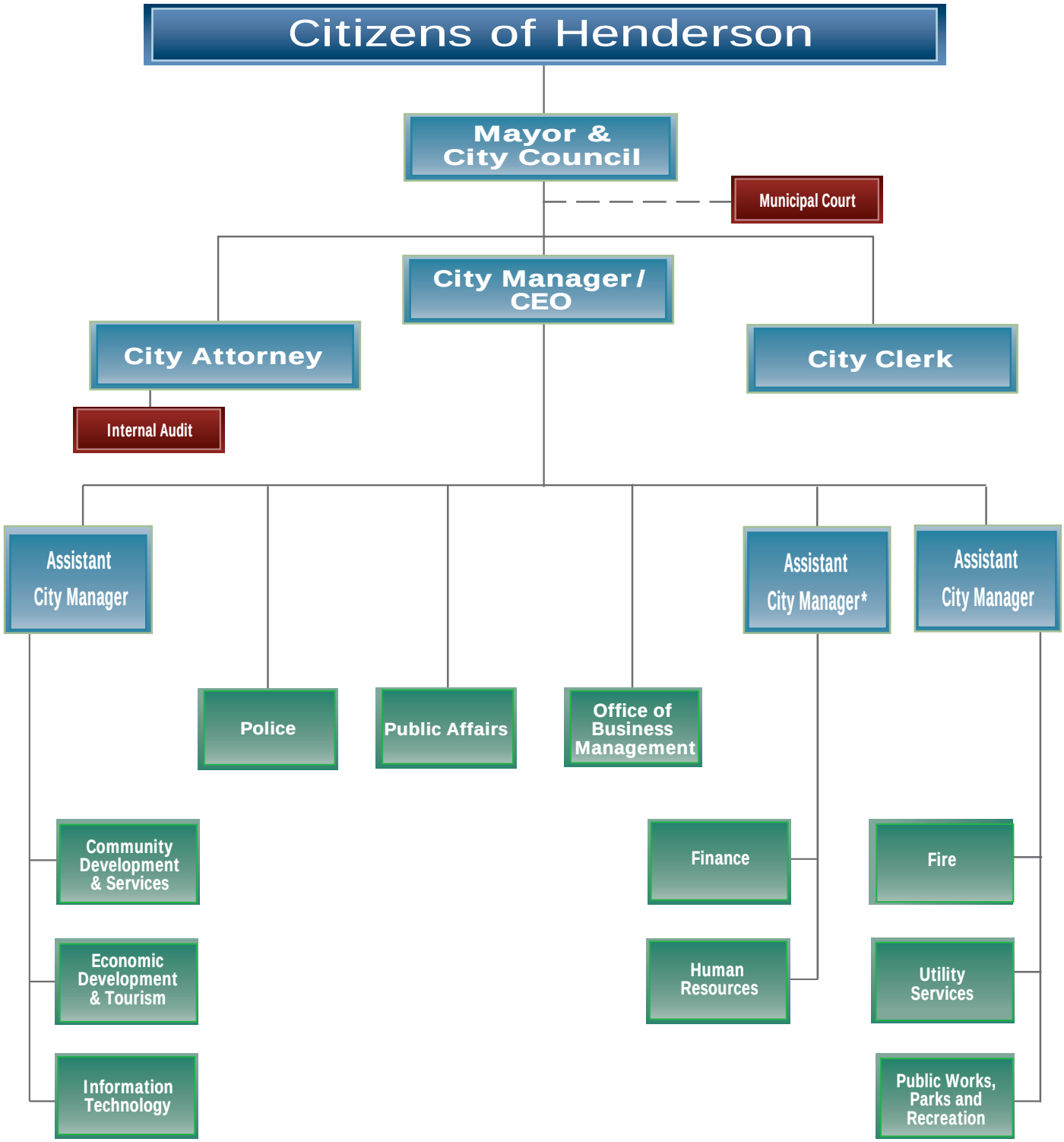
City Organization Chart



*As of July 1, 2018 the Assistant City Manager position is vacant.

Budget Message

Introduction

The Fiscal Year 2019 Annual Budget, adopted by the Mayor and Council on May 22, 2018, is a numerical reflection of the Fiscal Year 2019 City-wide Strategic Plan and Departmental Performance Management Plans. By allocating the City's resources through strategic alignment of citizen input, council priorities, and department initiatives, it is believed that this budget will successfully meet today's challenges and set the stage for continued success.

Budget Highlights

Value driven City initiatives which contributed to the development of the Fiscal Year 2019 Budget include:

- Maintain the City of Henderson property tax at the same low rate of $.7108 per $100 in assessed valuation, one of the lowest rates in the State.
- Provide efficient public services while maintaining one of the lowest employee to citizen ratios in the Las Vegas Valley.
- Reinvest in infrastructure with additional funding for City Shop and Capital Replacement.
- Maintain financial resiliency in ending fund balances and financial stabilization reserves.
- Additional staffing for Fire, Police, Planning, Parks and Recreation, and Utility Services.

Budget in Summary

The City's financial plan is developed within projected available resources and is presented by function within each fund. Fiscal Year 2019 total budgeted revenue and other financing sources for all funds, excluding transfers in is $554.4 million. Budgeted expenditures excluding transfers out is $568.8 million. The budgeted ending balances for all Governmental Funds total $113.5 million, consisting primarily of resources dedicated to ongoing capital projects and reserves. The Fiscal Year 2019 budget is balanced, prudent and responsive to community needs.

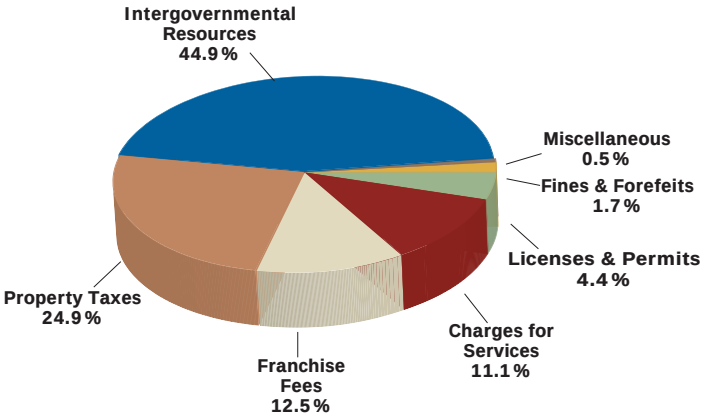
The Redevelopment Agency is a component unit of the City of Henderson. The total budgeted revenue for Fiscal Year 2019 is $13.9 million, with $20.1 million in expenditures. The fund balance at the end of Fiscal Year 2019 is estimated to be $18.6 million.

General Fund

The General Fund is the largest fund and includes the budget necessary to provide most of the core services and day-to-day activities. General Fund revenues are projected to be $270.0 million, a 6.5% increase over budgeted Fiscal Year 2018. Total General Fund expenditures excluding transfers out are expected to be $269.5 million, a 6.7% increase over budgeted Fiscal Year 2018. Approximately 57% of the General Fund expenditures support public safety for our community.

The General Fund Ending Fund Balance is projected to be $26.6 million, or 9.8% of the General Fund's budgeted revenue.

General Fund Revenue by Source



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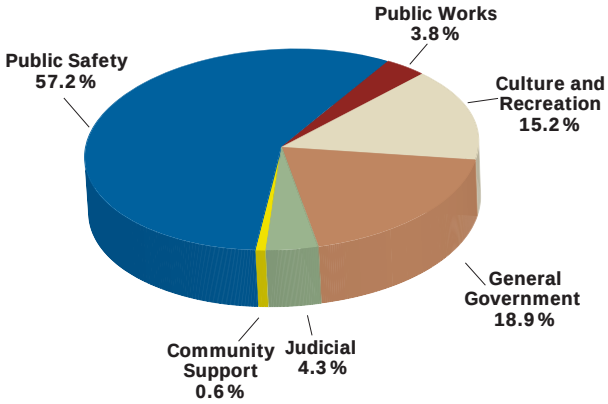


General Fund Two-Year Comparison

	FY 2018 Estimate	FY 2019 Budget	Percent Change
Beginning Fund Balances	**$ 26,402,659**	**$ 27,341,675**	**3.6%**
Revenues			
Property & Other Taxes	62,976,740	67,216,691	6.7%
Franchise Fees	32,461,000	33,700,217	3.8%
Licenses and Permits	11,624,750	11,841,750	1.9%
Intergovernmental Resources	114,942,528	121,256,117	5.5%
Charges for Services	29,644,785	29,932,830	1.0%
Developer Contributions	311,641	100,000	-67.9%
Fines and Forfeits	4,624,982	4,525,965	-2.1%
Miscellaneous	1,321,321	1,385,925	4.9%
Total Revenues	**$ 257,907,747**	**$ 269,959,495**	**4.7%**
Operating Transfers In	-	-	-
Total Revenue/Other Sources	**$ 257,907,747**	**$ 269,959,495**	**4.7%**
Total Resources	**$ 284,310,406**	**$ 297,301,170**	**4.6%**
Expenditures by Function			
General Government	47,231,111	51,014,183	8.0%
Judicial	11,084,677	11,458,789	3.4%
Public Safety	147,732,007	154,197,745	4.4%
Public Works	9,495,469	10,134,760	6.7%
Culture & Recreation	38,817,249	40,953,538	5.5%
Community Support	1,683,218	1,776,497	5.5%
Total Expenditures	**$ 256,043,731**	**$ 269,535,512**	**5.3%**
Operating Transfers Out	925,000	1,200,000	29.7%
Total Expenditures/Other Uses	**$ 256,968,731**	**$ 270,735,512**	**5.4%**
Ending Fund Balance	**$ 27,341,675**	**$ 26,565,658**	**-2.8%**

Other Funds

The City has 21 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 2019, revenue and other financing sources including transfers in are projected at $65.3. million and total expenditures and other uses are projected at $81.1 million. The budgeted ending balances for these funds are $87.0 million.

The budget also contains 12 Proprietary Funds with estimated revenues and other sources of $229.9 million and expenditures and other uses including transfers out of $227.9 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.

Financial Condition

The City has continued to see growth in both assessed valuation and population. We anticipate moderate revenue growth in the coming year. Demand for City services continues to increase as construction continues throughout the City. While the impacts are unknown, we anticipate further growth in Henderson as a result of the stadium construction on the Las Vegas Strip that will house the NFL Raiders Team beginning in the 2020 season and the team's practice facility which will be located in the City of Henderson.

After experiencing a period of stagnation, visitor volume in the Las Vegas valley continues to be strong at 42.2 million visitors with visitor spending exceeding $34.8 billion in 2017. Convention growth has exceeded expectations by reaching a record high attendance of 6.6 million in 2017. Hotel room occupancy rates have also remained strong hovering near record highs for both midweek and weekend levels.

The City is focusing its efforts on recruiting new businesses from a select list of target industries including medical, industrial, financial, educational, and administrative offices. These new businesses help create job opportunities for residents, while also helping to diversify the local economy. Businesses that may be interested in relocating and local businesses planning to expand may be eligible for a number of incentive programs and services. As municipal stewards, it is essential that the financial integrity of the City is maintained regardless of the effects of outside forces and economic conditions.

Revenues

Revenue levels continue to increase at a moderate pace. Management continues to monitor revenue changes to ensure that City finances are responsibly managed.

The City is highly reliant on consolidated tax, which consists of liquor taxes, cigarette taxes, the Government Services tax, the Real Property Transfer tax, the Basic City County Relief tax (BCCRT), and the Supplemental City County Relief tax (SCCRT). The BCCRT and SCCRT are strictly sales tax based, and generally make up in excess of 85% of consolidated tax. Compiled at the state level, these funds are then distributed to municipalities according to a formula outlined in NRS 360.

Because consolidated tax is so closely tied to sales tax, economic indicators which affect sales tax, such as visitor volume, can have a critical impact on the City. Property tax caps were put into effect by the Nevada State Legislature in Fiscal Year 2005. This legislation limits the amount that a property tax bill can increase from one year to the next for existing property. For owner occupied residential property the growth in the property tax bill is the lesser of 3% or the commercial cap. The commercial cap is calculated as the greater of 2 times the Consumer Price Index (CPI) OR the average 10 year assessed valuation growth rate, however, the commercial cap cannot exceed 8%. Since Fiscal Year 2013, the commercial cap has been determined by 2 times the CPI. With many economic driving factors, one being the low gas prices in 2018, the CPI that was used to determine the cap for Fiscal Year 2019 property tax billing was 2.1%. For all existing property in Clark County the tax bills could only grow at 4.2% between Fiscal Years 2018 and 2019 for commercial property and 3% for residential property. Assessed valuation in Henderson grew by 5.1%, however, only 24% of the property tax increase will go to the City of Henderson. This comes at a time when the service demands upon the City continue to increase as the City expects approximately 12,000 more residents this year or a growth of 4.1%.

This is a statewide issue as it impedes the economic recovery of all municipalities and school districts. Discussions are taking place across the state at all levels of local and state government about this issue and potential language changes are being considered for introduction at the 2019 State Legislative session.

Challenges

The Mayor and City Council work with the City Manager to prioritize the needs of the community for each budget year. The increased demand for services as well as the need to focus on infrastructure investment outpaces the moderate increases in revenue experienced over the past few years. The increase in demand for services occurs along the City boundaries where new master planned communities are being constructed and also in the older parts of the City that continue to experience infill of previously vacant parcels. The City continues to monitor key performance indicators for the City to ensure that the community's needs are met to the best of our ability.

When large developers build in Henderson, the City enters into a development agreement to provide for some of the public needs that will result from the increase in demand for services. For instance the developers in the Inspirada area of Henderson provided the funding for Fire Station 91, which opened November 2017. Not all new construction is a result of large development and therefore some of areas of the city consist of smaller parcels being developed. Together these create a large increase in demand for services with no funding provided for needed infrastructure. The City has implemented a Public Facilities Needs Assessment (PFNA) for West Henderson to address the demand for public services in that area created from these smaller developments. Over time this assessment should bring in the revenue needed to complete the needed infrastructure in this area. Additional assessment areas may be added to address needs in other growing areas of the City as well.

Strategic Plan Priorities

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 in the planning and preparation of the Fiscal Year 2019 Annual Budget. The plan identifies the following six priorities adopted by the City Council in which we have incorporated into the budget:

- Infrastructure
- Financial Sustainability
- Maturing Neighborhoods
- Community Safety
- Public Service Excellence
- Environmental Resources

Infrastructure

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 for the repair, replacement, construction, and expansion of the City's capital assets.

Governmental fund capital improvements for the Fiscal Year 2019 CIP total $106.4 million. This amount includes $43.7 million from the Regional Transportation Commission (RTC), $27.0 million from Clark County Regional Flood Control District (CCRFCD), $8.5 million from Capital Replacement, and $7.8 million from Grants & Contributions. Additional funding sources comprise the other $19.4 million. Another $33.1 million in capital projects are included in proprietary funds. The Sewer Fund provides for $17.2 million in funding and the Water Fund provides the remaining $15.9 million.

The City continues to partner with developers and other entities, such as CCRFCD and RTC, to fund various projects including flood channels, street projects, and parks. The City successfully receives numerous federal grants to support various projects. Additional information can be found in the CIP section of this document.

Key Fact

Included within the City's Capital Improvement Plan for Fiscal Year 2019 is the initial planning and development of the City's 11th fire station.

Financial Sustainability

To ensure long-term financial resiliency and financial sustainability 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 2019 is estimated to be $26.6 million, or 9.8% of the projected revenue.
- The Financial Stabilization Special Revenue Fund ending fund balance is projected to be $22.4 million at the end of Fiscal Year 2019, or 8.3% of General Fund revenue.
- All Enterprise Funds are projected to have adequate cash balances to maintain operations and provide sufficient reserves for emergencies and revenue shortfalls.

Insurance Reserves are reviewed annually by an actuary and rates have been adjusted to reflect the recommendations. Existing reserves were deemed sufficient when combined with purchased insurance policies to adequately indemnify the City's capital assets.

The City of Henderson has one of the highest bond ratings of any city in the State of Nevada. In July 2016, Standard & Poor's Global Ratings raised its long-term rating and underlying rating (SPUR) to 'AA+' from 'AA' on Henderson, Nevada's existing general obligation (GO) bonds. At the same time, S&P Global Ratings assigned its 'AA+' long-term rating to the City's series 2016 GO refunding bonds.

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 rating action also reflects our view of the City's long-term financial resiliency.

Nevada's Highest "AA" Rated City

Moody's Investors Services
Aa2

STANDARD &POOR'S

Standard & Poor's
AA+

Maturing Neighborhoods

To revitalize historic neighborhoods, and strengthen economic and community development projects within the City's maturing neighborhoods. Currently, there are five redevelopment areas which have been designated: Downtown, Cornerstone, Tuscany, Eastside, and Lakemoor.

The Fiscal Year 2019 budget includes $20.1 million in reinvestment from the Henderson Redevelopment Agency (RDA) for these maturing neighborhoods. This represents an increase of 17.5% over Fiscal Year 2018. As part of the reinvestment into these neighborhoods, the RDA will acquire or lease land, repay bonds, provide assistance through various programs for rehabilitation including, facade improvements, tenant improvements, and residential development, provided there are no other means available.

As part of the Fiscal Year 2019 budget, the RDA will provide $200,000 loan/grant programs to assist residents in revitalizing their neighborhoods as well as promote economic development.

Rendering of Downtown Henderson

Community Safety

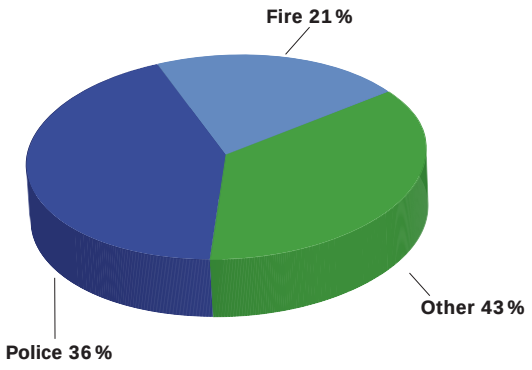
A critical function of the City of Henderson is to ensure the safety and security of its citizens. The City is dedicated to allocating resources to providing facilities and programs to ensure that it is a national leader in developing the techniques and capacity to respond to emergencies of all kinds.

To reflect the City's commitment to community safety, the budget for Fiscal Year 2019 will provide additional funding for both police and fire including:

- 8 Correctional Officers
- 6 Firefighters/paramedics
- Equipment including body cameras, in car video, and personal protective wear

The combined funding for police and fire for the 2019 budget will represent 57% of total general fund expenditures. The proportion of general fund expenditures for police and fire have seen a substantial increase since Fiscal Year 2010, when the total combined expenditures for community safety were 51% of the total general fund expenditures.

Dedicated General Fund Expenditures for Community Safety



Public Service Excellence

The citizens of Henderson benefit when the City is run efficiently, promotes policies and practices that enhance sound financial management and is focused on providing high quality services and programs. As part of the City's commitment to public service excellence, the Fiscal Year 2019 budget focuses on providing additional funding for the following 37 new full-time employee (FTE) positions:

Fund/Department	Full-time Employees
General Fund	
Community Development	3
City Clerk	1
Information Technology	1
Finance	1
Fire	7
Police	8
Parks & Recreation	6
Public Works	2
General Fund Total	**29**
Proprietary Funds	
DSC-Community Development	2
Engineering	1
Water	5
Proprietary Funds Total	**8**
Total Fiscal Year 2019 Staff Complement Changes	**37**

The adopted full-time positions for Fiscal Year 2019 total 2,127. This represents a net increase of 37 positions over the Fiscal Year 2018 staff complement. These FTE additions will help the City maintain services for a population expected to grow by 4.1% in 2019. Despite the increase in staff positions for Fiscal Year 2019, the City maintains one of the lowest full-time employee to residents ratio in the state of Nevada, with a ratio of 6.4 per 1,000 residents. Further information on employee productivity metrics can be found on page 12.

In the General Fund, 29 new positions were added. These include 15 FTEs in Public Safety, with eight correction officers, six fire fighter/paramedics, and one Environmental Services Manager within the Fire Department. Another eight FTEs were added in Public Works, Parks and Recreation in Facilities Maintenance. The remaining five FTEs are within General Government functions including three in Community Development and one position each in IT and Finance.

In the Proprietary Funds, eight new FTEs were added including five in the Water fund, two in the Development Services Center, and one in the Engineering fund.

Together, these FTE additions allow the City to keep up with the demand for services from a growing population. Additional details on the Staff Complement can be found in the financial overview of the individual departments in the Performance Budget and Staffing Summaries sections of this document.

Environmental Resources

As the City continues to grow in population, our community's demand for natural resources continues to increase. The City must continue its proactive approach to managing these resources in order to ensure their availability for the future. This requires continued coordination with other governmental entities in the area.

To address this need, the Office of Environmental Services (OES), under the guidance of the Fire department, ensures that all of the City of Henderson operations are conducted in an environmentally responsible and sensitive manner. OES works with all departments to promote environmental stewardship and to ensure compliance with all federal, state, and local regulations. As part of the Fiscal Year 2019 budget, funding has been provided for an Environmental Manager who will oversee and facilitate the following:

- Develop, implement and maintain environmental management programs to ensure compliance with all applicable environmental regulations.
- Develop and maintain a Citywide Environmental Manual of Policies and Procedures.
- Work continuously to improve the effectiveness of environmental management.
- Provide appropriate environmental training and educate employees to be environmentally responsible on the job and at home.
- Monitor environmental performance through rigorous evaluations.

Our Vision

To Be America's Premier Community

Our Mission

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

Our Values

Safety | Teamwork
Excellence | Professionalism

Our Priorities

Infrastructure
Invest in the community's infrastructure

Financial Sustainability
Ensure long-term financial resiliency

Maturing Neighborhoods
Revitalize historic neighborhoods, and strengthen economic and community development

Community Safety
Provide quality public safety services and programs

Public Service Excellence
Deliver effective and efficient services to the community

Environmental Resources
Provide solutions to environmental issues affecting the community

THE CITY OF HENDERSON®
A Place To Call Home

Property Tax Overview

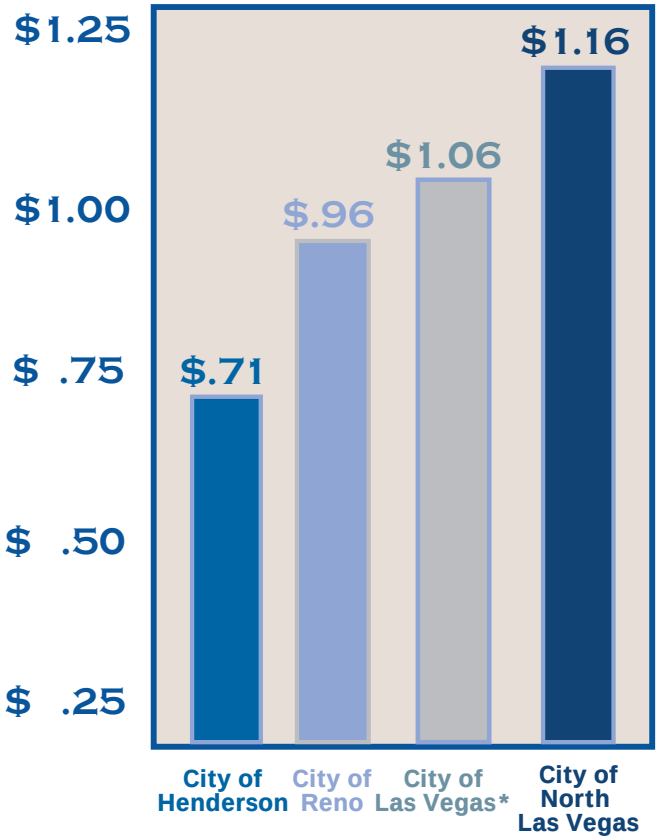
State Certified Population & Assessed Valuation

Population* as of	July 1, 2015	July 1, 2016	% Change	July 1, 2017	% Change
Henderson	287,828	294,359	2.3%	300,709	2.2%
Clark County	2,118,353	2,166,181	2.3%	2,193,818	1.3%
Las Vegas	620,935	629,649	1.4%	633,028	0.5%
North Las Vegas	235,395	240,708	2.3%	243,339	1.1%
Boulder City	15,813	16,298	3.1%	16,121	(1.1%)
Mesquite	19,061	19,991	4.9%	20,838	4.2%
Assessed Valuation	**FY 2017**	**FY 2018**	**% Change**	**FY 2019**	**% Change**
Henderson	$11,630,054,583	$12,249,146,315	5.3%	$12,877,563,596	5.1%
Clark County	74,586,653,697	78,880,943,791	5.8%	84,417,495,911	7.0%
Las Vegas	16,578,456,154	17,398,113,297	4.9%	18,339,641,540	5.4%
North Las Vegas	6,064,962,361	6,393,383,561	5.4%	7,113,587,288	11.3%
Boulder City	687,380,048	750,952,133	9.2%	719,965,019	(4.1%)
Mesquite	681,450,543	717,650,917	5.3%	791,293,312	10.3%

Information provided by Nevada State Demographer and the Nevada Department of Taxation

*Population statistics provided by the Nevada State Demographer for periods presented represent the population used to calculate entity revenue projections by the State for the following year, e.g., July 1, 2017 (FY '18) for FY 2019.

Property Tax Rates
Nevada Cities of Comparable Size



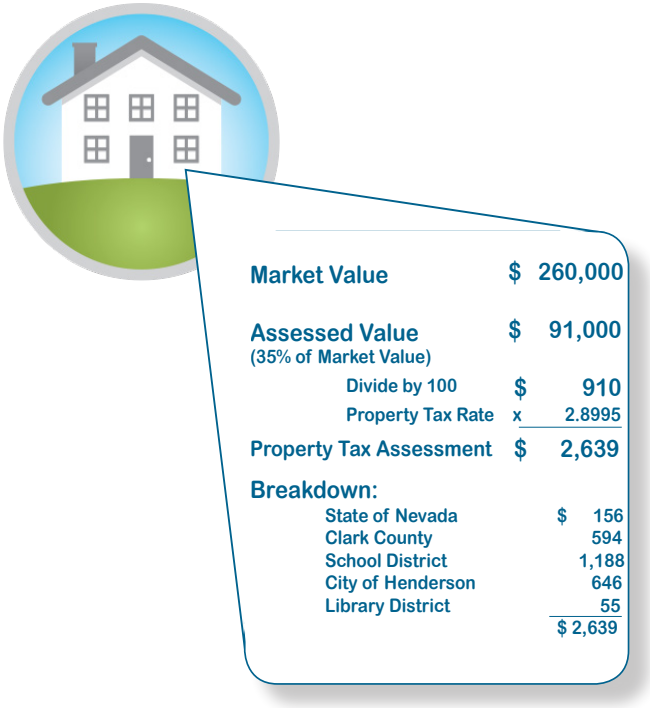
* Includes Las Vegas portion of the Las Vegas Metropolitan Police Department.

Note: Rates per $100 of assessed valuation.

Overlapping Property Tax Rate Breakdown

	FY 2019	Percent
State	$ 0.1700	5.9%
Clark County	0.6541	22.5%
School District		
Operating	0.7500	25.9%
Debt	0.5534	19.1%
Subtotal School District	1.3034	45.0%
City of Henderson		
Operating	0.3173	10.9%
Voter Approved Overrides	0.2310	8.0%
Debt	0.1625	5.6%
Subtotal City	0.7108	24.5%
Special Districts		
Henderson Library District	0.0612	2.1%
Subtotal Special Districts	0.0612	2.1%
Total Property Tax Rate	**$ 2.8995**	**100.0%**

Property Tax Calculation



Source: Nevada Department of Taxation Property Tax Rates for Nevada Local Governments Report.

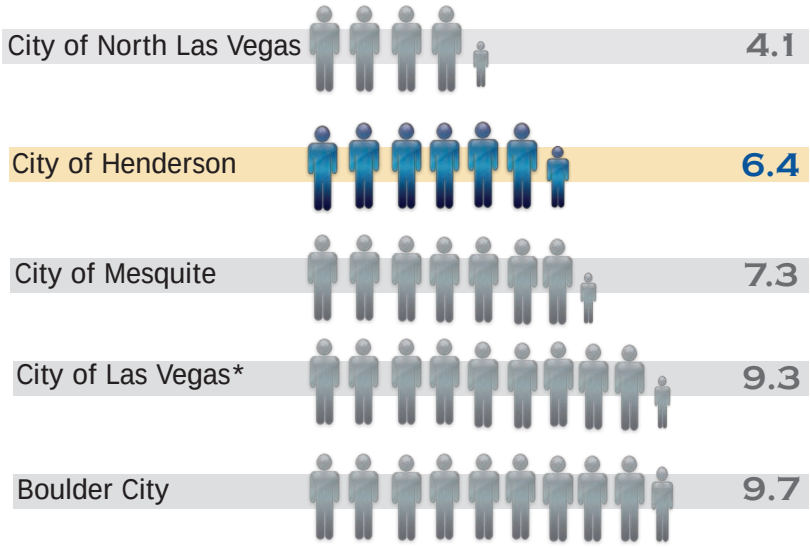
Note: Rates per $100 of assessed valuation.

Key to the city is presented to the Southern Nevada Blue Sox for their 2017 American Legion World Series Championship

Employee Productivity

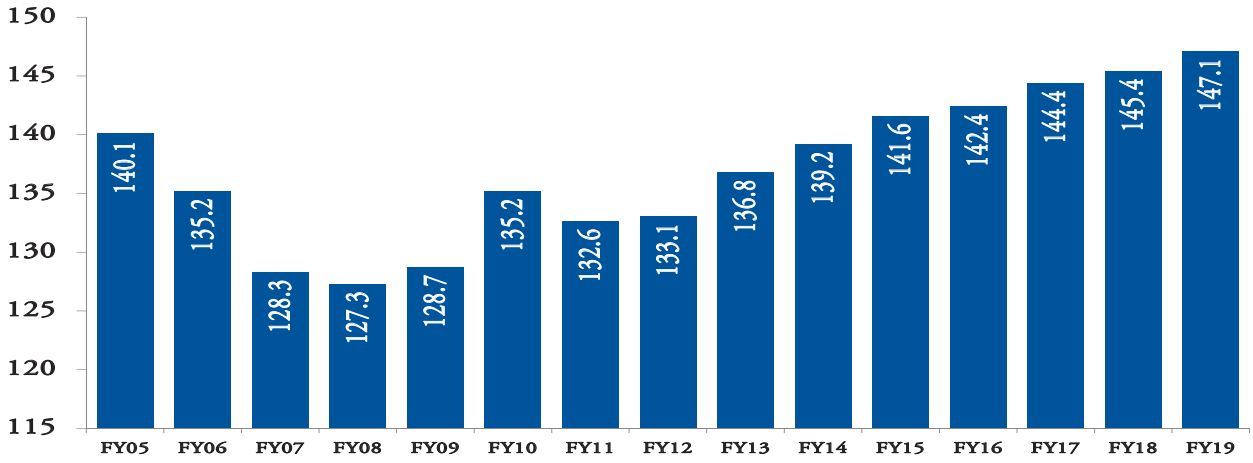
The chart below is a comparison of employees per 1,000 population for cities in Clark County.

Number of Full-Time Employees Per One Thousand Residents



* City of Las Vegas includes portions of the Metropolitan Police Department and Las Vegas Valley Water District.
Information compiled by City of Henderson Community Development Department April 2018.

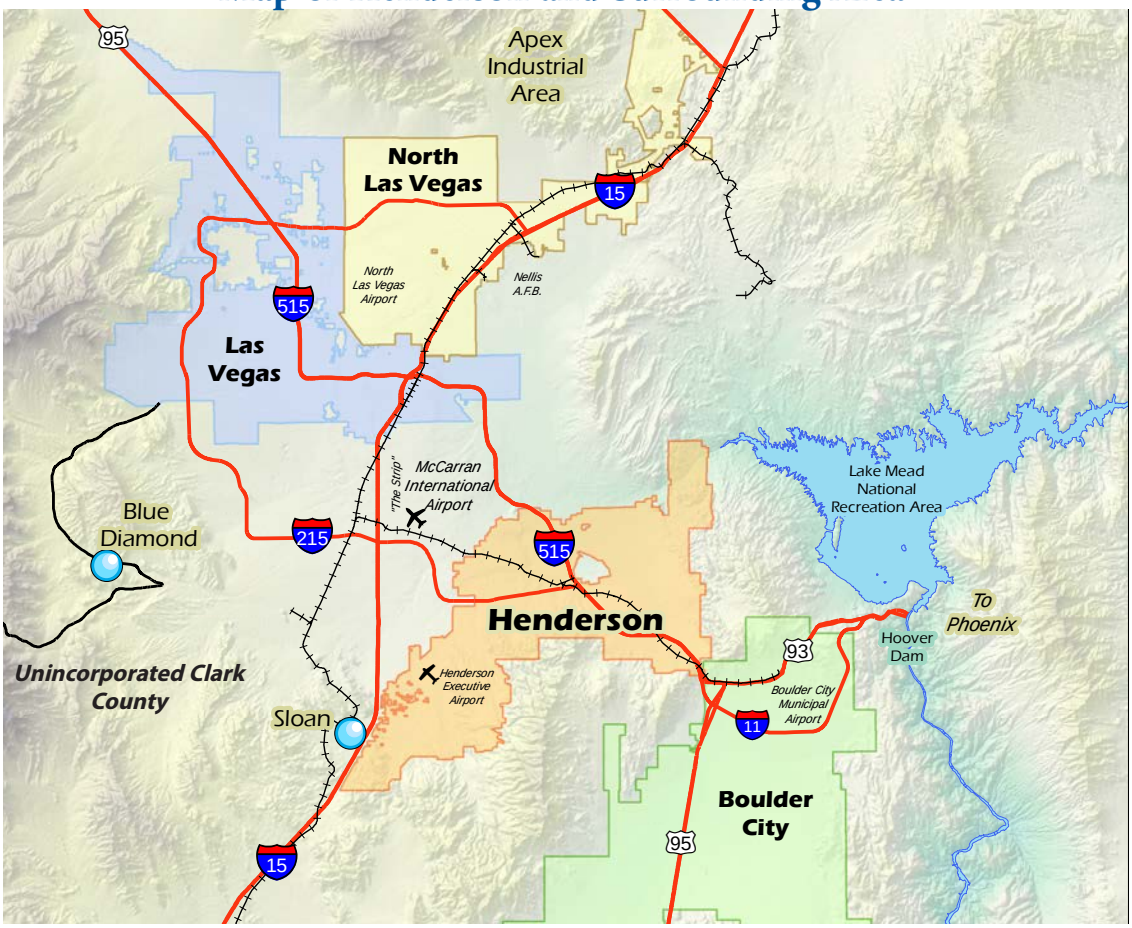
Henderson Population Per Full-Time City Employee*



The ratio continues to increase as the population out paces the addition of full-time staff to the City.
*As reported in the Comprehensive Annual Financial Report, except for Fiscal Year 2018-2019.

Community Profile

Map of Henderson and Surrounding Area



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

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

Fiscal Year 2019 Assessed Taxable Property Valuation:

$ 12,877,563,596

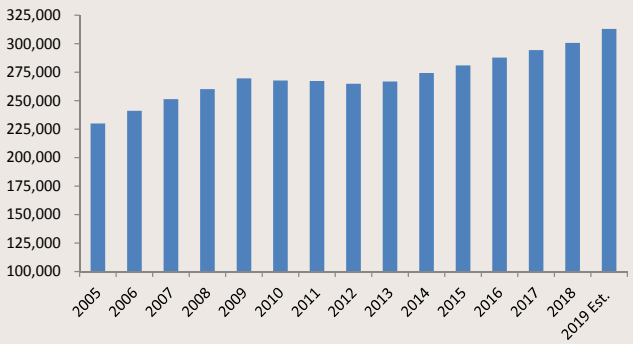
Bond Ratings:

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

Fiscal Year 2019 Budgeted Expenditures:	
General Government	$568,844,477
Redevelopment Agency	20,149,448
City Total	$588,993,925

City of Henderson Property Tax Rate:	
Operating	.3173
Voter Approved Overrides	.2310
Debt	.1625
Total	.7108

Population



Population as of July 1 of each fiscal year.

Information for 2018 and prior provided by the Nevada State Demographer. Information for 2019 provided by the City of Henderson Community Development Department.

FY 2000	171,217
FY 2001	179,144
FY 2002	196,780
FY 2003	209,486
FY 2004	217,448
FY 2005	229,984
FY 2006	241,134
FY 2007	251,321
FY 2008	260,161
FY 2009	269,538
FY 2010	267,687
FY 2011	267,270
FY 2012	264,839
FY 2013	266,846
FY 2014	274,270
FY 2015	280,928
FY 2016	287,828
FY 2017	294,359
FY 2018	300,709
FY 2019 Estimate	312,964

Median Age
41.6

Median Household Income
$64,277

Number of Households
127,035

Elevation
1,940 ft.

Full Service and Specialty Hospitals
6

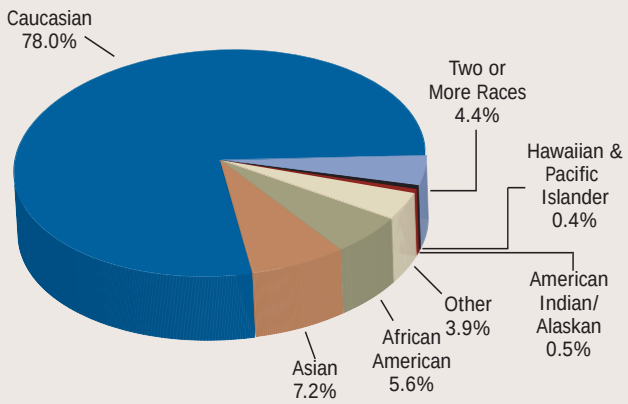
Schools

Elementary	26
Middle	7
Senior High	6
Charter Schools	9
Colleges	11

Public Libraries
4

Source: 2018 Las Vegas Perspective, City of Henderson, and CCSD

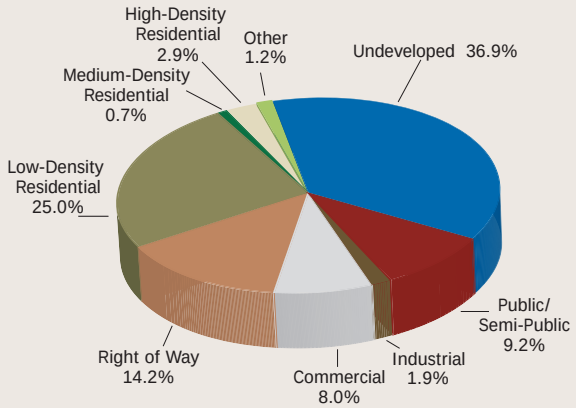
Racial Composition



Racial Composition	% of Total
Caucasian	78.0%
Asian	7.2%
Black or African American	5.6%
American Indian/Alaskan Native	0.5%
Native Hawaiian & Other Pacific Islander	0.4%
Other	3.9%
Two or more races	4.4%
Total	**100.0%**

Source: City of Henderson Community Development & Services Department and U.S. Census Bureau American Community Survey 2012-2016.

Land Use



Land Area	*69,254 Acres*
Land Use	**% of Total**
Residential - Low Density	25.0%
Residential - Medium Density	0.7%
Residential - High Density	2.9%
Right of Way	14.2%
Commercial	8.0%
Public/Semi-Public	9.2%
Industrial	1.9%
Other	1.2%
Undeveloped	36.9%
Total	**100.0%**

Source: Henderson Community Development Department Dec, 2017.

Hispanic or Latino - Culture*

Non-Hispanic or Latino	84.2%
Hispanic or Latino (of any race)	15.8%

Source: U.S. Census Bureau American Community Survey 2012-2016.

* 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.

Land Use

	Square Footage
Industrial Space	14,878,541
Retail Space	9,504,529
Office Space	7,115,818

Source: Applied Analysis - Fourth Quarter 2017

Henderson Major Industrial Parks

Facility	# of Acres
Black Mountain Industrial Center	1,500
Henderson Executive Airport	720
Gibson Business Park	260
South 15 Airport Center	170
Conestoga Industrial Area	150
Black Mountain Business Park	140
Green Valley Business Park	110
Sunpac	60
Pacific Business Center	50
Henderson Commerce Center	50

Source: Las Vegas Perspective 2018

Major Private Employers in Henderson

	Employer	Product/Service	Employees
1	St. Rose Dominican Hospitals - Siena	General Medical and Surgical Hospitals	2,000 to 2,499
2	Green Valley Ranch Station Casino	Hotel/Casino	1,500 to 1,999
3	Barclays Services, LLC	Credit Card Issuing	1,000 to 1,499
4	M Resort LLC	Hotel/Casino	1,000 to 1,499
5	Sunset Station Hotel & Casino	Hotel/Casino	1,000 to 1,499
6	Walmart Supercenter	Warehouse Clubs and Supercenters	700 to 799
7	Fiesta Henderson Station Casino	Hotel/Casino	600 to 699
8	St. Rose Dominican Hospitals - De Lima	General Medical and Surgical Hospitals	600 to 699
9	Captioncall, LLC	Translation and Interpretation Services	500 to 599
10	Henderson Hospital	General Medical and Surgical Hospitals	500 to 599
11	Titanium Metals Corp	Other Nonferrous Metal Production	500 to 599
12	Levi Strauss & Co	Mens/Boys Clothing Merchant Wholesalers	400 to 499
13	Life Time Fitness	Fitness and Recreational Sports Centers	400 to 499
14	Med-Smart Inc.	Diagnostic Imaging Centers	400 to 499
15	Odyssey Staffing Inc.	Temporary Help Services	400 to 499
16	Cashman Equipment Company	Construction Equip Merchant Wholesalers	300 to 399
17	Core-Mark Distributors Inc.	Tobacco & Product Merchant Wholesalers	300 to 399
18	Costco Wholesale Corp	Warehouse Clubs and Supercenters	300 to 399

Source: State of Nevada Department of Employment, Training, & Rehabilitation - Third Quarter 2017.

Twelve Largest Taxpayers in Henderson

	Taxpayer	Type of Business	Taxable Assessed Value*	% of Total Assessed Value**
1	Station Casinos, Inc.	Hotel/Casino	$ 214,205,041	1.75%
2	Ascaya Incorporated	Developer	109,528,195	0.89%
3	Basic Management Incorporated	Developer	98,357,645	0.80%
4	M Resort LLC	Hotel/Casino	74,907,257	0.61%
5	Picerne Real Estate Group	Real Estate	51,572,790	0.42%
6	Harsch Investment Properties	Real Estate	47,809,262	0.39%
7	Greenspun Corporation	Developer	44,777,763	0.37%
8	Ranch Center Associates Ltd. Partnership	Developer	32,294,390	0.26%
9	Kennedy Joseph	Real Estate	24,972,363	0.20%
10	Colfin AI-NV	Real Estate	24,016,182	0.20%
11	Olen Properties	Real Estate	21,490,357	0.18%
12	NGVP LLC	Real Estate	19,360,447	0.16%
TOTAL			**$763,291,692**	**6.23%**

Source: Clark County Assessor's Office, October 2017.

* Taxable Assessed Value is 35% of Appraised Value.

** Based on the estimated Fiscal Year 2018 total assessed valuation for the City of $12,249,146,315 as reported by the State of Nevada Demographer.

Recreation & Attractions

The Henderson Pavilion was awarded the TOBY for the Western Regional Outstanding Building of the Year by BOMA International and will be eligible for the national award. The City's Parks and Recreation Department is also the only agency in Nevada to currently hold national accreditation through the Commission for Accreditation of Park and Recreation Agencies, successfully passing all 144 accreditation standards. The department won the National Recreation and Park Association's 2014 Gold Medal Award for Excellence in the field of Park and Recreation Management. Residents enjoy having premier parks and recreation facilities within a mile of almost every Henderson home.

Recreation Centers: 8
Including the Heritage Park Senior Facility and the largest multigenerational recreation center in the state

City Parks: 64
Including the Henderson Bird Viewing Preserve and the skate park at Anthem Hills Park

Ball Fields/Multiuse Fields: 105
Including one of the largest sports complexes in the state

Tennis Courts: 58
(many lighted)

Public Pools: 13
In 7 locations, including 3 aquatic complexes

Golf Courses: 10
6 Public
1 Municipal
3 Private

Performing Arts Center: 2
6,500+ seat Henderson Pavilion and 50 seat Henderson Events Plaza Amphitheater

Trails:
More than 120 linear miles of bicycle and pedestrian trails

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)
Montelago Village at Lake Las Vegas Resort
The District at Green Valley Ranch

The City hosts a music and crafts, arts, and foodie celebration on the last Friday of each month in historic downtown Henderson, known as "Last Friday."

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, Dr. 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 28 master-planned communities, many national corporations, and a defined gaming district. Some of the businesses operating in Henderson are: Medco Health Solutions, Ford Motor Credit, Core-Mark Distributors Inc., Walmart, Ethel M Chocolates, Levi Strauss & Company, Station Casinos, Cashman Equipment, Westin Lake Las Vegas Resort and Spa, and the M Resort Spa Casino. The City will soon become home to the National Football League's Las Vegas Raiders headquarters and practice facility. Construction on the facility will be completed by Spring 2020. In addition, the Redevelopment Agency has several major redevelopment projects under way.

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

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

Aerial view of the City of Henderson from Black Mountain, the City's tallest mountain, located within the Sloan Canyon Conservation Area

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:

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Lynn L. Hudkins, Sr. Accountant
David J. Weiser, Sr. Accountant
Kellyanne Taylor, Financial Analyst II

The Fiscal Year 2019 Budget in Summary and the Fiscal Year 2019 Comprehensive Annual Budget Report are available on our website.

A BIG Thank You!

Special thanks go to the following individuals who assisted in the production of this document; Robin Cutler, Jan Fullmer, Tom Madsen, and Doris Steckel. 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.

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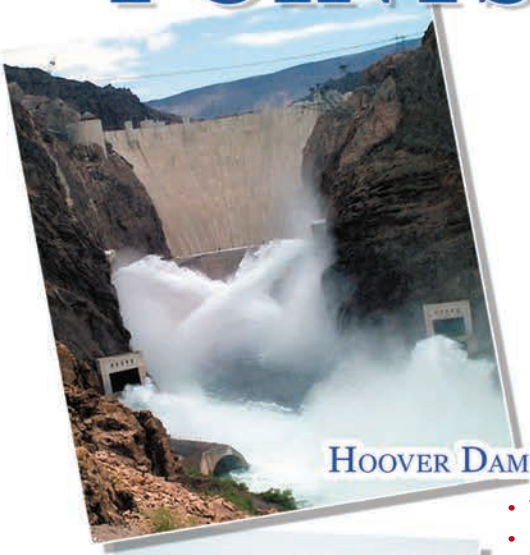
City Attorney's Office ..... Michael J. Oh, Interim City Attorney
City Clerk's Office ..... Sabrina Mercadante, City Clerk
Community Development and Services ..... Michael Tassi, Director
Economic Development & Tourism ..... Barbra Coffee, Director
Finance ..... James McIntosh, Director
Fire ..... Shawn White, Chief
Human Resources ..... Jennifer Fennema, Director
Information Technology ..... Laura Fucci, Chief Information Officer
Municipal Court ..... Bill Zihlmann, Court Administrator
Neighborhood Services Division ..... Lisa Corrado, Manager
Office of Business Management ..... Laura Shearin, Manager
Police ..... LeTesha Watson, Chief
Public Works, Parks and Recreation ..... Robert Herr, Director
Public Affairs ..... Javier Trujillo, Director
Redevelopment Agency ..... Mark Hobaica, Manager
Utility Services ..... Priscilla Howell, Director

Related Websites

cityofhenderson.com
visithenderson.com
hendersonmeansbusiness.com
hendersonnv.budget.finance.socrata.com
hendersonpavilion.com

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.

THE CITY OF HENDERSON®

A Place To Call Home

Budget Overview

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Financial & Budget Policies

Operating Budget Policies

Basis of Presentation

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

Accounting Basis

Under the modified accrual basis of accounting, revenues are recognized only when they become measurable and available to finance expenditures during the fiscal period. Expenditures are recognized when the fund liability is incurred. The exception is 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 Workers' 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).

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.

Budgetary Basis

The annual budget is legally adopted for all funds and uses a basis of accounting consistent with generally accepted accounting principles (GAAP). The Governmental Fund types are budgeted on a modified accrual basis and can be directly compared to the operating statements in the City's annual report. 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 reauthorized in the subsequent year.

Proprietary Fund types are budgeted on a full accrual basis and depicted in the annual report using a full accrual basis. 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.

Balanced Budget Definition

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

Financial Management Policy Statements

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

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

A brief overview of each of the financial management policy statements follows.

Key Fact

The City of Henderson updated its financial management policies in June 2017 to include a new policy on post bond issuance tax and securities compliance and an expansion of scope and guidelines of policy 700-02 related to the City's pooled investment activities.

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 upon performance operational improvements identified in the City of Henderson Citywide Operations Overview and are identified in each department's Performance Budget. Tentative allocation decisions are made by the Budget Committee with final approval authority remaining with the City Council.
Status: In compliance. A budget timeline was established before the process began and departments continue to gather performance data to enhance resource allocation decisions.

Budget Calendar and Instructions—With each budget cycle, a budget handbook is issued to all departments and managers, which outlines the budget calendar and specifies when budget tasks are to be completed within identified time-lines. This handbook also provides policy guidelines and budget preparation instructions for the departments.
Status: In compliance. The budget handbook was updated and provided to each department at the initial budget meeting. A financial overview was also provided identifying allocation targets for both recurring and non-recurring appropriations.

Budget Committee—The Budget Committee consists of a subset of the senior management team as appointed by the City Manager. The Budget division is responsible for preparation of materials and meeting facilitation. Based on departmental business plans and Council goals, the Budget Committee will make funding decisions which best promote the overall priority and financial stability of the City. The recommendations of the Budget Committee will be presented to the City Council for final approval.
Status: In compliance. The Budget Committee met during the budget preparation process to discuss economic conditions, funding requests, and established priorities.

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

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

These documents are prepared with different audiences in mind in order to provide information to all interested parties. The CABR and the Budget In Summary are designed to present the budget in clear and easy-to-use formats to the intended audience.
Status: In compliance. The Final Budget (state forms) was filed with the Nevada Department of Taxation on June 1, 2018. The Budget In Summary, CABR and Budget Brief have been completed.

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 had established a carryover policy which requires that all carryover requests comply with the written criteria.

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

1) Any purchase order that has an encumbered balance and approved budget that will not be expended in the current fiscal year, and the project or approved usage of the funds has not yet been completed, will require a written justification requesting a carryover of the remaining funds.

2) Any unexpended funds, currently not encumbered, that have a reasonable explanation as to why the project or usage for the funds could not be completed in the current fiscal year, will require a written justification requesting a carryover of the remaining funds.

3) Any carryover request will not be used to further obligate the City funds over the previously approved budgeted amount.

4) All Capital Project Funds will be eligible for carryover without qualification.

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

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

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

Departmental requests that meet the eligibility requirements and have been approved by the reviewers will have the carryover balances augmented into their budget for the new fiscal year.
Status: In compliance. Appropriation carryovers were evaluated based on policy criteria and requests meeting the criteria were reappropriated from Fiscal Year 2017 to Fiscal Year 2018.

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

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

- Wages and Fringe Benefits
- Operating Expenses
- Capital Outlay

Transfers between categories require Budget Manager approval.

Further information on budget transfers can be found in the Annual Budget Preparation Handbook.
Status: In compliance. Appropriation transfers were made throughout the year and approved by the City Council in the Augmented Budget.

Key Fact

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

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

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

Revenues

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

Balance and Diversification in Revenue Sources—The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to adverse changes in economic conditions which impact that source. The City shall actively seek alternative revenue sources and potential revenue enhancements to further assist in maintaining a balanced budget while attempting to accommodate service level needs throughout the City.
Status: In compliance. The City continues to look for ways to further stabilize current sources and look for new opportunities.

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. A study of Parks & Recreation User Fees was presented to Council in June of 2015, including a multi-year plan for incremental adjustment. Adopted changes were incorporated into the Fiscal Year 2019 budget.

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

Status: In compliance. The City continues to have one of the lowest tax rates in the Las Vegas metropolitan area, as well as the State of Nevada.

Utility/Enterprise User Fees—Utility rates and enterprise fund user fees shall be set at levels sufficient to cover operating expenditures (both direct and indirect costs), meet debt obligations, provide additional funding for capital improvements, and provide adequate levels of working capital. The rates and user fees will be reviewed annually and amended when necessary.
Status: In compliance. On August 4, 2015, City Council approved four consecutive annual increases beginning January 2017. Utility rate adjustments will be effective January of each year through 2020.

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

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

Expenditures

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

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

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

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: Not in compliance. For Fiscal Year 2019, sufficient resources exist in the beginning fund balance of the Capital funds to provide for critical, current year expenditures. The City is working to set aside additional funding each year to address long term infrastructure reinvestment needs.

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. The City alternates community surveys every two years between the ICMA National Citizen Survey and ETC Community Assessment Survey. The ICMA National Citizen Survey was conducted during the second and third quarters of Fiscal Year 2016 as part of the City's effort to assess citizen satisfaction with the quality of services and to establish priorities of service delivery. A Community Assessment Survey is scheduled to be conducted in 2018. The information gathered from the survey will help the City establish budget priorities and refine policy decisions.

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

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

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

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

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

Fund Balance/Net Position

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

General Fund Unrestricted Ending Fund Balance—The City policy requires maintaining an adequate level of unrestricted ending fund balance in the General Fund to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Unrestricted fund balance as defined under Governmental Accounting Standards Board (GASB) Statement No. 54 represents available financial resources for which there is no constraint placed on spending other than those imposed by the City itself. The Unrestricted Ending Fund Balance in the City's General Fund will be maintained at not less than 8.3% of General Fund revenue. A corrective action plan will be developed in the ensuing fiscal year should the ending balance fall below this minimum.
Status: In compliance. The General Fund fund balance at the end of Fiscal Year 2019 is estimated to be $26.6 million, or 9.8% of the projected revenue.

Financial Stabilization Special Revenue Fund Balance—In conjunction with NRS 354.6115, and GASB Statement No. 54, the city will restrict 0.25% of SCCRT Loss Ad Valorem revenue to financial stabilization and maintain a balance of 8.3% of the General Fund Revenue. Any balances in the Financial Stabilization Special Revenue Fund may be made available to the General Fund to compensate for shortfalls in actual revenues of 2% or greater as compared to the Final Budget filed with the Department of Taxation, or in the event of a natural disaster or terrorist attack that is declared by Council.
Status: In compliance. The Financial Stabilization Special Revenue ending fund balance is projected to be $22.4 million at the end of Fiscal Year 2019, or 8.3% of projected General Fund revenue.

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

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

Self-Insurance Reserves—Self-insurance reserves shall be maintained at a level, which together with purchased insurance policies, adequately indemnify the City's capital assets. Annual reviews of reserves shall be performed by an independent actuary, and recommendations will be utilized to set the appropriate rates and reserve requirements.
Status: In compliance. Insurance Reserves are annually reviewed by an actuary and rates have been adjusted to reflect the recommendations. Existing reserves were deemed adequate.

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

Contingency Policy—The City has established a contingency fund that equals one-quarter of one percent (0.25%) of General Fund revenue. This contingency will be used to bridge any gap that would occur as a result of unforeseen fiscal events and circumstances. The funds would be used to supplement the existing available funds on a provisional basis in an effort to sustain existing service levels.
Status: In compliance. During Fiscal Year 2019, the budgeted amount of contingency is $674,899.

Capital Expenditures & Improvements

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

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

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

Infrastructure and Technology Refresh and Reinvestment Program—The City has elected to maintain a fund that will provide an avenue to allocate citywide funds for reinvestment and refresh for technology issues and infrastructure through the allocation of available resources. These funds will be used to upgrade or rehabilitate City structures or technological systems that will enhance the City's investment for assets or technical knowledge and improved tools. All departments responsible for maintaining the City's infrastructure or capturing the City's technological needs will be represented in this fund.
Status: In compliance. For Fiscal Year 2019, sufficient resources exist in the beginning fund balance of the funds to provide for current year expenditures.

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

Debt

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

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

Assumption of Additional Debt—The City shall not assume more tax-supported general-purpose debt than it retires each year without conducting an objective analysis as to the community's ability to assume and support additional debt service payments. When appropriate, self-supporting revenue bonds shall be issued before general obligation bonds.
Status: In compliance. The City reviews all debt annually and updates its Debt Management Policy in accordance with NRS 350.013 1(c).

Post Bond Issuance Tax and Securities Compliance —This policy applies to all bonded indebtedness of the City of Henderson.

- The City shall maintain compliance with continuing disclosure requirements, pursuant to the SEC Rule 15c2-12 and SEC Rule 10b5, as well as any other requirements or covenants that may be included in a related bond indenture, resolution or ordinance.

- The City shall ensure compliance with the Tax Code in order to maintain the tax exempt or tax-advantaged status of each bond issuance. Compliance for each issuance shall include but not be limited to:
  - Arbitrage rebate and yield restriction
  - Use of bond proceeds
  - Use of bond-financed facilities
  - Other tax requirements

- *Compliance Officer* – The Compliance Officer shall be responsible for ensuring city-wide compliance with the requirements in this Policy and under applicable provisions of the Tax Code, as well as all other local, state and federal regulations.

- Debt Management Liaison Responsibility – Each Debt Management Liaison shall work with the Compliance Officer to:
  - Ensure departmental compliance with Policies and applicable provisions of the Tax Code, as well as local, state and federal regulations.
  - Ensure that all expenditures coded to project numbers, to which bond proceeds are applied, are related directly to the qualified asset(s), being constructed or acquired as outlined in the bond documents.

- Training – The City shall provide or make available all necessary training to the Compliance Officer so that he/she may develop and maintain an adequate understanding of post issuance compliance requirements relating to the debt issuances. Such training shall include, but is not limited to training/seminars from financial organizations and associations, and the reading of related industry and IRS publications.
  In addition, the Compliance Officer will work with the Finance Director to provide training, as needed, for Debt Management Liaisons, Compliance Officer backup, project managers, elected officials, officers and staff.

Status: In compliance. The City believes it is in compliance with all Securities Exchange Commission, Internal Revenue Code, and Nevada Revised Statute bond covenants and bond indentures.

Investments

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

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

1) Cash management activities shall be conducted in full compliance with prevailing local, state, and federal regulations. Furthermore, such activities shall be designed to adhere to guidelines and standards promulgated by such professional organizations as the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

2) Operating within appropriately established administrative and procedural parameters, the City shall pursue optimum financial rewards, while simultaneously controlling related expenditures. Therefore, cash management functions involving outside financial intermediaries, shall be conducted in the best financial and administrative interests of the City.

Status: In compliance.

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

Status: In compliance. This policy was updated in June of 2017 expanding the definitions and guidelines regarding the City's Investment strategy.

Key Fact

The City manages a pooled investment portfolio of approximately $421 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.

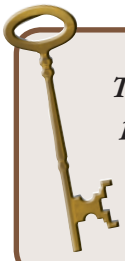
Grant Guidelines—The City shall apply and facilitate the application by others for only those grants that are consistent with the objectives and high priority needs previously identified by Council. Grant applications shall follow procedures as outlined by the Finance Department, which shall encompass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

The Finance Department will offer grant training throughout the year. Employees seeking grant funding should contact Finance for scheduled training.
Status: In compliance.

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

Grant Review—All grant submittals shall be reviewed for their cash match requirements, their potential impact on the operating budget, and the extent to which they meet the City's policy objectives. If there are cash match requirements, the source of funding shall be identified prior to application. All City Council agenda items for grant funding must be accompanied by approval from the Grant Clearinghouse Working Group or a representative from the Finance Department.
Status: In compliance.

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



Key Fact

The City of Henderson has received the prestigious Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for 36 consecutive years.

Fiscal Monitoring

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

Financial Status Reports—Monthly reports shall be prepared comparing year-to-date expenditures and revenues to current budget and noting the status of fund balances to include dollar amounts and percentages. These reports shall be sent to all City departments and shall be made available to the citizens of Henderson by request.
Status: In compliance. A Monthly Financial Status Report is issued.

F*ive-year Forecast of Revenues and Expenditures*—A five-year forecast of revenues and expenditures, to include a discussion of major trends affecting the City's financial position, shall be prepared in anticipation of the annual budget process. The forecast shall also examine critical issues facing the City, economic conditions, and the outlook for the upcoming budget year.
Status: In compliance. A five-year forecast is prepared annually and updated throughout the fiscal year as needed.

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

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

Accounting, Auditing, and Financial Reporting

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

Conformance to Accounting Principles—The City's accounting practices and financial reporting shall conform to Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), and the recommended best practices by the Government Finance Officers Association (GFOA).
Status: In compliance.

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

Fund Balance Classification—Fund balance classifications describe the nature of net resources reported in a governmental fund. Classifications include non-spendable resources and amounts that are restricted, committed, or assigned (and unassigned in the case of the General fund). Restricted amounts result from constraints placed on the use of resources externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or imposed by law through constitutional provision or enabling legislation. Committed amounts result from constraints imposed by formal action of the City Council. Assigned amounts are constrained by the City's intent to use the funds for specific purposes. City Council delegates authority to assign fund balance amounts to the Chief Financial Officer. For expenditures for which both restricted and unrestricted fund balance is available, the City considers the restricted fund balance spent. For expenditures of unrestricted fund balance for which any classification may appropriately be used, the City considers the fund balance spent in the following order 1. committed, 2. assigned and 3. unassigned.
Status: In compliance.

Continued Enhancement of Financial Systems—The City shall continue to ensure that its financial systems provide efficient and effective financial reporting to optimize the use of available resources for the citizens of Henderson. The City will continue to seek improvement through its participation in the GFOA awards programs as well as implementation of best practice strategies.
Status: In compliance. The City receives, tests, and has implemented changes to its enterprise-wide fully integrated PeopleSoft financial and human resource system throughout the year. Both the City's CAFR and CABR are submitted to the GFOA and continue to receive awards. Recommendations are implemented to ensure best practices are being followed.

Internal Controls

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

Fiscal Signature Authority—Signature authority for contracts/agreements shall be determined by the fiscal impact amount reflected in the documents as follows:

Signing on behalf of the City:

- Contracts/agreements with an amount greater than $50,000.00 and ALL interlocal agreements:
  - Require City Council approval
  - Signature by the Mayor or City Manager (City Manager may designate an Assistant City Manager or Department Director to sign contracts/agreements on his/her behalf.)
- Contracts/agreements with an amount of $50,000.00 and below:
  - Department Director

City Clerk shall attest:

- All interlocal agreements
- All contracts/agreements over $50,000
- Any agreements requiring City Clerk attestation pursuant to HMC 2.44

City Attorney shall sign as approval of legality and form:

- All interlocal agreements
- All contracts/agreements over $10,000

Chief Financial Officer shall sign as approval of funding:

- All interlocal agreements
- All contracts/agreements over $10,000

Department Director shall sign as approval of content:

- All contracts/agreements over $50,000, where the Mayor or City Manager has signed on behalf of the City

Amendments:

- If the original contract/agreement was presented to Council for approval, all subsequent amendments must also be presented to Council for approval, regardless of the dollar amount.

Legal Settlements:

- The City Manager and the City Attorney may approve legal settlements on behalf of the City so long as the settlement is less than the tort cap limit found in NRS 41.035. Legal Settlements above the tort cap limit must be approved by the City Council. Legal settlements shall be executed by the City Manager, City Attorney and the Chief Financial Officer.
- Employment Related Legal Settlements shall be approved and executed pursuant to HMC 2.10.040(G).

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.

Finance Department Premier Employee Award

Ongoing Evaluations—Ongoing evaluations will be performed to determine whether internal controls over financial reporting are present and functioning. In the event deficiencies are identified, they will be timely communicated to those responsible for taking corrective action and to management as appropriate. Policies, procedures and internal controls are subject to independent audit (internal and external).
Status: In compliance.

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

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

Key Fact

The City maintains a Financial Stabilization Special Revenue Fund for use in the event of a natural disaster or economic uncertainty. The fund is 8.3% of General Fund Revenues and would enable the City to continue providing critical services to its citizens during unforeseen events.

Declared Emergency or Disaster

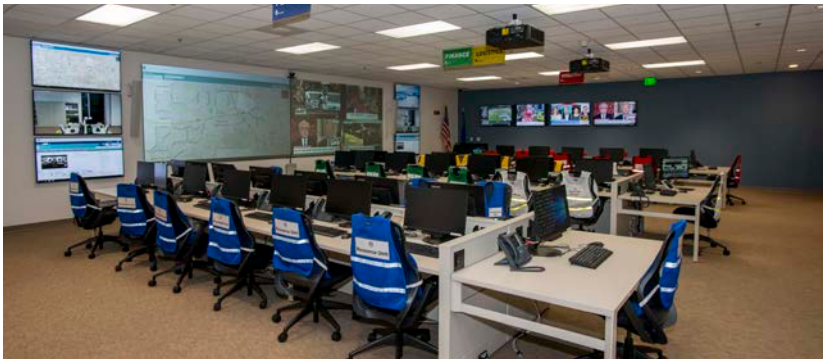
To establish policy and guidance for the funding and accounting of incident-related costs and ensure authorized financial procedures are followed before, during and after an emergency or disaster.

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

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

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

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



Emergency Operations Center

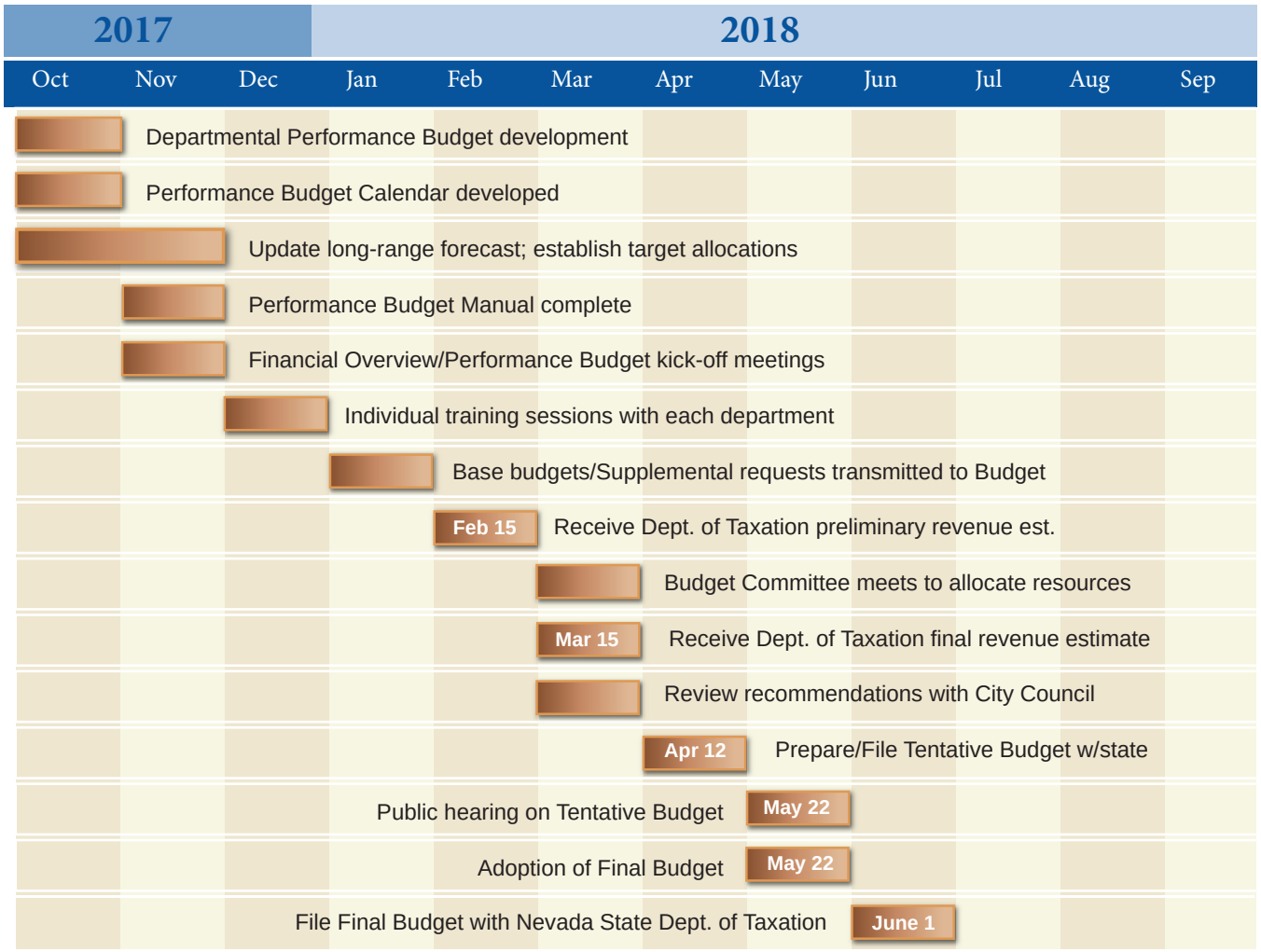
Budget Process

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 1 through June 30.

Key Fact

The Budget Committee consists of a sub-set of the senior management team as appointed by the City Manager.

FY 2019 Performance Budget Timeline



How the Budget Was Created

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

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

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

Performance Management Plans

With citywide 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 priorities, capturing the City's vision in a quantifiable form, improving decision making and creating a framework for resource allocation. This is combined with internal strategies and operational improvements identified by the departments to enhance or maintain ongoing service levels to form a comprehensive blueprint for future improvements. The departmental Performance Management Plans serve as the focal point for budget requests and evaluation.

Annual Operating Budget

In developing the Fiscal Year 2019 operating budget, departments analyzed existing and potential services with consideration to the strategic priorities. 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 priorities, but also incorporated internal departmental operational improvements and actions to maintain and enhance services and contribute to the long-term financial stability of the City.

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

Performance Budget Methodology

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

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

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

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

Organization Chart - outline of program structure within the department.

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

Performance Objectives by Major Challenge Areas - planned improvements that result in improved efficiency, effectiveness, productivity, quality, or cost. These are related to the Major Challenge Areas for each department as prioritized in the Strategic Plan.

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

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

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

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

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

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

Performance Budget Format

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

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

Together, these budget elements define what the City 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 planned operational improvements, performance objectives, 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 2019 Comprehensive Annual Budget Report includes the following sections: Introduction, Budget Overview, Capital Improvement, Long-Range Planning, Performance Budget, Staff Complement, and Appendix.

Performance Budget Process

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

Financial Forecast

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

Policy/Strategy Phase

The Council and City Manager's priorities and directives set the tone for the development of the budget. As a result of continuous citizen input, citywide priorities are identified that provide the direction and framework of the budget. These priorities are addressed in Departmental Performance Management Plans to enhance service provided to residents. It is within this general framework that departments' supplemental requests are formulated. In addition to the Council and City Manager's goals, the department heads also identify and discuss their own operational issues.

The presentation at the performance management plan kickoff meeting includes discussion of citywide priorities and strategies, budgeting guidelines for the operational and capital budgets, time-lines, 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 priorities 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 priorities, and departmental Performance Management Plans, budget requests are reviewed and a preliminary citywide operating budget takes shape. The departments initially prepare and submit base budget worksheets reflecting allocation targets.

The Budget Office works with the departments to establish their allocation targets based on Budget Committee established parameters.

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

Volunteers planting a tree at Hinman Elementary School garden

Adoption/Implementation Phase

In April, 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. Assembly Bill No. 19 of the 2015 Legislative Session requires the public hearing of the Tentative Budget be held not sooner than the third Monday in May and not later than the last day in May. Any changes made during the public hearing may be incorporated into the final budget, which must be adopted by the City Council and forwarded to the Nevada State Department of Taxation by June 1.

Budget Monitoring Process

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

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

Amending the Budget

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

Memorial Day at Cornerstone Park

Key Fact

Open Budget is an interactive tool on the City of Henderson's website, which can be used to explore the budget and provide a transparent look at how public funds are allocated.

Fund Balance Overview & Tables

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

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

Change in Fund Balance/Net Position

FY 2019 Budget	General	Special Revenue	Debt Service	Capital Projects	Proprietary	Total	RDA
Beginning Fund Balances	**$ 27,341,675**	**$ 36,128,031**	**$ 5,894,313**	**$ 60,703,253**		**$ 130,067,272**	**$ 24,893,325**
Beginning Net Position *					**$ 1,138,249,561**	**$ 1,138,249,561**	
Revenues							
Property & Other Taxes	67,216,691	11,181	4,857,769	1,300,000	7,600,000	80,985,641	13,759,606
Franchise Fees	33,700,217	-	-	-	-	33,700,217	-
Licenses and Permits	11,841,750	-	-	-	7,522,948	19,364,698	-
Intergovernmental Resources	121,256,117	41,941,396	-	1,655,114	750,000	165,602,627	-
Charges for Services	29,932,830	70,000	-	200,000	197,744,212	227,947,042	-
Developer Contributions	100,000	-	-	-	-	100,000	-
Fines and Forfeits	4,525,965	715,000	-	-	-	5,240,965	-
Special Assessments	-	-	89,821	-	-	89,821	-
Miscellaneous	1,385,925	664,830	175,042	2,788,081	4,817,693	9,831,571	140,000
Total Revenues	**$ 269,959,495**	**$ 43,402,407**	**$ 5,122,632**	**$ 5,943,195**	**$ 218,434,853**	**$ 542,862,582**	**$ 13,899,606**
Capital Contributions	-	-	-	-	11,500,000	11,500,000	-
Land Sales	-	-	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-	-	-
Other Financing Sources							
Operating Transfers In	-	900,000	5,014,094	4,952,973	-	10,867,067	-
Total Revenue/Other Sources	**$ 269,959,495**	**$ 44,302,407**	**$ 10,136,726**	**$ 10,896,168**	**$ 229,934,853**	**$ 565,229,649**	**$ 13,899,606**
Total Resources	**$ 297,301,170**	**$ 80,430,438**	**$ 16,031,039**	**$ 71,599,421**	**$ 1,368,184,414**	**$ 1,833,546,482**	**$ 38,792,931**
Expenditures by Function							
General Government	51,014,183	50,000	-	2,257,041	41,932,651	95,253,875	19,530,098
Judicial	11,458,789	998,251	-	-	-	12,457,040	-
Public Safety	154,197,745	24,219,625	-	1,693,045	20,096,993	200,207,408	-
Public Works	10,134,760	8,505,350	9,228	10,792,965	20,003,371	49,445,674	-
Culture & Recreation	40,953,538	9,500,000	-	3,987,308	8,746,932	63,187,778	-
Community Support	1,776,497	3,047,653	-	-	-	4,824,150	-
Utility Enterprises	-	-	-	-	129,167,529	129,167,529	-
Debt Service	-	-	10,386,620	-	3,914,403	14,301,023	619,350
Total Expenditures	**$ 269,535,512**	**$ 46,320,879**	**$ 10,395,848**	**$ 18,730,359**	**$ 223,861,879**	**$ 568,844,477**	**$ 20,149,448**
Operating Transfers Out	1,200,000	90,000	175,651	5,379,094	4,022,322	10,867,067	-
Total Expenditures/Other Uses	**$ 270,735,512**	**$ 46,410,879**	**$ 10,571,499**	**$ 24,109,453**	**$ 227,884,201**	**$ 579,711,544**	**$ 20,149,448**
Ending Fund Balance	**$ 26,565,658**	**$ 34,019,559**	**$ 5,459,540**	**$ 47,489,968**	**$ -**	**$ 113,534,725**	**$ 18,643,483**
Ending Net Position *					**$ 1,140,300,213**	**$ 1,140,300,213**	
Total Applications	**$ 297,301,170**	**$ 80,430,438**	**$ 16,031,039**	**$ 71,599,421**	**$ 1,368,184,414**	**$ 1,833,546,482**	**$ 38,792,931**

* Net Position reflects accumulated balances in Proprietary Funds. Net Position includes the assets purchased by or donated to Proprietary Funds less accumulated depreciation. Presentation of Proprietary Funds in terms of changes in Net Position conforms to GASB 34 and GASB 63 reporting standards.

General Fund

	FY 16 Actuals	FY 17 Actuals	FY 18 Estimate	FY 19 Budget	% Change
Beginning Fund Balances	**$ 22,740,756**	**$ 24,891,984**	**$ 26,402,659**	**$ 27,341,675**	**3.6%**
Revenues					
Property & Other Taxes	58,704,114	60,270,195	62,976,740	67,216,691	**6.7%**
Franchise Fees	32,656,108	32,323,065	32,461,000	33,700,217	**3.8%**
Licenses and Permits	9,536,717	10,194,059	11,624,750	11,841,750	**1.9%**
Intergovernmental Resources	101,701,703	107,847,459	114,942,528	121,256,117	**5.5%**
Charges for Services	30,835,680	29,865,473	29,644,785	29,932,830	**1.0%**
Developer Contributions	130,893	338,468	311,641	100,000	**-67.9%**
Fines and Forfeits	4,836,051	4,923,361	4,624,982	4,525,965	**-2.1%**
Special Assessments	-	-	-	-	**-**
Miscellaneous	1,678,658	1,866,266	1,321,321	1,385,925	**4.9%**
Total Revenues	**$ 240,079,924**	**$ 247,628,346**	**$ 257,907,747**	**$ 269,959,495**	**4.7%**
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources					
Operating Transfers In	-	-	-	-	-
Total Revenue/Other Sources	**$ 240,079,924**	**$ 247,628,346**	**$ 257,907,747**	**$ 269,959,495**	**4.7%**
Total Resources	**$ 262,820,680**	**$ 272,520,330**	**$ 284,310,406**	**$ 297,301,170**	**4.6%**
Expenditures by Function					
General Government	40,934,315	41,811,060	47,231,111	51,014,183	8.0%
Judicial	11,860,113	12,135,130	11,084,677	11,458,789	3.4%
Public Safety	130,677,127	135,773,263	147,732,007	154,197,745	4.4%
Public Works	8,388,692	8,676,117	9,495,469	10,134,760	6.7%
Culture & Recreation	34,977,815	35,625,658	38,817,249	40,953,538	5.5%
Community Support	1,534,411	1,441,914	1,683,218	1,776,497	5.5%
Utility Enterprises	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	**$ 228,372,473**	**$ 235,463,142**	**$ 256,043,731**	**$ 269,535,512**	**5.3%**
Operating Transfers Out	9,556,223	10,654,529	925,000	1,200,000	29.7%
Total Expenditures/Other Uses	**$ 237,928,696**	**$ 246,117,671**	**$ 256,968,731**	**$ 270,735,512**	**5.4%**
Ending Fund Balance	**$ 24,891,984**	**$ 26,402,659**	**$ 27,341,675**	**$ 26,565,658**	**-2.8%**
Total Applications	**$ 262,820,680**	**$ 272,520,330**	**$ 284,310,406**	**$ 297,301,170**	**4.6%**
Fund Balance Change*	**9.5%**	**6.1%**	**3.6%**	**-2.8%**	

* The trend in fund balance has increased from FY16 - FY18 as actual and estimated revenues come in higher than anticipated expenditures. This can be attributed along with the decline in fund balance for FY 2019 to the City's conservative budgeting practices. Revenues are budgeted conservatively low while expenditures are budgeted high.

Special Revenue Funds

	FY 16 Actuals	FY 17 Actuals	FY 18 Estimate	FY 19 Budget	% Change
Beginning Fund Balances	**$ 32,574,878**	**$ 34,974,047**	**$ 38,479,924**	**$ 36,128,031**	**-6.1%**
Revenues					
Property & Other Taxes	11,137	10,779	11,217	11,181	-0.3%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources*	25,767,698	29,431,876	83,653,694	41,941,396	-49.9%
Charges for Services	144,955	149,789	70,000	70,000	0.0%
Developer Contributions	-	-	-	-	-
Fines and Forfeits	1,023,192	1,311,396	1,286,537	715,000	-44.4%
Special Assessments	-	-	-	-	-
Miscellaneous	763,018	376,259	651,353	664,830	2.1%
Total Revenues	**$ 27,710,000**	**$ 31,280,099**	**$ 85,672,801**	**$ 43,402,407**	**-49.3%**
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources					
Operating Transfers In	450,000	560,000	583,000	900,000	54.4%
Total Revenue/Other Sources	**$ 28,160,000**	**$ 31,840,099**	**$ 86,255,801**	**$ 44,302,407**	-48.6%
Total Resources	**$ 60,734,878**	**$ 66,814,146**	**$ 124,735,725**	**$ 80,430,438**	-35.5%
Expenditures by Function					
General Government**	24,071	49,834	716,782	50,000	-93.0%
Judicial	1,194,596	878,870	1,106,435	998,251	-9.8%
Public Safety	15,663,299	17,225,913	24,316,197	24,219,625	-0.4%
Public Works**	2,851,269	5,288,845	22,465,350	8,505,350	-62.1%
Culture & Recreation**	1,669,681	1,682,639	31,366,357	9,500,000	-69.7%
Community Support**	4,292,966	3,129,467	8,524,873	3,047,653	-64.2%
Utility Enterprises	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	**$ 25,695,882**	**$ 28,255,568**	**$ 88,495,994**	**$ 46,320,879**	**-47.7%**
Operating Transfers Out	64,949	78,654	111,700	90,000	-19.4%
Total Expenditures/Other Uses	**$ 25,760,831**	**$ 28,334,222**	**$ 88,607,694**	**$ 46,410,879**	**-47.6%**
Ending Fund Balance	**$ 34,974,047**	**$ 38,479,924**	**$ 36,128,031**	**$ 34,019,559**	**-5.8%**
Total Applications	**$ 60,734,878**	**$ 66,814,146**	**$ 124,735,725**	**$ 80,430,438**	**-35.5%**
Fund Balance Change	**7.4%**	**10.0%**	**-6.1%**	**-5.8%**	

* The change in revenue between fiscal years is a result of multi-year grant revenue. This revenue is received when projects meet targeted points of completion.

** The large decrease in spending in General Government, Public Works, Cultural & Recreation, and Community Support functions is largely due to grant funding received in prior years that is being spent down. Any unused funds will be carried forward to FY 2019.

Debt Service Funds

	FY 16 Actuals	FY 17 Actuals	FY 18 Estimate	FY 19 Budget	% Change
Beginning Fund Balances	**$ 8,314,409**	**$ 7,395,864**	**$ 7,302,409**	**$ 5,894,313**	**-19.3%**
Revenues					
Property & Other Taxes	3,761,620	4,112,396	4,297,646	4,857,769	13.0%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	-	-	-	-	-
Charges for Services	-	-	-	-	-
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Special Assessments	150,382	90,145	86,497	89,821	3.8%
Miscellaneous	374,079	122,851	184,801	175,042	-5.3%
Total Revenues	**$ 4,286,081**	**$ 4,325,392**	**$ 4,568,944**	**$ 5,122,632**	**12.1%**
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt*	-	9,919,450	-	-	-
Other Financing Sources					
Operating Transfers In	4,939,024	5,874,017	4,660,794	5,014,094	7.6%
Total Revenue/Other Sources	**$ 9,225,105**	**$ 20,118,859**	**$ 9,229,738**	**$ 10,136,726**	**9.8%**
Total Resources	**$ 17,539,514**	**$ 27,514,723**	**$ 16,532,147**	**$ 16,031,039**	**-3.0%**
Expenditures by Function					
General Government	5,498	134,846	36,000	-	-100.0%
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	5,308	5,580	102,962	9,228	-91.0%
Culture & Recreation	-	-	-	-	-
Community Support	-	-	-	-	-
Utility Enterprises	-	-	-	-	-
Debt Service*	9,936,306	19,813,498	10,317,674	10,386,620	0.7%
Total Expenditures	**$ 9,947,112**	**$ 19,953,924**	**$ 10,456,636**	**$ 10,395,848**	**-0.6%**
Operating Transfers Out	196,538	258,390	181,198	175,651	-3.1%
Total Expenditures/Other Uses	**$ 10,143,650**	**$ 20,212,314**	**$ 10,637,834**	**$ 10,571,499**	**-0.6%**
Ending Fund Balance**	**$ 7,395,864**	**$ 7,302,409**	**$ 5,894,313**	**$ 5,459,540**	**-7.4%**
Total Applications	**$ 17,539,514**	**$ 27,514,723**	**$ 16,532,147**	**$ 16,031,039**	**-3.0%**
Fund Balance Change	**-11.0%**	**-1.3%**	**-19.3%**	**-7.4%**	

* Proceeds of Long-Term Debt and Debt Service expenditures reflect G.O. Bond Debt refinancing in FY 2017.

** The declining Ending Fund Balances comply with statutory requirements.

Capital Projects Funds

	FY 16 Actuals	FY 17 Actuals	FY 18 Estimate	FY 19 Budget	% Change
Beginning Fund Balances	**$ 122,909,883**	**$ 112,352,242**	**$ 107,438,069**	**$ 60,703,253**	**-43.5%**
Revenues					
Property & Other Taxes	1,224,362	1,271,705	1,300,000	1,300,000	0.0%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	3,051,383	2,871,341	1,754,574	1,655,114	-5.7%
Charges for Services	179,210	183,640	240,000	200,000	-16.7%
Developer Contributions	9,664,234	2,282,571	1,020,723	-	-100.0%
Fines and Forfeits	-	-	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	4,170,499	2,851,911	3,223,400	2,788,081	-13.5%
Total Revenues	**$ 18,289,688**	**$ 9,461,168**	**$ 7,538,697**	**$ 5,943,195**	**-21.2%**
Capital Contributions	-	-	-	-	**-**
Land Sales	2,696,014	9,242,809	5,000,000	-	**-100.0%**
Proceeds of Long-Term Debt	-	5,207,263	-	-	**-**
Other Financing Sources					
Operating Transfers In	7,208,038	10,442,290	2,756,198	4,952,973	**79.7%**
Total Revenue/Other Sources	**$ 28,193,740**	**$ 34,353,530**	**$ 15,294,895**	**$ 10,896,168**	**-28.8%**
Total Resources	**$ 151,103,623**	**$ 146,705,772**	**$ 122,732,964**	**$ 71,599,421**	**-41.7%**
Expenditures by Function					
General Government	1,463,353	3,211,189	5,770,040	2,257,041	-60.9%
Judicial	-	-	-	-	-
Public Safety	1,650,270	5,699,758	10,789,987	1,693,045	-84.3%
Public Works	30,924,272	20,596,543	29,651,792	10,792,965	-63.6%
Culture & Recreation	2,795,519	3,528,445	11,034,067	3,987,308	-63.9%
Community Support	-	273,942	240,558	-	-100.0%
Utility Enterprises	-	-	-	-	-
Debt Service	55,892	124,916	81,173	-	-100.0%
Total Expenditures	**$ 36,889,306**	**$ 33,434,793**	**$ 57,567,617**	**$ 18,730,359**	**-67.5%**
Operating Transfers Out	1,862,075	5,832,910	4,462,094	5,379,094	20.6%
Total Expenditures/Other Uses	**$ 38,751,381**	**$ 39,267,703**	**$ 62,029,711**	**$ 24,109,453**	**-61.1%**
Ending Fund Balance *	**$ 112,352,242**	**$ 107,438,069**	**$ 60,703,253**	**$ 47,489,968**	**-21.8%**
Total Applications	**$ 151,103,623**	**$ 146,705,772**	**$ 122,732,964**	**$ 71,599,421**	**-41.7%**
Fund Balance Change	**-8.6%**	**-4.4%**	**-43.5%**	**-21.8%**	

* Capital project Ending Fund Balances vary dependent upon the scope of, and overlapping years of, projects.

Proprietary Funds

	FY 16 Actuals	FY 17 Actuals	FY 18 Estimate	FY 19 Budget	% Change
Beginning Net Position *	**$ 1,085,237,573**	**$ 1,124,262,637**	**$ 1,147,012,715**	**$ 1,138,249,561**	**-0.8%**
Revenues					
Property & Other Taxes	7,152,053	7,537,348	7,400,000	7,600,000	2.7%
Franchise Fees	-	-	-	-	-
Licenses and Permits	6,300,170	4,875,656	6,917,257	7,522,948	8.8%
Intergovernmental Resources	1,749,509	1,761,446	750,000	750,000	0.0%
Charges for Services	175,348,578	183,116,595	190,447,268	197,744,212	3.8%
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	6,512,640	2,975,194	4,861,456	4,817,693	-0.9%
Total Revenues	**$ 197,062,950**	**$ 200,266,239**	**$ 210,375,981**	**$ 218,434,853**	**3.8%**
Capital Contributions	32,541,827	25,224,192	11,500,000	11,500,000	0.0%
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources					
Operating Transfers In	1,724,417	3,304,623	-	-	-
Total Revenues/Other Sources	**$ 231,329,194**	**$ 228,795,054**	**$ 221,875,981**	**$ 229,934,853**	**3.6%**
Total Resources	**$ 1,316,566,767**	**$ 1,353,057,691**	**$ 1,368,888,696**	**$ 1,368,184,414**	**-0.1%**
Expenditures by Function					-
General Government	35,218,495	39,891,291	46,900,358	41,932,651	-10.6%
Judicial	-	-	-	-	-
Public Safety	14,313,831	16,421,884	19,125,923	20,096,993	5.1%
Public Works	15,827,862	17,537,817	20,885,672	20,003,371	-4.2%
Culture & Recreation	5,978,760	6,182,772	8,050,920	8,746,932	8.6%
Community Support	-	-	-	-	-
Utility Enterprises	112,795,799	118,587,041	128,918,658	129,167,529	0.2%
Debt Service	4,412,254	4,067,724	4,437,604	3,914,403	-11.8%
Total Expenditures	**$ 188,547,001**	**$ 202,688,529**	**$ 228,319,135**	**$ 223,861,879**	**-2.0%**
Debt Refunding	1,115,435	-	-	-	-
Operating Transfers Out	2,641,694	3,356,447	2,320,000	4,022,322	73.4%
Total Expenditures/Other Uses	**$ 192,304,130**	**$ 206,044,976**	**$ 230,639,135**	**$ 227,884,201**	**-1.2%**
Ending Net Position *	**$ 1,124,262,637**	**$ 1,147,012,715**	**$ 1,138,249,561**	**$ 1,140,300,213**	**0.2%**
Total Applications	**$ 1,316,566,767**	**$ 1,353,057,691**	**$ 1,368,888,696**	**$ 1,368,184,414**	**-0.1%**
Net Position Change	**3.6%**	**2.0%**	**-0.8%**	**0.2%**	

* Net Position reflects accumulated balances in Proprietary Funds. Net Position includes the assets purchased by or donated to Proprietary Funds less accumulated depreciation. Presentation of Proprietary Funds in terms of changes in Net Position conforms to GASB 34 and GASB 63 reporting standards.

Total All City Funds

	FY 16 Actuals	FY 17 Actuals	FY 18 Estimate	FY 19 Budget	% Change
Beginning Fund Balances	**$ 186,539,926**	**$ 179,614,137**	**$ 179,623,061**	**$ 130,067,272**	**-27.6%**
Beginning Net Position *	**$ 1,085,237,573**	**$ 1,124,262,637**	**$ 1,147,012,715**	**$ 1,138,249,561**	**-0.8%**
Revenues					
Property & Other Taxes	70,853,286	73,202,423	75,985,603	80,985,641	6.6%
Franchise Fees	32,656,108	32,323,065	32,461,000	33,700,217	3.8%
Licenses and Permits	15,836,887	15,069,715	18,542,007	19,364,698	4.4%
Intergovernmental Resources	132,270,293	141,912,122	201,100,796	165,602,627	-17.7%
Charges for Services	206,508,423	213,315,497	220,402,053	227,947,042	3.4%
Developer Contributions	9,795,127	2,621,039	1,332,364	100,000	-92.5%
Fines and Forfeits	5,859,243	6,234,757	5,911,519	5,240,965	-11.3%
Special Assessments	150,382	90,145	86,497	89,821	3.8%
Miscellaneous	13,498,894	8,192,481	10,242,331	9,831,571	-4.0%
Total Revenues	**$ 487,428,643**	**$ 492,961,244**	**$ 566,064,170**	**$ 542,862,582**	**-4.1%**
Capital Contributions	32,541,827	25,224,192	11,500,000	11,500,000	0.0%
Land Sales	2,696,014	9,242,809	5,000,000	-	-100.0%
Proceeds of Long-Term Debt	-	15,126,713	-	-	-
Other Financing Sources					
Operating Transfers In	14,321,479	20,180,930	7,999,992	10,867,067	35.8%
Total Revenue/Other Sources	**$ 536,987,963**	**$ 562,735,888**	**$ 590,564,162**	**$ 565,229,649**	**-4.3%**
Total Resources	**$ 1,808,765,462**	**$ 1,866,612,662**	**$ 1,917,199,938**	**$ 1,833,546,482**	**-4.4%**
Expenditures by Function					
General Government	77,645,732	85,098,220	100,654,291	95,253,875	-5.4%
Judicial	13,054,709	13,014,000	12,191,112	12,457,040	2.2%
Public Safety	162,304,527	175,120,818	201,964,114	200,207,408	-0.9%
Public Works	57,997,403	52,104,902	82,601,245	49,445,674	-40.1%
Culture & Recreation	45,421,775	47,019,514	89,268,593	63,187,778	-29.2%
Community Support	5,827,377	4,845,323	10,448,649	4,824,150	-53.8%
Utility Enterprises	112,795,799	118,587,041	128,918,658	129,167,529	0.2%
Debt Service	14,404,452	24,006,138	14,836,451	14,301,023	-3.6%
Total Expenditures	**$ 489,451,774**	**$ 519,795,956**	**$ 640,883,113**	**$ 568,844,477**	**-11.2%**
Debt Refunding	1,115,435	-	-	-	-
Operating Transfers Out	14,321,479	20,180,930	7,999,992	10,867,067	35.8%
Total Expenditures/Other Uses	**$ 504,888,688**	**$ 539,976,886**	**$ 648,883,105**	**$ 579,711,544**	**-10.7%**
Ending Fund Balance **	**$ 179,614,137**	**$ 179,623,061**	**$ 130,067,272**	**$ 113,534,725**	**-12.7%**
Ending Net Position *	**$ 1,124,262,637**	**$ 1,147,012,715**	**$ 1,138,249,561**	**$ 1,140,300,213**	**0.2%**
Total Applications	**$ 1,808,765,462**	**$ 1,866,612,662**	**$ 1,917,199,938**	**$ 1,833,546,482**	**-4.4%**

* Net Position reflects accumulated balances in Proprietary Funds. Net Position includes the assets purchased by or donated to Proprietary Funds less accumulated depreciation. Presentation of Proprietary Funds in terms of changes in Net Position conforms to GASB 34 and GASB 63 reporting standards.

** See footnotes on individual Fund groups.

Redevelopment Agency

	FY 16 Actuals	FY 17 Actuals	FY 18 Estimate	FY 19 Budget	% Change
Beginning Fund Balances	**$ 27,523,021**	**$ 28,579,062**	**$ 30,480,419**	**$ 24,893,325**	**-18.3%**
Revenues					
Property & Other Taxes	9,097,750	10,111,288	11,268,767	13,759,606	22.1%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	-	-	-	-	-
Charges for Services	-	-	-	-	-
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	305,225	44,004	271,500	140,000	-48.4%
Total Revenues	**$ 9,402,975**	**$ 10,155,292**	**$ 11,540,267**	**$ 13,899,606**	**20.4%**
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Premium Refunding Bonds Issued	475,559	-	-	-	-
Proceeds of Long-Term Debt	9,365,000	-	-	-	-
Other Financing Sources					
Operating Transfers In	-	-	-	-	-
Total Revenue/Other Sources	**$ 19,243,534**	**$ 10,155,292**	**$ 11,540,267**	**$ 13,899,606**	**20.4%**
Total Resources	**$ 46,766,555**	**$ 38,734,354**	**$ 42,020,686**	**$ 38,792,931**	**-7.7%**
Expenditures by Function					-
General Government	6,690,148	7,635,635	16,509,761	19,530,098	18.3%
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Community Support	-	-	-	-	-
Utility Enterprises	-	-	-	-	-
Debt Service	1,208,930	618,300	617,600	619,350	0.3%
Total Expenditures	**$ 7,899,078**	**$ 8,253,935**	**$ 17,127,361**	**$ 20,149,448**	**17.6%**
Payment to Refunding Escrow Agent	10,288,415	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures/Other Uses	**$ 18,187,493**	**$ 8,253,935**	**$ 17,127,361**	**$ 20,149,448**	**17.6%**
Ending Fund Balance *	**$ 28,579,062**	**$ 30,480,419**	**$ 24,893,325**	**$ 18,643,483**	**-25.1%**
Total Applications	**$ 46,766,555**	**$ 38,734,354**	**$ 42,020,686**	**$ 38,792,931**	**-7.7%**
Fund Balance Change	**3.8%**	**6.7%**	**-18.3%**	**-25.1%**	

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

General Fund - 6 Year Trend

	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Estimate	FY 2019 Budget	% Change
Beginning Fund Balances	**$ 17,328,221**	**$ 18,250,450**	**$ 22,740,756**	**$ 24,891,984**	**$ 26,402,659**	**$ 27,341,675**	**3.6%**
Revenues							
Property & Other Taxes	54,993,388	56,905,962	58,704,114	60,270,195	62,976,740	67,216,691	6.7%
Franchise Fees	31,481,739	32,677,892	32,656,108	32,323,065	32,461,000	33,700,217	3.8%
Licenses and Permits	8,079,773	9,469,188	9,536,717	10,194,059	11,624,750	11,841,750	1.9%
Intergovernmental Resources	91,584,835	97,812,733	101,701,703	107,847,459	114,942,528	121,256,117	5.5%
Charges for Services	23,064,070	28,365,652	30,835,680	29,865,473	29,644,785	29,932,830	1.0%
Developer Contributions	-	27,035	130,893	338,468	311,641	100,000	-67.9%
Fines and Forfeits	4,353,572	4,308,262	4,836,051	4,923,361	4,624,982	4,525,965	-2.1%
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	678,957	1,507,502	1,678,658	1,866,266	1,321,321	1,385,925	4.9%
Total Revenues	**$ 214,236,334**	**$ 231,074,226**	**$ 240,079,924**	**$ 247,628,346**	**$ 257,907,747**	**$ 269,959,495**	4.7%
Capital Contributions	-	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-	-	-
Other Financing Sources							
Operating Transfers In	-	150,000	-	-	-	-	-
Total Revenue/Other Sources	**$ 214,236,334**	**$ 231,224,226**	**$ 240,079,924**	**$ 247,628,346**	**$ 257,907,747**	**$ 269,959,495**	4.7%
Total Resources	**$ 231,564,555**	**$ 249,474,676**	**$ 262,820,680**	**$ 272,520,330**	**$ 284,310,406**	**$ 297,301,170**	4.6%
Expenditures by Function							
General Government	37,202,718	39,096,148	40,934,315	41,811,060	47,231,111	51,014,183	8.0%
Judicial	11,290,399	11,461,622	11,860,113	12,135,130	11,084,677	11,458,789	3.4%
Public Safety	118,681,510	122,536,522	130,677,127	135,773,263	147,732,007	154,197,745	4.4%
Public Works	6,396,438	6,781,537	8,388,692	8,676,117	9,495,469	10,134,760	6.7%
Culture & Recreation	33,625,419	33,578,052	34,977,815	35,625,658	38,817,249	40,953,538	5.5%
Community Support	1,512,649	1,770,944	1,534,411	1,441,914	1,683,218	1,776,497	5.5%
Utility Enterprises	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	**$ 208,709,133**	**$ 215,224,825**	**$ 228,372,473**	**$ 235,463,142**	**$ 256,043,731**	**$ 269,535,512**	**5.3%**
Operating Transfers Out	4,604,972	11,509,095	9,556,223	10,654,529	925,000	1,200,000	29.7%
Total Expenditures/Other Uses	**$ 213,314,105**	**$ 226,733,920**	**$ 237,928,696**	**$ 246,117,671**	**$ 256,968,731**	**$ 270,735,512**	**5.4%**
Ending Fund Balance	**$ 18,250,450**	**$ 22,740,756**	**$ 24,891,984**	**$ 26,402,659**	**$ 27,341,675**	**$ 26,565,658**	**-2.8%**
Total Applications	**$ 231,564,555**	**$ 249,474,676**	**$ 262,820,680**	**$ 272,520,330**	**$ 284,310,406**	**$ 297,301,170**	**4.6%**
Fund Balance Change*	**5.3%**	**24.6%**	**9.5%**	**6.1%**	**3.6%**	**-2.8%**	

* The trend in fund balance has increased from FY16 - FY18 as actual and estimated revenues come in higher than anticipated expenditures. This can be attributed along with the decline in fund balance for FY 2019 to the City's conservative budgeting practices. Revenues are budgeted conservatively low while expenditures are budgeted high.

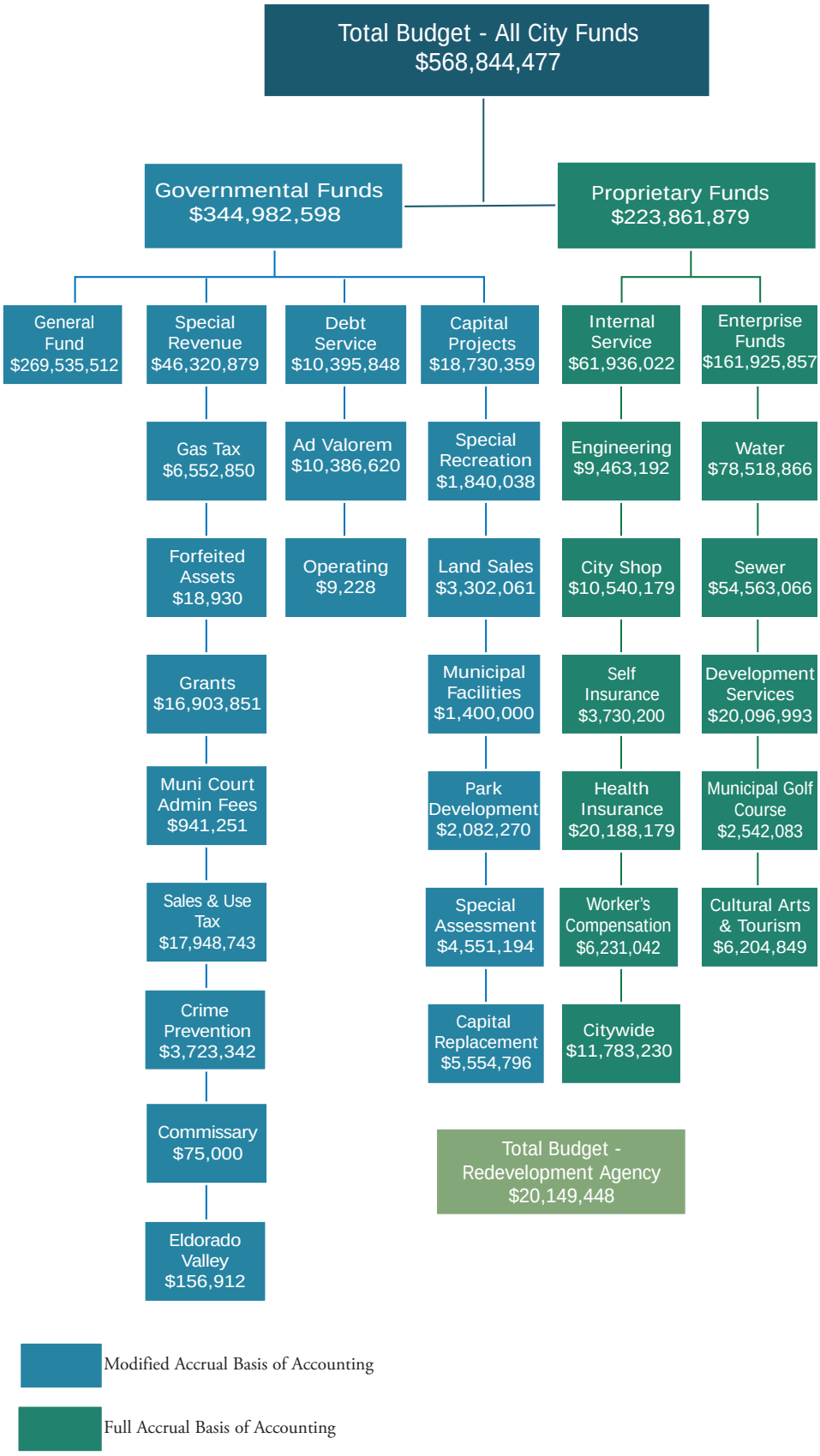
Total All City Funds - 6 Year Trend

	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Estimate	FY 2019 Budget	% Change
Beginning Fund Balances	**$ 206,070,051**	**$ 175,998,809**	**$ 186,539,926**	**$ 179,614,137**	**$ 179,623,061**	**$ 130,067,272**	**-27.6%**
Beginning Net Position *	**$1,086,577,440**	**$1,075,235,848**	**$1,085,237,573**	**$1,124,262,637**	**$1,147,012,715**	**$1,138,249,561**	**-0.8%**
Revenues		-					
Property & Other Taxes	65,177,296	67,776,713	70,853,286	73,202,423	75,985,603	80,985,641	6.6%
Franchise Fees	31,481,739	32,677,892	32,656,108	32,323,065	32,461,000	33,700,217	3.8%
Licenses and Permits	11,857,703	14,439,128	15,836,887	15,069,715	18,542,007	19,364,698	4.4%
Intergovernmental Resources	129,091,549	139,222,126	132,270,293	141,912,122	201,100,796	165,602,627	-17.7%
Charges for Services	175,659,529	191,990,647	206,508,423	213,315,497	220,402,053	227,947,042	3.4%
Developer Contributions	3,865,035	4,457,044	9,795,127	2,621,039	1,332,364	100,000	-92.5%
Fines and Forfeits	5,658,992	5,550,637	5,859,243	6,234,757	5,911,519	5,240,965	-11.3%
Special Assessments	130,820	130,274	150,382	90,145	86,497	89,821	3.8%
Miscellaneous	10,554,025	11,195,286	13,498,894	8,192,481	10,242,331	9,831,571	-4.0%
Total Revenues	**$ 433,476,688**	**$ 467,439,747**	**$ 487,428,643**	**$ 492,961,244**	**$ 566,064,170**	**$ 542,862,582**	**-4.1%**
Capital Contributions	20,319,198	16,585,675	32,541,827	25,224,192	11,500,000	11,500,000	0.0%
Land Sales	3,444,629	1,118,024	2,696,014	9,242,809	5,000,000	-	-100.0%
Proceeds of Long-Term Debt	-	27,513,334	-	15,126,713	-	-	-
Other Financing Sources							
Operating Transfers In	10,783,839	19,089,539	14,321,479	20,180,930	7,999,992	10,867,067	35.8%
Total Revenue/Other Sources	**$ 468,024,354**	**$ 531,746,319**	**$ 536,987,963**	**$ 562,735,888**	**$ 590,564,162**	**$ 565,229,649**	**-4.3%**
Total Resources	**$1,760,671,845**	**$1,782,980,976**	**$1,808,765,462**	**$1,866,612,662**	**$1,917,199,938**	**$1,833,546,482**	**-4.4%**
Expenditures by Function							
General Government	67,668,625	73,044,489	77,645,732	85,098,220	100,654,291	95,253,875	-5.4%
Judicial	12,058,955	12,325,268	13,054,709	13,014,000	12,191,112	12,457,040	2.2%
Public Safety	142,151,101	150,831,690	162,304,527	175,120,818	201,964,114	200,207,408	-0.9%
Public Works	69,136,699	39,467,385	57,997,403	52,104,902	82,601,245	49,445,674	-40.1%
Culture & Recreation	51,871,868	54,943,660	45,421,775	47,019,514	89,268,593	63,187,778	-29.2%
Community Support	7,604,154	4,720,684	5,827,377	4,845,323	10,448,649	4,824,150	-53.8%
Utility Enterprises	134,214,744	115,762,453	112,795,799	118,587,041	128,918,658	129,167,529	0.2%
Debt Service	13,947,203	40,470,064	14,404,452	24,006,138	14,836,451	14,301,023	-3.6%
Total Expenditures	**$ 498,653,349**	**$ 491,565,693**	**$ 489,451,774**	**$ 519,795,956**	**$ 640,883,113**	**$ 568,844,477**	**-11.2%**
Operating Transfers Out	10,783,839	19,441,792	14,321,479	20,180,930	7,999,992	10,867,067	35.8%
Total Expenditures/Other Uses	**$ 509,437,188**	**$ 511,203,477**	**$ 504,888,688**	**$ 539,976,886**	**$ 648,883,105**	**$ 579,711,544**	**-10.7%**
Ending Fund Balance ****	**$ 175,998,809**	**$ 186,539,926**	**$ 179,614,137**	**$ 179,623,061**	**$ 130,067,272**	**$ 113,534,725**	**-12.7%**
Ending Net Position *	**$1,075,235,848**	**$1,085,237,573**	**$1,124,262,637**	**$1,147,012,715**	**$1,138,249,561**	**$1,140,300,213**	**0.2%**
Total Applications	**$1,760,671,845**	**$1,782,980,976**	**$1,808,765,462**	**$1,866,612,662**	**$1,917,199,938**	**$1,833,546,482**	**-4.4%**

* Net Position reflects accumulated balances in Proprietary Funds. Net Position includes the assets purchased by or donated to Proprietary Funds less accumulated depreciation. Presentation of Proprietary Funds in terms of changes in Net Position conforms to GASB 34 and GASB 63 reporting standards.

** See footnotes on individual Fund groups.

Fund Overview



Capital Replacement

The Capital Replacement Capital Projects Fund uses an allocation of bond proceeds as well as other sources for the maintenance, repair, or improvement of assets/infrastructure.

Projected expenditures for Fiscal Year 2019 include infrastructure repair and replacement. Included in this fund is approximately $3.4 million to fund Public Works and Public Safety projects including streets, sidewalks and street light replacement, copper wire replacement, and facility equipment repairs.

Key Fact

Approximately $3.4 million was allocated for infrastructure repairs in Fiscal Year 2019. These streets/traffic projects include replacement of street poles, roadway or sidewalk maintenance or replacement, lane markers and restriping, wire theft replacement and railroad section maintenance.

Resources	FY 2019 Budget
Interest Income	$ 232,270
Charges for Services	100,000
Total Revenue	**$ 332,270**
Operating Transfers In	4,377,322
Total Resources	**$ 4,709,592**

Applications	FY 2019 Budget
General Government	
Capital Outlay	$ 1,602,322
Public Safety	
Services and Supplies	400,000
Capital Outlay	56,474
Public Works	
Capital Outlay	3,431,000
Culture and Recreation	
Capital Outlay	65,000
Total Expenditures	**$ 5,554,796**
Operating Transfers Out	-
Total Applications	**$ 5,554,796**

City Shop

The City Shop is an Internal Service Fund that is responsible for the acquisition, maintenance, and replacement of the City fleet. The operating costs, including fuel and repair costs, are assessed to the applicable departments on an annual basis. The City Shop is a division of the Public Works, Parks and Recreation Department.

The Fleet Maintenance section has been recognized for its management practices and services for several years as a Top 100 Fleet in North America. Staff currently services a fleet of over 1,500 vehicles and pieces of equipment. The majority of the maintenance for City vehicles and equipment is completed in-house by City Shop staff.

Replacement of City fuel tanks are scheduled over the next several years as existing equipment reaches the end of its useful life.

Resources	FY 2019 Budget
Charges for Services	$ 8,036,349
Interest Earned	91,000
Total Revenue	**$ 8,127,349**
Operating Transfers In	-
Total Resources	**$ 8,127,349**

Applications	FY 2019 Budget
Salaries and Wages	$ 1,712,221
Employee Benefits	790,962
Services and Supplies	4,917,703
Depreciation	3,119,293
Total Expenses	**$ 10,540,179**
Operating Transfers Out	-
Total Applications	**$ 10,540,179**

Key Fact

City Shop fleet contains over 1,500 vehicles and pieces of equipment, including over 375 police patrol vehicles and 30 fire response vehicles.

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 internal service charges to departments that cover software licensing, radio communication, telephone charges, printer/copier maintenance, and also multi-jurisdictional business licensing.

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

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. Approximately $2.3 million will be allocated for technology infrastructure replacement and repairs in Fiscal Year 2019. Some of these projects include Data Center Server and Storage Refresh, Disaster Recovery, Edge Switch, Router, PC, MDT Laptop and A/V replacement.

Resources	FY 2019 Budget
Charges for Services	$ 12,377,987
Interest Earned	111,000
Total Revenue	**$ 12,488,987**
Operating Transfers In	-
Total Resources	**$ 12,488,987**

Key Fact

During Fiscal Year 2018, the City of Henderson upgraded its Enterprise Resource Planning (ERP) software to PeopleSoft 9.2. The ERP software is used to facilitate the critical functions for Finance, Purchasing, Human Resources, and Payroll.

Applications	FY 2019 Budget
Salaries and Wages	$ 379,663
Employee Benefits	182,851
Services and Supplies	11,220,716
Depreciation	-
Total Expenses	**$ 11,783,230**
Operating Transfers Out	1,602,322
Total Applications	**$ 13,385,552**

Commissary

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

Detainees are permitted to purchase food, beverages, toiletries and other items. Any profits realized from operations of this fund will be expended only for the welfare of the detainees housed in the Henderson Detention Center and will go toward the purchase of tangible items for the facility.

The Commissary Fund can also be utilized to administer various detainees programs such as GED courses and life skills classes.

Resources	FY 2019 Budget
Charges for Services	$ 70,000
Interest Earned	4,500
Total Revenue	**$ 74,500**
Operating Transfers In	-
Total Resources	**$ 74,500**

Applications	FY 2019 Budget
Services and Supplies	$ 75,000
Total Expenditures	**$ 75,000**
Operating Transfers Out	-
Total Applications	**$ 75,000**

Henderson Detention Center Correctional Officers

Crime Prevention

The Crime Prevention Special Revenue Fund was established in April 2017 to account for the sales tax increase authorized by the Nevada Legislature in the 2016 Special Session as State Assembly Bill 1 (Crime Prevention Act). The Board of County Commissioners of Clark County approved an increase to the sales tax by one-tenth of one percent for the purpose of employing and equipping additional police officers for police departments located within Clark County, including the Henderson Police Department.

Creation of the Crime Prevention Special Revenue Fund was mandated by the requirements of the Crime Prevention Act and is used by the City to account for the sales tax proceeds that are designated to be used to employ and equip additional police officers.

Resources	FY 2019 Budget
Intergovernmental	$ 4,386,000
Interest Income	3,500
Total Revenue	**$ 4,389,500**
Operating Transfers In	-
Total Resources	**$ 4,389,500**

Applications	FY 2019 Budget
Salaries and Wages	$ 1,772,359
Employee Benefits	1,134,881
Services & Supplies	816,102
Total Expenditures	**$ 3,723,342**
Operating Transfers Out	-
Total Applications	**$ 3,723,342**

Key Fact

For Fiscal Year 2019, the Crime Prevention Fund will employ an additional 26 police officers.

Cultural Arts & Tourism

The Cultural Arts & Tourism Fund (CAT) is separated into two funds and encompasses the business activities of the Henderson Convention Center, Henderson Events Plaza, and the Henderson Pavilion, as well as the revenues and expenditures related to the promotion of tourism within the City. A primary source of revenue for this fund is from the Transient Lodging Tax, as authorized under NRS 268.096. This revenue consists of a tax imposed upon the rental of hotel rooms and lodging within City limits and is designated for use in promoting tourism and special events within Henderson. A percentage of the total gaming license revenue received by the City is designated for the support of the convention center and the promotion of tourism and cultural arts.

Resources	FY 2019 Budget
Room Tax	$ 2,000,000
Other Intergovernmental Revenue	450,000
City Gaming License	1,703,409
Rental Fees	258,100
Interest Earned	69,100
Miscellaneous	5,500
Charges for Services	522,500
Total Revenue	**$ 5,008,609**
Operating Transfers In	-
Total Resources	**$ 5,008,609**

Applications	FY 2019 Budget
Salaries and Wages	$ 2,027,562
Employee Benefits	804,328
Services and Supplies	3,252,959
Depreciation	120,000
Total Expenses	**$ 6,204,849**
Operating Transfers Out	-
Total Applications	**$ 6,204,849**

Last Friday in the Water Street District

Henderson Visitor Statistics

- In 2017, Henderson hotels generated an estimated 1,030,000 room nights, representing an increase of 16.1% since 2010.
- More than 609,000 visitors stayed in Henderson during 2017. Visitors to Henderson generated more than $275 million in economic impact to the local economy.
- The average daily room rate during 2017 was $106.71.
- The average citywide occupancy increased from 61.2% in 2010 to 76.0% in 2017.
- The current room inventory is more than 4,100 rooms.

Reindeer Dash 5K

2018 St. Patrick's Day Parade

Debt Service

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

During periods of rapid growth like the City of Henderson experienced up through 2008, the City was challenged to meet the service demands of residents. This was due to the lag time between growth and the corresponding increases in revenue collected from taxes, fees, etc. Therefore, capital projects were required to be financed in order to keep up with the needed community services in a timely manner. Financing capital projects also allows the cost to be more evenly distributed over the lifetime of the project.

Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 07/01/18	Current Year Principal & Interest Pmts	Final Payment Date
General Obligation Bonds					
Debt Service Fund					
Installment Purchase Agreement	03/04/2009	$ 17,960,000	$ 1,361,000	$ 1,428,642	02/01/2024
G.O. Refunding Bonds, Series 2011A	12/21/2011	18,245,000	7,575,000	3,962,408	06/01/2020
G.O. Refunding Bonds, Series 2011B	12/21/2011	2,710,000	1,135,000	594,050	06/01/2020
G.O. Refunding Bonds, Series 2011C	12/21/2011	13,605,000	13,605,000	470,482	06/01/2025
G.O. Refunding Bonds, Series 2013B	04/16/2013	39,955,000	39,955,000	1,783,238	06/01/2035
G.O. Refunding Bonds, Series 2014	09/25/2014	24,305,000	24,305,000	1,176,250	06/01/2035
G.O. Refunding Bonds, Series 2016	08/30/2016	12,700,000	12,350,000	971,550	08/01/2026
		$129,480,000	**$100,286,000**	**$10,386,620**	

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 come from Ad Valorem Taxes (property taxes) and Interest Income as well as transfers in from the General Fund and other funds in support of the City's debt obligations.

Resources	FY 2019 Budget
Property Taxes	$ 4,857,769
Interest Income	77,100
Total Revenue	**$ 4,934,869**
Operating Transfers In	5,014,094
Total Resources	**$ 9,948,963**

Applications	FY 2019 Budget
Principal	$ 6,021,000
Interest	4,365,620
Administrative Costs	-
Total Expenditures	**$ 10,386,620**
Operating Transfers Out	-
Total Applications	**$ 10,386,620**

General Obligation Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2019	$ 6,021,000	$ 4,365,620	$ 10,386,620
2020	7,965,000	4,123,304	12,088,304
2021	6,300,000	3,821,569	10,121,569
2022	6,625,000	3,555,644	10,180,644
2023 - 2027	29,550,000	13,709,186	43,259,186
2028 - 2032	25,630,000	7,816,436	33,446,436
2033 - 2035	18,195,000	1,848,000	20,043,000
Total	**$ 100,286,000**	**$ 39,239,759**	**$ 139,525,759**

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, storm water, and other improvements. Assessments are then imposed upon the property owners in these districts to repay the city for the improvement projects. These assessments usually span a 10-to-20-year period.

Assessments received in this fund are being periodically transferred to the Special Assessment Capital Projects fund to reimburse the City for projects paid from that fund.

Resources	FY 2019 Budget
Special Assessments	$ 89,821
Interest Income	97,942
Miscellaneous	-
Total Revenue	**$ 187,763**
Operating Transfers In	-
Total Resources	**$ 187,763**

Applications	FY 2019 Budget
Principal	$ -
Interest	-
Administrative Costs	9,228
Total Expenditures	**$ 9,228**
Operating Transfers Out	175,651
Total Applications	**$ 184,879**

Development Services

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

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

Oversight of the DSC Fund is provided by the Community Development & Services department management team. DSC Staff includes personnel from the City Clerk's Office, Community Development & Services, Information Technology, and Public Works, Parks and Recreation.

DSC team members from these departments include a collection of permit technicians, plans examiners, engineers, inspectors, and support staff who provide centralized service delivery for customers using the City's development process.

Resources	FY 2019 Budget
Licenses & Permits	$ 5,819,539
Charges for Services	12,578,281
Interest Earned	140,000
Miscellaneous	2,093
Total Revenue	**$ 18,539,913**
Operating Transfers In	-
Total Resources	**$ 18,539,913**

Applications	FY 2019 Budget
Salaries and Wages	$ 8,156,904
Employee Benefits	3,717,849
Services and Supplies	8,207,240
Depreciation	15,000
Total Expenses	**$ 20,096,993**
Operating Transfers Out	-
Total Applications	**$ 20,096,993**

Eldorado Valley

The Eldorado Valley Special Revenue Fund was created in April 2014 to account for transactions and funding related to the Eldorado Valley Regional Public Safety Training Facility (EVRPSTF).

As required by interlocal agreement, this training facility has been established jointly with Boulder City under the First Amended Governance Agreement of the Eldorado Valley Regional Public Safety Training Facility between the City of Henderson and the City of Boulder City. This agreement was approved by the City of Henderson City Council on November 5, 2013. The agreement provides for a facility to be used by both agencies for emergency response training and education.

Any revenues realized from the facility's operation will be expended only for the upkeep, maintenance, and operation of the facility, in accordance with the Agreement. NRS 354.612 authorizes the City to establish the EVRPSTF Special Revenue Fund. The funding source used to finance the operations of the EVRPSTF Special Revenue Fund will be the fees that are earned through renting the facility to non-partnering agencies as well as funds contributed by the partnering agencies as dictated by the agreement.

Key Fact

The EVRPSTF is the only training facility of its kind in Southern Nevada and provides multi-jurisdictional training facilities for police offices, firefighters, and tactical teams.

Resources	FY 2019 Budget
Intergovernmental	$ 50,000
Rental Fees	10,000
Interest Earned	2,600
Miscellaneous	10,000
Total Revenue	**$ 72,600**
Operating Transfers In	50,000
Total Resources	**$ 122,600**

Applications	FY 2019 Budget
Salaries and Wages	$ 10,000
Services and Supplies	146,912
Total Expenses	**$ 156,912**
Operating Transfers Out	-
Total Applications	**$ 156,912**

Eldorado Valley Regional Public Safety Training Facility

Southern Nevada Police, Fire and Emergency Medical Services First Responders

cityofhenderson.com, bcnv.org

Engineering Services

The Engineering Services Fund (ESF) is an Internal Service Fund that was established to provide the functions of design, off-site inspection and construction management services for the City. The fund provides these services to City capital projects funded either by the City or external agencies such as the Clark County Regional Flood Control District (CCRFCD) or the Regional Transportation Commission of Southern Nevada (RTC). The fund is to account for the cost incurred and to recover those applicable charges on a cost-reimbursement basis.

This fund contains part of the Public Works, Parks and Recreation Department including Infrastructure Design and Construction and Facilities Design and Construction.

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

Engineering Service Fund employees are currently involved with over 80 projects. These projects include roads, flood control, traffic control, parks, trails, City facilities and utility improvements.

Resources	FY 2019 Budget
Charges for Services	$ 9,123,168
Interest Earned	44,000
Total Revenue	**$ 9,167,168**
Operating Transfers In	-
Total Resources	**$ 9,167,168**

Applications	FY 2019 Budget
Salaries and Wages	$ 5,001,967
Employee Benefits	2,301,549
Services and Supplies	2,159,676
Total Expenses	**$ 9,463,192**
Operating Transfers Out	-
Total Applications	**$ 9,463,192**

Engineering Services Projects

Completed Projects Fiscal Year 2018

- UPRR Trail (North) Traffic Signal at Gibson Road and Wigwam Parkway
- Cassia Way Striping Project
- Mission Drive - UPRR to College Drive
- Palm Hills Channel
- Pittman North Detention Basin and Outfall Phase 1 and Volunteer Boulevard
- Sunset Road - Marks Street to I-515 South Bound Ramps
- Pittman Boulder Highway Waterline Replacement
- US93 Boulder City By-Pass Utility Relocation
- Boulder Highway Trail Enhancements
- Esselmont Park Phase II
- Mona Lane Sewer Main Rehabilitation (Horizon to Coronado)
- Valle Verde Drive Intelligent Traffic System

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 purposes deemed appropriate by the Chief of Police. This fund accounts for both state and federal forfeitures.

During the 71st State Legislative Session in 2001, Senate Bill 36 introduced additional language to the NRS. Per NRS 179.1187, seventy percent of any remaining funds over $100,000 at the end of each fiscal year are to be released to the school district. This applies 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 during Fiscal Year 2018. For this reason, it is not anticipated that funds will be released to the school district at the end of Fiscal Year 2018.

Budgeted expenditures in Fiscal Year 2019 mainly represent funding received in Fiscal Year 2018 from federal agreements for cooperative sting operations. Participating entities receive a proportionate share of seizure proceeds for these joint operations.

Resources	FY 2019 Budget
Forfeitures	$ -
Interest	7,340
Total Revenue	**$ 7,340**
Operating Transfers In	-
Total Resources	**$ 7,340**

Applications	FY 2019 Budget
Services and Supplies	$ 18,930
Total Expenditures	**$ 18,930**
Operating Transfers Out	-
Total Applications	**$ 18,930**

Key Fact

Forfeited Assets funds are used to acquire equipment and training to assist officers in safeguarding the community.

Gas Tax

The Gas Tax Special Revenue Funds are comprised of various revenue sources that are to be used for street repair and maintenance. Nearly 70% of the revenue in this fund is generated by taxes applied per gallon of fuel purchased. During Fiscal Year 2018, the City spent over $2.6 million to complete periodic street maintenance such as crack sealing, and daily maintenance activities such as pothole repairs and maintenance of traffic control infrastructure including signals, signage, and markings.

Assembly Bill 413 was passed during the 2013 legislative session enabling the Clark County Commission to enact Fuel Revenue Indexing (FRI) for all local governments. The Commission subsequently passed this in September of 2013. Fuel taxes are now indexed to common consumer price indexes to keep pace with labor and material costs. The FRI was set to expire on December 31, 2016, however, the FRI received approval by ballot measure for a 10-year extension, which extends the program through 2026. Over the next 10 years, FRI will generate up to $3 billion in revenue to fund and build critical roadway projects, as well as create up to 25,000 jobs. Currently, the City of Henderson has fourteen projects funded by FRI in various stages of construction, totaling approximately $45 million.

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

Resources	FY 2019 Budget
Intergovernmental	$ 3,701,546
Interest Income	111,700
Total Revenue	**$ 3,813,246**
Operating Transfers In	-
Total Resources	**$ 3,813,246**

Applications	FY 2019 Budget
Salaries and Wages	$ 420,000
Benefits	150,000
Services and Supplies	272,850
Capital Outlay	5,710,000
Total Expenditures	**$ 6,552,850**
Operating Transfers Out	90,000
Total Applications	**$ 6,642,850**

Gas Tax Nevada Revised Statutes

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

Key Fact

The City maintains over 3,100 lane miles of roadway. Gas Tax Funds used to crack seal and slurry seal streets extend the life of assets.

General

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

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 have additional funds supporting their operations.

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.

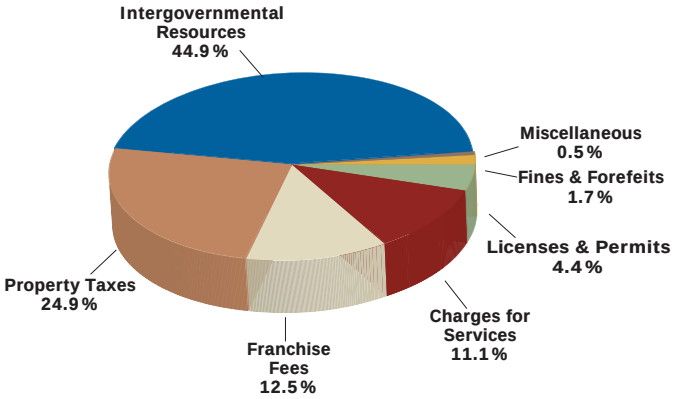
Consolidated Tax comprises $116 million or 96% of Intergovernmental Resources and consists of:

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

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

Resources	FY 2019 Budget
Intergovernmental Resources	$ 121,256,117
Property Tax	67,216,691
Franchise Fees	33,700,217
Charges For Services	29,932,830
Licenses and Permits	11,841,750
Fines and Forfeits	4,525,965
Miscellaneous	1,485,925
Total Revenue	**$ 269,959,495**
Operating Transfers In	-
Total Resources	**$ 269,959,495**

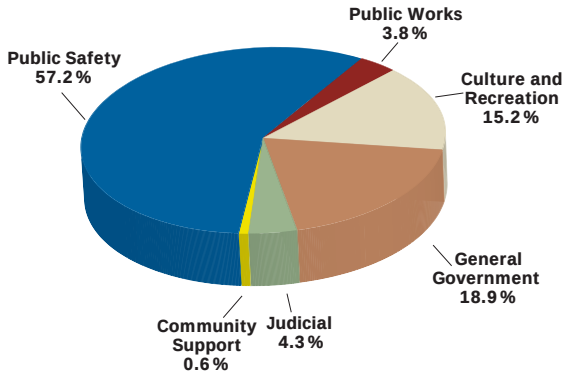
General Fund Revenue by Source



Henderson Firefighters at Community Expo

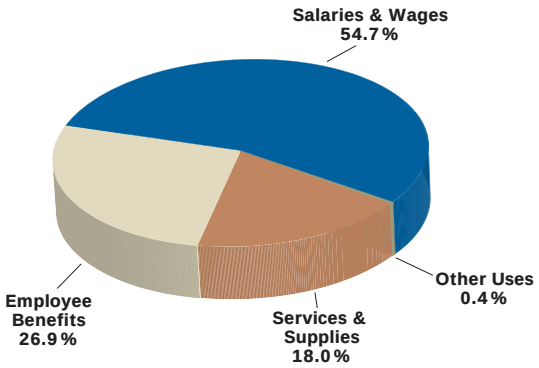
Expenditures by Function	FY 2019 Budget
General Government	$ 51,014,183
Judicial	11,458,789
Public Safety	154,197,745
Public Works	10,134,760
Culture and Recreation	40,953,538
Community Support	1,776,497
Total Expenditures	**$ 269,535,512**

General Fund Expenditures by Function



Expenditures by Category	FY 2019 Budget
Salaries & Wages	$ 148,164,061
Employee Benefits	72,758,155
Services & Supplies	48,613,296
Capital Outlay	-
Subtotal Expenditures	**$ 269,535,512**
Transfers Out	1,200,000
Total Expenditures & Other Uses	**$ 270,735,512**

General Fund Expenditures and Other Uses by Category



General Fund Expenditure Summary by Function		FY 2019 Budget	%
General Government			
Audit	$	420,217	
Building Maintenance		9,137,617	
City Attorney's Office		3,457,329	
City Clerk's Office		2,932,552	
City Manager's Office		1,882,470	
Community Development		4,053,702	
Finance		6,489,296	
Human Resources		3,603,538	
Information Technology		8,963,272	
Mayor & City Council		890,195	
Miscellaneous Citywide		5,411,556	
Public Affairs		3,772,439	
	$	51,014,183	18.9%
Judicial			
Municipal Court	$	7,594,936	
Attorney - Criminal		3,863,853	
	$	11,458,789	4.3%
Public Safety			
Fire	$	55,622,351	
Police		96,704,504	
Building Inspection		1,870,890	
	$	154,197,745	57.2%
Public Works			
Paved Streets	$	2,148,106	
Street Lighting		3,578,933	
Public Works - General		4,407,721	
	$	10,134,760	3.8%
Culture & Recreation			
Parks Maintenance	$	20,468,648	
Recreation		20,484,890	
	$	40,953,538	15.2%
Community Support			
Economic Development	$	1,005,570	
Neighborhood Services		770,927	
	$	1,776,497	0.6%
Total All Departments	**$**	**269,535,512**	**100.0%**

Grant

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

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

During Fiscal Year 2018, many functions were awarded grant funds that will be carried forward into Fiscal Year 2019 including but not limited to Public Safety, Public Works, Culture & Recreation (primarily Southern Nevada Public Land Management Act "SNPLMA"), and Community Support grants.

Resources	FY 2019 Budget
Intergovernmental	$ 16,603,850
Other Revenue	300,000
Total Revenue	**$ 16,903,850**
Operating Transfers In	-
Total Resources	**$ 16,903,850**

Applications	FY 2019 Budget
Community Support	
Salaries and Wages	$ 481,716
Employee Benefits	268,286
Services and Supplies	2,297,651
Culture and Recreation	
Services and Supplies	1,000,000
Capital Outlay	8,500,000
General Government	
Services and Supplies	50,000
Judicial	
Services and Supplies	57,000
Public Safety	
Salaries and Wages	92,352
Employee Benefits	54,346
Services and Supplies	350,000
Capital Outlay	1,800,000
Public Works	
Services and Supplies	252,500
Capital Outlay	1,700,000
Total Expenditures	**$ 16,903,851**
Operating Transfers Out	-
Total Applications	**$ 16,903,851**

Grant Awards Summary

Grant Type	FY 2018 Estimate
Judicial - Municipal Court	$ 50,675
Public Safety - Police & Emergency Management	732,083
Public Works - NV Dept of Transportation / Private	702,500
Culture & Recreation - Senior Nutrition	636,500
Culture & Recreation	335,444
Community Support - Community Dev Block Grants	1,289,112
Community Support - Home Grants	486,027
Community Support - Other	522,512
Total Grants	**$ 4,754,853**

Land Sales

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

Land sales are governed by Henderson City Charter, Article II, Section 2.320, which states that proceeds from all sales and exchanges of real property owned by the City may be expended only for acquisition of assets; capital improvements; expenses incurred in the preparation of a long-term comprehensive master-planning study; costs for administration of the Land Fund; and expenses incurred in making major improvements and repairs to the water, sewer, and street systems.

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

Key Fact

During Fiscal Year 2018, the City approved the sale of 55 acres of vacant land for approximately $6 million to the Raiders, a National Football League team, for the purpose of building a practice stadium.

Resources	FY 2019 Budget
Interest Income	$ 816,300
Rental Fees	430,000
Total Revenue	**$ 1,246,300**
Land Sales	-
Operating Transfers In	400,000
Total Resources	**$ 1,646,300**

Applications	FY 2019 Budget
General Government	
Salaries and Wages	$ 176,706
Employee Benefits	72,184
Services and Supplies	405,829
Public Safety	
Services and Supplies	571
Public Works	
Salaries and Wages	95,571
Employee Benefits	45,188
Services and Supplies	6,012
Capital Outlay	2,500,000
Total Expenditures	**$ 3,302,061**
Operating Transfers Out	954,300
Total Applications	**$ 4,256,361**

Municipal Court

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

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

A third provision was added under NRS 176.0642 that allows for the imposition of a collection fee on a sliding scale when a debt owed to the court becomes delinquent. The court may impose a $100 enforcement fee on any delinquent payment plan.

Revenues received into this fund are used to offset expenditures associated with judicial enforcement activities such as collection agency fees and warrant service costs.

Resources	FY 2019 Budget
Fines and Forfeits	$ 715,000
Total Revenue	**$ 715,000**
Operating Transfers In	-
Total Resources	**$ 715,000**

Applications	FY 2019 Budget
Salaries and Wages	$ 196,110
Employee Benefits	92,299
Services and Supplies	537,842
Capital Outlay	115,000
Total Expenditures	**$ 941,251**
Operating Transfers Out	-
Total Applications	**$ 941,251**

City of Henderson Justice Facility

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, developer funds, or transfers from other City funds.

Projects housed in this fund are citywide projects. Some of the completed projects funded through this fund include the Henderson Detention Center expansion, Heritage Park Senior Facility and Justice Facility Expansion. Fire Station 91 which was mainly funded by developer contributions was completed in November 2017 and recorded in this fund as well. Funds unspent as of June 30, 2018 will be carried over to the Fiscal Year 2019 budget.

Resources	FY 2019 Budget
Interest Income	$ 112,100
Total Revenue	**$ 112,100**
Operating Transfers In	-
Total Resources	**$ 112,100**

Applications	FY 2019 Budget
Public Safety	
Capital Outlay	$ 1,236,000
Public Works	
Capital Outlay	164,000
Total Expenditures	**$ 1,400,000**
Operating Transfers Out	2,850,000
Total Applications	**$ 4,250,000**

Key Fact

During Fiscal Year 2018, the City opened its 10th fire station, Fire Station 91, in the master-planned community Inspirada. Fire Station 91 is the City's first new fire station in 15 years.

Fire Station 91 opened November, 2017

Municipal Golf Course

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

In Fiscal Year 2019, Wildhorse Golf Club will maintain some of the lowest public golf fees in the Las Vegas Valley while continuing to balance revenues and operating expenses excluding depreciation.

Resources	FY 2019 Budget
Charges for Services	$ 2,273,775
Interest Income	2,000
Total Revenue	**$ 2,275,775**
Operating Transfers In	-
Total Resources	**$ 2,275,775**

Applications	FY 2019 Budget
Services and Supplies	$ 2,217,083
Depreciation	325,000
Total Expenses	**$ 2,542,083**
Operating Transfers Out	-
Total Applications	**$ 2,542,083**

Key Fact

Construction of the original design for Wildhorse Golf Course began in 1958 and was one of the first golf courses to be built in Southern Nevada.

Wildhorse Municipal Golf Course

Other Funds

This section will briefly describe the funds of the City not presented in their own sections. These funds have no budgeted expenditures for Fiscal Year 2019.

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 were estimated to be up to $30 million. The City's portion comes from the increase in property tax revenue as a result of the commercial and residential properties at Lake Las Vegas. Due to the economic downturn and the reduction in property values, revenues have not increased from this development as originally anticipated. 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 2019, the fund balance is estimated to be $6.0 million.

Lake Las Vegas

RTC Capital Projects Fund

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

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

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

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 2019 is anticipated to be approximately $22.4 million or 8.3% of General Fund Revenues in accordance with the City's Financial Management Policies.

LID Revolving Loan Internal Service Fund

This fund, established under NRS 271.536, provides funding on a loan basis for costs of special assessment districts such as construction and engineering. These costs are repaid from the bond proceeds if special assessment bonds are issued, or directly from special assessments collected from property owners. No charges for services are budgeted for Fiscal Year 2019, while Interest Income is estimated at $19,000, 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 (CCRFCD). CCRFCD was established under NRS 543. Henderson assists in projects undertaken by CCRFCD that affect the City. The money received by CCRFCD to fund such projects is then allocated to cover the costs incurred. Most of the projects previously reflected in this fund are now billed directly to CCRFCD.

Special Ad Valorem Transportation

The Special Ad Valorem Transportation Capital Projects Fund was established under NRS 354.59815. These funds may be used only for the purchase of capital assets including land, improvements to land, or major items of equipment; the renovation of existing governmental facilities not including normal recurring maintenance; and the repayment of medium-term obligations issued to fund a project.

Pittman Wash Flood Control

Park Development

Black Mountain Recreation Center Pickleball Courts

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 park districts within the City. This is a transaction privilege tax adopted by the City through the enactment of state legislation and the current rate of collection is $.55 per square foot with a maximum of $1,000 per dwelling unit.

RCT Completed Projects

2016

- Paradise Pointe Park
- Burkholder Park renovations

2017

- Fox Ridge Park Safety Improvements
- O'Callaghan Dog Park

2018

- Black Mountain Recreation Center Pickleball Courts
- Esselmont Park Phase II

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 increase to construction in the Southwest park district has increased revenue from Residential Construction Tax by 257% over Fiscal Year 2017 through the first three quarters of Fiscal Year 2018. This should benefit residents as the western portion of Henderson continues its development.

Resources	FY 2019 Budget
Impact Fees	$ 900,000
Interest Income	54,230
Total Revenue	**$ 954,230**
Operating Transfers In	-
Total Resources	**$ 954,230**

Applications	FY 2019 Budget
Capital Outlay	$ 2,082,270
Total Expenditures	**$ 2,082,270**
Operating Transfers Out	-
Total Applications	**$ 2,082,270**

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 including, facade improvements, tenant improvements, and residential development 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.

Purple Heart Memorial Park - Downtown Henderson

Water Street Canopy Sign - Downtown Henderson

Resources	FY 2019 Budget
Property Tax	$ 13,759,606
Miscellaneous	140,000
Total Revenue	**$ 13,899,606**
Operating Transfers In	-
Total Resources	**$ 13,899,606**

Applications	FY 2019 Budget
Salaries and Wages	$ 803,604
Employee Benefits	375,757
Services and Supplies	18,350,737
Principal Retirement	240,000
Interest Expense	379,350
Administrative and Other Costs	-
Total Expenses	**$ 20,149,448**
Operating Transfers Out	-
Total Applications	**$ 20,149,448**

Key Fact

The Fiscal Year 2019 projected combined tax increment revenue of $13.8 million surpasses the pre-recession high of $13.6 million in Fiscal Year 2009.

Groundbreaking of Juan's Flaming Fajitas-
Downtown Henderson

Redevelopment Agency Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2019	$ 240,000	$ 379,350	$ 619,350
2020	250,000	368,300	618,300
2021	265,000	355,425	620,425
2022	275,000	341,925	616,925
2023 - 2027	1,605,000	1,482,625	3,087,625
2028 - 2032	2,045,000	1,040,888	3,085,888
2033 - 2039	4,230,000	707,838	4,937,838
	$ 8,910,000	**$ 4,676,351**	**$ 13,586,351**

Outstanding Debt Obligations

General Obligation Bonds	Date Issued	Original Amount	Outstanding 7/1/2018	Current Year Principal & Interest	Final Payment Date
Bond Payable	11/18/2015	$ 9,365,000	$ 8,910,000	$ 619,350	10/1/2039
		$ 9,365,000	**$ 8,910,000**	**$ 619,350**	

Redevelopment Agency Future Projects

- Increase civic engagement, public outreach, and increase amenities within targeted redevelopment areas, including continued coordination with business owners and residents.
- Continue funding, coordinating, and/or administering various programs offered within identified redevelopment areas, including coordinating with other City departments on planning and promoting successful events and programming within the Water Street District and funding and administering appropriate incentives to spur investment and development.
- Increase business recruitment, development, retention, and expansion within targeted redevelopment areas and increase strategic partnerships, including proactively seeking out developers, both locally and nationally, and support efforts to keep existing and future projects moving forward.
- In addition, the Agency will continue its efforts to promote a strong and diverse economy and vibrant community by:
  - Promoting development opportunities and incentives.
  - Working closely with business owners to gauge the successes and challenges of conducting business in a redevelopment area.
  - Representing and promoting opportunities within redevelopment areas at local business associations and trade shows.
  - Identifying alternative sources of funding to assist with project development.
- Continue frequent updates and use of social media to promote the benefits of living in the Downtown area.

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 (More Cops). The 1/4-cent sales tax increase was approved by Clark County voters in November 2004 to hire and equip police officers in the Las Vegas Valley, Boulder City, and Mesquite. The Board of Clark County Commissioners was authorized to review the effects of this increase and authorize an additional 1/4-cent increase after October 2009, if deemed necessary.

The 2013 Nevada Legislature approved Assembly Bill 496 that authorized an additional .15 cents to be implemented October 1, 2013, if approved by the Clark County Commission. The ordinance was approved at the September 1, 2015 Public Hearing of the Board of County Commission with an amendment to impose an additional tax upon all retail sales at a rate of .05 cents on or after January 1, 2016, for the purpose of employing and equipping police officers to protect the residents of Clark County.

Henderson Police at Community Expo

LaTesha Watson was sworn in as the City's new police chief on November 21, 2017

Resources	FY 2019 Budget
Intergovernmental	$ 17,200,000
Interest Income	1,190
Total Revenue	**$ 17,201,190**
Operating Transfers In	-
Total Resources	**$ 17,201,190**

Applications	FY 2019 Budget
Salaries and Wages	$ 10,214,836
Employee Benefits	5,656,606
Services & Supplies	2,077,301
Total Expenditures	**$ 17,948,743**
Operating Transfers Out	-
Total Applications	**$ 17,948,743**

Self-Insurance

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

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

Self-Insurance Fund (Property/Casualty)

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

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

Resources	FY 2019 Budget
Insurance Premiums	$ 3,193,036
Interest Income	68,000
Total Revenue	**$ 3,261,036**
Operating Transfers In	-
Total Resources	**$ 3,261,036**

Applications	FY 2019 Budget
Salaries and Wages	$ 375,760
Employee Benefits	165,192
Services and Supplies	1,664,248
Claims	1,450,000
Legal Fees	75,000
Total Expenses	**$ 3,730,200**
Operating Transfers Out	-
Total Applications	**$ 3,730,200**

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 2019 Budget
Insurance Premiums	$ 5,665,852
Interest Income	171,000
Total Revenue	**$ 5,836,852**
Operating Transfers In	-
Total Resources	**$ 5,836,852**

Applications	FY 2019 Budget
Salaries and Wages	$ 157,638
Employee Benefits	74,240
Services and Supplies	1,511,164
Claims	4,470,000
Legal Fees	18,000
Total Expenses	**$ 6,231,042**
Operating Transfers Out	-
Total Applications	**$ 6,231,042**

Health Insurance

The Health Insurance Self-Insurance Fund covers the cost of providing insurance benefits to non-Teamster, full-time city employees including medical, dental, vision, 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 2019 Budget
Insurance Premiums	$ 19,490,164
Interest Income	75,000
Total Revenue	**$ 19,565,164**
Operating Transfers In	-
Total Resources	**$ 19,565,164**

Applications	FY 2019 Budget
Salaries and Wages	$ 177,719
Employee Benefits	85,912
Services and Supplies	2,781,090
Claims	17,143,458
Total Expenses	**$ 20,188,179**
Operating Transfers Out	-
Total Applications	**$ 20,188,179**

Key Fact

Henderson Cares is an employee volunteer program to benefit the local community.

Employees participating in Henderson Cares for Three Square Food Bank

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 benefiting from the construction of improvements such as streets, water, wastewater, storm water, and other improvements. Assessments are then imposed upon the properties within these districts to repay the bonds issued to finance the improvement project. These assessments usually span a 10-to-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 2019 Budget
Interest Income	$ 101,181
Total Revenue	**$ 101,181**
Operating Transfers In	175,651
Total Resources	**$ 276,832**

Applications	FY 2019 Budget
Services and Supplies	$ 20,000
Capital Outlay	4,531,194
Total Expenditures	**$ 4,551,194**
Operating Transfers Out	-
Total Applications	**$ 4,551,194**

Special Recreation

The Special Recreation Capital Projects Fund is used to account for room tax revenue received from the Las Vegas Convention and Visitors Authority. 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 recreation centers. Two of the statutes that distribute and limit the usage of the room tax funds designated for recreation purposes are NRS 244.3351 and 268.0195.

Resources	FY 2019 Budget
Intergovernmental	$ 1,655,114
Charges for Service	100,000
Miscellaneous	10,000
Interest Income	62,000
Total Revenue	**$ 1,827,114**
Operating Transfers In	-
Total Resources	**$ 1,827,114**

Key Fact

In Fiscal Year 2018, the Special Recreation Fund provided monies for fitness equipment, BMX track improvements, recreation center flooring, splash pad renovations, and signage for the Henderson Pavilion.

Applications	FY 2019 Budget
Services and Supplies	$ 549,614
Capital Outlay	1,290,424
Total Expenditures	**$ 1,840,038**
Operating Transfers Out	274,794
Total Applications	**$ 2,114,832**

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 ongoing financial assessments of the water and sewer funds. These are in-depth analyses 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 approximately 13,000 gallons per month, and falls within the first two rate tiers. A rate adjustment increase of 2.0% will be enacted January 1, 2019. Projected revenue from water sales for Fiscal Year 2019 is $76.0 million.

Key Fact

The Water Reclamation Facility earned its 14th National Association of Clean Water Agencies Platinum Peak Performance Award for 100% compliance with all discharge requirements.

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. Projected revenue for wastewater treatment in Fiscal Year 2019 is $46.9 million.

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

Utilities staff inspecting gate valve

Reclaimed water is used to irrigate nine Henderson golf courses, a cemetery, and Boulder Highway medians. Projected revenue from reclaimed water sales for Fiscal Year 2019 is $2.6 million.

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 2019 are projected at $4.5 million and sewer system development fees are projected at $7.0 million.

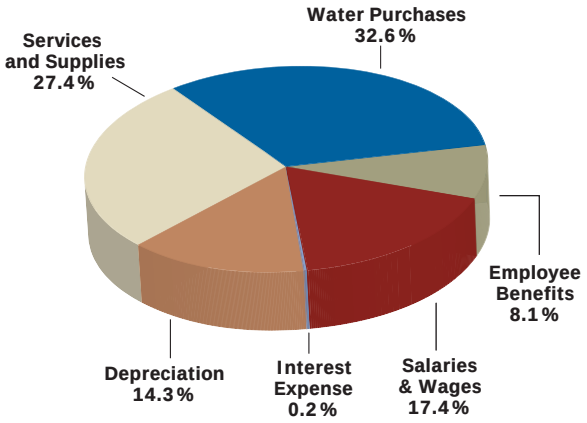
In order to adequately project anticipated infrastructure needs for the water and sewer systems, the City has adopted a standard equivalent dwelling unit (EDU) for use in projections related to water; and an equivalent residential unit (ERU) for use in projections related to sewer. For the Utility, both the EDU and ERU are used when calculating SDCs. The payment of SDCs by a developer provides for access to capacity in the existing system on a status equal to the already existing customers. The formula used to determine the payment of SDCs includes the net replacement cost of current system assets (less any developer contributed assets and outstanding bond principle) and current working capital reserves. This approach is based on the principle of achieving system capacity equity between existing and new customers and to provide funding for facility infrastructure needs.

Water Fund

The primary source for Henderson's drinking water is the Colorado River via Lake Mead. Since 2002, this resource has been threatened due to below average rain and snowfall in the Colorado Rockies, the source of the Colorado River. To ensure that Southern Nevada has an adequate water supply now and into the future, the Southern Nevada Water Authority (SNWA), the wholesale water supplier to Henderson, is developing a portfolio of resources to reduce reliance on the Colorado River.

Resources	FY 2019 Budget
Utility Fees	$ 76,000,000
Late Charges	1,300,000
Miscellaneous	70,000
Connection Fees	1,300,000
Interest Income	1,000,000
Total Revenue	**$ 79,670,000**
System Development Fees	4,500,000
Total Resources	**$ 84,170,000**

Fiscal Year 2019 Water Expenses



Applications	FY 2019 Budget
Salaries and Wages	$ 13,632,382
Employee Benefits	6,327,963
Water Purchases	25,597,144
Services and Supplies	21,520,943
Depreciation	11,250,000
Interest Expense	190,434
Total Expenses	**$ 78,518,866**
Operating Transfers Out	1,000,000
Total Applications	**$ 79,518,866**

Utilities staff using vactor during a valve repair

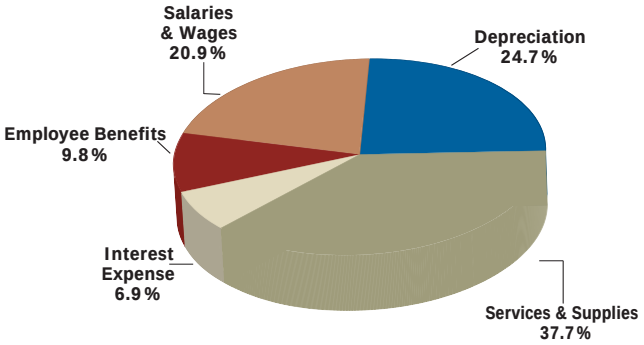
Sewer Fund

Wastewater is cleaned and treated to a high standard that 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 Henderson Bird Viewing Preserve. Water released to the Wash earns return flow credits, allowing Southern Nevada to draw additional drinking water from Lake Mead above its yearly allocation of 300,000 acre feet, in an amount equal to what is returned.

Resources	FY 2019 Budget
Utility Fees	$ 46,865,000
Late Charges	600,000
Miscellaneous	50,000
Connection Fees	60,000
Sales Tax	5,600,000
Intergovernmental	300,000
Interest Income	1,000,000
Total Revenue	**$ 54,475,000**
System Development Fees	7,000,000
Operating Transfers In	-
Total Resources	**$ 61,475,000**

Applications	FY 2019 Budget
Salaries and Wages	$ 11,399,735
Employee Benefits	5,354,983
Services and Supplies	20,584,379
Depreciation	13,500,000
Interest Expense	3,723,969
Total Expenses	**$ 54,563,066**
Operating Transfers Out	1,000,000
Total Applications	**$ 55,563,066**

Fiscal Year 2019 Sewer Expenses



UTILITY RATE STRUCTURE

Water Rates (effective Jan. 2018)

Residential Monthly Service Charge

3/4 inch or less	$12.95
1 inch	$26.59

Volume Charge (per 1,000 gallons)

First Rate Tier	$1.46
Second Rate Tier	$2.22
Third Rate Tier	$3.07
Fourth Rate Tier	$4.62

Sewer Rates (effective Jan. 2015)

Residential Monthly Service Charge

Single Family	$25.78
Senior Citizen	$20.93
Commercial Monthly Service Charge	$4.85
Commercial Volume Charge (per 1,000 gallons)	$2.36

Reclaimed Water (effective Nov. 2006)

Per 1,000 gallons	$1.20

Raw Water (effective Nov. 2006)

Per 1,000 gallons	$1.41

Staff working on a large meter

Water/Sewer Revenue-Supported Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
2019	$ 10,290,679	$ 3,914,403	$ 14,205,082
2020	4,027,772	3,408,558	7,436,330
2021	4,215,311	3,216,019	7,431,330
2022	4,418,313	3,014,268	7,432,581
2023 - 2027	23,736,139	11,784,513	35,520,652
2028 - 2032	29,162,010	6,024,912	35,186,922
2033 - 2034	13,220,000	798,000	14,018,000
Total	**$ 89,070,224**	**$ 32,160,673**	**$ 121,230,897**

Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 7/1/2018	Current Principal & Interest	Final Payment Date
Water Enterprise Fund					
State Revolving Loan Bonds Series 2000	09/15/2000	$ 5,500,000	$ 1,767,184	$ 389,876	01/01/2023
Water Refunding Bonds Series 2015	06/04/2015	7,374,000	2,578,000	2,706,900	06/01/2019
		$ 12,874,000	**$ 4,345,184**	**$ 3,096,776**	
Sewer Enterprise Funds					
Sewer Revenue Bonds Series 2010	01/08/2010	$ 1,659,396	$ 1,048,039	$ 87,337	01/01/2030
Sewer Revenue Bonds Series 2012A	07/26/2012	72,550,000	63,125,000	6,331,900	06/01/2034
Sewer Revenue Bonds Series 2013A	04/16/2013	19,710,000	16,685,000	628,719	06/01/2030
Sewer Revenue Bonds Series 2015	06/04/2015	11,061,000	3,867,000	4,060,350	06/01/2019
		$ 104,980,396	**$ 84,725,039**	**$ 11,108,306**	

Capital Improvement Plan Overview

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Capital Improvement Overview

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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 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 approximately $1.1 billion over the six-year horizon. Of this amount, CIP projects in the Fiscal Year 2019 budget are over $139 million.

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

What is a Capital Improvement Project?

A capital improvement is defined as a public or private investment of $50,000 or more, which relates directly to the City's goals and tactics and has a useful life of at least three 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 its 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 $1 million from the City's Municipal Facilities Capital Projects 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 reprioritized 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 the Clark County Regional Flood Control District. Some open parks and trail projects are prioritized and subsequently approved by the Bureau of Land Management (BLM) as grant funds from the Southern Nevada Public Land Management Act (SNPLMA) are utilized.

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

Capital Projects Completed in Fiscal Year 2018

Flood Control

Palm Hills Channel
Pittman N. Detention Basin and Outfall Phase I

General Government

EJ Ward Upgrade (fuel management software for fleet)
PeopleSoft Upgrade (human capital & financial management software)

Parks and Recreation

Boulder Highway Trail Enhancements
Black Mountain Recreation Center Pickleball Courts
Esselmont Park Phase II
Henderson Pavilion Monument Sign

Utility Services

Downtown Complete Streets Utility Improvement
Manganese Park Sewer Repairs
Mona Lane Sewer Main Rehab (Horizon to Coronado)
Pittman-Boulder Highway Waterline Replacement
Pump Station 9 Decommissioning
US93 Boulder City By-Pass Utility Relocation
Vortex Manhole Replacement
Waste Water Treatment Plant #3 Power Service Rehab
Water Treatment Plant Variable Frequency Drive & Fluoride Feed Replacement

Transportation

Miscellaneous Striping Contract
Pedestrian Crosswalk Enhancements (various locations)
Sunset Rd. – Marks St. to I-515 southbound ramps
UPRR Trail Traffic Signal at Gibson and Wigwam
Valle Verde Dr. Intelligent Traffic System
Anthem Neighborhood Rehabilitation Site #2

Municipal Facilities

Emergency Operations Center Renovation
Events Plaza Restroom Remodel
Fire Station 91
Henderson Multigenerational Center Floors
Misc. Facility Equipment and Repairs
Misc. Facility Maintenance at Recreation Centers
Multigenerational Center & Pavilion Exterior Painting
Outdoor Lighting Energy Savings Program

Those projects requesting new City funds under $1 million 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 ensures that the capital plan is integrated with the financial projections for future services.

Key Fact

In Fiscal Year 2018, the City opened a 4,000 square foot Emergency Operations Center (EOC) that will serve as the heart of emergency response and recovery coordination in the event of a disaster and will be a critical facility for directing resources and response efforts by public safety personnel.

Capital Improvement Plan Detail

The detail of the Capital Improvement Plan is broken down into two sections. The first section provides details on the projects that are Capital Fund projects and the second section provides the detail on the Enterprise Fund projects. Projects labeled as Tier 2 projects are smaller, independent projects that total under $1 million in Fiscal Year 2019 and have been grouped here for reporting purposes. Additional information can be found on all projects in the City of Henderson Capital Improvement Plan, which is published annually.

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

The project detail includes the funding source for projects that are not paid for through the City of Henderson, but are included in the total project cost. Examples are: Clark County Flood Control District, Regional Transportation Commission, Federal funds, and projects funded by developers.

Funding in this section includes anticipated carryovers from Fiscal Year 2018. These carryovers are not reflected in the expenditure totals in the Final Budget. These carryovers will be included in the Augmented Budget.

Chief White and Council opening the City's Emergency Operations Center

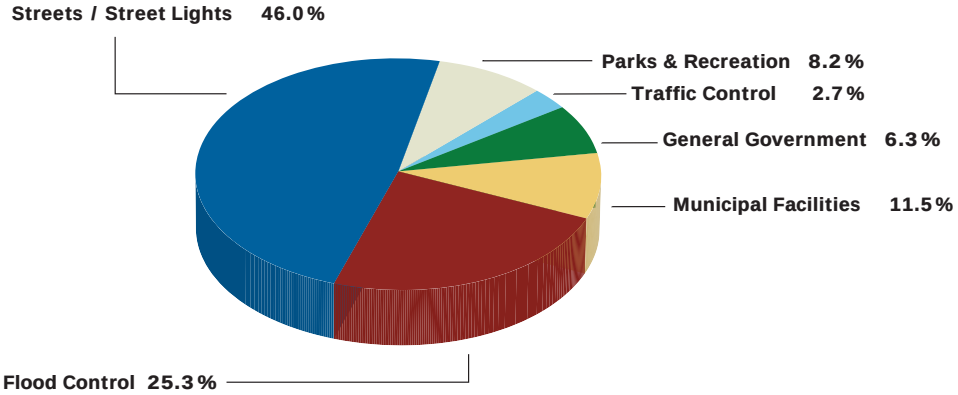
Capital Project Funds
FY 2019 Project Summary

Category	Project Costs	Operating Costs
Flood Control	$ 26,978,029	$ 2,105
General Government	6,654,360	133,683
Municipal Facilities	12,221,000	-
Parks & Recreation	8,797,478	-
Streets & Street Lights	48,934,300	4,882
Traffic Control	2,860,000	-
Total	**$ 106,445,167**	**$ 140,670**

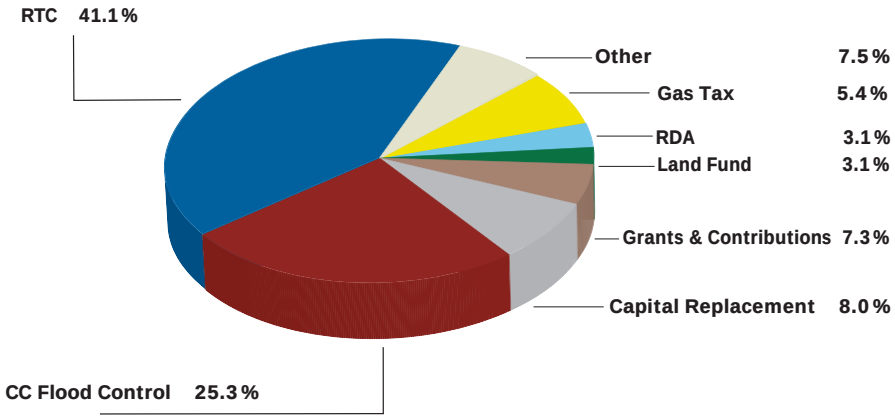
Funding Source	Project Costs
Capital Replacement	$ 8,520,890
Clark County (CC) Flood Control District	26,978,029
Gas Tax	5,710,000
Grants & Contributions	7,762,900
Land Fund	2,500,000
Redevelopment Agency	3,310,000
Regional Transportation Commission (RTC)	43,735,484
Other*	7,927,864
Total	**$ 106,445,167**

* Funding sources for which total project cost per fund was less than $2 million.

Percentage By Category



Percentage By Funding Source



Flood Control Overview

FY 2019 CIP

Use and Sources of Funds

Project	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Upper Pittman North Detention Basin & Outlet	$ 10,679,742	$ -	$ -	$ -	$ -	$ -	$ 10,679,742
Pittman North Detention Basin & Outfall	8,000,000	-	-	-	-	-	8,000,000
Horizon Ridge Detention Basin & Outfall	7,506,000	-	-	-	-	-	7,506,000
Tier 2 Projects	792,287	808,132	824,295	840,781	857,596	874,748	4,997,839
Total Flood Control	**$ 26,978,029**	**$ 808,132**	**$ 824,295**	**$ 840,781**	**$ 857,596**	**$ 874,748**	**$ 31,183,581**
Funding Sources:							
CC Flood Control District	$ 26,978,029	$ 808,132	$ 824,295	$ 840,781	$ 857,596	$ 874,748	$ 31,183,581
Total Funding Sources	**$ 26,978,029**	**$ 808,132**	**$ 824,295**	**$ 840,781**	**$ 857,596**	**$ 874,748**	**$ 31,183,581**

Operating Budget Impact

Project	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Pittman North DB Outfall	$ 2,105	$ 4,170	$ 4,255	$ 4,374	$ 4,462	$ 4,462	$ 23,828
Tier 2 Projects	-	-	-	-	-	-	-
Total Operating Impact	**$ 2,105**	**$ 4,170**	**$ 4,255**	**$ 4,374**	**$ 4,462**	**$ 4,462**	**$ 23,828**

Pittman Boulder Highway Waterline Replacement

Flood Control Project Profiles

Upper Pittman North Detention Basin & Outlet (Project# FC-115)

Description: Construction of 2,150 lineal feet of outlet channel for the North Detention Basin outflows. The facility will convey outflow from the detention basin to existing culverts at St. Rose Parkway.

Scheduling: Project to be completed by June 2019.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
CC Flood Control District	$ 10,679,742	$ -	$ -	$ -	$ -	$ -	$ -
Total Project Costs	**$ 10,679,742**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Operating Costs	$ -	$ 2,022	$ 2,063	$ 2,105	$ 2,148	$ 2,148	$ 10,486

Pittman North Detention Basin & Outfall (Project# FC-034)

Description: Design and construction of the Detention Basin and Outfall Channel from the basin to Starr Road.

Scheduling: Project to be completed by June 2019.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
CC Flood Control District	$ 8,000,000	$ -	$ -	$ -	$ -	$ -	$ -
Total Project Costs	**$ 8,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Operating Costs	$ 2,105	$ 2,148	$ 2,192	$ 2,269	$ 2,314	$ 2,314	$ 13,342

Horizon Ridge Detention Basin & Outfall (Project# FC-106)

Description: Construction of a detention basin, outlet, and outlet channel to an existing flood facility in Horizon Ridge Pkwy.

Scheduling: Project to be completed by June 2019.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
CC Flood Control District	$ 7,506,000	$ -	$ -	$ -	$ -	$ -	$ -
Total Project Costs	**$ 7,506,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Tier 2 Flood Control

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under $1 million for Fiscal Year 2019.

Scheduling: Varies

Project	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Flood Control Maintenance Projects (FC-054)	$ 792,287	$ 808,132	$ 824,295	$ 840,781	$ 857,596	$ 874,748	$ 4,997,839
Total Project Costs	$ 792,287	$ 808,132	$ 824,295	$ 840,781	$ 857,596	$ 874,748	$ 4,997,839
Funding Sources:							
CC Flood Control District	$ 792,287	$ 808,132	$ 824,295	$ 840,781	$ 857,596	$ 874,748	$ 4,997,839
Total Funding Sources	**$ 792,287**	**$ 808,132**	**$ 824,295**	**$ 840,781**	**$ 857,596**	**$ 874,748**	**$ 4,997,839**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

General Government Overview

FY 2019 CIP

Use and Sources of Funds

Project	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
PD Motorola Suite Replacement Project	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ 1,000,000
Tier 2 Projects	5,654,360	4,053,737	3,865,449	3,272,416	5,386,486	4,597,532	26,829,980
Total General Government	**$ 6,654,360**	**$ 4,053,737**	**$ 3,865,449**	**$ 3,272,416**	**$ 5,386,486**	**$ 4,597,532**	**$ 27,829,980**
Funding Sources:							
City Shop	$ 216,373	$ -	$ -	$ -	$ -	$ -	$ 216,373
Citywide Services	770,275	50,000	50,000	50,000	50,000	50,000	1,020,275
Capital Replacement	5,024,890	3,839,737	3,651,449	3,058,416	5,172,486	4,383,532	25,130,510
Municipal Court	55,000	-	-	-	-	-	55,000
Municipal Fac Acquisition & Const	164,000	164,000	164,000	164,000	164,000	164,000	984,000
Special Recreation	55,000	-	-	-	-	-	55,000
Wastewater - Operations	76,822	-	-	-	-	-	76,822
Water - Operations	292,000	-	-	-	-	-	292,000
Total Funding Sources	**$ 6,654,360**	**$ 4,053,737**	**$ 3,865,449**	**$ 3,272,416**	**$ 5,386,486**	**$ 4,597,532**	**$ 27,829,980**

Operating Budget Impact

Project	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Tier 2 Projects	$ 133,683	$ 133,683	$ 133,683	$ 133,683	$ 178,683	$ 178,683	$ 892,098
Total Operating Impact	**$ 133,683**	**$ 133,683**	**$ 133,683**	**$ 133,683**	**$ 178,683**	**$ 178,683**	**$ 892,098**

Key Fact

The Fiscal Year 2019 Capital Improvement Plan includes plans to redesign www.cityofhenderson.com to ensure the website is capable of working on current technologies across all platforms and provide a more efficient user experience.

General Government Profiles

PD Motorola Suite Replacement (Project# GG-136)

Description: The City currently uses Motorola Public Safety Suite for Computer Aided Dispatch, Records Management, Field Reporting, and Jail Management. The current version is end of life but will be supported for the next couple of years. The system will need to be replaced.

Scheduling: Project to be completed by June 2019.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Capital Replacement	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ 1,000,000
Total Project Costs	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,000,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Tier 2 General Government

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under $1 million for Fiscal Year 2019.

Scheduling: Varies

Project	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Network Hardware Refresh (GG-169)	$ 706,150	$ 1,209,950	$ 1,251,630	$ 1,292,925	$ 2,544,200	$ 2,611,295	$ 9,616,150
Disaster Recovery (GG-156)	700,000	595,000	-	-	-	-	1,295,000
Bosch DVR Review System Repl. (GG-196)	660,000	-	-	-	-	-	660,000
Electronic Plan Review (GG-202)	500,000	-	-	-	-	-	500,000
Master SNACC Switch (GG-192)	400,000	-	-	-	-	-	400,000
Desktop Refresh (GG-075)	252,000	252,378	252,767	253,168	253,581	254,007	1,517,901
Maximo Mobile Functionality - Phase 2 (GG-241)	220,000	-	-	-	-	-	220,000
Faster Upgrade To Web (GG-239)	216,373	-	-	-	-	-	216,373
Website Redesign FY2018-2019 (GG-220)	212,270	-	-	-	-	-	212,270
Rec. Centers Wifi Implementation (GG-165)	180,000	-	-	-	-	-	180,000
Energov Upgrade (GG-203)	165,788	150,000	150,000	150,000	-	-	615,788
Asset Management Program (GG-044)	164,000	164,000	164,000	164,000	164,000	164,000	984,000
Anti-malware Replacement (GG-194)	156,200	-	-	-	-	-	156,200
Laptop Refresh (GG-187)	148,611	153,069	157,661	162,391	167,263	172,281	961,276
Datacenter Hardware Refresh (GG-170)	125,000	446,000	1,040,000	500,000	1,250,000	1,095,000	4,456,000
Edocs Replacement (GG-171)	100,000	-	-	-	-	-	100,000
Council Chambers Tech. Refresh (GG-234)	90,000	90,000	90,000	90,000	90,000	90,000	540,000
SCADA Report Writer (GG-215)	76,822	-	-	-	-	-	76,822
Maximo & GIS Synchronization (GG-208)	72,000	-	-	-	-	-	72,000
A/V Refresh (GG-190)	71,929	74,087	76,309	78,599	80,957	83,385	465,266
MDT Toughbook Refresh (GG-082)	69,525	862,110	625,725	523,755	778,680	69,525	2,929,320
Sire Replacement (GG-145)	64,075	-	-	-	-	-	64,075
Sunpro RM & Sansio EPCR Repl. (GG-232)	56,474	-	-	-	-	-	56,474
Muni Courts RamServer Interface (GG-191)	55,000	-	-	-	-	-	55,000
PBK Efiling (GG-210)	55,000	-	-	-	-	-	55,000
Plug N Play Replacement (GG-240)	55,000	-	-	-	-	-	55,000
Annual Penetration Testing (GG-223)	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Legitrak Rewrite (GG-181)	25,000	-	-	-	-	-	25,000
Large-scale Scanner Refresh (GG-168)	7,143	7,143	7,357	7,578	7,805	8,039	45,065
Total Project Costs	**$ 5,654,360**	**$ 4,053,737**	**$ 3,865,449**	**$ 3,272,416**	**$ 5,386,486**	**$ 4,597,532**	**$ 26,829,980**
Funding Sources:							
Capital Replacement	$ 4,024,890	$ 3,839,737	$ 3,651,449	$ 3,058,416	$ 5,172,486	$ 4,383,532	$ 24,130,510
City Shop	216,373	-	-	-	-	-	216,373
Citywide Services	770,275	50,000	50,000	50,000	50,000	50,000	1,020,275
Municipal Court	55,000	-	-	-	-	-	55,000
Municipal Fac Acquisition & Const	164,000	164,000	164,000	164,000	164,000	164,000	984,000
Special Recreation	55,000	-	-	-	-	-	55,000
Wastewater - Operations	76,822	-	-	-	-	-	76,822
Water - Operations	292,000	-	-	-	-	-	292,000
Total Funding Sources	**$ 5,654,360**	**$ 4,053,737**	**$ 3,865,449**	**$ 3,272,416**	**$ 5,386,486**	**$ 4,597,532**	**$ 26,829,980**
Operating Costs	$ 133,683	$ 133,683	$ 133,683	$ 133,683	$ 178,683	$ 178,683	$ 892,098

Municipal Facilities Overview

FY 2019 CIP

Use and Sources of Funds

Project	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Fleet Maintenance Facility Expansion	$ 3,200,000	$ 212,000	$ -	$ -	$ -	$ -	$ 3,412,000
Fire Station 83 Remodel and Expansion	3,200,000	-	-	-	-	-	3,200,000
Citywide BAS Upgrade	1,775,000	1,475,000	-	-	-	-	3,250,000
Fire Station Southeast New Construction	1,236,000	7,004,000	-	-	-	-	8,240,000
HVAC System at Moser	1,000,000	-	-	-	-	-	1,000,000
Tier 2 Projects	1,810,000	855,500	685,000	665,000	600,000	-	4,615,500
Total Municipal Facilities	**$ 12,221,000**	**$ 9,546,500**	**$ 685,000**	**$ 665,000**	**$ 600,000**	**$ -**	**$ 23,717,500**
Funding Sources:							
City Shop	$ 1,275,000	$ -	$ -	$ -	$ -	$ -	$ 1,275,000
Capital Replacement	3,450,000	1,830,500	185,000	165,000	100,000	-	5,730,500
Land Fund	2,500,000	212,000	-	-	-	-	2,712,000
Municipal Court	60,000	-	-	-	-	-	60,000
Municipal Fac Acquisition & Construction	1,236,000	7,004,000	-	-	-	-	8,240,000
Redevelopment Agency - Eastside	3,200,000	-	-	-	-	-	3,200,000
Special Recreation	500,000	500,000	500,000	500,000	500,000	-	2,500,000
Total Funding Sources	**$ 12,221,000**	**$ 9,546,500**	**$ 685,000**	**$ 665,000**	**$ 600,000**	**$ -**	**$ 23,717,500**

Operating Budget Impact

Project	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Fire Station Southeast New Construction	$ -	$ -	$ 159,572	$ 159,572	$ 159,572	$ 159,572	$ 638,288
Tier 2 Projects	-	-	-	-	-	-	-
Total Operating Impact	**$ -**	**$ -**	**$ 159,572**	**$ 159,572**	**$ 159,572**	**$ 159,572**	**$ 638,288**

Tier 2 Municipal Facilities

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under $1 million for Fiscal Year 2019.
Scheduling: Varies

Project	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Pavilion Site Improvements (MF-164)	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ -	$ 2,500,000
Fire Station 82 Roofing Repl. (MF-238)	325,000	-	-	-	-	-	325,000
Fleet Fluid Dist. System (MF-291)	325,000	-	-	-	-	-	325,000
Replacement Of Fuel Tanks (MF-181)	250,000	-	-	-	-	-	250,000
Various Facility Maint. Projects (MF-274)	250,000	255,500	85,000	65,000	-	-	655,500
City Hall Sprinkler Piping Repl. (MF-232)	100,000	100,000	100,000	100,000	100,000	-	500,000
Municipal Court Camera Upgrades (MF-337)	60,000	-	-	-	-	-	60,000
Total Project Costs	**$ 1,810,000**	**$ 855,500**	**$ 685,000**	**$ 665,000**	**$ 600,000**	**$ -**	**$ 4,615,500**
Funding Sources:							
City Shop	$ 575,000	$ -	$ -	$ -	$ -	$ -	$ 575,000
Capital Replacement	675,000	355,500	185,000	165,000	100,000	-	1,480,500
Municipal Court	60,000	-	-	-	-	-	60,000
Special Recreation	500,000	500,000	500,000	500,000	500,000	-	2,500,000
Total Funding Sources	**$ 1,810,000**	**$ 855,500**	**$ 685,000**	**$ 665,000**	**$ 600,000**	**$ -**	**$ 4,615,500**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Municipal Facilities Project Profiles

Fleet Maintenance Facility Expansion (Project# MF-335)

Description: Expansion of Fleet Maintenance Facilities to accommodate fleet size and increase efficiency of maintenance.
Scheduling: Project to be completed by June 2020.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Land Fund	$ 2,500,000	$ 212,000	$ -	$ -	$ -	$ -	$ 2,712,000
City Shop	700,000	-	-	-	-	-	700,000
Total Project Costs	**$ 3,200,000**	**$ 212,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,412,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Fire Station 83 Remodel and Expansion (Project# MF-292)

Description: Expand from a two bay to a four bay station and increase the living and sleeping footprint.
Scheduling: Project to be completed by June 2019.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Redevelopment Agency - Eastside	$ 3,200,000	$ -	$ -	$ -	$ -	$ -	$ 3,200,000
Total Project Costs	**$ 3,200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,200,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Citywide BAS Upgrade (Project# MF-247)

Description: Building Automation System (BAS) upgrade Citywide.
Scheduling: Project to be completed by June 2020.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Capital Replacement	$ 1,775,000	$ 1,475,000	$ -	$ -	$ -	$ -	$ -
Total Project Costs	**$ 1,775,000**	**$ 1,475,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Fire Station Southeast New Construction (Project# MF-128)

Description: Construct a new 3 bay fire station in the Southeast area (district 81) at a location to-be-determined, to improve fire station distribution, concentration and response reliability.
Scheduling: Project to be completed by June 2020.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Municipal Fac Acquisition & Construction	$ 1,236,000	$ 7,004,000	$ -	$ -	$ -	$ -	$ 8,240,000
Total Project Costs	**$ 1,236,000**	**$ 7,004,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 8,240,000**
Operating Costs	$ -	$ -	$ 159,572	$ 159,572	$ 159,572	$ 159,572	$ 638,288

HVAC System At Moser (Project# MF-198)

Description: Replace the cooling system at the Moser building.
Scheduling: Project to be completed by June 2019.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Capital Replacement	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ 1,000,000
Total Project Costs	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,000,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Parks & Recreation Overview

FY 2019 CIP

Use and Sources of Funds

Project	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Union Pacific Railroad Row Acquisition	$ 4,675,400	$ 25,324,600	$ -	$ -	$ -	$ -	$ 30,000,000
Tier 2 Projects	4,122,078	1,929,005	796,596	4,767,176	303,096	338,967	12,256,918
Total Park & Recreation	**$ 8,797,478**	**$ 27,253,605**	**$ 796,596**	**$ 4,767,176**	**$ 303,096**	**$ 338,967**	**$ 42,256,918**
Funding Sources:							
Grants & Contributions	$ 5,921,400	$ 25,324,600	$ -	$ -	$ -	$ -	$ 31,246,000
Park Tax - Henderson East	82,900	112,445	180,333	121,162	95,460	42,625	634,925
Park Tax - Henderson Southwest	810,230	146,170	148,298	134,020	115,165	111,870	1,465,753
Park Tax - Henderson South	703,840	445,881	24,080	2,450	-	-	1,176,251
Park Tax - Henderson Northwest	250,000	-	-	-	-	-	250,000
Park Tax - Henderson West	120,000	120,500	49,410	89,100	20,000	39,560	438,570
Special Recreation	675,424	1,104,009	394,475	325,804	72,471	144,912	2,717,095
Redevelopment Agency - Eastside	110,000	-	-	-	-	-	110,000
Regional Transportation Commission	123,684	-	-	-	-	-	123,684
To Be Determined	-	-	-	4,094,640	-	-	4,094,640
Total Funding Sources	**$ 8,797,478**	**$ 27,253,605**	**$ 796,596**	**$ 4,767,176**	**$ 303,096**	**$ 338,967**	**$ 42,256,918**

Operating Budget Impact

Project	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Tier 2 Projects	$ -	$ 20,000	$ 20,400	$ 20,808	$ 21,224	$ 21,224	$ 103,656
Total Operating Impact	**$ -**	**$ 20,000**	**$ 20,400**	**$ 20,808**	**$ 21,224**	**$ 21,224**	**$ 103,656**

Existing trail corridors at the Union Pacific Railroad

Parks & Recreation Project Profiles

Union Pacific Railroad Row Acquisition (Project# PR-330)

Description: Project includes but is not limited to the right-of-way acquisition of 30 ft. corridors of approximately 4.8 miles of the Union Pacific Railroad trail from Gibson Road to Pecos Road.

Scheduling: Project to be completed by June 2020.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Grants & Contributions	$ 4,675,400	$ 25,324,600	$ -	$ -	$ -	$ -	$ 30,000,000
Total Project Costs	**$ 4,675,400**	**$ 25,324,600**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,000,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Tier 2 Parks & Recreation

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under $1 million for Fiscal Year 2019.

Scheduling: Varies

Project	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Pueblo Trail Extension (PR-456)	$ 614,000	$ -	$ -	$ -	$ -	$ -	$ 614,000
RCT Various Projects - Southwest (PR-383)	545,340	146,170	148,298	134,020	115,165	111,870	1,200,863
O'Callaghan Park Irrigation (PR-430)	500,000	400,000	-	-	-	-	900,000
Special Rec. Equipment & Maint. (PR-416)	378,460	1,104,009	394,475	325,804	72,471	144,912	2,420,131
St. Rose Trail North (PR-396)	368,421	-	-	-	-	-	368,421
Whitney Mesa Rec. Area Phase II (PR-408)	250,000	-	-	4,094,640	-	-	4,344,640
RCT Various Projects - South (PR-382)	203,840	45,881	24,080	2,450	-	-	276,251
Whitney Mesa Drainage Improv. (PR-401)	182,000	-	-	-	-	-	182,000
Planter Renovations - Sonata/Vivaldi (PR-452)	180,000	-	-	-	-	-	180,000
Black Mtn. - Pool Plaster (PR-358)	150,000	-	-	-	-	-	150,000
RCT Various Park Projects - West (PR-385)	120,000	120,500	49,410	89,100	20,000	39,560	438,570
Cornerstone Park Phase II (PR-407)	110,000	-	-	-	-	-	110,000
Anthem Rose Trail Ped. Bridge (PR-393)	105,263	-	-	-	-	-	105,263
College Area Trail Connector (PR-394)	100,000	-	-	-	-	-	100,000
Silver Springs Pool Resurface (PR-446)	86,964	-	-	-	-	-	86,964
Amador Vista Park - Surfacing (PR-366)	84,890	-	-	-	-	-	84,890
RCT Various Park Projects - East (PR-381)	82,900	112,445	180,333	121,162	95,460	42,625	634,925
Senior Facility Fitness Equip. (PR-437)	60,000	-	-	-	-	-	60,000
Total Project Costs	**$ 4,122,078**	**$ 1,929,005**	**$ 796,596**	**$ 4,767,176**	**$ 303,096**	**$ 338,967**	**$ 12,256,918**
Funding Sources:							
Grants & Contributions	$ 1,246,000	$ -	$ -	$ -	$ -	$ -	$ 1,246,000
Park Tax - Henderson East	82,900	112,445	180,333	121,162	95,460	42,625	634,925
Park Tax - Henderson Southwest	810,230	146,170	148,298	134,020	115,165	111,870	1,465,753
Park Tax - Henderson South	703,840	445,881	24,080	2,450	-	-	1,176,251
Park Tax - Henderson Northwest	250,000	-	-	-	-	-	250,000
Park Tax - Henderson West	120,000	120,500	49,410	89,100	20,000	39,560	438,570
Special Recreation	675,424	1,104,009	394,475	325,804	72,471	144,912	2,717,095
Redevelopment Agency - Eastside	110,000	-	-	-	-	-	110,000
Regional Transportation Commission	123,684	-	-	-	-	-	123,684
To Be Determined	-	-	-	4,094,640	-	-	4,094,640
Total Funding Sources	**$ 4,122,078**	**$ 1,929,005**	**$ 796,596**	**$ 4,767,176**	**$ 303,096**	**$ 338,967**	**$ 12,256,918**
Operating Costs	$ -	$ 20,000	$ 20,400	$ 20,808	$ 21,224	$ 21,224	$ 103,656

Streets/Street Lights Overview

FY 2019 CIP

Use and Sources of Funds

Project	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Starr Interchange @ I-15	$ 10,000,000	$ 15,000,000	$ -	$ -	$ -	$ -	$ 25,000,000
Downtown Henderson Complete Streets	6,250,000	2,000,000	-	-	-	-	8,250,000
City of Henderson Street Maintenance Phase 1	4,024,900	4,024,900	4,024,900	4,024,900	-	-	16,099,600
Water Street - Major Ave. to Lake Mead Pkwy	3,400,000	-	-	-	-	-	3,400,000
Valle Verde - Horizon Ridge to Warm Springs	3,194,000	-	-	-	-	-	3,194,000
Center St. - Burkholder Blvd. to Lake Mead Pkwy.	2,666,400	-	-	-	-	-	2,666,400
Sun City Anthem Sidewalk - Trail Improvements	2,500,000	-	-	-	-	-	2,500,000
Sunridge Heights - Executive Airport to Seven Hills Dr.	1,629,000	-	-	-	-	-	1,629,000
On Call Street Patching	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	9,000,000
Eastern Ave Phase 1 - St. Rose Pkwy to I-215	1,500,000	-	-	-	-	-	1,500,000
Roma Hills Drive	1,500,000	-	-	-	-	-	1,500,000
Stephanie St - I-215 to Dragonridge	1,500,000	-	-	-	-	-	1,500,000
Starr/Executive Airport - Las Vegas Blvd. to Bicentennial	1,000,000	-	-	-	-	-	1,000,000
Horizon Drive From I-515 to Boulder Highway	1,000,000	1,387,200	-	-	-	-	2,387,200
Tier 2 Projects	7,270,000	10,229,000	2,704,395	5,135,000	3,855,000	3,855,000	33,048,395
Total Streets & Street Lights	**$ 48,934,300**	**$ 34,141,100**	**$ 8,229,295**	**$ 10,659,900**	**$ 5,355,000**	**$ 5,355,000**	**$ 112,674,595**
Funding Sources:							
Regional Transportation Commission	$ 42,311,800	$ 30,162,100	$ 4,424,900	$ 4,424,900	$ 400,000	$ 400,000	$ 82,123,700
Grants & Contributions	1,841,500	1,384,000	1,209,395	3,640,000	440,000	440,000	8,954,895
Gas Tax	4,735,000	2,235,000	2,235,000	2,235,000	2,235,000	2,235,000	15,910,000
Capital Replacement	46,000	360,000	360,000	360,000	2,280,000	2,280,000	5,686,000
Total Funding Sources	**$ 48,934,300**	**$ 34,141,100**	**$ 8,229,295**	**$ 10,659,900**	**$ 5,355,000**	**$ 5,355,000**	**$ 112,674,595**

Operating Budget Impact

Project	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Sunridge Heights - Executive Airport to Seven Hills Dr.	$ -	$ 3,527	$ 3,604	$ 3,676	$ 3,750	$ 3,750	$ 18,307
Starr/Executive Airport - Las Vegas Blvd. to Bicentennial	-	3,385	3,400	3,315	3,330	3,330	16,760
Tier 2 Projects	4,882	4,987	5,093	5,202	18,468	18,468	57,100
Total Operating Impact	**$ 4,882**	**$ 11,899**	**$ 12,097**	**$ 12,193**	**$ 25,548**	**$ 25,548**	**$ 92,167**

Streets/Street Lights Project Profiles

Starr Interchange @ I-15 (Project# ST-160)

Description: Full 4-leg interchange at Starr & I-15.
Scheduling: Project to be completed by June 2020.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Regional Transportation Commission	$ 10,000,000	$ 15,000,000	$ -	$ -	$ -	$ -	$ 25,000,000
Total Project Costs	**$ 10,000,000**	**$ 15,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,000,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Downtown Henderson Complete Streets (Project# ST-220)

Description: Design and construction of rehabilitation improvements to the Downtown Henderson business district including Pacific Avenue, Market Street, Army Street, Navy Street, Marine Street, Atomic Street, Panama Street, Basic Road, Atlantic Avenue and Van Wagenen Street.
Scheduling: Project to be completed by June 2020.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Regional Transportation Commission	$ 6,250,000	$ 2,000,000	$ -	$ -	$ -	$ -	$ 8,250,000
Total Project Costs	**$ 6,250,000**	**$ 2,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 8,250,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

City of Henderson Street Maintenance Phase 1 (Project# ST-260)

Description: Road Reconstruction, Rehab, and Resurfacing
Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Regional Transportation Commission	$ 4,024,900	$ 4,024,900	$ 4,024,900	$ 4,024,900	$ -	$ -	$ 16,099,600
Total Project Costs	**$ 4,024,900**	**$ 4,024,900**	**$ 4,024,900**	**$ 4,024,900**	**$ -**	**$ -**	**$ 16,099,600**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Water Street - Major Avenue to Lake Mead Pkwy (Project# ST-252)

Description: Construction of new roadway surface, ADA improvements, traffic signal modifications, pedestrian and bike lane enhancements as appropriate.
Scheduling: Project to be completed by June 2019.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Regional Transportation Commission	$ 3,400,000	$ -	$ -	$ -	$ -	$ -	$ 3,400,000
Total Project Costs	**$ 3,400,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,400,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Valle Verde - Horizon Ridge to Warm Springs (Project# ST-230)

Description: Construction of new roadway surface, ADA improvements, traffic signal modifications, pedestrian and bike lane enhancements as appropriate.
Scheduling: Project to be completed by June 2019.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Regional Transportation Commission	$ 3,194,000	$ -	$ -	$ -	$ -	$ -	$ 3,194,000
Total Project Costs	**$ 3,194,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,194,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Center St. - Burkholder Blvd. to Lake Mead Pkwy. (Project# ST-163)

Description: Rehabilitation of existing roadway by means of mill and overlay between Burkholder Blvd. and Lake Mead Pkwy. Project will be coordinated with installation of regional storm drain infrastructure currently being added to the Clark County Regional Flood Control District Master Plan, utility infrastructure improvements and possible landscape enhancements.

Scheduling: Project to be completed by June 2019.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Regional Transportation Commission	$ 2,666,400	$ -	$ -	$ -	$ -	$ -	$ 2,666,400
Total Project Costs	**$ 2,666,400**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,666,400**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Sun City Anthem Sidewalk - Trail Improvements (Project# ST-237)

Description: Trail and ramp improvements to Anthem/Sun City Anthem Loop.

Scheduling: Project to be completed by June 2019.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Gas Tax	$ 2,500,000	$ -	$ -	$ -	$ -	$ -	$ 2,500,000
Total Project Costs	**$ 2,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,500,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Sunridge Heights - Executive Airport to Seven Hills Drive (Project# ST-042)

Description: Construct four-lane roadway along Sunridge Heights between Executive Airport and Seven Hills Drive, with traffic and drainage appurtenances per RTC standards.

Scheduling: Project to be completed by June 2019.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Regional Transportation Commission	$ 1,629,000	$ -	$ -	$ -	$ -	$ -	$ 1,629,000
Total Project Costs	**$ 1,629,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,629,000**
Operating Costs	$ -	$ 3,527	$ 3,604	$ 3,676	$ 3,750	$ 3,750	$ 18,307

On Call Street Patching (Project# ST-146)

Description: Yearly contract funded by gas tax revenues 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 by June 2024.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Gas Tax	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 9,000,000
Total Project Costs	**$ 1,500,000**	**$ 1,500,000**	**$ 1,500,000**	**$ 1,500,000**	**$ 1,500,000**	**$ 1,500,000**	**$ 9,000,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Eastern Avenue Phase 1 - St. Rose Pkwy to I-215 (Project# ST-271)

Description: Construction of new roadway surface, ADA improvements, traffic signal modifications, pedestrian and bike lane enhancements as appropriate.

Scheduling: Project to be completed by June 2019.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Regional Transportation Commission	$ 1,500,000	$ -	$ -	$ -	$ -	$ -	$ 1,500,000
Total Project Costs	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Roma Hills Drive (Project# ST-298)

Description: Traffic calming improvements along Roma Hills Drive.
Scheduling: Project to be completed by June 2019.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Regional Transportation Commission	$ 1,500,000	$ -	$ -	$ -	$ -	$ -	$ 1,500,000
Total Project Costs	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Stephanie Street - I-215 to Dragonridge (Project# ST-299)

Description: Road rehab and improvements to Stephanie Street - I-215 to Dragonridge.
Scheduling: Project to be completed by June 2019.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Regional Transportation Commission	$ 1,500,000	$ -	$ -	$ -	$ -	$ -	$ 1,500,000
Total Project Costs	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Starr/Executive Airport - Las Vegas Blvd. to Bicentennial (Project# ST-139)

Description: Construction of four-lane roadway with traffic and drainage appurtenances per RTC standards.
Scheduling: Project to be completed by June 2019.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Regional Transportation Commission	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ 1,000,000
Total Project Costs	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,000,000**
Operating Costs	$ -	$ 3,385	$ 3,400	$ 3,315	$ 3,330	$ 3,330	$ 16,760

Horizon Drive From I-515 to Boulder Highway (Project# ST-207)

Description: Milling and Overlay street and re-configuring medians and sidewalk and adding bike lanes.
Scheduling: Project to be completed by June 2020.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Regional Transportation Commission	$ 1,000,000	$ 1,387,200	$ -	$ -	$ -	$ -	$ 2,387,200
Total Project Costs	**$ 1,000,000**	**$ 1,387,200**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,387,200**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Road rehab and improvements at Mission Drive

Tier 2 Streets/Street Lights

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under $1 million for Fiscal Year 2019.
Scheduling: Varies

Project	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Appaloosa - Wagonwheel to Equestrian (ST-242)	$ 884,000	$ -	$ -	$ -	$ -	$ -	$ 884,000
GV Neighborhood Rehab - Arroyo Grande Blvd. (ST-219)	843,000	-	-	-	-	-	843,000
Bermuda Road - Volunteer to St. Rose Pkwy (ST-062)	750,000	2,250,000	-	-	-	-	3,000,000
Inspirada Trail - Vegas Blvd - Airport/Volunteer (ST-291)	740,000	42,000	-	-	-	-	782,000
Greenway Road - Mission Drive to Boulder Hwy (ST-248)	675,000	2,025,000	-	-	-	-	2,700,000
Foster St. - Sunset Rd. to Moser Dr. (ST-247)	625,000	1,875,000	-	-	-	-	2,500,000
I-215 Trail Connectivity - Green Valley to Pecos (ST-241)	532,000	-	-	-	-	-	532,000
Infrastructure Improvements (ST-164)	440,000	440,000	440,000	440,000	440,000	440,000	2,640,000
Pedestrian Safety Improvements (ST-238)	400,000	400,000	400,000	400,000	400,000	400,000	2,400,000
Misc. Street Replacements And Improvements (ST-165)	385,000	385,000	385,000	385,000	385,000	385,000	2,310,000
On Call Service for Roadway & Sidewalk Maint. (ST-190)	350,000	350,000	350,000	350,000	350,000	350,000	2,100,000
Heather Dr. - Greenway Rd. to College Dr. (ST-246)	300,000	1,200,000	-	-	-	-	1,500,000
Ndot I-215 Trail Bridges (ST-243)	200,000	377,000	736,500	3,200,000	-	-	4,513,500
Bus Turnouts (ST-293)	100,000	525,000	32,895	-	-	-	657,895
Street Light Knockdown Program (SL-025)	46,000	360,000	360,000	360,000	2,280,000	2,280,000	5,686,000
Total Project Costs	**$ 7,270,000**	**$ 10,229,000**	**$ 2,704,395**	**$ 5,135,000**	**$ 3,855,000**	**$ 3,855,000**	**$ 33,048,395**
Funding Sources:							
Reginal Transportation Commission	$ 4,647,500	$ 7,750,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 13,997,500
Grants & Contributions	1,841,500	1,384,000	1,209,395	3,640,000	440,000	440,000	8,954,895
Gas Tax - 1 Cent	735,000	735,000	735,000	735,000	735,000	735,000	4,410,000
Capital Replacement	46,000	360,000	360,000	360,000	2,280,000	2,280,000	5,686,000
Total Funding Sources	**$ 7,270,000**	**$ 10,229,000**	**$ 2,704,395**	**$ 5,135,000**	**$ 3,855,000**	**$ 3,855,000**	**$ 33,048,395**
Operating Costs	$ 4,882	$ 4,987	$ 5,093	$ 5,202	$ 18,468	$ 18,468	$ 57,100

Road work for Downtown Henderson Complete Streets

Traffic Control Overview

FY 2019 CIP

Use and Sources of Funds

Project	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Tier 2 Projects	$ 2,860,000	$ 345,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 3,505,000
Total Traffic Control	**$ 2,860,000**	**$ 345,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 3,505,000**
Funding Sources:							
Regional Transportation Commission	$ 1,300,000	$ -	$ -	$ -	$ -	$ -	$ 1,300,000
Gas Tax	975,000	75,000	75,000	75,000	75,000	75,000	1,350,000
Developer - Traffic Control	585,000	270,000	-	-	-	-	855,000
Total Funding Sources	**$ 2,860,000**	**$ 345,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 3,505,000**

Operating Budget Impact

Project	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Tier 2 Projects	$ -	$ 13,400	$ 13,700	$ 14,000	$ 15,400	$ 15,400	$ 71,900
Total Operating Impact	**$ -**	**$ 13,400**	**$ 13,700**	**$ 14,000**	**$ 15,400**	**$ 15,400**	**$ 71,900**

Tier 2 Traffic Control

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under $1 million for Fiscal Year 2019.

Scheduling: Varies

Project	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Miscellaneous Striping Contract (TC-220)	$ 900,000	$ -	$ -	$ -	$ -	$ -	$ 900,000
Eastern Ave Traffic Signals (TC-214)	750,000	-	-	-	-	-	750,000
Gibson/Wigwam Traffic Signal (TC-217)	585,000	270,000	-	-	-	-	855,000
Crosswalk Enhancement - Var. Locations (TC-216)	550,000	-	-	-	-	-	550,000
Signal Repl. - Boulder/Wagonwheel (TC-184)	75,000	75,000	75,000	75,000	75,000	75,000	450,000
Total Project Costs	**$ 2,860,000**	**$ 345,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 3,505,000**
Funding Sources:							
Regional Transportation Commission	$ 1,300,000	$ -	$ -	$ -	$ -	$ -	$ 1,300,000
Gas Tax	975,000	75,000	75,000	75,000	75,000	75,000	1,350,000
Developer - Traffic Control	585,000	270,000	-	-	-	-	855,000
Total Funding Sources	**$ 2,860,000**	**$ 345,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 3,505,000**
Operating Costs	$ -	$ 13,400	$ 13,700	$ 14,000	$ 15,400	$ 15,400	$ 71,900

Key Fact

The Fiscal Year 2019 Capital Improvement Plan includes $550,000 for pedestrian crosswalk enhancements throughout the City of Henderson.

Enterprise Funds
FY 2019 Project Summary

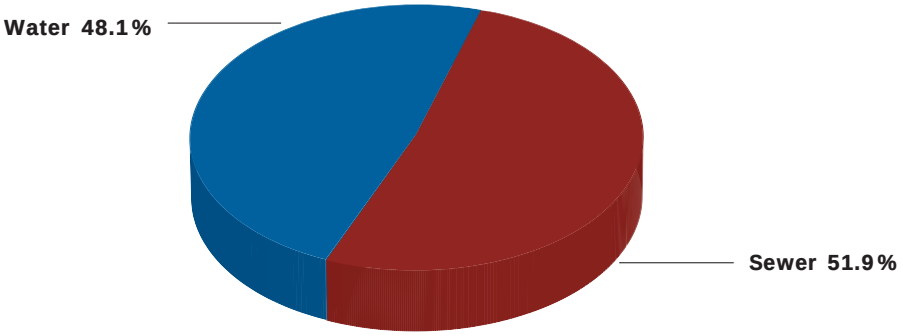
By Category

Category	Project Costs	Operating Costs
Water	$ 15,936,958	$ -
Sewer	17,196,839	127,345
Total	**$ 33,133,797**	**$ 127,345**

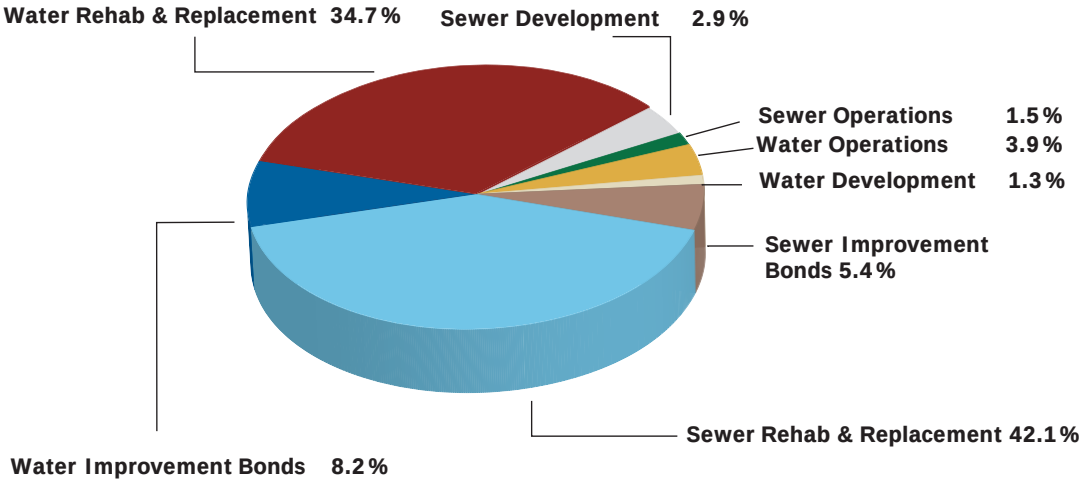
By Funding Source

Funding Source	Project Costs
Water - Improvement Bonds	$ 2,726,913
Water - Rehab & Replacement	11,504,426
Water - Development Enterprise	419,507
Water - Operations	1,286,112
Wastewater - Improvement Bonds	1,803,697
Wastewater - Rehab & Replacement	13,958,531
Wastewater - Development Enterprise	951,273
Wastewater - Operations	483,338
Total	**$ 33,133,797**

Percentage By Category



Percentage By Funding Source



Water Overview

FY 2019 CIP

Use and Sources of Funds

Project	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Townsite Cast Iron Main Replacement Planning*	$ 1,959,351	$ 3,296,640	$ -	$ -	$ -	$ -	$ 5,255,991
Pavement Patching Program*	1,380,600	1,380,600	1,380,600	1,380,600	1,380,600	5,522,400	12,425,400
R-8A Reservoir	1,534,375	6,296,875	-	-	-	-	7,831,250
Sunridge Heights Parkway Improvements	1,235,639	107,400	-	-	-	-	1,343,039
Sunrise Trailer Estates Water & Sewer Main Replac.*	1,026,368	-	-	-	-	-	1,026,368
Tier 2 Projects	8,800,625	16,662,986	8,179,113	1,270,000	1,270,000	4,830,000	41,012,724
Total Water	**$ 15,936,958**	**$ 27,744,501**	**$ 9,559,713**	**$ 2,650,600**	**$ 2,650,600**	**$ 10,352,400**	**$ 68,894,772**
Funding Sources:							
Water - Improvement Bonds	$ 2,726,913	$ 7,236,396	$ -	$ -	$ -	$ -	$ 9,963,309
Water - Rehab & Replacement	11,504,426	19,359,276	9,164,713	2,255,600	2,255,600	9,272,400	53,812,015
Water - Development Enterprise	419,507	698,273	-	-	-	-	1,117,780
Water - Operations	1,286,112	450,556	395,000	395,000	395,000	1,080,000	4,001,668
Total Funding Sources	**$ 15,936,958**	**$ 27,744,501**	**$ 9,559,713**	**$ 2,650,600**	**$ 2,650,600**	**$ 10,352,400**	**$ 68,894,772**

Operating Budget Impact

Project	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
R-8A Reservoir	$ -	$ -	$ 18,750	$ 82,810	$ 84,895	$ 84,895	$ 271,350
Sunridge Heights Parkway Improvements	-	16,370	19,235	19,719	20,217	20,217	95,758
Tier 2 Projects	-	8,565	21,507	24,003	24,602	24,602	103,279
Total Operating Impact	**$ -**	**$ 24,935**	**$ 59,492**	**$ 126,532**	**$ 129,714**	**$ 129,714**	**$ 470,387**

* Project shared between Water & Sewer

Water reservoir rehabilitation

Water Project Profiles

Townsite Cast Iron Main Replacement Planning* (Project# U-0034)

Description: Design and construct approximately 1,300 lf of 8-inch water main in Victory Road; abandonment of the 8-inch cast iron water main located in the front yards; reconnection of services and meters; abandonment of 2-inch, 3-inch and 6-inch main in alley ways; installation of approximately 2,700 lf of 8-inch mains and 5,300 lf of 8-inch sewer in cul-de-sacs and 900 lf of service laterals; and replacement of 119 meters.

Scheduling: Project to be completed by June 2020.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Water - Rehab & Replacement	$ 1,959,351	$ 3,296,640	$ -	$ -	$ -	$ -	$ 5,255,991
Total Project Costs	**$ 1,959,351**	**$ 3,296,640**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,255,991**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Pavement Patching Program* (Project# U-9427)

Description: Surface repairs associated with replacement of water service laterals, water and sewer main repairs, or other excavations due to corrective work on the distribution or collection system. The scale of surface restoration includes AC pavement, concrete, base materials, lane markings, valve and manhole collars.

Scheduling: Project to be completed by June 2024.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Water - Rehab & Replacement	$ 1,380,600	$ 1,380,600	$ 1,380,600	$ 1,380,600	$ 1,380,600	$ 5,522,400	$ 12,425,400
Total Project Costs	**$ 1,380,600**	**$ 1,380,600**	**$ 1,380,600**	**$ 1,380,600**	**$ 1,380,600**	**$ 5,522,400**	**$ 12,425,400**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

R-8A Reservoir (Project# U-0040)

Description: Design and construct a 5 MG reservoir and associated appurtenances.

Scheduling: Project to be completed by June 2020.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Water - Improvement Bonds	$ 1,534,375	$ 6,296,875	$ -	$ -	$ -	$ -	$ 7,831,250
Total Project Costs	**$ 1,534,375**	**$ 6,296,875**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,831,250**
Operating Costs	$ -	$ -	$ 18,750	$ 82,810	$ 84,895	$ 84,895	$ 271,350

Sunridge Heights Parkway Improvements (Project# U-0132)

Description: Improvements to the 2630 and 2500 Pressure Zones along Sunridge Heights Parkway from Executive Airport Road east to Alper Center Drive. Design and install 7,500 LF of 10-inch water line with five connections to the existing water lines for the 2500 Zone and 3,000 LF of 10-inch water line with two connections to the existing water lines for the 2630 Zone.

Scheduling: Project to be completed by June 2020.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Water - Rehab & Replacement	$ 1,235,639	$ 107,400	$ -	$ -	$ -	$ -	$ 1,343,039
Total Project Costs	**$ 1,235,639**	**$ 107,400**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,343,039**
Operating Costs	$ -	$ 16,370	$ 19,235	$ 19,719	$ 20,217	$ 20,217	$ 95,758

Sunrise Trailer Estates Water & Sewer Main Replacement*(Project# U-0071)

Description: Design and construct replacement or rehabilitation of the existing 6-inch AC water lines in the Sunrise Trailer Estates, with approximately 6,200 lf of 8-in sewer line, 8,500 lf of 8-inch water line, 23 manholes, 10 fire hydrant assemblies, and 185 each sewer and water service connections.

Scheduling: Project to be completed by June 2019.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Water - Rehab & Replacement	$ 1,026,368	$ -	$ -	$ -	$ -	$ -	$ 1,026,368
Total Project Costs	**$ 1,026,368**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,026,368**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

* Project shared between Water & Sewer

Tier 2 Water

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under $1 million for Fiscal Year 2019.
Scheduling: Varies

Project	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Reservoir Rehabilitation Program (U9421)	$ 779,689	$ -	$ -	$ -	$ -	$ -	$ 779,689
Upgrade Avar (air Vacuum Air Release) (U0142)	742,932	-	-	-	-	-	742,932
Potable Water Master Plan Update (U9075)	666,667	55,556	-	-	-	-	722,223
P-2 Replacement (U0016)	589,923	3,197,676	2,374,948	-	-	-	6,162,547
Paseo Verde & Stephanie Wl Improvements (U0020)	556,689	381,742	-	-	-	-	938,431
Service Line Replacement Program (U9424)	500,000	500,000	500,000	500,000	500,000	2,000,000	4,500,000
Bermuda Reservoir Interconnection Phase 1 (U0087)	419,507	649,413	-	-	-	-	1,068,920
Sausalito Water Main Replacement (U0134)	356,050	46,750	-	-	-	-	402,800
WTP Filter Media Replacement (U0149)	338,455	-	-	-	-	-	338,455
P-21s & P-22 Surge Improvements (U0122)	313,645	3,353,520	-	-	-	-	3,667,165
P-20 To R-37 Fiber (U0131)	261,934	127,633	-	-	-	-	389,567
Industrial Coating And Painting* (U9598)	125,000	125,000	125,000	125,000	125,000	-	625,000
2018 On-call Pavement Patching* (U9089)	224,445	-	-	-	-	-	224,445
Center Street Area Water Improvements* (U0108)	193,407	-	-	-	-	-	193,407
WTP BW Pumps/Blower Starter Replac. (U0126)	105,000	-	-	-	-	-	105,000
Radio Repeater Power & Communication* (U0143)	40,000	302,625	-	-	-	-	342,625
R-13 Reservoir Rehabilitation (U0117)	70,500	733,494	-	-	-	-	803,994
Ps-21n Decommissioning (U0151)	50,000	430,146	-	-	-	-	480,146
Scada Master Plan Program Implementation (U0009)	453,877	48,860	-	-	-	-	502,737
Scada System Upgrade - Phase 2* (U0130)	136,350	-	-	-	-	-	136,350
On-call Construction Services* (U9056)	250,000	250,000	250,000	250,000	250,000	1,250,000	2,500,000
Scada Upgrades - Lake LV Lift Station* (U0133)	187,565	-	-	-	-	-	187,565
PW Roadway R & R* (U0800)	180,000	180,000	180,000	180,000	180,000	720,000	1,620,000
HVAC Replacement* (U9599)	125,000	125,000	125,000	125,000	125,000	500,000	1,125,000
Scada Component Repl. Program* (U9513)	90,000	90,000	90,000	90,000	90,000	360,000	810,000
Townsite Cast Iron Main Repl. Phase 2 (U0072)	931,490	4,543,261	417,236	-	-	-	5,891,987
Townsite Cast Iron Main Repl. Phase 3* (U0073)	75,000	1,522,310	4,116,929	-	-	-	5,714,239
US 93 Boulder City Bypass Relocation* (U0081)	37,500	-	-	-	-	-	37,500
Total Project Costs	**$ 8,800,625**	**$ 16,662,986**	**$ 8,179,113**	**$ 1,270,000**	**$ 1,270,000**	**$ 4,830,000**	**$ 41,012,724**
Funding Sources:							
Water - Improvement Bonds	$ 1,192,538	$ 939,521	$ -	$ -	$ -	$ -	$ 2,132,059
Water - Rehab & Replacement	5,902,468	14,574,636	7,784,113	875,000	875,000	3,750,000	33,761,217
Water - Development Enterprise	419,507	698,273	-	-	-	-	1,117,780
Water - Operations	1,286,112	450,556	395,000	395,000	395,000	1,080,000	4,001,668
Total Funding Sources	**$ 8,800,625**	**$ 16,662,986**	**$ 8,179,113**	**$ 1,270,000**	**$ 1,270,000**	**$ 4,830,000**	**$ 41,012,724**
Operating Costs	$ -	$ 8,565	$ 21,507	$ 24,003	$ 24,602	$ 24,602	$ 103,279

* Project shared between Water & Sewer

Surge tank repair

Sewer Overview

FY 2019 CIP

Use and Sources of Funds

Project	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Townsite Cast Iron Main Replacement Planning*	$ 1,430,766	$ 4,944,960	$ -	$ -	$ -	$ -	$ 6,375,726
Mona Lane Sewer Main Rehab/Replacement	2,826,918	-	-	-	-	-	2,826,918
Sunrise Trailer Estates Water/Sewer Main Replac.*	1,026,368	-	-	-	-	-	1,026,368
Galleria Reclaimed Waterline Replacement	1,922,533	-	-	-	-	-	1,922,533
WRF West Chemical Bldg. Electrical & Bldg. Rehab	1,783,578	-	-	-	-	-	1,783,578
Tier 2 Projects	8,206,676	8,676,924	2,911,214	1,333,400	1,333,400	5,083,600	27,545,214
Total Wastewater	**$ 17,196,839**	**$ 13,621,884**	**$ 2,911,214**	**$ 1,333,400**	**$ 1,333,400**	**$ 5,083,600**	**$ 41,480,337**
Funding Sources:							
Wastewater - Improvement Bonds	$ 1,803,697	$ 2,914,525	$ -	$ -	$ -	$ -	$ 4,718,222
Wastewater - Rehab & Replacement	13,958,531	8,993,759	2,452,814	875,000	875,000	3,750,000	30,905,104
Wastewater - Development Enterprise	951,273	1,255,200	-	-	-	-	2,206,473
Wastewater - Operations	483,338	458,400	458,400	458,400	458,400	1,333,600	3,650,538
Total Funding Sources	**$ 17,196,839**	**$ 13,621,884**	**$ 2,911,214**	**$ 1,333,400**	**$ 1,333,400**	**$ 5,083,600**	**$ 41,480,337**

Operating Budget Impact

Project	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Tier 2 Projects	$ 127,345	$ 152,257	$ 191,580	$ 214,600	$ 220,013	$ 220,013	$ 1,125,808
Total Operating Impact	**$ 127,345**	**$ 152,257**	**$ 191,580**	**$ 214,600**	**$ 220,013**	**$ 220,013**	**$ 1,125,808**

* Project shared between Water & Sewer

Sewer repair

Sewer Project Profiles

Townsite Cast Iron Main Replacement Planning* (Project# U-0034)

Description: Design and construct approximately 1,300 lf of 8-inch water main in Victory Road; abandonment of the 8-inch cast iron water main located in the front yards; reconnection of services and meters; abandonment of 2-inch, 3-inch and 6-inch main in alley ways; installation of approximately 2,700 lf of 8-inch mains and 5,300 lf of 8-inch sewer in cul-de-sacs and 900 lf of service laterals; and replacement of 119 meters.

Scheduling: Project to be completed by June 2020.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Wastewater - Rehab & Replacement	$ 1,430,766	$ 4,944,960	$ -	$ -	$ -	$ -	$ 6,375,726
Total Project Costs	**$ 1,430,766**	**$ 4,944,960**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,375,726**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Mona Lane Sewer Main Rehab/Replacement (Project# U-0003)

Description: Rehabilitate segments of 10,300 lf 12-inch sewer and 3,800 lf 15-inch sewer, and 60 manholes.

Scheduling: Project to be completed by June 2019.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Wastewater - Rehab & Replacement	$ 2,826,918	$ -	$ -	$ -	$ -	$ -	$ 2,826,918
Total Project Costs	**$ 2,826,918**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,826,918**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Sunrise Trailer Estates Water & Sewer Main Replacement*(Project# U-0071)

Description: Design and construct replacement or rehabilitation of the existing 6-inch AC water lines in the Sunrise Trailer Estates, with approximately 6,200 lf of 8-in sewer line, 8,500 lf of 8-inch water line, 23 manholes, 10 fire hydrant assemblies, and 185 each sewer and water service connections.

Scheduling: Project to be completed by June 2019.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Wastewater - Rehab & Replacement	$ 1,026,368	$ -	$ -	$ -	$ -	$ -	$ 1,026,368
Total Project Costs	**$ 1,026,368**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,026,368**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Galleria Reclaimed Waterline Replacement (Project# U-0141)

Description: This project will consist of evaluating rehabilitation or replacement alternatives, designing and constructing approximately one mile of 27-inch diameter reclaimed waterline from Boulder Hwy to the Kurt R. Segler Water Reclamation Facility. Additionally, any of the remaining (older) reclaimed waterline between Boulder Highway and Gibson Road will have a condition assessment performed.

Scheduling: Project to be completed by June 2019.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Wastewater - Rehab & Replacement	$ 1,922,533	$ -	$ -	$ -	$ -	$ -	$ 4,718,222
Total Project Costs	**$ 1,922,533**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,718,222**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

WRF West Chemical Building Electrical & Building Rehab (Project# U-0127)

Description: Replace Motor Control Center panels, electrical conduits, wiring, and structural improvements in the West Chemical Building of the WRF.

Scheduling: Project to be completed by June 2019.

Project Costs by Funding Source:	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Wastewater - Rehab & Replacement	$ 1,783,578	$ -	$ -	$ -	$ -	$ -	$ 1,783,578
Total Project Costs	**$ 1,783,578**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,783,578**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

* Project shared between Water & Sewer

Tier 2 Sewer

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under $1 million for Fiscal Year 2019.
Scheduling: Varies

Project	Budget FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Total
Pavement Patching Program* (U9427)	$ 153,400	$ 153,400	$ 153,400	$ 153,400	$ 153,400	$ 613,600	$ 1,380,600
Townsite Cast Iron Main Repl. Phase 2* (U0072)	458,794	2,237,725	205,504	-	-	-	2,902,023
Scada Master Plan Program (U0009)	591,808	26,365	-	-	-	-	618,173
Stephanie Lift Station Expansion/Upgrade (U0032)	951,273	1,255,200	-	-	-	-	2,206,473
WRF Air Treatment Assess & Improv. (U0015)	862,822	-	-	-	-	-	862,822
WRF Generator Connections (U0128)	848,750	-	-	-	-	-	848,750
LLV Lift Stations 19 & 25 (U0085)	635,388	99,648	-	-	-	-	735,036
Windmill Crossing Sewer Bypass (U0042)	567,792	-	-	-	-	-	567,792
Scada System Upgrade - Phase 2* (U0130)	409,049	-	-	-	-	-	409,049
On-call Construction Services (U9056)	250,000	250,000	250,000	250,000	250,000	1,250,000	2,500,000
Sewer Main R & R Program (U9322)	500,000	500,000	500,000	500,000	500,000	2,000,000	4,500,000
Scada Upgrades - Lake LV Lift Station* (U0133)	187,565	-	-	-	-	-	187,565
WRF Utility Water Upgrades (U0086)	336,166	-	-	-	-	-	336,166
Lake Las Vegas Lift Station 27 (U0153)	333,333	2,800,000	-	-	-	-	3,133,333
PW Roadway R & R (U0800)	120,000	120,000	120,000	120,000	120,000	480,000	1,080,000
LLV Lift Station Pump Replacement (U0119)	292,393	-	-	-	-	-	292,393
HVAC Replacement (U9599)	125,000	125,000	125,000	125,000	125,000	500,000	1,125,000
WRF West Solids Mau Replacement (U0136)	220,465	-	-	-	-	-	220,465
Scada Component Replacement Program (U9513)	60,000	60,000	60,000	60,000	60,000	240,000	540,000
Townsite Cast Iron Main Repl. Phase 3 (U0073)	25,000	507,436	1,372,310	-	-	-	1,904,746
350 Basic Sewer Relocation (U0140)	41,250	-	-	-	-	-	41,250
WRF Building Q Demolition (U0148)	25,000	114,525	-	-	-	-	139,525
Industrial Coating & Painting* (U9598)	125,000	125,000	125,000	125,000	125,000	-	625,000
2018 On-call Pavement Patching* (U9089)	24,938	-	-	-	-	-	24,938
Center Street Area Water Improvements (U0108)	21,490	-	-	-	-	-	21,490
Radio Repeater Power/Communication (U0143)	40,000	302,625	-	-	-	-	342,625
Total Project Costs	**$ 8,206,676**	**$ 8,676,924**	**$ 2,911,214**	**$ 1,333,400**	**$ 1,333,400**	**$ 5,083,600**	**$ 27,545,214**
Funding Sources:							
Wastewater - Improvement Bonds	$ 1,803,697	$ 2,914,525	$ -	$ -	$ -	$ -	$ 4,718,222
Wastewater - Rehab & Replacement	4,968,368	4,048,799	2,452,814	875,000	875,000	3,750,000	16,969,981
Wastewater - Development Enterprise	951,273	1,255,200	-	-	-	-	2,206,473
Wastewater - Operations	483,338	458,400	458,400	458,400	458,400	1,333,600	3,650,538
Total Funding Sources	**$ 8,206,676**	**$ 8,676,924**	**$ 2,911,214**	**$ 1,333,400**	**$ 1,333,400**	**$ 5,083,600**	**$ 27,545,214**
Operating Costs	$ 127,345	$ 152,257	$ 191,580	$ 214,600	$ 220,013	$ 220,013	$ 1,125,808

* Project shared between Water & Sewer

Long-Range Planning Overview

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City of Henderson
Strategic Plan
FY 2014-2019

City of Henderson
240 S. Water St.
Henderson, NV 89015
cityofhenderson.com

Our Vision

To Be America's Premier Community

Our Mission

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

Our Values

Safety | Teamwork
Excellence | Professionalism

Our Priorities

Infrastructure
Invest in the community's infrastructure

Financial Sustainability
Ensure long-term financial resiliency

Maturing Neighborhoods
Revitalize historic neighborhoods, and strengthen economic and community development

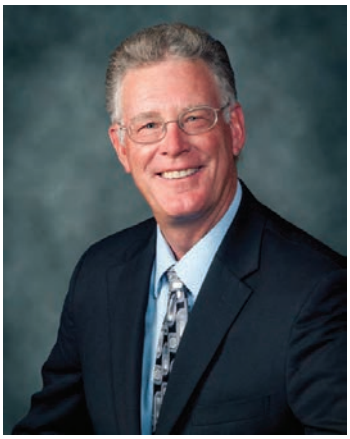
Community Safety
Provide quality public safety services and programs

Public Service Excellence
Deliver effective and efficient services to the community

Environmental Resources
Provide solutions to environmental issues affecting the community

THE CITY OF HENDERSON
A Place To Call Home

November 20, 2013



It has been said that today's success is the result of yesterday's plan. In my experience I have certainly found this to be true. A successful future depends on hard work and planning today, which is why I, along with my elected colleagues, city leadership, staff and residents have worked together to develop the City of Henderson's 2014-2019 strategic plan.

We all share the vision to be America's premier community, and the plan will act as a road map to our future and direct us toward this objective. It will guide us in decision making, allocation of resources and service excellence, enabling Henderson to be the leader in providing a first-rate quality of life through premier amenities, infrastructure, programs and services.

The plan identifies six priorities adopted by the City Council. Some priorities remain the same, but others represent new areas of focus. We will measure our progress in each of these priorities over the next five years.

As key stakeholders, you are essential in the success of the city's strategic plan. It would not have been possible without your commitment and innovation. The plan has been developed, and now it is time to put it into action.

I am pleased with our progress and look forward working with you to ensure to our continued success as a premier community.

Sincerely,

Mayor Andy Hafen
City of Henderson

Infrastructure

Invest in the community's infrastructure

A properly funded infrastructure management and reinvestment program is essential to the long-term financial health of the city. Quality infrastructure such as roads, parks, trails and city facilities are a key factor in maintaining the quality of life for current and future residents. Offering the same standards of city infrastructure to future generations as is provided today will take innovative planning and a focus on ensuring the effectiveness of all resources devoted to rehabilitation and replacement of city assets.

Asset Infrastructure Management (Public Works, Parks and Recreation). As a result of the national economic crisis that began in 2008, funding to repair, upgrade and maintain the city's infrastructure decreased by over 13 percent. This scenario has produced a deferred maintenance budget shortfall and has extended renovation cycle times. If a properly funded infrastructure management and reinvestment program is not established, the city will become susceptible to increased liability resulting from the high likelihood of failing infrastructure, and jeopardize jeopardizing the quality of life for current and future residents.

Degradation of Infrastructure/Capital Replacement Challenges (Finance). Basic maintenance of street lights, traffic lights, curbs and gutters, drainage systems and other essential infrastructure elements are underfunded by at least $17 million annually and have led to deferred maintenance of structures, equipment and vehicles, creating a huge funding bubble that could disrupt the city's financial well-being.

Asset Management (Information Technology). The city does not have a technology asset management strategy and without one, there is inefficient use of existing hardware and software, increased security risks, and an increase in the total cost of IT assets.

Aging Infrastructure (Utilities). The city operates roughly $2.5 billion in water, wastewater and reclaimed water system assets that are getting older and requiring maintenance, rehabilitation and replacement. Failure to address the aging infrastructure will result in increased service outages to city customers, increased loss of revenue from unaccounted water, increased permit violations and associated fines and increased operating costs for emergency repairs.

Pavilion Upgrades (Cultural Arts & Tourism). The Henderson Pavilion's audio-visual/technical sound systems are outdated. This reduces CAT's ability to attract world-class events, sustain a safe and satisfying venue and increase enterprise profitability.

Financial Sustainability

Ensure long-term financial resiliency

The city continues to deal with the effects of the national economic crisis that began in 2008. The State of Nevada was hit particularly hard by the collapse of the real estate market. The city's revenue structure, in particular property tax, saw sharp declines in 2008 that are still being felt today. The city's objective is to recover from the current period of fiscal stress and to implement policies and practices that will help it become more adaptable to changing financial conditions and withstand economic downturns in the future.

Financial Sustainability (Finance). The impact of the 2008 economic crisis continues to be a threat to the city's delivery of services. In response to the crisis, the city has reduced expenditures by $127 million, which includes salary freezes, reductions in compensation and constriction of the workforce through the Voluntary Employee Separation Program. Continued expenditure reductions would lead to a lower quality of service delivery, which may include reduced hours at public facilities, cancellation of certain services offered and slower overall response times. The city must develop a comprehensive strategy to stabilize the revenue structure and develop processes to deliver efficient public services.

Financial Sufficiency and Stability (Utilities). Since 2006, the Department of Utility Services has experienced tremendous challenges that have resulted in a challenging and volatile fiscal environment and large annual budget deficits. At the present time, the utility is not positioned to keep pace with debt payments and reinvestment needs over the long term. Without additional rate increases and debt issuance, the appropriate levels of decreased spending working capital below the minimum reserve in 2017 and go negative in 2019.

City Agreement Tracking Process (City Attorney's Office). The city does not have a uniform process across departments to track, review and follow-up on development-related legal agreements (including real estate transactions) to which the city is a party. While the city now does a good job working across department lines to negotiate and draft development-related agreements for the benefit of the city, it has not had a good process to track agreements. In some instances, the city has failed to enforce the obligations in development-related agreements in a timely manner. On more than one occasion, the City Attorney's Office has reviewed agreements where the statute of limitations has run out, and the city was unable to enforce the promises made in the agreements for the benefit of the city. In addition to development-related agreements, "conditions of approval" for development-related approvals may contain obligations promised to the city that cross various department lines. It is unclear which city department is tasked to follow-up on these cross-department obligations.

Maturing Neighborhoods

Revitalize historic neighborhoods, and strengthen economic and community development

People are attracted to the City of Henderson because of the great quality of life it provides. City residents value our urban centers and suburban neighborhoods as proven by high citizen survey results. A premier park system and diverse opportunities for recreation and the arts are essential components of our quality of life. As the community continues to grow, the city is committed to revitalizing older communities, attracting and retaining businesses, providing adequate public facilities, and developing sustainable new communities based on the principles of smart growth.

Maturing Community (Community Development Services). Over the years, mature neighborhoods such as Townsite, Pittman, Valley View and Green Valley have lacked private investment for residential and commercial properties due to transition from owner occupied to rental, flight to newer sprawl development, lower per capita incomes and the severe economic downturn. The impacts of delayed investment for these aging communities include: foundation and structural problems for townsite homes, concrete block wall deterioration, higher energy costs for lower income residents due to inefficient older homes, increased fire life safety risks in aging commercial buildings and increased property code violations. Lack of a cohesive citywide plan to address unmet maturing community needs will inadvertently promote continued decline and reduce neighborhood vitality, which in turn lowers property values, increases citizen risk, reduces quality of life, dampens the city's economic viability and inhibits Henderson from becoming a premier city.

Status Quo Development (Community Development Services). There are 28,560 acres of undeveloped land in the city - 6,770 acres of the undeveloped land is considered on the fringe and 21,090 acres is considered infill. 80 percent of the proposed new single-family housing is located on the fringe. This continued pressure from the development community and some residents to maintain status quo development patterns (low density residential on vacant land on the fringe) encourages sprawl and limits the city's ability to promote and create a vibrant community that includes transit-oriented development, mixed use, higher intensity infill and economically viable redevelopment (jobs, investment, long-term community benefit). This hampers the city's ability to provide housing, attract new jobs, and create transportation options for the entire community.

Convention Center's Functionality and Marketability (Cultural Arts & Tourism). The Convention Center hosts nearly 500 functions and generates revenues of more than $250,000 annually. However, the 30-year-old facility's functionality and marketability is being impacted. The Convention Center plays a key role in the revitalization of the Water Street District area. There was recently a hotel feasibility study commissioned to determine market viability for a hotel, and key importance is being placed on this initiative in an effort to potentially generate greater economic impact to the area. The potential decline of the facility's infrastructure may inhibit future outreach opportunities, reduce revenue options, and create a challenge when trying to build a more lucrative and sustainable client base.

Maturing Neighborhoods

Revitalize historic neighborhoods, and strengthen economic and community development

Balanced Land Use (Economic Development/ Redevelopment). Since 2005, the amount of property zoned commercial and industrial has diminished by 2 percent. A declining trend will impact the city's ability to attract new businesses and uses that provide positive fiscal impacts. Residential encroachment on property that is zoned for commercial or industrial uses negatively affect the viability of that property for future development which, in turn, minimizes the city's ability to create strong employment centers to sustain job growth in the community.

Street Design Guidelines (Public Works). The city has committed to following the Regional Transportation Commission's "Complete Streets Design Guidelines for Livable Communities" when designing and constructing arterial roadways. The guidelines include design elements for arterial roadway projects intended to make transportation corridors appealing to all modes of transportation, not just vehicles, and include elements such as: increased pedestrian accessibility, transit stops, dedicated bicycle lanes, widened and detached sidewalks with landscaping, and landscaped medians.

Preservation of Historic Assets (Community Development Services). Henderson has a diverse and rich history and has an obligation to preserve its proud and dynamic history. If the city is unable to promote the documentation of its heritage and preservation of historic assets, it will lose an opportunity to create goodwill with residents, be incapable of providing teaching/learning resources for generations of newcomers and school children, and relinquish a chance to promote its culture and values to its residents and visitors.

Community Safety

Provide quality public safety services and programs

A critical function of the City of Henderson is to ensure the safety and security of its citizens. The city is dedicated to allocating resources to providing facilities and programs that promote the safe streets and secure neighborhoods the community demands. It is imperative that the City of Henderson continue to work to ensure that it is the national leader in developing the techniques and capacity to respond to emergencies of all kinds. The city is committed to providing all residents, visitors, and businesses with police, correctional, emergency preparedness, fire-rescue and emergency medical services that are the very best in the nation.

Emergency Service Capability (Police). There is a growing disparity between community demands and the Police Department's service capability and capacity to perform. Historic performance at a 90 percent or higher citizen satisfaction rating and the city's status of one of the safest cities in which to live is being impacted by a growing population, changing demographics, and continuing economic hardship. If not reversed, this has the potential to negatively impact the department's ability to meet citizen expectations, which would foster a negative image and reduce confidence in city government.

9-1-1 Call Center Technology (Police). The technology used in the department's communication center (dispatch) is based on old analog and Microsoft Windows XP platforms. The department's E-9-1-1 software is outdated and does not have the capability or capacity to comply with federal emergency management, NCIS and CJIS requirements and must be replaced by April 2014.

Service Demand (Fire). Demand for emergency services continues to increase. However, limited funding has prohibited the Fire Department from adding resources required to meet the growing service demand. Since the last emergency response resource (one ambulance) was added in 2007, the number of emergency calls for service has increased by 16 percent and the number of emergency medical calls has increased by 25 percent. The increased workload has placed greater demand on existing resources, resulting in 8 percent longer response times, limiting the Fire Department's ability to effectively intervene in life and death emergencies, reducing the ability to protect property and mitigate damage, administer emergent care and properly meet the city's high safety standards.

Crime Laboratory (Police). The department's crime laboratory does not have a stable and uninterrupted power supply. This is causing equipment to shut down and damage to equipment resulting in sample evidence being destroyed and test results being lost. In addition, the space restrictions to prepare evidence for testing (unpacking, prepping and repacking) is limited, causing evidence to be spread out across work areas that could result in cross contamination, spillage or loss of evidence. The limited space creates an inability to process more than one case at a time.

Emergency Preparedness (Fire). City departments and residents suffer from a lack of preparedness for large scale disasters.

Community Safety

Provide quality public safety services and programs

Public Service Excellence

Deliver effective and efficient services to the community

The citizens of Henderson benefit when the city is run efficiently, promotes policies and practices that enhance sound financial management and is focused on providing high quality services and programs. In Fiscal Year 2012, the city established the Henderson Quality Initiative to demonstrate a commitment to public service excellence. Through this initiative, the city will implement programs and best practices that will result in efficient resource allocation, quality services and effective decision-making while promoting citizen involvement.

Quality of City Services (Finance). The city is in a time of transition in regard to service delivery with the departure of 407 employees through the Voluntary Employee Separation Program and long-term reductions in financial resources. These challenges have created breakdowns in internal procedures for employee engagement, performance management and the systemic implementation of management best practices.

Records Backlog (City Clerk). There is a four-year backlog of building permit records along with over 100 boxes of historic archives that remain un-cataloged. As a result, there is insufficient records transparency and easy access, compounded by minimum staffing to respond to internal and external records requests (based on anticipated growth); far too few records readily available online, which erodes public confidence, slows transaction speeds within participating departments in the Development Services Center, reduces operating efficiency, and exposes the city to greater liability.

Reduction in Traditional Media Outlets for Citizen Communication (Communications & Council Support Office). Current electronic media allows instantaneous notification of unverified, inaccurate information. With the evolution from traditional print and broadcast media (newspapers, local network television news, and radio) to personal electronic media available with immediate alerts from national news and sources as well as social media, live-streamed and non-commercial sources such as Amazon Prime and Roku, force the city to attempt to keep pace with evolving technologies. Additional staff time and resources are required to manage these new technologies and respond effectively to correct misinformation and change initial perceptions from stories that have gone viral.

Training Alignment to Business Needs (Human Resources). Research indicates that Human Resources' citywide training is not aligned to business needs in delivery and/or content. This is also confirmed by the 2013 City of Henderson Employee Survey, which identified that training and development was a major need, despite an extensive training catalog/schedule and robust marketing. Lack of required and desired citywide training opportunities can result in a decline in employee engagement and morale, which can ultimately affect productivity.

Document Management (Municipal Court). An estimated 98 percent of court-related documents are processed manually at some point, requiring multiple physical handling of virtually all files and court records. Existing document management technology should be utilized to increase inter-department communication and efficiencies, reduce the number of lost/missing case files, increase staff productivity, and increase the city's ability to operate in a modern and effective manner. A less-paper based document management system would also increase public access to court records and information for criminal justice users and the public, thus helping the court become as transparent as allowed under statute.

Lack of Formal Properly Structured Policy Formulation Approach (Intergovernmental Relations). The city has no deeply prepared, well-schooled policy making approach involving visionary, data-driven components that represent the broad and best common interests of the Henderson community. Missing is a formal element of city management that provides systematic, formal management, policy and trend analysis outside of but integrated with departmental interests. Without a formalized, permanent central forum or system for producing broad, long-term policy frameworks around precise analysis, the city will continue to see fragmented, poorly integrated analysis generated through whim or emergent circumstance, but rarely through a visionary agenda that suggests or requires exploration in a specific arena.

Public Service Excellence

Deliver effective and efficient services to the community

Environmental Resources

Provide solutions to environmental issues affecting the community

Our community's demand for our natural resources continues to increase. The city must continue its proactive approach managing these resources in order to ensure their availability for the future. This requires continued coordination with other governmental entities in our area. The city is dedicated to working with other government agencies, citizens, businesses and partners in the development community to include the environment in policy formulation and the decision making process.

Drought (Utilities). Lake Mead is the city's sole source of water and provides 90 percent of Southern Nevada's water supply. For nearly 15 years, this resource has been severely impacted by a prolonged period of drought. Projections indicate that if the drought continues, Lake Mead will drop an additional 60 feet by spring 2016, rendering the Basic Water Company (BWC) intakes and Southern Nevada Water Authority (SNWA) intake No. 1 inoperable. This condition will force a shutdown of the city's water treatment plant, which currently provides up to 16.8 million gallons/day (15 percent of total city demands). Challenges associated with the ongoing drought have required significant capital expenditures on the part of SNWA, which in turn must be captured by customers of SNWA's member agencies in the form of rate increases. Insufficient water supplies will inhibit city growth, impede economic development, reduce firefighting capabilities and have a negative impact on the local economy and public health.

Water Quality (Utilities). As lake levels continue to decline, water quality will also decline, causing treatment costs to significantly increase and making compliance with applicable regulations more difficult, time consuming and costly.

Cleanup of Three Kids Mine (City Attorney's Office). From 1917 to 1961, the 1,260-acre Three Kids Mine site was an open pit mine and processing plant in Henderson that produced manganese ore. As a result of more than 40 years of operation, the terrain surrounding the abandoned mine contains three large and potentially poisonous tailing ponds, nine areas of waste rock piles ranging from 30 feet to 80 feet deep, and three large open pits up to 400 feet deep. As a result of recently passed federal legislation, 948 acres of federal land at the site will be conveyed to the Henderson Redevelopment Agency and will be designated as the Lakemoor Canyon Redevelopment Area. As part of the agreement, the city is responsible for investigating the environmental impact of the site and ensuring the site is remediated. If the city does not properly investigate the site and ensure a complete and comprehensive remediation program is implemented, it would increase the city's legal liability, delay development and reduce or eliminate a potentially significant positive financial and economic impact to the city.

Market Environment

Economic Analysis

Based on an analysis of economic data at the time of this writing, the U.S. economy continues to show signs of strengthening, with most economic indicators showing favorable trends. We have seen modest employment growth, improved consumer confidence, and the ever-strengthening U.S. housing market; these are evidence that the U.S. economy is accelerating. Expectations are that the ongoing improvement in the labor and housing markets will help keep the U.S. economy moving in the right direction.

Gross Domestic Product

Real GDP, as defined by the Bureau of Economic Analysis, is the output of goods and services produced by labor and property located in the United States. Generally speaking, economists agree that for the economy to be considered healthy, GDP should reflect quarterly growth of at least 2.0%, but no more than 4.0%. This range demonstrates reasonably strong, yet sustainable, growth. The annual average GDP growth rates from 2012 to 2017 have fallen into this "healthy" range, spanning from 2.0% and 2.6%, suggesting that economic progress is being made.

During the first quarter of 2018, Real GDP increased. According to the U.S. Department of Commerce, Bureau of Economic Analysis, "the increase in Real GDP in the first quarter primarily reflected positive contributions from nonresidential fixed investment, exports, personal consumption expenditures, private inventory investment, federal government spending and state and local government spending." The growth rate is projected to moderately increase in the second half of 2018 and into 2019 due to continuing job and wage gains, healthier housing market with strong demand for new homes, and optimism that business investment should steadily increase.

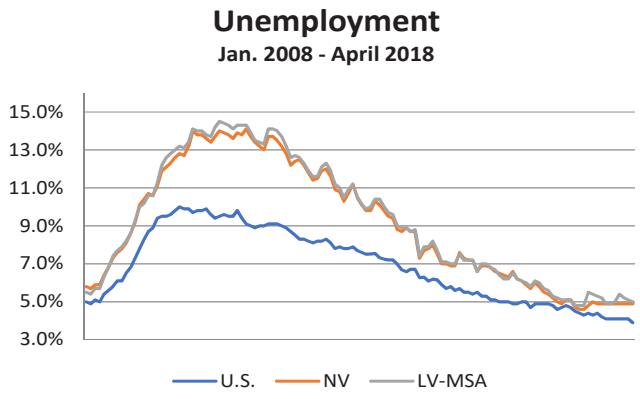
Overall, recent GDP performance has been cause for optimism.

Sources: U.S. Dept of Commerce, Bureau of Economic Analysis website

Employment

The national employment picture has continued to show signs of strengthening. The official unemployment rate (otherwise known as the U3 rate), which was at 4.4% in June 2017, fell to 3.8% as of May 2018, suggesting that the U.S. job market continues to improve and progress toward stabilization.

However, prior to drawing conclusions, one should also consider the status of the U6 unemployment rate, referred to by the U.S. Bureau of Labor Statistics as its broadest measure of labor under-utilization. It differs from the U3 rate in that it also contemplates as unemployed those who are "marginally attached" or "employed part-time for economic reasons," which the U3 rate does not. Persons marginally attached to the labor force are those who currently are neither working nor looking for work but indicate that they want and are available for a job and have looked for work sometime in the past 12 months. Persons employed part time for economic reasons are those who want, and are available for, full-time work but have had to settle for a part-time schedule. In considering these types of individuals as well, the U6 unemployment rate registered at 7.3% in May 2018—significantly higher than that of the well-publicized U3 rate.



Source: U.S. Dept of Labor, Bureau of Labor Statistics website

Like the national employment market, the local market has also shown signs of stability, with Nevada's unemployment rate remaining steady at 4.8% (pending finalization) in May 2018.

In the Las Vegas Metropolitan Statistical Area (MSA), the unemployment rate has held steady at 5.0% as of April 2018. Underlying the improvement in the published unemployment rate, however, is the status of the Nevada U6 rate. Like the national rate, it is much higher than the published rate, the average over the four quarters ended March 2018 standing at 10.4%.

Nevada had suffered from one of the highest unemployment rates in the country over the last decade. The state lost 185,700 jobs during the recession, driven by dramatic losses in the construction, gaming, and manufacturing industries, but that trend appears to finally be changing as the job market continues to accelerate and all of those jobs lost have been regained. Nevada's job growth has continued to outpace the nation. Nevada has seen year-over-year gains for the 89th straight month, with employment 37,400 higher than this time last year, a growth of 2.8%. May was the 70th consecutive month that Nevada's year-over-year job growth has outpaced the nation. The recovery is diversified, thus making it more sustainable, and growing at a rate that is more manageable.

The largest year-to-date job gains (as of May 2018) were found in manufacturing (+6,500 jobs), construction (+6,300 jobs) and education/health services, trade/transportation/utilities and government (+6,000 jobs in each sector).

Sources: U.S. Dept of Labor, Bureau of Labor Statistics website, Nevada Business website, and DETR website.

Gaming & Tourism Indicators

Current visitor volume statistics for Las Vegas reflect a relatively solid tourism picture. The 12-month running total for Las Vegas Metro area visitor volume reached a pre-recession high of 39.3 million in March 2012. It continued to climb more moderately through November 2012. At that point it leveled off and held relatively steady until January 2014, when again it began to rise and pushed to record highs in the next few years, reaching 42.97 million in January 2017 and continuing with over 42 million visitors through April 2018.

The 12-month running total for gaming revenue in Clark County was up for the 12 months ending April 2018 and has demonstrated modest, consistent recovery over the past three years. While this is good news for the local economy, it should be noted that these increases appear to be, in large part, due to the increases in visitor volume, as gaming-revenue-per-visitor has been relatively flat since 2011.

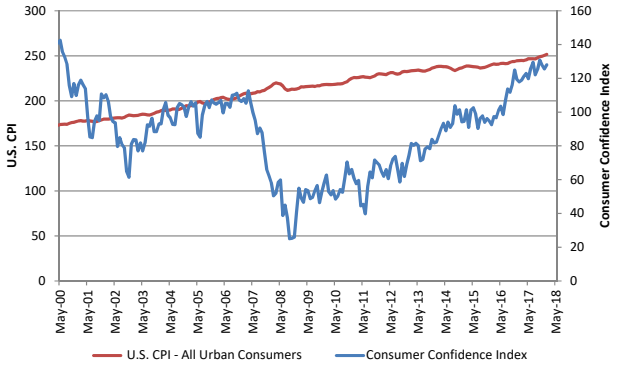
What is interesting to note is the change in visitors' spending habits in Las Vegas. "There has definitely been a shift in spending,' said David Schwartz, director of the Center for Gaming Research at the University of Nevada, Las Vegas. He noted that while visitors are gambling less, they are willing to spend more on hotel rooms, food and beverage, and nightclubs. In other words, visitors are setting budgets and their attitudes towards risk have changed.

Sources: Las Vegas Convention and Visitors Authority website.

Consumer Confidence

The Conference Board's Consumer Confidence Index registered a reading of 128.0 in May 2018, compared to a reading of 117.9 in May 2017 and a reading of 92.6 in May 2016.

Consumer Confidence Index



Source: The Conference Board website, June 2018, Investing.com website and US Dept of Labor, Bureau of Labor Statistics website..

According to Lynn Franco, Director of Economic Indicators at The Conference Board, "Consumer confidence increased in May after a modest decline in April. Consumers' assessment of current conditions increased to a 17-year high (March 2001). Consumers' short-term expectations improved modestly. Overall, confidence levels remain at historically strong levels and should continue to support solid consumer spending in the near-term."

Inflation

The Consumer Price Index (CPI) is probably the most widely recognized measure of price level changes for consumer goods and services in the United States. 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 this measure is generally beneficial and, coupled with reasonably low interest rates, are positive for the economy.

The U.S. All Urban Consumers CPI increased 0.2% in May 2018. Over the last 12 months, the index has risen 2.8% before seasonal adjustment.

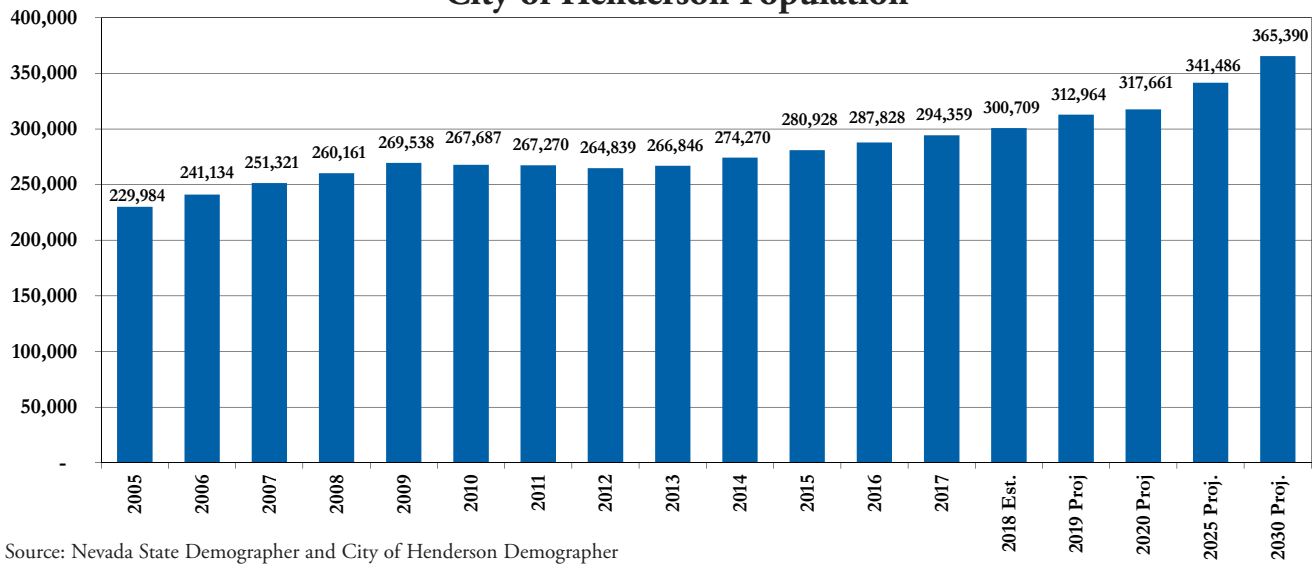
Source: U.S. Department of Labor, Bureau of Labor Statistics website

Population

Clark County saw a small population increase as of July 1, 2017. According to population estimates made by the Nevada state demographer, the population in Clark County rose to 2,193,818 as of July 1, 2017. This reflects a modest population increase of 1.3% over the July 1, 2016 figure of 2,166,181. It is estimated that the population growth will continue to gradually increase in Clark Country in the coming years.

Henderson's population is estimated to reach 312,964 in Fiscal Year 2019, a 4.1% increase over the prior year. For Henderson, positive growth is anticipated into the foreseeable future.

City of Henderson Population

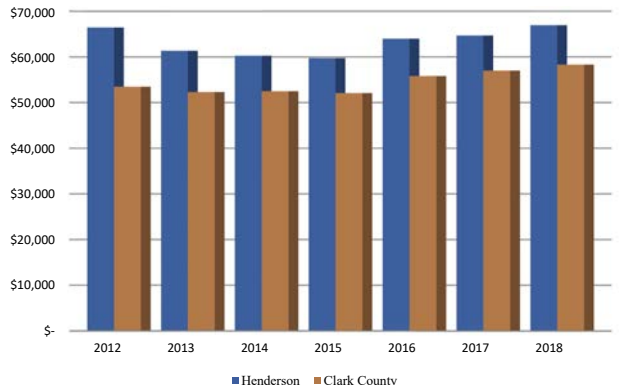


Source: Nevada State Demographer and City of Henderson Demographer

Median Buying Income

The median household buying income in Henderson continues to outpace the rest of Clark County. According to the 2018 Las Vegas Perspective, the median household income for Henderson is $66,937 compared to $58,290 for the rest of Clark County.

Median Household Income



Source: 2018 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.

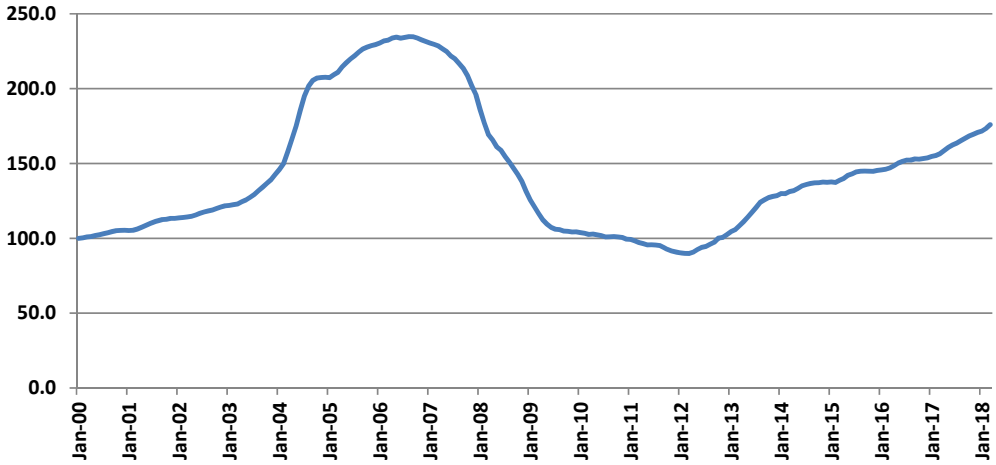
Southern Nevada Housing

The S&P Case-Shiller Home Price Index (Index) is widely recognized as the authoritative measure of home price trends in the United States, focusing on 20 major markets. According to the Index, housing prices in the Las Vegas metropolitan area and the United States both hit bottom in March 2012, the local metro area having experienced declines on the index in 62 of the immediately preceding 67 months to that point. From that time through March 2018, however, the market began to turn with the Las Vegas metro area rising by 12.4% on the Index. During this period, the local metro area has been outpaced on the index only by Seattle, which rose by 13.0% during the same time period.

New homes at Cadence Master-planned community

Traditionally, the annual cycle, as demonstrated by the index, has shown that August through March tends to be the "down" period for the home market, while April through July is generally marked by rising trends. During the 12 months ended March 2018, the Las Vegas metropolitan area experienced only one declining month on the index, illustrating that over the past year the Las Vegas Valley has had a strong real estate market in the United States.

S&P Case-Shiller Home Price Index
Las Vegas Metropolitan Area
2000 - 2018



Of concern in prior years had been the number of homeowners with negative equity, often referred to as "underwater" or "upside down," which means that borrowers owe more on their mortgages than their homes are worth. CoreLogic reported that Las Vegas' "underwater" rate has dropped significantly over the past few years. As of December 2017, only about 9.2% of borrowers were "underwater".

CoreLogic also reports more good news on many fronts in the residential real estate market, which translates to good news for the economy as a whole. Las Vegas' mortgage-delinquency rate was lower than the U.S. average for the seventh consecutive month as of February 2018, 4.3% locally compared to 4.8% nationally. During the depths of the recession, a peak of 25% of local borrowers were delinquent in some manner versus a peak of 12% nationally. The change comes as Las Vegas' economy continues to find stronger footing and is another sign that the housing market is faring much better than it had been in previous years. Las Vegas went through "a really bad cycle, but it's come through on the other end" according to CoreLogic chief economist Frank Nothaft. Today, home prices are rising at one of the fastest rates in the country, employment is growing and borrowers have steady income, which helps reduce the risk of delinquencies.

Housing permits for Clark County peaked in 2006 and bottomed out in mid-2011, experiencing a 90% decline during that five-year period. However, as with other housing-related news, building permits for single and multi-family units have rebounded. Since 2013, they are up 14.5% in Clark County and 44.8% in Henderson.

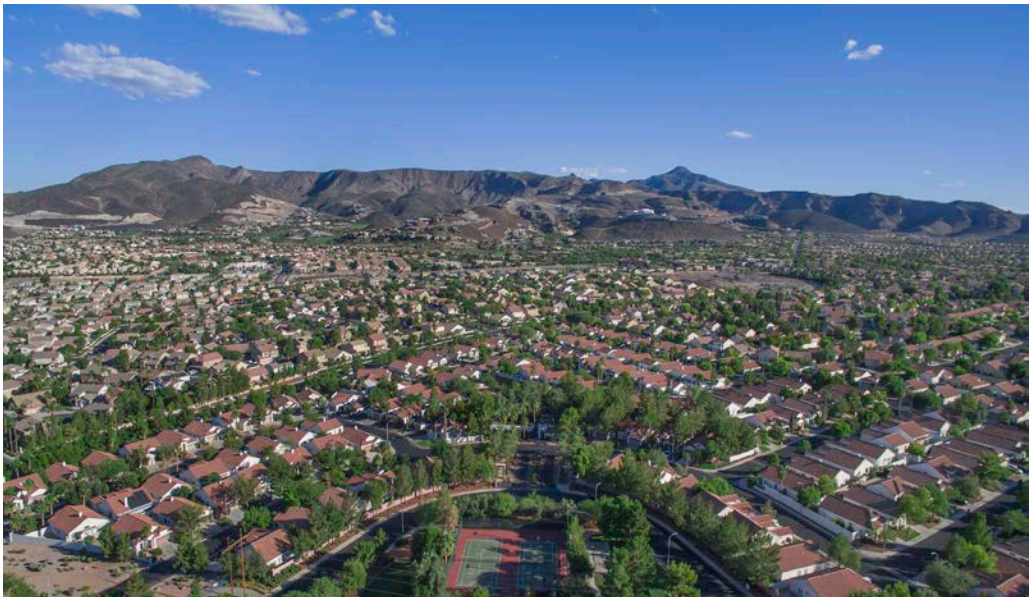
Sources: S&P Case-Shiller Home Price Index website; CoreLogic website; Las Vegas Review Journal and 2018 Las Vegas Perspective.

Conclusion

Nevada's economy is expected to continue steady, incremental growth in 2018. Four key indicators support this outlook: increase in average wage for Nevada workers, increase in construction activity, decrease in the number of discouraged workers and significant and continual growth in Nevada's GDP. "All of these indicators show a healthy, stable and growing economy," said Dan Soderberg, director, Department of Employment, Training and Rehabilitation (DETR). Economic development officials stress that the state is much better now than a few years ago largely due to the efforts at economic diversification.

Source: Nevada Business Magazine, January 2018.

For additional information on economic and demographic indicators for the City of Henderson go to: http://cityofhenderson.com/finance/henderson-data-explorer



Aerial view of Green Valley

Local Demographics

	Henderson Zip Codes							
	89002	89011	89012	89014	89015	89044	89052	89074
Population	36,134	29,387	36,054	41,512	41,909	21,325	57,848	54,797
Household Income								
Less than $15,000	5.9%	8.5%	7.1%	9.9%	13.0%	7.5%	7.0%	7.0%
$15,000 -$24,999	6.8%	9.6%	7.3%	8.2%	9.4%	4.9%	6.2%	6.6%
$25,000 - $34,999	7.4%	10.5%	7.6%	11.4%	8.9%	8.9%	7.3%	8.1%
$35,000 - $49,999	9.9%	14.2%	12.2%	17.4%	13.9%	10.1%	10.1%	13.2%
$50,000 - $74,999	18.7%	19.8%	17.5%	20.9%	20.9%	18.6%	17.6%	19.3%
$75,000 - $99,999	17.6%	14.7%	14.3%	12.2%	13.5%	14.3%	13.6%	15.4%
$100,000 - $149,999	20.5%	13.7%	18.9%	12.2%	13.7%	20.2%	19.0%	16.0%
$150,000 - $199,999	7.8%	4.1%	7.0%	4.4%	3.6%	8.2%	8.1%	6.9%
$200,000 and Over	5.3%	4.7%	8.1%	3.5%	3.1%	7.3%	11.2%	7.6%
Average Household	$89,689	$77,030	$94,975	$69,823	$68,725	$94,777	$106,933	$91,091
Median Household	$76,717	$57,573	$71,646	$53,144	$54,835	$75,022	$77,995	$68,561
Age								
Under 18	25.0%	23.0%	20.4%	19.9%	22.7%	16.4%	19.4%	18.5%
18-24	8.9%	7.4%	7.6%	9.8%	8.9%	4.3%	7.0%	8.6%
25-34	13.0%	14.8%	11.0%	17.4%	12.8%	9.2%	10.9%	14.1%
35-44	14.3%	14.8%	13.1%	13.6%	12.2%	12.0%	13.1%	13.0%
45-54	14.3%	13.2%	13.8%	13.0%	13.2%	10.5%	13.7%	14.0%
55-64	11.8%	13.3%	12.4%	12.7%	13.4%	18.9%	13.8%	14.5%
65+	12.8%	13.5%	21.6%	13.6%	16.7%	28.7%	22.0%	17.3%
Average Age	37.8	39.0	42.8	39.1	39.9	48.0	43.6	41.9
Median Age	37.7	39.0	43.9	37.7	39.6	53.8	45.5	42.1
Housing Units								
Total	13,081	12,765	14,790	17,632	15,931	9,811	24,607	22,235
Types of Dwelling								
Single Family	81.7%	61.8%	67.6%	46.6%	70.2%	93.2%	73.4%	62.0%
Condominium	0.0%	8.2%	4.5%	8.5%	2.8%	0.2%	8.6%	8.6%
Townhome	7.5%	11.7%	6.7%	7.6%	3.2%	5.8%	3.6%	7.9%
Plexes (2-4)	0.0%	0.7%	0.0%	0.5%	2.2%	0.1%	0.4%	0.0%
Mobile Home	2.4%	1.2%	0.0%	0.1%	3.2%	0.7%	0.0%	1.6%
Apartment	8.4%	16.4%	21.2%	36.7%	18.4%	0.0%	14.0%	19.9%

Note: Henderson also has small portions of 89183 and there are small areas outside of Henderson in 89052, 89074 & 89011
Source: Las Vegas Perspective 2018.

Financial Trends

Introduction

The City of Henderson maintains a forecast of the financial condition of the City's major operating funds over a five-year horizon. It is an invaluable tool used to assist the City Council, City Manager, and department heads in developing long-range strategies and performance objectives to be included in their Performance Budgets and, ultimately, in formulating budget requests.

The long-range forecast is updated on a continual basis and is used to evaluate the current status of citywide short and long-range goals and objectives, and to make predictions about how future events and circumstances may affect the City's financial stability. Forecasting is one of the most powerful tools the City has available to help make informed financial decisions that will ensure its 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 received the Government Finance Officers Association Distinguished Budget Award for its Fiscal Year 2017-2018 CABR.

The City's forecasting methodology reflects a combination of internal analysis and locally generated consensus forecasts covering such factors as population, changes in assessed valuation, and inflation. Specifically, for the revenue forecasts, we begin with models that include prior year actual collections and project the balance of the current fiscal year based on prior year patterns. For the remaining years of the revenue forecast, consensus forecasts are used for an indication of the expected trends in key economic and demographic indicators. Typically, these forecasts cover the state or the Las Vegas metropolitan area as a whole, so adjustments to reflect unique conditions in Henderson are sometimes necessary.

In general, forecasting methodologies try to match revenue sources with the economic and/or demographic variables that most directly affect year-to-date changes in those revenues. For example, a revenue such as the Consolidated Tax (sales tax) will reflect consensus forecasts related to taxable sales. In contrast, revenue from building permits and plan review are tied to the expected trends in development. Other revenues, such as those from recreation services, are linked to Henderson's expected population changes and economic factors. By identifying and using as many revenue-related variables as possible in our forecast, we hope to minimize the risks of overstating or understating revenues that could arise from using only a few variables to forecast all revenue sources. For expenditures, the City is estimating the maintenance of existing services in the current five-year plan. Consensus forecasts are related to general inflation for certain expenditure categories (such as fuel and utilities). Inflation factors are used that reflect the historical rate of price inflation in these categories relative to overall inflation.

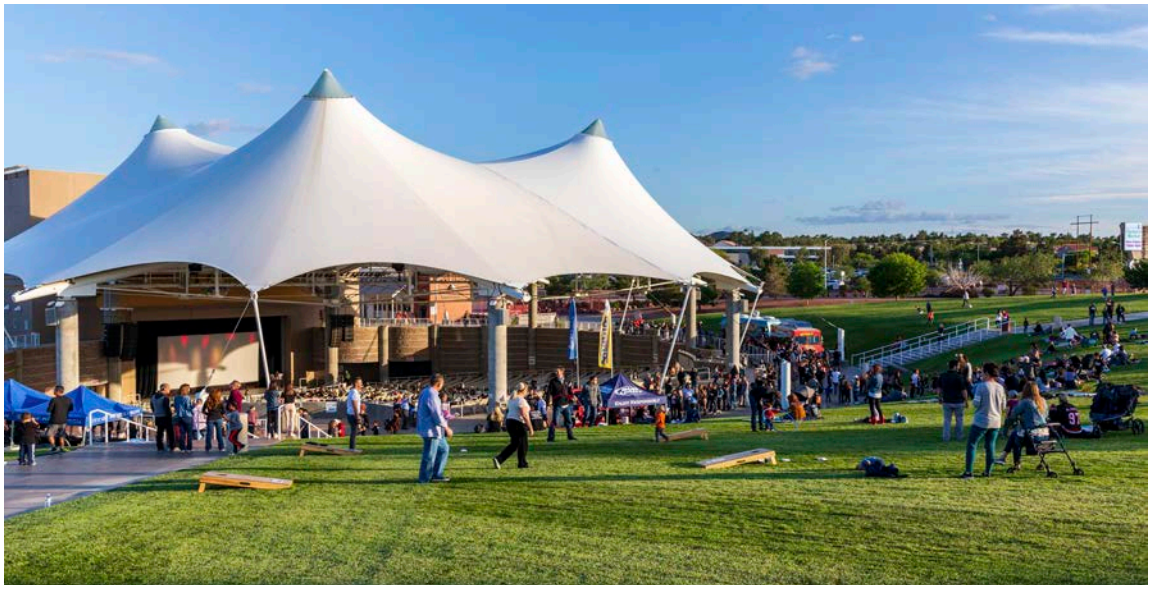
Economic Challenges

If a prolonged economic downturn occurs and annual revenues are unable to support the costs of essential services, the City will consider several options. These options would include increasing revenues from existing sources such as property taxes, or creating new taxing sources and/or service reductions.

A city's ability to generate revenue or create new revenue sources is limited by social and economic conditions, state statutes, City Council policy, and public sentiment, which is increasingly being manifested in the form of voter-led ballot initiatives. Municipal tax rates and bonding (borrowing) capacity are also limited by state law and require citizen support and/or voter approval. Revenues generated from funds such as water and sewer must be used only for legally specified purposes. Therefore, most of the City's operating costs are paid for from General Fund revenues. Many City departments rely exclusively on General Fund revenues to finance operating costs, and most receive at least some financial support from the General Fund.

Forecast Assumptions

The City's approach to forecasting in general is to apply a conservative philosophy that will produce the long-term goals of not overstating revenues or 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.



Vegas Golden Knights viewing party at the Henderson Pavilion

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 over 40% of the City's General Fund revenues.

Charges for Services

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

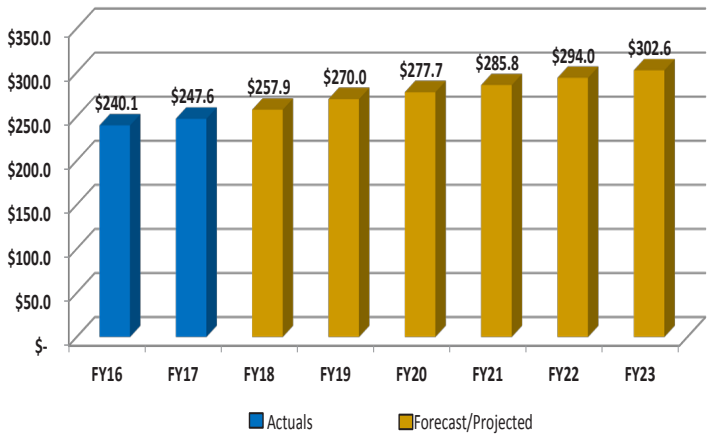
Miscellaneous receipts include revenues such as interest income, rents, developer contributions, and reimbursements.

Other Financing Sources:

Operating Transfers In

Operating transfers include funds provided from various other City funds.

Total General Fund Resources (in millions)



Operating Revenues

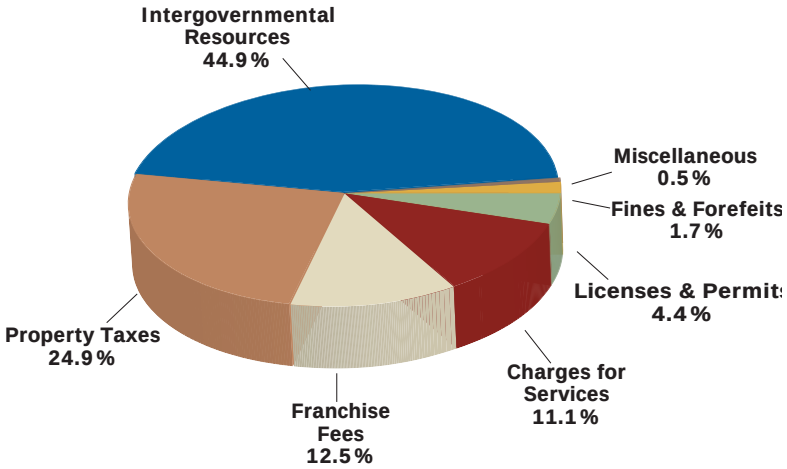
The General Fund accounts for the City's unrestricted resources. General Fund revenues, with a few exceptions, can be used for any appropriate public purpose and as a result, requests for General Fund resources typically far exceed the amount available. The City's financial stability, and its ability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

In Fiscal Year 2019, General Fund revenues and Other Financing Sources are estimated to reach $270.0 million, a $12.1 million increase over Fiscal Year 2018 revenues.

The major sources that make up the General Fund revenues and Other Financing Sources for Fiscal Year 2018 include: Intergovernmental Resources (44.9%), Property Taxes (24.9%), Franchise Fees (12.5%), Charges for Services (11.1%), Licenses and Permits (4.4%), Fines, Forfeits (1.7%), and Miscellaneous (0.5%).

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

FY 2019 General Fund Revenue by Source



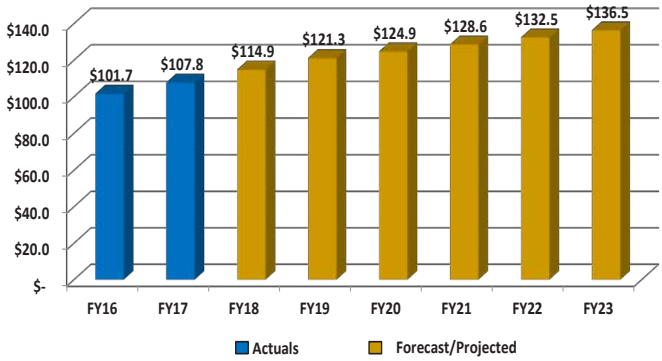
Key Fact

Consolidated tax revenue for Fiscal Year 2019 is anticipated to increase 5.7%, or $6.3 million over Fiscal Year 2018 proejctions.

Intergovernmental Resources

Intergovernmental Resources for Fiscal Year 2019 are expected to total $121.3 million, or 44.9% of the total General Fund revenue; a significant source of the City's revenue base. Revenues in this category are derived from state and county revenue sharing that includes Consolidated Tax ($116.0 million), County Gaming License Fees ($1.8 million), a Motor Vehicle Fuel Tax ($2.3 million), and Payment in Lieu of Taxes and other ($1.2 million). The Consolidated Tax is the most significant source and is made up of six different components: Basic City-County Relief Tax (BCCRT), Supplemental City County Relief Tax (SCCRT), Cigarette Tax, Liquor Tax, Real Property Transfer Tax, and a Motor Vehicle Privilege Tax.

Intergovernmental Resources (in millions)



Property Taxes

Property tax revenue for Fiscal Year 2019 is expected to total $67.2 million, or 24.9% of the total General Fund revenue. Property tax revenue has been increasing and is expected to rise again for the fourth straight year due to increases in assessed valuation.

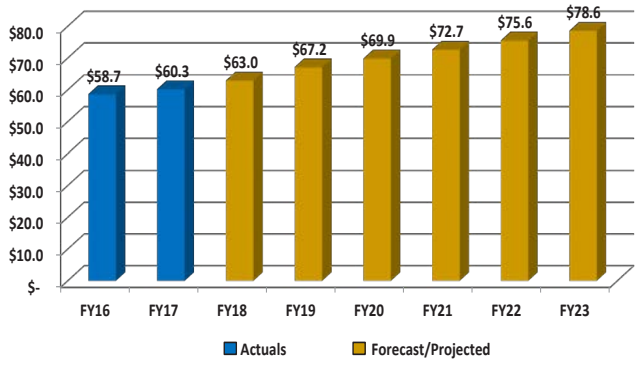
For Fiscal Year 2019, the General Fund portion of the property tax rate totals .6604. This rate includes the .231 voter-approved override for public safety and .12 dedicated to parks and recreation.

The City of Henderson property tax rate continues to be one of the lowest rates in the State of Nevada by a significant margin (see Property Tax Overview in the Introduction section of this publication).

While small increases are emerging in assessed valuation (the primary driver behind property tax revenue levels) and modest growth is projected for the next several years, legislation currently in place limits growth on property tax revenue from residents and businesses.

Property tax caps were put into effect by the Nevada State Legislature in Fiscal Year 2005. This legislation limits the amount that a property tax bill can increase from one year to the next for existing property. For owner occupied residential property the growth in the property tax bill is the lesser of 3% or the commercial cap. The commercial cap is calculated as the greater of 2 times the Consumer Price Index (CPI) OR the average 10 year assessed valuation growth rate, however, the commercial cap cannot exceed 8%.

Property Taxes (in millions)



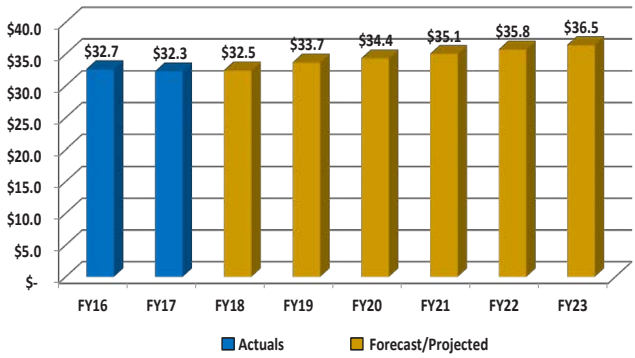
While this law performed as intended in protecting citizens from drastic increases in property taxes, it provided for no corresponding mechanism to prevent falling property tax revenues in the event of plummeting assessed values, which occurred during the Great Recession. The unintended consequence of this lack of a "floor" in the legislation was that property tax revenues fell significantly, resetting the base to a much lower level. Currently, this circumstance prevents property tax revenues from returning to their former levels, even as assessed values rise, leaving state and local governments in search of alternative revenue sources to fund operations.

Franchise Fees

Franchise fees for Fiscal Year 2019 are expected to total $33.7 million, or 12.5% of the total General Fund revenue. They are collected from public utility companies and include electricity, natural gas, phone, cable, sanitation, water and wastewater. The fees are based upon designated percentages of gross receipts pursuant to each firm's respective franchise agreement. City franchise fees have experienced slight declines in recent years,mainly attributed to a decline in natural gas prices. However, they are expected to remain relatively stable into the foreseeable future.

In past legislative sessions, bills were introduced that 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 have suggested that future efforts will be made to enact similar legislation. If such legislation were to be adopted, the City would need to revise revenue forecasts to reflect such policy changes.

Franchise Fees (in millions)

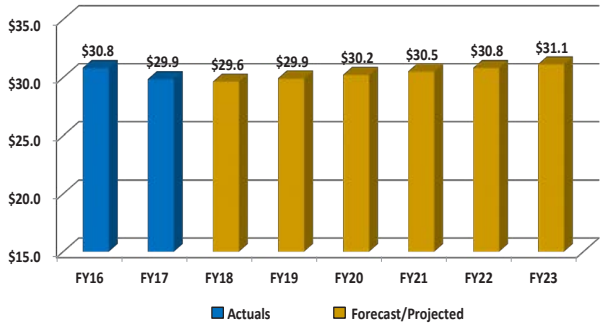


Charges for Services

Charges for services for Fiscal Year 2019 are expected to total $29.9 million, or 11.1% of the total General Fund revenue. Charges for services includes a variety of City fees, such as emergency medical transport services, prison detention fees to house detainees from other jurisdictions and cultural and recreation charges.

Wherever practical, charges for services revenues are used to support the delivery of the specific services rendered. The change in charges for services is mainly attributable to a reduction in Clark County detainees being held at the Henderson Detention Center. We expect an increase in ambulance revenue with the opening of the Inspirada Fire Station.

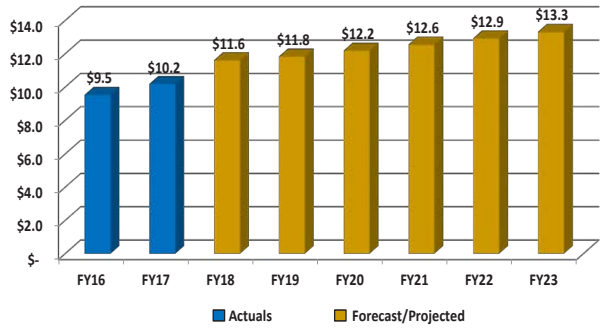
Charges for Services (in millions)



Licenses and Permits

Licenses and permits for Fiscal Year 2019 are expected to total $11.8 million, or 4.4% of the total General Fund revenue. This category includes such revenue sources as business, gaming, liquor, and animal licenses. A business license fee is charged to persons engaged in any trade, business, or profession, or maintaining offices within City limits.

Licenses and Permits (in millions)

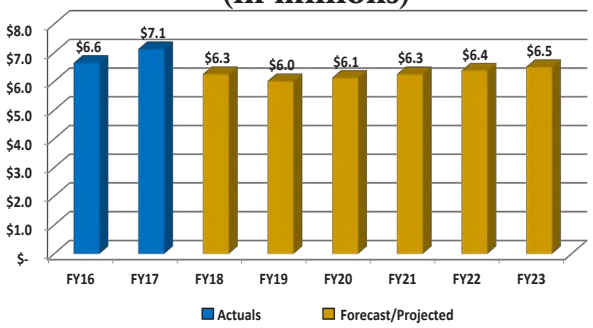


The fee consists of a base rate, or depending on the business classification, a percentage of gross sales. Permits are expected to moderate growth over the next five years with the growth of medical marijuana businesses.

Fines, Forfeits, and Miscellaneous

Fines, Forfeits, and Miscellaneous revenues for Fiscal Year 2019 are expected to be $6.0 million, or 2.2% of the total General Fund revenue. This category includes fines and forfeitures for a full range of violations of State and City codes, interest income, and miscellaneous developer contributions and reimbursements. This revenue generally varies from the budget more significantly than others due to the fact that reimbursements, which are included in this category, are not included in the budget. The revenues are expected to grow moderately over the course of the next five years.

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



Other Financing Sources

Other Financing Sources for Fiscal Year 2019, which are comprised entirely of transfers-in, are not budgeted for this year. In the past this transfer represented the use of capital funds redirected to City operations.

Prior to Fiscal Year 2013, approximately $10 million of this revenue source included a transfer from the Debt Service Fund from a voter-approved property tax measure that provides funding for operations and construction costs related to several recreation facilities and parks. Beginning in Fiscal Year 2013, the revenue from this measure began to be recorded directly into the General Fund as property tax revenue.

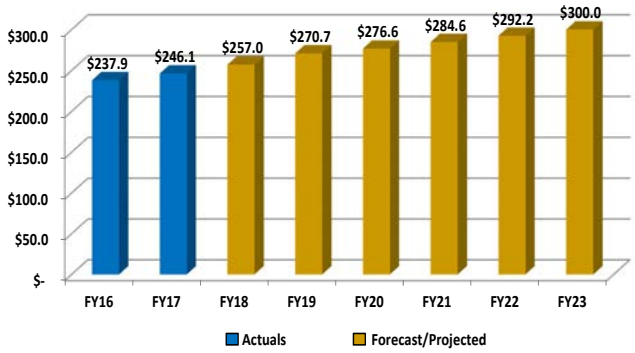
Operating Expenditures

The City's future will be shaped by the continued refinement of citywide priorities and strategies developed by the Mayor and Council and the City's management team, considering citizens' input during the planning process. The identification of these priorities and concerns will assist in directing resources to maintain 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 and other uses. The City has implemented measures to mitigate future cost increases as evidenced by the slow growth of projected expenditures.

The scope of this analysis examines the operational impacts of economic changes and costs associated with providing ongoing services to our growing community.

Total General Fund Expenditures and Other Uses (in millions)



Expenditure Categories & Functions

Categories

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

Functions

General Government
Mayor and City Council
Building Maintenance
City Attorney's Office
City Clerk's Office
City Manager's Office
Community Development
Finance
Human Resources
Information Technology
Internal Audit
Miscellaneous (Citywide)
Public Affairs

Judicial
Municipal Court
City Attorney - Criminal

Public Safety
Building Inspection
Fire
Police

Public Works
Paved Streets
Public Works General
Street Lighting

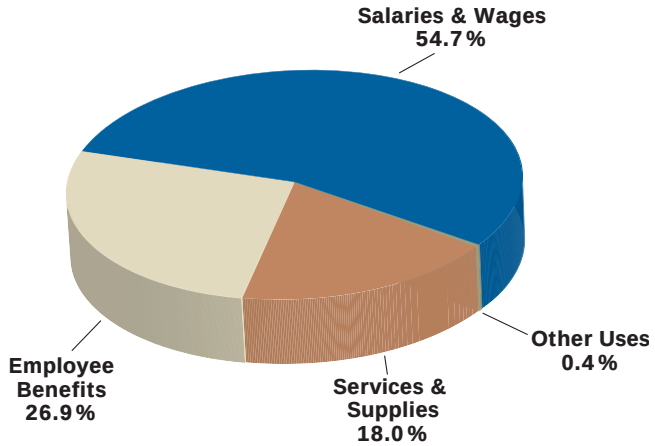
Culture and Recreation
Parks Maintenance
Recreation

Community Support
Economic Development
Neighborhood Services

General Fund Expenditures by Category

The major expenditures that make up the General Fund for Fiscal Year 2019 include Salaries and Wages (54.7%), Employee Benefits (26.9%), Services and Supplies (18.0%) and Other Financing Uses (0.4%). A description of each expenditure category, as well as a discussion of the outlook over the next five years follows.

General Fund Expenditures and Other Uses by Category - Fiscal Year 2019 Budget



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 2019 are expected to total $220.9 million, or 81.6% of the total General Fund expenses and Other Financing Uses, as the majority of personnel and major functions of city government are located within the General Fund.

The City has built strong working relationships with its employee bargaining groups. Working together, strategies were developed to help the City progress through the weak economic recovery. Modest contractual changes for all union contracts have been included in the Fiscal Year 2019 budget.

Included in employee benefits is the cost of the City's self-funded health insurance program. 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 $48.6 million, or 18.0% of the total General Fund expenses and Other Financing Uses. This category encompasses all operating expenditures including supplies, utility costs (electricity, water, natural gas, refuse, and sewer), contracted services, and equipment rental and repair. Utility expenses continue to increase and are adjusted for new rates anticipated during Fiscal Year 2019.

Capital Outlay

There are no capital expenditures budgeted in the General Fund for Fiscal Year 2019.

Other Financing Uses

Other Financing Uses for Fiscal Year 2019 are expected to total $1.2 million, or 0.4% of the total General Fund expenses and Other Financing Uses. This amount represents transfers to the Debt Service Fund ($0.8 million), Capital Repair & Replacement Fund ($0.3 million), and Eldorado Valley Fund ($0.1 million).

Capital Improvement Program Impacts

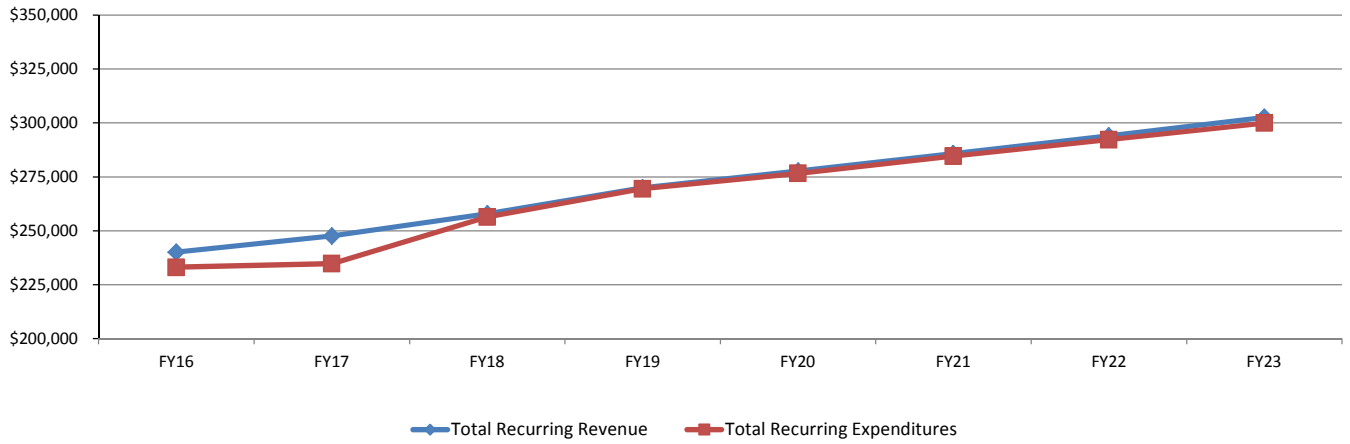
We have included the incremental impacts of the new facilities and services in the projection models, as well as the continued growth of the City's expenditure base. For additional information, see the Capital Improvement Plan (CIP) Section of this document.

Recurring Revenue Versus Recurring Expenditures

The City's forecasting model continues to evaluate the relationship between recurring revenues and recurring expenditures, as evidenced on the table on the following page. The forecast horizon includes a matching of two variables, allowing the City to maximize available resources to provide services. Salaries and wages are projected at current levels. This conservative method of operating allows the City to maximize its resources for service delivery and maintain a healthy financial position.

General Fund Recurring Revenue vs. Recurring Expenditures

Figures in Thousands ($000)



	FY16 Actual	FY17 Actual	FY18 Estimate	FY19 Budget	FY20 Projected	FY21 Projected	FY22 Projected	FY23 Projected
Recurring Revenue ($000)								
Property Taxes	$ 58,704	$ 60,270	$ 62,977	$ 67,217	$ 69,906	$ 72,702	$ 75,610	$ 78,634
Franchise Fees	32,656	32,323	32,461	33,700	34,374	35,061	35,763	36,478
Licenses & Permits	9,537	10,194	11,625	11,842	12,197	12,563	12,940	13,328
Intergovernmental	101,702	107,847	114,942	121,256	124,894	128,640	132,500	136,475
Charges for Services	30,836	29,865	29,645	29,933	30,232	30,535	30,840	31,148
Fines, Forfeits, & Misc.	6,645	7,129	6,257	6,011	6,131	6,254	6,379	6,506
Other Financing Sources	-	-	-	-	-	-	-	-
Total Recurring Revenue	$ 240,080	$ 247,628	$ 257,907	$ 269,959	$ 277,734	$ 285,756	$ 294,032	$ 302,571
Recurring Expenditures								
Salaries & Wages	$ 129,676	$ 134,710	$ 142,791	$ 148,164	$ 152,609	$ 157,187	$ 161,903	$ 166,760
Employee Benefits	59,152	61,304	67,604	72,758	74,941	77,189	79,505	81,890
Services & Supplies	39,246	37,198	45,066	47,385	47,859	48,337	48,821	49,309
Capital Outlay	-	-	-	-	-	-	-	-
Other Financing Uses	5,021	1,520	925	1,200	1,200	1,900	2,000	2,000
Total Recurring Expenditures	$ 233,095	$ 234,732	$ 256,386	$ 269,507	$ 276,610	$ 284,615	$ 292,228	$ 299,959
Current Surplus/(Deficit)	$ 6,985	$ 12,896	$ 1,521	$ 452	$ 1,125	$ 1,141	$ 1,804	$ 2,613
Non-Recurring Revenue ($000)								
Proceeds of Capital Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sale of Fixed Assets	-	-	-	-	-	-	-	-
One-Time Transfers	-	-	-	-	-	-	-	-
Non-Recurring Expenditures ($000)								
Salaries & Wages (Attrition)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Financing Uses	-	-	-	-	-	-	-	-
Services & Supplies	-	1,965	-	1,228	-	-	-	-
Capital Leases	-	-	-	-	-	-	-	-
One-Time Transfers	4,536	9,134	-	-	-	-	-	-
Capital Outlay	298	286	583	-	-	-	-	-
Total All Revenue	$ 240,080	$ 247,628	$ 257,907	$ 269,959	$ 277,734	$ 285,756	$ 294,032	$ 302,571
Total All Expenditures	$ 237,929	$ 246,117	$ 256,969	$ 270,735	$ 276,610	$ 284,615	$ 292,228	$ 299,959
Total Surplus/(Deficit)	$ 2,151	$ 1,511	$ 938	$ (776)	$ 1,125	$ 1,141	$ 1,804	$ 2,613
Fund Balance - Beginning	$ 22,741	$ 24,892	$ 26,403	$ 27,341	$ 27,341	$ 28,465	$ 29,606	$ 31,411
Fund Balance - End	$ 24,892	$ 26,403	$ 27,341	$ 26,565	$ 28,465	$ 29,606	$ 31,411	$ 34,023

Water & Sewer Forecast

The City of Henderson provides water and sewer services to approximately 300,000 residents. It 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**

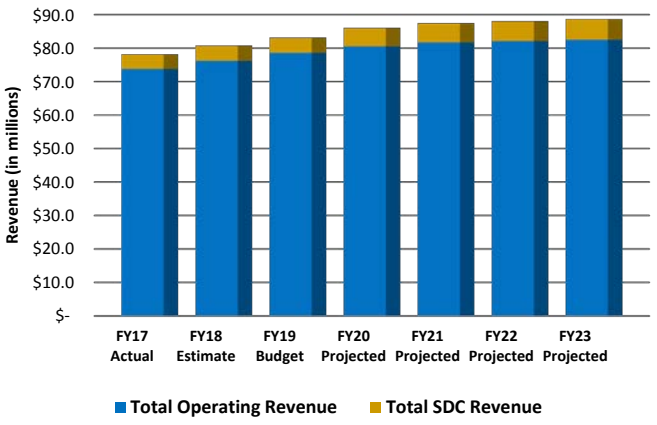
Operating Funds

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.

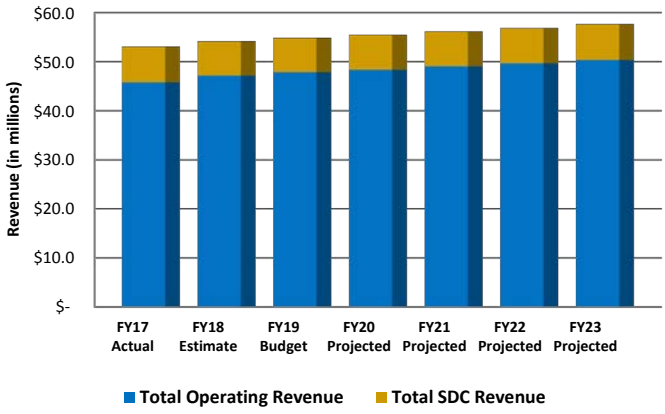
Based on growth projections, total water operating revenue is forecasted to increase from $78.7 million in Fiscal Year 2019 to $82.6 million in Fiscal Year 2023.

Water Operating & SDC Revenue (in millions)



The sources of revenue for the Sewer Operating Fund are from 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 97% of the total operating fund revenue. Total sewer operating revenues are expected to increase from $47.9 million in Fiscal Year 2019 to $50.4 million in Fiscal Year 2023.

Sewer Operating & SDC Revenue (in millions)



The wastewater utility sells reclaimed water to golf courses, developers who use it for construction, and commercial customers who use it for irrigation. The sewer fund also receives sales taxes that are used for wastewater system improvements. Additional operating revenues include: billed labor/equipment, lateral fees, main extension fees, refund agreement surcharge, extra-strength surcharges, late charges, and miscellaneous sources.

System Development Charge

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

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 SDC 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 2019 are $1,600 per Equivalent Dwelling Unit (EDU). Sewer System Development Charges for Fiscal Year 2019 are $1,800 per Equivalent Residential Unit (ERU).

Capital Project Fund

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

Rehabilitation and Replacement Fund

The Rehabilitation and Replacement Fund (R&R) was created in Fiscal Year 2008. The purpose of the R&R fund 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 the Capital Project Fund, to pay for R&R related projects.

Expenditures

Water and Sewer operating expenditures include operation and maintenance expenses (O&M), routine capital outlays and debt service on bonds and loans. Allowances for growth and inflation are incorporated into these operation and maintenance projections for both funds.

Projected water operation and maintenance expenses consist of the costs for personnel, materials, supplies, and contractual services incurred to supply, treat, and distribute water on a routine basis. These expenses are expected to increase from $67.1 million in Fiscal Year 2019 to $75.5 million in Fiscal Year 2023.

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

Projected sewer operation and maintenance expenditures consist of the costs for personnel, materials, supplies and contractual services to collect, treat and dispose of wastewater on a routine basis. Future operation and maintenance expenses are expected to increase from $37.3 million in Fiscal Year 2019 to $42.6 million in Fiscal Year 2023.

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 year to ensure the utility is recovering its 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 City Clerk's Office, Community Development & Services, Information Technology, and Public Works, Parks and Recreation.

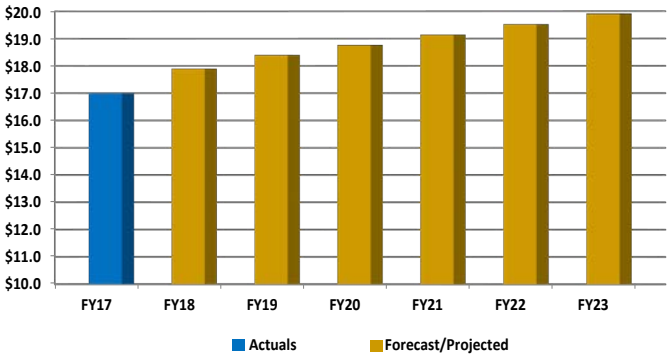
Revenue Trends

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 Industry Advisory Committee (which meets quarterly), 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. An extensive fee study was commissioned to ensure a more predictable revenue stream and reinforce the solvency of the fund. The fee structure, approved by the City Council in October 2004 and implemented on May 1, 2005, is based on the cost of doing business instead of utilizing a construction valuation methodology. Part of the implementation of this fee structure included a partnership with the development industry through the establishment of the DSC Industry Advisory Committee to ensure an on-time rate of 90% or better for plan review and inspection services.

Future site of Juan's Flaming Fajitas in Downtown Henderson

DSC Operating Revenue (in millions)



Revenues in Fiscal Year 2018 increased as a result of higher licenses & permit fees due to increased economic activity.

DSC operating revenue projections for Fiscal Year 2019 through Fiscal Year 2023 include projections for projects that are currently under construction. The DSC is dedicated to frequent review and adjustment of forecasted revenues.

Expenditures

The Fiscal Year 2019 budgeted operating expenditures are $20.1 million, representing a 5.1% increase over the anticipated Fiscal Year 2018 expenditures. This includes the addition of 2 positions that will only be hired if warranted by the increase in demand for services.

Each year, the DSC evaluates its Industry Report Card that provides a snapshot of its effectiveness. Proactive business decisions to strengthen the performance of the fund have been made through the adoption of a 5-year balanced budget plan, management reservations of working capital, and the deferral of revenues for prepaid fees.

Cultural Arts & Tourism Forecast

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

The Cultural Arts and Tourism Fund is split into two sub-funds. The operations of the Convention Center and Tourism is overseen by the Economic Development and Tourism Department. The Operations of the Pavilion and Special Events is overseen by the Public Works, Parks and Recreation Department.

Operating and Non-Operating Revenues

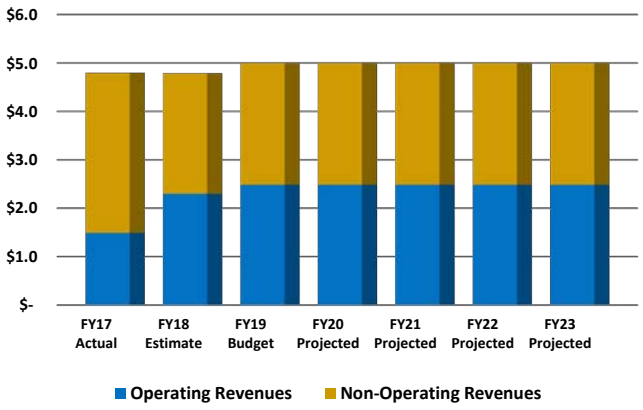
Operating revenues for Cultural Arts & Tourism include ticket sales for programs held at the Henderson Pavilion, and associated space and equipment rentals at the Convention Center and Events Plaza. In Fiscal Year 2019, City gaming license fees are expected to account for 68.4% of operating revenues, with the remaining operating revenue from rental fees and charges for services. In Fiscal Year 2018 a change was made to increase the allocation of City gaming revenue to this fund which is reflected in operating revenue and decrease to their allocation of the City's portion of County gaming license revenue which is reflected in non-operating revenue. Overall operating revenues are projected to remain flat through Fiscal Year 2023.

Non-operating revenues are generated from earned interest, grant funds, and room tax revenues, which are directly related to hotel occupancy rates. Room tax revenues amount to 79.4% of Cultural Arts & Tourism's overall revenues. Overall non-operating revenues are projected to remain flat through Fiscal Year 2023.

Key Fact

During Fiscal Year 2017, the City of Henderson Convention Center received 96,429 visitors and generated $349,725 in revenue along with the Events Plaza.

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



Expenditures

The Cultural Arts & Tourism Fund's expenditures are $6.2 million and include 52.4% for services and supplies and 45.6% for salaries and benefits. The ending cash balance of the Cultural Arts & Tourism Fund for Fiscal Year 2019 is expected to be $3.8 million.

Winterfest at the Henderson Events Plaza

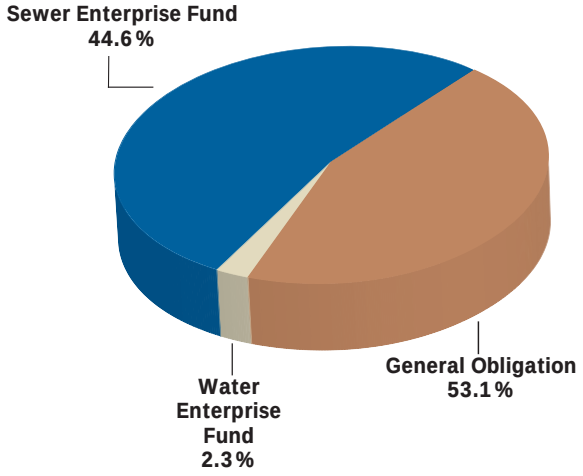
Debt Management

Debt Overview

As of July 1, 2018, the City of Henderson's combined outstanding debt totals $189.9 million, consisting of:

- **G. O. Bonds/Other Debt** **$ 100.9 million**
- **Water Revenue Secured Bonds** **$ 4.3 million**
- **Sewer Revenue Secured Bonds** **$ 84.7 million**

Composition of Outstanding Debt As of 07/01/18



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 Payment Requirements

Fiscal Year	Principal*	Interest	Total
2019	$ 6,169,310	$ 4,365,620	$ 10,534,930
2020	8,113,310	4,123,304	12,236,614
2021	6,448,310	3,821,569	10,269,879
2022	6,773,311	3,555,644	10,328,955
2023 - 2027	29,550,000	13,709,186	43,259,186
2028 - 2032	25,630,000	7,816,436	33,446,436
2033 - 2035	18,195,000	1,848,000	20,043,000
Total	**$ 100,879,241**	**$ 39,239,759**	**$ 140,119,000**

*Includes an installment purchase agreement for which payments are made through Other Governmental Funds outside of the Debt Service Fund. See Other Debt below.

General Obligation Bonds and Other Debt

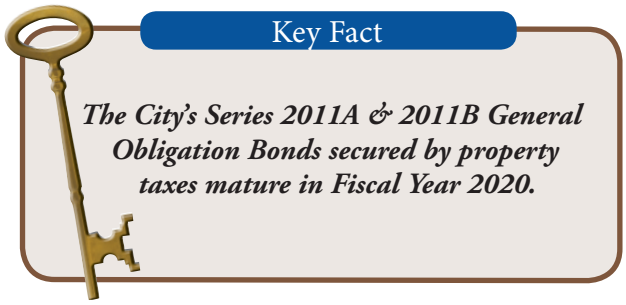
The City's $100.9 million general obligation debt can be broken down into three distinct categories:

- General Obligation Bond Indebtedness $ 21.1 million
- General Obligation/Revenue Bonds Secured by Consolidated Tax $ 77.9 million
- General Obligation Other Debt Installment Purchases $ 1.9 million

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

General Obligation Bond Indebtedness

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



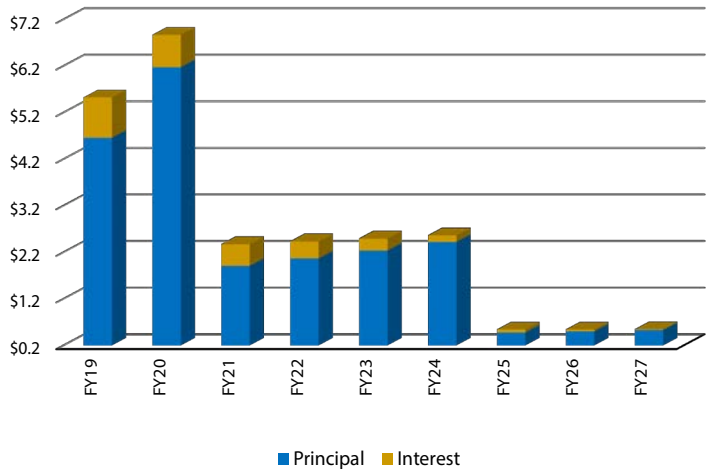
The following table sets forth the City's outstanding general obligation bonded indebtedness secured by property taxes as of July 1, 2018.

General Obligation Indebtedness Secured by Property Taxes (in thousands)

	Date Issued	Original Amount	Outstanding 7/1/2018
Series 2011A (Bldg/Parks Ref)	12/21/2011	$ 18,245	$ 7,575
Series 2011B (Bldg/Parks Ref)	12/21/2011	2,710	1,135
Series 2016 (Refunding Bonds)	8/30/2016	12,700	12,350
Total Outstanding			**$ 21,060**

The chart below illustrates the debt service to maturity on the $33.6 million in general obligation bonds secured with property taxes.

Existing Debt Service General Obligation Bonds (in millions)



General Obligation/Revenue Bonds

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

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

The table below sets forth the City's outstanding general obligation bonded indebtedness that is secured by Consolidated Tax revenues as of July 1, 2018.

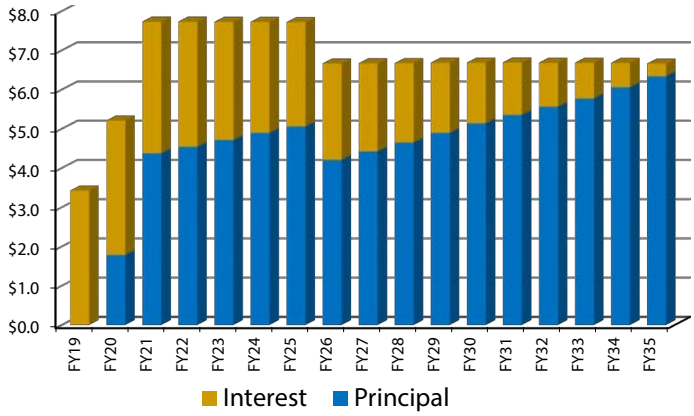
General Obligation Indebtedness Secured by Consolidated Tax Revenues (in thousands)

	Date Issued	Original Amount	Outstanding 7/1/2018
Series 2011C (Refunding Bonds)	12/21/2011	$ 13,605	$ 13,605
Series 2013B (Various Purpose Bds)	04/16/2013	39,955	39,955
Series 2014 (Refunding Bonds)	09/25/2014	24,305	24,305
Total Outstanding			**$ 77,865**

Madeira Canyon Park

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 (in millions)



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

Consolidated Tax Pledged Revenue (in thousands)

	FY 2017 Actual	FY 2018 Unaudited	FY 2019 Budget
Consolidated Tax	$ 103,695	$ 108,880	$ 116,046
Pledged Revenue Limitation (15%)	15,554	16,332	17,407
Existing Debt Service	3,430	3,430	3,430
Coverage	4.53X	4.76X	5.07X

Cyclists on the River Mountain Loop Trail

General Obligation Medium-Term Bonds and Other Debt

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

The property tax rate available to pay the Medium-Term Bonds is limited to the City's maximum operating property tax rate. The City's operating property tax rate for Fiscal Year 2019 is $0.5483, which includes $0.231 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. Provision for the payment of principal and interest requirements on the Medium-Term Bonds as provided in NRS 350.093 through 350.095. As of the current fiscal year, the City has no Medium-Term Bonds.

The City's other debt relates to two installment purchase agreements. The first agreement was entered into March 4, 2009 with an original issuance amount of $17,960,000. The City will make the final payment for the installment purchase agreement during Fiscal Year 2019 with a principal payment of $1,361,000 and interest of $67,642.

The second installment purchase agreement entered on December 19, 2017, consists of a five year term for the purchase of police tasers with a total contractual price of $684,108. The outstanding balance as of July 1, 2018, was $593,241.

Key Fact

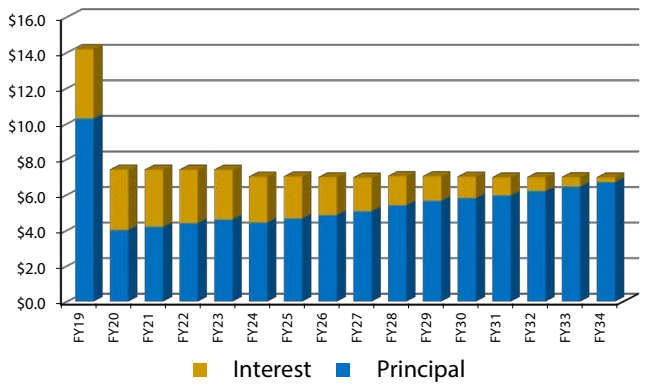
In July 2016, Standard & Poor's Global Ratings raised its long-term rating and underlying rating to 'AA+' from 'AA' on Henderson, Nevada's existing general obligation (GO) bonds. At the same time, S&P Global Ratings assigned its 'AA+' long-term rating to the city's series 2016 GO refunding bonds.

Water/Sewer Revenue Secured 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 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 Secured by Water and Sewer Revenues (in millions)



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 table below sets forth the City's bonded indebtedness for its existing and authorized general obligation bonds secured by utility revenues as of July 1, 2018.

Water/Sewer Revenue Supported Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
2019	$ 10,290,679	$ 3,914,403	$ 14,205,082
2020	4,027,772	3,408,558	7,436,330
2021	4,215,311	3,216,019	7,431,330
2022	4,418,313	3,014,268	7,432,581
2023 - 2027	23,736,139	11,784,513	35,520,652
2028 - 2032	29,162,010	6,024,912	35,186,922
2033 - 2034	13,220,000	798,000	14,018,000
Total	**$ 89,070,224**	**$ 32,160,673**	**$ 121,230,897**

Water/Sewer Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 7/1/2018	Current Principal & Interest	Final Payment Date
Water Enterprise Fund					
State Revolving Loan Bonds Series 2000	09/15/2000	$ 5,500,000	$ 1,767,184	$ 389,876	01/01/2023
Water Refunding Bonds Series 2015	06/04/2015	7,374,000	2,578,000	2,706,900	06/01/2019
		$ 12,874,000	**$ 4,345,184**	**$ 3,096,776**	
Sewer Enterprise Funds					
Sewer Revenue Bonds Series 2010	01/08/2010	$ 1,659,396	$ 1,048,039	$ 87,337	01/01/2030
Sewer Revenue Bonds Series 2012A	07/26/2012	72,550,000	63,125,000	6,331,900	06/01/2034
Sewer Revenue Bonds Series 2013A	04/16/2013	19,710,000	16,685,000	628,719	06/01/2030
Sewer Revenue Bonds Series 2015	06/04/2015	11,061,000	3,867,000	4,060,350	06/01/2019
		$ 104,980,396	**$ 84,725,039**	**$ 11,108,306**	

Debt Capacity

The City of Henderson charter 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 2018 of $13.0 billion (including the assessed valuation of the Henderson Redevelopment Agency of $765.6 million), the City's debt limit for general obligations is $1.95 billion. The chart below illustrates the City's general obligation statutory debt limitation.

Statutory Debt Limitation

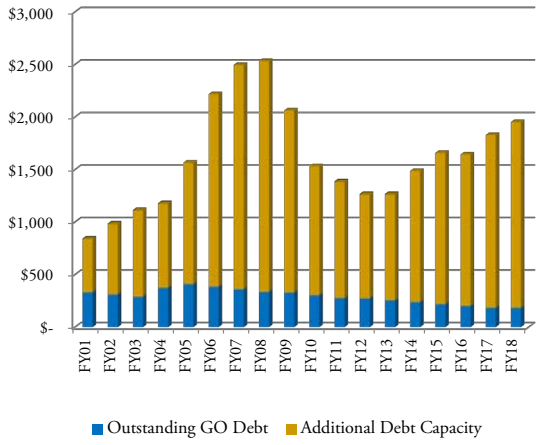
Statutory Debt Limitation for Fiscal Year 2018	$ 1,952,216,785
Outstanding General Obligation Indebtedness (as of June 30, 2018)*	$ 186,947,183
Additional Statutory Debt Limitation	$ 1,765,269,602

*Excludes installment purchases and sewer bonds (Series 2010) totaling $3.0 million.

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.

Historical Statutory Debt Limitation (in millions)



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 to such debt of other municipalities in the state.

The City of Henderson has a debt ratio of 1.45%. This ratio is used to compare debt to assessed value between municipalities, utilizing assessed value as the common variable between entities. The City of Henderson is a young community that experienced strong growth requiring capital improvements and infrastructure expansion. Henderson's assessed valuation dropped significantly during the economic downturn, which resulted in Henderson having a higher debt ratio than experienced previously.

The City does not anticipate issuing any additional debt during the fiscal year, though it reserves the privilege of doing so in the event it is deemed necessary and if legal requirements are satisfied.

Debt Ratio Comparison

	Total General Obligation Debt	Estimate Fiscal Year 2018 Population	Fiscal Year 2019 Assessed Value	General Obligation Debt Per Capita	Debt as a % of Assessed Value
Reno	$ 97,295,315	242,158	$ 8,131,411,123	$ 401.78	1.20%
Las Vegas	509,535,000	629,649	18,339,641,540	809.24	2.78%
Henderson*	**186,947,183**	**300,709**	**12,877,563,596**	**621.69**	**1.45%**
North Las Vegas	418,452,958	240,708	7,113,587,288	1,738.43	5.88%
			Average:	**$ 892.78**	**2.97%**

Source: Compiled by Zions Public Finance

* Note: Excludes Sewer Revenue Bonds Series 2010, lease/purchase agreements, assessment bonds, and proposed bonds.

Performance Budget Overview

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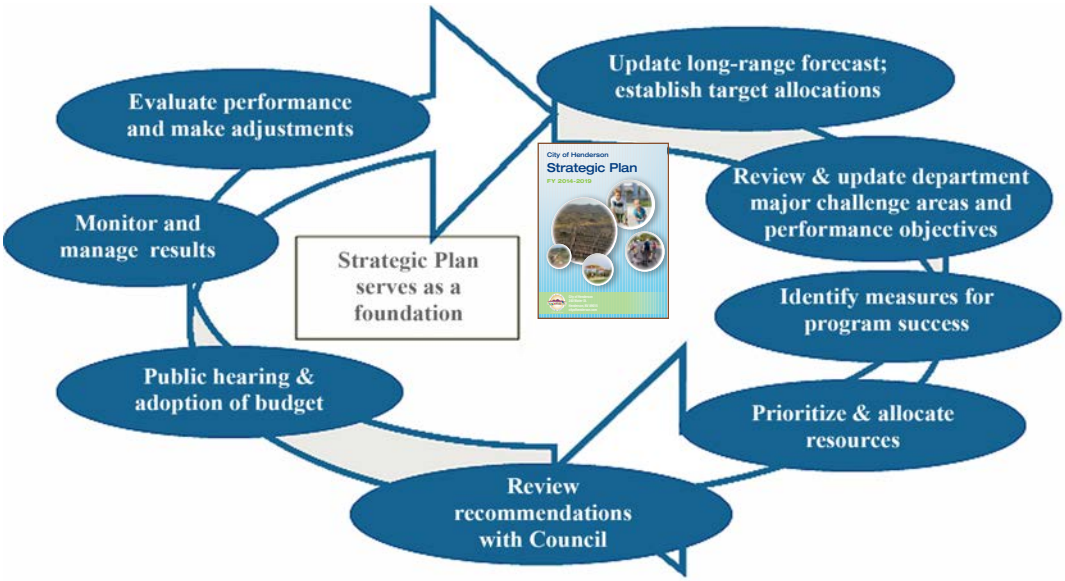
Performance Budget Introduction

The current department Performance Management Plans were developed for Fiscal Year 2019. They are prepared to address the major challenge areas as prioritized by the City. The Performance Measurement aspect of the Performance Budget has been refined and developed to assist each department in providing beneficial data to enable them to evaluate their current business processes in a more effective manner. The current performance measures are updated annually by each department.

The Strategic Plan was updated in spring 2014 for implementation for Fiscal Year 2015. The City has begun updating the Strategic Plan for Fiscal Year 2020 and future years. For additional information on the Strategic Plan, refer to the Long-Range Planning section of this document.

Process Overview

Annual Performance Budget Cycle



FY 2019 Fund and Department Budgets

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

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

General Fund	$ 269,535,512
Special Revenue Funds	
Commissary	75,000
Crime Prevention	3,723,342
Eldorado Valley	156,912
Forfeited Assets	18,930
Grants	16,903,851
Muni Court Admin Fee	941,251
Sales & Use Tax	17,948,743
Capital Projects Funds	
Capital Replacement	5,554,796
Special Recreation	1,840,038
Internal Service Funds	
City Shop	10,540,179
Citywide	11,783,230
Engineering	9,463,192
Health Insurance	20,188,179
Self Insurance- Liability	3,730,200
Workers' Compensation	6,231,042
Enterprise Funds	
Cultural Arts & Tourism	6,204,849
Development Services *	20,096,993
Sewer	54,563,066
Water	78,518,866
Redevelopment Agency	20,149,448
	$ 558,167,619

Funds not included in this section:

Debt Service Funds	$ 10,395,848
Gas Tax	6,552,850
Land Sales	3,302,061
Municipal Facilities	1,400,000
Municipal Golf Course	2,542,083
Park Development	2,082,270
Special Assessment Districts	4,551,194
	$ 30,826,306

Total All Funds **	$ 588,993,925

City Attorney's Office	$ 8,077,581
City Clerk's Office	3,801,773
City Manager's Office	1,882,470
Community Development	23,955,422
Economic Development & Tourism	4,187,022
Finance	9,940,314
Fire	55,878,825
Human Resources	30,022,759
Information Technology	22,508,968
Mayor & City Council	890,195
Miscellaneous ***	5,411,556
Municipal Court	8,536,187
Parks and Recreation	54,699,743
Police	121,124,129
Public Affairs	4,454,669
Public Works	49,564,626
Redevelopment Agency	20,149,448
Utility Services	133,081,932
	$ 558,167,619

* The expenditures related to the Development Services Center (DSC) are presented in the individual departments that comprise the DSC.

** This total includes City funds of $568,844,477 and Redevelopment Agency funds of $20,149,448.

*** These costs represent Citywide expenditures for vacation buy back, leave buy-off at retirement, and the General Fund assessment for property liability insurance. These costs are not reflected in the Performance Budget section of this document.

FY 2019 Department Funding Sources

Department \ Fund	General	Commissary	Crime Prevention	Eldorado Valley	Forfeited Assets	Grants	Muni Court Admin Fees	Sales and Use Tax	Capital Replacement	Special Recreation	City Shop	Citywide	Engineering	Health Insurance	Self-Insurance Liability	Worker's Compensation	Cultural Arts & Tourism	Development Services	Sewer	Water	Redevelopment
City Attorney's Office	✓					✓									✓						
City Clerk's Office	✓																	✓			
City Manager's Office	✓																				
Comm Development & Services	✓					✓												✓			
Development Service Center																		✓			
Econ Development & Tourism	✓																✓				
Finance	✓														✓						
Fire	✓								✓												
Human Resources	✓													✓		✓					
Information Technology	✓								✓			✓						✓			
Mayor & City Council	✓																				
Miscellaneous	✓																				
Municipal Court	✓						✓														
Parks and Recreation	✓					✓			✓	✓							✓				
Police	✓	✓	✓	✓	✓	✓		✓	✓												
Public Affairs	✓																✓				
Public Works	✓					✓			✓		✓		✓					✓			
Redevelopment																					✓
Utility Services																			✓	✓	

General Fund
Special Revenue Funds
Capital Project
Internal Service Funds
Enterprise 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 its functions as a City unit.

3) Core services

A list and an explanatory paragraph about each of the department's cornerstone services that formulate the essence of the department.

4) Key services

A fairly high level list of the most important services, or outputs, the core service area provides to the City. After reviewing this list, the reader should understand the overall breadth of the provided services and have a feel for the most important outputs this core service area provides.

5) Organizational chart (not titled)

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

Economic Development & Tourism

Purpose Statement

Economic Development & Tourism, enhances the well-being of Henderson by creating a healthy economy through the attraction, retention and expansion of businesses, while also promoting the City as a premier meetings and leisure destination.

Core Services

- Business Attraction
- Local Business Program
- Convention Center
- Tourism Services

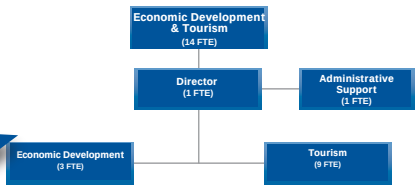
PROCAPS Laboratories, a vitamin supplement manufacturer and distributor, expanding business operations in FY'19

Business Attraction

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

Key Services

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



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6) Past accomplishments

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

7) Performance Objectives by Major Challenge Areas (MCA's)

Key MCA's were reviewed and were combined, where applicable, into the City's six priority areas (Infrastructure, Financial Sustainability, Maturing Neighborhoods, Community Safety, Public Service Excellence and Environmental Resources). Performance Objectives address the individual Major Challenge Area for the coming fiscal year.

8) Expenditures by category/program

Detailed information relating to actual expenditures from Fiscal Year 2016 through budget for Fiscal Year 2019. Includes information relating to the number of full-time employees within the departments.

9) Financial overview

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

10) Key facts

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

11) Performance measures

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

- Maintain key relationships and communications with Nevada Governor's Office of Economic Development in the following areas:
  - Global Trade & Investment
  - State of Nevada Consular Corps
  - Nevada's international trade representatives

Local Business Program

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

Key Services

- Proactively communicate economic development programs and services to local businesses.
- Provide direct technical assistance and information services to local businesses and entrepreneurs.
- Provide educational programs and resources to local businesses and start-ups.
- Promote state incentives to qualified local businesses.
- Maintain a resource partner's network of local public and private organizations for the benefit of local businesses.
- Support the Henderson Business Resource Center and Incubator.
- Collaborate with the Henderson Chamber of Commerce, the Henderson Development Association and other related business and trade organizations locally.
- Conduct personal one-on-one visits with local businesses including the Mayor, Council and business leaders.
- Establish and maintain ongoing communication with local businesses considering expansion plans.
- Identify and assist local businesses that are currently involved in international trade and those that may be candidates for increased international trade.

Past Accomplishments

- Henderson held its first "Start-Tank" Business Pitch Competition on October 21, 2017. Twenty-two contestants submitted their businesses or concepts for review for a chance to win cash prizes and mentorship awards.
- The Mayor's Task Force on Economic Development commenced in November 2017. The group convenes internal and external stakeholders to guide the direction of economic development in the City of Henderson.
- Economic Development held an Access to Capital workshop as part of our Water St. Rall-E event and resulted in CircleIn receiving an initial investment of $100,000 through the state's Battle Born Venture Fund.
- Economic Development staff participated as the host committee for the International Economic Development Council Leadership Summit in Las Vegas January 27-30, 2018. Mayor March spoke as a keynote on a panel presentation of local Mayors.
- The Nevada Institute for Autonomous Systems and the Commercial Unmanned Aerial Vehicle Expo teamed up to conduct an Unmanned Aircraft Systems demonstration at the Henderson Unmanned Vehicle Range geared towards first responders, which featured search and rescue scenarios.
- Several companies have moved or expanded their operations in Henderson including PRA Group, Xtreme, ProCaps Laboratories, Turano Bakery and Roberts Communications Network.

Performance Objectives by Major Challenge Areas

Marketing and image

- To maintain an active pipeline of more than ten prospects annually within targeted business recruitment sectors.
- To maintain a program of national and regional advertising by conducting a minimum of four campaigns annually.

Balanced land use

- To increase the base of taxable commercial properties in the City of Henderson (office and industrial).

Economic Development Expenditures by Category/Program

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Estimated	FY 2019 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 424,952	$ 407,365	$ 436,595	$ 447,091	$ 10,496	2%
Employee Benefits	178,222	166,026	189,528	203,736	14,208	7%
Services and Supplies	1,378,649	249,041	2,273,513	354,743	(1,918,770)	-84%
Total	$ 1,981,823	$ 822,432	$ 2,899,636	$ 1,005,570	$ (1,894,066)	-65%
Program						
General Fund	$ 880,623	$ 814,432	$ 874,636	$ 1,005,570	$ 130,934	15%
Grant Fund	1,101,200	8,000	2,025,000	-	(2,025,000)	-100%
Total	$ 1,981,823	$ 822,432	$ 2,899,636	$ 1,005,570	$ (1,894,066)	-65%
Full-Time Employees						
General Fund	4	4	4	4	-	0%
Total	4	4	4	4	-	0%

Financial Overview

The Economic Development division continues to market the Henderson business community. For Fiscal Year 2019, the increase in budget is due primarily from an increase within services and supplies. The additional funding will be used to further support marketing and business attraction within the Henderson business community.

Key Fact

Destination Henderson partnered with Tough Mudder for the 4th consecutive year to host the World's Toughest Mudder at Lake Las Vegas. The Road to the World's Toughest Mudder, a one-hour special highlighting key moments from the event was featured on CBS Sports. The World's Toughest Mudder brought over 1,200 participants and another 1,200 spectators to the City.

Economic Development Performance Measures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected
Number of new business expansion or relocation inquires generated annually	274	339	130	250
Frequency of outreach, contacts and/or technical assistance provided to local business community annually	511	744	2,100	1,100
Estimated economic impact of business attraction/expansion activities (local payroll, purchases, and construction in millions)	$103.0	$176.8	$130.0	$100.0

Henderson's first "Start Tank" business competition, October 2017

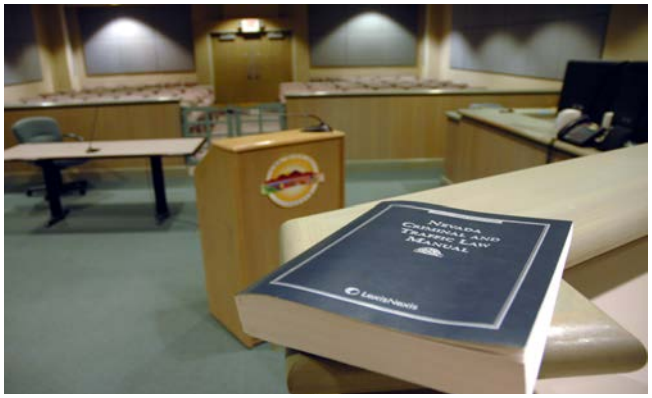
City Attorney's Office

Purpose Statement

The City Attorney's Office provides legal guidance and support for elected City officials, departments, and boards and commissions in the conduct of City business, represents the City before judicial and administrative agencies in civil litigation proceedings, and prosecutes all traffic and misdemeanor violations in the Henderson Municipal Court. Through its Internal Audit Division, the City Attorney's Office provides independent and objective assurance and consulting services designed to add value and improve the City of Henderson's operations.

Core Services

- Civil
- Criminal
- Internal Audit

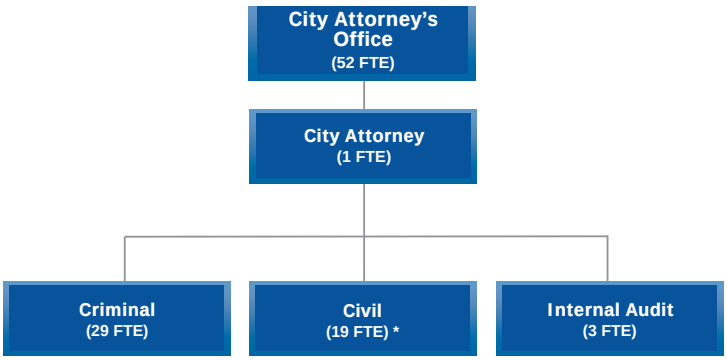


The ***Civil*** Division provides legal guidance and support for City Council Members, City departments, and boards and commissions as they conduct the business of the City. The Division represents the City before judicial and administrative agencies in civil litigation proceedings, furnishes legal advice and opinions, drafts and reviews contracts and other legal documents, and initiates legal action on behalf of the City.

Key Services

- Represent the City's interest in a variety of legal matters, including:
- Employment and labor
- Civil litigation
- Law enforcement
- Development and land agreements
- Municipal finance
- Compliance with federal and state laws
- Drafting ordinances and policies for the City
- Administrative enforcement of City ordinances
- Ethics advice and investigations, as required
- Public works, purchasing, and other contracts

The ***Criminal*** Division serves as the advocate for victims of crime and the citizens of the City of Henderson in the prosecution of all adult misdemeanor and traffic offenses occurring within city limits.



* One position is funded by the Self-Insurance Fund and one position is funded by the Land Fund

Key Services

- Prosecute DUI, domestic battery, traffic and adult misdemeanor cases.
- Enforce criminal violations of the Henderson Municipal Code.
- Provide victim and witness advocacy.
- Provide community outreach, training, and seminars to reduce the instances and increase the awareness and reporting of domestic violence and DUI.
- Marshals and investigators serve subpoenas as well as conduct investigations.

The ***Internal Audit*** Division provides assurance and consulting services designed to assist city government in accomplishing its objectives through a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Key Services

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

Performance Objectives by Major Challenge Areas

Civil Division

- **Municipal Code Updates:** Civil Division attorneys will prepare amendments was needed to the Henderson Municipal Code to conform to legislation enacted in the 2019 Session of the Nevada Legislature.
- **Client Training:** The City Attorney's Office will continue to identify opportunities to reduce liability through training. The City Attorney's Office stays abreast of developments in the law with respect to ethics, Nevada Open Meeting Law, use of force by police officers and other areas affecting the City and provides training to public officers and staff on a regular basis.

Criminal Division

- Implement a division-wide performance audit that will result in operational efficiencies.
- Identify efficiencies, increase reporting capabilities and improve processes by utilizing the functionality in the case management system implemented in July 2016.

Internal Audit Division

- Ensure adequate audit coverage and assurance.
- Develop annual audit plans aligned with the current risk environment and strategic objectives of our stakeholders.
- Foster a recognition of Internal Audit as a trusted and credible strategic partner within the organization.

Past Accomplishments

Civil Division

- Published article for International Association of Police Chiefs magazine.
- Worked with Henderson Police Department (HPD) to draft the resolution to designate at least one police station for public use for the exchange of items for sales made on the Internet.
- Updated Henderson Municipal Code (HMC) to decrease obstacles in City rights-of-way and improve the aesthetic appearance of areas within the City by requiring that new and modified utility facilities be placed underground.
- Drafted purchase and sale agreements and development agreements for sales of several properties.
- Drafted summary for use by HPD of 2017 legislative bills that affect law enforcement.
- Prepared a resolution for the setting aside of a percentage of retail marijuana licensing fees for the benefit of Henderson Public Schools.
- Obtained approval of Parks Agreement for the provision of fitness services at our recreation centers for the elderly.
- Revised the City's updated Wireless Use Agreement to ensure customer complaints are resolved following a specific set of standards.
- Completed agreement for a mobile medical truck to provide free medical services to Henderson Residents.
- Completed purchase and sale agreement for the Raiders' headquarters and practice facility.
- Worked with long range planning staff on a Resolution creating a temporary board to oversee the tasks of staff as identified on the Henderson Strong Implementation Matrix and recommend measures to the City Council to implement the City's new comprehensive plan.
- Provided training for Land Use, Open Meeting Law, Ethics, Social Media, and use of Redevelopment Funds to city staff and various boards and commissions.

Criminal Division

- Obtained pleas on 98% of DUI cases and 97% of Domestic Violence cases that did not proceed to trial.
- Partnered with Henderson Municipal Court to develop a new process for issuing material witness warrants, and reducing the number of criminal contempts filed against witnesses who fail to appear for subpoenas.
- Completed the implementation of eDiscovery, which has created efficiencies, increased tracking and reduced costs in the way discovery is provided on Criminal cases.
- Partnered with the District Attorney, Henderson Municipal Court and Henderson Detention Center to develop a screening process for cases that fall under AB 412. This bill amends NRS 173.115 so that a misdemeanor committed within the boundaries of a city and which would otherwise be within the jurisdiction of the municipal court must be charged in the same criminal complaint as a felony or gross misdemeanor if the misdemeanor is based on the same act.
- Improved the process of serving the Notice of Intent to Use Affidavit in DUI Cases to defendants/defense attorneys by adding the notice to the back of the criminal complaint which is provided to the defendant at arraignment, eliminating the need to send the notice via certified mail.
- Partnered with Henderson Municipal Court to identify and implement a process for handling cases for defendants with mental health issues.
- Presented the "Every 15 Minutes" program at local high schools throughout the year to discourage teenagers from drinking and driving.

Internal Audit

- Completed seven performance audits, three follow-up audits, and the annual Police Department traffic citations audit.
- Provided two consulting services for the City Manager's Office. Also provided consulting services for the City Attorney's Office and the Police Department.
- Maintained a dynamic comprehensive citywide risk assessment program.
- Initiated training and consulting outreach programs for targeted City departments.
- Launched citywide education program on fraud, waste, and abuse reporting.

City Attorney's Office Expenditures by Category/Program

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Estimated	FY 2019 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 4,293,643	$ 4,536,856	$ 4,467,681	$ 4,713,625	$ 245,944	6%
Employee Benefits	1,793,749	1,923,124	1,997,854	2,284,941	287,087	14%
Services and Supplies	899,241	746,384	1,215,422	1,079,015	(136,407)	-11%
Capital Outlay	-	-	-	-	-	-
Total	$ 6,986,633	$ 7,206,364	$ 7,680,957	$ 8,077,581	$ 396,624	5%
Program						
General Fund						
General	$ 3,819,015	$ 3,864,761	$ 5,031,207	$ 5,393,912	$ 362,705	7%
Victim Advocate	227,497	215,322	213,135	221,783	8,648	4%
Criminal	3,288,210	3,425,931	3,407,591	3,642,070	234,479	7%
Audit	417,722	473,836	508,878	546,003	37,125	7%
Admin/Attrition Adjustment	(1,148,214)	(1,279,764)	(2,032,878)	(2,062,369)	(29,491)	1%
Subtotal General Fund	$ 6,604,230	$ 6,700,086	$ 7,127,933	$ 7,741,399	$ 613,466	9%
Grant Fund	$ 120,892	$ 135,419	$ 301,356	$ 57,000	$ (244,356)	-81%
Self Insurance Fund	$ 261,511	$ 258,266	$ 251,668	$ 279,182	$ 27,514	11%
Citywide Fund	$ -	$ 112,593	$ -	$ -	$ -	-
Total	$ 6,986,633	$ 7,206,364	$ 7,680,957	$ 8,077,581	$ 396,624	5%
Full-Time Employees						
General	50	50	50	50	-	0%
Land Fund	1	1	1	1	-	0%
Self Insurance Fund	1	1	1	1	-	0%
Total	52	52	52	52	-	0%

Financial Overview

The City Attorney's divisions consist of the Civil Attorney (General) and Criminal Attorney divisions according to the area they support, as well as the Internal Audit function.

For Fiscal Year 2019, the budget increased modestly from the prior year as increases in benefits were primarily driven due to higher health insurance costs and worker's compensation rates. These increases were offset by one-time carryover funds in Fiscal Year 2018 for services and supplies.

Key Fact

The City Attorney's Office assists with updates to the Henderson Municipal Code to keep the City compliant with state and federal laws.

Performance Measures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected
Subpoenas/summons served	5,567	6,367	6,600	6,800
Victim advocate contacts	3,814	4,247	6,500	6,500
Civil outside counsel fees	$413,906	$268,621	$275,000	$260,000
No. of cases per year per attorney - Criminal *	595	925	998	1,070
No. of cases per year per attorney - Traffic	232	108	103	115

* In July 2016, the Criminal Division implemented a new case management system and decommissioned the legacy system. The statistical information obtained for this report was impacted by this change.

City Clerk's Office

Purpose Statement

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

Core Services

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

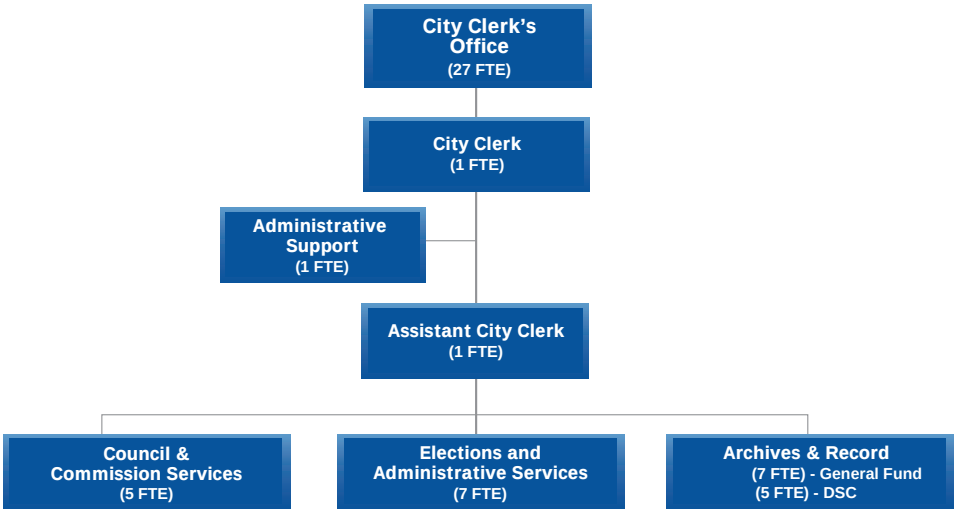
City Clerk's Office Staff

The City Clerk is appointed by the Mayor and City Council and is responsible for the administration and facilitation of City Council meetings, municipal elections, citywide records program: City archives and the Development Services Records Center in accordance with local, state, and federal regulations. The City Clerk's Office also administers a full-service passport acceptance program on behalf of the U.S. Department of State.

Council and Commission Services (CCS) facilitates the municipal legislative process through compliance with the Nevada Revised Statutes, Henderson Municipal Code, and City charter. Direct support is provided to the City Council, staff, and public through management of the agenda, public notice, official minutes, and municipal codification processes for the City Council and Redevelopment Agency. CCS also provides administrative support to all citizen advisory boards and commissions established by the City Council.

Key Services

- Create, publish, post, and distribute City Council and Redevelopment Agency (RDA) meeting agendas and packets including special City Council meetings and City Council workshops.
- Facilitate City Council and RDA meetings including pre-meeting preparation, operate vote software, and assist citizens.
- Prepare City Council & RDA meeting videos and publish to the website.



- Develop and execute directives, policies, and operating procedures to ensure compliance with open meeting law.
- Record, transcribe and distribute the official minutes records for City Council, RDA, and Planning Commission meetings.
- Ensure accuracy of codification for all adopted ordinances.
- Receive, create Contact Henderson cases, and respond to staff and public requests for information regarding agendas, agenda items, meetings, Council actions, boards and commissions.
- Transcribe Police Department victim/witness statements as evidence to be used at trial.
- Ensure formatting standards and content requirements are met for all proposed City ordinances and resolutions.
- Provide oversight of advisory boards and commissions and appointees to regional boards and commissions, including recruitment and coordination of volunteers for selection, monitoring of appointment terms, maintenance of data tracking application, coordination of training and orientation process, identification of issues and recommendations for legislative and bylaw modifications, and respond to informational inquiries.

Archives and Records Division administers the citywide records management program by providing direct records services to assist City offices in meeting their record-keeping responsibilities in an appropriate and cost effective manner by developing and implementing retention schedules in accordance with federal, state and local laws. Provides training in developing and maintaining effective records systems, operates City Archives and Records Center, manages the Development Services Records Center, and responds to inquiries and public records requests.

Key Services

- Develop and execute directives, policies, and operating procedures to ensure compliance with federal, state, and local laws and regulations for the appropriate maintenance, preservation, disposition, and public access to City records and information.
- Manage and maintain the City Archives to preserve Citywide permanent and historical records.
- Coordinate management of Citywide records through their life cycle including creation, retention, maintenance, storage and destruction.
- Manage and maintain the City Records Center. Receive, log, file and dispose of all files required to be maintained by the City Clerk's office.
- Conduct Citywide records assessments to ensure compliance with established record keeping standards including records retention schedules, transfer and transmittal, preservation, public access and destruction.
- Ensure all City forms comply with statutory requirements and design standards, encourage the use of Citywide forms, and encourage the sharing of information between departments by maintaining a master list of all City forms.
- Process revisions and resubmittals for all building permits.
- Receive, enter into permitting system, route, file and track plans for building permits.
- Provide reformatting services for all departments.
- Create and maintain records for emergency response plans and procedures.
- Administer records coordinator program.
- Assist with police records seals including retrieval and scanning of paper and microfilm reports and uploading to the document management system.
- Coordinate internal and public records requests.
- Collaborate with civic groups including the Henderson Historical Society, Henderson Library District, Clark County Heritage Museum, State Historical Records Advisory Board, and State Library and Archives to increase availability of Henderson's historical records.

Elections and Administrative Services (EAS) ensures municipal elections are administered in accordance with local, state, and federal regulations; and conducts continuous education programs and simulated voting opportunities throughout the community to promote civic participation. Additionally, EAS is the first point of contact for all in-bound calls and visitors to the City; offers a full-service Passport Acceptance Program, lobbyist registration, oath administration, certification services, and public notary services.

Key Services

- Serve as Elections Administrator (filing officer, legal notices, close of voter registration, Early Voting, Election Day and post certification) in compliance with local, state and federal law.
- Develop ward map per Henderson Municipal Code and Nevada Revised Statutes.
- Provide content and certify accuracy for the sample ballot, mail ballot, legal notices, and voter guide in three languages.
- Manage a full-service United States passport application acceptance program.
- Attest the signatures of the city manager and city council members on contracts and agreements approved or sanctioned by the City Council, bonds, real estate transactions, and other official City documents.
- Accept, verify and process receipt of all summons and subpoenas that name the City as a defendant.
- Conduct bid and request for proposals openings including overseeing recording and creation of minutes.
- Verify bond documents for accuracy including calendar, official statement and ordinance.
- Develop and promote a public communication plan during the election cycle.
- Act as signatory of City car titles, liens and lien releases, developer and city maps, and bond sales.
- Serves as secretary to the City Council and Redevelopment Agency overseeing all aspects of meeting activities.
- Provide notary services and life certifications documents for staff and the public.
- Accept, post, and verify public meeting postings in accordance with open meeting laws.

Past Accomplishments

- Over the past two years, the City Clerk's Office has been partnering with HPD Training, HPD Homeland Security, HFD Emergency Management and Safety, and Public Works, Parks and Recreation to implement enhanced security measures during City Council and Planning Commission Meetings. The enhanced security measures included, participation in an active assailant training, higher level security at all council chambers entrances, specific disruptive language added to all agendas and signage created at public entries, and planned construction to enhance the safety and security of meeting participants in the upper and lower dais area of the council chambers. It is our goal to continue to improve the safety and security of all participants attending a public meeting held in the council chambers.
- Upgraded the City's online Municipal Code with several new features, including full versions of adopted ordinances and resolutions and links within the code to the adopting ordinances. Users will also be able to compare different versions of the code to view changes throughout the years. This will provide greater access and transparency to the public and staff of our Municipal Code.
- Served as the model passport agency in southern Nevada by providing support and program startup to various agencies.
- Reviewed and dispositioned 350 boxes of uncategorized files from 1980 to 2000 according to the appropriate records retention schedule. The remaining boxes will now be fully indexed and added to the City Archives.
- Developed the 2018/2019 Ward Map.
- Revised and published the City Charter to reflect bills passed during the 2017 legislative session to include an index indicating charter changes from 2005 to present.
- Developed business requirements documents and subsequent vendor demonstration criteria; established the selection committee to evaluate vendors and recommend a replacement for the city-wide enterprise document and records management system; and ultimately selected OnBase by Hyland as the new electronic document management system.
- Management developed a ten-year succession plan with the assistance of a consultant in Fiscal Year 2017. During the programs second year, Archives and Records Operations Coordinator was identified as a key position, stakeholder interviews conducted, a talent pool developed, and succession plans created. Staff will continuously repeat this process until a plan is implemented for all positions.

City Clerk's Office Expenditures by Category/Program

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Estimated	FY 2019 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 1,532,136	$ 1,579,890	$ 1,627,863	$ 1,751,823	$ 123,960	8%
Employee Benefits	661,397	667,961	760,306	894,523	134,217	18%
Services and Supplies	450,151	992,594	713,492	1,155,427	441,935	62%
Capital Outlay	6,283	-	45,000	-	(45,000)	-100%
Total	$ 2,649,967	$ 3,240,445	$ 3,146,661	$ 3,801,773	$ 655,112	21%
Program						
General Fund						
General	$ 2,547,321	$ 2,356,068	$ 2,522,014	$ 2,761,098	$ 239,084	9%
Elections	3,737	610,748	143,048	747,000	603,952	422%
Passports	39,380	299,664	293,178	311,136	17,958	6%
Admin/Attrition Adjustment	(604,590)	(707,135)	(699,579)	(886,682)	(187,103)	27%
Total General Fund	$ 1,985,848	$ 2,559,345	$ 2,258,661	$ 2,932,552	$ 673,891	30%
Development Serv. Fund	$ 664,119	$ 681,100	$ 888,000	$ 869,221	$ (18,779)	-2%
Total	$ 2,649,967	$ 3,240,445	$ 3,146,661	$ 3,801,773	$ 655,112	21%
Full-Time Employees						
General Fund	21	21	21	22	1	5%
DSC-City Clerk	4	5	5	5	-	0%
Total	25	26	26	27	1	4%

Financial Overview

The City Clerk's election budget fluctuates significantly between years due to municipal primary and general elections. The budget increase in Fiscal Year 2019 can be attributed to funding for the November 2018 elections. Additional budget increases for Fiscal Year 2019 can be attributed to salaries and benefits due to the addition of a full-time position for a Sr. Deputy City Clerk as well as higher health insurance and worker's compensation rates.

Key Fact

The passport application execution fee was raised to $35 on April 2, 2018. The City will receive an estimated $124,500 in additional revenue for Fiscal Year 2019.

Performance Measures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected
Records requests (internal and external) responded within 5 business days	100%	100%	100%	100%
Plans routed within 48 hours of receipt	87.2%	100%	98%	99%
Meeting minutes transcribed within 3 days	92%	93%	98%	95%
Number of passport applications processed	11,429	14,861	12,450	12,450

City Manager's Office

Purpose Statement

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

Core Services

- Leadership and Management
- Financial Management
- Business Management
- Policy Implementation

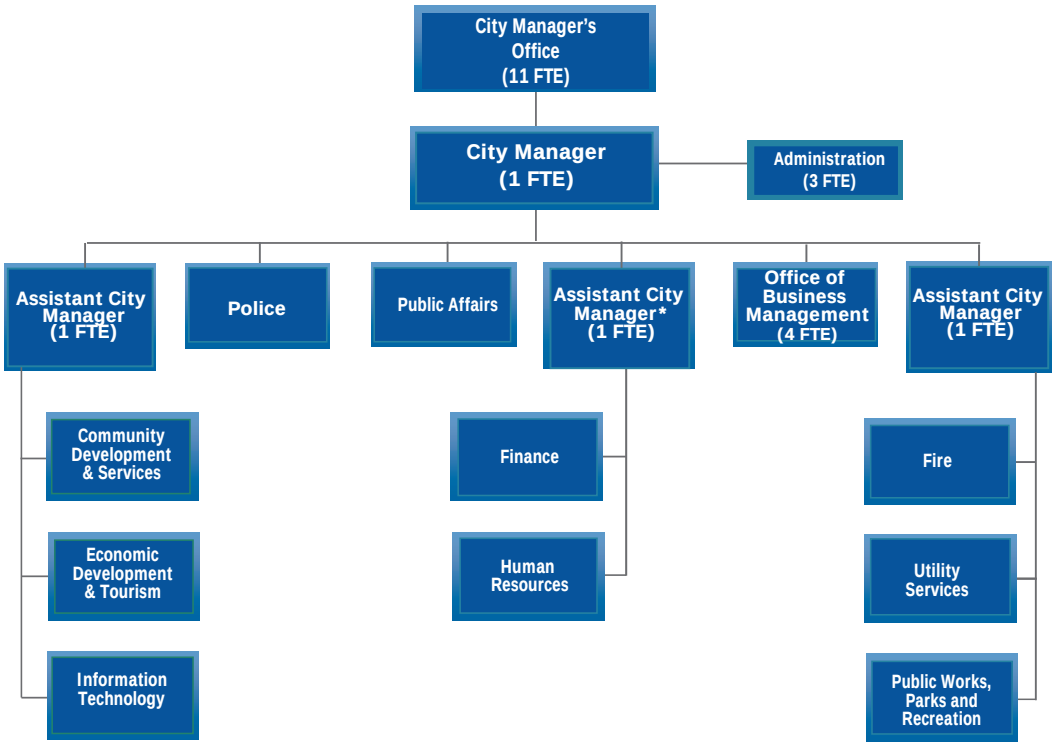
The City of Henderson operates under a council - manager form of government. The City Manager's Office develops programs and policy alternatives for consideration by the City Council and implements City Council approved policy decisions and directives.

Leadership & Management

As the touchstone for city government, the City Manager's Office provides direction for citywide progress in an environment characterized by collaboration, innovation, facilitation, trust and premier community service.

Key Services

- Provide leadership to the design and implementation of the City's long-term strategic vision.
- Establish and maintain leadership standards across the organization, provide responsible direction, and set the culture and tone for the organization.



*As of July 1, 2018 the Assistant City Manager position over Finance and Human Resources is vacant.

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

Financial Management

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

Key Services

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

Key Fact

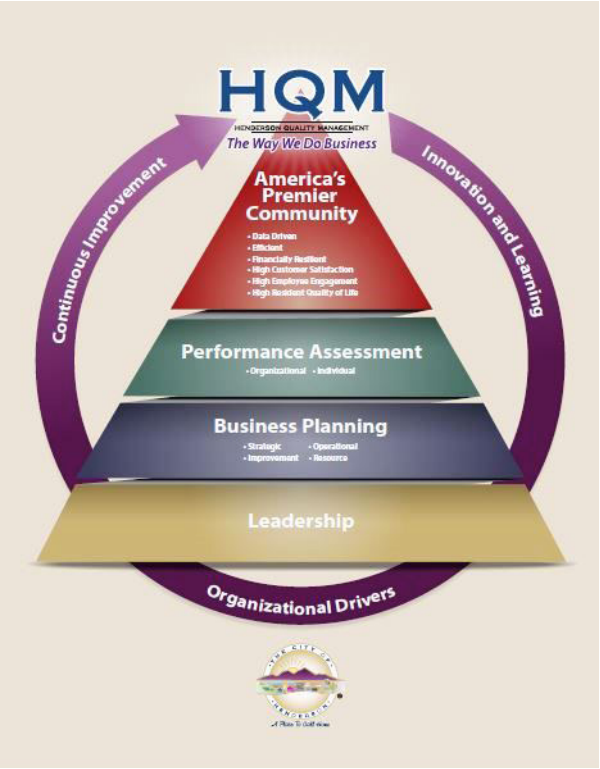
In 2018, the City of Henderson distributed over $1.49 million in education set-aside funds to Henderson public schools to fund school programs and initiatives.

Business Management

As a central organization element, the City Manager's Office business management philosophy is collaborative, innovative and progressive.

Key Services

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



Policy Implementation

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

Key Services

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

Key Fact

The City of Henderson has been selected by the National League of Cities (NLC), in partnership with Food Research and Action Center (FRAC), as one of fourteen cities that attended the CHAMPS: Cities Combating Hunger Leadership Academy in Kansas City, Mo. Henderson was selected based on the commitment of city leadership to reduce hunger for families by working with local partners to strengthen meal programs.

Past Accomplishments

- Data Driven and Efficient: 100% of our departments report on performance data, and use that information to manage their business. Also, 100% of our departments are actively engaged in continuous improvement efforts.
- Financially Resilient: The City maintains an AA+ Standard & Poor bond rating, fund balances equaling 8.3% of general fund revenues, and a fully funded stabilization fund.
- High Customer Satisfaction: Citizen submission of cases using the Contact Henderson mobile application increased by 22% over 2017.
- High Employee Engagement: 84.3% of employees responding to the team member engagement survey either agree or strongly agree that they are engaged in the City of Henderson workplace.
- High Resident Quality of Life: Maintained a first quartile standing for overall quality of life in the International City County Management Association's (ICMA) National Citizen Survey demonstrating the City's commitment to our Mission and Vision.

SWAE
SOUTHWEST ALLIANCE for EXCELLENCE

2017 Category Award Recipient

Category 1 - "Leadership" and Category 5 - "Workforce"

In January 2018, the City was awarded two Category Awards for Excellence from the Southwest Alliance for Excellence, one for Leadership and the other for Workforce.

Performance Objectives by Major Challenge Areas

Financial Resiliency

- Ensure the long-term financial sustainability of the City.
- Increase the City's financial forecasting and modeling capability.
- Prepare the City for the next economic downturn.
- Maintain annual utility service charges and rates that provide adequate revenues for operations, maintenance, long-term capital needs, debt payments, and a healthy bond rating while still being affordable for customers.

Public Service Excellence - Education Oversight

- Increase the quality of education for students at all K-12 schools located in the City of Henderson.
- Implement the City's Smart Cities Strategy to positively impact the lives of our citizens.

Environmental Resources - Lakemoor Canyon Reclamation

- Complete the clean-up at the Three Kids Mine site and reposition the property into a viable redevelopment district.

Data-Driven and Efficient Organizational Culture

- Increase the quality of operational and strategic decision-making by using analytics.
- Increase operational efficiency at the City of Henderson.
- Citizen Satisfaction: Increase customer satisfaction for all City of Henderson services.

Employee Engagement

- Increase employee engagement at the City of Henderson.

City Management Team
(from left to right)
City Manager Richard A. Derrick, Assistant City Manager Stephanie Garcia-Vause,
Assistant City Manager Bristol S. Ellington

City Manager's Office Expenditures by Category/Program

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Estimated	FY 2019 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 831,046	$ 1,054,588	$ 1,143,253	$ 1,213,419	$ 70,166	6%
Employee Benefits	301,863	404,669	497,084	544,012	46,928	9%
Services and Supplies	32,447	108,543	122,573	125,039	2,466	2%
Capital Outlay	-	-	-	-	-	-
Total	$ 1,165,356	$ 1,567,800	$ 1,762,910	$ 1,882,470	$ 119,560	7%
Program						
General Fund						
General	$ 1,331,047	$ 1,641,188	$ 1,629,280	$ 1,749,891	$ 120,611	7%
Business Mgmt	124,209	499,363	686,888	704,545	17,657	3%
Admin/Attrition Adjustment	(289,900)	(572,751)	(553,258)	(571,966)	(18,708)	3%
Total	$ 1,165,356	$ 1,567,800	$ 1,762,910	$ 1,882,470	$ 119,560	7%
Full-Time Employees						
General Fund	10	10	11	11	-	0%
Total	10	10	11	11	-	0%

Financial Overview

For Fiscal Year 2019, the budget increased modestly from the prior year as increases in benefits were primarily driven due to higher health insurance costs and worker's compensation rates. The anticipated increase in salaries in Fiscal Year 2019 are due to cost savings incurred during Fiscal Year 2018 from under-filled positions.

Key Fact

Through the Office of Business Management, City departments report out on a quarterly basis the status of key performance metrics that drive operational effectiveness. Department performance metrics are aligned to citywide priorities identified within the Fiscal Years 2014-2019 strategic plan.

Performance Measures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected
% of residents that rate the overall quality of life in Henderson as satisfied/extremely satisfied	92%	92%	95%	98%
% of employees that are engaged/extremely engaged with the workplace	85%	84%	90%	90%
Balanced budget frequency	100%	100%	100%	100%

Community Development & Services

Purpose Statement

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

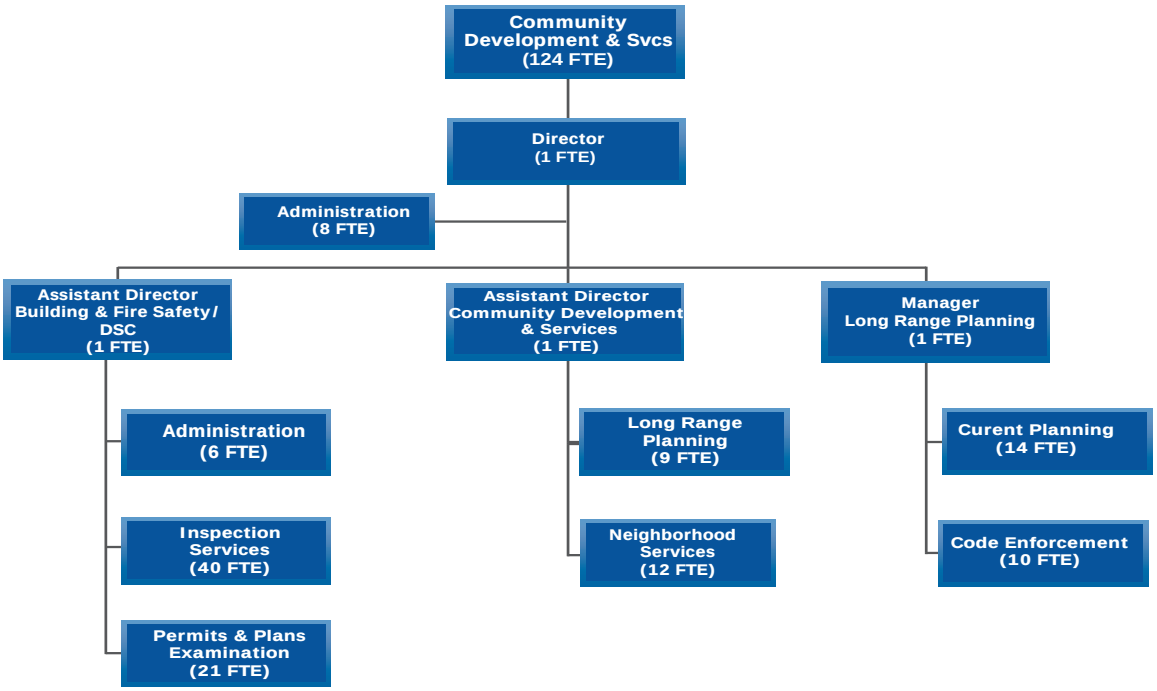
Core Services

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

The Henderson Strong Comprehensive Plan can be found at cityofhenderson.com/community-development

Building & Fire Safety

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



Permits

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

Key Services

- Process permit applications.
- Issue permits for new construction and building modifications.
- Intake permit applications for residential and commercial buildings.
- Review plan applications to ensure completeness, structural calculations, and other standard requirements.
- Issue Certificates of Occupancy for buildings.

Plan Review

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

Key Services

- Review construction documents for compliance with code standards.
- Provide customers with same-day services for over-the-counter items.
- Provide expertise and comments for new development application and civil improvement permit review.

Inspections

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

Key Services

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

Neighborhood Services

The Neighborhood Services division has many programs to help stabilize neighborhoods and improve quality of life. The programs provide and maintain safe, decent, affordable housing for the City's residents, as well as enhance and preserve existing homes and neighborhoods. This division includes Housing & Grants, and Neighborhood Outreach & Enhancement.

Housing & Grants

This section administers nearly $6.5 million in federal and state grant funded programs, to benefit low-income individuals and households. Programs include rehabilitation of existing single-family homes to maintain affordability and increasing the inventory of new affordable housing units. Funding is also provided to community partners for basic needs, supportive services and neighborhood improvement to benefit low-income individuals, households and neighborhoods.

Key Services

- Ensure compliance for federal and state grant regulated programs and fiscal reporting.
- Execute new sub-grantee agreements among external and internal agencies.
- Conduct field monitoring of sub-grantees' compliance with grant regulations.
- Manage $10 million in loans to rehabilitate new and existing affordable housing.
- Provide program assistance for block wall repair, turf removal and water conservation, single-family home rehabilitation, and low-income home purchases.
- Provide assistance to nonprofit community partners that help provide direct human services and resources for residents for literacy tutoring, food banks, case management, and before- and after-school programs.

Neighborhood Enhancement & Outreach

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

Key Services

- Manage Neighborhood Cleanup Program by placing dumpsters in neighborhoods to remove tons of trash and debris.
- Coordinate Henderson Shines community cleanup event which provides a venue to dispose of household hazardous waste, electronics and other recyclables.
- Provide financial assistance through loans for block wall repair and replacement.

Planning Services

The Planning Services division partners with the community to plan and promote a vibrant, balanced and cohesive city. Planners provide services in code enforcement, current, long-range and regional planning.

Current Planning

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

Key Services

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

Long-Range Planning

Develops and monitors land use policies and plans to ensure the City's orderly growth and future development. The Comprehensive Plan outlines a long-term community vision and provides policy guidance in balanced land uses, quality development, integrated desert environment, connected places, and arts & culture.

Key Services

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

Code Enforcement

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

Key Services

- Respond to code violation complaints for property maintenance codes and Henderson municipal codes and work with property owners for voluntary compliance.
- Partner with community agencies, neighborhood associations and private entities to combat blight and nuisances in our community.
- Use Alternative Sentencing Program workers to abate blighted, vacant properties.
- Manage the Abandoned Residential Real Property Registry and ensure compliance.

Development Services Coordination

The DSC creates a one-stop shop for all plan review, permitting and inspection services. DSC Administration provides support and coordination for DSC departments. Additional DSC information is included in the Development Services Center later in this section.

Key Fact

On July 11, 2017 the Henderson Strong Comprehensive Plan was adopted. Henderson Strong is a citywide planning document that communicates the vision, long-term goals and objectives that guide the physical development and orderly management of growth of the City for the next 20 years.

Past Accomplishments

- Hosted a Fair Housing Training with Silver State Fair Housing Council and raised public awareness on fair housing rights.
- Placed over 150 dumpsters throughout the City to help residents dispose of unwanted debris.
- Created, launched, and facilitated the Women's Community Leadership Network and the Community Education Advisory Board in response to the Mayors' 100 Day plan.
- Through the City's new Comprehensive Plan, completed and adopted the new Master Transportation Plan and implemented internal and external interactive mapping applications to provide staff and the development community with a one-stop shop for development requirements related to all transportation modes.
- Coordinated with Silver State Fair Housing Council and the City Attorney's Office to successfully draft and adopt an updated 'Group Homes' ordinance.
- Drafted a successful proposal for an Adaptive Use Park through SNPLMA; this park will be a unique amenity for people with disabilities.
- Secured creative implementation resources for the Pittman Neighborhood Revitalization plan including partnerships for primary healthcare services with Touro's Mobile Clinic, Southern Nevada Health District (SNHD) Immunization Van, Veggie Buck Truck Mobile Market, Hinman Elementary school garden, and a Tiny Library.
- Completed and adopted the Age Friendly Henderson Action Plan and hosted an inaugural Senior Summit.
- Drafted the City of Henderson's first school siting ordinance for possible Council adoption in support of the Henderson Strong Comprehensive Plan and Community Education Advisory Board.
- Implemented Network Analyst, an enhanced GIS tool allowing us to perform proximity analysis for amenities and resources throughout the City to identify areas of need and address gaps.
- Created a free Pre-Lease Inspection program to help business owners identify up-front requirements and submittals for new locations to comply with City zoning and permitting.

Past Accomplishments (continued)

- Expanded the fire operational permit program which includes approximately 1,000 locations that are currently covered under the existing program of operational permits and suppression only permits (FF10 and FF12) but were never identified.
- Promoted and educated industry customers about our online Appliance Replacement permit process resulting in a significant adoption of this new technology. In Fiscal Year 2017, 21.8% of our Appliance Replacement permits were online. In Fiscal Year 2018, this increased to 87.4% of all Appliance Replacement permits being transacted online.
- Implemented a program to allow the incorporation of sprinkler standard plans with the dwelling standards which resulted in savings for our home builder customers. For example, a two model and 15 lot subdivision would save more than $2,000 in fire fees.
- Recognized by the Southwest Energy Efficiency Project with the 2018 Shining Star in Energy Efficiency Award for the 2012 Building Energy Code adoption, which reduced energy use and saved residents $2,374,362 and saved 30,254 metric tons of CO2 air pollution.
- Amended the Development Code to add provisions related to redevelopment of/or closure of a golf course, park, open space or PS-zoned land.
- Created development code standards to allow recreational marijuana within the City.
- Modified the current home occupation permit process to conform to the new Business Licensing process which provides a streamlined system for applicants and removes unnecessary steps.
- With the assistance of the Henderson Police Department, Code Enforcement identified and secured 8 homes inhabited by squatters.

Performance Objectives by Major Challenge Areas

Maturing community

- To reduce the number of concrete block walls in violation of the property maintenance code.
- To reduce the number of concrete block wall linear feet assessed as dangerous and/or aesthetically below standard.
- To reduce by 10% or more the number of aging buildings with fire or life safety concerns.
- To reduce by 10% the number of fires in aging structures.

Status quo development

- To decrease by more than 1% the total number of undeveloped acres classified as infill.

Loss of federal and state funds

- To maintain current service levels of the City's existing community based programs benefitting low income residents.

Performance Measures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected
% of on time for plan reviews	99.7%	99.2%	99.1%	>90%
% of on time inspections	99.6%	99.3%	99.3%	>90%

Community Development & Services Expenditures by Category/Program

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Estimated	FY 2019 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 9,077,790	$ 9,470,735	$ 10,336,561	$ 11,289,818	$ 953,257	9%
Employee Benefits	3,709,436	4,064,493	4,502,945	5,343,491	840,546	19%
Services and Supplies	6,008,826	6,284,193	11,579,185	7,307,113	(4,272,072)	-37%
Depreciation	14,132	14,131	15,000	15,000	-	0%
Total	$ 18,810,184	$ 19,833,552	$ 26,433,691	$ 23,955,422	$ (2,478,269)	-9%
Program						
General Fund						
General	$ 1,161,191	$ 1,024,178	$ 1,022,890	$ 1,267,731	$ 244,841	24%
Building & Fire Safety	608,770	642,828	636,236	694,607	58,371	9%
Code Enforcement	1,034,579	1,056,850	1,243,958	1,176,283	(67,675)	-5%
Neighborhood Services	928,549	869,018	849,428	1,005,161	155,733	18%
Neighborhood Serv-Grant Fund	310	329	227,601	-	(227,601)	-100%
Club Ride	3,012	2,815	2,374	2,856	482	20%
Planning Commission	10,291	12,905	19,173	19,173	-	0%
Current Planning	1,411,210	1,216,122	872,718	886,941	14,223	2%
Long Range Planning	1,333,068	1,230,725	1,634,830	1,853,001	218,171	13%
Regional Planning	7,071	3,982	24,000	24,000	-	0%
Admin/Attrition Adjustment	(275,071)	(241,866)	(318,447)	(234,234)	84,213	-26%
Subtotal General Fund	$ 6,222,980	$ 5,817,886	$ 6,214,761	$ 6,695,519	$ 480,758	8%
Development Serv. Fund						
DSC-Administration	$ 394,856	$ 402,281	$ 803,905	$ 906,241	$ 102,336	13%
DSC-Building & Fire Safety	8,419,326	9,225,414	10,459,554	11,177,183	717,629	7%
DSC-Community Dev	557,187	1,217,279	1,874,206	2,078,826	204,620	11%
Subtotal Dev Serv. Fund	$ 9,371,369	$ 10,844,974	$ 13,137,665	$ 14,162,250	$ 1,024,585	8%
Grant Fund	$ 3,215,835	$ 3,170,692	$ 7,081,265	$ 3,097,653	$ (3,983,612)	-56%
Total	$ 18,810,184	$ 19,833,552	$ 26,433,691	$ 23,955,422	$ (2,478,269)	-9%
Full-Time Employees						
General Fund	49	45	41	44	3	7%
DSC-Comm Dev	57	63	71	73	2	3%
Grants	14	7	7	7	-	0%
Total	120	115	119	124	5	4%

Financial Overview

The significant overall decline in the Fiscal Year 2019 Community Development budgeted expenditures is largely attributed to multi-year grant funding carried over into Fiscal Year 2018. Remaining funds will be carried into Fiscal Year 2019 as well. The department continues to seek out new grant funding.

The department has added positions to support the growth in development within the City, including five new positions consisting of three Planners, one Code Enforcement Officer, and one Development Liaison.

Development Services Center

Purpose Statement

To be the premier location for all development permitting needs in one of America's fastest-growing cities.

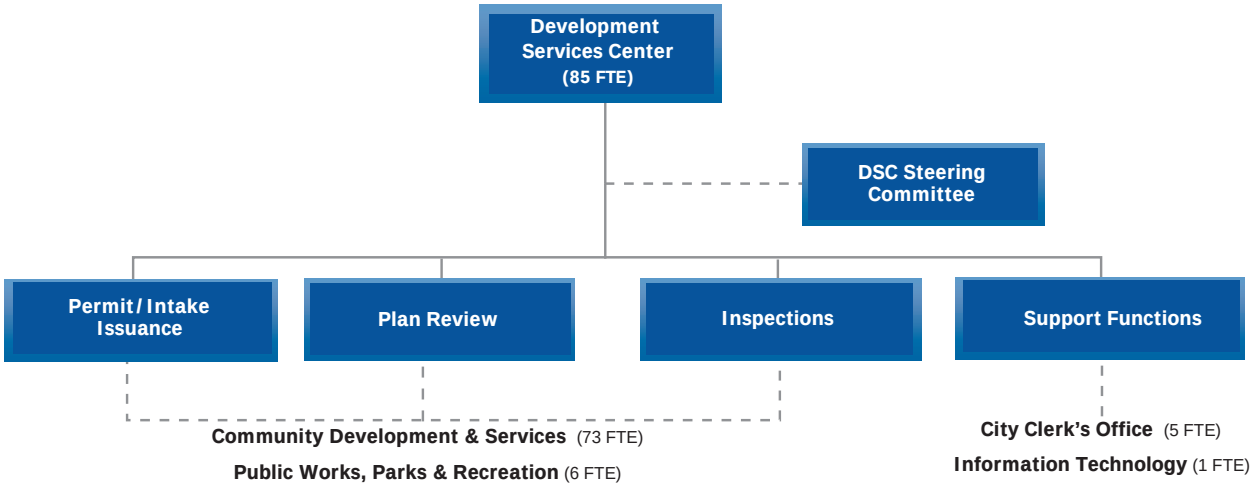
Core Services

- Permit Intake and Issuance
- Plan Review
- Inspections
- Technology and Records Support Services

The Development Services Center (DSC) is a centralized, one-stop location to coordinate the development process for City of Henderson customers. The DSC is comprised of personnel from several departments. It is shown in this section to provide consolidated information on this important City function.

The types of revenues collected in the DSC include building permit fees, plan check fees, hydrology study review fees, civil engineering fees, traffic study review fees, grading permit fees, inspection fees, fire prevention fees, and records management fees.

The staff and operations related to the Department of Utility Services are funded by Utility Services Enterprise Funds.



Permit Intake and Issuance

Permit Intake and Issuance accept customer applications and submitted plans to begin the permitting process. Applications are pre-screened to ensure they are complete and ready for review. Once the plan review process is complete, permit technicians calculate fees and issue the permit.

Plan Review

Plan Review is the review of permit applications for compliance with regional and local standards, and related codes and ordinances. Plan reviewers work directly with the applicant's design professionals on design requirements. Plan Review includes civil improvement, building, fire inspection, final maps, parcel maps, as well as traffic and flood studies.

Inspections

Inspections are performed once a permit is issued and construction is under way 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.

Technology and Records Support Services

Records Support Services is an internal support service for the DSC. The Records Center is responsible for managing the DSC records retention policy and ensuring construction plans and technical reports are eventually digitized for electronic storage.

Public Works Coffee Bar ribbon cutting

Performance Measures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected
% of plan review completed on time	99.7%	99.2%	99.1%	>90.0%
% of all inspections completed on time	99.6%	99.6%	99.3%	>90.0%

Development Services Center Expenditures by Category/Program

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Estimated	FY 2019 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 5,807,005	$ 6,642,378	$ 7,685,758	$ 8,156,904	$ 471,146	6%
Employee Benefits	2,209,359	2,757,394	3,402,963	3,717,849	314,886	9%
Services and Supplies	6,283,335	7,007,981	8,022,202	8,207,240	185,038	2%
Depreciation	14,132	14,131	15,000	15,000	-	0%
Total	$ 14,313,831	$ 16,421,884	$ 19,125,923	$ 20,096,993	$ 971,070	5%
Program						
DSC Enterprise Fund						
DSC- Administration						
Community Development	$ 557,187	$ 1,217,279	$ 1,874,206	$ 2,078,826	$ 204,620	11%
Administration	394,856	402,281	698,305	806,241	107,936	15%
Building & Fire Safety	8,419,326	9,225,414	10,459,554	11,177,183	717,629	7%
City Clerk						
Administration	664,119	681,100	888,000	869,221	(18,779)	-2%
Finance						
Administration	79,259	84,569	105,600	100,000	(5,600)	-5%
Parks & Recreation						
Administration	10,477	10,482	4,126	-	(4,126)	-100%
Public Works						
Traffic	281,868	270,142	36,000	266,400	230,400	640%
New Development	807,598	1,163,655	1,365,201	1,314,770	(50,431)	-4%
Quality Control	2,963,481	3,159,097	3,434,082	3,219,643	(214,439)	-6%
Flood Control	82,323	118,724	104,565	104,565	-	0%
Information Technology						
Enterprise Apps	51,318	63,499	156,284	160,144	3,860	2%
General	2,019	25,642	-	-	-	-
Total	$ 14,313,831	$ 16,421,884	$ 19,125,923	$ 20,096,993	$ 971,070	5%
Full-Time Employees						
DSC Enterprise Fund	67	74	83	85	2	2%
Total	67	74	83	85	2	2%

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

Financial Overview

The DSC department continues to see increasing revenue and demand for its services in the Henderson community. The increase in the budget for Fiscal Year 2019 is primarily due to increases in salaries and benefits arising from the addition of two full-time positions. These additional full-time positions will help to cope with the increasing workloads as the Henderson community continues to grow.

Key Fact

The DSC maintains an over 90% on-time rate for plan review and inspection services.

Economic Development & Tourism

Purpose Statement

Economic Development & Tourism, enhances the well-being of Henderson by creating a healthy economy through the attraction, retention and expansion of businesses, while also promoting the City as a premier meetings and leisure destination.

Core Services

- Business Attraction
- Local Business Program
- Convention Center
- Tourism Services

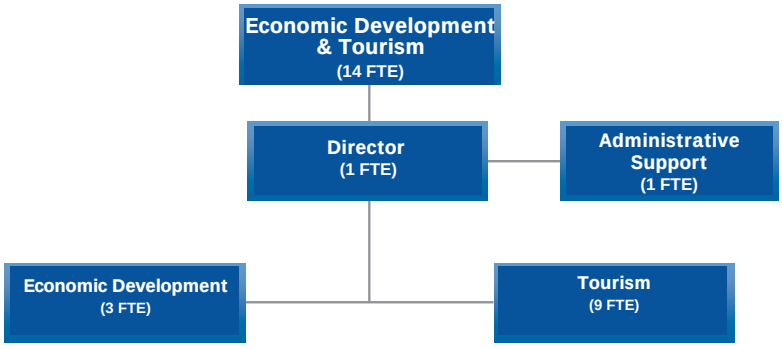
Business Attraction

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

PROCAPS Laboratories, a vitamin supplement manufacturer and distributor, expanding business operations in FY'19

Key Services

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



- Maintain key relationships and communications with Nevada Governor's Office of Economic Development in the following areas:
  - Global Trade & Investment
  - State of Nevada Consular Corps
  - Nevada's international trade representatives

Local Business Program

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

Key Services

- Proactively communicate economic development programs and services to local businesses.
- Provide direct technical assistance and information services to local businesses and entrepreneurs.
- Provide educational programs and resources to local businesses and start-ups.
- Promote state incentives to qualified local businesses.
- Maintain a resource partner's network of local public and private organizations for the benefit of local businesses.
- Support the Henderson Business Resource Center and Incubator.
- Collaborate with the Henderson Chamber of Commerce, the Henderson Development Association and other related business and trade organizations locally.
- Conduct personal one-on-one visits with local businesses including the Mayor, Council and business leaders.
- Establish and maintain ongoing communication with local businesses considering expansion plans.
- Identify and assist local businesses that are currently involved in international trade and those that may be candidates for increased international trade.

Past Accomplishments

- Henderson held its first "Start-Tank" Business Pitch Competition on October 21, 2017. Twenty-two contestants submitted their businesses or concepts for review for a chance to win cash prizes and mentorship awards.
- The Mayor's Task Force on Economic Development commenced in November 2017. The group convenes internal and external stakeholders to guide the direction of economic development in the City of Henderson.
- Economic Development held an Access to Capital workshop as part of our Water St. Rall-E event and resulted in CircleIn receiving an initial investment of $100,000 through the state's Battle Born Venture Fund.
- Economic Development staff participated as the host committee for the International Economic Development Council Leadership Summit in Las Vegas January 27-30, 2018. Mayor March spoke as a keynote on a panel presentation of local Mayors.
- The Nevada Institute for Autonomous Systems and the Commercial Unmanned Aerial Vehicle Expo teamed up to conduct an Unmanned Aircraft Systems demonstration at the Henderson Unmanned Vehicle Range geared towards first responders, which featured search and rescue scenarios.
- Several companies have moved or expanded their operations in Henderson including PRA Group, Xtreme, ProCaps Laboratories, Turano Bakery and Roberts Communications Network.

Performance Objectives by Major Challenge Areas

Marketing and image

- To maintain an active pipeline of more than ten prospects annually within targeted business recruitment sectors.
- To maintain a program of national and regional advertising by conducting a minimum of four campaigns annually.

Balanced land use

- To increase the base of taxable commercial properties in the City of Henderson (office and industrial).

Economic Development Expenditures by Category/Program

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Estimated	FY 2019 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 424,952	$ 407,365	$ 436,595	$ 447,091	$ 10,496	2%
Employee Benefits	178,222	166,026	189,528	203,736	14,208	7%
Services and Supplies	1,378,649	249,041	2,273,513	354,743	(1,918,770)	-84%
Total	$ 1,981,823	$ 822,432	$ 2,899,636	$ 1,005,570	$ (1,894,066)	-65%
Program						
General Fund	$ 880,623	$ 814,432	$ 874,636	$ 1,005,570	$ 130,934	15%
Grant Fund	1,101,200	8,000	2,025,000	-	(2,025,000)	-100%
Total	$ 1,981,823	$ 822,432	$ 2,899,636	$ 1,005,570	$ (1,894,066)	-65%
Full-Time Employees						
General Fund	4	4	4	4	-	0%
Total	4	4	4	4	-	0%

Financial Overview

The Economic Development division continues to market the Henderson business community. For Fiscal Year 2019, the increase in budget is due primarily from grant funds. The additional funding will be used to further support marketing and business attraction within the Henderson business community.

Key Fact

Destination Henderson partnered with Tough Mudder for the 4th consecutive year to host the World's Toughest Mudder at Lake Las Vegas. The Road to the World's Toughest Mudder, a one-hour special highlighting key moments from the event was featured on CBS Sports. The World's Toughest Mudder brought over 1,200 participants and another 1,200 spectators to the City.

Economic Development Performance Measures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected
Number of new business expansion or relocation inquires generated annually	274	339	130	250
Frequency of outreach, contacts and/or technical assistance provided to local business community annually	511	744	2,100	1,100
Estimated economic impact of business attraction/expansion activities (local payroll, purchases, and construction in millions)	$103.0	$176.8	$130.0	$100.0

Henderson's first "Start Tank" business competition, October 2017

Convention Center

Economic Development & Tourism manages the Henderson Convention Center, which includes 13,800 square feet of multi-use event space. The Convention Center hosts an average of 450 events annually with an estimated annual attendance of nearly 100,000. The meetings market segment encompasses 63.9% of overall utilization, while social events comprise 18.5% and public shows reflect 17.6% of overall business. Adjacent to the Convention Center is the Henderson Events Plaza, which features over 60,000 square feet of programmable space. The venue also features the Henderson Amphitheatre, which is a 500-seat canopied performance arena.

Key Services

- Rental Services – The Convention Center and Events Plaza offer rental coordination services for clients to host a variety of functions. The Events Plaza is home to a range of festivals, parades, and theatre productions including the Aki Matsuri Japanese Festival, the Las Vegas Margarita and Mojito Festival, as well as the Nevada Brews N Ques. Additionally, the Convention Center hosts everything from weddings and graduation ceremonies to political campaign events, training seminars, and multi-day tradeshows. Rental services include space and equipment rentals, business services and catering coordination.
- Support Services – The department's Support Services team is responsible for event set-up and tear down, audio/visual technical services, décor services, and hospitality for all functions that take place at the venue.

Tourism Services

Economic Development & Tourism serves as the official tourism agency/convention and visitors bureau for the City. The primary focus of tourism services is to position Henderson as a premier meetings and leisure destination. Henderson currently has more than 4,100 hotel rooms, and over 250,000 square feet of meeting space, nine championship golf courses, unique attractions, countless outdoor activities, a vast array of shopping choices, dining experiences and entertainment options. In 2017, the average daily rate increased by 8.1% to $106.71 as compared to 2016. The citywide occupancy remained consistent with the prior year at 76% and there were more than 609,000 visitors who stayed in Henderson hotels, generating more than one million room nights.

Key Services

- Visiting Friends and Relatives Programs – On a bi-annual basis, a program targeted to visiting friends and relatives takes place. This program is designed to drive room nights during the slower months of December, June, July and August, the lowest occupancy periods of the year.
- Partnerships with the Las Vegas Convention Center and Visitors Authority (LVCVA), Travel Nevada, and the Henderson hospitality community – The department regularly collaborates with LVCVA staff, Travel Nevada, and Henderson hotel staff to drive out-of-market visitation to the City. This includes partnership efforts on trade show client events, familiarization tours and sponsorships.
- Destination market research – This area includes the collection, analysis and reporting of Henderson Visitation Statistics.
- Participation in industry trade shows – Sales leads are distributed to more than 20 hotels in Henderson, which are tasked with converting these leads to booked room nights.
- Visitor relations – Henderson visitors frequently contact the department inquiring about information related to traveling to our city.

Shopping at the Green Valley District

Past Accomplishments

- Destination Henderson was the presenting sponsor of the Audi Henderson Lake Las Vegas Classic, held October 26-28. The three-day event featured a golf tournament benefiting the Keep Memory Alive foundation as well as a culinary feast featuring over 20 local chefs. Nearly 50% of attendees traveled from out-of-market to attend the event.
- Henderson was selected as the host city for the Malibu Boats National Dealer Meeting, which was held at the Westin Lake Las Vegas. The 5-day event generated nearly 800 room nights for the City, with attendees traveling from all over North America, Thailand, South Korea, England, Switzerland, and Amsterdam to participate in the launch of new products.
- The 2nd annual International Dragonboat Festival was held at Lake Las Vegas May 20-21. The two-day event featured cultural performances, children's activities, musical demonstrations, and also raised funds to support cancer research in Southern Nevada. Over 30 teams participated in the race, with several groups traveling from Washington, Oregon, California and Canada.
- In 2017, the Henderson Convention Center hosted nearly 450 functions with nearly 100,000 attendees.
- Franklin Covey hosted its 3-day 2017 Leader in Me Symposium at the Convention Center, which brought more than 500 attendees and included a partnership with several Clark County schools.
- The Las Vegas Sangria & Salsa Festival was held at the Events Plaza October 21. The festival featured live music, sangria tasting, and a variety of vendors. Proceeds from the event supported the Calling All Angels Foundation. Producers of the event host similar festivals throughout Arizona and New Mexico.
- The Convention Center was selected as the site to host Valley Health Systems' 3-day employee orientation and training for the opening of the new Henderson Hospital.

2018 St. Patricks Day Parade

Tourism Expenditures by Category/Program

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Estimated	FY 2019 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 973,273	$ 816,174	$ 1,048,947	$ 1,042,907	$ (6,040)	-1%
Employee Benefits	383,143	298,680	407,731	420,085	12,354	3%
Services and Supplies	1,206,319	730,019	1,169,721	1,598,460	428,739	37%
Depreciation	119,611	116,976	124,000	120,000	(4,000)	-3%
Total	$ 2,682,346	$ 1,961,849	$ 2,750,399	$ 3,181,452	$ 431,053	16%
Program						
Convention Center & Tourism Fund						
Administration	$ 1,243,293	$ 831,298	$ 1,053,862	$ 1,339,339	$ 285,477	27%
Sales & Marketing	1,118	-	-	-	-	-
Tourism	201,658	260,905	458,015	461,146	3,131	1%
Cultural Arts & Special Events	147,699	1,457	-	-	-	-
Facilities	690,456	868,044	1,238,522	1,380,967	142,445	12%
Pavilion	398,122	145	-	-	-	-
Total	$ 2,682,346	$ 1,961,849	$ 2,750,399	$ 3,181,452	$ 431,053	16%
Full-Time Employees						
Economic Development & Tourism	14	10	10	10	-	0%
Total	14	10	10	10	-	0%

Financial Overview

The Economic Development division continues to market Henderson as a tourist destination. The increase in budget for Fiscal Year 2019 is primarily due to increases in services and supplies related to increased operating expenses for the Henderson Convention Center. The Pavilion and Special Events were moved to Parks and Recreation in Fiscal Year 2016.

Tourism Performance Measures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected
Convention Center and Events Plaza revenues	$363,212	$349,725	$347,000	$350,000
Convention Center annual attendance	80,871	96,429	91,000	92,000
Citywide occupancy	76.4%	76.0%	73.9%	74.0%
Citywide average daily rate	$98.76	$106.71	$105.57	$105.00
Number of room nights occupied	1,056,171	1,037,675	1,021,349	1,030,000
Visitor volume	620,599	609,731	600,139	600,000
Attraction visitation	776,154	915,474	920,000	923,000

Finance

Purpose Statement

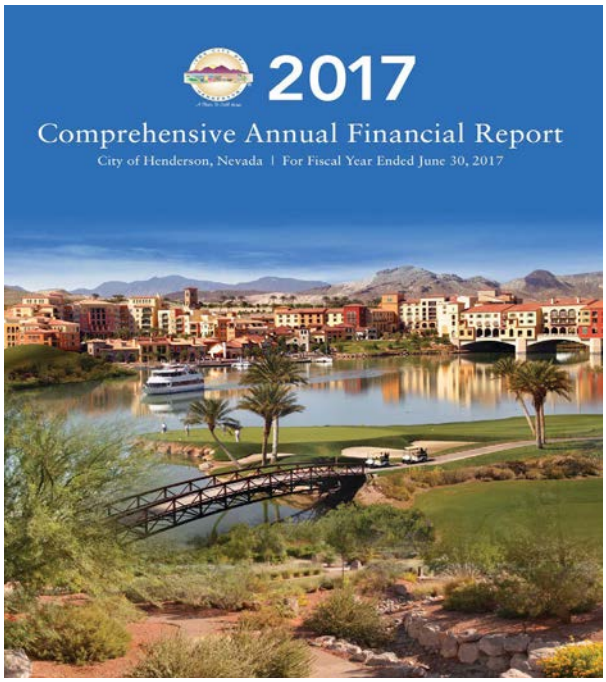
To provide financial accountability and services, encourage municipal stewardship and facilitate financial responsibility.

Core Services

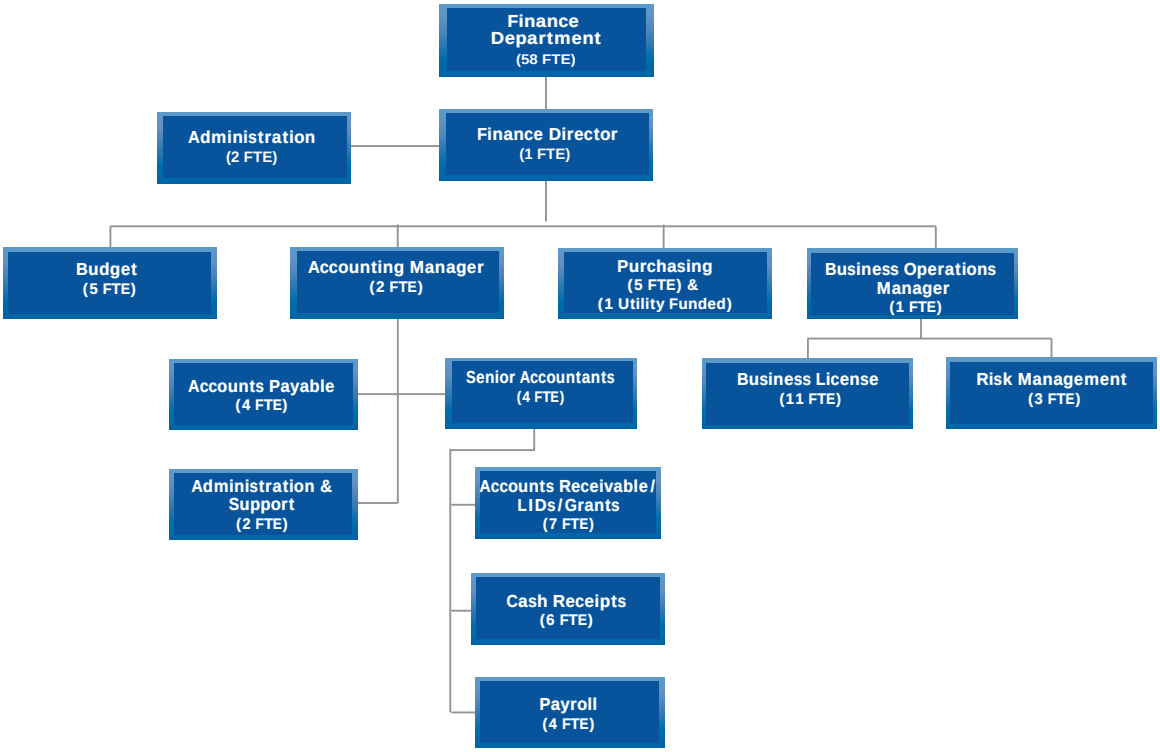
- Accounting and Financial Management
- Budget and Long Range Financial Planning
- Business Operations
- Purchasing

Accounting and Financial Management

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



The 2017 Comprehensive Annual Financial Report can be found at www.cityofhenderson.com/finance



Key Services

- Accounts Payable - Pays City vendors and provides for credit card administration and related information retrieval services.
- Accounts Receivable - Coordinates billing services for various monies owed to the City, the majority of which consist of Fire Department ambulance transports.
- Cash receipts - Provides Citywide cashiering services which include receipting of customer payments on account, property taxes, franchise fees, intergovernmental reimbursements, licenses and permits, charges for services and other miscellaneous collections.
- Cash Flow & Investment Management - Manages pooled funds for safety, liquidity and to earn a market return commensurate with investments allowed under NRS 355.170.
- Debt Management - Supports judicious borrowing by the City within the framework of its written debt management policy. Coordinates with bond counsel, rating agencies and other financial professionals and provides required reporting and disclosures to the federal, state and local governments as well as the investment community.
- Financial Reporting & General Ledger - Issues numerous regular and ad hoc internal and external reports including the City's Comprehensive Annual Financial Report (CAFR), monthly financial report, quarterly economic surveys, published fiscal reports, reports to taxing authorities, various governmental surveys and responses to public information requests.
- Grants - Aggregates, reviews and manages all citywide grants. Reports and monitors expenditures and revenues for active grant projects.
- Local Improvement Districts (LIDS) Administration - Reconciles Trustee monthly investment statements and determines whether bond covenants are being met. Works to minimize foreclosures while collecting assessments to pay bond holders.
- Payroll - Provides accurate and timely payment for work performed and ensures all deductions, benefits and taxes are correctly deducted and reported timely to the appropriate agency.

Budget and Long-Range Financial Planning

Manages the City's annual performance budget process which includes facilitating the development of 17 department operating budgets and 34 funds, developing and integrating all payroll-related expense budgets, and the preparation, review and filing of the City's annual budget with the State of Nevada Department of Taxation. In addition to providing budget-related services, oversees the City's 5-year financial plan, provides financial research and analysis to support internal stakeholders.

Key Services

- Develops and prepares the City's budget annually, comprised of 22 governmental type funds and 12 proprietary funds.
- Maintains, updates and reports on the City's 5-year financial plan.
- Provides support to 17 departments for the annual development of operating budgets.
- Assists departments with maintaining and monitoring annual operating budgets throughout the fiscal year by facilitating budget transfers and performing variance analysis.
- Provides financial reporting such as the Comprehensive Annual Budget Report, Budget in Summary and the Budget Brochure.
- Facilitates the City's operational, strategic and long-range planning programs.
- Conducts revenue and expense analysis and forecasting for various funds, departments and accounts.
- Provides internal stakeholders with a variety of financial analysis and reports to assist with decision making.
- Ensures financial resiliency by developing, documenting and monitoring a financial resiliency plan.

Business Operations

Comprised of Business License, Legislative Fiscal Analysis, and Risk Management, provides customer service to both internal and external customers of the city through fiscal analysis and various consulting services. Responsible for issuance of all city business licenses and enforcement of Title IV of the City of Henderson Municipal Code. Manages risk against the City's property and other assets as well as compliance with the Americans with Disabilities Act (ADA).

Key Services

- Business License Administration - Provides service to the general public, business license applicants and existing licensees, ensuring compliance with Nevada Revised Statutes and Title IV of the Henderson Municipal Code.
- Legislative Fiscal Analysis - Provides fiscal analysis throughout the State of Nevada Legislative Session and in support of the City's initiatives in the interim. Complies with all Legislative Counsel Bureau requests for determination of the fiscal impact of proposed legislative measures.
- Risk Management leads the processing of planning, organizing, leading, and controlling City activities that minimize the adverse effects of accidental losses to the City. This is done through a combination of:
  - Risk Assessment
  - Risk Transfer
  - Loss Control
  - Loss Prevention
  - Administers and monitors the City's liability insurance and loss prevention programs ensuring compliance and handles reported liability and property claims to determine appropriate resolutions. Coordinates City's compliance with the ADA/Title II and select state and federal regulations as it pertains to accessibility and the City's 504 Transition Plan.

Purchasing

Provides cost effective procurement of high quality goods and services to support City operations through facilitation of the City's purchasing process. Includes the issuance of purchase orders, preparation and advertisement of formal invitations for bids, requests for proposals/qualifications for construction projects, goods and services, disposition of surplus inventory, oversight of the City's Environmentally Preferable Purchasing Program and monitoring of citywide purchasing activity for compliance with state purchasing laws and city purchasing policies and procedures.

Key Services

- Purchase Orders - Processes and issues all city purchase orders over $10,000 and all city change orders.
- Formal Solicitations - Prepares and advertises formal invitations for bids and requests for proposals/qualifications for construction related projects, goods and services, including City Council agenda preparation, contract development and award.
- Surplus - Facilitates the disposition of city surplus through public sales, online auctions, internal relocation and donations. Prepares required documentation for City Council approval.
- Contracts - Develops and prepares construction projects, as well as goods and services. Oversees online contract management tracking system.

Past Accomplishments

- Refunded LID T-18 (Inspirada), saving property owners $9.6 million over the remaining life of the district.
- Saved over $518,000 through contract consolidation.
- In coordination with the senior executive team, dedicated an additional $3.5 million to capital refresh in response to the citywide infrastructure shortfall and an additional $1.3 million to the City Shop for fleet maintenance.
- Revised a 5-year needs assessment for all staffing, operations and capital needs citywide for management planning purposes.
- Maintained an AA+ (Standard & Poor's) and an Aa2 (Moody's) bond rating, one of the highest bond ratings of any city in the state.
- Awarded the "Certificate of Achievement for Excellence in Financial Reporting," relating to the 2017 Comprehensive Annual Financial Report (CAFR), for the 36th consecutive year.
- Awarded the "Distinguished Budget Presentation Award," relating to the 2018 Comprehensive Annual Budget Report (CABR), for the 15th year.
- Awarded the "Popular Annual Financial Reporting Award Program," relating to the 2017 Popular Annual Financial Report (PAFR).

Performance Objectives by Major Challenge Areas

Financial Resiliency – The City must have plans and financial reserves in place to meet the challenges of maintaining service levels during times of economic contraction.

- To increase by 2% the City's annual investment income.
- To increase the City's cost saving strategies.
- To increase the accuracy of the City's financial forecasting model by 2%.
- Ensure the City's financial resiliency.

Degradation of Infrastructure/Capital Replacement Challenges – Insufficient funding and resulting deferred maintenance has affected vehicle and equipment downtime.

- To increase the annual infrastructure reinvestment.

Customer Focus – A commitment to improving customer service across all functions of the department is a continuing effort, to adapt to current internal and external customer technological needs.

- Increase/Maintain 2018 customer satisfaction rating at or above 90% for each division.
- To increase by 5% the number of online business license transactions annually.

Legislative Support – Providing fiscal analysis and expertise is essential to support performance of legislative mandates and guidance regarding the impact of proposed bills.

- To coordinate efforts for the City to provide fiscal impact analysis for legislation.

Quality of City Services – Analyzing processes and employing continuous improvement techniques in all areas of the department will lead to improved financial reporting and increases in overall efficiency.

- To maintain the Government Finance Officers Association (GFOA) award for excellence in financial reporting.
- To maintain the GFOA Distinguished Budget Presentation Award.
- To take advantage of functionality available with the PeopleSoft ERP system, streamline business processes, make data easier to access and reduce costs of keeping the system current into the future.
- To increase by 5% the number of compliance inspections being conducted of privileged business licensees.
- To ensure that safeguards and excess insurance are in place to minimize risk to the City.

Finance Expenditures by Category/Program

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Estimated	FY 2019 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 3,500,444	$ 3,390,348	$ 3,632,354	$ 3,958,044	$ 325,690	9%
Employee Benefits	1,489,365	1,440,636	1,716,509	1,966,507	249,998	15%
Services and Supplies	282,018	1,826,940	4,120,508	4,015,763	(104,745)	-3%
Total	$ 5,271,827	$ 6,657,924	$ 9,469,371	$ 9,940,314	$ 470,943	5%
Program						
General Fund						
General	$ 3,348,201	$ 3,294,612	$ 3,713,812	$ 4,036,758	$ 322,946	9%
Business Operations	1,577,288	1,404,159	1,541,476	1,625,891	84,415	5%
Special Assessments	222,934	174,108	304,685	310,492	5,807	2%
Accounts Receivable	502,473	553,013	592,743	612,666	19,923	3%
Budget	949,746	937,886	995,761	1,010,965	15,204	2%
Purchasing	480,976	512,367	631,688	836,140	204,452	32%
Admin/Attrition Adjustment	(1,889,050)	(1,904,363)	(2,011,401)	(1,943,616)	67,785	-3%
Total General Fund	$ 5,192,568	$ 4,971,782	$ 5,768,764	$ 6,489,296	$ 720,532	12%
Development Serv. Fund	$ 79,259	$ 84,569	$ -	$ -	$ -	-
Self-Insurance (liability)	$ -	$ 1,601,573	$ 3,700,607	$ 3,451,018	$ (249,589)	-7%
Total	$ 5,271,827	$ 6,657,924	$ 9,469,371	$ 9,940,314	$ 470,943	5%
Full-Time Employees						
General Fund	52	54	55	56	1	2%
Self-Insurance (liability) Fund	-	2	2	2	-	0%
Total	52	56	57	58	1	2%

Financial Overview

The increase in budget for Fiscal Year 2019 is primarily due to an increase in salaries and benefits offset by a decrease in services and supplies. For Fiscal Year 2019, one full-time position was added to the purchasing division.

The additional budget increases can be attributed to higher employee benefit rates for health insurance and worker's compensation.

Self-Insurance Liability was reorganized from Human Resources in Fiscal Year 2017.

Performance Measures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected
Maintain or improve bond ratings (outside objective measure of the City's economic & financial status):				
Moody's Investor Service	Aa2	Aa2	Aa2	Aa2
Standard & Poor's Rating Group	AA	AA	AA+	AA+
Number of consecutive years awarded the "Certificate of Achievement for Excellence in Financial Reporting"	34	35	36	37
Annual GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes
Average business days to process invoices (from date of receipt in Finance)	.60	.53	.55	.55
Percentage Business License Compliance cases closed	99%	96%	95%	96%
Monthly purchase orders processed	83	81	85	85
New grants managed annually	48	42	50	50
Percentage of Business License customers served in 6 minutes*	N/A	84%	90%	90%

*N/A - not applicable as performance measures are new for the first period presented.

Fire

Purpose Statement

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

Core Services

- Fire and Rescue Operations
- Training
- Emergency Medical Services
- Community Risk Reduction
- Emergency Management
- City Employee Health & Safety
- City Environmental Management

Fire and Rescue Operations

Provides fire protection and emergency service delivery for the City's 300,000 plus residents and average of 600,000 visitors to the City annually. In 2017, Fire and Rescue Operations responded to over 31,596 incidents which include fires, medical emergencies, technical rescues, hazardous materials incidents and non-emergency requests for assistance. Fire and Rescue Operations personnel hold dual certification as firefighters and emergency medical technicians, and operate out of ten fire stations. These stations are strategically located to provide rapid response throughout the City covering 106 square miles. Service is delivered using ten advanced life support (ALS) engine companies, nine ALS transport- capable paramedic rescue units, two ALS ladder truck companies, one heavy rescue, and one hazardous materials response unit.

Fire and Rescue Operations includes a technical rescue team that specializes in swift water, confined space, high angle, vehicle and heavy machinery extrication and trench rescues. A hazardous materials response team provides technician level response for hazardous materials incidents. The Fire Department employs two full-time fire investigators who provide 24-hour-a-day, 7-day-a-week coverage. Fire Investigators are responsible for researching fires to determine origin and cause and gathering evidence to aid in successful prosecution of suspected arsonists.

Key Services

- Provide fire suppression and protection of property.
- Respond to emergency and non-emergency requests for assistance.
- Provide specialized technical rescue to include swift water, confined space, high angle, vehicle and heavy machinery extrication, and trench rescues.
- Provide specialized response to hazardous materials incidents at the technician level.
- Provide mutual assistance to neighboring jurisdictions.
- Pre-plan target hazards within the city.
- Participate in community education, intervention and risk reduction programs.

Training

The Training Division provides the highest level of continuing education and training for over 225 personnel, providing them with the knowledge, skills, and abilities to safely and effectively mitigate fire, rescue and medical emergencies according to department and industry standards.

Key Services

- Assess training needs to remain compliant with established local and regulatory agencies.
- Coordinate the development and maintenance of department training programs and plan documents.
- Deliver effective and consistent training programs.
- Coordinate, monitor and maintain fire-service related certifications; initial, and ongoing.
- Provide resources in support of recruitment and promotional processes.
- Document department-wide compliance of National Incident Management System (NIMS), Occupational Safety and Health Administration (OSHA), National Fire Protection Association (NFPA), Nevada State Fire Marshall and City regulations.

Emergency Medical Services

The Emergency Medical Services Division (EMS) provides medical treatment and primary transport of the sick and injured to area hospitals. In 2017, EMS provided quality medical care to 23,674 patients, transporting 16,869 of them. All fire department response personnel hold dual certification as firefighters and emergency medical technicians (EMT) with 115 of them certified at the Paramedic level. All engines, rescues and trucks are staffed with at least one firefighter paramedic trained to provide advanced life support treatments such as defibrillation, advanced airway procedures, and medication administration. Firefighter paramedics are equipped with sophisticated tools to provide the highest level of care to the community.

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

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

Key Services

- Provide emergency life-saving medical care to citizens and visitors of the City.
- Transport patients to area hospitals.
- Provide fire scene medical support.
- Standby at special events to provide medical assistance as needed.
- Develop and deliver continuing medical education training for certified personnel in order to maintain certification in accordance with Southern Nevada Health District requirements.
- Coordinate and administer the quality improvement/assurance program for emergency medical services in accordance with Southern Nevada Health District requirement.

- Develop and deliver continuing education training for certified Communications Center personnel in order to maintain EMD certifications.
- Administer the Infection Control Program for over 2,800 City employees.
- Participate in community outreach programs that promote health and life-safety.

Community Risk Reduction

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

Key Services

- Organize community events that increase the public's knowledge, skills and exposure in the areas of fire safety, life-safety, health awareness and risk reduction of injury and death for all age groups.
- Manage the Partnerships for Youth at Risk, statewide youth fire-setting prevention program.
- Develop and administer coordinated all-risk community specific intervention programs
- Conduct station tours, school visits and career days that create public safety awareness.
- Partner with various associations and groups such as the Clark County Child Death Review Team, Southern Nevada Injury Prevention Task Force and the Juvenile Justice Law Enforcement Team, in order to provide effective intervention services.

Emergency Management

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

Key Services

- Develop, revise and exercise the City of Henderson's emergency plan and related plans in coordination with other City departments and allied agencies.
- Manage the City's emergency operations center (EOC) to provide a coordinated response to disasters and other emergencies.
- Plan, conduct and coordinate disaster preparedness exercises for City personnel and allied agencies.
- Develop and maintain mutual aid agreements with other municipalities and other governmental entities in the state.
- Provide individual and family readiness and disaster preparedness information to the community through Get READY! Stay READY! which is a comprehensive education and outreach program.

City Employee Health & Safety

The Office of Health and Safety (OHS) is responsible for fostering a citywide culture of safety and administering health and safety programs for over 2,800 City employees. All safety and health processes are designed to protect the lives, safety, and health of employees using industry best practices. A collaborative approach with all departments is used to find solutions to challenges that are safe and productive. The OHS is committed to providing a workplace free of recognized hazards and achieving zero workplace injuries and illnesses.

Key Services

- Develop, implement and maintain safety programs to reduce workplace injuries and illnesses.
- Develop and deliver health and safety related training and education for all city employees.
- Ensure City compliance with Occupational Safety and Health Administration regulations and all other applicable regulatory agencies.
- Investigate all workplace injuries to determine root cause and prevent future occurrences.

- Conduct hazard assessments to identify leading indicators that would result in workplace injuries.
- Maintain the Citywide Health and Safety Manual.
- Write, review and revise safety policies and procedures.
- Ensure citywide compliance with safety policies and procedures.
- Facilitate citywide safety committee meetings.
- Document and track employee injuries and illnesses.
- Analyze and report citywide and department injury and illness statistics.

City Environmental Management

The Office of Environmental Services (OES) ensures that all of the City of Henderson operations are conducted in an environmentally responsible and sensitive manner. The health and well-being of the environment contributes to the community and citizens that we serve. OES works with all departments to promote environmental stewardship and to ensure compliance with all federal, state, and local regulations.

Key Services

- Develop, implement and maintain environmental management programs to ensure compliance with all applicable environmental regulations.
- Develop and maintain a Citywide Environmental Manual of Policies and Procedures.
- Work continuously to improve the effectiveness of environmental management.
- Provide appropriate environmental training and educate employees to be environmentally responsible on the job and at home.
- Monitor environmental performance through rigorous evaluations.

Performance Measures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected
First arriving engine will arrive on scene of an emergency fire within established benchmarks 90% of the time	51.0%	51.0%	52.0%	53.0%
Number of fires per 1,000 population	1.8	2.2	2.0	2.0
Dollar loss from fire per capita	$32.9	$16.6	$6.3	$6.4
Compliance with the Commission on Fire Accreditation International performance indicators annually	100%	100%	100%	100%
A rescue will arrive on scene with a travel time of 8 minutes or less 90% of the time	86.0%	89.0%	89.0%	90.0%
First arriving ALS unit will arrive on scene of an emergency medical call within established benchmarks 90% of the time	52.0%	57.0%	59.0%	61.0%
Cardiac arrest survivability rates	14.0%	16.0%	16.0%	16.0%
Compliance with Commission on Accreditation of Ambulance Services standards annually	100%	100%	100%	100%
Customer service satisfaction levels	97.0%	96.0%	96.0%	97.0%
Number of community events accomplished	54	50	60	>60
Number of outreach campaigns for preparedness	65	83	90	>90
Number of training and exercises designed, conducted, or evaluated	25	21	19	20

Past Accomplishments

Public Service Excellence:

- Achieved a 16% overall cardiac arrest survival rate for patients treated by the Fire Department. Additionally, eight percent of patients treated were discharged with a normal to good neurological outcome (CPC score of 1 or 2).
- Awarded the American Heart Association's Gold Medal Award for Cardiac Care which recognizes EMS agencies that have demonstrated they have comprehensive systems in place to treat patients who suffer from cardiac emergencies in a manner that meets the best practices of care as established by the American Heart Association.
- Achieved 92% performance rating for incident response to structure fires. This quality assurance process evaluates overall tactical priorities for fire scene management and ensures critical emergency response standards are being met.
- Recognized by the American Heart Association with a Mission: Lifeline EMS Gold Plus Award for implementing quality improvement measures for the highest standards in treatment for patients suffering from myocardial infarction.

Service Demand:

- Opened Fire Station 91 serving the Henderson community of Inspirada. This is the tenth fire station for the City of Henderson and the first new fire station in 15 years. The fire station was built utilizing Leadership in Energy and Environmental Design technology and designed to be a model for the future.
- Researched, designed and implemented a small Unmanned Aerial System (sUAS) program to enhance fire department training and emergency operations support. This program received a Certificate of Authorization approval from the Federal Aviation Administration.

Community Outreach:

- Provided pool safety education and awareness to thousands of Henderson families with the sixth annual "Safe Pools Rule!" drowning prevention campaign. The Safe Pools Rule! campaign is provided through a continuing partnership with city and community organizations and endeavors to eliminate drowning tragedies valley-wide.
- Partnered with the Henderson Police Department to host the 14th annual Henderson Community Safety Expo – National Night Out. The event featured exhibits from the Henderson Fire and Police Departments and more than 100 area businesses and community groups.
- Invited the public to visit their local fire station during ten Open House events throughout the year. More than 2,500 residents received tours of their local fire stations by emergency response personnel along with a first-hand look at the department's emergency response capabilities.

Emergency Preparedness:

- Planned, constructed and opened the new state-of-the-art Emergency Operations Center (EOC) on December 11, 2017. The center greatly enhanced communications, monitoring and coordinating capabilities for the city's preparedness, response and recovery efforts. Significant portions of the funding for this project were acquired through the Homeland Security Grant Program.
- Maintained focus on individual, family and community emergency preparedness through the Get READY! Stay READY! campaign. The campaign reached over 167,000 citizens in 2017 through events, presentations, social media and print media.

Employee Safety, Health & Wellness:

- Provided safety related classroom training to more than 1,100 City employees and citizens in safety regulations and best practices, first-aid, cardiopulmonary resuscitation, and automated external defibrillator instruction, hands-on fire extinguisher training, accident investigation and safety preparedness.
- Achieved 95% compliance in mastery of required safety training courses taken by all City employees in the DuPont Learning Management System. A total of 31,705 courses were mastered out of 33,378 total required courses. Department compliance is communicated monthly encouraging a culture of safety.
- Assisted the National Traffic Incident Management Coalition in conducting a region-wide drill to promote the early removal of vehicles, debris, and injured parties. These methods demonstrate a significant decline in secondary crashes saving the lives of first responders, incident victims and other motorists. Team members were recognized by the Las Vegas Rotary Club.

Performance Objectives by Major Challenge Areas

Increasing demand for emergency services

- To increase to greater than 90% structure fires that are confined to the defined area of origin based on conditions at time of arrival.
- To obtain greater than 15% the cardiac survivability rate with a cerebral performance category score of one or two for patients in shockable rhythms at time of arrival.
- To reduce by 20 seconds total response times to emergency medical calls.
- To reduce by 20 seconds total response times to structure fires.
- To increase to 95% the percent of time resources are available to respond to an emergency incident in their service area.

Emergency preparedness among City departments as well as residents

- To maintain at 100% the number of critical City personnel who complete Incident Command Training.
- To maintain at five the number of City-specific exercises to include a tabletop, functional, and full-scale exercise.
- To maintain at 20% the number of residents receiving preparedness education and information.
- To increase by 20%, the number of emergency management application downloads.

City employee safety, health, and wellness

- To reduce by 10% the number of workplace injuries occurring annually as progress toward achieving and maintaining zero workplace injuries.
- To reduce by 10% the number of workdays lost due to avoidable workplace injuries as progress toward achieving and maintaining zero workdays lost due to workplace injuries.

Community Outreach to reduce the number of preventable accidents, injuries and deaths in the community

- To reduce by 15% the number of preventable accidents in Henderson requiring Fire Department response.

Fire Expenditures by Category/Program

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Estimated	FY 2019 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 29,370,736	$ 30,834,656	$ 34,251,795	$ 35,398,087	$ 1,146,292	3%
Employee Benefits	13,267,570	14,028,125	15,624,969	16,107,064	482,095	3%
Services and Supplies	3,688,671	3,764,320	4,364,980	4,317,200	(47,780)	-1%
Capital Outlay	3,083	525,567	1,369,355	56,474	(1,312,881)	-96%
Total	$ 46,330,060	$ 49,152,668	$ 55,611,099	$ 55,878,825	$ 267,726	0%
Program						
General Fund						
General	$ 1,911,514	$ 2,017,918	$ 2,148,654	$ 2,164,811	$ 16,157	1%
EMS	1,577,379	1,677,546	1,743,706	1,798,318	54,612	3%
Fire Suppression	39,426,971	41,281,208	46,383,213	47,869,406	1,486,193	3%
Training	551,078	568,362	581,171	572,664	(8,507)	-1%
Fire Prevention	439,307	443,580	461,057	406,800	(54,257)	-12%
Emergency Mgmt.	38,780	18,598	53,534	1,424,283	1,370,749	2561%
Special Operations	580,284	626,106	787,837	817,960	30,123	4%
Logistics	481,214	505,063	548,611	568,109	19,498	4%
Admin/Attrition Adjustments	-	-	-	-	-	-
Subtotal General Fund	$ 45,006,527	$ 47,138,381	$ 52,707,783	$ 55,622,351	$ 2,914,568	6%
Grant Fund	$ 199,549	$ 555,000	$ 890,889	$ -	$ (890,889)	-100%
Capital Replacement Fund	$ 3,083	$ 217,681	$ 608,849	$ 256,474	$ (352,375)	-58%
Workers' Comp Fund*	$ 1,120,901	$ 1,241,606	$ 1,403,578	$ -	$ (1,403,578)	-100%
Total	$ 46,330,060	$ 49,152,668	$ 55,611,099	$ 55,878,825	$ 267,726	0%
Full-Time Employees						
General Fund	235	242	262	269	7	3%
Workers' Comp Fund*	8	8	-	-	-	-
Total	243	250	262	269	7	3%

* Employees within the Worker's Comp Fund were re-classified to the General Fund - Emergency Management during the fourth quarter of Fiscal Year 2018.

Financial Overview

General Fund appropriations for Fiscal Year 2019 budget increased as a result of adding six firefighter/paramedics and one Environmental Services Manager to the staff complement. These additional firefighter/paramedics will serve as part of the expansion of Fire Station 83, which has been budgeted for Fiscal Year 2019 within the Municipal Facilities Fund. Additionally, the General Fund appropriations for Fiscal Year 2019 increased due to employees within the Worker's Comp Fund being reclassified to the General Fund during the fourth quarter of Fiscal Year 2018.

Key Fact

The City of Henderson Fire Department is the only triple accredited fire department in the nation, maintaining accreditation through the Commission on Fire Accreditation International, Commission on Accreditation of Ambulance Services and Emergency Management Accreditation Program.

Human Resources

Purpose Statement

The Human Resources Department serves the City as consultants who collaborate to provide exceptional services to our colleagues and employees.

Core Services

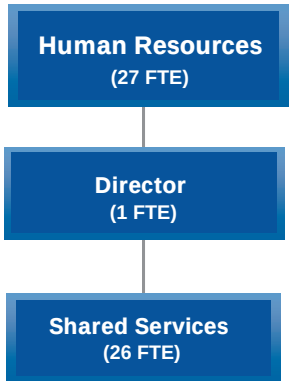
- Integrated Human Resources Business Partnerships
- Human Resources Shared Services

Integrated HR Business Partnerships (HRBP)

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

Key Services

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



Human Resources Shared Services

The structure and strategy of Human Resources Shared Services includes Recruitment support, Classification and Compensation, Employee and Labor Relations, Human Resources Information Systems (HRIS), Employee Benefits, Training and Organization Effectiveness, and Customer Service. These areas provide expertise and administrative services delivered through professional Human Resources staff.

Key Services

- Manage the City of Henderson's compensation plan.
- Manage employee and labor relations.
- Manage all City recruitment processes and systems including new employee on boarding.
- Coordinate department reorganizations, development planning, business analysis, and re-structure implementation.
- Develop and maintain HR Administrative polices.
- Administer PeopleSoft System (Human Capital Management System) to maintain integrity and security of confidential data.
- Provide administrative support, which includes completing compensation surveys, administering HR Forms Management program, unemployment claims, employee service awards, employment verifications, and recruitment eligibility lists.
- Manage and coordinate the Civil Service Board and the Human Resources Executive Steering Committee.
- Maintain City personnel files. Coordinate new employee pre-employment background checks.
- Develop and administer the citywide volunteer program.
- Provide consultative advice, policy interpretation, and guidance regarding various HR functions and administrative issues.
- Responsible for the cost-effective procurement of a competitive employee benefits package.
- Ensure competitive pricing on employee benefits. Determine the most effective mechanism for delivering selective benefits.
- Assist employees in accessing their benefits package.
- Administers the self-funded insurance committee.
- Provide timely and relevant learning interventions to all City employees to meet both strategic and tactical business needs.
- Align learning and developmental interventions to support business needs.
- Partner with various departments and HR Business Partners to identify, develop and deliver training programs, curriculum and courses.
- Integrate existing/emerging technologies into City training as appropriate (e.g., social media, tablets, webinars, online learning, etc.).
- Evaluate the four levels of training effectiveness of offerings (Reaction, Learning, Transfer, Impact).

For Fiscal Year 2019, HR has a new brand and philosophy which focuses on three areas:

- *Career- We believe our employees are our greatest asset and we strive to provide resources to help them reach their career goals and objectives.*
- *Commitment- We are committed to leading and fostering an inclusive environment where diversity is valued and every employee is treated with dignity and respect.*
- *Community- We serve the community by working in partnership with City departments to attract, hire, develop, and support an empowered workforce that positively contributes toward the City's overall mission, vision, and values.*

Past Accomplishments

- HR in conjunction with the City Manager's Office, hosted a "Give 'Em Something to Taco 'Bout" employee appreciation lunch and free jeans day to celebrate all of our employees and the wonderful things they do.
- Nine HR employees attained the International Personnel Management Association (IPMA-HR) Certified Professional/Senior Certified Professional certifications or the Society of Human Resources Management (SHRM) Senior Certified Professional certification.
- Several HR staff members have been selected to serve on various outside boards and committees, such as the Teamster Security Fund Communications Advisory Committee, IPMA-HR Certification Advisory Board, and the IPMA-HR Awards Committee.
- Multiple HR employees attained the Jung Typology for Workplace assessment certifications which can be used to assist in recruitment and team-building efforts.
- Initiated an request for proposal (RFP) process to select a professional organization to develop a succession planning process.
- Attended LGBTQ Genderfest and established relationships with both internal and external resources for future diversity and inclusion efforts.
- Worked with the Nevada Equal Rights Commission (NERC) and facilitated City-wide diversity training, to be presented both in person and through PowerDMS.
- Changed the Subject Matter Expert review process to hide applicant "identifying information" on job applications, resumes, and attachments in order to limit unintended bias during the application screening/qualifying process.
- Developed new workplace gender transition guidelines.
- Developed and launched a diversity and inclusion portal on CityNet.
- Launched a third-party employee complaints/concerns hotline to give employees an avenue to report concerns anonymously.
- Led a City-wide committee to develop recommendations for a revised employee rewards program.
- Coordinated a "Career Day" with Pinecrest Academy, allowing high school students to explore STEAM-related (and beyond) job opportunities at the City of Henderson.
- Participated in several community events such as the Blue Ribbon Commission's College and Beyond event, HPD's Back to School Jam, multiple job fairs, the Henderson Chamber of Commerce I Can Be event, and volunteered by assembling bags of food for the Serving Our Kids Foundation.
- Established a baseline diversity makeup for Henderson population vs. workforce and applicants to determine gaps and assist in focusing recruiting channels to attract underrepresented ethnic, gender, and generational populations.
- Facilitated training programs for outside agencies such as the Five Choices Workshop for the RTC and Emotional Intelligence for Leadership Henderson.
- Coordinated the annual Take Our Daughters and Sons to Work Day program.
- Implemented a new Long Term Care insurance voluntary benefit.
- Implemented the Consumer Driven Health Plan with HSA, a new health benefit plan option within the Self-Funded Health Insurance Plan. HSA offers a more modern benefit option for incoming employees and employees who want to take advantage of the triple tax savings available through an HSA. This plan option was designed as cost neutral to the health fund while providing more choice to employees.
- Contracted with Sun Life to streamline FMLA administration services which has resulted in significant improvement to hours tracking, supervisor engagement and understanding, and enhanced administrative management of FMLA leave.
- Coordinated RFP for City paid Life Insurance Disability, AD&D, (LTD), and Voluntary Term Life Insurance resulting in significant savings to the individual City-paid Life/AD&D and Voluntary Life/AD&D benefit and a more reasonable increase to LTD, saving over 44% in increased costs.
- Developed an Annual Workforce Report with data representing COH workforce demographics and compensation and benefits programs, as well as our strategic areas including remaining competitive in the talent marketplace, aligning training to business needs, and employee engagement.
- Provided departments with department-specific demographic information, retirement eligibility data, and exit stay interview feedback for use in decision making and for informational purposes.

Performance Objectives by Major Challenge Areas

Competitive in the Talent Marketplace

- Work to be an employer of choice with an employee population representative of the diversity of the City we support.
- Retain our high performing talent base by developing and implementing a succession planning model and knowledge transfer process.

Employee Engagement

- Develop and implement an overarching employee engagement strategy.
- Decrease turnover rate that is due to low employee engagement.

Training alignment to business needs

- Continue to increase the number of targeted trainings and maintain a flexible schedule to deliver courses to meet a business need when and where needed.
- Continue to leverage technology to deliver training in support of a flexible schedule.
- Continue to revise and develop courses to be held in 1 – 2 hour sessions.
- Continue to maintain a low open enrollment class cancellation rate and a high average class attendance.

Give 'Em Something to Taco 'Bout Employee Appreciation Luncheon

Performance Measures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected
Monthly Medical Costs per Employee (plan year basis)	$978.14	$954.68	$989.26	$1,048.61
Health Insurance Loss Ratio (plan year basis)	98.0%	89.6%	100.0%	100.0%
Retiree Health Insurance Loss Ratio (plan year basis)	188.3%	177.0%	178.0%	178.0%
Workers' Compensation Claims – Heart/Lung/Cancer Claims Only	$668,303	$878,980	$1,044,888	$1,086,688
Workers' Compensation Claims – Excluding Heart/Lung/Cancer	$1,050,534	$1,155,725	$1,900,115	$1,976,120
Course Satisfaction Rating (on 5-point scale)	4.95	4.90	4.85	4.95

Human Resources Expenditures by Category/Program

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Estimated	FY 2019 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 2,128,287	$ 2,050,709	$ 2,069,825	$ 2,162,294	$ 92,469	4%
Employee Benefits	914,483	929,543	953,808	1,091,608	137,800	14%
Services and Supplies	21,945,873	25,274,498	26,082,129	26,768,857	686,728	3%
Interest Expense	12,001	31,010	-	-	-	-
Capital	35,256	3,348	27,500	-	(27,500)	-100%
Total	$ 25,035,900	$ 28,289,108	$ 29,133,262	$ 30,022,759	$ 889,497	3%
Program						
General Fund						
General	$ 2,537,545	$ 2,598,484	$ 3,005,298	$ 3,444,985	$ 439,687	15%
Org Development & Training	732,191	738,511	885,534	847,682	(37,852)	-4%
Union Liaison Program	287,400	297,910	342,417	373,075	30,658	9%
Admin/Attrition Adjustment	(862,907)	(972,113)	(1,095,248)	(1,062,204)	33,044	-3%
Subtotal General Fund	$ 2,694,229	$ 2,662,792	$ 3,138,001	$ 3,603,538	$ 465,537	15%
Health Ins. Self-Funded	$ 16,239,177	$ 18,246,048	$ 20,091,602	$ 20,188,179	$ 96,577	0%
Self-Insurance (liability)	$ 2,487,844	$ 874,778	$ -	$ -	$ -	-
Workers' Compensation	$ 3,614,650	$ 6,505,490	$ 5,903,659	$ 6,231,042	$ 327,383	6%
Total	$ 25,035,900	$ 28,289,108	$ 29,133,262	$ 30,022,759	$ 889,497	3%
Full-Time Employees						
General Fund	22	22	22	22	-	0%
Health Ins. Self Fund	1	1	1	1	-	0%
Self-Insurance (liability) Fund	3	1	-	-	-	0%
Workers' Compensation Fund	3	3	4	4	-	0%
Total	29	27	27	27	-	0%

Financial Overview

For Fiscal Year 2019 General Fund appropriations increased primarily due to employee benefits, which have seen an increase from higher health insurance and worker's compensation rates.

Self-Insurance Liability was moved to the Finance department during Fiscal Year 2017.

Key Fact

HR, in conjunction with the City Manager's office, hosted the Employee Appreciation lunch for Fiscal Year 2018, "Give 'Em Something to Taco 'Bout," which was attended by close to 1,000 employees.

Information Technology

Purpose Statement

To provide leadership in the effective use of information technology.

Core Services

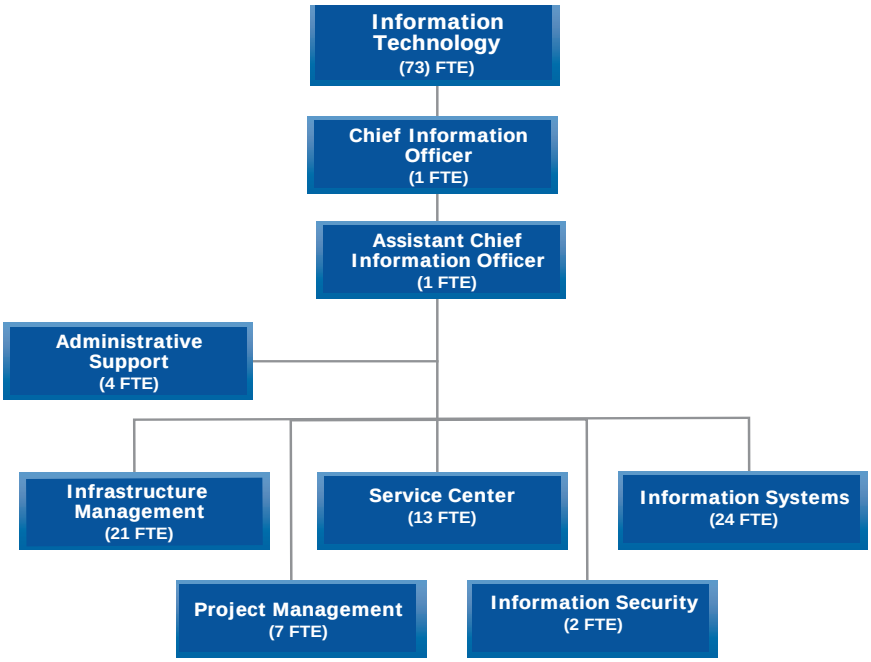
- Service Center
- Project Management Office
- Information Systems
- Infrastructure Services
- Information Security
- Business Support

Service Center

The Service Center focuses on the customer technology experiences. The City promotes and delivers continual process improvement to enhance service delivery that facilitates the most effective service to the citizens of Henderson.

Key Services

- Customer Support - Provides helpdesk and desktop support services, receives and responds to customer incidents and service requests, tracking requests through the service request system with service level reporting. Managing all customer requests to the best possible outcome.



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

Project Management Office

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

Key Services

- Portfolio Management - Provides an entry point for and visibility into technology projects and programs. Includes project intake processes by which project value is determined and communicated based on defined scoring criteria, resulting in project prioritization by the IT Executive Steering Committee. Also focuses on analysis of the relationships, resourcing, and impacts of projects within the portfolio to best achieve strategic objectives and maximize value to customers.
- Project Management - Ensures individual IT projects are appropriately managed using right-sized methodology, accounting for factors like cost, complexity, and risk. Qualified and credentialed project managers (PMs) work to deliver technology solutions that meet customer requirements and expectations. PMs apply knowledge, skills, tools, and techniques in standardized processes to facilitate the project lifecycle and successful project outcomes.
- Business Analysis - Focuses on collecting, analyzing, documenting and communicating business requirements in identifying initiatives and solutions designed to obtain strategic goals. By formally capturing business requirements at the start of a project, business analysis (BA) helps in substantially reduce potential rework. BA work results in the recognition of new opportunities to utilize technology to improve business performance.
- IT Relationship Management - Bridges the world of IT and organizational business units by understanding technology and business points of view, including how enhancement projects, infrastructure and new practices across IT affect customers. Serves as the strategic interface with City departments to establish and maintain value-driven relationships and proactively manages business demand. Provides insight into business issues that shape IT demand and can assist with IT planning.

Information Systems (IS)

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

Key Services

- Line of Business Applications - Implements and supports small-scale to enterprise-wide “line of business” COTS and custom software products that help drive the City’s business. The user base for these software products ranges from internal (enterprise-wide to individual work groups) to external (citizens, other government agencies, and businesses).
- Website Services - Provides Intranet/Internet website environments and services that enable the City to

provide collaboration and document management for internal City staff, and share information and services with its external customers. The Internet website, www.cityofhenderson.com, is a responsive and mobile friendly website that adapts its presentation to the device accessing it (PC, tablet, phone). It provides access to City information, online services and online payments.

- Geographic Information Systems - Provides location-based services through GIS environments and services that enable the capturing, managing, analyzing and displaying of geographically referenced information. The GIS environment offers dozens of interactive maps, printable maps and data sets. GIS services include COTS and custom software product GIS integrations, static map creation, interactive mapping application development, GIS data exchange with other agencies, GIS data layer maintenance/management and the maintenance/management of all enterprise-wide GIS environments and software products.

Infrastructure Services

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

Key Services

- Data Center - Provides architecture, engineering, implementation and administration services for servers, operating systems, storage, and backup and restore systems. All systems are managed to allow continual growth with no impact or interruption to service levels. Windows and Linux operating systems are supported with 95% of all servers being virtualized. Storage includes All-Flash and Hybrid storage arrays for primary data and backup data storage. Each storage array has a secondary counterpart for off-site replication. All primary equipment is in a Tier IV Gold certified co-location data center.
- Network Services - Provides architecture, engineering, implementation, and administration of network infrastructure connectivity for data, voice and video services. Services include wireless (802.11 and microwave), local area and wide area networking (LAN, WAN), remote connectivity, firewall, Internet connectivity, Internet filtering, and enterprise log aggregation services. These services also include outside and inside copper and fiber cable plant management.
- Database Services – Provides architecture, engineering, implementation and administration for Oracle and SQL Server enterprise database environments. Database environments support line of business, geographic information system, document collaboration and management, and systems management software products.
- Unified Communication Services – Provides architecture, engineering, implementation and administration of voice systems. Services include enterprise Voice over IP (VOIP) systems, enterprise voice mail services, call detail records, automatic call distribution (ACD) services, call center services, historical reporting and leased - line connectivity.

Key Fact

The City of Henderson has been named as a Digital Cities Survey winner for 2017 by the Center for Digital Government (CDG).

Information Security

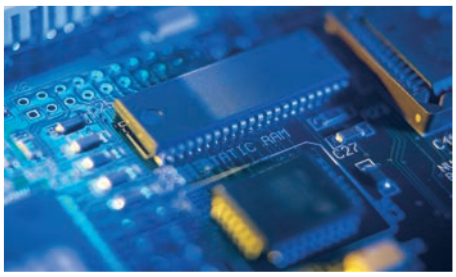
The mission of Information Security is to manage risk for the City's data, systems, and IT operations against interruption, unauthorized access, manipulation, disclosure, or destruction, and respond when such events occur. This is accomplished by developing and communicating security expectations through policy and awareness programs for the City's over 2,000 employees, validating security controls through continuous and diverse monitoring methods testing, and scans of the City's locations, network devices, servers, desktops and laptops, ensuring compliance to security requirements (PCI, HIPAA, CJIS, NRS), and developing an enterprise risk-based security program that includes risk assessments and penetration tests.

Key Services

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

Business Support

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



Key Services

- Responsible for evaluating a variety of fiscal information by preparing, comparing, analyzing and summarizing data and assembling reports, developing spreadsheets, and creating charts and graphs for management and staff. Performs comprehensive, detailed financial management and analysis of the department's budget for interpretation and distribution and collaborates with the management team to proactively identify opportunities to improve financial performance, enhance core services and summarize department initiatives and goals.
- Contract Administration - Responsible for all aspects of IT contract management, development, administration, tracking, analysis, terms and conditions, throughout the contracting process, from pre-proposal activities through contract closure. Staff prepares and coordinates business correspondence, generates required contract-related reports, and maintains accurate and complete contractual files and records for the department. Participates in program reviews, monitors program performance (contract schedules, deliverables, funding, invoicing, and payments), and notifies program leaders and management of potential non-compliances or other problems that could have an adverse impact on the department and to the City. Identifies, manages and negotiates contract changes, and coordinates resolution of contract issues internally and with external customers. Serves as the point of contact for the department regarding contractual matters.
- Administrative Support - Provides high-level administrative support by conducting research, preparing statistical reports, handling common inquiries and performing a variety of administrative and clerical/office duties in support of day-to-day operations and also performs activities of a diversified nature that usually involve multiple unrelated steps. Prepares, produces and assembles an array of materials such as interoffice communications, memos, correspondences, requisitions, forms, invoices and letters upon request from management and staff. May be requested or assigned to work with management or staff on various projects and tasks with specific timelines and deliverables.

Past Accomplishments

- Network & Storage Refresh FY 2017 - The purpose of this project was to replace network equipment prior to end of support from vendor, accommodate expansion of our wireless network, and implement the 2016 Storage Refresh plan based on the Storage Strategy Project deliverable.
- City Hall Data Center Remodel - Rebuild of the new City Hall Data Center to support COH Emergency Operations Center and DoIT Communication needs
- Asset Renewal Forecasting Solution - The purpose of this project was to find a solution that will forecast when an asset will need to be renewed and provide replacement schedules and costs. A requirement for this solution is to be able to interface with Maximo to leverage asset data collected and stored in this system.
- PeopleSoft Upgrade to v9_2.
- System Center Upgrade - Upgrade System Center 2012 to the current version, System Center 2016
- Fair Housing Compliance Portal - Implemented a web portal/database with reporting capabilities that will automate data collection and reporting for Neighborhood Services to ensure fair housing compliance for impacted federal programs.
- Penetration Testing FY 2017 - Performed internal and external penetration tests that meet the PCI annual criteria, Section 11.3.
- Communicator! NXT to the Cloud - Relocate Communicator NXT and Reverse 911 applications from the COH hosted environment to the vendor's hosted environment. Includes contract negotiation, ASC Review and migration of applications.
- Asset Management Replacement - Facilitate the replacement of HPD current asset management system EZPD (internally custom built).
- Cyber Security Incident Response Planning - Establish a formal Cyber Incident Response capability at the City of Henderson through initial development of the capability, including process development, Emergency Operations Center integration, and employee training. Then use the policies, procedures, run-books, and other generated documentation to create a template for use as a starting point by other agencies within the State for development of their own Cyber Incident Response capability.
- PeopleSoft Period Closing – Project developed a plan for closing the books for Accounting on a monthly and annual basis.
- Desktop Refresh FY 2018 - This project is to replace aging desktops according to the refresh schedule.
- Smart City - Facilitated the development of the City's Smart City Strategy by identifying the use of technology to create a "Smart" city.
- Open Enrollment - Project tracked tasks and details required to successfully complete the FY 19 Open Enrollment for the FY 19 Budget cycle.
- Intune Proof of Concept - To evaluate InTune and determine suitability for Mobile Device Management (MDM) to replace AirWatch.
- Web Application Firewall - PCI 6.6 requires a web application firewall (WAF) to protect publicly exposed web servers. Also, a WAF will prevent many common exploits. Est. End date of 11/2017 from SAQ-D from 2015.
- Finesse Implementation - The purpose of this project is to implement Finesse application for the replacement of the legacy Cisco Agent and Supervisor desktop client.
- Knox Box Replacement - Knox keys are secured inside fire apparatus and used to access commercial, multi-family, and some residential structures. Replacement of parts is needed immediately because current lock boxes are obsolete.
- EJ Ward Upgrade FY 2018 - Upgrades current application to the latest version and allow for a support agreement to be in place. During the upgrade we would implement interfaces with other software systems such as FASTER and an AVL solution.
- Network IOS Upgrades - As a part of the Infrastructure Operations the network devices must be upgraded/patched to stay current on maintenance and security patches. A recent Qualys Security Scan revealed security vulnerabilities that must be attended to. This project is to upgrade/patch three types of devices: routers, small switches, and 4500's.

Performance Objectives by Major Challenge Areas

Lack of technology asset management strategy

- Maintain to 0% - Delays in PC deployment due to workstation inventory procurement.
- Complete to 100% - Inventory system configuration for all City IT Hardware assets.
- Complete to 100% - Inventory system configuration for defined set of City Software titles.

Lack of a comprehensive data disaster recovery (DDR) plan

- Complete to 100% the development of a Disaster Recovery Plan. This will be a multi-phase and multi-year implementation as follows:
  a. Phase 1: Complete Resilient Network installation (Completed Fiscal Year 2017)
  b. Phase 2: Complete Disaster Recovery Staging and Data Protection (Fiscal Year 2018)
  c. Phase 3: Implement Remote Data Protection. (Fiscal Year 2019)
  d. Phase 4: Implements Infrastructure Services (Fiscal Year 2020)
  e. Phase 5: Implement Critical and Essential Applications (Fiscal Year 2021-22)

Workforce

- Update 100% of all IT job descriptions to remove any unconscious bias.
- Complete to 100% the development of an IT Workforce Strategy.

Cyber security

- Identify a Managed Security Services Provider (MSSP) and implement for monitoring of the City's DMZ environment.
- Develop a new Cyber Incident Response Plan

Lack of a workforce mobility strategy

- Complete to 100% the research, documentation and implementation of a City-owned Public Key Infrastructure (PKI) to enable the remote management of mobile data terminals (MDTs).
- Complete to 100% the development of Mobility Requirements document for the City.

Cloud Computing Methodology

- Complete to 100% the development of a Cloud Computing Policy, Methodology, Standards, and Procedures
- Complete to 100% the development of a budget for transition of services that require subscription or pay for use funding.
- Use Cloud Computing Services to support Development/Test/Training systems for at least one application.

Key Fact

The City of Henderson reduced the costs of printing by over 35% over the last two fiscal years ending June 30, 2018.

Information Technology Expenditures by Category/Program

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Estimated	FY 2019 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 5,805,029	$ 5,711,201	$ 5,664,499	$ 5,985,633	$ 321,134	6%
Employee Benefits	2,347,135	2,411,226	2,480,994	2,759,007	278,013	11%
Services and Supplies	11,154,624	12,799,077	16,277,592	12,162,006	(4,115,586)	-25%
Capital Outlay	40,000	-	1,629,888	1,602,322	(27,566)	-2%
Total	$ 19,346,788	$ 20,921,504	$ 26,052,973	$ 22,508,968	$ (3,544,005)	-14%
Program - General Fund						
General	$ 1,498,215	$ 1,427,863	$ 1,747,120	$ 1,779,220	$ 32,100	2%
Information Security	315,418	322,921	340,977	354,085	13,108	4%
Project Mgmt Office	747,746	974,922	1,021,647	1,139,412	117,765	12%
Infrastructure	2,569,341	2,799,940	2,880,185	2,984,723	104,538	4%
Service Center	1,655,133	1,502,897	1,606,717	1,665,840	59,123	4%
Information Systems	3,460,297	3,635,627	3,894,183	3,951,112	56,929	1%
Admin Cost Reimbursement	(2,459,112)	(2,602,814)	(2,908,662)	(2,911,120)	(2,458)	0%
Subtotal General Fund	$ 7,787,038	$ 8,061,356	$ 8,582,167	$ 8,963,272	$ 381,105	4%
Development Services Fund	$ 53,337	$ 89,141	$ 156,284	$ 160,144	$ 3,860	2%
Capital Replacement Fund	$ -	$ 1,688,452	$ 1,629,888	$ 1,602,322	$ (27,566)	-2%
Citywide Internal Service Fund	$ 11,506,413	$ 11,081,945	$ 15,549,244	$ 11,783,230	$ (3,766,014)	-24%
Grant Fund	$ -	$ 610	$ 135,390	$ -	$ (135,390)	-100%
Total	$ 19,346,788	$ 20,921,504	$ 26,052,973	$ 22,508,968	$ (3,544,005)	-14%
Full-Time Employees						
General Fund	65	67	67	68	1	1%
Citywide Internal Service Fund	4	4	4	4	-	0%
DSC- Software Support	1	1	1	1	-	0%
Total	70	72	72	73	1	1%

Financial Overview

The City of Henderson IT Department continues to keep pace with the demands of today's technological needs. For Fiscal Year 2019, the overall decrease in department budget is due primarily to funding in Fiscal Year 2018 that is for ongoing projects. Any unspent funds will be carried over to Fiscal Year 2019. The Citywide Internal Service Fund contains funds for recurring city-wide technology infrastructure maintenance and replacement, unified communication services, print services, and software support.

General Fund appropriations increased primarily due to employee benefits, which have seen an increase from higher health insurance and worker's compensation rates. Additionally, for Fiscal Year 2019, a Database Administrator was added to the staff complement.

Performance Measures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected
Percentage of support tickets completed within service level agreements	95.3%	96.5%	93.0%	>90.0%
Percentage critical system availability	99.1%	99.9%	99.5%	>99%
Percentage of employee morale satisfaction	79%	86%	81%	>85%
Project Management Survey Satisfaction	100%	100%	90%	>90%

Mayor and Council

Purpose Statement

To provide services and resources that enhance the quality of life to those who live, learn, work, and play in our city.

Mayor and Council Priorities

- Infrastructure
- Financial Sustainability
- Maturing Neighborhoods
- Community Safety
- Public Service Excellence
- Environmental Resources

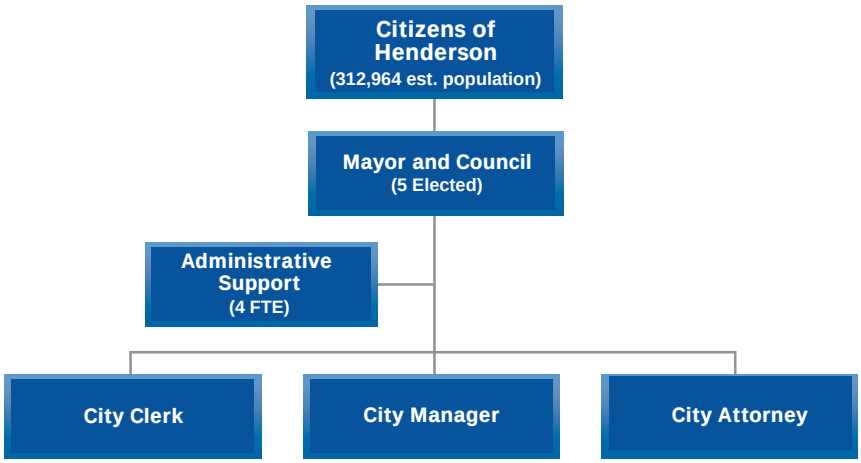
Seated (left to right):
Gerri Schroder, Councilwoman Ward I
Debra March, Mayor
Dan K. Shaw, Councilman Ward II
Standing (left to right):
Dan H. Stewart, Councilman Ward IV
John F. Marz, Councilman Ward III

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 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 citywide issues.



Infrastructure

A properly funded infrastructure management and reinvestment program is essential to the long-term financial health of the city. Quality infrastructure such as roads, parks, trails and city facilities is a key factor in maintaining the quality of life for current and future residents.

Financial Sustainability

The City continues to deal with the effects of the national economic crisis that began in 2008. The State of Nevada was hit particularly hard by the collapse of the real estate market. The City's revenue structure, in particular property tax and consolidated tax saw sharp declines. The City's objective is to fully recover and implement policies and practices that will ensure it remains adaptable to changing financial conditions and withstand economic downturns in the future.

Maturing Neighborhoods

People are attracted to the City of Henderson because of the great quality of life it provides. City residents value our urban centers and suburban neighborhoods as proven by high citizen survey results. A premier park system and diverse opportunities for recreation and the arts are essential components of our quality of life. As the community continues to grow, the City is committed to revitalizing older communities, attracting and retaining businesses, providing sufficient public facilities, and developing sustainable new communities based on the principles of smart growth.

Councilman John Marz and Hinman Elementary School students and staff celebrate the Community Garden

Community Safety

A critical function of the City of Henderson is to ensure the safety and security of it citizens. The City is dedicated to allocating resources to providing facilities and programs that promote the safe streets and secure neighborhoods the community demands. It is imperative that the City of Henderson continues to work to ensure that it is among the national leaders in developing the techniques and capacity to respond to emergencies of all kinds. The City is committed to providing all residents, visitors, and businesses with police, correctional, emergency preparedness, fire-rescue and emergency medical services that are the very best in the nation.

Mayor March's State of the City address announcing Henderson's selection as home to the NFL Raiders' practice facility and headquarters

Public Service Excellence

The citizens of Henderson benefit when the City is run efficiently, promotes policies and practices that enhance sound decision-making, and is focused on providing high quality services and programs. The City's commitment to public service excellence reflects its vision "To Be America's Premier Community." To this end, in Fiscal Year 2016 the City formalized it's quality initiative into the Henderson Quality Management (HQM) program, a framework used throughout the organization to manage business operations, address strategic issues, ensure continuous improvement, and facilitate the implementation of programs and best practices to better serve our residents.

Mayor & Council Expenditures by Category/Program

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Estimated	FY 2019 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 320,036	$ 316,299	$ 416,065	$ 429,042	$ 12,977	3%
Employee Benefits	203,222	182,026	218,981	274,526	55,545	25%
Services and Supplies	141,979	125,577	194,440	186,627	(7,813)	-4%
Total	$ 665,237	$ 623,902	$ 829,486	$ 890,195	$ 60,709	7%
Program						
General Fund						
General	$ 903,179	$ 868,459	$ 692,347	$ 759,351	$ 67,004	10%
Admin/Attrition Adjustment	(237,942)	(244,557)	137,139	130,844	(6,295)	-5%
Total	$ 665,237	$ 623,902	$ 829,486	$ 890,195	$ 60,709	7%
Elected Employees						
General Fund	5	5	5	5	-	0%
Full-Time Employees						
General Fund	3	3	4	4	-	0%
Total	8	8	9	9	-	0%

Financial Overview

The Mayor & Council Fiscal Year 2019 budget increase is primarily due to a higher benefit costs related to health insurance and worker's compensation rates.

Key Fact

In a recent resident survey, more than 90% of respondents said they are satisfied with Henderson as a place to live and more than 90% are satisfied with our community's quality of life.

Mayor March with Henderson Safekey students celebrating the 2017-2018 APPLE Partnership reading program

Municipal Court

Purpose Statement

Municipal Court administers justice under the law, equally, impartially, and efficiently in a safe, professional environment with dignity and respect for all, to promote public safety, trust and confidence.

Core Services

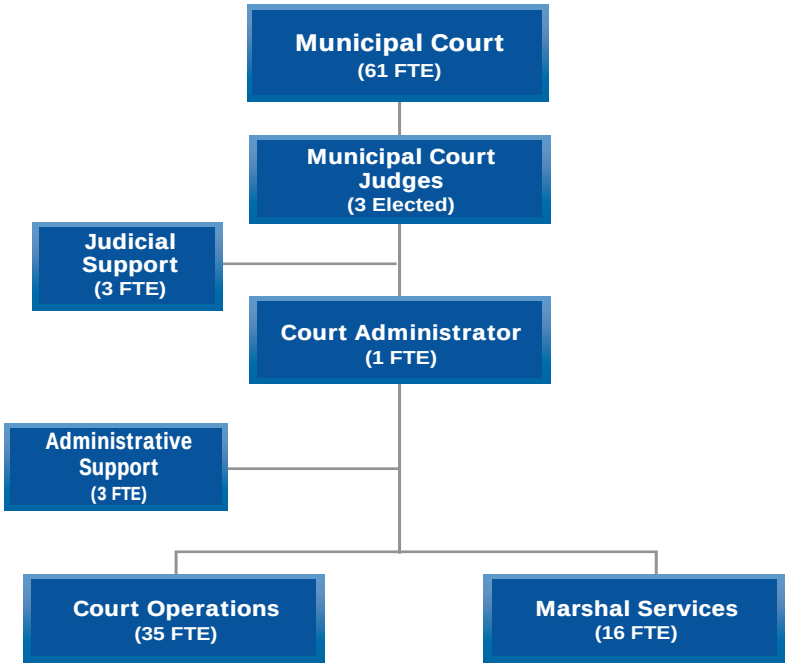
- Court Operations
- Safety and Security
- Enforcement

Court Operations

Court Operations is responsible for the case-flow management of over 33,000 cases annually. Operations processes cases from the time of filings through disposition.

Key Services

- Judicial Support prepare court calendars, staff and facilitate court sessions, and document court proceedings.
- Customer Service assists with public access to court information, records requests, payments and document filings.
- Compliance and enforcement audit cases and payment files for compliance with court orders; enter warrants and data into criminal justice information systems.
- Update case records in case management system and manage files for each record.



Safety and Security

The Marshals Office provides safety and security to all individuals inside the Justice Facility through the presence of uniformed Marshals and physical security measures.

Key Services

- Screen all parties entering the Justice Facility for safe and secure entry into facility.
- Coordinate Warrant Walk-In Program to allow certain individuals with active Municipal Court warrants access to appear in front of a judge for resolution.
- Provide security and maintain order in the municipal courtrooms for the judges, staff, and public.
- Arrest persons in the courthouse due to active warrants, criminal contempt, and probable cause.

Enforcement

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

Key Services

- Actively pursue persons who have failed to comply with court orders.
- Facilitate transports for offenders between criminal justice agencies for court appearances.
- Service individuals with Summons/Show Cause Hearing Notices to individuals per court orders.

Key Fact

86% of all active cases were disposed in less than 90 days in Fiscal Year 2018. CourTools Measure 3 measures the length of time to disposition (the Court's determination of a case) from the date of filing.

Performance Objectives by Major Challenge Areas

Case load management by CourTools Measurements

- CourTools Measure 2, Clearance rate: increase the overall clearance rate by 3-5% annually.
- CourTools Measure 3, Time to disposition: increase the average time to disposition for all misdemeanor cases by 1-3% annually within the model's standards.
- CourTools Measure 4, Age of active pending caseload: reduce the average age of the pending caseload by 3-5% annually.

Document management

- Implement e-filing of court documents by internal criminal justice business partners within two years.
- Implement e-filing of court documents by external criminal justice business partners within three years.
- Transition all court case files to electronic records with print-on-demand capability within four years.
- Develop and implement electronic data sharing resources with external criminal justice partners.

Justice Facility safety and security

- To increase staffing ratio to minimum Department of Homeland Security/Office of Infrastructure Protection (DHS/OIP site study) standards within three years.
- To increase the number of annual survey respondents who felt safe by 1-3% per annum.
- To increase the use of video technology throughout the Justice Facility.

Rapid sharing of accurate information

- To increase the amount of criminal justice data collected and shared electronically by the City of Henderson criminal justice agencies.
- To decrease the number of identity conflict investigations opened each year by 3-5%.

Past Accomplishments

- Veterans Court, in partnership with the U.S. Dept. of Veterans Affairs, graduated 12 individuals in 2017. Over 120 participants have graduated since Fiscal Year 2012. Veterans Court focuses on a Veterans' underlying issues and provides access to resources which enable successful compliance with the Court's orders.
- Assistance in Breaking the Cycle (ABC) Court graduated 6 individuals in 2017. A total of 46 participants have graduated since 2009. ABC Court addresses the habitual misdemeanor offender via addressing of substance abuse issues, mental health issues, and life skills training.
- Through the Court's Employee Recognition Program, 9 court employees were recognized by their peers in Fiscal Year 2018 for excellence in work efforts; communicating positive team work examples; and increasing organizational morale.
- The Misdemeanor Diversion Program was implemented in November 2016 via collaboration with the City Attorney's Criminal Division, the Henderson Detention Center, and Southern Nevada Adult Mental Health to address those Municipal Court offenders with chronic mental health issues.
- In Fiscal Year 2018, there have been 35 individuals ordered to the program, with 32 individuals successfully completing the program.
- The Court partnered with Nevada Highway Patrol and Henderson Police Department to implement the D.R.I.V.E program (Driving Responsibly Includes Vehicle Education) in Southern Nevada. D.R.I.V.E is an educational program focusing on the decisions that young drivers have to make including concentrating on the road and driving sober. In Fiscal Year 2018, 276 young drivers successfully completed the program.
- The Court now scans all criminal complaints, traffic citations, motions and pleadings, and court orders to our case management system thus allowing the documents to be available electronically for print- on-demand access. Once scanned and uploaded, our internal criminal justice partners now have access to these documents.
- The Warrant Walk-In Program (WWIP) scheduled court hearings for individuals with outstanding warrants in lieu of arrest to address compliance with a court order. More than 1,200 individuals were scheduled for the program and more than 80% were addressed by a judge. Same day collections from this program totaled more than $115,000.
- Warrant Purge – the Court continued a review and purge process for the oldest outstanding, unserved warrants in collaboration with the City Attorney's Office/Criminal Division. More than 2,800 warrants deemed unserviceable have been purged during Fiscal Year 2018.
- Phase II of the Justice Facility security camera upgrade project began in Fiscal Year 2018. This phase will allow the camera system to be stored on the City's network and accessible via the web by law enforcement agencies for better incident response during critical situations as well as increase the number of cameras for additional surveillance coverage.

Municipal Court Expenditures by Category/Program

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Estimated	FY 2019 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 4,178,750	$ 4,313,479	$ 4,531,192	$ 4,548,168	$ 16,976	0%
Employee Benefits	2,109,627	2,172,691	2,253,770	2,347,855	94,085	4%
Services and Supplies	1,177,017	1,191,512	1,363,823	1,525,164	161,341	12%
Capital Outlay	334,576	-	120,245	115,000	(5,245)	-4%
Total	$ 7,799,970	$ 7,677,682	$ 8,269,030	$ 8,536,187	$ 267,157	3%
Program						
General Fund						
General	$ 6,726,266	$ 6,934,232	$ 7,463,951	$ 7,594,936	$ 130,985	2%
Muni Court Fund	$ 1,073,704	$ 743,450	$ 805,079	$ 941,251	$ 136,172	17%
Total	$ 7,799,970	$ 7,677,682	$ 8,269,030	$ 8,536,187	$ 267,157	3%
Full-Time Employees						
General Fund	59	59	59	59	-	0%
Muni Court Special Revenue	2	2	2	2	-	0%
Total	61	61	61	61	-	0%

Financial Overview

The Fiscal Year 2019 budget will increase slightly over Fiscal Year 2018 due to increases in services and supplies and employee benefits. These increases are being driven primarily due to software maintenance costs as well as higher health insurance and worker's compensation rates for employees.

Key Fact

Over 120 warrants have been cleared in Fiscal Year 2018 through the Out-of-State Warrant Resolution Program. This program was designed to assist individuals no longer living in Clark County resolute their non-compliance with court orders and avoid incarceration.

Performance Measures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected
Annual clearance rate of cases	78%	80%	80%	81%
% of cases disposed resolved within 90 days	79%	87%	86%	87%
Average cost per case	$198.71	$208.87	$214.59	$210.00
% of Justice Facility patrons surveyed who report feeling “safe”	93%	95%	97%	98%
Warrants issued vs. cleared	102%	112%	139%	125%

Parks and Recreation

Purpose Statement

To advance quality of life by providing, revitalizing and maintaining premier infrastructure, parks, facilities and diverse recreation experiences to meet existing and future needs of our community.

Core Services

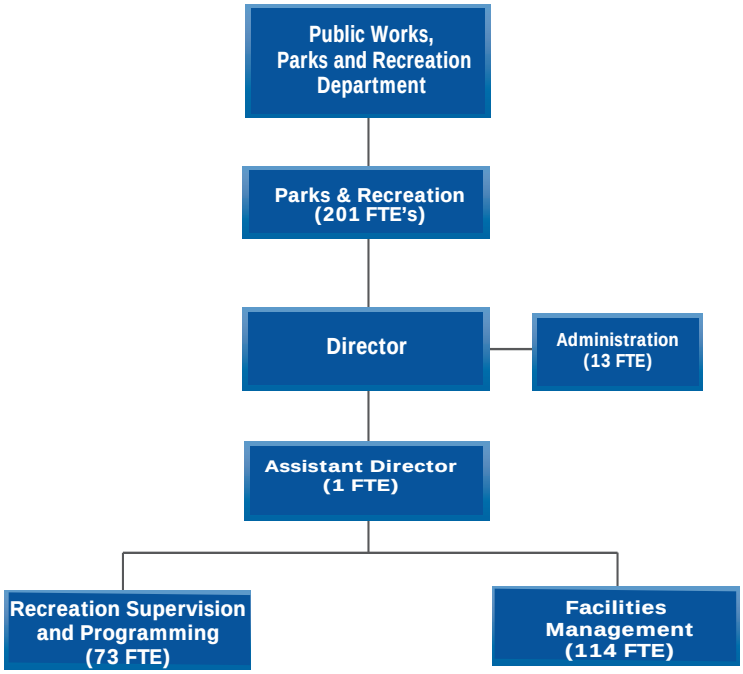
- Arts, Events and Entertainment
- Parks and Open Space Management
- Recreation Services and Opportunities

Winterfest 2017

Arts, Events and Entertainment Community Services

Arts, events, and entertainment provide performances, concerts, cultural programming, and large special events that are designed to build a sense of community. Events, as well as rentals for both public and private use, are hosted at the Henderson Pavilion.

This facility has a 2,444-fixed seat and 4,143 guest lawn area (total capacity of 6,587). Events are also held at the Events Plaza in front of City Hall and various parks throughout Henderson. Visual art installations currently include sculptures and murals throughout the city.



Key Services

- Coordinating and offering performing arts performances and classes.
- Providing visual arts displays owned or rented by the City.
- Special events development and production.
  - Art Festival
  - Heritage Parade & Festival
  - Winterfest
- Produce and co-sponsor ethnically diverse programs and events.
  - Ho'olaule'a Hawaiian and Pacific Islands Festival (co-sponsored)
  - Heart and Soul, A Celebration of Gospel and Black History
  - St. Patrick's Day Parade and Festival (co-sponsored)
- Offer and coordinate concerts and events at the Henderson Pavilion.
  - Audio visual technical services
  - Box office operations
  - Performer services
  - Educational classes related to cultural and performing arts
  - Rental Services – internal and external

Parks and Open Space Management

Parks and Open Space Management provides stewardship of municipal parks, trails, landscaping, and open space areas in over 1,958 acres of developed park land, open space, trails, and civic grounds. Henderson's park and trails inventory includes 64 parks, trailheads, and more than 120 linear miles of trails. There are a number of streetscapes also maintained as part of this core service area, as well as 105 lighted and non-lighted sports fields. Other related programs from this core service include a municipal forestry program that manages an inventory of 29,000 trees with an economic value of $60 million; and a water systems group that manages irrigation application through the Maxicom software program.

Key Fact

The City of Henderson has received preliminary approval from the Southern Nevada Public Lands Act for $8.4 million in funding to construct an Adaptive-Use Park / H.O.M.E. Field

Key Services

- Maintain developed park land, trails, civic grounds, and streetscapes.
- Maintain and repair lighting on city trails.
- Prepare sports fields for practices, games, and tournaments, including re-prep fields between games during tournament play.
- Incorporate maintenance practices and programs that support sustainability of resources, including recycling litter, utilization of the Maxicom irrigation system, Christmas tree recycling/ tree mulching, turf conversion, and protect the natural resources in city-owned parcels.
- Coordinate with other agencies (Bureau of Land Management, Bureau of Reclamation, etc.) regarding planning and maintenance plans related to open space properties.
- Maintain the City's municipal forest, which include trees and woody vegetation located in or by parks, trails, recreation centers and other municipal complexes.
- Manage events to promote the benefits of a municipal forest.
- Coordinate with park planning staff to review plans for vegetation selection and inspect trees prior to installation.
- Maintain developed park land, open space, trails, civic grounds, and streetscapes using water conservation programs and techniques.

Recreation Services and Opportunities

Recreation Services and Opportunities provides the community general recreation offerings such as special interest classes (e.g.; dance, cooking, etc.), drop-in and monthly fitness classes, youth and adult sports, and aquatics programs through the department's recreation centers, pools and special sports facilities. Outdoor recreation programs include the Henderson Trail Watch volunteer program, walking and hiking, archery, BMX, rock climbing, community fun runs, and park and trail reservations. City residents, ages 60+, are offered programs such as health screenings, outreach, tax assistance, volunteer opportunities and nutrition programs. For those with disabilities, a number of adaptive and mainstreaming activities are offered. Preschool, elementary school-aged children and teens benefit from programs such as ABC Etc. preschool, Safekey, Kids Zone, Teen Zone, Teen Kamp and Teen Choice.

Key Services

- Conduct Learn-to-Swim sessions for participants ages 6 months and older.
- Offer aquatic and CPR/AED certification classes.
- Maintain safe, clean and industry-standard aquatic facilities, and providing year-round and seasonal pool activities.
- Community outreach and events to promote water and sun safety.
- Safe, clean and financially sustainable recreation facilities offering programmed classes in fitness, dance, and other special interests for preschool through senior participants.
- Provide a tourist destination at the Henderson Bird Viewing Preserve (BVP), a local conservation area.
- Conduct outdoor recreation-oriented programs.
- Permit use for pool rentals, picnic reservations, room rentals at recreation centers, trail and tennis/pickleball court reservations.
- Offer and coordinate adult and youth recreational sports leagues and tournaments.
- Receive and manage nutrition grant funding to assist the city in providing congregate and homebound meals to seniors in the Henderson area.
- Prepare and serve congregate meals daily in the largest senior dining room in Nevada.
- Prepare and deliver meals daily to homebound seniors in the Henderson area.
- Provide opportunities at school sites for children to participate in health promotion and obesity prevention activities.
- Provide milk and healthy snacks to Safekey participants by way of the USDA Special Milk Program through a grant from the Nevada Department of Education.
- Operate the grant-funded food service program for youth held within their neighborhoods that offers free breakfast, lunch (summer), and dinner for children under age 19.
- Provide fitness activities and events to all ages through the Healthy Henderson initiative.
- Provide a before- and after-school recreational program for school age children at elementary and middle school sites.
- Operate a recreation program designed to enrich Henderson area children and teens when school is not in session.
- Operate a state-licensed preschool program for area children.
- Assist participants in after-school recreation program designed for young adults with disabilities.
- Provide a community-based recreation program for adults of varying abilities wishing to meet new friends through recreation and independent living activities.
- Integrate participants with disabilities into a wide range of mainstream recreation programs with staff assistance.

Past Accomplishments

- Henderson Pavilion was awarded the Western Regional TOBY (The Outstanding Building of the Year) and is eligible for the National award.
- The City of Henderson PWPR department has been awarded the Gold Leaf Award for Arbor Week 2017 by the Western Chapter of International Society of Arboriculture (ISA).
- 375,302 Youth Enrichment enrollments. The Youth Enrichment program covers all Kidzone summer camps and after school Sakekey programs.
- The City of Henderson received a total of eight awards from the Nevada Recreation and Parks Society including the Fellowship Award and Silver State Legacy Park Award.

Performance Objectives by Major Challenge Areas

Reinvestment Strategies for Maturing Neighborhoods

- Increase cultural opportunities and park space in the Downtown area.
- Increase the percentage of park infrastructure funding spent in mature neighborhoods.

Long-Term Financial Strategies

- Increase from 24% to 26% the average cost recovery rate for all Parks and Recreation programs and services, and minimize the impact of cost savings on programs and services.
- Increase by 1% the cost savings (hard and soft costs) from new continuous improvement projects (source: HQM Continuous Improvement and HIP Projects Benefits Estimate reports).

Performance Measures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected
Cost recovery for parks and recreation programs and facilities	24.5%	25.0%	25.0%	26.0%
Program enrollments for parks and recreation programs	481,911	470,039	479,749	489,344
Excellent or good category rating in facility inspection reports	98%	99%	98%	98%
Annual number of patrons who visit facilities	1,600,604	2,319,832	1,890,688	1,947,409

Parks and Recreation Expenditures by Category/Program

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Estimated	FY 2019 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 17,952,057	$ 18,670,096	$ 19,911,262	$ 20,345,459	$ 434,197	2%
Employee Benefits	6,579,581	6,958,357	8,259,503	8,846,685	587,182	7%
Services and Supplies	12,991,335	14,121,549	23,439,582	15,652,175	(7,787,407)	-33%
Capital Outlay	876,576	873,786	28,825,356	9,855,424	(18,969,932)	-66%
Total	$ 38,399,549	$ 40,623,788	$ 80,435,703	$ 54,699,743	$ (25,735,960)	-32%
Program						
General Fund						
Parks						
General	$ 5,328,668	$ 6,167,964	$ 7,310,493	$ 8,451,886	$ 1,141,393	16%
Planning/Resource Development	657,939	648,952	758,924	796,537	37,613	5%
Maintenance General	10,264,718	10,286,157	11,548,900	11,720,225	171,325	1%
O & M Bond Funded	447	-	-	-	-	-
Admin/Attrition Adjustment	-	-	(600,000)	(500,000)	100,000	-17%
Subtotal Parks	$ 16,251,772	$ 17,103,073	$ 19,018,317	$ 20,468,648	$ 1,450,331	8%
Recreation						
General	$ 1,984,884	$ 2,082,763	$ 2,208,803	$ 2,278,579	$ 69,776	3%
Communication	98,713	183,222	213,470	191,494	(21,976)	-10%
Cultural Arts	16,501	8,052	23,820	33,501	9,681	41%
Bird Viewing Preserve	77,923	73,528	83,383	84,839	1,456	2%
Recreation-Inclusion	503,155	530,419	578,561	588,236	9,675	2%
Sports	1,041,715	1,071,290	1,139,914	1,171,668	31,754	3%
Technical Services	397,759	447,760	522,398	543,293	20,895	4%
Recreation Centers	6,403,117	6,315,591	7,025,159	7,420,873	395,714	6%
Adult Sr Services	1,722,492	1,825,035	1,940,998	1,949,683	8,685	0%
Swimming Pools	5,584,522	5,565,283	6,009,187	6,155,000	145,813	2%
O & M Bond Funded	(250)	46	-	-	-	-
Admin/Attrition Adjustment	-	-	(300,000)	(300,000)	-	0%
Subtotal Recreation	$ 17,830,531	$ 18,102,989	$ 19,445,693	$ 20,117,166	$ 671,473	3%
Subtotal General Fund	$ 34,082,303	$ 35,206,062	$ 38,464,010	$ 40,585,814	$ 2,121,804	6%
Special Recreation Fund	$ 2,004,289	$ 2,209,846	$ 5,384,586	$ 1,840,038	$ (3,544,548)	-66%
Cultural Arts Fund	$ 422,307	$ 1,397,181	$ 2,442,991	$ 2,708,891	$ 265,900	11%
Development Services Fund	$ 10,477	$ 10,482	$ 4,126	$ -	$ (4,126)	-100%
Capital Replacement Fund	$ 210,493	$ 117,591	$ 2,773,633	$ 65,000	$ (2,708,633)	-98%
Grant Fund	$ 1,669,680	$ 1,682,626	$ 31,366,357	$ 9,500,000	$ (21,866,357)	-70%
Total	$ 38,399,549	$ 40,623,788	$ 80,435,703	$ 54,699,743	$ (25,735,960)	-32%
Full-Time Employees						
General Fund	184	188	187	193	6	3%
Cultural Arts Fund	10	9	8	8	-	0%
Total	194	197	195	201	6	3%

Financial Overview

The overall decrease in the Fiscal Year 2019 Budget is primarily attributed to the completion of Southern Nevada Public Land Management Act (SNPLMA) grant funds as well as a reduction of non-recurring Capital expenditures.

The increase in General Fund appropriations were due to the addition of six full-time positions for Parks and Facilities Maintenance Assistants. Unspent funds from Fiscal Year 2018 projects will be carried over to Fiscal Year 2019.

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

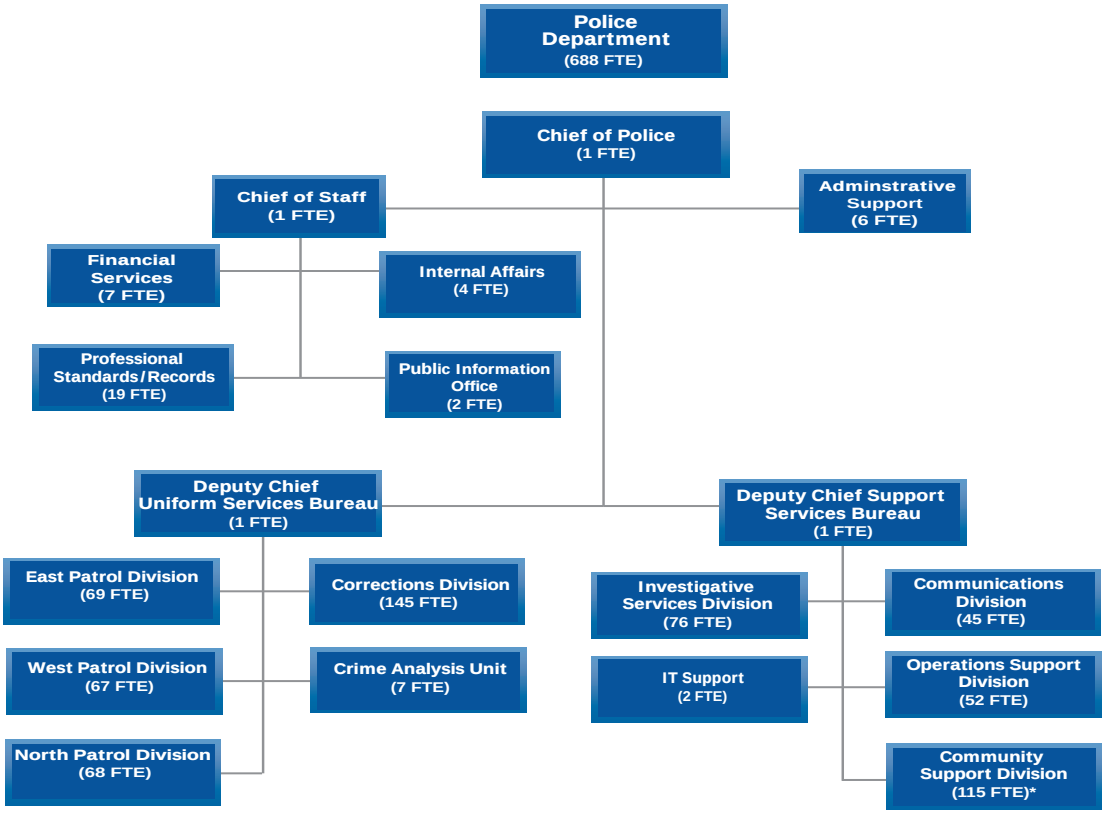
- Administration
- Uniform Services
- Support Services

Community Expo

Administration

Administration provides organizational leadership and professional oversight of the Police Department's Uniform and Support Services. Administration personnel are responsible for managing 688 full time positions and an approximate budget of $121 million.

Administration handles the investigation of complaints, records management, developing and revising department policies and procedures, and supplying and maintaining department equipment.



* 17 Positions in the More Cops Sales Tax have been frozen pending further revenue increases in that fund.

Key Services

- Serve as custodians of record for the Police Department
- Custodian of all Police Department Policies
- Fingerprinting
- Conduct internal investigations
- Financial stewardship
- Track, maintain, and issue all department equipment

Uniform Services

The Uniform Services Bureau consists of three patrol divisions, the Henderson Detention Center, and the Crime Analysis Unit.

Patrol Divisions enforce the laws and statutes of the State of Nevada and ordinances of the City of Henderson, protect life and property, and respond to the quality of life needs of the community and its approximately 300,000 residents. Personnel are responsible for patrolling over 105 square miles of jurisdiction. In 2017, officers drove an estimated 3.05 million miles, responded to 83,692 citizen initiated calls for service, 97,192 officer initiated calls for service, and documented over 25,000 incident reports.

Annual Commendation Ceremony

The Detention Center is responsible for the care and custody of pre-trial and post-convicted misdemeanor and felony detainees housed in a 540-bed and 127,200 square-foot detention facility. Personnel are responsible for booking and release, classification, meal and medical services, and alternatives to incarceration.

Crime Analysis provides statistical support to all divisions within the department through the review of calls for service, crime reports, crime mapping, and other data collected via the various systems and technology used by members of the Henderson Police Department.

Key Services

- Respond to calls for service – self-initiated and dispatched
- Conduct preliminary investigations
- Incident documentation
- Reinforce community partnerships
- Detention Center
- Crime Analysis

Support Services

The Support Services Bureau is comprised of Investigations, Communications, Operations Support, Community Support, and IT Support.

The Investigative Services Division is responsible for crimes against persons, sexual assault, elder and child abuse, fraud/forgery, property crimes, narcotics, intelligence and criminalistics. This Bureau investigates major crimes, conducts follow-up investigations on reported crimes, serves as liaison to the District Attorney's office and prepares for and testifies in court for state and federal cases. Criminal deterrent activities are performed through the use of specialized task forces including SWIFT, CATS, HIDTA, DEA, Tactical Diversion, the Narcotics Unit and intelligence gathering. The Criminalistics Unit consists of a chemical lab and one for impression evidence. The lab can screen for 110 different drugs and supports officers, the District Attorney's Office, and the City Attorney's Office in the prosecution of criminals. The Criminalistics Lab received their ISO/IEC17025 accreditation from ANAB in 2016.

Communications is responsible for all emergency and non-emergency calls for Police and Fire. In 2017, 284,492 police and fire calls for service were received in the Communication Center.

The response time from call received to dispatch was 2.8 minutes.

Operations Support consists of Traffic, SWAT, K-9, Homeland Security, Special Events, and the Volunteer Program. These units provide specialized support to the Uniform and Support Services Bureaus.

Community Support consists of Training and Development, Personnel and Recruitment, Community Relations, and Animal Care and Control. The Training Bureau provides training to both Department and City employees and plays a large role in the Police/ Corrections Academy.

IT Support provides technical support and project management to the department.

Key Services

- Respond to and investigate major crimes.
- Receive and process all police, fire, and medical calls for service.
- Coordinate training for all Police Department employees and volunteers.
- Screen pre-hires for all positions.
- Secure and track all evidence.
- Provide forensic examination of evidence.

Past Accomplishments

- ***New Command Team —*** In September 2017, City of Henderson selected LaTesha Watson from the Arlington, Texas Police Department as the new Police Chief for the Henderson Police Department. In spring of 2018, Chief Watson hired two deputy chiefs – Thedrick Andres from the Arlington, Texas Police Department and Michael Denning from Henderson Police Department.
- ***Department Vision and Philosophy —*** Henderson Police Department has adopted a new vision and philosophy that align with City priorities: Strength in Unity, Character in Actions and Excellence in Service. The philosophy is predicated on culture, crime, and community.
- ***Enhancing Service Through Technology —*** Henderson Police Department is committed to increasing public safety with technology. In the last year, HPD has selected and begun implementation of replacement software for 9-1-1, records management, inventory management, evidence management, and electronic ticketing. HPD will continue to leverage technology to keep the community safe.
- ***Clark County Crime Prevention Act of 2016 —*** In 2017, the Clark County Commission approved an additional one-tenth of one percent increase in sales tax through the Clark County Crime Prevention Act of 2016 to hire and equip more street officers. For the City of Henderson, this translates to 26 new officers who joined the July 2017 academy and will be patrol ready in mid-2018.
- ***Social Media —*** In January 2016, the Henderson Police Department launched their digital footprint by joining Facebook, Twitter, and a YouTube channel and launched Instagram in 2017. With the success of these social sites, HPD joined Nextdoor to reach the residents of Henderson. As of May 2018, approximately 30% of Henderson residents are now on Nextdoor receiving crime trend information, missing persons advisories, and crime prevention tips. HPD also launched an app to increase communication.
- ***Animal Care and Control —*** Since August 2017, the City of Henderson has promoted animal adoption by hosting "Clear the Shelter" events with the goal of adopting all animals. In partnership with Telemundo Las Vegas, the Henderson Animal Shelter's first event resulted in the adoption of 122 animals. Animal Care and Control also hosts a Facebook page and an Instagram page. The page is used to highlight animals available for adoption.
- ***CALEA Accreditation —***
  a. The Henderson Police Department and the 9-1-1 communications center have been recognized as one of the nation's premier agencies by the Commission on Accreditation for Law Enforcement Agencies (CALEA) with reaccreditation. It is the sixth reaccreditation award for the department since the initial accreditation in 2002 and the second for communications.

Past Accomplishments (continued)

b. The forensic crime lab was awarded formal "ISO/IEC 178025 Forensic Laboratory Accreditation" by the ANSI-ASQ National Accreditation Board (ANAB) in October 2016. The scope of accreditation includes: Controlled Pharmaceutical and Illicit Drugs, related chemicals and paraphernalia, and botanical material; Toxicology – alcohol and drug testing in blood; Latent Print development, comparison, and AFIS database; Tenprint comparison and AFIS database; FootwearTire impression development, comparison, SICAR and Solemate databases; Chemical screening – color tests and immunoassay; and Chromatography - gas/thin layer. The lab has developed and maintains over 107 quality program and technical procedures to meet ISO/IEC 17025 standards.

- ***Leadership Development —*** Continuing a tradition of leadership development through exposure to the best law enforcement practices, the Henderson Police Department sent two Captains to the FBI Academy in Quantico, Virginia for a three-month course, which included participants from law enforcement agencies around the world.

Performance Objectives by Major Challenge Areas

Officer Response Time

- To reduce response time for officers from dispatch to arrival for emergency calls (priority 1 calls).

9-1-1 Dispatch Time

- To maintain operational capabilities of the E-9-1-1 system.
- To increase system redundancy and reduce downtime by implementing newer technology solutions.
- To increase Valley-wide interoperability by moving from an analog platform to a digital P-25 platform.

Crime Laboratory

- To increase the capability and capacity of the forensic laboratory by removing operational deficiencies and reducing backlogs and downtime.

Police Expenditures by Category/Program

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Estimated	FY 2019 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 57,824,348	$ 60,731,702	$ 64,244,436	$ 65,355,090	$ 1,110,654	2%
Employee Benefits	29,485,876	30,844,134	34,649,562	36,467,997	1,818,435	5%
Services and Supplies	13,574,472	13,714,968	17,386,366	17,501,042	114,676	1%
Capital Outlay	370,170	736,060	5,997,496	1,800,000	(4,197,496)	-70%
Total	$ 101,254,866	$ 106,026,864	$ 122,277,860	$ 121,124,129	$ (1,153,731)	-1%
Program						
General Fund						
General	$ 4,084,918	$ 5,037,558	$ 5,483,946	$ 5,694,240	$ 210,294	4%
Support Services	2,588,679	2,523,134	2,507,753	2,496,699	(11,054)	0%
Animal Control	1,674,255	1,848,544	1,906,450	2,030,723	124,273	7%
Jail	19,265,540	20,679,181	21,417,984	23,676,424	2,258,440	11%
Crossing Guards	970,678	1,041,227	1,055,223	1,116,283	61,060	6%
Patrol-East Command	5,445,185	4,659,036	4,782,250	4,762,530	(19,720)	0%
Patrol-West Command	5,904,569	5,818,172	5,720,429	5,627,998	(92,431)	-2%
Patrol-North Command	6,048,772	5,762,602	5,889,071	5,722,637	(166,434)	-3%
K-9, Narc, Traffic	6,607,554	6,579,806	7,008,716	6,846,365	(162,351)	-2%
Investigations	5,964,935	6,263,375	6,535,163	6,805,818	270,655	4%
Information Services	5,502,377	5,648,823	5,790,667	5,872,882	82,215	1%
Police Training	3,901,087	4,005,972	4,191,774	5,099,824	908,050	22%
Records	1,481,718	1,581,397	1,724,524	1,792,109	67,585	4%
Special Operations	1,796,647	1,821,390	2,004,808	2,086,961	82,153	4%
Community Relations	1,494,163	1,516,623	1,724,742	1,811,084	86,342	5%
Professional Standards	2,019,552	2,071,549	2,336,999	2,465,258	128,259	5%
Criminalistics	2,716,966	2,850,973	3,151,943	3,308,711	156,768	5%
Homeland Security	335,459	787,091	989,993	1,021,776	31,783	3%
Problem Solving Unit	2,877,614	2,905,933	3,027,315	3,106,150	78,835	3%
Taskforce MOU	253,827	320,845	797,943	4,500	(793,443)	-99%
Patrol Central	138,078	182,579	339,243	237,573	(101,670)	-30%
Internal Affairs	501,478	422,564	611,925	598,564	(13,361)	-2%
Special Services	1,178,351	1,189,241	1,272,436	1,279,935	7,499	1%
ROP/Intelligence	1,274,849	1,417,557	1,555,194	1,558,662	3,468	0%
Special Pgms and Svcs Bureau*	1,618,141	1,559,640	1,867,539	2,130,798	263,259	14%
Admin/Attrition Adjustment	-	-	(550,000)	(450,000)	100,000	-18%
Total General Fund	$ 85,645,392	$ 88,494,812	$ 93,144,030	$ 96,704,504	$ 3,560,474	4%
Forfeited Assets Fund	$ 555,141	$ 504,503	$ 960,658	$ 18,930	$ (941,728)	-98%
Grant Fund	$ 617,459	$ 671,938	$ 1,745,507	$ 2,296,698	$ 551,191	32%
Capital Replacement Fund	$ 145,719	$ 861,135	$ 5,708,522	$ 200,000	$ (5,508,522)	-96%
Commissary Fund	$ 65,310	$ 28,392	$ 75,000	$ 75,000	$ -	0%
Eldorado Valley Fund	$ 43,164	$ 43,584	$ 262,273	$ 156,912	$ (105,361)	-40%
Sales & Use Tax Fund	$ 14,182,681	$ 15,335,916	$ 16,647,216	$ 17,948,743	$ 1,301,527	8%
Crime Prevention Fund**	$ -	$ 86,584	$ 3,734,654	$ 3,723,342	$ (11,312)	0%
Total	$ 101,254,866	$ 106,026,864	$ 122,277,860	$ 121,124,129	$ (1,153,731)	-1%
Full-Time Employees						
General Fund	529	536	539	547	8	1%
Crime Prevention Fund**	-	-	26	26	-	0%
Sales & Use Tax Fund	116	116	115	115	-	0%
Total	645	652	680	688	8	1%

* Special Programs and Services Bureau represents the Alternative Sentencing division which was reorganized from Judicial to Police in Fiscal Year 2017. For presentation purposes we have reclassified the prior year amounts within Police.

** The Crime Prevention Fund was established to track additional sales tax revenue for the purpose of employing additional police officers. See the Budget Overview section for further information related to this fund.

Financial Overview

The Henderson Police Department is supported by the General Fund, Sales & Use Tax Fund, and the Crime Prevention Special Revenue Fund. The Police Department is committed to sound financial management practices, alignment with the City's vision, operational excellence, and department objectives in order to provide premier police services through innovation and partnerships with our community. The Fiscal Year 2019 budget remains relatively flat from the prior year, with decreases in capital spending offset by increases in salaries and benefits. The increase in salaries and benefits are due to the addition of eight Correctional Officers for Fiscal Year 2019.

Key Fact

Talk Shop With Cops community discussions invite the public to attend and share their concerns with the Police Department. Meetings rotate through each division and command.

Performance Measures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected
Response Time– Dispatch of officer to arrival on scene for emergency calls	7.0 min	7.1 min	6.8 min	6.5 min
Call time received to dispatch	2.86 min	2.8 min	2.6 min	2.4 min
Latent print submissions and requests backlog	657	208	170	80
Blood alcohol kits backlog	0	0	0	0
Drug case backlog	48	38	65	60
Toxicology kits backlog	7	30	60	80
Officer to citizen ratio (filled police positions per 1,000 population)	1.2	1.1	1.1	1.2
Calls for service (citizen initiated)	79,999	83,692	89,500	95,100

Candlelight Vigil held after the October 1st mass shooting

Public Affairs

Purpose Statement

The Office of Public Affairs serves as the central source of contact for the city by providing counsel and strategic communications services through strong relationships with community leaders, elected officials, the media, residents and inter-departmental staff to promote and advance the strategic initiatives and goals of the City.

Core Services

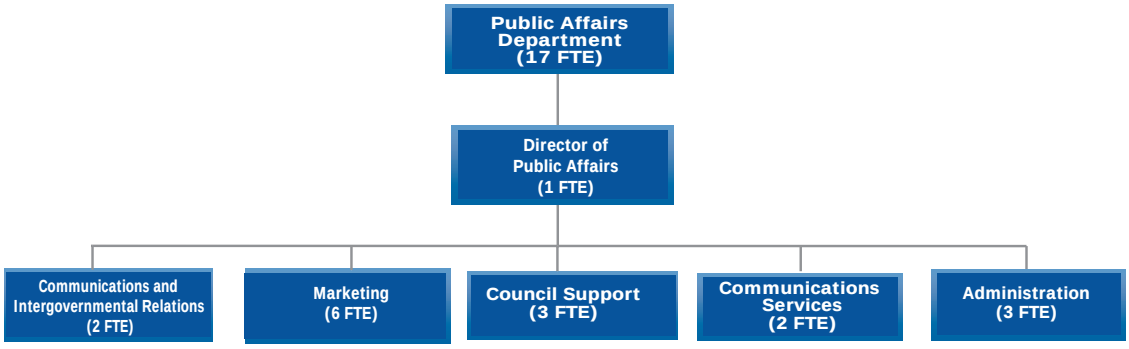
- Communications
- Intergovernmental Relations
- Mayor and Council Support Services
- Creative Services

Communications

The Communications Division services departments citywide through the utilization of a variety of integrated communications platforms to effectively support core business goals. The division is responsible for fulfilling public information requests, managing media relations, crisis and emergency communications and enhancing the city's overall social media brand identity. The Communications Division seeks to inform both external and internal audiences and to serve as a source of timely, accurate information about the City of Henderson.

Key Services

- Generates positive media coverage through media outreach and dissemination of communication materials.
- Manages media requests for interviews and background information.
- Researches, writes and issues news releases and media advisories.
- Produces and disseminates print and online publications for external and internal audiences.
- Develops digital content on pages of cityofhenderson.com and other internet sites.



- Collaborates on digital media strategy and creates and distributes content through social media channels.
- Prepares and maintains the citywide emergency communications plan.
- Plans and executes press conferences and other media and public events.
- Writes speaking points and scripts for city officials.
- Responds to public records requests from media requiring in-depth analysis and coordination between departments.
- Tracks and analyzes news coverage and social media audience and engagement.
- Writes, edits and manages production of internal communications, including monthly employee newsletter and biweekly City Manager video.

Intergovernmental Relations

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

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

Reductions in available funding at the state and federal levels will pose numerous challenges to the fundamental way that essential public services are delivered.

Key Services

- Lobbies local, state and federal elected officials and staff on city priorities and interests.
- Monitors legislation during biennial state legislative sessions that may have potential impact to the City of Henderson.
- Delivers an annual U.S. Congressional Briefing Book to the Nevada Congressional delegation.
- Protects, preserves, expands and enhances city statutory and regulatory authorities.
- Delivers a biennial Legislative Summary Report to the City Manager and City Council, which lists new state statutes to be reviewed and ultimately implemented by City departments.
- Prepares policy research, analysis, reports, white papers, testimony and talking points for the City Manager and City Council.
- Maintains and develops positive relationships with key professional networks, decision-makers, city council members, county commissioners, state officials and federal officials or their staff.

Mayor and Council Support Services

The Mayor and Council Support staff provide assistance and support to the Mayor and four Council members. Staff interfaces and coordinates with local, state and federal officials and agencies. Staff is responsible for the development of agenda items, proclamations, commendations and certificates as well as other ceremonial duties, while also working with all other City departments, residents, businesses and other constituencies in the course of assisting the Mayor and Council with their responsibilities.

Key Services

- Administrative Support – Staff schedules, maintains and coordinates calendars as well as confirms appointments for Mayor and Council meetings with constituents, staff and outside agencies.
- Constituent Services – Staff provides support to the Mayor and Council members responding to a broad range of constituent concerns received by mail, e-mail, telephone and in person. Contact Henderson is utilized in responding, routing, tracking and resolving constituent concerns.
- Initiatives – Staff provides support to Mayor and Council with program initiatives including:
  - One-on-One Meetings – In partnership with the Henderson Chamber of Commerce, Mayor and Council meet with Henderson business leaders to discuss ways to help promote and sustain their businesses.
  - Comprised of Nevada representatives from federal, state and local governments and Nellis Air Force Base, the quarterly Civilian Military Council meets at Nellis Air Force Base to share information on projects and community needs while also recognizing current airmen.

- The APPLE (All People Promoting Literacy Efforts) program is a partnership between the city, Clark County School District, Henderson Libraries and private business.
- March On community outreach meetings – Staff help plan, organize and host monthly community outreach meetings throughout the city in support of Mayor March's goal to increase community outreach and enhance public communication. Meetings are held at different times and locations throughout the city to engage and involve diverse segments of the community on topics of importance such as public safety, transportation, economic development and a variety of other subjects.

- Recognition Items – Staff produces protocol items to recognize individuals or organizations with a commendation, recognize businesses with a certificate at grand opening or ribbon cutting events, and raise awareness of initiatives or observances through a proclamation.
- Speeches and Speaking Points – Staff meets with the Mayor and Council in advance of speaking engagements; prepares tailored speeches and speaking points highlighting City services, resources and accomplishments; and attends speaking engagements as a resource to Mayor and Council.
- Special Event Operations – Includes management, planning and execution of the annual State of the City, Veterans Day Ceremony and Mayor's monthly "March On" community events.
- Research/Surveys – Staff conducts citywide research into issues important to the Mayor and Council and conducts regular community-wide surveys to gain a deeper insight into resident perceptions with city amenities.

Creative Services

The Creative Services Division serves departments citywide through the development and execution of integrated communication and marketing strategies designed to effectively support core business goals. The division oversees the city's overall brand identity through the conceptualization, creation, production and strategic placement of a variety of assets including collateral, direct mail, advertising and online via social media. Creative Services support every city department to help them effectively pursue established visions, missions and goals.

Key Services

- Conducts market research, recommends and implements marketing strategy.
- Develops and executes targeted marketing and public relations plans for City departments, recreation centers, special event venues, citywide events, programs and initiatives.
- Conceptualizes and designs print and digital graphic material for departments citywide. Manages the creative process, conceptualizes, designs and delivers graphic and multimedia assets that meet the marketing objectives.
- Produces and disseminates print and online publications for external and internal audiences.
- Oversees digital media strategy, creates and distributes content through social media channels, tracks and analyzes reach.
- Develops and executes online strategy, image development, content and promotions for the City's social media channels, website and electronic campaigns.
- Develops and executes survey tools for programs, events and citywide initiatives and analyzes metrics and trends.
- Develops digital content on pages of cityofhenderson.com and other internet sites.
- Plans, executes and monitors digital communication and media buying strategies in support of organizational brand across multiple channels including the web, organic/paid social media, mobile and electronic marketing.
- Provides skilled staff to photograph council meetings, presentations, official city events and professional headshots.
- Films, edits and produces content for video presentations in support of City objectives
- Print Center – Provides all production, binding, materials procurement, printing and finishing of printed city materials and documents for the City, including the printing of agendas for all publicly noticed city meetings.
- Mail Center – Collects, processes and distributes all internal City and U.S. Postal Service mail; coordinates courier deliveries and pickups for contract delivery services such as Fedex and UPS; provides courier services to the Regional Justice Facility; and is responsible for posting all City public meeting notices.

Past Accomplishments

Communications

- Enhanced the City's overall social media output resulting in increased audience share, greater social engagement and deepening of connections with specific audiences.
- Generated more than $40 million in equivalent publicity value for the City of Henderson through earned media coverage by print, television, radio and online news sources.
- Achieved an audience reach of more than 100 million during the preceding 12 month time period through electronic broadcasts and publication of stories in print and digital formats.

Intergovernmental Relations

- Completed the 2018 U.S. Congressional Briefing Book and delivered to the Nevada congressional delegation.
- Coordinated the biannual Charter Review Committee process.
- Wrote, edited and managed design of the legislative summary for the 79th Regular Session of the Nevada Legislature.
- Supported Mayor Debra March in her role as the only member of local government to serve on the Nevada's Legislative Committee on Public Lands.
- Supported Councilwoman Gerri Schroder in her role as a Board Member of the National League of Cities (NLC), Chair of NLC's First Tier Suburbs Committee and Chair of NLC's Community and Economic Development Committee. Assisted with analysis of Committee issues and provided staffing at meetings.
- Provided staffing and strategic guidance to Councilwoman Schroder in her role as President of the Nevada League of Cities and Municipalities.
- Supported Councilwoman Schroder in her role as Chair of the Western Municipal Association, which brings together elected officials from Nevada and 13 other Western states.
- Collaborated with other local governmental entities to successfully lobby for an increase in federal funding through the Urban Area Security Initiative (UASI).

Mayor and Council Support

- Organized 12 monthly March On events covering an array of topics held at different locations around Henderson. Selected March On topics, recruited presenters, secured venues, coordinated fulfillment of audio-visual and food and beverage requirements, provided event staffing, scripted remarks and compiled PowerPoint presentations.
- Maintained digital display management system, allowing centralized management of citywide digital display monitors.

Creative Services

- Developed the Mayor's Honor Roll Award program, developed the selection process and conducted the marketing outreach. The Mayor's Honor Roll Premier Education Award recognizes Henderson students, parents of students, teachers, administrators or support staff who demonstrate achievement in categories such as leadership, respect and integrity, innovation, volunteerism and love of learning. Mayor March and the Henderson City Council presented the first Mayor's Honor Roll recognitions at the city council meeting in February 2018. We received 147 nominations from December-April. A total of 4 student and 4 teachers/administrators were selected to receive the Mayor's Honor Roll during the 2017-18 school year.
- Created the Eye on Education quarterly e-newsletter to inform residents about the city's education initiatives. Since the launch of the first issue, we have increased our opt-in subscriber, education database by over 20%.
- Launched the Henderson Helps Houston Donation Drive. Developed the collateral, speaking points, researched shipping options, picked up, sorted and packed the donated items for the families in need in Houston. As a result of the grass roots marketing campaign, the City of Henderson received over 650 pounds of donated items with four pallets of disposable diapers, toiletries and cleaning supplies delivered to the City of Houston for distribution.
- The demand for marketing services continues to increase citywide; 2,464 marketing projects were completed in Fiscal Year 2017, a 31.9% increase. In Fiscal Year 2016, we completed 1,868 marketing projects, an increase of 28.47% over Fiscal Year 2015.

Performance Objectives by Major Challenge Areas

Marketing Outreach

- Maintain less than a two percent error rate on all communications and marketing materials by creating and distributing factual and error-free marketing collateral, advertisements, social media posts and web content.
- Maintain content for the digital display monitors at 18 locations in seven City facilities to highlight Henderson Initiative Program (HIP) and Safety awardees, city history and future city events.

Advertising Deadlines

- Maintain over 98% on-time rate for advertising deadlines by delivering accurate advertisements, built to required specifications, to the media.

Media and Public Information Response

- Maintain over 98% on-time rate for meeting deadlines by delivering timely, accurate information to the media and those requesting public information.

Case Revisions

- Maintain less than three revisions on graphics projects.

Client Services

- Enhance service levels for internal clients through two-way communication. Recommend and implement branding campaigns and marketing strategies to support business goals.

Mayor and Council Support

- Continue to provide information to our community about the services and resources that help maintain at 85% or above the City's overall community trust as measured by the City's "overall quality of life in Henderson" question in the bi-annual community survey.
- To maintain at least 90% of the time high quality, accurate, timely and cost-effective Mayor and Council Support services.
- Maintain digital display management system, allowing centralized management of citywide digital display monitors.

Performance Measures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected
Mayor and Council appointments are scheduled and conducted in compliance with Nevada Open Meeting Laws.	100%	100%	100%	100%
Maintain goal of Contact Henderson customer response at less than four business days.	1 day, 5 hrs	1 day, 4 hrs	1 day, 4 hrs	1 day, 4 hrs
Print and Mail Center—Maintain % on time for compliance with the Open Meeting Law for Agenda, Legal Notices, and Boards and Commission meeting postings and production.	100%	100%	100%	100%
Print Center % of jobs completed on time.	98.7%	98%	>90.0%	>90.0%
Maintain % on time for media deadlines	98%	98%	>98%	>98%
Maintain % on time for advertising deadlines	100%	98%	98%	98%

Public Affairs Expenditures by Category/Program

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Estimated	FY 2019 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 1,832,642	$ 1,533,120	$ 1,739,876	$ 1,788,527	$ 48,651	3%
Employee Benefits	770,883	670,013	782,292	876,891	94,599	12%
Services and Supplies	1,147,554	995,534	1,690,189	1,789,251	99,062	6%
Capital Outlay	-	-	5,775	-	(5,775)	-100%
Total	$ 3,751,079	$ 3,198,667	$ 4,218,132	$ 4,454,669	$ 236,537	6%
Program						
General Fund						
Administration	$ 402,290	$ 327,839	$ 414,990	$ 421,146	$ 6,156	1%
Council Support*	179,301	560,808	332,888	506,103	173,215	52%
Marketing**	984,455	867,650	1,396,890	1,437,886	40,996	3%
Intergovernmental Relations	639,076	609,935	653,541	880,854	227,313	35%
Graphics***	1,154,752	881,157	927,791	1,205,488	277,697	30%
Communications	-	147,469	386,398	475,713	89,315	23%
Recreation - Public Aff & Mktg	895,511	419,594	353,239	367,724	14,485	4%
Admin/Attrition Adjustment	(843,664)	(848,000)	(581,502)	(1,154,751)	(573,249)	99%
Subtotal General Fund	$ 3,411,721	$ 2,966,452	$ 3,884,235	$ 4,140,163	$ 255,928	7%
Cultural Arts & Tourism Fund	$ 339,358	$ 232,215	$ 333,897	$ 314,506	$ (19,391)	-6%
Total	$ 3,751,079	$ 3,198,667	$ 4,218,132	$ 4,454,669	$ 236,537	6%
Full-Time Employees						
General Fund	20	18	17	17	-	0%
Cultural Arts & Tourism Fund	2	1	-	-	-	0%
Total	22	19	17	17	-	0%

Note: In Previous Years, this Department was referred to as Communications & Council Support.
* Council Support has been reclassified from its own department to Public Affairs for all periods presented.
** Formerly PIO and Marketing.
*** Formerly Graphics/Print/Mail.

Financial Overview

The Fiscal Year 2019 budget increase is primarily driven by increases in employee benefits and services and supplies. The increase in employee benefits is due to higher health insurance and worker's compensation rates. The increase within services and supplies are primarily driven by increased lobbyist fees as Fiscal Year 2019 will coincide with the Nevada State Legislature session.

Key Fact

The City of Henderson Public Affairs department manages more than 33 social media accounts that are used to keep the community informed.

Public Works

Purpose Statement

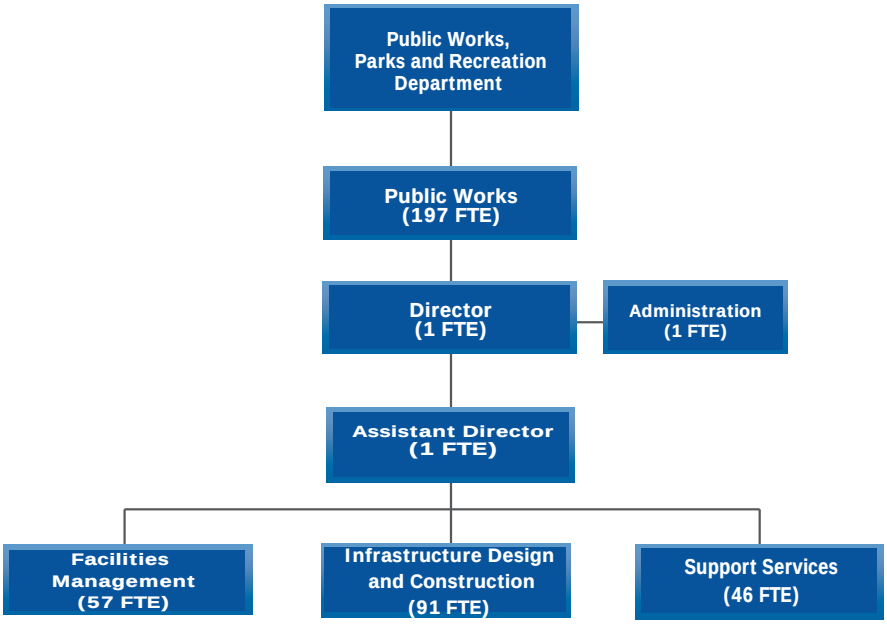
To provide premier services and sustainable infrastructure to meet the existing and future needs of our community.

Core Services

- Capital Improvement
- Facilities Management
- Fleet Management
- Floodplain Management
- New Development
- Property Management
- Street Management
- Traffic Management

Capital Improvement

The capital improvement core service provides planning; right-of-way verification and acquisition; design; financial, project and construction management; and inspection and testing services for city-owned infrastructure projects. This includes the design and construction of streets, sewer and water facilities, sidewalks, flood control and storm drainage infrastructure, traffic control, parks, trails and City buildings. City infrastructure projects are routinely built using external funding sources including federal, state and local grants, and regional transportation and flood control funds. Public Works, Parks and Recreation is committed to providing sustainable buildings and infrastructure that use recycled materials and energy efficient technology, earning multiple awards for sustainable construction.



Key Services

- Design of City infrastructure improvements.
- Administer the construction bid process to meet state standards and ensure competitive pricing on Public Works projects.
- Acquire external funding for capital improvement projects from the Bureau of Land Management (BLM), Regional Transportation Commission of Southern Nevada (RTC), Clark County Regional Flood Control District (CCRFD), and Nevada Department of Transportation (NDOT).
- Prepare design and contract documents.
- Financial management of projects' multiple funding source.
- Design traffic-related infrastructure improvements.
- Inspection of traffic-related infrastructure to ensure project meets all City specifications and standards.
- Provide boundary determination, topographical mapping and project survey control as part of project design support.
- Provide rights-of-way determination, certification and acquisition. Vacation of public rights-of-way, property valuations and appraisals.
- Coordinate land-related issues with federal and local agencies.
- Provide construction staking for construction projects.
- Inspection services including grading, bridges, culverts, channels, curbs, gutters, streets, utilities, trails, and park amenities.
- Meet reporting mandates to external agencies, e.g.; CCRFCD, RTC, American Reinvestment and Recovery Act (ARRA), and BLM for the Southern Nevada Public Land Management Act (SNPLMA).
- Manage and track project documentation and associated actions required by City departments.
- Liaison between construction contractor and design engineers, and other entities coordinating permits and resolving questions, issues and field or contract conflicts.
- Coordinate inspections, surveys, materials testing and funding agency requests with construction contractor.
- Perform materials testing of soils, aggregates, asphalt and concrete to ensure quality of construction materials used in Henderson.
- Maintain nuclear testing device storage, calibration, operation and transportation.
- Validate construction progress billings vs. actual work performed.
- Integrate newly constructed infrastructure into the City's asset management databases.
- Design and construction management services for City buildings and improvements.
- Management of the City's prevailing wage program in accordance with Nevada Revised Statutes (NRS) for all Public Works projects.
- Coordinate the development and implementation of park plans from initial planning documents through the oversight of construction activities.
- Develop master plans and construction documents for various park projects.
- Review park project plans, designs, and specifications and ensure that plans adhere to standardized design guidelines and the intended design.
- Ensure that projects are following contractual obligations, which can include contracts for design consultants, contractors, funding sources, developers, etc.
- Provide assistance regarding scopes of work and bid documents for small capital improvement projects.
- Confer with the community and other public and private sector representatives on park planning issues including project design and coordination.
- Coordinate with other agencies on regional planning initiatives.
- Conduct construction site visits to ensure compliance with the intended design.
- Plan and manage complete transportation networks through collaborative efforts with local, state and federal agencies to update documents such as, but not limited to:
  - Southern Nevada Transportation Study.
  - Regional Bicycle and Pedestrian Plan for Southern Nevada.

Facilities Management

Facilities Management supports other City functions by providing new or modified facilities, maintenance, modifications, improvements, and custodial services for buildings, furnishings, and amenities. This support is supplied citywide to 69 buildings, totaling over 2.2 million square feet, spread over 105 square city miles, including 13 swimming pools, six recreation centers, two senior centers, three police stations, ten fire stations, the City's convention center, City Hall, Justice Facility, Detention Center, the City's auto shop, and other maintenance facilities. Custodial services maintain "green" cleaning standards, using 100% recycled paper goods and environmentally preferable cleaning products.

Key Services

- Maintain and repair aquatic equipment and test and regulate water quality at 13 swimming pools, 15 splash pads, and the Veterans' Memorial fountain.
- Log, track and complete comprehensive maintenance work orders ranging from general building maintenance to heating and cooling, electrical and lighting, plumbing, and locks and keys.
- Identify and prioritize maintenance and improvement projects throughout the city, working with various divisions to obtain funding for the work, then completing the work.
- Manage annual service contracts for elevators, fire suppression systems, alarms, chillers, boilers, HVAC controls, gates, garage doors, air filters, pest control, and grease traps.
- Manage and maintain the facilities asset management database.
- Manage logistics for building use and staffing, including spare parts furniture inventory, and matching unit size and space requirements to the space available.
- Provide custodial cleaning services to City facilities maintaining "green" cleaning standards by using 100% recycled paper products and environmentally preferable cleaning products.
- Manage citywide single stream recycling program.
- Manage building efficiency and sustainability efforts by replacing aging equipment with energy efficient units, e.g.; pumps, motors, air conditioners, furnaces, boilers and chillers.

Fleet Management

Fleet Management provides procurement, preventive maintenance, repair, replacement and disposition services of the City's vehicles and equipment. The City fleet includes equipment used for emergency response, daily maintenance, inspection services and general government. Although this internal service is provided to other City staff, it is the public who benefits from staff getting where they need to be on a timely basis. The fleet contains over 1,400 pieces of equipment, including but not limited to, police patrol vehicles, fire response vehicles, and vehicles used for inspection and maintenance of infrastructure throughout 105 square miles. Staff manages the City's fuel inventory and associated storage and pump stations.

Key Services

- Perform repairs, preventive maintenance and safety inspection services.
- Purchase, outfit and in-service new and replacement vehicles.
- Transfer or disposition of excess and aged vehicles.
- Manage parts inventory for quick turnaround of common maintenance issues.
- Provide roadside assistance service for breakdowns of City vehicles.
- Provide motor pool service at City Hall complex.
- Manage fuel inventory procurement, monitoring and security.
- Manage the fleet asset management database.

Plug-in electric vehicle

Floodplain Management

Floodplain management plans and maintains flood control facilities; provides street sweeping; assures compliance with environmental permits, regulations, and standards; and provides emergency preparedness, response, recovery and mitigation services. In addition to responding to storm events, staff maintains regional storm drainage channels, detention basins and drop inlets. The cost of maintaining regional facilities is reimbursed by the Clark County Regional Flood Control District. As a preventive maintenance effort, streets within the city are swept at least monthly to minimize debris in the storm water collection system and to meet Clark County Department of Air Quality requirements.

Key Services

- Storm preparedness, response, recovery and mitigation.
- FEMA flood zone mapping and management.
- Identify and design preventive improvements to stop reoccurring flooding.
- Collaborate with Clark County Regional Flood Control District to address issues, operation and maintain facilities, and plan and design construction of regional infrastructure.
- Storm response and cleanup.
- Inspect, maintain and secure regional storm water channels.
- Street sweeping and accident cleanup response.
- Administer the storm water quality management program for the City of Henderson.
- Investigate ground water issues and design solutions.
- Manage the inspection and cleaning program for drop inlets.

New Development

New Development provides entitlement, plan review, mapping review, verification, dedication and vacation of rights-of-way, easement document reviews, construction inspection and materials testing, permitting and regulatory compliance services from project development through construction for both new and existing developer projects. Beginning in 2009, a downturn in the economy slowed construction of developer projects. The Fiscal Year 2013 upturn in development increased workloads and revenues increased for delinquent as well as new projects.

Key Services

- Review hydrology studies and grading plans.
- Review off-site improvement plans.
- Provide front-line counter service to assist walk-in customers.
- Review and approve developer permits.
- Review, approve and inspect construction traffic control plans and sites.
- Civil plan review to meet City standards and property rights.
- Map review to ensure compliance with NRS and NAC, and identify ownership and additional rights that may be required.
- Review easement documents for accuracy and impact on property rights.
- Dedications and vacations of rights-of-way reviewed to meet project requirements and impact on property rights.
- Participate in project closeout to ensure that survey monuments and benchmarks are intact to maintain integrity of the vertical and horizontal control systems.
- Schedule and perform inspections of streets, sidewalks, culverts, bridges, utilities, curbs, gutters, signage, striping, etc.
- Schedule and perform materials testing of soils, aggregate, concrete and asphalt.
- Manage the project closeout process.
- Management of surety cash, bonds and agreements, intake to exoneration or claims collections.
- Receive and approve final as-built documents.
- Integrate new infrastructure data into the City's asset management databases.
- Manage the City's local improvement district process.
- Entitlement application review to establish conditions for streets, trails, drainage and associated appurtenances to be included with the project.

Property Management

Property Management provides the purchase, management, operation, maintenance and repair, lease and sale of City-owned real property. Staff manages

City-owned property and federal lands used by the City, and manages the sale or lease and rights-of-way for public and private streets. Staff also manages vertical control benchmarks and horizontal control primary Public Land Survey System (PLSS) monuments.

Key Services

- Manage the horizontal and vertical control networks providing primary property definition and survey control for use in construction within the City.
- Inspect and manage repairs and maintenance of City land holdings and rental properties.
- Manage leasing of City property resources including buildings, land and cell tower sites.
- Determine property ownership and responsibility for liability and citizen requests for service.
- Manage City land purchases and sales, including the escrow process.

Street Management

Street Management provides the scheduled periodic maintenance and replacement of hundreds of lane miles of roadways and appurtenances, performing condition assessments, and prioritizing projects to build new and to repair/rehabilitate Henderson roadways. Daily maintenance is performed on streets and appurtenances, including sidewalks, curbs, gutters, and medians. Staff also responds to requests for barricading and removal of debris in the public right-of-way.

Key Services

- Perform condition assessment of 3,100 lane miles of public streets, parking lots and trails; incorporating data into the asset management databases.
- Manage periodic maintenance program contracts, including pavement patching, crack sealing, slurry sealing, mill and overlay, and complete removal and replacement of streets.
- Median maintenance, sweeping and weed control.
- Curb, gutter and sidewalk repairs and replacement.
- Response for barricading and removal of debris.
- Provide accessible pedestrian routes and crossings.
- Provide accessible on-street transit infrastructure with connections to other modes.
- Provide on-street bicycle networks.
- Identify mobility limitations in specific communities.
- Leverage capital funding to develop and maintain multiple transportation options for all communities.

Street Maintenance and Fleet Employees

Traffic Management

Traffic Management provides planning, evaluation, operation, and maintenance of the City's traffic control network including signalized intersections, school flasher systems, and traffic control signs. The City also operates and maintains public streetlight systems, and provides a graffiti removal service for right-of-way and public infrastructure.

Key Services

- Graffiti removal from public infrastructure and rights-of-way.
- Include Complete Streets concepts into land development and design review, maintenance activities, long-range transportation planning and barricade permitting.
- Review traffic impact and safety studies and temporary traffic control plans.
- Participate on state, regional and local traffic safety committees.
- Provide traffic signal timing plans to freeway and arterial system of the Transportation Department of the Regional Transportation Commission.
- Collaborate with Police Department to analyze areas that need traffic changes to reduce accidents and increase public safety.

- Collaborate with Fire Department to increase safety during emergency response by making enhancements to the pre-emption, fire flasher and traffic signal systems.
- Identify, analyze and deploy new technologies for improving traffic conditions for all road users.
- Traffic signal preventive maintenance, repairs and Malfunction Management Unit (MMU) testing.
- Maintenance and replacement of signs and markings.
- Streetlight system maintenance and repairs.

Roundabout on Racetrack Road

Past Accomplishments

- Henderson Pavilion was awarded the Western Regional TOBY (The Outstanding Building of the Year) and is eligible for the National award.
- Upgraded improvements to city fuel management system and distributed new fuels fobs city-wide.
- Received APWA Accreditation for the first time.
- Quality Control earned national accreditation by the American Association of State Highway and Transportation Officials (AASHTO) for the testing of construction materials at its on-site laboratory. Henderson is the only city in Nevada to hold this accreditation.
- NAIOP Spotlight Award for Public Use / Government to Fire Station 91.

Performance Objectives by Major Challenge Areas

Asset Infrastructure Management

- Increase by 10% the completion rate of a formal asset management program.
- Increase the city-wide pavement condition index (PCI) score.
- Increase the number of new transportation and facility technology projects planned.
- Decrease the accrued deferred infrastructure asset maintenance deficit for Public Works, Parks and Recreation.

Reinvestment Strategies for Maturing Neighborhoods

- Increase the percentage of roadway and park infrastructure funding spent in mature neighborhoods.

Long-Term Financial Strategies

- Increase by 1% the cost savings (hard and soft costs) from new continuous improvement projects (source: HQM Continuous Improvement and HIP Projects Benefits Estimate reports).
- Decrease the number of vehicles and equipment in the City fleet that are at the maximum score in the FASTER software.

Public Works Expenditures by Category/Program

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Estimated	FY 2019 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 11,422,163	$ 12,978,590	$ 14,621,151	$ 15,091,842	$ 470,691	3%
Employee Benefits	4,897,420	5,727,458	6,684,943	7,158,527	473,584	7%
Services and Supplies	20,222,736	18,244,372	28,460,225	19,063,964	(9,396,261)	-33%
Capital Outlay	5,208,588	10,682,737	19,769,213	5,131,000	(14,638,213)	-74%
Depreciation	3,033,976	3,425,523	3,433,451	3,119,293	(314,158)	-9%
Total	$ 44,784,883	$ 51,058,680	$ 72,968,983	$ 49,564,626	$ (23,404,357)	-32%
Program						
General Fund						
Building Maintenance	$ 8,433,696	$ 8,056,178	$ 8,763,572	$ 9,137,617	$ 374,045	4%
Streets	1,900,072	1,978,813	2,195,789	2,148,106	(47,683)	-2%
Traffic	3,118,725	3,145,839	3,232,478	3,578,933	346,455	11%
Support Services	3,369,895	3,551,457	4,067,202	4,407,721	340,519	8%
Subtotal General Fund	$ 16,822,388	$ 16,732,287	$ 18,259,041	$ 19,272,377	$ 1,013,336	6%
Engineering Fund						
Administration	$ 1,253,756	$ 1,409,601	$ 1,437,950	$ 1,432,445	$ (5,505)	0%
Drafting/Design	1,650,551	1,875,546	2,606,190	2,477,069	(129,121)	-5%
New Development	3,864	-	-	-	-	-
Quality Control	3,587,920	3,952,743	4,477,143	4,524,535	47,392	1%
Construction Mgmt	327,299	511,897	537,177	543,732	6,555	1%
Traffic Clerical	446,234	444,929	465,588	485,411	19,823	4%
Subtotal Engineering Fund	$ 7,269,624	$ 8,194,716	$ 9,524,048	$ 9,463,192	$ (60,856)	-1%
Development Services Fund						
DSC -Traffic	$ 281,868	$ 270,142	$ 36,000	$ 266,400	$ 230,400	640%
DSC -New Development	807,598	1,163,655	1,365,201	1,314,770	(50,431)	-4%
DSC -Quality Control	2,963,481	3,159,097	3,434,082	3,219,643	(214,439)	-6%
DSC -Flood Control	82,323	118,724	104,565	104,565	-	0%
Subtotal Dev Services Fund	$ 4,135,270	$ 4,711,618	$ 4,939,848	$ 4,905,378	$ (34,470)	-1%
City Shop Fund	$ 8,558,238	$ 9,343,096	$ 11,361,624	$ 10,540,179	$ (821,445)	-7%
Grant Fund	$ 1,690,649	$ 2,287,763	$ 15,984,638	$ 1,952,500	$ (14,032,138)	-88%
Capital Replacement Fund	$ 6,308,714	$ 9,789,200	$ 12,899,784	$ 3,431,000	$ (9,468,784)	-73%
Total	$ 44,784,883	$ 51,058,680	$ 72,968,983	$ 49,564,626	$ (23,404,357)	-32%
Full-Time Employees						
General Fund	108	111	114	116	2	2%
Land Fund	1	1	1	1	-	0%
Engineering Fund	53	53	53	54	1	2%
DSC-Public Works	5	5	6	6	-	0%
City Shop Fund	20	20	20	20	-	0%
Total	187	190	194	197	3	2%

Financial Overview

General Fund appropriations for Fiscal Year 2019 increased over the prior year, primarily due to the addition of two full-time Building Maintenance positions as well as increases in employee benefit rates for health insurance and worker's compensation.

Capital expenditures unspent in Fiscal Year 2018 will be carried forward to Fiscal Year 2019.

Key Fact

Public Works staff maintains over 2.2 million square feet of public building space, 3,100 lane miles of roadway, 180 signalized intersections, over 35,000 street lights, nearly 1,400 vehicles and equipment, over 90 miles of regional flood control channels and over 4,000 drop inlets.

Performance Measures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected
Percent of Fleet availability	94.9%	92.6%	92.4%	92.2%
Average % of street network swept	100%	100%	100%	100%
Net Assets for the Engineering Service Fund	$2,163,106	$2,019,862	$2,098,423	$2,047,213

Heritage Park Aquatic Complex

Redevelopment Agency

Purpose Statement

Redevelopment, a division of Public Works, Parks and Recreation Department, enhances the well-being of the community by providing methods for revitalizing deteriorating and blighted areas of the City and improving the economy via the attraction, retention and expansion of business.

Core Services

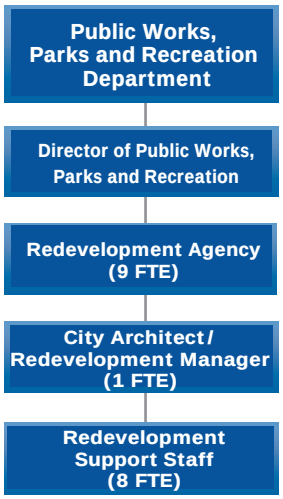
- Business Attraction, Expansion, and Retention
- Commercial & Residential Development
- Commercial Property Improvement
- Residential Property Improvement

Residential Development - Multi-family development in the Downtown area

Redevelopment Agency Core Service

The Redevelopment Agency (the Agency) looks for opportunities to re-energize and invigorate blighted communities through program assistance designed to improve existing homes and storefronts and to attract new businesses, residents, developers and investment to those communities. Currently, five redevelopment areas have been designated by the Agency: Cornerstone, Downtown, Eastside, Lakemoor and Tuscany, with a combined fund balance of $30.4 million.

The Agency was established in 1995 under NRS 279 to provide a method for revitalizing deteriorating and blighted areas of the city. The Agency uses tax increment financing funds to construct improvements (provided no other means are available), acquire or lease land, repay bonds and provide assistance through various programs. In addition, the Agency assists with financing of facilities when it is determined that it is necessary for the economic feasibility of a development project.



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

Key Services

- Business Recruitment, Expansion and Retention
  - Recruit, expand and retain businesses.
  - Monitor, evaluate and adapt to changing markets and opportunities for targeted select industries.
  - Coordinate with business associations and coalitions.
  - Create and promote opportunities for residential development in support of area employers.
  - Create jobs.
- Development
  - Negotiate redevelopment agreements with developers that address the goals of both parties.
  - Facilitate the development of vacant land within redevelopment areas.
- Outreach/Marketing
  - Coordinate with other City departments, residents and businesses to promote area events and opportunities.
  - Work closely with resident and business groups to improve neighborhoods and strengthen employment opportunities.
  - Develop and maintain strategic outreach and engagement opportunities and collateral material.
  - Maintain Internet and social media pages.
- Administration/Financial Management
  - Research and partner with other entities to assist in funding grants to be used for physical improvements.
  - Develop and maintain strategic financial and development partnerships.
  - Monitor general ledger accounts to maintain a sustainable five-year financial plan.
  - Research alternative sources of income and project financing.
  - Provide leadership and collaboration with redevelopment associations throughout the state.
  - Identify and respond to legislative issues that might impact redevelopment.

Performance Objectives by Major Challenge Areas

Economic disparity between the more affluent and aging areas of the City

- To increase by a minimum of five the number of net new business starts in areas of historical disinvestment.
- To increase by a minimum of 2% the overall assessed value in City redevelopment areas.
- To increase by 5% the number of new construction permits in City redevelopment areas as compared to the entire city.

Water Street District

- To increase by three the number of businesses that will operate into the evening and on weekends in the Water Street District.
- To increase by ten the number of jobs in the Water Street District.

Prevailing wages

- To increase communication and participate in three meetings with Intergovernmental Relations (IGR) and the Redevelopment Association of Nevada.
- To increase the number of outreach efforts with legislators through IGR by four.

Financing

- To increase relationships with a minimum of two new bankers per year.
- To maintain the annual review, with the National Development Council (NDC), of potential funding sources for projects.

Past Accomplishments

- Using various improvement program incentives, the Agency provided over $342,000 in grant awards to fourteen business owners, which was added to the $787,000 in owner equity. The investment through these programs and incentives totaled more than $1.1 million to the Downtown and Eastside redevelopment areas. All of the program participants relocated and/or expanded their operations to the Downtown Water Street District area and/or the Eastside redevelopment area.
- The Agency, in coordination with the COH Public Works, Parks and Recreation department (PWPR), completed the Complete Streets Project. The Agency provided over $890,000 in assistance to the $10 million project for additional landscape improvements, expanded audio equipment, enhanced street lighting, improved parking lot lighting, electric vehicle charging stations, the Purple Heart Plaza memorial pocket park, and other aesthetic amenities throughout the Water Street District. In coordination with PWPR and the Department of Utility Services (DUS), the Agency has agreed to provide assistance in the amount of $700,000 to complete additional improvements on Water Street, including improved underground utilities, electrical power to trees for the installation of deco lighting, improved audio, and the Water Street District archway monumentation sign.
- The Agency successfully negotiated the sale of property at 16 Water Street and agreed to provide a development grant in the amount of $99,950 for the construction of Juan's Flaming Fajitas Restaurant & Cantina (JFFC) — a 5,500 SF, single-story Mexican restaurant and cantina with an outdoor patio. JFFC held a groundbreaking celebration February 15, 2018 and expects to celebrate their grand opening in November 2018.
- The Agency continues ongoing outreach, promotion, and marketing campaigns to promote redevelopment opportunities in the Downtown Redevelopment area. In Fiscal Year 2018 the Water Street District Facebook page reached 4,800 likes and 10,000 monthly users.
- The Agency provided Residential Improvement Program (RIP) grants to 46 residents for exterior improvements to single family homes, including paint, minor repairs, and landscape improvements, to residents of the Downtown and Eastside redevelopment areas. The grant awards totaled $77,000 in assistance and $52,000 in private investment.
- As part of the South End on Water Project at 314 Water St., Public Works Coffee Shop held its grand opening August 23, 2017. The Agency provided grant funds for the tenant improvements in the amount of $27,000 for a total investment of $97,000. Phase II of the project continues to progress and will include additional office space for TSK Architects and the construction of a private residential unit. The project is expected to be complete by early 2019.
- The Agency, in coordination with the COH Economic Development Department (ED), continues to provide information, assistance and incentives to new and existing businesses. Efforts included hosting the quarterly Water Street Rall-E; promoting the redevelopment areas, opportunities, incentives, and development sites at several conferences and trade shows, including the Consumer Electronic Show, and the International Economic Development Council Leadership Summit. In addition, staff continues recruitment efforts by connecting with large corporations, distribution centers, manufacturers and entrepreneurs interested in relocating, expanding, or start up.
- The Agency entered into grant award agreements with 3 developers through the Residential Development Program. The Agency has committed to provide grant assistance in the amount of $227,000 for the construction of three separate multi-family residential units throughout the Downtown area. Combined with owner equity of $873,000 the total investment for these three projects is expected to reach $1.1 million.
- The Agency provided information, assistance, and incentives to new and existing businesses and welcomed eight new businesses to the Water Street District. Staff facilitated 12 meetings of the Water Street District Business Association and hosted three group tours of the Water Street District area for real estate brokers to increase exposure to the business and development opportunities in the area.

Performance Measures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected
Response time standard to address program, business and/or development inquiries.	36 hrs	36 hrs	36 hrs	Within 38 hrs
Number of new business contacts generated and number of contacts made with existing businesses. (Annually)	240	250	240	> 100
Continue outreach efforts including the distribution of newsletters and collateral material, e-blasts and web updates. (Quarterly)	10	10	10	> 10
Response time standard regarding issues discussed at business or resident association meetings.	5 days	5 days	5 days	Within 5 days

Redevelopment Expenditures by Category/Program

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Estimated	FY 2019 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 641,012	$ 611,398	$ 801,403	$ 803,604	$ 2,201	0%
Employee Benefits	256,097	270,096	366,684	375,757	9,073	2%
Services and Supplies	5,793,039	6,754,141	14,341,674	18,350,737	4,009,063	28%
Capital Outlay	-	-	1,000,000	-	(1,000,000)	-100%
Interest Expense	453,930	393,300	387,600	379,350	(8,250)	-2%
Principal Retirement	755,000	225,000	230,000	240,000	10,000	4%
Total	$ 7,899,078	$ 8,253,935	$ 17,127,361	$ 20,149,448	$ 3,022,087	18%
Program						
Redevelopment Agency Fund	$ 7,899,078	$ 8,253,935	$ 17,127,361	$ 20,149,448	$ 3,022,087	18%
Total	$ 7,899,078	$ 8,253,935	$ 17,127,361	$ 20,149,448	$ 3,022,087	18%
Full-Time Employees						
Redevelopment Agency	9	9	9	9	-	0%
Total	9	9	9	9	-	0%

Financial Overview

The Redevelopment Agency Fiscal Year 2019 budgeted revenue projections have surpassed the pre-recession high of $13.6 million in fiscal year 2009. In addition, the Fiscal Year 2019 assessed incremental value for all redevelopment areas combined of $873 million is a 14% increase from the previous fiscal year.

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

Rendering of multi-family residential development to be located on Basic Road - Downtown

Utility Services

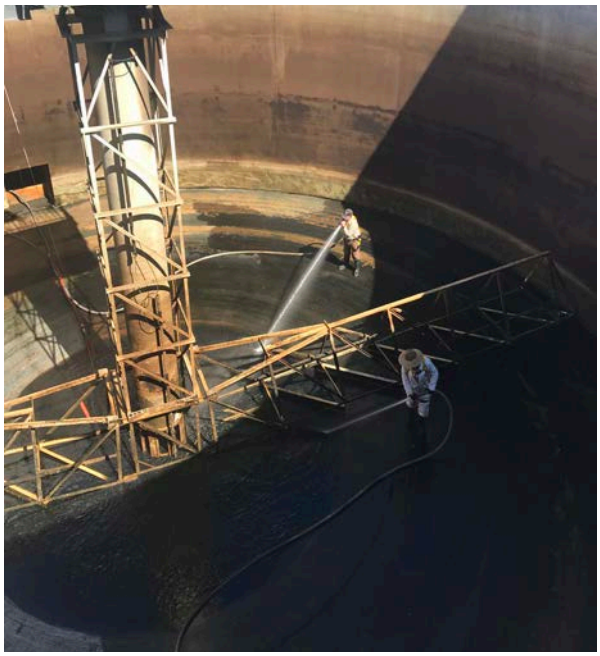
Purpose Statement

To provide vital water and wastewater services to our citizens while protecting the environment, health, and prosperity of our community.

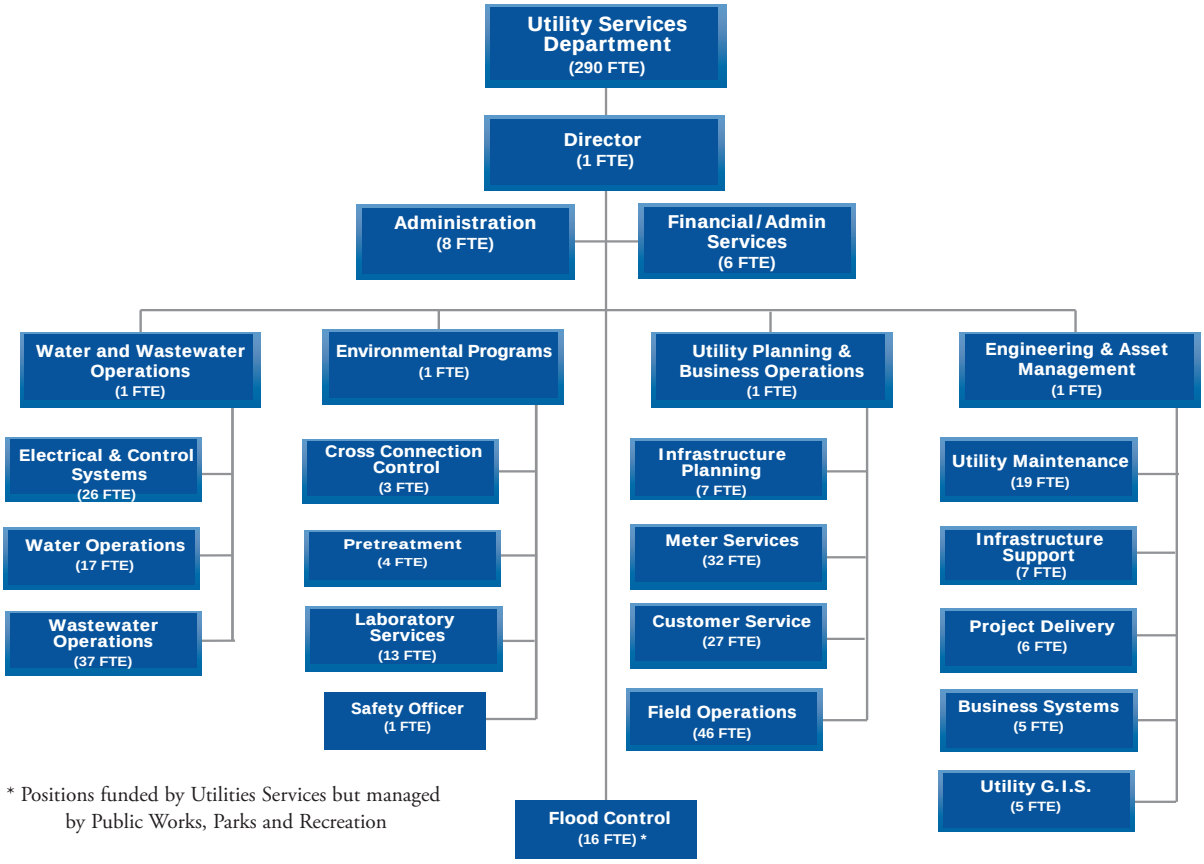
Core Services

- Community Water Supply
- Wastewater Treatment and Reclamation
- Financial Management and Utility Infrastructure Planning
- Utility Customer Service, Information and Support

The Department of Utility Services (DUS) is responsible for all facets of water, wastewater, and reclaimed water services. The DUS provides treatment and delivery of drinking water, collection and reclamation of wastewater, laboratory testing services, utility infrastructure planning and management, and customer and billing services. The DUS is responsible for planning and maintaining sufficient water supply and pressure throughout the distribution system to allow fire personnel to respond to fires and other emergencies.



Utilities staff cleaning basin during plant shutdown



* Positions funded by Utilities Services but managed by Public Works, Parks and Recreation

The DUS is also responsible for maintaining storm water infrastructure through a contract with the Public Works Department to help protect Southern Nevada's source water, reduce contaminants entering the Las Vegas Wash and Lake Mead, and comply with all applicable local, state, and federal water quality laws and regulations.

Equally important to the treatment and delivery of potable water and the treatment and delivery of reclaimed water is the responsible use of those essential resources. The DUS is responsible for developing and assisting in the development and implementation of water conservation policies and programs both at City facilities and in the community at large. These activities include coordinating our community closely with the Southern Nevada Water Authority (SNWA) to establish aggressive water conservation goals. In addition, the City of Henderson has established a comprehensive Asset Management program to strategically manage the lifecycle of critical infrastructure. By strategically managing assets, the DUS can reduce the number and severity of significant leaks and/or breaks in the distribution system thereby minimizing water loss and contributing to more effective use of water resources.

Key Fact

DUS completed nearly 400 asset condition assessments on all pump stations and lift stations.

Community Water Supply

The DUS is responsible for treating and delivering potable water resources to the residents and businesses of Henderson.

Key Services

- Providing Henderson residents with safe, high-quality potable water is one of the core services performed by the DUS. The City operates a 15 million gallon per day (MGD) Water Treatment Plant that supplies approximately 14% of the community's drinking water. The remaining water is supplied by the Southern Nevada Water Authority (SNWA) and is delivered to customers by DUS. The City also conducts frequent water sampling and testing for a variety of potential contaminants in compliance with state and federal safe drinking water standards and requirements.
- The DUS is also responsible for the delivery of potable water from City and SNWA water treatment facilities through a series of transmission lines, distribution mains, turn-outs, pump stations, reservoirs, fire hydrants and associated appurtenances for approximately 95,000 water service connections. Operation of the water distribution system requires maintaining pressures within the system for both domestic uses as well as fire and emergency response which meet applicable state and local standards. In addition, DUS must also ensure water quality is maintained throughout the distribution system for delivery to customers, while also ensuring that by-products from the treatment and disinfection process do not accumulate. The Cross-Connection Control program is designed to prevent cross-contamination between the City's potable water and non-potable system.

Wastewater Treatment and Reclamation

Wastewater Treatment and Reclamation includes wastewater collection, wastewater treatment and reclaimed water delivery, laboratory services, regulatory involvement and compliance, and technical support.

Key Services

- The wastewater collection system consists of sanitary sewer mains, manholes and lift stations that collect and pump approximately 9.4 billion gallons of wastewater to the Kurt R. Segler Water Reclamation Facility and the Southwest Water Reclamation Facility (SWRF). The wastewater collection and treatment function ensures compliance with the National Pollutant Discharge Elimination System (NPDES), as well as state groundwater discharge permit requirements and conducts regular sampling and analysis for more than 150 different pollutants and/or parameters. The DUS is also responsible for implementing and managing a comprehensive pretreatment program mandated by the U.S. Environmental Protection Agency (EPA). The pretreatment program monitors discharges to the sanitary sewer system by commercial and industrial customers to reduce, eliminate or alter pollutants and ensure

discharges are compatible with the collection and wastewater treatment system.

- As a founding member of Reuse Nevada and the Nevada Section on Water Reuse, the DUS is a leader in the treatment and reuse of reclaimed water in Southern Nevada. Since 1982, the DUS has been delivering highly treated wastewater for the irrigation of golf courses and other landscaping within the City of Henderson and directly or indirectly recycles 100% of its treated wastewater. The reclaimed water system provides reclaimed water to nine golf courses, a cemetery and the medians along Boulder Highway.

Financial Management and Utility Infrastructure Planning

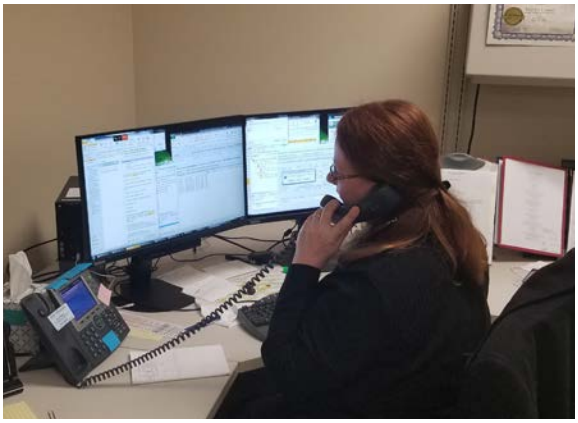
The long-term financial health and viability of the utility will be determined in large measure by how effectively DUS can deliver high quality and reliable water and wastewater service while managing the long-term operation and maintenance requirements of its critical assets. The Financial Planning and Utility Infrastructure Planning function provides financial oversight of utility operations and planning to ensure the financial stability of the utility while maintaining fair and reasonable water and wastewater rates. The DUS manages and maintains critical infrastructure using a comprehensive Asset Management Program that ensures the integrity of existing infrastructure and provides for the necessary planning and installation of required new system development.

Key Services

- The DUS provides budgeting and financial review and analysis for the utility, including development of the annual operating budget and Capital Improvement Program; financial projections for current and future operations; and timely, accurate and meaningful financial information to support management decision-making and fiscal accountability to the citizens of Henderson. The DUS also develops alternatives and recommendations for financing strategies and rate structures for consideration by senior management and the City Council.
- The DUS is responsible for the long-term operation and maintenance of approximately $1.5 billion in water and wastewater infrastructure ($2.4 billion replacement value). Failure to properly manage the utility's assets could result in reductions and/or interruptions in service levels leading to unplanned maintenance costs, unanticipated and volatile rate increases and reduced long-term financing opportunities and flexibility. The DUS also maintains and updates a Capital Improvements Plan that balances the need for new infrastructure with the need to manage and replace deteriorating infrastructure in the existing built environment. The DUS is responsible for effectively managing the lifecycle cost of critical assets to ensure the long-term financial and operational viability of the utility.

Customer Service, Information and Support

In support of its water and wastewater services, the DUS provides support to approximately 95,000 residential and commercial customer accounts. Customer Service, Information, and Support Services provide billing and collection services, meter services, and customer relations. Customer service functions include account management and billing, meter services (meter reading and maintenance), development services and the management of incoming customer correspondence and requests. The DUS also assists the development community in the coordination and review of land development plans and permits and related technical assistance related to water, sewer and reclaimed water service and infrastructure needs. Staff review land development improvement plans, parcel and final maps, entitlement applications, easement document review, track water allocations, ensure appropriate fees are assessed, ensure that compliance issues have been addressed prior to new meter installations and prevent illegal water use.



Utility staff assisting a customer

Past Accomplishments

- Treated 2.6 billion gallons of potable water at the City's Water Treatment Plant.
- Delivered 27.0 billion gallons of potable water to City of Henderson Customers.
- Treated 9.4 billion gallons of wastewater at the City's Water Reclamation Facilities.
- Delivered 0.6 billion gallons of secondary effluent to the Bird Viewing Preserve for pond level maintenance.
- Delivered 2.7 billion gallons of high quality reclaimed water for irrigation purposes.
- Discharged 5.3 billion gallons of high quality reclaimed water to the Las Vegas Wash.
- Maintained 100% compliance with three regulatory permits.
- The Water Reclamation Facility earned its 14th National Association of Clean Water Agencies Platinum Peak Performance Award for 100% compliance with all discharge requirements.
- Ensured continued financial stability by leveraging minimal rate increases to address increasing operating, maintenance, and capital costs.
- Maintained a reserve fund balance equal to or greater than one year of debt service payments, six month's operating expenses, and restricted reserves.
- Maintained a debt service coverage ratio of at least 1.25.
- Improved Utility employee safety by implementing the use of a positive pressure breathing apparatus for employee use during confined space entry.
- Increased employee safety by purchasing an attenuator crash trailer to place between traffic and working staff.
- Created a notification process through the Maximo asset tracking system to identify potential safety hazards related to known dangerous animals.
- Performed approximately 1,600 customer-owned backflow prevention assembly inspections to ensure the integrity of the City water delivery system.
- Performed approximately 570 City-owned backflow prevention assembly inspections to ensure the integrity of the City water delivery system, or made repairs were necessary.
- Staff inspected every Air Vac (AVAR) apparatus on the potable water system, made repairs where appropriate, and created projects to complete work which is more appropriately assigned to a contractor.
- Replaced 36 air conditioning units to ensure the continued operation of critical temperature-sensitive equipment.
- Added a second vacuum maintenance trailer to reduce water loss and provide faster response to meter service maintenance.
- Upgraded to LED Site lighting at various locations to reduce operating costs.
- Installed mixers in two water reservoirs to improve the ability to manage reservoir water temperature.
- Upgraded five polymer pumps at the Water Reclamation Facility (WRF) to maintain the efficiency of the facility.
- Implemented an asset renewal forecasting software solution with renewal strategies for five assets classifications.
- Completed adjustments to the Computer Aided Design (CAD) Standards inclusive of suggestions obtained from outreach to the engineering community.
- Configured radio and networking equipment for two new remote facilities to ensure communications between systems.
- Implemented automated text messaging of same day call outs to increase the efficiency of staff notifications and work-load accomplishments.
- As a process improvement, completed the update from all database editing versions to compress the geodatabase.
- GIS staff attended and presented Feature Manipulation Engine (FME) usage information at the FME World Tour Conference.
- Developed and implemented the Cathodic Protection Program to extend the asset life of reservoirs.
- Completed asset condition assessments on all pump stations and lift stations to determine the asset renewal time frame for future capital investment.

Performance Objectives by Major Challenge Areas

Water

- To increase the reliability and redundancy of the system to meet service levels regardless of water source.
- To meet or surpass federal and state water quality requirements and standards.
- To maintain at zero the number of water borne health issues or water supply contamination events by increasing resource security.

Workforce development

- To maintain Lost-time Accidents at or below the national average with a desired goal of zero.
- To support educational and community organizations who provide training opportunities/ programs for potential employees.

Financial sufficiency and stability

- To maintain annual debt service coverage ratio of at least 1.25.
- To maintain a reserve fund balance equal to or greater than one year of debt service payments, six months operating expenses, and restricted reserves.
- To increase activities to maintain public confidence and understanding.

Aging infrastructure

- To increase the comprehensive condition assessment program to identify remaining useful life.
- To increase comprehensive maintenance strategies by asset classification.
- To maintain water distribution system integrity at 4 main breaks or less per 100 miles annually.
- To maintain 95% or greater planned and scheduled maintenance activities (vs. unplanned).

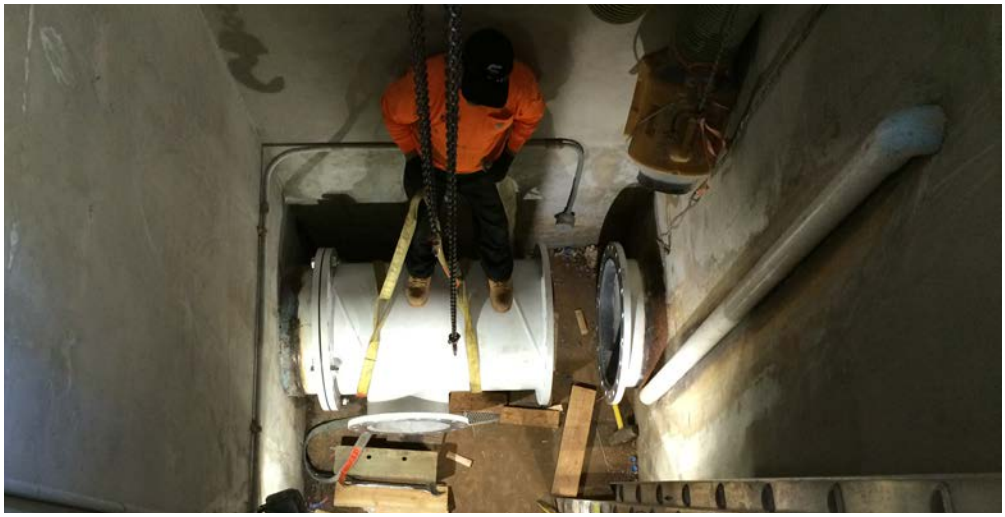
Staff working on circuit breaker

Performance Measures

	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	FY 2019 Projected
Planned maintenance cost ratio	42%	51%	53%	≥60%
Water distribution system integrity (ratio of main breaks divided by the total miles of distribution pipeline)	0.92	1.58	1.21	≤ 1.25
Debt service coverage ratio	2.51	2.47	1.99	≥1.25
Customer responsiveness (Contact Henderson response time (days))	0.75	0.77	≤ 1.00	≤ 1.00
Unplanned service interruptions (# of main breaks divided by average # of customer accounts)	0.02	0.02	0.01	≤ .057

Water Fund Expenditures by Category/Program

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Estimated	FY 2019 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 11,153,869	$ 11,806,227	$ 12,967,946	$ 13,632,382	$ 664,436	5%
Employee Benefits	4,339,524	5,208,418	5,903,719	6,327,963	424,244	7%
Services and Supplies	42,225,909	44,885,799	47,530,772	47,118,087	(412,685)	-1%
Depreciation	13,127,468	12,162,479	12,500,000	11,250,000	(1,250,000)	-10%
Interest Expense	233,669	87,973	366,185	190,434	(175,751)	-48%
Loss on Disposition of Asset	916,708	-	-	-	-	-
Total	$ 71,997,147	$ 74,150,896	$ 79,268,622	$ 78,518,866	$ (749,756)	-1%
Program						
Administration	$ 23,124,938	$ 22,504,219	$ 23,733,796	$ 22,273,275	$ (1,460,521)	-6%
Business Systems	1,918,936	1,746,436	2,150,414	1,946,887	(203,527)	-9%
Customer Service	2,227,753	2,374,984	2,767,929	3,237,133	469,204	17%
Electrical Services	1,801,890	2,028,114	2,359,223	2,283,356	(75,867)	-3%
Field Operations	4,285,954	5,043,052	6,214,711	5,023,640	(1,191,071)	-19%
GIS	325,943	347,439	405,270	689,795	284,525	70%
Infrastructure Support	417,446	831,193	762,509	680,336	(82,173)	-11%
Project Delivery	-	-	-	926,084	926,084	100%
Infrastructure Planning	-	-	-	562,383	562,383	100%
Laboratory Services	11,497	11,314	24,500	27,000	2,500	10%
Maintenance Mgmt	2,262,943	3,229,285	3,308,147	3,923,935	615,788	19%
Meter Services	4,220,020	4,080,994	5,340,377	5,442,030	101,653	2%
Regulatory Programs	620,029	780,616	749,622	523,947	(225,675)	-30%
Safety Division	129,315	142,132	145,673	145,525	(148)	0%
Tech Services	826,020	1,098,073	1,728,393	-	(1,728,393)	-100%
Turf Removal	11,809	10,025	-	-	-	-
Water Capital Projects	285,862	502,197	24,765	-	(24,765)	-100%
Water Operations	29,526,792	29,420,823	29,553,293	30,833,540	1,280,247	4%
Total	$ 71,997,147	$ 74,150,896	$ 79,268,622	$ 78,518,866	$ (749,756)	-1%
Full-Time Employees						
Water Fund	148	151	152	157	5	3%
Total	148	151	152	157	5	3%



Staff working on pipe repair

Sewer Fund Expenditures by Category/Program

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Estimated	FY 2019 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 9,738,846	$ 10,012,732	$ 11,222,411	$ 11,399,735	$ 177,324	2%
Employee Benefits	3,818,052	4,516,584	5,056,168	5,354,983	298,815	6%
Services and Supplies	16,325,425	17,536,204	21,087,642	20,584,379	(503,263)	-2%
Depreciation	12,066,706	12,458,596	12,650,000	13,500,000	850,000	7%
Interest Expense	4,166,584	3,948,741	4,071,419	3,723,969	(347,450)	-9%
Loss on Disposition of Asset	198,727	-	-	-	-	-
Total	$ 46,314,340	$ 48,472,857	$ 54,087,640	$ 54,563,066	$ 475,426	1%
Program						
Administration	$ 23,152,189	$ 23,510,597	$ 24,832,917	$ 25,683,095	$ 850,178	3%
Business Systems	732,079	739,520	1,034,041	880,828	(153,213)	-15%
Customer Service	1,474,816	1,447,923	1,636,757	1,771,890	135,133	8%
Electrical Services	1,826,750	2,086,971	2,391,266	2,470,894	79,628	3%
Field Operations	1,935,229	2,176,386	2,656,379	2,465,826	(190,553)	-7%
Flood Control - General	902,703	1,208,385	1,163,091	1,262,417	99,326	9%
Flood Control - Street	1,140,820	1,138,652	1,126,263	1,525,773	399,510	35%
GIS	265,348	267,184	285,526	321,712	36,186	13%
Infrastructure Support	766,201	1,051,029	1,710,531	1,018,827	(691,704)	-40%
Project Delivery	-	-	-	880,834	880,834	100%
Infrastructure Planning	-	-	-	736,041	736,041	100%
Laboratory Services	1,724,783	1,835,432	1,944,937	1,995,915	50,978	3%
Maintenance Mgmt	689,096	1,256,380	1,340,787	1,474,030	133,243	10%
Regulatory Programs	311,235	293,203	478,520	531,403	52,883	11%
Sewer Capital Projects	173,264	333,133	29,705	-	(29,705)	-100%
Tech Services	1,188,576	1,163,714	2,142,769	-	(2,142,769)	-100%
Wastewater Operations	10,031,251	9,964,348	11,314,151	11,543,581	229,430	2%
Total	$ 46,314,340	$ 48,472,857	$ 54,087,640	$ 54,563,066	$ 475,426	1%
Full-Time Employees						
Sewer Fund	130	130	133	133	0	0%
Total	130	130	133	133	0	0%

Financial Overview

The Water and Sewer Funds operate as a business enterprise providing water, wastewater and reclaimed water services to Utility customers.

For Fiscal Year 2019, salaries and benefits increased slightly due to the addition of new positions to handle increasing workload demands (two Utilities Service Persons, one Utility Training Specialist, one Major Account Specialist, and one Business Analyst).

The increases in salaries and benefits were offset by declining interest expense as Debt Service has continued to decrease in Fiscal Year 2019 due to the maturing nature of bonds and a recent bond refunding targeted to reduce overall interest expense on remaining debt.

Additionally, depreciation expense has decreased within the Water Fund as capital assets reach the end of their useful lives. Overall, the Water and Sewer Funds remained relatively flat from the prior year.

Beginning Fiscal Year 2019, Water/Sewer Capital Projects and Technical Service programs were re-aligned within Project Delivery and Infrastructure Planning.

Key Fact

The DUS is responsible for $1.5 billion in water and wastewater infrastructure for the City of Henderson.

Staffing Summaries

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Staff Complement Changes

Fund/Department	Full-time Employees
General Fund	
Community Development	3
City Clerk	1
Information Technology	1
Finance	1
Fire	7
Police	8
Parks & Recreation	6
Public Works	2
General Fund Total	**29**

Fund/Department	Full-time Employees
Proprietary Funds	
DSC - Community Development	2
Engineering - Public Works	1
Water - Utilities	5
Proprietary Funds Total	**8**
Total Fiscal Year 2019 Staff Complement Changes	**37**

Staffing Summary

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Budget	Increase/ (Decrease)	% Change
General Fund							
City Attorney	49	50	50	50	50	-	-
City Clerk	19	21	21	21	22	1	5%
City Manager	5	10	10	11	11	-	-
Community Development	47	49	45	41	44	3	7%
Economic Development	4	4	4	4	4	-	-
Finance	55	52	54	55	56	1	2%
Fire	233	235	242	262	269	7	3%
Human Resources	20	22	22	22	22	-	-
Information Technology	64	65	67	67	68	1	1%
Mayor and Council	8	8	8	9	9	-	-
Municipal Court	59	59	59	59	59	-	-
Parks & Recreation	187	184	188	187	193	6	3%
Police	526	529	536	539	547	8	1%
Public Affairs	25	20	18	17	17	-	-
Public Works	104	108	111	114	116	2	2%
Total General Fund	**1,405**	**1,416**	**1,435**	**1,458**	**1,487**	**29**	**2%**

Staffing Summary (Cont.)

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Budget	Increase/ (Decrease)	% Change
Proprietary Funds							
Cultural Arts & Tourism	31	26	20	18	18	-	-
Sewer	126	130	130	133	133	-	-
Water	145	148	151	152	157	5	3%
DSC							
Community Development	55	57	63	71	73	2	3%
City Clerk	4	4	5	5	5	-	-
Information Technology	1	1	1	1	1	-	-
Public Works	3	5	5	6	6	-	-
Subtotal DSC	63	67	74	83	85	2	2%
Workers' Comp	10	11	11	4	4	-	-
Self-funded Insurance	4	4	4	3	3	-	-
Health Insurance	1	1	1	1	1	-	-
Engineering	48	53	53	53	54	1	2%
Citywide	4	4	4	4	4	-	-
City Shop	19	20	20	20	20	-	-
Total Proprietary Funds	**451**	**464**	**468**	**471**	**479**	**8**	**2%**
Other							
Sales and Use Tax	117	116	116	115	115	-	-
Crime Prevention Fund*	-	-	-	26	26	-	-
Grant Funded	16	14	7	7	7	-	-
Land Fund	2	2	2	2	2	-	-
Municipal Court Special Revenue	2	2	2	2	2	-	-
Redevelopment Agency	8	9	9	9	9	-	-
Total Other Funds	**145**	**143**	**136**	**161**	**161**	**-**	**-**
Total Full-Time Employees	**2,001**	**2,023**	**2,039**	**2,090**	**2,127**	**37**	**1.8%**

Take your child to work day

* The Crime Prevention Fund was established to track additional sales tax revenue for the purpose of employing additional police officers. Officers hired from this fund began during Fiscal Year 2018. See the Budget Overview section for further information related to this fund.

Staffing Detail

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Budget	Increase/ (Decrease)	% Change
City Attorney							
Civil	18	18	18	18	18	-	-
Criminal	27	27	27	27	27	-	-
Victim Advocate	2	2	2	2	2	-	-
Internal Audit	2	3	3	3	3	-	-
Land Fund Management	1	1	1	1	1	-	-
Risk Management	1	1	1	1	1	-	-
Department Total	51	52	52	52	52	-	-
General Fund	49	50	50	50	50	-	-
Land Fund	1	1	1	1	1	-	-
Self Insurance Fund	1	1	1	1	1	-	-
Sub Total	51	52	52	52	52	-	-
City Clerk							
General Administration	19	21	21	21	22	1	5%
DSC - Clerk Administration	4	4	5	5	5	-	-
Department Total	23	25	26	26	27	1	4%
General Fund	19	21	21	21	22	1	5%
DSC Fund	4	4	5	5	5	-	-
Sub Total	23	25	26	26	27	1	4%
City Manager							
General Administration	5	7	7	7	7	-	-
Business Management	-	3	3	4	4	-	-
Department Total	5	10	10	11	11	-	-
General Fund	5	10	10	11	11	-	-
Sub Total	5	10	10	11	11	-	-

Henderson City employees that participated in the Lazy Man Triathlon

Staffing Detail

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Budget	Increase/ (Decrease)	% Change
Community Development							
General Administration	8	9	8	7	8	1	14%
Current Planning	10	11	8	6	7	1	17%
Long-Range Planning	9	9	9	9	9	-	-
Code Enforcement	9	9	9	9	10	1	11%
Business License Inspector	1	1	1	1	1	-	-
Fire Safety - Plans Exam	2	2	2	2	2	-	-
Fire Safety - Inspections	2	2	2	2	2	-	-
Neighborhood Services	6	6	6	5	5	-	-
Neighborhood Services - Grants	6	5	4	4	4	-	-
CDBG - Grants	3	2	2	2	2	-	-
Neighborhood Services - Lead Grants	1	1	1	1	1	-	-
Long Range Planning - Grants	6	6	-	-	-	-	-
DSC - Comm Dev General	4	4	7	11	13	2	18%
DSC - Bldg. Administration	7	7	7	7	7	-	-
DSC - Plans Check	7	7	7	9	9	-	-
DSC - Building Inspection	20	21	23	24	24	-	-
DSC - Permitting	6	6	7	7	7	-	-
DSC - Fire Plans Exam	3	3	3	4	4	-	-
DSC - Fire Inspections	8	9	9	9	9	-	-
Department Total	118	120	115	119	124	5	4%
General Fund	47	49	45	41	44	3	7%
DSC Fund	55	57	63	71	73	2	3%
Grant Fund	16	14	7	7	7	-	-
Sub Total	118	120	115	119	124	5	4%
Economic Development & Tourism							
General Administration	4	4	4	4	4	-	-
Convention Center	4	6	3	3	3	-	-
CAT - Tourism	-	2	2	2	2	-	-
Facilities	8	6	5	5	5	-	-
Department Total	29	18	14	14	14	-	-
General Fund	4	4	4	4	4	-	-
Cultural Arts & Tourism Fund	25	14	10	10	10	-	-
Sub Total	29	18	14	14	14	-	-

Corporate Challenge softball team

Staffing Detail

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Budget	Increase/ (Decrease)	% Change
Finance							
Accounting and Administration	30	3	4	4	4	-	-
Business Operations	14	11	12	13	13	-	-
Improvement Districts	1	1	1	1	1	-	-
Accounts Receivable	-	5	5	5	5	-	-
Budget	6	6	6	5	5	-	-
Accounts Payable	-	4	4	4	4	-	-
Purchasing	4	4	5	5	6	1	20%
Cash Receipts	-	6	6	7	7	-	-
Payroll	-	5	5	5	5	-	-
Financial Management	-	7	6	6	6	-	-
Self Insurance Fund	-	-	2	2	2	-	-
Department Total	55	52	56	57	58	1	2%
General Fund	55	52	54	55	56	1	2%
Self Insurance Fund	-	-	2	2	2	-	-
Sub Total	55	52	56	57	58	1	2%
Fire							
Administration & Payroll	5	5	6	6	6	-	-
EMS	6	7	7	7	7	-	-
Fire Rescue Operations*	210	211	217	229	235	6	3%
Training	3	3	3	3	3	-	-
Investigations	2	2	2	2	2	-	-
Special Operations	4	4	4	4	4	-	-
Logistics	3	3	3	3	3	-	-
Environmental Services	-	-	-	-	1	1	100%
Emergency Mgmt. & Safety Admin.	-	4	4	4	4	-	-
Emergency Mgmt.	-	2	2	2	2	-	-
Safety	-	2	2	2	2	-	-
Department Total	240	243	242	262	269	7	3%
General Fund	233	235	242	262	269	7	3%
Workers' Comp Fund**	7	8	8	-	-	-	-
Sub Total	240	243	250	262	269	7	3%

* Fiscal Year 2019 increases in Fire Rescue Operations include six additional firefighters/paramedics for the expansion of Fire Station 83.

** In Fiscal Year 2018, eight positions in the Worker's Comp Fund were reclassified within the General Fund.

Staffing Detail

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Budget	Increase/ (Decrease)	% Change
Human Resources							
General Administration	14	16	16	16	16	-	-
Training & Org Development	4	4	4	4	4	-	-
Union Liaison Program	2	2	2	2	2	-	-
Self-Fund Workers' Comp	3	3	3	4	4	-	-
Self-Insurance	3	3	1	-	-	-	-
Health Insurance	1	1	1	1	1	-	-
Department Total	27	29	27	27	27	-	-
General Fund	20	22	22	22	22	-	-
Health Insurance Fund	1	1	1	1	1	-	-
Self Insurance Fund	3	3	1	-	-	-	-
Workers' Comp Fund	3	3	3	4	4	-	-
Sub Total	27	29	27	27	27	-	-
Information Technology							
General Administration	6	6	6	6	6	-	-
Information Security	2	2	2	3	3	-	-
Project Management Office	5	5	7	7	7	-	-
Infrastructure	2	3	3	3	3	-	-
Network	4	4	4	4	4	-	-
Data Center	6	8	8	8	8	-	-
Service Center	2	2	2	2	2	-	-
Computer Services	8	5	5	6	6	-	-
Helpdesk	4	4	4	4	4	-	-
Information Systems	4	4	4	3	3	-	-
GIS	3	3	3	3	3	-	-
Enterprise Services	16	17	17	16	16	-	-
Database Services	2	2	2	2	3	1	50%
Telecom	3	3	3	3	3	-	-
DOIT - Computer Services	1	1	1	1	1	-	-
DSC - Enterprise Applications	1	1	1	1	1	-	-
Department Total	69	70	72	72	73	1	1%
General Fund	64	65	67	67	68	1	1%
Citywide Fund	4	4	4	4	4	-	-
DSC	1	1	1	1	1	-	-
Sub Total	69	70	72	72	73	1	1%
Mayor and Council							
General Administration	3	3	3	4	4	-	-
Elected	5	5	5	5	5	-	-
Department Total	8	8	8	9	9	-	-
General Fund	8	8	8	9	9	-	-
Sub Total	8	8	8	9	9	-	-

Staffing Detail

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Budget	Increase/ (Decrease)	% Change
Municipal Court							
General Administration	56	56	56	56	56	-	-
General - Elected	3	3	3	3	3	-	-
Muni-Court Administration	2	2	2	2	2	-	-
Department Total	61	61	61	61	61	-	-
General Fund	59	59	59	59	59	-	-
Special Revenue Fund	2	2	2	2	2	-	-
Sub Total	61	61	61	61	61	-	-
Parks & Recreation							
Parks - General*	3	4	4	6	12	6	100%
Parks - Planning	6	6	6	6	6	-	-
Parks - Maintenance General	103	98	98	98	98	-	-
Recreation - General	10	9	10	10	10	-	-
Recreation - Communication & Mktg	-	1	1	-	-	-	-
Recreation - Inclusion	2	2	2	2	2	-	-
Recreation - Sports	4	4	5	5	5	-	-
Recreation - Technical Services	2	3	3	3	3	-	-
Recreation - Administration	7	7	8	8	8	-	-
Recreation - Centers	28	28	28	28	28	-	-
Recreation - Adult Sr. Services	9	9	8	8	8	-	-
Recreation - Swimming Pools	13	13	12	12	12	-	-
PIO & Marketing (Recreation)	4	3	3	1	1	-	-
Recreation - Cultural Arts	-	5	5	5	5	-	-
Recreation - Special Events	-	2	2	2	2	-	-
Recreation - Administration (CAT)	-	1	-	-	-	-	-
Recreation - Public Affairs Mktg.	-	2	2	1	1	-	-
Department Total	187	194	197	195	201	6	3%
General Fund	187	184	188	187	193	6	3%
Cultural Arts & Tourism Fund	-	10	9	8	8	-	-
Sub Total	187	194	197	195	201	6	3%

Range Shooting in Corporate Challenge

* Fiscal Year 2019 increases in Parks - General include the addition of six Parks and Facilities Maintenance Assistants.

Staffing Detail

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Budget	Increase/ (Decrease)	% Change
Police							
General Administration	8	11	19	17	17	-	-
Support Services	11	11	6	6	6	-	-
Animal Control	15	15	16	15	15	-	-
Special Programs and Services Bureau*	13	13	14	14	14	-	-
Jail**	112	113	115	119	127	8	7%
Investigations	36	34	36	35	35	-	-
Information Services	45	44	45	45	45	-	-
Police Training	34	32	36	34	34	-	-
Records Division	13	15	15	15	15	-	-
Special Operations	10	10	10	10	10	-	-
Community Relations	9	9	9	9	9	-	-
Patrol - East Command	38	34	27	31	31	-	-
Patrol - West Command	38	36	32	34	34	-	-
Professional Standards	13	14	15	16	16	-	-
Criminalistics	21	22	22	22	22	-	-
Homeland Security	-	4	5	5	5	-	-
Problem Solving Unit-East	6	6	6	5	5	-	-
Problem Solving Unit-North	6	6	6	6	6	-	-
Problem Solving Unit-West	6	6	5	6	6	-	-
Patrol - North	38	37	36	37	37	-	-
K-9	6	6	6	6	6	-	-
Narcotics	8	8	8	8	8	-	-
Traffic	24	23	24	23	23	-	-
Internal Affairs	3	3	4	3	3	-	-
Special Services	6	6	6	6	6	-	-
ROP / Intel	7	7	9	8	8	-	-
Operations Support Division	-	4	4	4	4	-	-
Police Officer- Crime Prevention***	-	-	-	26	26	-	-
Patrol East - Sales and Use Tax	20	28	30	33	33	-	-
Patrol West - Sales and Use Tax	21	23	25	27	27	-	-
Training - Sales and Use Tax	59	44	40	30	30	-	-
Patrol North - Sales and Use Tax	17	21	21	25	25	-	-
Department Total	630	645	652	680	688	8	1%
General Fund	526	529	536	539	547	8	1%
Crime Prevention Fund* **	-	-	-	26	26	-	-
Sales and Use Tax Fund	117	116	116	115	115	-	-
Sub Total	630	645	652	680	688	8	1%

* Special Programs and Services Bureau represents the Alternative Sentencing division which was reorganized from Judicial to Police in Fiscal Year 2017. For presentation purposes we have reclassified the prior year amounts within Police.

** Fiscal Year 2019 increases in the Jail represent the anticipated hiring of eight additional Correctional Officers.

*** The Crime Prevention Fund was established to track additional sales tax revenue for the purpose of employing additional police officers. Officers hired from this fund began during Fiscal Year 2018. See the Budget Overview section for further information related to this fund.

Staffing Detail

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Budget	Increase/ (Decrease)	% Change
Public Affairs							
Administration	2	2	5	4	4	-	-
Intergovernmental Relations	4	2	2	2	2	-	-
Marketing	7	5	5	3	3	-	-
Graphics	8	2	-	3	3	-	-
Communications	-	-	1	2	2	-	-
PIO & Marketing (CAT)	6	2	1	-	-	-	-
Council Support - Print/Mail	-	6	5	3	3	-	-
Department Total	27	19	19	17	17	-	-
General Fund	25	20	18	17	17	-	-
Cultural Arts & Tourism Fund	6	2	1	-	-	-	-
Sub Total	31	22	19	17	17	-	-
Public Works							
Building Maintenance	35	38	39	40	42	2	5%
Custodial Services	24	23	23	23	23	-	-
Streets	12	12	12	12	12	-	-
Traffic - Maintenance	6	7	8	8	8	-	-
Traffic - Design	2	2	2	2	2	-	-
Traffic - Street Lighting	2	2	2	2	2	-	-
Traffic - Graffiti Removal	1	1	1	1	1	-	-
Traffic - Barricades	1	1	1	2	2	-	-
Traffic - Neighborhood Enhancement	1	1	1	1	1	-	-
Public Works - Administration	6	5	5	5	5	-	-
Public Works - Right of Way	4	4	4	5	5	-	-
Public Works - Survey	4	4	4	4	4	-	-
Public Works - Support Services Admin	3	5	6	6	6	-	-
Public Works - CIP Program	3	3	3	3	3	-	-
DSC - New Development	3	5	5	6	6	-	-
Eng - Drafting/Design	13	15	15	15	15	-	-
Eng - Quality Control	29	32	32	32	32	-	-
Eng - Construction Management	2	3	3	3	4	1	33%
Traffic - Clerical	3	3	3	3	3	-	-
Public Works - Land Fund Admin	1	1	1	1	1	-	-
City Shop - Fund	19	20	20	20	20	-	-
Department Total	175	187	190	194	197	3	2%
General Fund	104	108	111	114	116	2	2%
Land Fund	1	1	1	1	1	-	-
Engineering Fund	48	53	53	53	54	1	2%
DSC Fund	3	5	5	6	6	-	-
City Shop Fund	19	20	20	20	20	-	-
Sub Total	175	187	190	194	197	3	2%

Staffing Detail

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Budget	Increase/ (Decrease)	% Change
Redevelopment Agency							
Redevelopment	8	9	9	9	9	-	-
Department Total	8	9	9	9	9	-	-
Redevelopment Fund	8	9	9	9	9	-	-
Sub Total	8	9	9	9	9	-	-
Sewer Department							
General Administration	4	3	3	7	7	-	-
Field Operations	15	14	14	14	14	-	-
Quality	39	39	38	38	38	-	-
Customer Services	10	10	9	9	9	-	-
Laboratory Section	13	13	13	13	13	-	-
Technical Services	8	8	8	8	8	-	-
Electrical Unit	12	12	13	13	13	-	-
Compliance	3	4	4	4	4	-	-
Maintenance Mgmt.	9	6	6	5	5	-	-
GIS	-	2	2	2	2	-	-
Infrastructure Support	-	4	4	4	4	-	-
Flood Control - General	6	8	9	9	9	-	-
Flood Control - Street Sweeping	7	7	7	7	7	-	-
Department Total	126	130	130	133	133	-	-
Sewer Fund	126	130	130	133	133	-	-
Sub Total	126	130	130	133	133	-	-
Water Department							
Administration	7	9	9	8	9	1	13%
Field Operations	27	28	28	30	32	2	7%
Quality Control	18	17	17	17	17	-	-
Customer Services	17	16	16	17	18	1	6%
Technical Services	8	6	7	6	6	-	-
Meter Services	32	32	32	32	32	-	-
Electrical	13	13	13	13	13	-	-
Compliance	5	5	5	4	4	-	-
Business Systems	5	5	5	5	5	-	-
Maintenance Management	12	12	13	14	14	-	-
GIS	-	2	2	2	3	1	50%
Infrastructure Support	-	2	3	3	3	-	-
Safety Division	1	1	1	1	1	-	-
Department Total	145	148	151	152	157	5	3%
Water Fund	145	148	151	152	157	5	3%
Sub Total	145	148	151	152	157	5	3%
Total Staffing - By Department	**2,001**	**2,023**	**2,039**	**2,090**	**2,127**	**37**	**2%**

Staffing Detail

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate	FY 2019 Budget	Increase/ (Decrease)	% Change
Total Staffing - Fund Totals							
DSC	63	67	74	83	85	2	2%
General Fund*	1,405	1,416	1,435	1,458	1,487	29	2%
Crime Prevention Fund**	-	-	-	26	26	-	-
Sales and Use Tax Fund	117	116	116	115	115	-	-
Land Fund	2	2	2	2	2	-	-
Water	145	148	151	152	157	5	3%
Sewer	126	130	130	133	133	-	-
Grant	16	14	7	7	7	-	-
Cultural Arts & Tourism	31	26	20	18	18	-	-
Engineering	48	53	53	53	54	1	2%
City Shop	19	20	20	20	20	-	-
Workers' Compensation*	10	11	11	4	4	-	-
Health Insurance	1	1	1	1	1	-	-
Self Insurance	4	4	4	3	3	-	-
Citywide	4	4	4	4	4	-	-
Municipal Court Special Revenue	2	2	2	2	2	-	-
Redevelopment Agency	8	9	9	9	9	-	-
Staffing by Fund	**2,001**	**2,023**	**2,039**	**2,090**	**2,127**	**37**	**1.8%**

Finance Department - Halloween 2017

* In Fiscal Year 2018, eight positions in the Worker's Comp Fund were reclassified within the General Fund.
** The Crime Prevention Fund was established to track additional sales tax revenue for the purpose of employing additional police officers. Officers hired from this fund began during Fiscal Year 2018. See the Budget Overview section for further information related to this fund.

Appendix Overview

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Abbreviations & Acronyms

A

AASHTO	American Association of State Highway and Transportation Officials
ABC	Assistance in Breaking the Cycle
ADA	Americans with a Disabilities Act
AICP	American Institute of Certified Planners
AICPA	American Institute of Certified Public Accountants
ALS	Advanced Life Support
APPLE	All People Promoting Literacy Efforts
ARRA	American Recovery and Reinvestment Act
AV	Assessed Value
AWCPD	Average Warrants Cleared Per Day

B

BAC	Blood Alcohol Concentration
BCCRT	Basic City-County Relief Tax
BDR	Bill Draft Request
BLM	Bureau of Land Management

C

CABR	Comprehensive Annual Budget Report
CAFR	Comprehensive Annual Financial Report
CALEA	Commission of Accreditation for Law Enforcement Act
CAT(S)	Criminal Apprehension Team(s)
CBER	Center for Business & Economic Research
CCI	Consumer Confidence Index
CCRFCD	Clark County Regional Flood Control District
CCSD	Clark County School District
CDBG	Community Development Block Grant
CEAB	Community Education Advisory Board
CFAI	Commission on Fire Accreditation International
CFO	Chief Financial Officer
CIP	Capital Improvement Project
CJIS	Criminal Justice Information System
CMO	City Manager's Office
COLA	Cost of Living Allowance
COOP	Continuity of Operations
COTS	Commercial Off the Shelf
CPI	Consumer Price Index (Financial Related)
CPI	Continuous Process Improvement
CRM	Customer Relationship Management
CSN	College of Southern Nevada

D

DDR	Data Disaster Recovery plan
DEA	Drug Enforcement Administration
DETR	Department of Employment, Training & Rehabilitation
DHS/OIP	Department of Homeland Security/Office of Infrastructure Protection
DOT	Department of Transportation
DREAMS	Decisions Responsibility Education Achievement Motivation Self-Esteem
DRIVE	Driving Responsibly Includes Vehicle Education
DSC	Development Services Center
DUI	Driving Under the Influence

E

EAS	Elections and Administrative Services
EBI	Effective Buying Income
EDMS	Electronic Document Management System
EDU	Equivalent Dwelling Unit
EECBG	Energy Efficiency and Conservation Block Grant
EFM	Electronic Feedback Manager
EMAP	Emergency Management Accreditation Program
EMC	Emergency Management Coordinator
EMD	Emergency Medical Dispatch
EMS	Emergency Medical Service
EMT	Emergency Medical Technician
EOC	Emergency Operations Center
EPA	Environmental Protection Agency
ePCR	Electronic Patient Care Reporting System
ERMS	Electronic Records Management System
ERP	Enterprise Resource Planning
ERU	Equivalent Residential Unit
ESF	Engineering Service Fund
ESF	Emergency Services Facility

F

FAQ	Frequently Asked Questions
FEMA	Federal Emergency Management Administration
FFE	Furniture, Fixtures, & Equipment
FICA	Federal Insurance Contributions Act
FLSA	Fair Labor Standards Act
FOMC	Federal Open Market Committee
FRB	Federal Reserve Board
FRI	Fuel Revenue Indexing

F (continued)

FRAC	Food Research and Action Center
F/T	Full-Time
FTE	Full-Time Employee
FY	Fiscal Year

G

GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GEMT	Ground Emergency Medical Transport
GDP	Gross Domestic Product
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GO	General Obligation
GST	Governmental Services Tax

H

HAZMAT	Hazardous Materials
HIDTA	High Intensity Drug Trafficking
HIP	Henderson Initiative Program
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
HOA	Homeowner's Association
HPD	Henderson Police Department
HPOA	Henderson Police Officers' Association
HQM	Henderson Quality Management
HR	Human Resources
HRBP	Human Resources Business Partnerships
HRIS	Human Resources Information System
HSA	Health Savings Account
HUD	Housing and Urban Development
HUVR	Henderson Unmanned Vehicle Range
HVAC	Heating, Ventilation, and Air Conditioning

I

IAEM	International Association of Emergency Managers
IAFC	International Association of Fire Chiefs
IAFF	International Association of Fire Fighters
IAS	International Accreditation Service
IBC	International Building Code
ICMA	International City/County Management Association
IEMS	Integrated Emergency Management System
IGR	Intergovernmental Relations
ISF	Internal Service Fund

I (continued)

ISP	Internet Service Provider
IT	Information Technology
IVR	Integrated Voice Response

L

LCC	Large Cities Caucus
LEED	Leadership in Energy and Environmental Design
LID	Local Improvement District
LMS	Learning Management Systems
LPSA	Local Public Service Agreement
LRMS	Law Records Management System
LVCVA	Las Vegas Convention & Visitors Authority
LVGEA	Las Vegas Global Economic Alliance
LVMPD	Las Vegas Metropolitan Police Department

M

MCA	Major Challenge Areas
MDT	Mobile Data Terminals
MGD	Million Gallons per Day
MSHCP	Multiple Species Habitat Conservation Plan
MVFT	Motor Vehicle Fuel Tax

N

N/A	Not available or not applicable
NAIOP	National Association for Industrial and Office Parks
NCIC	National Crime Information Center
NDC	National Development Council
NDOT	Nevada Department of Transportation
NEPS	Non-Enforcement Police Support
NERC	Nevada Equal Rights Commission
NFPA	National Fire Protection Association
NIMS	National Incident Management System
NLC & M	Nevada League of Cities and Municipalities
NPDES	National Pollutant Discharge Elimination System
NRPA	National Recreation and Parks Association
NRPS	Nevada Recreation and Parks Society
NRS	Nevada Revised Statutes

O

O&M	Operating and Maintenance
OES	Office of Environmental Services
OHS	Office of Health & Safety
OPEB	Other Post-employment Benefit Obligation
OSHA	Occupational Safety and Health Administration

P

PAFR	Popular Annual Financial Report
PCI	Payment Card Industry
PERS	Public Employees Retirement System
PIO	Public Information Office
PFNA	Public Facilities Needs Assessment
PKI	Public Key Infrastructure
PLC	Programmable Logic Controllers
PLSS	Public Land Survey System
PPI	Producer Price Index
PT	Part Time
PW	Public Works

Q

QC	Quality Control
QI	Quality Improvement

R

R&R	Rehabilitation and Replacement Funds
RCT	Residential Construction Tax
RDA	Redevelopment Agency
RFP	Request for Proposal
RIP	Residential Improvement Program
RPTT	Real Property Transfer Tax
RTC	Regional Transportation Commission of Southern Nevada

S

SBAHC	Special Ad Hoc Budget Committee
SCADA	Supervisory Control & Data Acquisition
SCBA	Self-Contained Breathing Apparatus
SCCRT	Supplemental City-County Relief Tax
SCOP	System Conveyance and Operating Program
SCRAM	Secure Continuous Remote Alcohol Monitors
SDC	System Development Charge
SIEM	Security Information and Event Management (System)
SIRE	Steward, Index, Retrieve, and Exchange (of data)
SNACC	Southern Nevada Area Communications Council
SNHD	Southern Nevada Health District
SNPLMA	Southern Nevada Public Land Management Act
SNRPC	Southern Nevada Regional Planning Commission
SNWA	So. Nevada Water Authority

S (continued)

SOS	Strategic Operations Support
SPUR	Standard & Poor's Underlying Rating
SRT	Special Response Team
STAR	Sustainability Tools for Assessing and Rating (Communities)
SWIFT	Southern Western Identity Theft and Fraud Task Force
SWOT	Strengths, Weaknesses, Opportunities, and Threats
SWRF	Southwest Water Reclamation Facility

T

TIFF	Tagged Image File Format
TOBY	The Outstanding Building of the Year

U

UAS	Unmanned Aerial System
UBC	Uniform Building Code
UCR	Uniform Crime Reports
USGBC	U.S. Green Building Council

V

VFD	Variable Frequency Drive
VIPER	Vehicle Investigations Project for Enforcement and Recovery Task Force
VOIP	Voice-Over Internet Protocol

W

WIPL	Work in Progress Liability
WRF	Water Reclamation Facility
WTP	Water Treatment Plant
WWIP	Warrant Walk in Program
WWTP	Wastewater Treatment Plant

Y

YTD	Year to Date

Glossary

A

Abatement A reduction in amount, degree, or intensity of something, such as a tax.

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 that have monetary value.

Audit An objective examination and evaluation of the financial statements of an organization to make sure that the records are fair and accurate representation of the transactions they claim to represent.

Available (Undesignated) Fund Balance Refers to the funds remaining from the prior year that 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.

Beginning Balance The beginning balance is comprised of residual funds brought forward from the previous fiscal year (ending fund balance).

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 Nation's primary bond rating services - Moody's Investors Service and Standard & Poor's. 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 that 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 that 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 used 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 that 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 that 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.

Consumer Price Index Issued by the Federal Bureau of Labor Statistics, this program produces monthly data on changes in the prices paid by urban consumers for a representative basket of goods and services.

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 that 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

Financial Reserves An unappropriated source of funding that can be utilized to meet unexpected budgetary needs.

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 Employee A full-time employee working 38-40 hours per week and receiving benefits.

Full-Time Equivalent The decimal equivalent of a part-time position converted to a full time basis, i.e. one person working half time would count as 0.50 full-time equivalent.

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 that 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 priorities. 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.

Licenses and Permits Revenue raised for the purpose of recovering the costs associated with regulating business activity. Many of these fees are regulatory in nature in order to ensure compliance with the law.

Long-Term Debt Debt with a maturity of more than one year after the date of issuance.

M

Major Fund Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. These represent the City's most important funds and include the General Fund.

Mandate A requirement from a higher level of government that a lower level of government perform a task in a particular way or standard.

Mission Statement The statement that identifies the particular purpose and function of an entity.

Modified Accrual Basis The basis of accounting under which revenues are recognized when measurable and available to pay liabilities. Expenditures are recognized when the liability is incurred except for interest on long-term debt which is recognized when due, and the noncurrent portion of accrued vacation and sick leave, which is recorded in general long-term debt.

Municipal Code A collection of laws, rules, and regulations that apply to the City and its citizens.

N

Neighborhood Services A program developed to promote and strengthen the stability, development, revitalization, and preservation of neighborhoods through community-based problem solving.

Net Position Governmental financial statement reporting for proprietary funds where assets plus deferred outflows of resources, less liabilities, less deferred inflows of resources, equals net position program.

Nevada Revised Statutes The codified laws of the State of Nevada for all governmental agencies to follow.

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 that 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 that 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 that 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 $100 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

Undesignated Fund Balance The portion of a fund's balance that is not legally restricted for a specific purpose and is available for general appropriation.

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

Working Capital The year-end balance of current assets less current liabilities in the Enterprise and Internal Service Funds. The unencumbered balance at year-end is available for appropriation in the next year's budget.

Workload Indicator A unit of work to be done (e.g., number of permit applications received).

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Gerri Schroder
Councilwoman

Dan K. Shaw
Councilman

Dan H. Stewart
Councilman

Richard A. Derrick
City Manager/CEO

Jim McIntosh
Finance Director

Jill R. Lynch
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