

COMPREHENSIVE ANNUAL BUDGET REPORT

Fiscal Year 2017-2018 | Henderson, NV





Henderson City Hall complex

Comprehensive Annual Budget Report

Prepared by:

Budget Office - Finance Department

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Henderson, NV 89015
cityofhenderson.com



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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**City of Henderson
Nevada**

For the Fiscal Year Beginning

July 1, 2016

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, 2016.

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 2017-2018



Gerri Schroder Debra March Dan K. Shaw
Councilwoman Ward I Mayor Councilman Ward II
Dan H. Stewart John F. Marz
Councilman Ward IV Councilman Ward III

City Management



Robert A. Murnane
City Manager



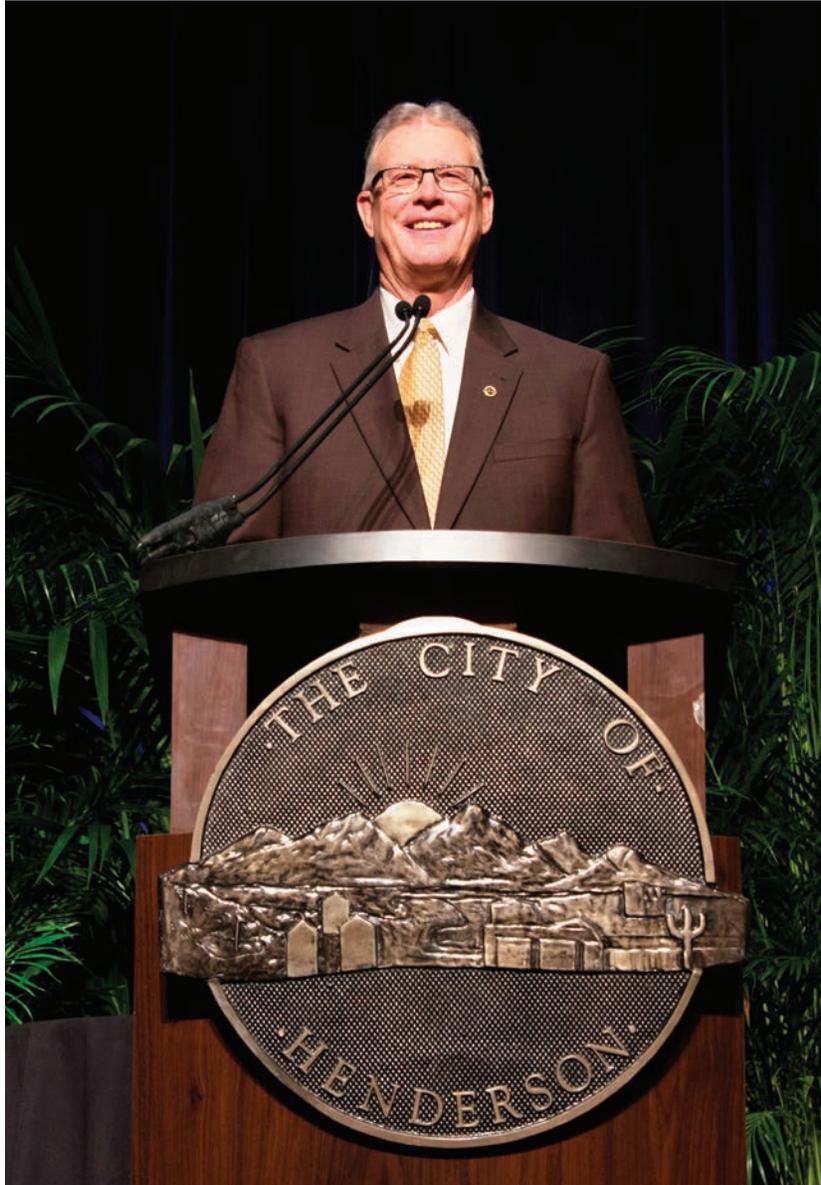
Gregory W. Blackburn
Assistant City Manager



Richard A. Derrick
Assistant City Manager &
Chief Financial Officer



Bristol S. Ellington
Assistant City Manager



Mayor Andy Hafen bids farewell to the City after 30 years of public service.

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A Place To Call Home

Introduction Overview

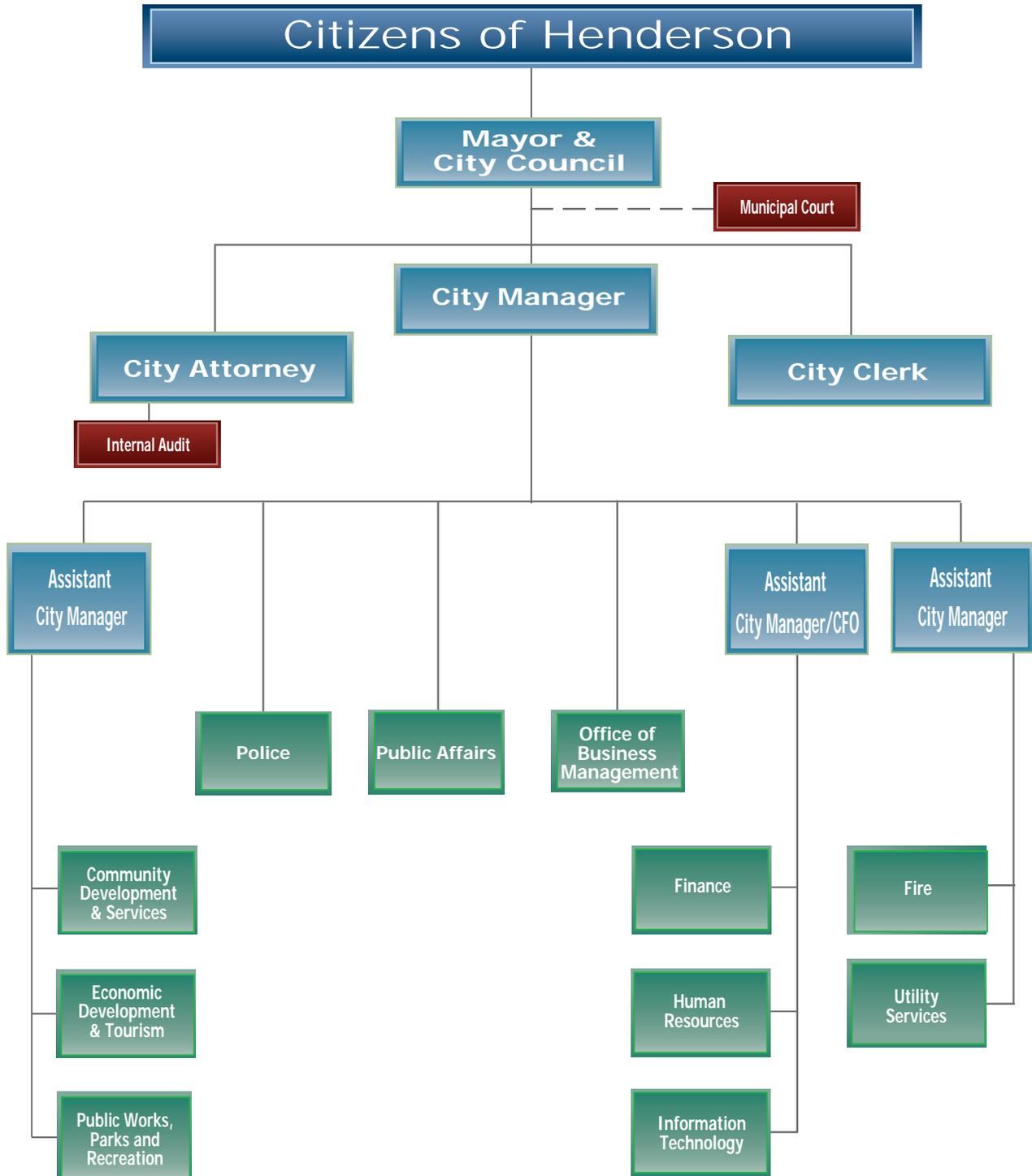
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City Organization Chart



Budget Message

Introduction

The Fiscal Year 2018 Annual Budget, adopted by the Mayor and Council on May 16, 2017, is a numerical reflection of the Fiscal Year 2018 City-wide Strategic Plan and Departmental Performance Management Plans. By allocating the City’s resources through strategic alignment of citizen input, council goals, and department initiatives, it is believed that this budget will successfully meet today’s challenges and set the stage for continued success.

Budget Highlights

Value driven City initiatives which contributed to the development of the Fiscal Year 2018 Budget include:

- Maintains the City of Henderson property tax at the same low rate of \$.7108 per \$100 in assessed valuation. This property tax rate continues to be one of the lowest rates in the State of Nevada.
- Provides efficient public services while maintaining one of the lowest employee to citizen ratios in the Las Vegas Valley.
- Includes staffing and operating costs for the new Inspirada Fire Station
- Includes 26 additional police officers for the Crime Prevention Act of 2016.

Budget in Summary

The City’s financial plan is developed within projected available resources and is presented by function within each fund. Fiscal Year 2018 total budgeted revenue and other financing sources for all funds, excluding transfers in is \$519.5 million. Budgeted expenditures excluding transfers out is \$542.0 million. The budgeted ending balances for all Governmental Funds total \$120.4 million, consisting primarily of resources dedicated to ongoing capital projects and reserves. The Fiscal Year 2018 budget is balanced, prudent and responsive to community needs.

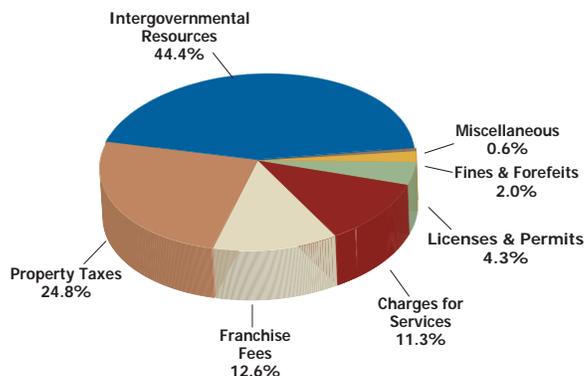
The Redevelopment Agency is a component unit of the City of Henderson. The total budgeted revenue for Fiscal Year 2018 is \$11.4 million, with \$16.0 million in expenditures. The fund balance at the end of Fiscal Year 2018 is estimated to be \$24.2 million.

General Fund

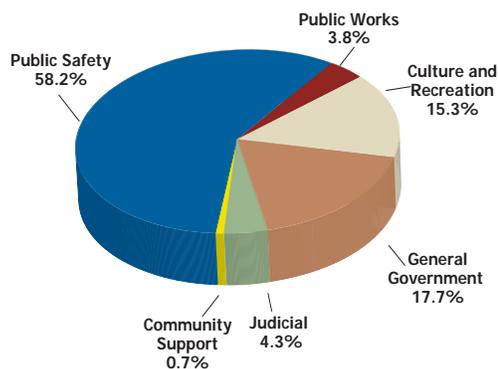
The General Fund is the largest fund and includes the budget necessary to provide most of the core services and day-to-day activities. General Fund revenues are projected to be \$253.5 million, a 3.8% increase over budgeted Fiscal Year 2017. Total General Fund expenditures excluding transfers out are expected to be \$252.5 million, a 3.5% increase over budgeted Fiscal Year 2017. Approximately 58% of the General Fund expenditures support public safety for our community.

The General Fund Ending Fund Balance is projected to be \$22.0 million, or 8.7% of the General Fund’s budgeted revenue.

General Fund Revenue by Source



General Fund Expenditures by Function



General Fund Two-Year Comparison

	FY 2017 Estimate	FY 2018 Budget	Percent Change
Beginning Fund Balances	\$ 24,891,984	\$ 21,949,866	-11.8%
Revenues			
Property & Other Taxes	60,014,122	62,976,740	4.9%
Franchise Fees	31,300,000	31,926,000	2.0%
Licenses and Permits	9,609,200	10,999,750	14.5%
Intergovernmental Resources	106,907,840	112,637,591	5.4%
Charges for Services	28,177,784	28,528,330	1.2%
Developer Contributions	100,000	100,000	0.0%
Fines and Forfeits	4,740,132	4,975,200	5.0%
Miscellaneous	1,858,216	1,339,125	-27.9%
Total Revenues	\$ 242,707,294	\$ 253,482,736	4.4%
Operating Transfers In	-	-	-
Total Revenue/Other Sources	\$ 242,707,294	\$ 253,482,736	4.4%
Total Resources	\$ 267,599,278	\$ 275,432,602	2.9%
Expenditures by Function			
General Government	45,711,013	44,626,924	-2.4%
Judicial	12,750,496	10,988,771	-13.8%
Public Safety	137,375,798	146,925,731	7.0%
Public Works	9,223,071	9,532,992	3.4%
Culture & Recreation	37,192,162	38,694,751	4.0%
Community Support	1,876,680	1,721,207	-8.3%
Total Expenditures	\$ 244,129,220	\$ 252,490,376	3.4%
Operating Transfers Out	1,520,192	925,000	-39.2%
Total Expenditures/Other Uses	\$ 245,649,412	\$ 253,415,376	3.2%
Ending Fund Balance	\$ 21,949,866	\$ 22,017,226	0.3%

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 2018, revenue and other financing sources including transfers in are projected at \$58.2 million and total expenditures and other uses are projected at \$68.1 million. The budgeted ending balances for these funds are \$98.4 million.

The budget also contains 12 Proprietary Funds with estimated revenues and other sources of

\$215.5 million and expenditures and other uses including transfers out of \$228.1 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.

Staff Complement

The adopted full-time positions for Fiscal Year 2018 total 2,096. This represents a net increase of 58 positions over the Fiscal Year 2017 staff complement. In the General Fund, 23 new positions were added while 4 positions were shifted from the General Fund to the Developmental Services Center Fund (DSC) yielding a net increase of 19 positions in the General Fund. These include 17 in Public Safety: 12 in fire to staff the new fire station at the Inspirada Master-planned community and five for police including four Corrections Officers. Another three positions were added in Public Works and three in General Government including two in Finance and one in the Municipal Court.

The Crime Prevention Fund, which was established as part of the Crime Prevention Act of 2016, added 26 new police positions, while one position was eliminated in the Sales and Use Tax Fund. Additionally, for Fiscal Year 2018 the following positions were added to the staff complement to support the City's growth; five positions created in the DSC and five positions in the Water and Sewer Enterprise Funds.

Additional details on specific staff changes can be found in the financial overview of the individual departments in the Performance Budget Section and in the Schedules & Summaries sections of this document.



Cadence Central Park

Strategic Plan

The City's Strategic Plan serves as the foundation for the City's annual performance budgeting process. The strategic goals and strategies contained within the plan are guiding factors in planning and resource allocation decisions. The City's priorities are presented on page 8. Additional information on the Strategic Plan can be found in the Long-Range Planning and Performance Budget sections of this document.

Capital Improvement Plan Projects

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

Governmental fund capital improvements for the Fiscal Year 2018 CIP total \$66.3 million. This amount includes: \$26.4 million from the Regional Transportation Commission (RTC), \$12.1 million from Capital Repair and Replacement, \$7.1 million for Grants & Contributions, and \$6.0 million from Clark County Regional Flood Control District (CCRFCD). Additional funding sources comprise the other \$14.7 million. Another \$31.9 million in capital projects are included in proprietary funds. The Water Fund provides for \$18.7 million in funding and the Sewer Fund provides the remaining \$13.2 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.

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 for the 2020 season.

After experiencing a period of stagnation, visitor volume in the Las Vegas valley reached the highest level it has ever been, a record high of 42.97 million visitors for the year ending January 2017. Visitor spending also reached the highest level it has ever been with spending exceeding \$35.5 billion in 2016. Convention growth has exceeded expectations and hotel room occupancy rates are reaching capacity on 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.

Financial Reserves

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

- The General Fund undesignated fund balance at the end of Fiscal Year 2018 is estimated to be \$22.0 million, or 8.7% of the projected revenue.
- The Financial Stabilization Special Revenue Fund ending fund balance is projected to be \$21.0 million at the end of Fiscal Year 2018, or 8.3% of General Fund revenue.
- All Enterprise Funds are projected to have adequate cash balances to maintain operations and provide sufficient reserves for emergencies and revenue shortfalls.
- Insurance Reserves are reviewed annually by an actuary and rates have been adjusted to reflect the recommendations. Existing reserves were deemed sufficient when combined with purchased insurance policies to adequately indemnify the City's capital assets.

Revenues

Revenue levels 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%. Due to the decline in assessed valuation during the economic downturn the 10 year average change in assessed valuation is negative in Clark County and much of the state of Nevada. 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 2016, the CPI that was used to determine the cap for Fiscal Year 2018 property tax billing was 1.3%. For all existing property in Clark County the tax bills could only grow at 2.6% between Fiscal Years 2017 and 2018. Assessed valuation in Henderson grew by 5.3%. 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 10,000 more residents this year or a growth of 3.6%.

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.

Bond Ratings

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

The City of Henderson has one of the highest bond ratings of any city in the State of Nevada. 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 outlook is stable.

The rating action reflects our view of the City's improved economic indicators through greater employment diversity and property wealth. The rating action also reflects our view of the city's increased available reserves as a result of positive general fund performances in recent years.

Nevada's Highest "AA" Rated City



Moody's Investors Services
Aa2



Standard & Poor's
AA+

In Standard & Poor's words: "The ratings reflect our view of the city's:

- Very strong economy, with access to a broad and diverse metropolitan statistical area (MSA);
- Very strong management, with strong financial policies and practices under our Financial Management Assessment (FMA) methodology;
- Adequate budgetary performance, with an operating surplus in the general fund but an operating deficit at the total governmental fund level in fiscal 2015;

- Very strong budgetary flexibility, with an available fund balance in fiscal 2015 of 20% of operating expenditures;
- Very strong liquidity, with total government available cash at 89.2% of total governmental fund expenditures and 29.8x governmental debt service, and access to external liquidity we consider strong;
- Adequate debt and contingent liability position, with debt service carrying charges at 3.0% of expenditures and net direct debt that is 38.3% of total governmental fund revenue, as well as low overall net debt at less than 3.0% of market value, but a large pension and other post-employment benefit (OPEB) obligation and the lack of a plan to sufficiently address the obligation; and
- Strong institutional framework score.

The stable outlook reflects our view of the city's stable economy with participation in the Las Vegas-Henderson-Paradise MSA. The stable outlook also reflects our view of the city's improved fund balance position, further supported by a council approved reserve policy and a very strong management team. We do not expect to change the rating in the two-year outlook horizon."

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 the new fire station that will open this coming fall. 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.



2017 Rover Run

2017 Legislature Recap

The Nevada State Legislature is scheduled to meet in January through June of odd numbered years. As the majority of local government funding is regulated by the state, the City actively participates in the state government proceedings.

The Nevada Legislature has shifted control significantly over the last two sessions. With such a large changeover of members, the City had to work with many new members to educate them on municipal funding and operations, remove onerous policy and fiscal mandates, and work to modify bills to benefit our community.

In October of 2016, the State legislature held a special session to discuss the expansion of the Las Vegas Convention Center and the proposed construction of a National Football League (NFL) stadium. Accompanying legislation was proposed to increase sales tax to hire and equip additional police officers in conjunction with the anticipated increase in visitor volume and need for visitor safety as a result of the other construction projects. The sales tax increase was passed as the Crime Prevention Act of 2016. This legislation will provide for an hiring of an additional 26 police officers for the City of Henderson.

During the 2017 session, there were 117 bills which the City opposed in sum or in part, but by the end of the session that number was reduced to ten.

The Legislative team worked to remove or reduce unfunded mandates on the City. There were 11 bills introduced with significant negative fiscal impact to the City. The total potential cost to the City if all bills had passed was \$17.4 million. The total final fiscal impact to the City was \$1.5 million.

The City worked with the Senate Majority Leader on Senate Bill (SB) 176 which requires local police officers to wear body cameras. This is required only of officers who routinely interact with the public such as the City's patrol and traffic officers. This represents the \$1.5 million fiscal impact shown above. Officers must begin wearing body cameras July 1, 2018, and the City's Police Department is beginning the required bid process.

SB 176 also authorized Clark County to participate in the same 9-1-1 system surcharge available in all other counties in Nevada. In order to be enacted the Clark County Commission must first approve the implementation. The legislation also expanded the use

of this funding for the body cameras and dashboard cameras systems and the operations and maintenance of 9-1-1 systems including upgrades to Next Generation 9-1-1. In general terms, Next Gen 9-1-1 allows residents to use all audio & video capabilities they have on smartphones to be texted, e-mailed, or uploaded directly to the 9-1-1 system so that officers and first responders in the field can get real time information.

If the Clark County Commission does authorize the enactment of a surcharge, it must first establish an Advisory Committee to develop a master plan for the use and distribution of funds among the jurisdictions. The Advisory Committee must include the Sheriff and each police chief from the local cities or their designees. Due to the requirement to have the body cameras in operation by July 1, 2018, the City may have to fund the purchase of the body cameras prior to any surcharges being enacted.

Nevada is the only state that allows depreciation of homes and buildings for the purpose of property tax assessments. Senate Joint Resolution (SJR) 14 would cause depreciation and abatements to be "Reset on sale". This removes depreciation and abatements in the first fiscal year after transfer or sale of property. Depreciation would then be reset going forward after the sale as if the property was new. The caps on the growth in property taxes would again apply in the second year. This would protect all current home owners for as long as they own their homes.



Nevada's state bird the Mountain Bluebird

This new Amendment also requires the Legislature to set up a Senior and Disabled Persons protection program which would apply to persons disabled or 62 years of age or older and refund them a portion of their property taxes.

In order to be adopted, this Constitutional Amendment must be passed again by the Legislature in 2019, and then approved by a majority of voters in 2020. The City's CFO and the Committee on Local Government Finance working group plan to study and analyze the bill's impact to local governments and residents prior to the next legislative session.

There were several important pieces of legislation in the areas of medical marijuana and recreational sales of marijuana that will impact the City. The City currently has a moratorium on recreational sales in Henderson, so these changes will only directly affect the medical marijuana program at this time. However, all the changes in these bills apply to both medical and recreational usage in Henderson.

AB 422 contains the compromise between Legislators, local government and the marijuana industry on which areas are specifically designated to be managed at the State level. Local government cannot adopt ordinances that are more restrictive than State law in the areas of packaging, labeling, potency, kinds of products to be sold, use of pesticides, systems for product tracking, medical marijuana patient or customer registries,

transportation from establishment to establishment, and employee training. The bill also places a cap on business license fees that can be charged to marijuana establishments at 3% of gross revenue. The City of Henderson's medical marijuana code was enacted with a 6% rate, which will now need to be reduced to the state approved level.

SB 487 put in place the 10% excise tax on recreational marijuana sales statewide. Regulatory and revenue limitation language for local governments was also in this bill, but was the same as in AB 422. This bill set aside \$5 million in each year of the State's biennial budget to offset the costs passed onto local governments due to the recreational sale of marijuana. The Department of Taxation has yet to determine a distribution formula for this funding.

SB 344 sets standards for edible marijuana products to ensure they are not appealing to children and set advertising standards so that marijuana cannot be marketed to children. This bill also included the regulatory limitation language from AB 422, but not the cap on business license fees. The bill includes language that preserves local governments ability to restrict certain types of advertising.

Moving forward these bills will be useful in clarifying local government's role in regulating the marijuana industry and should be a long term benefit to the City.



Nevada State Legislature

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

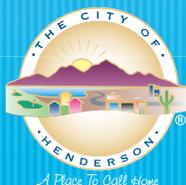
Provide quality public safety services and programs

Public Service Excellence

Deliver effective and efficient services to the community

Environmental Resources

Provide solutions to environmental issues affecting the community



Property Tax Overview

Population & Assessed Valuation

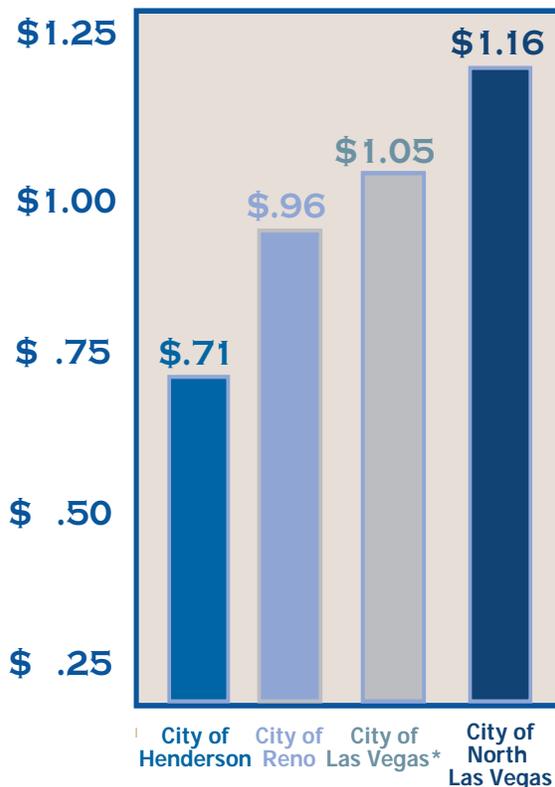
	FY 2016 Actual	FY 2017 Estimate	% Change	FY 2018 Budget	% Change
Population					
Henderson	287,828	294,359	2.3%	304,862	3.6%
Clark County	2,069,450	2,118,353	2.4%	2,166,181	2.3%
Las Vegas	610,637	620,935	1.7%	640,174	3.1%
North Las Vegas	230,491	235,395	2.1%	240,708	2.3%
Boulder City	15,627	15,813	1.2%	16,298	3.1%
Mesquite	18,262	19,061	4.4%	19,991	4.9%
Assessed Valuation					
Henderson	\$10,630,915,219	\$11,630,054,583	9.4%	\$12,249,146,315	5.3%
Clark County *	69,258,468,466	74,586,653,697	7.7%	78,880,943,791	5.8%
Las Vegas	15,520,077,988	16,578,456,154	6.8%	17,398,113,297	4.9%
North Las Vegas	5,505,886,141	6,064,962,361	10.2%	6,393,383,561	5.4%
Boulder City	671,380,330	687,380,048	2.4%	750,952,133	9.2%
Mesquite	641,450,284	681,450,543	6.2%	717,650,917	5.3%

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

Property Tax Rates Nevada Cities of Comparable Size



City of Henderson - Inspirada



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

Overlapping Property Tax Rate Breakdown

	FY 2018	Percent
State	\$ 0.1700	6.0%
Clark County	0.6541	23.0%
School District		
Operating	0.7500	26.0%
Debt	0.5534	19.0%
Subtotal School District	1.3034	45.0%
City of Henderson		
Operating	0.3198	11.0%
Voter Approved Overrides	0.2310	8.0%
Debt	0.1600	5.0%
Subtotal City	0.7108	24.0%
Special Districts		
Henderson Library District	0.0602	2.0%
Subtotal Special Districts	0.0602	2.0%
Total Property Tax Rate	\$ 2.8985	100.0%

Property Tax Calculation



Market Value	\$ 235,000
Assessed Value (35% of Market Value)	\$ 82,250
Divide by 100	\$ 822
Property Tax Rate	x 2.8985
Property Tax Assessment	\$ 2,383
Breakdown:	
State of Nevada	\$ 140
Clark County	538
School District	1,071
City of Henderson	584
Library District	50
	\$ 2,383

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

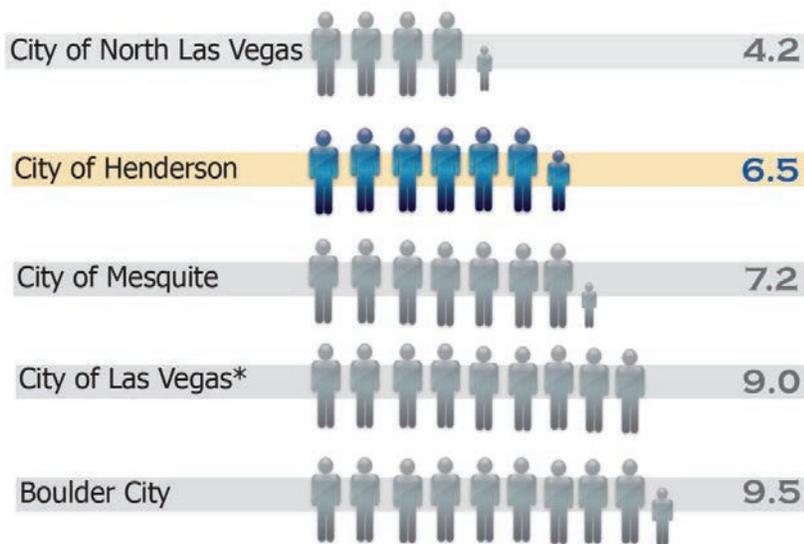


In honor of the 100th anniversary of the Girl Scout Cookie Program and in celebration of the 4,000 members in Southern Nevada, the Mayor and Council proclaimed March 7, 2017, as Girl Scout Cookie 100th Anniversary Day.

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, 2017.

Henderson Population Per Full-Time City Employee*

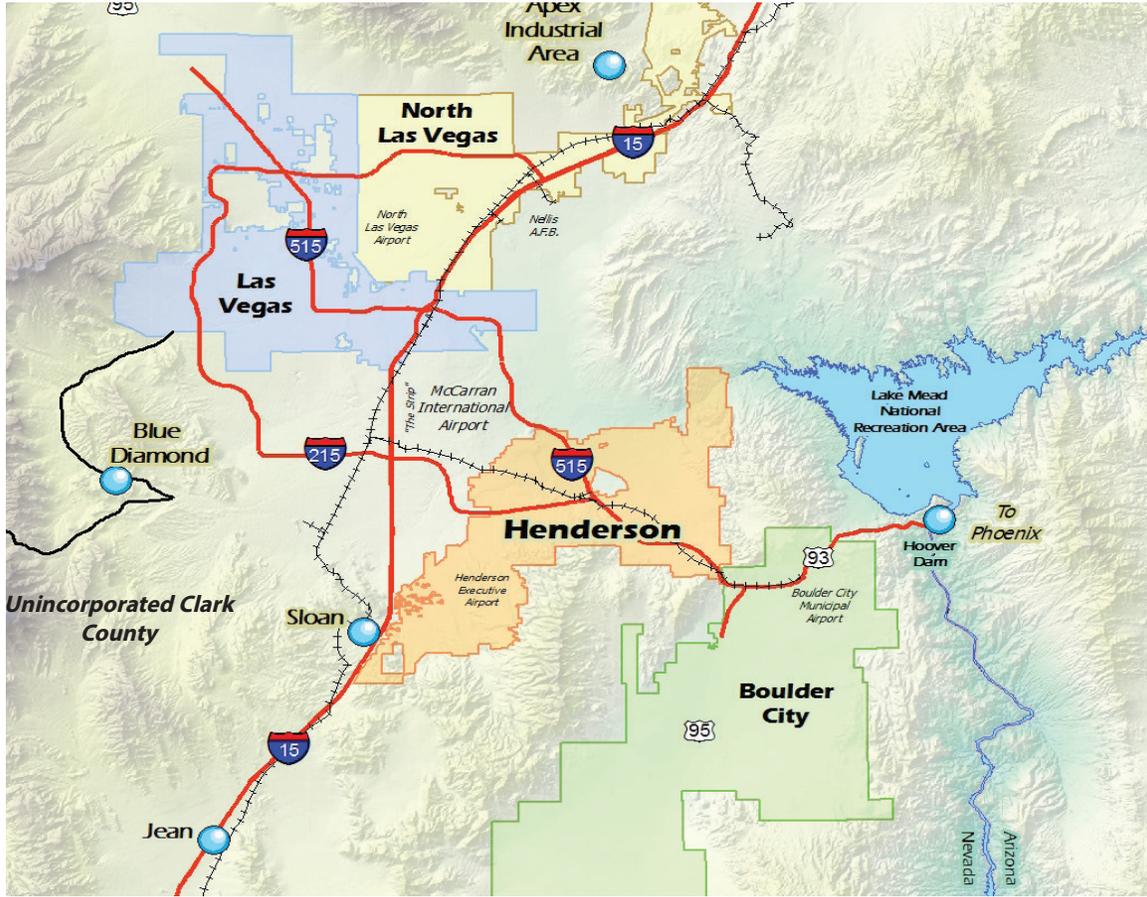


The ratio continues to increase as the population out paces the addition of full time staff to the City.

* As reported in the Comprehensive Annual Financial Report.

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 2018
Assessed Taxable Property Valuation:**
\$ 12,249,146,315

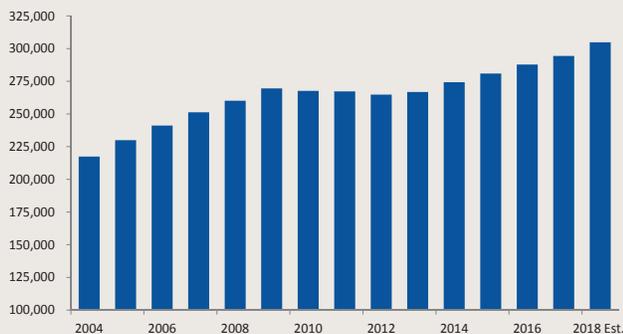
Bond Ratings:

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

Fiscal Year 2018 Budgeted Expenditures:	
General Government	\$541,983,645
Redevelopment Agency	16,049,195
City Total	\$558,032,840

City of Henderson Property Tax Rate:	
Operating	.3198
Voter Approved Overrides	.2310
Debt	.1600
Total	.7108

Population



Population as of July 1 of each fiscal year.

Information for 2017 and prior provided by the Nevada State Demographer.
 Information for 2018 provided by the City of Henderson Community Development Department.

FY 1999	155,859
FY 2000	171,217
FY 2001	179,144
FY 2002	196,780
FY 2003	209,486
FY 2004	217,448
FY 2005	229,984
FY 2006	241,134
FY 2007	251,321
FY 2008	260,161
FY 2009	269,538
FY 2010	267,687
FY 2011	267,270
FY 2012	264,839
FY 2013	266,846
FY 2014	274,270
FY 2015	280,928
FY 2016	287,828
FY 2017	294,359
FY 2018 Estimate	304,862

Median Age

40.9

Median Household Income

\$63,120

Number of Households

123,889

Elevation

1,940 ft.

Full Service and Specialty Hospitals

6

Schools

Elementary	25
Middle	7
Senior High	6
Colleges	11

Public Libraries

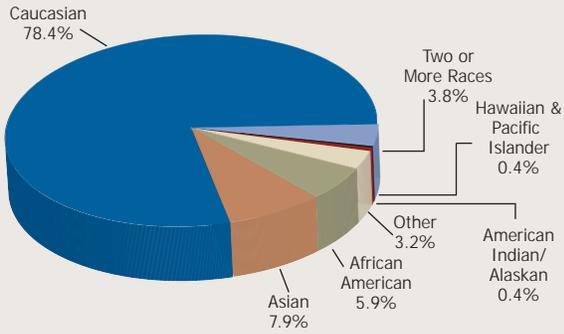
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Source: 2017 Las Vegas Perspective , City of Henderson and Clark County School District



2016 Stroll 'n Roll

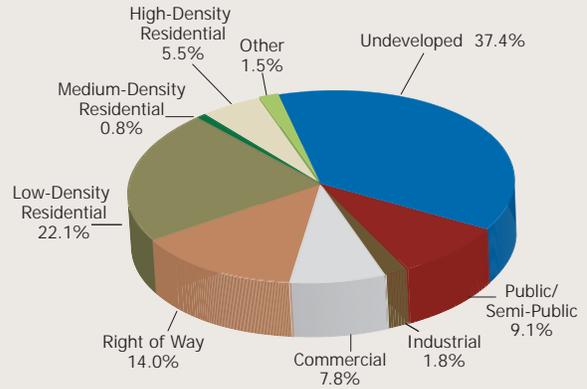
Racial Composition



Racial Composition	% of Total
Caucasian	78.4%
Asian	7.9%
Black or African American	5.9%
American Indian/Alaskan Native	0.4%
Native Hawaiian & Other Pacific Islander	0.4%
Other	3.2%
Two or more races	3.8%
Total	100.0%

Source: Henderson Community Development Department Nov, 2016.

Land Use



Land Use	% of Total
Residential - Low Density	22.1%
Residential - Medium Density	0.8%
Residential - High Density	5.5%
Right of Way	14.0%
Commercial	7.8%
Public/Semi-Public	9.1%
Industrial	1.8%
Other	1.5%
Undeveloped	37.4%
Total	100.0%

Source: Henderson Community Development Department Nov, 2016.

Hispanic or Latino - Culture*

Non-Hispanic or Latino	84.7%
Hispanic or Latino (of any race)	15.3%

Source: U.S. Census Bureau American Community Survey 2011-2015.

* 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	13,073,217
Retail Space	9,454,001
Office Space	7,010,914

Source: Applied Analysis 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	153
Black Mountain Business Park	140
Green Valley Business Park	112
Sunpac	56
Pacific Business Center	48

Source: Las Vegas Perspective 2017

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 M Resort LLC	Hotel/Casino	1,000 to 1,499
4 Sunset Station Hotel & Casino	Hotel/Casino	1,000 to 1,499
5 Barclays Services, LLC	Credit Card Issuing	700 to 799
6 St. Rose Dominican Hospitals - De Lima	General Medical and Surgical Hospitals	700 to 799
7 Fiesta Henderson Station Casino	Hotel/Casino	600 to 699
8 Captioncall, LLC	Translation and Interpretation services	400 to 499
9 Titanium Metals Corp	Other Nonferrous Metal Production	400 to 499
10 Touro University	Colleges and Universities	400 to 499
11 Wal-Mart Supercenter	Warehouse Clubs and Supercenters	400 to 499
12 Cashman Equipment Company	Construction Equip Merchant Wholesalers	300 to 399
13 Costco Wholesale Corp	Warehouse Clubs and Supercenter	300 to 399
14 Levi Strauss & Co	Mens/Boys Clothing Merchant Wholesalers	300 to 399
15 Life Time Fitness	Fitness and Recreational Sports Centers	300 to 399
16 Unilever Manufacturing	Ice Cream & Frozen Dessert Manufacturing	300 to 399

Source: State of Nevada Department of Employment, Training, & Rehabilitation - Fourth Quarter 2016.

Twelve Largest Taxpayers in Henderson

Taxpayer	Type of Business	Taxable Assessed Value**	% of Total Assessed Value*
1 Station Casinos, Inc	Hotel/Casino	\$ 197,797,032	1.70%
2 W. L. Nevada Incorporated	Developer	110,218,278	0.95%
3 Basic Management Incorporated	Developer	98,044,021	0.84%
4 M Resort LLC	Hotel/Casino	79,667,515	0.69%
5 Harsch Investment Properties	Real Estate	44,964,799	0.39%
6 Greenspun Corporation	Developer	43,351,151	0.37%
7 Picerne Real Estate Group	Real Estate	42,127,319	0.36%
8 Lennar Corporation	Developer	36,089,755	0.31%
9 Ranch Center Associates Ltd. Partnership	Developer	32,526,871	0.28%
10 Colfin AI-NV	Real Estate	23,678,583	0.20%
11 Kennedy Joseph	Real Estate	22,169,576	0.19%
12 Olen Properties	Real Estate	21,191,395	0.18%
TOTAL		\$751,826,295	6.46%

Source: Clark County Assessor's Office, October 2016.

* Based on the estimated Fiscal Year 2017 total assessed valuation for the City of \$11,630,054,583 as reported by the State of Nevada Demographer.

** Taxable Assessed Value is 35% of Appraised Value.

Recreation & Attractions

The City of Henderson has been named a Playful City USA for the tenth consecutive year by KaBOOM!, a national nonprofit dedicated to bringing play back into children's lives. Henderson is the only community in Nevada to receive this prestigious designation. The City's Parks and Recreation Department is also the only agency in Nevada to currently hold national accreditation through the Commission for Accreditation of Park and Recreation Agencies, successfully passing all 144 accreditation standards. The department 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: 64

(many lighted)

Public Pools: 15

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



Connor Fields receives the Key to the City. He represented the United States at the 2016 Summer Olympics in the men's BMX event winning the gold medal in Rio de Janeiro, becoming the first American to win a gold medal in the BMX.

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, Good Humor-Breyers Ice Cream, Wal-Mart, Ethel M Chocolates, Levi Strauss & Company, Station Casinos, Cashman Equipment, Westin Lake Las Vegas Resort and Spa, and the M Resort Spa Casino. 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.



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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The Fiscal Year 2018 Budget in Summary and the Fiscal Year 2018 Comprehensive Annual Budget Report are available on our website.



We dedicate this CABR to our long time co-worker and friend Melissa Martin. She inspired us all with her dedication, energy, positive attitude, and courage.

Melissa Martin April 1966 - December 2016

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.

City Departments

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City Clerk’s Office	Sabrina Mercadante, City Clerk
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Economic Development & Tourism	Barbra Coffee, Director
Finance	James McIntosh, Director
Fire.....	Matthew L. Morris, Chief
Human Resources	Jennifer Fennema, Director
Information Technology.....	Laura Fucci, Chief Information Officer
Municipal Court	Bill Zihlmann, Court Administrator
Neighborhood Services Division	Barbara Geach, Manager
Office of Business Management.....	Laura Shearin, Manager
Police	Todd Peters, Acting Chief
Public Works, Parks and Recreation.....	Robert Herr, Director
Public Affairs	Javier Trujillo, Director
Redevelopment Agency.....	Mark Hobaica, Manager
Utility Services.....	Priscilla Howell, Director

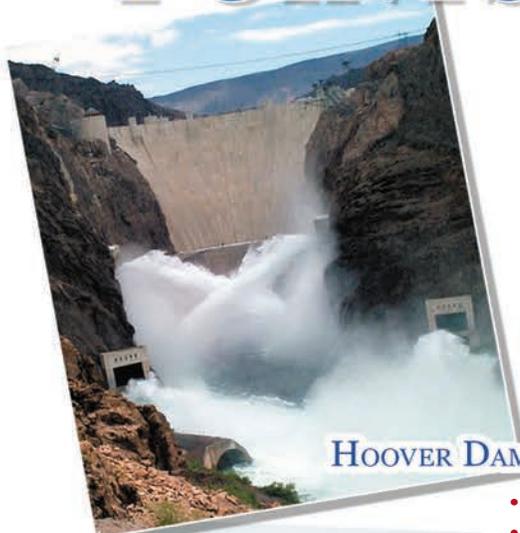
Related Websites

- cityofhenderson.com/
- hendersonlive.com/
- visithenderson.com/
- hendersonmeansbusiness.com/



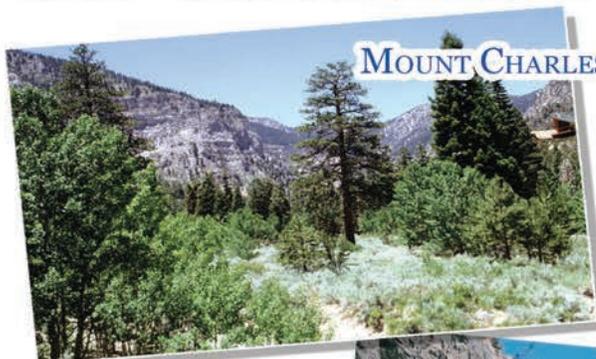
Mayor’s luncheon with new Police Cadets

POINTS OF INTEREST



HOOVER DAM 14 miles

- Tours
- Sight-seeing



MOUNT CHARLESTON 45 miles

- Hiking
- Snow Skiing
- Horseback Riding

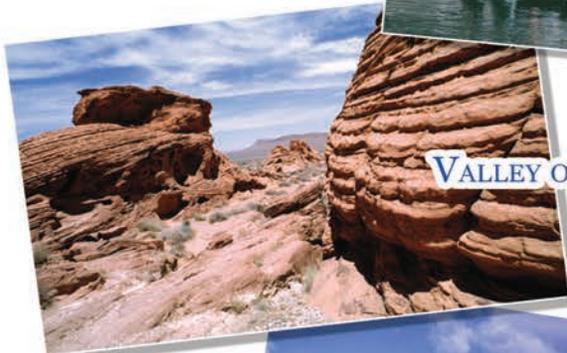
COLORADO RIVER 14 miles

- Fishing
- Rafting
- Canoeing



LAKE MEAD 6 miles

- Fishing • Swimming
- Paddle Boat Cruises



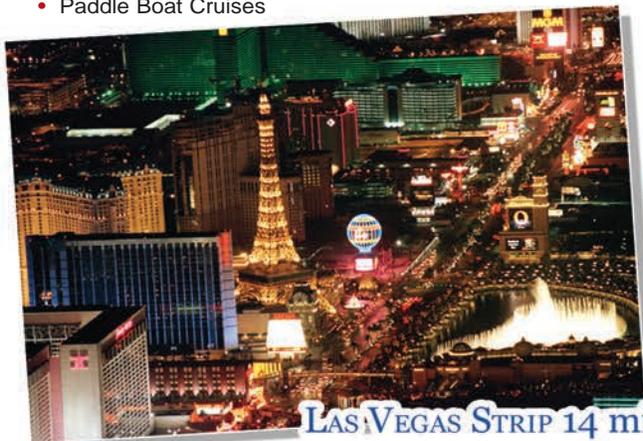
VALLEY OF FIRE 49 miles

- Hiking • Camping



RED ROCK CANYON 30 miles

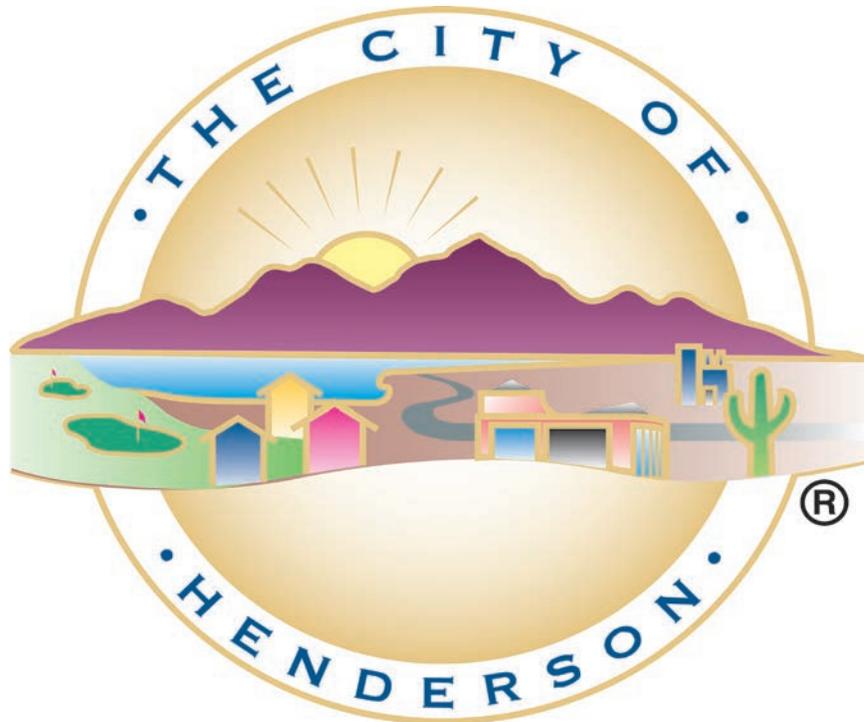
- Hiking • Camping • Rock Climbing



LAS VEGAS STRIP 14 miles

- Gaming • Fine Dining • Entertainment • Shopping

All mileage approximated from City Hall on Water Street.



A Place To Call Home

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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).

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.

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.

Financial Management Policy Statements

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

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

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

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, 2017. 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 2016 to Fiscal Year 2017.

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 2018 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 2018, 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 2018 is estimated to be \$22.0 million, or 8.7% 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 \$21.0 million at the end of Fiscal Year 2018, 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 2018, the budgeted amount of contingency is \$629,637.

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 2018, 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.

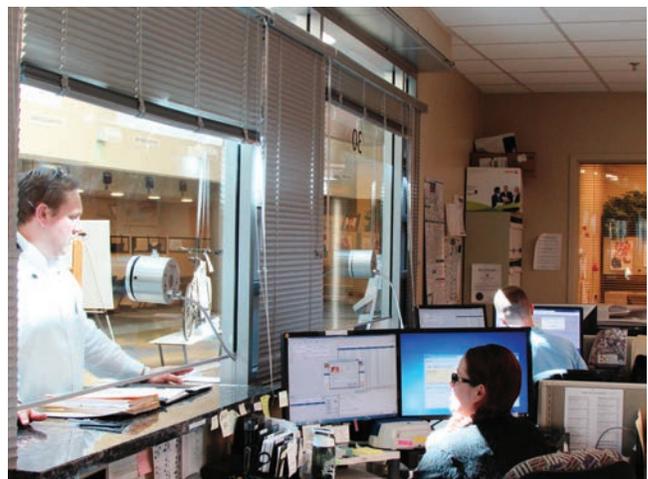
Status: In compliance. The City reviews all debt annually and updates its Debt Management Policy in accordance with NRS 350.013 1(c).

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:

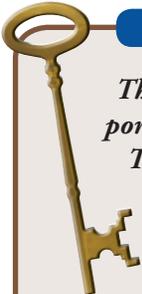
- 1) Cash management activities shall be conducted in full compliance with prevailing local, state, and federal regulations. Furthermore, such activities shall be designed to adhere to guidelines and standards promulgated by such professional organizations as the Governmental Accounting Standards Board (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. This can be reviewed in The City's Financial Management Policies, Policy 700-02.

Key Fact



The City manages a pooled investment portfolio of approximately \$394 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.

Fiscal Monitoring

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

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

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

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

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

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

Status: In compliance. Financial Management Policies were reviewed during the year. Changes were made to policy 700-02 and a new policy regarding post bond issuance compliances with various governmental agencies, 600-03, was approved in June 2017.

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 35 consecutive years.



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.

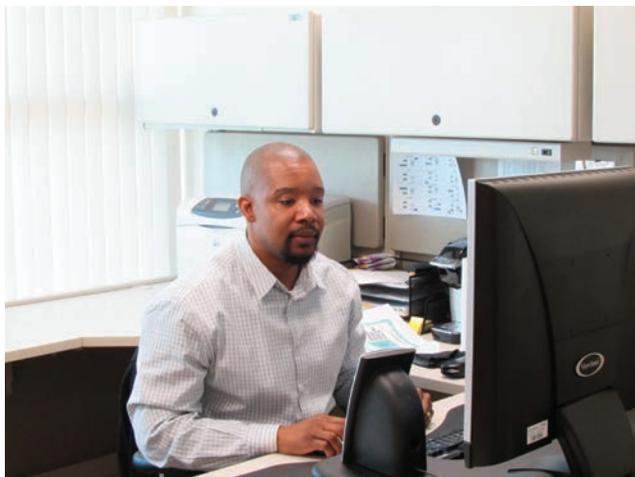
Fund Balance Classification—Fund balance classifications describe the nature of net resources reported in a governmental fund. Classifications include non-spendable resources and amounts that are

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.



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.

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 (COOP) Plan, 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.

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.



Budget Process

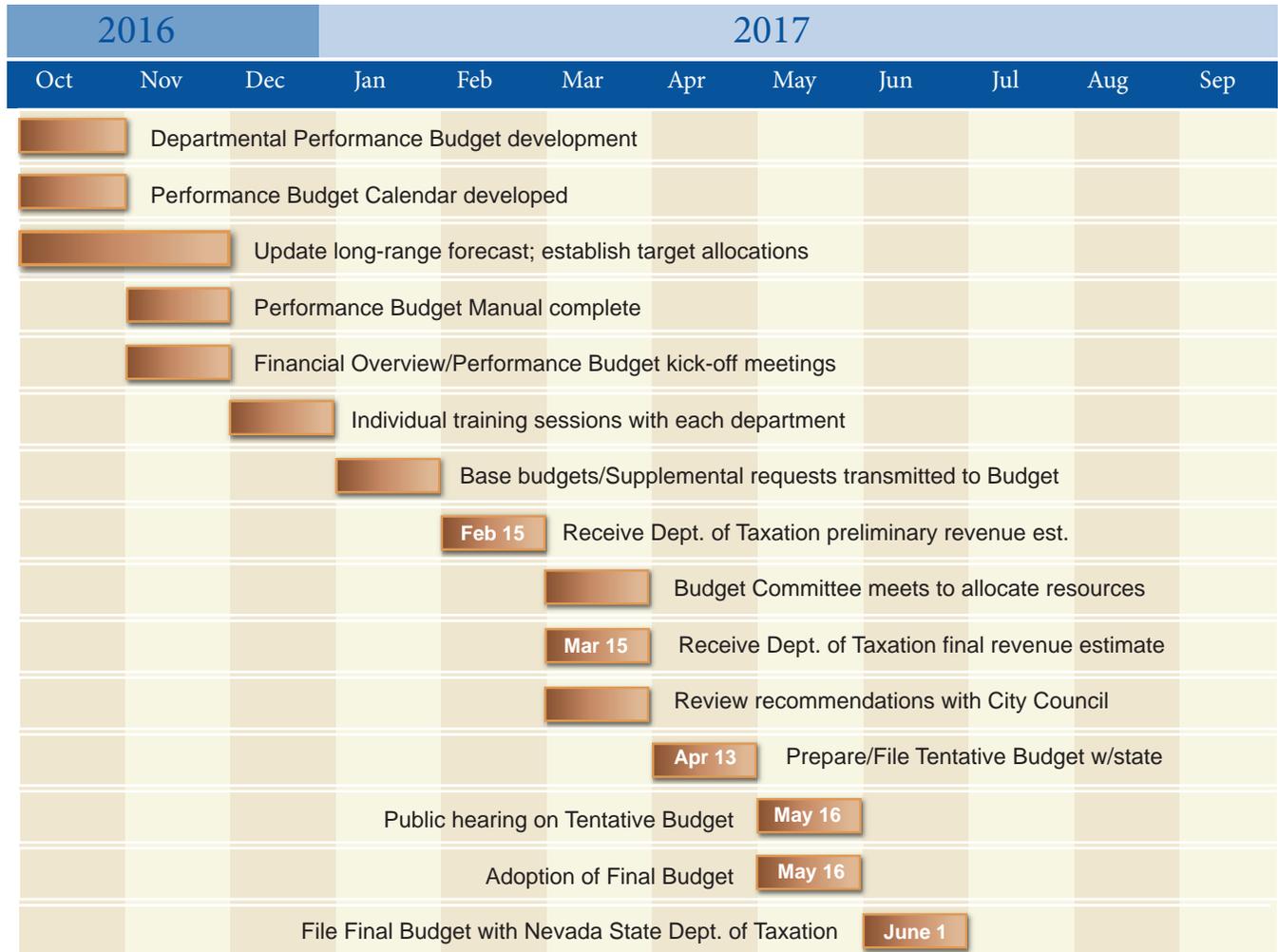
The City’s Performance Budget is developed over a nine-month period, beginning in October, with the development of the Budget Calendar and an update of long-range forecasts, and ending in June, with submission to the Nevada Department of Taxation. The City’s Budget Committee works diligently to evaluate 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 2018 Performance Budget Timeline



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 2018 Comprehensive Annual Budget Report includes the following sections: Introduction, Budget Overview, Capital Improvement, Long-Range Planning, Performance Budget, Schedules and Summaries, and Appendix.

Performance Budget Process

The resource allocation decisions are made based on strategies and operational improvements identified in each department's Performance Management Plan. Even though the Mayor and Council may hear the budget 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.



Henderson Bird Viewing Preserve

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.



Veteran's Memorial at City Hall

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 2018 Budget	General	Special Revenue	Debt Service	Capital Projects	Proprietary	Total	RDA
Beginning Fund Balances	\$ 21,949,866	\$ 34,936,644	\$ 6,232,082	\$ 67,177,189		\$ 130,295,781	\$ 28,865,874
Beginning Net Position *					\$ 1,109,998,215	\$ 1,109,998,215	
Revenues							
Property & Other Taxes	62,976,740	11,217	4,297,646	1,300,000	7,400,000	75,985,603	11,268,767
Franchise Fees	31,926,000	-	-	-	-	31,926,000	-
Licenses and Permits	10,999,750	-	-	-	6,917,257	17,917,007	-
Intergovernmental Resources	112,637,591	34,082,874	-	1,655,114	750,000	149,125,579	-
Charges for Services	28,528,330	80,000	-	215,000	183,503,136	212,326,466	-
Developer Contributions	100,000	-	-	-	-	100,000	-
Fines and Forfeits	4,975,200	715,000	-	-	-	5,690,200	-
Special Assessments	-	-	86,497	-	-	86,497	-
Miscellaneous	1,339,125	572,400	138,701	2,375,500	4,929,756	9,355,482	140,000
Total Revenues	\$ 253,482,736	\$ 35,461,491	\$ 4,522,844	\$ 5,545,614	\$ 203,500,149	\$ 502,512,834	\$ 11,408,767
Capital Contributions	-	-	-	-	12,000,000	12,000,000	-
Land Sales	-	-	-	5,000,000	-	5,000,000	-
Proceeds of Long-Term Debt	-	-	-	-	-	-	-
Other Financing Sources							
Operating Transfers In	-	546,000	4,742,519	2,356,198	-	7,644,717	-
Total Revenue/Other Sources	\$ 253,482,736	\$ 36,007,491	\$ 9,265,363	\$ 12,901,812	\$ 215,500,149	\$ 527,157,551	\$ 11,408,767
Total Resources	\$ 275,432,602	\$ 70,944,135	\$ 15,497,445	\$ 80,079,001	\$ 1,325,498,364	\$ 1,767,451,547	\$ 40,274,641
Expenditures by Function							
General Government	44,626,924	50,000	36,000	272,969	47,664,919	92,650,812	15,431,595
Judicial	10,988,771	1,158,669	-	-	-	12,147,440	-
Public Safety	146,925,731	23,478,061	-	462,060	18,861,102	189,726,954	-
Public Works	9,532,992	5,599,496	51,236	13,358,092	21,032,129	49,573,945	-
Culture & Recreation	38,694,751	3,150,000	-	3,383,746	7,899,131	53,127,628	-
Community Support	1,721,207	2,534,434	-	-	-	4,255,641	-
Utility Enterprises	-	-	-	-	125,745,947	125,745,947	-
Debt Service	-	-	10,317,674	-	4,437,604	14,755,278	617,600
Total Expenditures	\$ 252,490,376	\$ 35,970,660	\$ 10,404,910	\$ 17,476,867	\$ 225,640,832	\$ 541,983,645	\$ 16,049,195
Operating Transfers Out	925,000	90,000	181,198	4,025,621	2,422,898	7,644,717	-
Total Expenditures/Other Uses	\$ 253,415,376	\$ 36,060,660	\$ 10,586,108	\$ 21,502,488	\$ 228,063,730	\$ 549,628,362	\$ 16,049,195
Ending Fund Balance	\$ 22,017,226	\$ 34,883,475	\$ 4,911,337	\$ 58,576,513	\$ -	\$ 120,388,551	\$ 24,225,446
Ending Net Position *					\$ 1,097,434,634	\$ 1,097,434,634	
Total Applications	\$ 275,432,602	\$ 70,944,135	\$ 15,497,445	\$ 80,079,001	\$ 1,325,498,364	\$ 1,767,451,547	\$ 40,274,641

* 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 15 Actuals	FY 16 Actuals	FY 17 Estimate	FY 18 Budget	% Change
Beginning Fund Balances	\$ 18,250,450	\$ 22,740,756	\$ 24,891,984	\$ 21,949,866	-11.8%
Revenues					
Property & Other Taxes	56,905,962	58,704,114	60,014,122	62,976,740	4.9%
Franchise Fees	32,677,892	32,656,108	31,300,000	31,926,000	2.0%
Licenses and Permits	9,469,188	9,536,717	9,609,200	10,999,750	14.5%
Intergovernmental Resources	97,812,733	101,701,703	106,907,840	112,637,591	5.4%
Charges for Services	28,365,652	30,835,680	28,177,784	28,528,330	1.2%
Developer Contributions	27,035	130,893	100,000	100,000	0.0%
Fines and Forfeits	4,308,262	4,836,051	4,740,132	4,975,200	5.0%
Special Assessments	-	-	-	-	-
Miscellaneous	1,507,502	1,678,658	1,858,216	1,339,125	-27.9%
Total Revenues	\$ 231,074,226	\$ 240,079,924	\$ 242,707,294	\$ 253,482,736	4.4%
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources					
Operating Transfers In	150,000	-	-	-	-
Total Revenue/Other Sources	\$ 231,224,226	\$ 240,079,924	\$ 242,707,294	\$ 253,482,736	4.4%
Total Resources	\$ 249,474,676	\$ 262,820,680	\$ 267,599,278	\$ 275,432,602	2.9%
Expenditures by Function					
General Government	39,096,148	40,934,315	45,711,013	44,626,924	-2.4%
Judicial	11,461,622	11,860,113	12,750,496	10,988,771	-13.8%
Public Safety	122,536,522	130,677,127	137,375,798	146,925,731	7.0%
Public Works	6,781,537	8,388,692	9,223,071	9,532,992	3.4%
Culture & Recreation	33,578,052	34,977,815	37,192,162	38,694,751	4.0%
Community Support	1,770,944	1,534,411	1,876,680	1,721,207	-8.3%
Utility Enterprises	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	\$ 215,224,825	\$ 228,372,473	\$ 244,129,220	\$ 252,490,376	3.4%
Operating Transfers Out	11,509,095	9,556,223	1,520,192	925,000	-39.2%
Total Expenditures/Other Uses	\$ 226,733,920	\$ 237,928,696	\$ 245,649,412	\$ 253,415,376	3.2%
Ending Fund Balance	\$ 22,740,756	\$ 24,891,984	\$ 21,949,866	\$ 22,017,226	0.3%
Total Applications	\$ 249,474,676	\$ 262,820,680	\$ 267,599,278	\$ 275,432,602	2.9%
Fund Balance Change*	24.6%	9.5%	-11.8%	0.3%	

* Fund balance decline in FY 2017 and relatively flat fund balance in FY 2018 can be attributed to the City's conservative budgeting practices. Revenues are budgeted conservatively low while expenditures are budgeted high. In addition, a conscientious effort has been made since FY 2015 to increase the ending fund balance beyond the City's financial policy requirement of 8.3%.

Special Revenue Funds

	FY 15 Actuals	FY 16 Actuals	FY 17 Estimate	FY 18 Budget	% Change
Beginning Fund Balances	\$ 29,717,464	\$ 32,574,878	\$ 34,974,047	\$ 34,936,644	-0.1%
Revenues					
Property & Other Taxes	12,239	11,137	10,712	11,217	4.7%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources*	36,868,137	25,767,698	66,349,004	34,082,874	-48.6%
Charges for Services	117,841	144,955	80,000	80,000	0.0%
Developer Contributions	-	-	-	-	-
Fines and Forfeits	1,242,375	1,023,192	1,092,821	715,000	-34.6%
Special Assessments	-	-	-	-	-
Miscellaneous	660,693	763,018	739,716	572,400	-22.6%
Total Revenues	\$ 38,901,285	\$ 27,710,000	\$ 68,272,253	\$ 35,461,491	-48.1%
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources					
Operating Transfers In	1,250,000	450,000	173,000	546,000	215.6%
Total Revenue/Other Sources	\$ 40,151,285	\$ 28,160,000	\$ 68,445,253	\$ 36,007,491	-47.4%
Total Resources	\$ 69,868,749	\$ 60,734,878	\$ 103,419,300	\$ 70,944,135	-31.4%
Expenditures by Function					
General Government	905,921	24,071	762,116	50,000	-93.4%
Judicial	863,646	1,194,596	1,143,681	1,158,669	1.3%
Public Safety**	13,673,712	15,663,299	19,980,339	23,478,061	17.5%
Public Works***	10,837,104	2,851,269	22,502,021	5,599,496	-75.1%
Culture & Recreation***	7,593,991	1,669,681	15,613,175	3,150,000	-79.8%
Community Support***	2,949,740	4,292,966	8,391,324	2,534,434	-69.8%
Utility Enterprises	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	\$ 36,824,114	\$ 25,695,882	\$ 68,392,656	\$ 35,970,660	-47.4%
Operating Transfers Out	469,757	64,949	90,000	90,000	0.0%
Total Expenditures/Other Uses	\$ 37,293,871	\$ 25,760,831	\$ 68,482,656	\$ 36,060,660	-47.3%
Ending Fund Balance	\$ 32,574,878	\$ 34,974,047	\$ 34,936,644	\$ 34,883,475	-0.2%
Total Applications	\$ 69,868,749	\$ 60,734,878	\$ 103,419,300	\$ 70,944,135	-31.4%
Fund Balance Change	9.6%	7.4%	-0.1%	-0.2%	

* 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 increase in expenditures for Public Safety in FY 2018 can be attributed to the passage of the Crime Prevention Bill which is providing additional funding to add 26 Police Officers.

*** The large decrease in spending in 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 2018.

Debt Service Funds

	FY 15 Actuals	FY 16 Actuals	FY 17 Estimate	FY 18 Budget	% Change
Beginning Fund Balances	\$ 5,016,568	\$ 8,314,409	\$ 7,395,864	\$ 6,232,082	-15.7%
Revenues					
Property & Other Taxes	2,984,505	3,761,620	4,095,473	4,297,646	4.9%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	-	-	-	-	-
Charges for Services	-	-	-	-	-
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Special Assessments	130,274	150,382	83,672	86,497	3.4%
Miscellaneous	227,630	374,079	163,213	138,701	-15.0%
Total Revenues	\$ 3,342,409	\$ 4,286,081	\$ 4,342,358	\$ 4,522,844	4.2%
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt*	27,513,334	-	9,919,450	-	-100.0%
Other Financing Sources					
Operating Transfers In	8,156,977	4,939,024	4,773,619	4,742,519	-0.7%
Total Revenue/Other Sources	\$ 39,012,720	\$ 9,225,105	\$ 19,035,427	\$ 9,265,363	-51.3%
Total Resources	\$ 44,029,288	\$ 17,539,514	\$ 26,431,291	\$ 15,497,445	-41.4%
Expenditures by Function					
General Government	301,240	5,498	156,577	36,000	-77.0%
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	5,082	5,308	56,236	51,236	-8.9%
Culture & Recreation	-	-	-	-	-
Community Support	-	-	-	-	-
Utility Enterprises	-	-	-	-	-
Debt Service*	35,208,524	9,936,306	19,813,501	10,317,674	-47.9%
Total Expenditures	\$ 35,514,846	\$ 9,947,112	\$ 20,026,314	\$ 10,404,910	-48.0%
Operating Transfers Out	200,033	196,538	172,895	181,198	4.8%
Total Expenditures/Other Uses	\$ 35,714,879	\$ 10,143,650	\$ 20,199,209	\$ 10,586,108	-47.6%
Ending Fund Balance**	\$ 8,314,409	\$ 7,395,864	\$ 6,232,082	\$ 4,911,337	-21.2%
Total Applications	\$ 44,029,288	\$ 17,539,514	\$ 26,431,291	\$ 15,497,445	-41.4%
Fund Balance Change	65.7%	-11.0%	-15.7%	-21.2%	

* Proceeds of Long-Term Debt and Debt Service expenditures reflect G.O. Bond Debt refinancing in FY 2015 and FY 2017.

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

Capital Projects Funds

	FY 15 Actuals	FY 16 Actuals	FY 17 Estimate	FY 18 Budget	% Change
Beginning Fund Balances	\$ 123,014,327	\$ 122,909,883	\$ 112,352,242	\$ 67,177,189	-40.2%
Revenues					
Property & Other Taxes	1,153,934	1,224,362	1,250,000	1,300,000	4.0%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	2,809,970	3,051,383	2,812,000	1,655,114	-41.1%
Charges for Services	79,205	179,210	175,000	215,000	22.9%
Developer Contributions	4,430,009	9,664,234	1,797,571	-	-100.0%
Fines and Forfeits	-	-	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	3,532,891	4,170,499	3,581,613	2,375,500	-33.7%
Total Revenues	\$ 12,006,009	\$ 18,289,688	\$ 9,616,184	\$ 5,545,614	-42.3%
Capital Contributions	-	-	-	-	-
Land Sales	1,118,024	2,696,014	7,750,000	5,000,000	-35.5%
Proceeds of Long-Term Debt	-	-	4,355,000	-	-100.0%
Other Financing Sources					
Operating Transfers In	6,764,649	7,208,038	5,684,388	2,356,198	-58.5%
Total Revenue/Other Sources	\$ 19,888,682	\$ 28,193,740	\$ 27,405,572	\$ 12,901,812	-52.9%
Total Resources	\$ 142,903,009	\$ 151,103,623	\$ 139,757,814	\$ 80,079,001	-42.7%
Expenditures by Function					
General Government	700,904	1,463,353	4,823,207	272,969	-94.3%
Judicial	-	-	-	-	-
Public Safety	1,547,485	1,650,270	14,376,497	462,060	-96.8%
Public Works	5,914,041	30,924,272	37,906,195	13,358,092	-64.8%
Culture & Recreation	7,160,988	2,795,519	9,069,948	3,383,746	-62.7%
Community Support	-	-	481,500	-	-100.0%
Utility Enterprises	-	-	-	-	-
Debt Service	102,816	55,892	89,223	-	-100.0%
Total Expenditures	\$ 15,426,234	\$ 36,889,306	\$ 66,746,570	\$ 17,476,867	-73.8%
Operating Transfers Out	4,566,892	1,862,075	5,834,055	4,025,621	-31.0%
Total Expenditures/Other Uses	\$ 19,993,126	\$ 38,751,381	\$ 72,580,625	\$ 21,502,488	-70.4%
Ending Fund Balance *	\$ 122,909,883	\$ 112,352,242	\$ 67,177,189	\$ 58,576,513	-12.8%
Total Applications	\$ 142,903,009	\$ 151,103,623	\$ 139,757,814	\$ 80,079,001	-42.7%
Fund Balance Change	-0.1%	-8.6%	-40.2%	-12.8%	

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

Proprietary Funds

	FY 15 Actuals	FY 16 Actuals	FY 17 Estimate	FY 18 Budget	% Change
Beginning Net Position *	\$ 1,075,235,848	\$ 1,085,237,573	\$ 1,124,262,637	\$ 1,109,998,215	-1.3%
Revenues					
Property & Other Taxes	6,720,073	7,152,053	7,200,000	7,400,000	2.8%
Franchise Fees	-	-	-	-	-
Licenses and Permits	4,969,940	6,300,170	5,698,867	6,917,257	21.4%
Intergovernmental Resources	1,731,286	1,749,509	1,677,000	750,000	-55.3%
Charges for Services	163,427,949	175,348,578	177,300,364	183,503,136	3.5%
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	5,266,570	6,512,640	5,501,810	4,929,756	-10.4%
Total Revenues	\$ 182,115,818	\$ 197,062,950	\$ 197,378,041	\$ 203,500,149	3.3%
Capital Contributions	16,585,675	32,541,827	12,795,000	12,000,000	-6.2%
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources					
Operating Transfers In	2,767,913	1,724,417	819,673	-	-100.0%
Total Revenues/Other Sources	\$ 201,469,406	\$ 231,329,194	\$ 210,992,714	\$ 215,500,149	2.1%
Total Resources	\$ 1,276,705,254	\$ 1,316,566,767	\$ 1,335,255,351	\$ 1,325,498,364	-0.7%
Expenditures by Function					
General Government	32,341,516	35,218,495	47,269,575	47,664,919	0.8%
Judicial	-	-	-	-	-
Public Safety	13,073,971	14,313,831	17,039,176	18,861,102	10.7%
Public Works	15,934,703	15,827,862	19,571,513	21,032,129	7.5%
Culture & Recreation	6,610,629	5,978,760	7,733,687	7,899,131	2.1%
Community Support	-	-	-	-	-
Utility Enterprises	115,762,453	112,795,799	124,861,805	125,745,947	0.7%
Debt Service	4,852,402	4,412,254	4,947,842	4,437,604	-10.3%
Total Expenditures	\$ 188,575,674	\$ 188,547,001	\$ 221,423,598	\$ 225,640,832	1.9%
Debt Refunding	195,992	1,115,435	-	-	-
Operating Transfers Out	2,696,015	2,641,694	3,833,538	2,422,898	-36.8%
Total Expenditures/Other Uses	\$ 191,467,681	\$ 192,304,130	\$ 225,257,136	\$ 228,063,730	1.2%
Ending Net Position *	\$ 1,085,237,573	\$ 1,124,262,637	\$ 1,109,998,215	\$ 1,097,434,634	-1.1%
Total Applications	\$ 1,276,705,254	\$ 1,316,566,767	\$ 1,335,255,351	\$ 1,325,498,364	-0.7%
Net Position Change	0.9%	3.6%	-1.3%	-1.1%	

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

Total All City Funds

	FY 15 Actuals	FY 16 Actuals	FY 17 Estimate	FY 18 Budget	% Change
Beginning Fund Balances	\$ 175,998,809	\$ 186,539,926	\$ 179,614,137	\$ 130,295,781	-27.5%
Beginning Net Position *	\$ 1,075,235,848	\$ 1,085,237,573	\$ 1,124,262,637	\$ 1,109,998,215	-1.3%
Revenues					
Property & Other Taxes	67,776,713	70,853,286	72,570,307	75,985,603	4.7%
Franchise Fees	32,677,892	32,656,108	31,300,000	31,926,000	2.0%
Licenses and Permits	14,439,128	15,836,887	15,308,067	17,917,007	17.0%
Intergovernmental Resources	139,222,126	132,270,293	177,745,844	149,125,579	-16.1%
Charges for Services	191,990,647	206,508,423	205,733,148	212,326,466	3.2%
Developer Contributions	4,457,044	9,795,127	1,897,571	100,000	-94.7%
Fines and Forfeits	5,550,637	5,859,243	5,832,953	5,690,200	-2.4%
Special Assessments	130,274	150,382	83,672	86,497	3.4%
Miscellaneous	11,195,286	13,498,894	11,844,568	9,355,482	-21.0%
Total Revenues	\$ 467,439,747	\$ 487,428,643	\$ 522,316,130	\$ 502,512,834	3.1%
Capital Contributions	16,585,675	32,541,827	12,795,000	12,000,000	-6.2%
Land Sales	1,118,024	2,696,014	7,750,000	5,000,000	-35.5%
Proceeds of Long-Term Debt	27,513,334	-	14,274,450	-	-100.0%
Other Financing Sources					
Operating Transfers In	19,089,539	14,321,479	11,450,680	7,644,717	-33.2%
Total Revenue/Other Sources	\$ 531,746,319	\$ 536,987,963	\$ 568,586,260	\$ 527,157,551	-1.8%
Total Resources	\$ 1,782,980,976	\$ 1,808,765,462	\$ 1,872,463,034	\$ 1,767,451,547	-5.6%
Expenditures by Function					
General Government	73,345,729	77,645,732	98,722,488	92,650,812	-6.2%
Judicial	12,325,268	13,054,709	13,894,177	12,147,440	-12.6%
Public Safety	150,831,690	162,304,527	188,771,810	189,726,954	0.5%
Public Works	39,472,467	57,997,403	89,259,036	49,573,945	-44.5%
Culture & Recreation	54,943,660	45,421,775	69,608,972	53,127,628	-23.7%
Community Support	4,720,684	5,827,377	10,749,504	4,255,641	-60.4%
Utility Enterprises	115,762,453	112,795,799	124,861,805	125,745,947	0.7%
Debt Service	40,163,742	14,404,452	24,850,566	14,755,278	-40.6%
Total Expenditures	\$ 491,565,693	\$ 489,451,774	\$ 620,718,358	\$ 541,983,645	-12.7%
Debt Refunding	195,992	1,115,435	-	-	-
Operating Transfers Out	19,441,792	14,321,479	11,450,680	7,644,717	-33.2%
Total Expenditures/Other Uses	\$ 511,203,477	\$ 504,888,688	\$ 632,169,038	\$ 549,628,362	-13.1%
Ending Fund Balance **	\$ 186,539,926	\$ 179,614,137	\$ 130,295,781	\$ 120,388,551	-7.6%
Ending Net Position *	\$ 1,085,237,573	\$ 1,124,262,637	\$ 1,109,998,215	\$ 1,097,434,634	-1.1%
Total Applications	\$ 1,782,980,976	\$ 1,808,765,462	\$ 1,872,463,034	\$ 1,767,451,547	-5.6%

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

** See footnotes on individual Fund groups.

Redevelopment Agency

	FY 15 Actuals	FY 16 Actuals	FY 17 Estimate	FY 18 Budget	% Change
Beginning Fund Balances	\$ 29,662,110	\$ 27,523,021	\$ 28,579,062	\$ 28,865,874	1.0%
Revenues					
Property & Other Taxes	6,496,019	9,097,750	9,852,503	11,268,767	14.4%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	-	-	-	-	-
Charges for Services	-	-	-	-	-
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	437,818	305,225	135,000	140,000	3.7%
Total Revenues	\$ 6,933,837	\$ 9,402,975	\$ 9,987,503	\$ 11,408,767	14.2%
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Premium Refunding Bonds Issued	-	475,559	-	-	-
Proceeds of Long-Term Debt	-	9,365,000	-	-	-
Other Financing Sources					
Operating Transfers In	352,253	-	-	-	-
Total Revenue/Other Sources	\$ 7,286,090	\$ 19,243,534	\$ 9,987,503	\$ 11,408,767	14.2%
Total Resources	\$ 36,948,200	\$ 46,766,555	\$ 38,566,565	\$ 40,274,641	4.4%
Expenditures by Function					
General Government	8,076,298	6,690,148	9,082,391	15,431,595	69.9%
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Community Support	-	-	-	-	-
Utility Enterprises	-	-	-	-	-
Debt Service	1,348,881	1,208,930	618,300	617,600	-0.1%
Total Expenditures	\$ 9,425,179	\$ 7,899,078	\$ 9,700,691	\$ 16,049,195	65.4%
Payment to Refunding Escrow Agent	-	10,288,415	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures/Other Uses	\$ 9,425,179	\$ 18,187,493	\$ 9,700,691	\$ 16,049,195	65.4%
Ending Fund Balance *	\$ 27,523,021	\$ 28,579,062	\$ 28,865,874	\$ 24,225,446	-16.1%
Total Applications	\$ 36,948,200	\$ 46,766,555	\$ 38,566,565	\$ 40,274,641	4.4%
Fund Balance Change	-7.2%	3.8%	1.0%	-16.1%	

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

General Fund - 6 Year Trend

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	Actuals	Actuals	Actuals	Actuals	Estimate	Budget
Beginning Fund Balances	\$ 16,851,962	\$ 17,328,221	\$ 18,250,450	\$ 22,740,756	\$ 24,891,984	\$ 21,949,866
Revenues						
Property & Other Taxes	55,642,041.00	54,993,388	56,905,962	58,704,114	60,014,122	62,976,740
Franchise Fees	30,011,869	31,481,739	32,677,892	32,656,108	31,300,000	31,926,000
Licenses and Permits	8,063,081	8,079,773	9,469,188	9,536,717	9,609,200	10,999,750
Intergovernmental Resources	83,942,115	91,584,835	97,812,733	101,701,703	106,907,840	112,637,591
Charges for Services	25,128,181	23,064,070	28,365,652	30,835,680	28,177,784	28,528,330
Developer Contributions	-	-	27,035	130,893	100,000	100,000
Fines and Forfeits	5,078,530	4,353,572	4,308,262	4,836,051	4,740,132	4,975,200
Special Assessments	-	-	-	-	-	-
Miscellaneous	603,809	678,957	1,507,502	1,678,658	1,858,216	1,339,125
Total Revenues	\$ 208,469,626	\$ 214,236,334	\$ 231,074,226	\$ 240,079,924	\$ 242,707,294	\$ 253,482,736
Capital Contributions	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-	-
Other Financing Sources						
Operating Transfers In	7,800,000	-	150,000	-	-	-
Total Revenue/Other Sources	\$ 216,269,626	\$ 214,236,334	\$ 231,224,226	\$ 240,079,924	\$ 242,707,294	\$ 253,482,736
Total Resources	\$ 233,121,588	\$ 231,564,555	\$ 249,474,676	\$ 262,820,680	\$ 267,599,278	\$ 275,432,602
Expenditures by Function						
General Government	41,591,200	37,202,718	39,096,148	40,934,315	45,711,013	44,626,924
Judicial	11,225,522	11,290,399	11,461,622	11,860,113	12,750,496	10,988,771
Public Safety	115,990,891	118,681,510	122,536,522	130,677,127	137,375,798	146,925,731
Public Works	6,676,259	6,396,438	6,781,537	8,388,692	9,223,071	9,532,992
Culture & Recreation	33,723,767	33,625,419	33,578,052	34,977,815	37,192,162	38,694,751
Community Support	1,781,027	1,512,649	1,770,944	1,534,411	1,876,680	1,721,207
Utility Enterprises	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	\$ 210,988,666	\$ 208,709,133	\$ 215,224,825	\$ 228,372,473	\$ 244,129,220	\$ 252,490,376
Operating Transfers Out	4,804,701	4,604,972	11,509,095	9,556,223	1,520,192	925,000
Total Expenditures/Other Uses	\$ 215,793,367	\$ 213,314,105	\$ 226,733,920	\$ 237,928,696	\$ 245,649,412	\$ 253,415,376
Ending Fund Balance	\$ 17,328,221	\$ 18,250,450	\$ 22,740,756	\$ 24,891,984	\$ 21,949,866	\$ 22,017,226
Total Applications	\$ 233,121,588	\$ 231,564,555	\$ 249,474,676	\$ 262,820,680	\$ 267,599,278	\$ 275,432,602
Fund Balance Change*	2.8%	5.3%	24.6%	9.5%	-11.8%	0.3%

* Fund balance decline in FY 2017 and relatively flat fund balance in FY 2018 can be attributed to the City's conservative budgeting practices. Revenues are budgeted conservatively low while expenditures are budgeted high. In addition, a conscientious effort has been made since FY 2015 to increase the ending fund balance beyond the City's financial policy requirement of 8.3%.

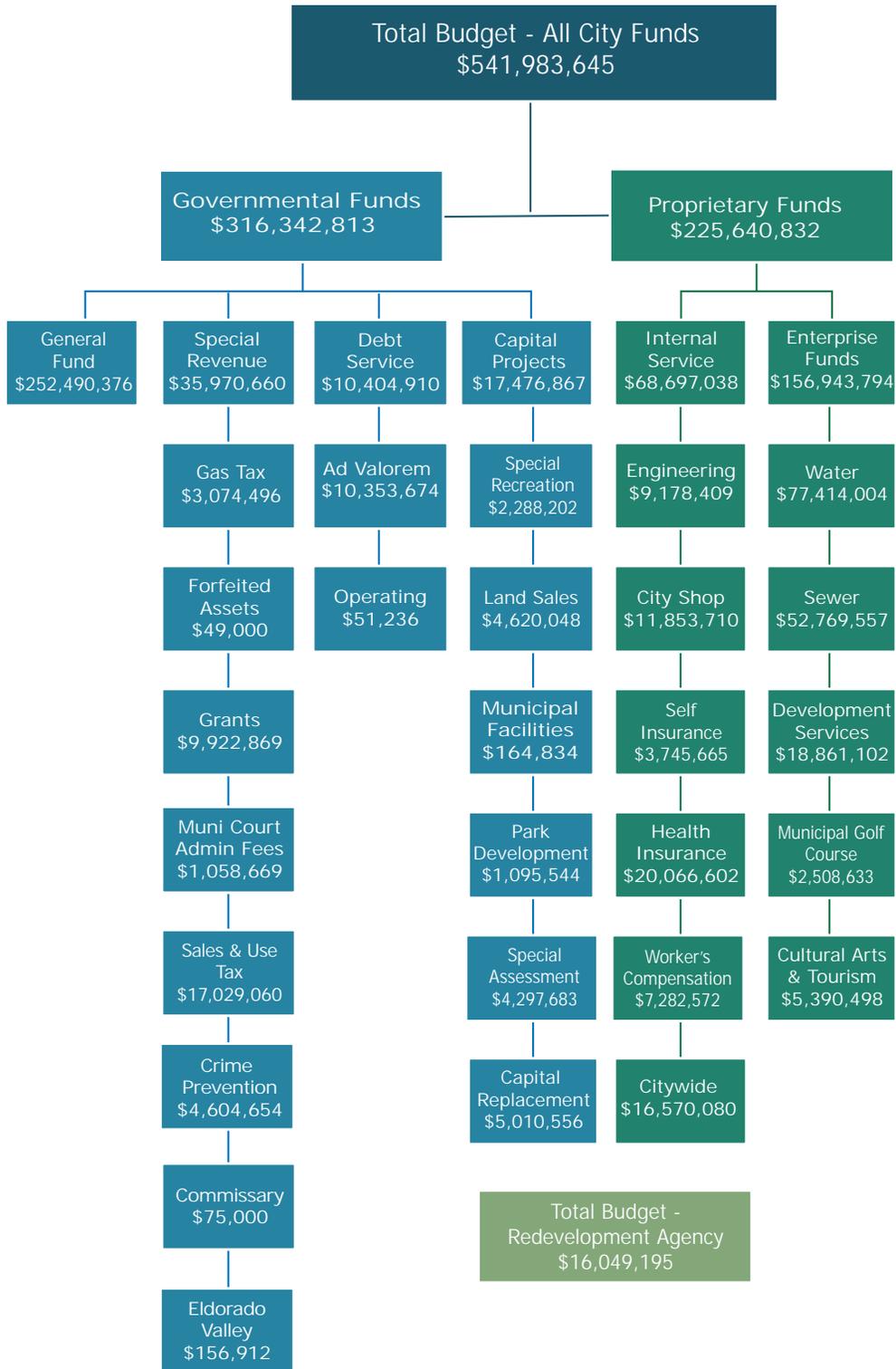
Total All City Funds - 6 Year Trend

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
	Actuals	Actuals	Actuals	Actuals	Estimate	Budget
Beginning Fund Balances	\$ 234,701,719	\$ 206,070,051	\$ 175,998,809	\$ 186,539,926	\$ 179,614,137	\$ 130,295,781
Beginning Net Position *	\$ 1,108,101,049	\$ 1,086,577,440	\$ 1,075,235,848	\$ 1,085,237,573	\$ 1,124,262,637	\$ 1,109,998,215
Revenues						
Property & Other Taxes	64,294,513	65,177,296	67,776,713	70,853,286	72,570,307	75,985,603
Franchise Fees	30,011,869	31,481,739	32,677,892	32,656,108	31,300,000	31,926,000
Licenses and Permits	11,927,738	11,857,703	14,439,128	15,836,887	15,308,067	17,917,007
Intergovernmental Resources	136,117,111	129,091,549	139,222,126	132,270,293	177,745,844	149,125,579
Charges for Services	168,849,425	175,659,529	191,990,647	206,508,423	205,733,148	212,326,466
Developer Contributions	767,836	3,865,035	4,457,044	9,795,127	1,897,571	100,000
Fines and Forfeits	6,511,577	5,658,992	5,550,637	5,859,243	5,832,953	5,690,200
Special Assessments	146,928	130,820	130,274	150,382	83,672	86,497
Miscellaneous	3,023,191	10,554,025	11,195,286	13,498,894	11,844,568	9,355,482
Total Revenues	\$ 421,650,188	\$ 433,476,688	\$ 467,439,747	\$ 487,428,643	\$ 522,316,130	\$ 502,512,834
Capital Contributions	17,793,910	20,319,198	16,585,675	32,541,827	12,795,000	12,000,000
Land Sales	1,827,493	3,444,629	1,118,024	2,696,014	7,750,000	5,000,000
Proceeds of Long-Term Debt	71,805,658	-	27,513,334	-	14,274,450	-
Other Financing Sources						
Operating Transfers In	19,923,007	10,783,839	19,089,539	14,321,479	11,450,680	7,644,717
Total Revenue/Other Sources	\$ 533,000,256	\$ 468,024,354	\$ 531,746,319	\$ 536,987,963	\$ 568,586,260	\$ 527,157,551
Total Resources	\$ 1,875,803,024	\$ 1,760,671,845	\$ 1,782,980,976	\$ 1,808,765,462	\$ 1,872,463,034	\$ 1,767,451,547
Expenditures by Function						
General Government	73,498,293	67,668,625	73,044,489	77,645,732	98,722,488	92,650,812
Judicial	12,372,479	12,058,955	12,325,268	13,054,709	13,894,177	12,147,440
Public Safety	139,590,078	142,151,101	150,831,690	162,304,527	188,771,810	189,726,954
Public Works	45,348,958	69,136,699	39,467,385	57,997,403	89,259,036	49,573,945
Culture & Recreation	71,589,514	51,871,868	54,943,660	45,421,775	69,608,972	53,127,628
Community Support	5,152,419	7,604,154	4,720,684	5,827,377	10,749,504	4,255,641
Utility Enterprises	127,943,995	134,214,744	115,762,453	112,795,799	124,861,805	125,745,947
Debt Service	85,734,230	13,947,203	40,470,064	14,404,452	24,850,566	14,755,278
Total Expenditures	\$ 561,229,966	\$ 498,653,349	\$ 491,565,693	\$ 489,451,774	\$ 620,718,358	\$ 541,983,645
Operating Transfers Out	21,925,567	10,783,839	19,441,792	14,321,479	11,450,680	7,644,717
Total Expenditures/Other Uses	\$ 583,155,533	\$ 509,437,188	\$ 511,203,477	\$ 504,888,688	\$ 632,169,038	\$ 549,628,362
Ending Fund Balance **	\$ 206,070,051	\$ 175,998,809	\$ 186,539,926	\$ 179,614,137	\$ 130,295,781	\$ 120,388,551
Ending Net Position *	\$ 1,086,577,440	\$ 1,075,235,848	\$ 1,085,237,573	\$ 1,124,262,637	\$ 1,109,998,215	\$ 1,097,434,634
Total Applications	\$ 1,875,803,024	\$ 1,760,671,845	\$ 1,782,980,976	\$ 1,808,765,462	\$ 1,872,463,034	\$ 1,767,451,547

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

** See footnotes on individual Fund groups.

Fund Overview



Modified Accrual Basis of Accounting

Full Accrual Basis of Accounting

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 2018 include infrastructure repair and replacement. Included in this fund is approximately \$5.0 million to fund Public Works and Public Safety projects including streets, sidewalks and street light replacement, copper wire replacement, and facility equipment repairs. Scheduled computer replacement formerly included in this fund are now reported in the Citywide Internal Service Fund.



Green Valley Street Improvements



Key Fact

Approximately \$4.6 million was allocated for infrastructure repairs in Fiscal Year 2018. 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 2018 Budget
Interest Income	\$ 166,000
Charges for Services	75,000
Total Revenue	\$ 241,000
Operating Transfers In	1,775,000
Total Resources	\$ 2,016,000

Applications	FY 2018 Budget
Public Safety	
Capital Outlay	\$ 400,000
Public Works	
Capital Outlay	\$ 4,610,556
Total Expenditures	\$ 5,010,556
Operating Transfers Out	-
Total Applications	\$ 5,010,556

City Shop

The City Shop is an Internal Service Fund that is responsible for the acquisition, maintenance, and replacement of all City vehicles. All of the operating costs, including fuel and repair costs, are billed to the applicable departments on a cost-reimbursement basis. These costs include replacement charges. The City Shop is a division of the Public Works, 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 nearly 1,400 vehicles and pieces of equipment. Each vehicle is maintained and evaluated annually for continued performance to comply with safety standards and functional usage for City departments. The majority of the maintenance for City vehicles and equipment is completed in-house by City Shop staff.

During Fiscal Years 2011 and 2012, vehicle replacements were limited to emergency response units. During Fiscal Years 2013 through 2016, replacement of vehicles was expanded slightly to include units deemed critical to operations. Replacement of City fuel tanks are also scheduled over the next several years as existing equipment reaches the end of its useful life.

Resources	FY 2018 Budget
Charges for Services	\$ 5,922,147
Interest Earned	75,000
Total Revenue	\$ 5,997,147
Operating Transfers In	-
Total Resources	\$ 5,997,147

Applications	FY 2018 Budget
Salaries and Wages	\$ 1,747,976
Employee Benefits	759,147
Services and Supplies	5,413,136
Depreciation	3,933,451
Total Expenses	\$ 11,853,710
Operating Transfers Out	-
Total Applications	\$ 11,853,710

Key Fact



City Shop fleet contains nearly 1,400 vehicles and pieces of equipment, including over 375 police patrol vehicles and 30 fire response vehicles.

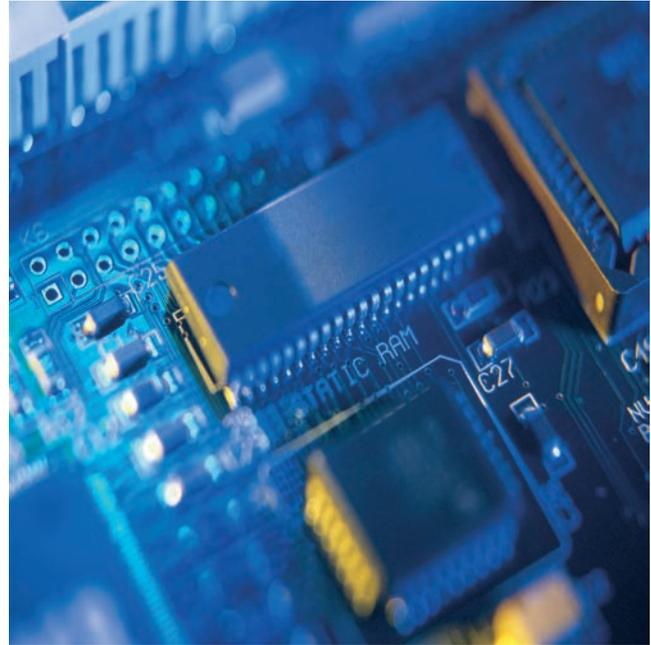


Citywide

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 \$3.6 million was allocated for technology infrastructure replacement and repairs in Fiscal Year 2017. Some of these projects include Data Center Server and Storage Refresh, Edge Switch, Router, PC, MDT Laptop and A/V replacement. Additional projects for Unified Communications include Voice Gateways and Mayor’s Boardroom Video Conference upgrade.



Key Fact

The City of Henderson relocated its Data Center from City Hall to a Las Vegas based Tier IV Gold Data Center. Tier IV Gold Data Centers have redundancy for all operational aspects (i.e., power, cooling, etc.) and are highly fault-tolerant resulting in the most minimal downtime due to maintenance and/or disaster.

Resources	FY 2018 Budget
Charges for Services	\$ 12,067,295
Interest Earned	65,000
Total Revenue	\$ 12,132,295
Operating Transfers In	-
Total Resources	\$ 12,132,295

Applications	FY 2018 Budget
Salaries and Wages	\$ 367,479
Employee Benefits	171,139
Services and Supplies	16,031,462
Depreciation	-
Total Expenses	\$ 16,570,080
Operating Transfers Out	-
Total Applications	\$ 16,570,080

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 2018 Budget
Charges for Services	\$ 70,000
Interest Earned	1,700
Total Revenue	\$ 71,700
Operating Transfers In	-
Total Resources	\$ 71,500

Applications	FY 2018 Budget
Services and Supplies	\$ 75,000
Total Expenditures	\$ 75,000
Operating Transfers Out	-
Total Applications	\$ 75,000



Henderson Detention Center

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. The proceeds in this fund will allow for the hiring of 26 police officers.

Resources	FY 2018 Budget
Intergovernmental	\$ 4,300,000
Interest Income	-
Total Revenue	\$ 4,300,000
Operating Transfers In	-
Total Resources	\$ 4,300,000

Applications	FY 2018 Budget
Salaries and Wages	\$ 2,098,148
Employee Benefits	1,528,306
Services & Supplies	978,200
Total Expenditures	\$ 4,604,654
Operating Transfers Out	-
Total Applications	\$ 4,604,654



Shop with a Cop



Visit www.cityofhenderson.com/police to learn more about joining the Henderson Police force.

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 2018 Budget
Room Tax	\$ 2,000,000
County Sources	450,000
City Gaming License	1,703,409
Rental Fees	245,800
Interest Earned	32,000
Miscellaneous	18,000
Charges for Services	342,400
Total Revenue	\$ 4,791,609
Operating Transfers In	-
Total Resources	\$ 4,791,609

Applications	FY 2018 Budget
Salaries and Wages	\$ 1,932,602
Employee Benefits	780,197
Services and Supplies	2,553,699
Depreciation	124,000
Total Expenses	\$ 5,390,498
Operating Transfers Out	527
Total Applications	\$ 5,391,025



2016 Color Me Kind Run

Henderson Visitor Statistics

- In 2016, Henderson hotels generated an estimated 1,051,167 room nights, representing an increase of 9.8% since FY 2011.
- More than 617,000 visitors stayed in Henderson during 2016. Visitors to Henderson generated more than \$250 million in economic impact to the local economy.
- The average daily room rate during 2016 was \$102.94.
- The average citywide occupancy increased from 64% in 2011 to 76.7% in 2016.
- The current room inventory is more than 4,100 rooms.
- Visitors to Henderson stayed an average of 3.7 nights.



Henderson Pavilion



2017 Henderson Heritage 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.



City Hall Courtyard at Nighttime

Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 07/01/17	Current Year Principal & Interest Pmts	Final Payment Date
General Obligation Bonds					
Debt Service Fund					
Installment Purchase Agreement	03/04/2009	\$ 17,960,000	\$ 2,603,000	\$ 1,371,369	02/01/2024
G.O. Refunding Bonds, Series 2011A	12/21/2011	18,245,000	11,210,000	3,958,735	06/01/2020
G.O. Refunding Bonds, Series 2011B	12/21/2011	2,710,000	1,675,000	590,250	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	12,700,000	967,350	08/01/2026
		\$129,480,000	\$106,053,000	\$10,317,674	

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 2018 Budget
Property Taxes	\$ 4,297,646
Interest Income	36,000
Total Revenue	\$ 4,333,646
Operating Transfers In	4,742,519
Total Resources	\$ 9,076,165

Applications	FY 2018 Budget
Principal	\$ 5,767,000
Interest	4,550,674
Administrative Costs	36,000
Total Expenditures	\$ 10,353,674
Operating Transfers Out	-
Total Applications	\$ 10,353,674

General Obligation Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2018	\$ 5,767,000	\$ 4,550,674	\$ 10,317,674
2019	6,021,000	4,365,618	10,386,618
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	13,709,188	43,259,188
2028 - 2035	43,825,000	9,664,438	53,489,438
Total	\$ 106,053,000	\$ 43,790,435	\$ 149,843,435

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 2018 Budget
Special Assessments	\$ 86,497
Interest Income	102,701
Miscellaneous	-
Total Revenue	\$ 189,198
Operating Transfers In	-
Total Resources	\$ 189,198

Applications	FY 2018 Budget
Principal	\$ -
Interest	-
Administrative Costs	51,236
Total Expenditures	\$ 51,236
Operating Transfers Out	181,198
Total Applications	\$ 232,434

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 2018 Budget
Licenses & Permits	\$ 5,213,848
Charges for Services	12,758,136
Interest Earned	200,000
Miscellaneous	3,356
Total Revenue	\$ 18,175,340
Operating Transfers In	-
Total Resources	\$ 18,175,340

Applications	FY 2018 Budget
Salaries and Wages	\$ 7,748,617
Employee Benefits	3,412,663
Services and Supplies	7,684,822
Depreciation	15,000
Total Expenses	\$ 18,861,102
Operating Transfers Out	2,371
Total Applications	\$ 18,863,473



Development Services Center

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 2018 Budget
Intergovernmental	\$ 50,000
Charges for Services	10,000
Interest Earned	1,000
Miscellaneous	10,000
Total Revenue	\$ 71,000
Operating Transfers In	50,000
Total Resources	\$ 121,000

Applications	FY 2018 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 (CCRFCDD) 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, CCRFCDD 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 2018 Budget
Charges for Services	\$ 7,581,588
Interest Earned	40,000
Total Revenue	\$ 7,621,588
Operating Transfers In	-
Total Resources	\$ 7,621,588

Applications	FY 2018 Budget
Salaries and Wages	\$ 4,851,283
Employee Benefits	2,166,250
Services and Supplies	2,160,876
Total Expenses	\$ 9,178,409
Operating Transfers Out	-
Total Applications	\$ 9,178,409

Engineering Services Projects

Completed Projects Fiscal Year 2017

- Amargosa Trail Bridge
- College-Paradise Improvement
- Fox Ridge Park Safety Improvements
- Horizon Ridge Parkway and Gibson Road Improvements
- Las Vegas Valley Water District Interconnection - Las Vegas Blvd. to Volunteer Blvd.
- Mohawk Lift Station Decommissioning
- Paseo Verde Parkway - St. Rose Pkwy to Green Valley Pkwy
- Pecos Intelligent Transportation Systems - I-215 To Warm Springs
- Rose Quartz Road
- Sunset Road Reconstruction-Annie Oakley Dr to Sunset Way
- Wells Park Baseball Fence Renovation
- Wildhorse Well Abandonment

Forfeited Assets

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



Key Fact

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



Police K-9

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.

In Fiscal Year 2016, the ending fund balance in the state forfeiture fund exceeded the \$100,000 allowable limit. A check for the difference was issued to the Clark County School District.

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 2017. For this reason, it is not anticipated that funds will be released to the school district at the end of Fiscal Year 2017.

Budgeted expenditures in Fiscal Year 2018 mainly represent funding received in Fiscal Year 2017 from federal agreements for cooperative sting operations. Participating entities receive a proportionate share of seizure proceeds for these joint operations.

Resources	FY 2018 Budget
Forfeitures	\$ -
Interest	6,200
Total Revenue	\$ 6,200
Operating Transfers In	-
Total Resources	\$ 6,200

Applications	FY 2018 Budget
Services and Supplies	\$ 49,000
Total Expenditures	\$ 49,000
Operating Transfers Out	-
Total Applications	\$ 49,000

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 2017, the City spent over \$2.7 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. For a three year period ending December 2016, the FRI program generated approximately \$700 million to fund 199 projects in Southern Nevada, including approximately \$75 million in the City of Henderson.

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

Resources	FY 2018 Budget
Intergovernmental	\$ 3,598,713
Interest Income	90,000
Total Revenue	\$ 3,688,713
Operating Transfers In	-
Total Resources	\$ 3,688,713

Applications	FY 2018 Budget
Salaries and Wages	\$ 471,400
Benefits	200,000
Services and Supplies	272,850
Capital Outlay	2,130,246
Total Expenditures	\$ 3,074,496
Operating Transfers Out	90,000
Total Applications	\$ 3,164,496

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 3,000 lane miles of roadway. Gas Tax Funds used to crack seal, and slurry seal streets extend the life of assets.



Racetrack Road improvements groundbreaking

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.

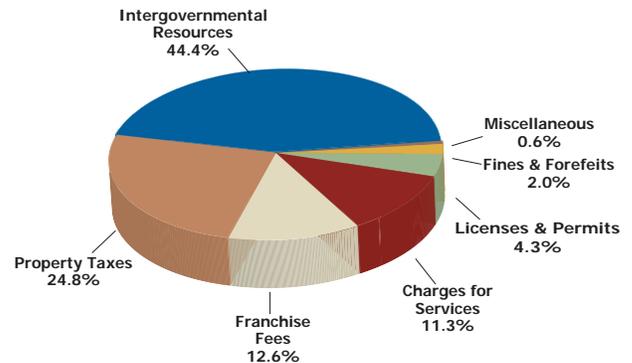
Consolidated Tax comprises \$107.8 million or 96% of Intergovernmental Resources and consists of:

- 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.

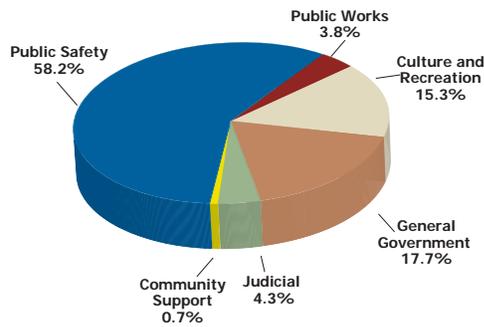
Resources	FY 2018 Budget
Intergovernmental Resources	\$ 112,637,591
Property Tax	62,976,740
Franchise Fees	31,926,000
Charges For Services	28,528,330
Licenses and Permits	10,999,750
Fines and Forfeits	4,975,200
Miscellaneous	1,439,125
Total Revenue	\$ 253,482,736
Operating Transfers In	-
Total Resources	\$ 253,482,736

General Fund Revenue by Source



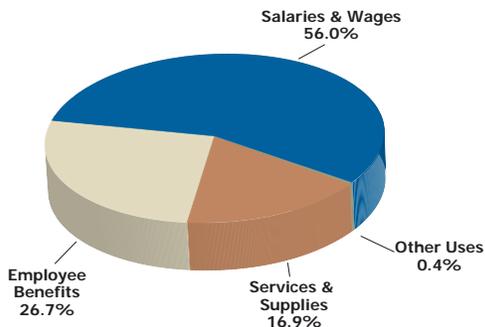
Expenditures by Function	FY 2018 Budget
General Government	\$ 44,626,924
Judicial	10,988,771
Public Safety	146,925,731
Public Works	9,532,992
Culture and Recreation	38,694,751
Community Support	1,721,207
Total Expenditures	\$ 252,490,376

General Fund Expenditures by Function



Expenditures by Category	FY 2018 Budget
Salaries & Wages	\$ 141,986,216
Employee Benefits	67,737,279
Services & Supplies	42,766,881
Capital Outlay	-
Subtotal Expenditures	\$ 252,490,376
Transfers Out	925,000
Total Expenditures & Other Uses	\$ 253,415,376

General Fund Expenditures and Other Uses by Category



General Fund Expenditure Summary by Function	FY 2018 Budget	%
General Government		
Audit	\$ 387,632	
Building Maintenance	8,807,370	
City Attorney's Office	3,075,768	
City Clerk's Office	2,176,201	
City Manager's Office	1,682,766	
Community Development	3,219,186	
Finance	5,814,348	
Human Resources	3,289,012	
Information Technology	8,746,487	
Mayor & City Council	735,824	
Miscellaneous Citywide	3,710,836	
Public Affairs*	2,981,494	
	\$ 44,626,924	17.7%
Judicial		
Municipal Court	\$ 7,184,630	
Attorney - Criminal	3,804,141	
	\$ 10,988,771	4.3%
Public Safety		
Fire	\$ 52,621,934	
Police	92,552,397	
Building & Fire Safety	1,751,400	
	\$ 146,925,731	58.2%
Public Works		
Paved Streets	\$ 1,787,240	
Street Lighting	3,381,417	
Public Works - General	4,364,335	
	\$ 9,532,992	3.8%
Culture & Recreation		
Parks	\$ 18,991,789	
Recreation	19,702,962	
	\$ 38,694,751	15.3%
Community Support		
Economic Development	\$ 841,403	
Neighborhood Services	879,804	
	\$ 1,721,207	0.7%
Total All Departments	\$ 252,490,376	100.0%

*For Fiscal Year 2018, the Mayor and Council Support department was reorganized and included in Public Affairs.

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 2017, many functions were awarded grant funds that will be carried forward into Fiscal Year 2018 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 2018 Budget
Intergovernmental	\$ 9,622,870
Other Revenue	300,000
Total Revenue	\$ 9,922,870
Operating Transfers In	-
Total Resources	\$ 9,922,870

Applications	FY 2018 Budget
Community Support	
Salaries and Wages	\$ 524,319
Employee Benefits	270,115
Services and Supplies	1,740,000
Culture and Recreation	
Services and Supplies	650,000
Capital Outlay	2,500,000
General Government	
Services and Supplies	50,000
Judicial	
Services and Supplies	100,000
Public Safety	
Salaries and Wages	87,736
Employee Benefits	25,699
Services and Supplies	1,450,000
Public Works	
Services and Supplies	252,500
Capital Outlay	2,272,500
Total Expenditures	\$ 9,922,869
Operating Transfers Out	-
Total Applications	\$ 9,922,869

Grant Awards Summary

Grant Type	FY 2017 Estimate
Judicial - Municipal Court	\$ 50,675
Public Safety - Police & Emergency Management	1,892,460
Public Works - NV Dept of Transportation / Private	6,275,000
Culture & Recreation - Senior Nutrition	589,882
Culture & Recreation- SNPLMA	30,500,000
Community Support - Community Dev Block Grants	1,246,416
Community Support - Home Grants	474,628
Community Support - Other	1,682,800
Total Grants	\$ 42,711,861

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. The City anticipates selling City owned land of approximately \$5 million during the Fiscal Year.

Key Fact

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

Resources	FY 2018 Budget
Interest Income	\$ 750,000
Other	430,000
Total Revenue	\$ 1,180,000
Land Sales	5,000,000
Operating Transfers In	400,000
Total Resources	\$ 6,580,000

Applications	FY 2018 Budget
General Government	
Salaries and Wages	\$ 192,329
Benefits	74,880
Services and Supplies	5,760
Public Safety	
Salaries and Wages	\$ 6,308
Benefits	55,277
Services and Supplies	475
Public Works	
Salaries and Wages	\$ 104,205
Benefits	40,410
Services and Supplies	511,025
Capital Outlay	3,629,379
Total Expenditures	\$ 4,620,048
Operating Transfers Out	954,827
Total Applications	\$ 5,574,875



Henderson City Hall and Convention Center complex

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 2018 Budget
Fines and Forfeits	\$ 715,000
Total Revenue	\$ 715,000
Operating Transfers In	-
Total Resources	\$ 715,000

Applications	FY 2018 Budget
Salaries and Wages	\$ 196,298
Employee Benefits	88,769
Services and Supplies	663,602
Capital Outlay	110,000
Total Expenditures	\$ 1,058,669
Operating Transfers Out	-
Total Applications	\$ 1,058,669



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, along with Fire Station 91 which is expected to complete construction during the fall of 2017. Cost associated with this project are reflected in the Fiscal Year 2017 budget. Funds unspent as of June 30, 2017 will be carried over to the Fiscal Year 2018 budget.

Resources	FY 2018 Budget
Interest Income	\$ 120,000
Total Revenue	\$ 120,000
Operating Transfers In	-
Total Resources	\$ 120,000

Applications	FY 2018 Budget
Public Works	
Services and Supplies	\$ 834
Capital Outlay	164,000
Total Expenditures	\$ 164,834
Operating Transfers Out	1,496,000
Total Applications	\$ 1,660,834

Key Fact

During Fiscal Year 2017, the city broke ground on its 10th fire station, Fire Station 91, located within the Inspirada master-planned community.



Henderson Fire Chief Matthew Morris speaks during a ground breaking ceremony for Fire Station 91

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 2018, 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 2018 Budget
Charges for Services	\$ 2,318,088
Interest Income	1,400
Total Revenue	\$ 2,319,488
Operating Transfers In	-
Total Resources	\$ 2,319,488

Applications	FY 2018 Budget
Services and Supplies	\$ 2,158,633
Depreciation	350,000
Total Expenses	\$ 2,508,633
Operating Transfers Out	-
Total Applications	\$ 2,508,633



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 2018.

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 2018, the fund balance is estimated to be \$5.9 million.



MonteLago Village Resort at 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 2018 is anticipated to be approximately \$21.0 million or 8.3% of General Fund Revenues in accordance with City 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 2018, while Interest Income is estimated at \$30,000, 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 Repairs

Park Development



Playground at Fox Ridge Park

The Park Development Capital Projects Fund receives revenue from Residential Construction Tax (RCT), which is collected through the building permit process as developers and homeowners pay their development fees. The monies are collected and retained for usage in the six established Residential Construction Tax 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 \$.36 per square foot with a maximum of \$1,000 per dwelling unit.

RCT Completed Projects

2015

- Boulder Creek Park
- BMX Track at Whitney Mesa Recreation Area
- O'Callaghan Park parking lot renovation

2016

- Paradise Pointe Park
- Burkholder Park renovations

2017

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

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

Fox Ridge Park is located at the intersection of Valle Verde Drive and Fox Ridge Drive. The park is adjacent to McDoniel Elementary School. The improvements provided an upgrade to the existing path lighting, added a security camera, and the installation of a shade structure over the playground equipment. Accessibility improvements were made as well as some irrigation upgrades. The basketball court received new surfacing.

Resources	FY 2018 Budget
Impact Fees	\$ 690,000
Interest Income	38,000
Total Revenue	\$ 728,000
Operating Transfers In	-
Total Resources	\$ 728,000

Applications	FY 2018 Budget
Capital Outlay	\$ 1,095,544
Total Expenditures	\$ 1,095,544
Operating Transfers Out	-
Total Applications	\$ 1,095,544

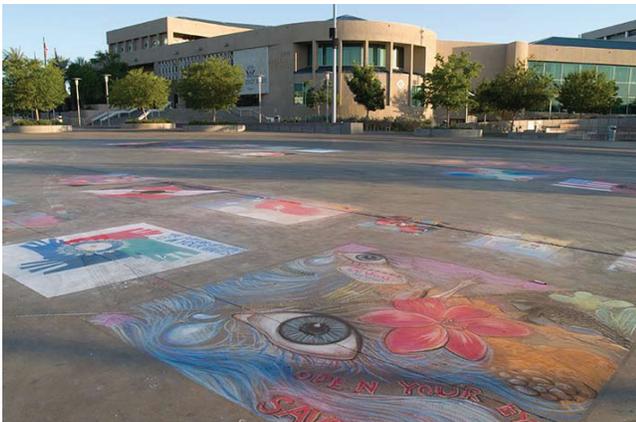
Redevelopment Agency

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.



Rendering of Downtown Henderson



Chalk Art Festival in Downtown Henderson

Resources	FY 2018 Budget
Property Tax	\$ 11,268,767
Miscellaneous	140,000
Total Revenue	\$ 11,408,767
Total Resources	\$ 11,408,767

Applications	FY 2018 Budget
Salaries and Wages	\$ 801,403
Employee Benefits	366,684
Services and Supplies	13,263,508
Capital Outlay	1,000,000
Principal Retirement	230,000
Interest Expense	387,600
Administrative and Other Costs	-
Total Expenses	\$ 16,049,195
Total Applications	\$ 16,049,195

Key Fact

The Fiscal Year 2018 incremental assessed value for all redevelopment areas combined per the Clark County Assessor is \$744.6 million – a 38% increase from the previous fiscal year.

Redevelopment Agency Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2018	\$ 230,000	\$ 387,600	\$ 617,600
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 - 2039	6,275,000	1,748,726	8,023,726
	\$ 9,140,000	\$ 5,063,951	\$ 14,203,951

Outstanding Debt Obligations

General Obligation Bonds	Date Issued	Original Amount	Outstanding 7/1/2017	Current Year Principal & Interest	Final Payment Date
Bond Payable	11/18/2015	\$ 9,365,000	\$ 9,140,000	\$ 617,600	10/1/2039
		\$ 9,365,000	\$ 9,140,000	\$ 617,600	

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.

Resources	FY 2018 Budget
Intergovernmental	\$ 16,511,291
Interest Income	3,500
Total Revenue	\$ 16,514,791
Operating Transfers In	-
Total Resources	\$ 16,514,791

Applications	FY 2018 Budget
Salaries and Wages	\$ 9,812,342
Employee Benefits	5,446,138
Services & Supplies	1,770,580
Total Expenditures	\$ 17,029,060
Operating Transfers Out	-
Total Applications	\$ 17,029,060



Police Cadet Graduation Ceremony

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 2018 Budget
Insurance Premiums	\$ 3,040,987
Interest Income	30,000
Total Revenue	\$ 3,070,987
Operating Transfers In	-
Total Resources	\$ 3,070,987

Applications	FY 2018 Budget
Salaries and Wages	\$ 368,467
Employee Benefits	157,271
Services and Supplies	1,919,927
Claims	1,300,000
Total Expenses	\$ 3,745,665
Operating Transfers Out	-
Total Applications	\$ 3,745,665



Street Pole Replacement

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 2018 Budget
Insurance Premiums	\$ 3,501,695
Interest Income	150,000
Total Revenue	\$ 3,651,695
Operating Transfers In	-
Total Resources	\$ 3,651,695

Applications	FY 2018 Budget
Salaries and Wages	\$ 1,114,214
Employee Benefits	501,416
Services and Supplies	1,678,942
Claims	3,970,000
Legal Fees	18,000
Total Expenses	\$ 7,282,572
Operating Transfers Out	-
Total Applications	\$ 7,282,572

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 2018 Budget
Insurance Premiums	\$ 18,425,000
Interest Income	35,000
Total Revenue	\$ 18,460,000
Operating Transfers In	-
Total Resources	\$ 18,460,000

Applications	FY 2018 Budget
Salaries and Wages	\$ 100,524
Employee Benefits	45,220
Services and Supplies	2,777,400
Claims	17,143,458
Total Expenses	\$ 20,066,602
Operating Transfers Out	-
Total Applications	\$ 20,066,602



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

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 2018 Budget
Interest Income	\$ 68,000
Total Revenue	\$ 68,000
Operating Transfers In	181,198
Total Resources	\$ 249,198

Applications	FY 2018 Budget
Services and Supplies	\$ 550,000
Capital Outlay	3,747,683
Total Expenditures	\$ 4,297,683
Operating Transfers Out	-
Total Applications	\$ 4,297,683



Racetrack Road Improvements

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 2018 Budget
Intergovernmental	\$ 1,655,114
Charges for Service	140,000
Miscellaneous	10,000
Interest Income	50,000
Total Revenue	\$ 1,855,114
Operating Transfers In	-
Total Resources	\$ 1,855,114



Key Fact

In Fiscal Year 2017, the Special Recreation Fund provided monies for trail repair, basketball court resurfacing, pool deck repairs, fitness equipment and other upgrades and repairs.

Applications	FY 2018 Budget
Services and Supplies	\$ 869,767
Capital Outlay	1,418,435
Total Expenditures	\$ 2,288,202
Operating Transfers Out	274,794
Total Applications	\$ 2,562,996



Whitney Recreation Aquatic Complex

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 or less per month, and falls within the first two rate tiers. A rate adjustment increase of 2.0% will be enacted January 1, 2018. Projected revenue from water sales for Fiscal Year 2018 is \$70.5 million.

Key Fact

Completed asset verification at all sites and proactively replaced 357 water services.

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 2018 is \$45.8 million.

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



Utilities staff performs an AMS repair

Reclaimed water is used to irrigate nine Henderson golf courses, a cemetery, and Boulder Highway medians. The use of reclaimed water aligns with the City's strategic goal to preserve our natural resources. Projected revenue from reclaimed water sales for Fiscal Year 2018 is \$2.4 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 2018 are projected at \$5.0 million and sewer system development fees are projected at \$7.0 million.

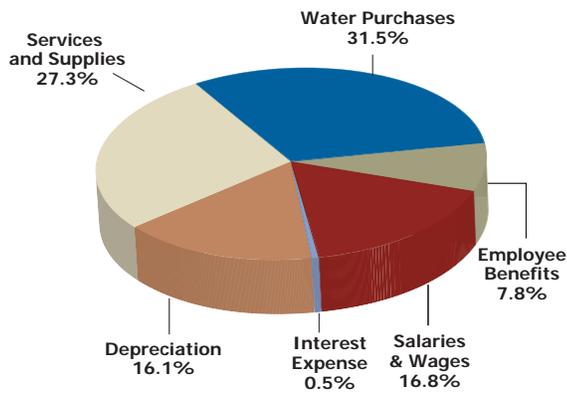
In order to adequately project anticipated infrastructure needs for the water and sewer systems, the City has adopted a standard equivalent dwelling unit (EDU) for use in projections related to water; and an equivalent residential unit (ERU) for use in projections related to sewer. For the Utility, both 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 2018 Budget
Utility Fees	\$ 70,500,000
Late Charges	1,360,000
Miscellaneous	70,000
Connection Fees	1,000,000
Interest Income	1,310,000
Total Revenue	\$ 74,240,000
System Development Fees	5,000,000
Total Resources	\$ 79,240,000

Fiscal Year 2018 Water Expenses



Applications	FY 2018 Budget
Salaries and Wages	\$ 13,022,195
Employee Benefits	5,974,608
Water Purchases	24,431,800
Services and Supplies	21,119,216
Depreciation	12,500,000
Interest Expense	366,185
Total Expenses	\$ 77,414,004
Operating Transfers Out	1,300,000
Total Applications	\$ 78,714,004



Operators removing recycle pump from basin at Water Reclamation Facility

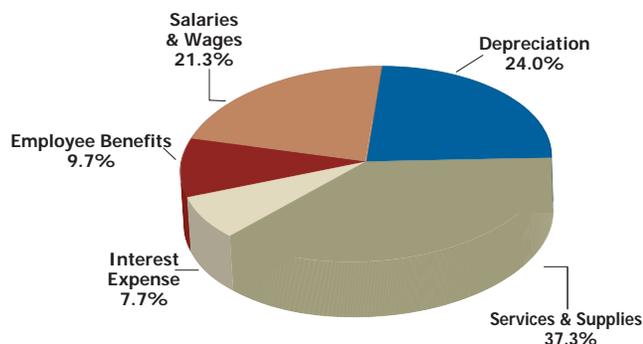
Sewer Fund

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 2018 Budget
Utility Fees	\$ 45,750,000
Late Charges	650,000
Miscellaneous	60,000
Connection Fees	50,000
Sales Tax	5,400,000
Intergovernmental	300,000
Interest Income	800,000
Total Revenue	\$ 53,010,000
System Development Fees	7,000,000
Operating Transfers In	-
Total Resources	\$ 60,010,000

Applications	FY 2018 Budget
Salaries and Wages	\$ 11,269,397
Employee Benefits	5,116,168
Services and Supplies	19,662,573
Depreciation	12,650,000
Interest Expense	4,071,419
Total Expenses	\$ 52,769,557
Operating Transfers Out	700,000
Total Applications	\$ 53,469,557

Fiscal Year 2018 Sewer Expenses



UTILITY RATE STRUCTURE

Water Rates (effective Jan. 2017)

Residential Monthly Service Charge	
3/4 inch or less	\$12.70
1 inch	\$26.07

Volume Charge (per 1,000 gallons)

First Rate Tier	\$1.46
Second Rate Tier	\$2.18
Third Rate Tier	\$2.98
Fourth Rate Tier	\$4.41

Sewer Rates (effective Jan. 2015)

Residential Monthly Service Charge	
Single Family	\$25.78
Senior Citizen	\$20.93

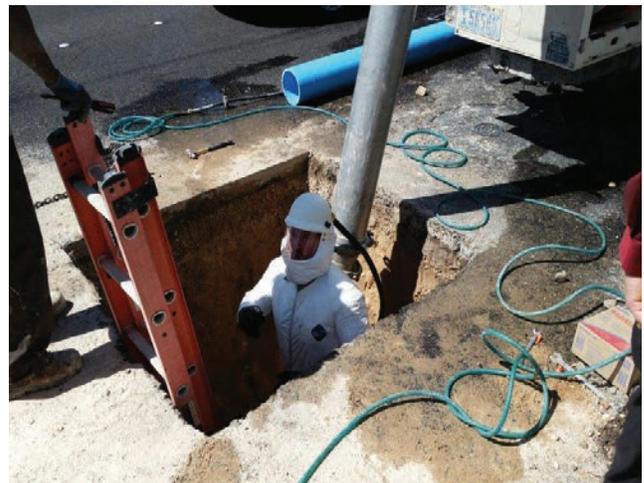
Commercial Monthly Service Charge	\$4.85
Commercial Volume Charge (per 1,000 gallons)	\$2.36

Reclaimed Water (effective Nov. 2006)

Per 1,000 gallons	\$1.20
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Raw Water (effective Nov. 2006)

Per 1,000 gallons	\$1.41
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Asbestos removal and valve replacement

Water/Sewer Revenue-Supported Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
2018	\$ 11,644,014	\$ 4,437,604	\$ 16,081,618
2019	10,290,678	3,914,402	14,205,080
2020	4,027,772	3,408,558	7,436,330
2021	4,215,311	3,216,019	7,431,330
2022	4,418,312	3,014,268	7,432,580
2023 - 2027	23,736,139	11,784,513	35,520,652
2028 - 2034	42,382,011	6,822,913	49,204,924
Total	\$ 100,714,237	\$ 36,598,277	\$ 137,312,514

Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 7/1/2017	Current Principal & Interest	Final Payment Date
<u>Water Enterprise Fund</u>					
State Revolving Loan Bonds Series 2000	09/15/2000	\$ 5,500,000	\$ 2,083,861	\$ 389,874	01/01/2023
Water Refunding Bonds Series 2007	08/21/2007	27,220,000	1,835,000	1,876,288	09/01/2017
Water Refunding Bonds Series 2015	06/04/2015	7,374,000	5,034,000	2,707,700	06/01/2019
		\$ 40,094,000	\$ 8,952,861	\$ 4,973,862	
<u>Sewer Enterprise Funds</u>					
Sewer Revenue Bonds Series 2010	01/08/2010	\$ 1,659,396	\$ 1,135,376	\$ 87,337	01/01/2030
Sewer Revenue Bonds Series 2012A	07/26/2012	72,550,000	66,390,000	6,330,150	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	7,551,000	4,061,550	06/01/2019
		\$ 104,980,396	\$ 91,761,376	\$ 11,107,756	

Capital Improvement Plan Overview

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Capital Improvement Overview



Fox Ridge Park

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

The City annually completes and maintains a CIP in accordance with NRS 354.5945. This statute requires the City to reconcile the first year of the six-year capital improvement plan to the City's final budget. The City of Henderson's six-year CIP includes water and sewer utilities, transportation, flood control, municipal facilities, parks and recreation, and general government projects. The plan currently totals more than \$975 million over the six-year horizon. Of this amount, CIP projects in the Fiscal Year 2018 budget are over \$98 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 Acquisition and Construction Fund must submit a Capital Investment Proposal Form, along with a detailed justification, to the City's CIP coordinator. Project requests are then reviewed, scored, and ranked by a Capital Review Committee in September. After a Finance Department review of available funding, a prioritized list of projects recommended for funding in the upcoming budget year is forwarded to the City Manager's Office in October. A list of capital projects contending for City funding in the upcoming plan years is maintained by the City's CIP coordinator. Throughout the current budget year this list is updated, reviewed, and 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.

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.

Capital Projects Completed in Fiscal Year 2017

Parks and Recreation

Fox Ridge Park Safety Improvements
O' Callaghan Dog Park

Utility Services

Mohawk Lift Station Retirement
2120 North GVP Improvements
Volunteer/Executive Airport
R-10A Reservoir
R-5A Reservoir
WRF Effluent Piping Upgrades
PS-14 Rehabilitation
LVVWD Interconnections (LVB & Volunteer)
Beltpress Refurbishment
Reservoir 4A Rehabilitation
Reservoir 26A Rehabilitation

Transportation

2016 Pavement Maintenance Program Phase 1
2016 Pavement Maintenance Program Phase 2
Anthem Neighborhood Rehabilitation Site 3 & Site 4
Pittman Boulder Highway Waterline Replacement

Municipal Facilities

West Henderson Fire Station– Inspirada
Misc. Facility Equipment Repair and Maintenance
Annual Roofing Repair/Restore City Roofs Program
ESF Basement Fire Sprinkler Piping Replacement
City Hall Space Planning Improvements Phase 2
Energy Savings Performance Outdoor Lighting
Department 1 Courtroom Remodel
Misc. Facility Maintenance at Recreation Facilities
Annual Program for Trail Lighting Replacement
Police Science Center Phase 1 (Forensic Laboratory)

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.

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 \$1,000,000 in Fiscal Year 2018 and have been grouped here for reporting purposes. Additional information can be found on all projects in the City of Henderson Capital Improvement Plan, which is published annually.

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

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

Funding in this section includes anticipated carryovers from Fiscal Year 2017. These carryovers are not reflected in the expenditure totals in the Final Budget. These carryovers will be included in the Augmented Budget.

Key Fact



In Fiscal Year 2017, the city was reimbursed over \$6 million from the Regional Transportation Commission of Southern Nevada for Racetrack Road improvements. This project included pavement reconstruction and rehabilitation of Racetrack Road from Boulder Highway to Athens Avenue.



Amargosa Trail

Capital Project Funds

FY 2018 Project Summary

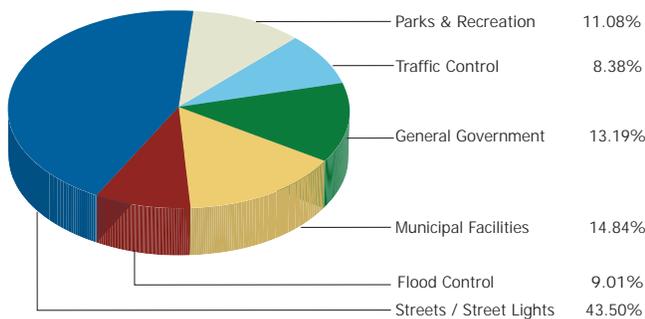
By Category

Category	Project Costs	Operating Costs
Flood Control	\$ 5,974,566	\$ 540,000
General Government	8,744,206	-
Municipal Facilities	9,841,112	40,700
Parks & Recreation	7,345,563	12,135
Streets / Street Lights	28,836,900	-
Traffic Control	5,556,662	24,100
Total	\$ 66,299,009	\$ 616,935

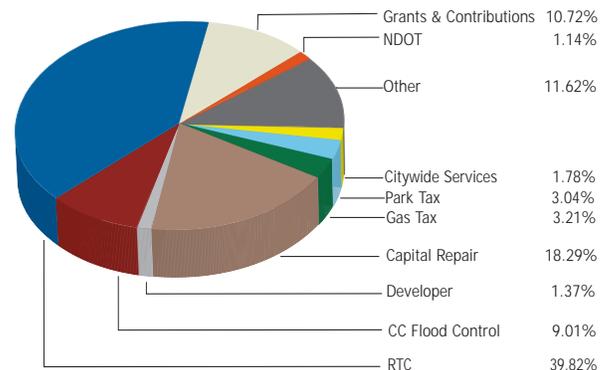
By Funding Source

Funding Source	Project Costs
Capital Repair & Replacement	\$ 12,128,612
Citywide Services	1,181,150
Clark County (CC) Flood Control District	5,974,566
Developer	905,000
Gas Tax	2,130,246
Grants & Contributions	7,104,362
Nevada Department of Transportation (NDOT)	758,000
Park Tax	2,015,544
Regional Transportation Commission (RTC)	26,398,215
Other	7,703,314
Total	\$ 66,299,009

Percentage By Category



Percentage By Funding Source



Flood Control Overview

FY 2018 CIP

Uses and Sources of Funds

Project	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Pittman North DB Outfall (FC-034)	\$ 4,636,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,636,404
Tier 2 Projects	1,338,162	1,318,416	540,000	540,000	540,000	540,000	4,816,578
Total Flood Control	\$ 5,974,566	\$ 1,318,416	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 9,452,982
Funding Sources:							
CC Flood Control District	\$ 5,974,566	\$ 1,318,416	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 9,452,982
Total Funding Sources	\$ 5,974,566	\$ 1,318,416	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 9,452,982

Operating Budget Impact

Project	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Pittman North DB Outfall (FC-034)	\$ -	\$ 2,105	\$ 2,148	\$ 2,192	\$ 2,269	\$ 2,314	\$ 11,028
Tier 2 Projects	540,000	554,927	570,323	581,733	593,468	605,338	3,445,789
Total Operating Impact	\$ 540,000	\$ 557,032	\$ 572,471	\$ 583,925	\$ 595,737	\$ 607,652	\$ 3,456,817



Pittman Wash

Flood Control Project Profiles

Pittman North DB 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 in June 2018

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
CC Flood Control District	\$ 4,636,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,636,404
Total Project Costs	\$ 4,636,404	\$ -	\$ 4,636,404				
Operating Costs	\$ -	\$ 2,105	\$ 2,148	\$ 2,192	\$ 2,269	\$ 2,314	\$ 11,028

Tier 2 Flood Control

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2018.

Scheduling: Varies

Project	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Flood Control Maint Projects (FC-054)	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 3,240,000
Horizon Ridge - to Bend (FC-069)	34,228	465,192	-	-	-	-	499,420
Horizon - Pacific (FC-072)	112,476	-	-	-	-	-	112,476
Wagon Wheel - Appaloosa (FC-073)	572,605	-	-	-	-	-	572,605
Pittman Bltwy - Green Falls Ave. (FC-111)	78,853	313,224	-	-	-	-	392,077
Total Project Costs	\$ 1,338,162	\$ 1,318,416	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 4,816,578
Funding Sources:							
CC Flood Control District	\$ 1,338,162	\$ 1,318,416	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 4,816,578
Total Funding Sources	\$ 1,338,162	\$ 1,318,416	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 4,816,578
Operating Costs	\$ 540,000	\$ 554,927	\$ 570,323	\$ 581,733	\$ 593,468	\$ 605,338	\$ 3,445,789



Pittman Flood Control

General Government Overview

FY 2018 CIP

Uses and Sources of Funds

Project	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
PD Motorola Project (GG-136)	\$ 1,200,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,200,000
Data Center Refresh (GG-170)	1,235,000	1,011,000	533,000	423,000	1,725,000	1,485,000	6,412,000
EDOCS Replacement (GG-171)	1,100,000	-	-	-	-	-	1,100,000
Electronic Plan Review (GG-202)	1,053,000	-	-	-	-	-	1,053,000
Tier 2 Projects	4,156,206	1,061,208	3,002,364	3,023,845	3,965,003	2,086,857	17,295,483
Total General Government	\$ 8,744,206	\$ 3,072,208	\$ 3,535,364	\$ 3,446,845	\$ 5,690,003	\$ 3,571,857	\$ 28,060,483
Funding Sources:							
Municipal Fac Acquisition & Const	\$ 164,000	\$ 164,000	\$ 164,000	\$ 164,000	\$ 164,000	\$ 164,000	\$ 984,000
Citywide Services	1,181,150	-	-	-	-	-	1,181,150
Capital Refresh - IT Repairs	3,173,056	1,758,208	3,071,364	3,132,845	5,226,003	3,407,857	19,769,333
Capital Replacement - IT Repairs	3,000,000	1,000,000	-	-	-	-	4,000,000
Wastewater - Operations	290,000	-	54,500	-	54,500	-	399,000
Water - Operations	320,000	-	95,500	-	95,500	-	511,000
Special Revenue	110,000	-	-	-	-	-	110,000
City Shop	258,500	-	-	-	-	-	258,500
To Be Determined		150,000	150,000	150,000	150,000	-	600,000
Development Services Center	165,000	-	-	-	-	-	165,000
Convention Center Operating	82,500	-	-	-	-	-	82,500
Total Funding Sources	\$ 8,744,206	\$ 3,072,208	\$ 3,535,364	\$ 3,446,845	\$ 5,690,003	\$ 3,571,857	\$ 28,060,483

Operating Budget Impact

Project	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Tier 2 Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 in June 2019

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Capital Replacement - IT Repair	\$ 1,200,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,200,000
Total Project Costs	\$ 1,200,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,200,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Data Center Hardware Refresh (Project# GG-170)

Description: Annual refresh and replacement of Data Center hardware which includes: Servers, Storage and other hardware.

Scheduling: Project to be completed in June 2024

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Capital Refresh - IT Repair	\$ 1,235,000	\$ 1,011,000	\$ 533,000	\$ 423,000	\$ 1,725,000	\$ 1,485,000	\$ 6,412,000
Total Project Costs	\$ 1,235,000	\$ 1,011,000	\$ 533,000	\$ 423,000	\$ 1,725,000	\$ 1,485,000	\$ 6,412,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

EDOCS Replacement (Project# GG-171)

Description: The purpose of this project is to implement a Document Management and Records Management solution (that may be referred to overall as Enterprise Content Management [ECM] solution) as a successor to eDocs, which is our current Document/Records Management product.

Scheduling: Project to be completed in June 2018

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Capital Replacement - IT Repair	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000
Total Project Costs	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Electronic Plan Review (Project# GG-202)

Description: Phase 2 of the Kiva Replacement project is to implement an Electronic Plans Review component. Team has completed their research and is looking at ProjectDox from Avolve software. ProjectDox is an electronic plan submission, review and tracking system that streamlines government operations and enhances the working relationship between citizens and their government. The software enables the City of Henderson to perform electronic plan reviews by accepting plans electronically and processing these plans electronically thereby increasing accuracy, and providing better customer service.

Scheduling: Project to be completed in June 2018

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Citywide Services	\$ 1,053,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,053,000
Total Project Costs	\$ 1,053,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,053,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 General Government

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2018.

Scheduling: Varies

Project	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Asset Management Program (GG-044)	\$ 164,000	\$ 164,000	\$ 164,000	\$ 164,000	\$ 164,000	\$ 164,000	\$ 984,000
Desktop Refresh (GG-075)	78,347	-	328,955	614,677	6,000	78,152	1,106,131
MDT Toughbook Refresh (GG-082)	778,680	69,525	862,110	625,725	523,755	778,680	3,638,475
Maximo Upgrade 7_6 (GG-108)	350,000	-	-	-	-	-	350,000
SQL Server Database License Expan (GG-133)	246,000	-	-	246,000	-	-	492,000
PeopleSoft Software Updates (GG-135)	700,000	-	-	-	-	-	700,000
SIRE Replacement (GG-145)	128,150	-	-	-	-	-	128,150
PWA Upgrade (GG-152)	34,000	-	-	-	-	-	34,000
Large-Scale Scanner Refresh (GG-168)	7,143	7,143	7,143	7,357	7,578	7,805	44,169
Network Hardware Refresh (GG-169)	324,770	450,000	1,113,000	982,116	2,572,680	810,000	6,252,566
Legitrak Rewrite (GG-181)	50,000	-	-	-	-	-	50,000
Laptop Refresh (GG-187)	144,282	148,611	153,069	157,661	162,391	167,263	933,277
A/V Refresh (GG-190)	69,834	71,929	74,087	76,309	78,599	80,957	451,715
Muni Courts Ramserver Replace (GG-191)	110,000	-	-	-	-	-	110,000
Cayenta Upgrade (GG-197)	110,000	-	150,000	-	150,000	-	410,000
EJ Ward Upgrade (GG-201)	66,000	-	-	-	-	-	66,000
Energov Upgrade (GG-203)	165,000	150,000	150,000	150,000	150,000	-	765,000
Faster Major Upgrade (GG-204)	192,500	-	-	-	-	-	192,500
PBK E-Filing (GG-210)	55,000	-	-	-	-	-	55,000
Project Server Evaluation for DUS (GG-212)	150,000	-	-	-	-	-	150,000
SABO Replacement (GG-214)	82,500	-	-	-	-	-	82,500
SharePoint Upgrade (GG-216)	150,000	-	-	-	150,000	-	300,000
Total Project Costs	\$ 4,156,206	\$ 1,061,208	\$ 3,002,364	\$ 3,023,845	\$ 3,965,003	\$ 2,086,857	\$ 17,295,483
Funding Sources:							
Municipal Fac. Acquisition & Const.	\$ 164,000	\$ 164,000	\$ 164,000	\$ 164,000	\$ 164,000	\$ 164,000	\$ 984,000
Citywide Services	128,150	-	-	-	-	-	128,150
Capital Refresh - IT Repairs	1,938,056	747,208	2,538,364	2,709,845	3,501,003	1,922,857	13,357,333
Capital Replacement - IT Repairs	700,000	-	-	-	-	-	700,000
Wastewater - Operations	290,000	-	54,500	-	54,500	-	399,000
Water - Operations	320,000	-	95,500	-	95,500	-	511,000
Special Revenue	110,000	-	-	-	-	-	110,000
City Shop	258,500	-	-	-	-	-	258,500
To Be Determined	-	150,000	150,000	150,000	150,000	-	600,000
Development Services Center	165,000	-	-	-	-	-	165,000
Convention Center Operating	82,500	-	-	-	-	-	82,500
Total Funding Sources	\$ 4,156,206	\$ 1,061,208	\$ 3,002,364	\$ 3,023,845	\$ 3,965,003	\$ 2,086,857	\$ 17,295,483
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Municipal Facilities Overview

FY 2018 CIP

Uses and Sources of Funds

Project	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
W Hend Fire Station-Inspirada (MF-070)	\$ 2,779,379	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,779,379
Replace HVAC at Moser (MF-198)	1,220,000	-	-	-	-	-	1,220,000
City Wide HVAC BAS Upgrade (MF-247)	1,771,233	-	-	-	-	-	1,771,233
Tier 2 Projects	4,070,500	1,985,000	1,010,500	840,600	654,000	500,000	9,060,600
Total Municipal Facilities	\$ 9,841,112	\$ 1,985,000	\$ 1,010,500	\$ 840,600	\$ 654,000	\$ 500,000	\$ 14,831,212
Funding Sources:							
Special Recreation	\$ 700,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 3,200,000
City Shop	215,000	250,000	-	-	-	-	465,000
Land Fund	3,629,379	-	-	-	-	-	3,629,379
Convention Center Operating	1,050,500	-	-	-	-	-	1,050,500
Capital Replacement - PW Maintenance	4,246,233	850,000	-	-	-	-	5,096,233
To Be Determined	-	385,000	510,500	340,600	154,000	-	1,390,100
Total Funding Sources	\$ 9,841,112	\$ 1,985,000	\$ 1,010,500	\$ 840,600	\$ 654,000	\$ 500,000	\$ 14,831,212

Operating Budget Impact

Project	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
W Hend Fire Station-Inspirada (MF-070)	\$ 40,700	\$ 40,700	\$ 40,700	\$ 40,700	\$ 40,700	\$ 40,700	\$ 244,200
Tier 2 Projects	-	-	83,450	83,450	86,165	86,165	339,230
Total Operating Impact	\$ 40,700	\$ 40,700	\$ 124,150	\$ 124,150	\$ 126,865	\$ 126,865	\$ 583,430



Artist rendering of Fire Station 91

Municipal Facilities Project Profiles

West Henderson Fire Station - Inspirada (Project# MF-070)

Description: 11,000 square foot facility on minimum 6 acres with a 3-bay apparatus room, exercise room, kitchen, dining room, outdoor patio, offices, private lobby w/ unisex rest room, training room, captain's dorms, rescue dorms, staff dorms, men/women rest rooms, workroom, storage rooms, wash room, clean room, turn-out room, training room, etc.

Scheduling: Project to be completed in June 2018

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Land Fund	\$ 2,779,379	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,779,379
Total Project Costs	\$ 2,779,379	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,779,379
Operating Costs	\$ 40,700	\$ 40,700	\$ 40,700	\$ 40,700	\$ 40,700	\$ 40,700	\$ 244,200

Replacement of Failing HVAC System at Moser (Project# MF-198)

Description: Replace the cooling system at the Moser building. The coolers are over 20 years old.

Scheduling: Project to be completed in June 2018

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Capital Replacement - PW Maintenance	\$ 1,220,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,220,000
Total Project Costs	\$ 1,220,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,220,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City Wide HVAC BAS Upgrade (Project# MF-247)

Description: HVAC Building Automation System (BAS) upgrade City wide.

Scheduling: Project to be completed in June 2018

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Capital Replacement - PW Maintenance	\$ 1,771,233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,771,233
Total Project Costs	\$ 1,771,233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,771,233
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Municipal Facilities

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2018.

Scheduling: Varies

Project	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Pavilion Site Improvement (MF-164)	\$ 650,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 3,150,000
Replacement of Fuel Tanks (MF-181)	215,000	250,000	-	-	-	-	465,000
ADA Compliance at Rec Centers (MF-183)	50,000	-	-	-	-	-	50,000
Fire Station Hazmat Storage (MF-205)	850,000	-	-	-	-	-	850,000
CC Public Space Refurb (MF-208)	230,500	-	-	-	-	-	230,500
CC - Interior Rest room Reno (MF-209)	410,000	-	-	-	-	-	410,000
City Hall Security Camera Maint (MF-229)	50,000	50,000	50,000	50,000	50,000	-	250,000
City Hall Sprinkler Pipe Replace (MF-232)	110,000	750,000	-	-	-	-	860,000
City Hall Hydronic Pipe Replace (MF-233)	110,000	-	-	-	-	-	110,000
ESF/City Hall Gen/ATS Replace (MF-235)	82,000	100,000	-	-	-	-	182,000
City Hall West Iron Pipe Replace (MF-237)	110,000	-	-	-	-	-	110,000
Emer Serv Camera Replace (MF-244)	50,000	-	-	-	-	-	50,000
Facility Maint Proj- Gen Facilities (MF-274)	401,000	250,000	255,500	85,000	65,000	-	1,056,500
Facility Maint Proj - P&R (MF-275)	175,000	85,000	205,000	205,600	39,000	-	709,600
Convention Center Roof Replace (MF-313)	300,000	-	-	-	-	-	300,000
Emer Serv Call Center HVAC (MF-315)	167,000	-	-	-	-	-	167,000
CC Fire Riser Replacement (MF-317)	110,000	-	-	-	-	-	110,000
Total Project Costs	\$ 4,070,500	\$ 1,985,000	\$ 1,010,500	\$ 840,600	\$ 654,000	\$ 500,000	\$ 9,060,600
Funding Sources:							
Special Recreation	\$ 700,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 3,200,000
City Shop	215,000	250,000	-	-	-	-	465,000
Land Fund	850,000	-	-	-	-	-	850,000
Convention Center Operating	1,050,500	-	-	-	-	-	1,050,500
Capital Replacement - PW Maintenance	1,255,000	850,000	-	-	-	-	2,105,000
To Be Determined	-	385,000	510,500	340,600	154,000	-	1,390,100
Total Funding Sources	\$ 4,070,500	\$ 1,985,000	\$ 1,010,500	\$ 840,600	\$ 654,000	\$ 500,000	\$ 9,060,600
Operating Costs	\$ -	\$ -	\$ 83,450	\$ 86,165	\$ 86,165	\$ 86,165	\$ 341,945

Parks & Recreation Overview

FY 2018 CIP

Uses and Sources of Funds

Project	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Union Pacific Railroad Phase III (PR-157)	\$ 3,080,946	\$11,200,000	\$ -	\$ -	\$ -	\$ -	\$ 14,280,946
Boulder Highway Trail (PR-398)	1,210,526	-	-	-	-	-	1,210,526
Tier 2 Projects	3,054,091	1,266,105	599,923	568,791	672,694	62,546	6,224,150
Total Parks and Recreation	\$ 7,345,563	\$12,466,105	\$ 599,923	\$ 568,791	\$ 672,694	\$ 62,546	\$ 21,715,622
Funding Sources:							
Grants & Contributions	\$ 3,180,946	\$11,300,000	\$ -	\$ -	\$ -	\$ -	\$ 14,480,946
Park Tax - Henderson East	625,304	82,900	112,445	180,333	121,162	-	1,122,144
Park Tax - Henderson Southwest	920,000	-	-	-	-	-	920,000
Park Tax - Henderson South	248,140	104,500	45,881	24,080	2,450	-	425,051
Park Tax - Henderson Northwest	86,190	-	-	-	40,000	-	126,190
Park Tax - Henderson West	135,910	120,000	120,500	49,410	89,100	-	514,920
Special Recreation	718,435	753,442	321,097	314,968	419,982	62,546	2,590,470
Capital Replacement - Parks and Trails	114,323	-	-	-	-	-	114,323
Regional Transportation Commission	1,316,315	105,263	-	-	-	-	1,421,578
Total Funding Sources	\$ 7,345,563	\$12,466,105	\$ 599,923	\$ 568,791	\$ 672,694	\$ 62,546	\$ 21,715,622

Operating Budget Impact

Project	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Union Pacific Railroad Trail - Phase III (PR-157)	\$ -	\$ -	\$ 30,600	\$ 31,212	\$ 31,836	\$ 32,473	\$ 126,121
Boulder Highway Trail (PR-398)	10,000	10,200	10,404	10,612	10,825	11,041	63,082
Tier 2 Projects	2,135	2,177	2,221	2,266	2,311	2,358	13,468
Total Operating Impact	\$ 12,135	\$ 12,377	\$ 43,225	\$ 44,090	\$ 44,972	\$ 45,872	\$ 202,671

Parks & Recreation Project Profiles

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

Description: Completion of Stephanie to Pecos Road with necessary right of way (approximately 6 miles).

Scheduling: Project to be completed in June 2019

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Grants & Contributions	\$ 3,080,946	\$ 11,200,000	\$ -	\$ -	\$ -	\$ -	\$ 14,280,946
Total Project Costs	\$ 3,080,946	\$ 11,200,000	\$ -	\$ -	\$ -	\$ -	\$ 14,280,946
Operating Costs	\$ -	\$ -	\$ 30,600	\$ 31,212	\$ 31,836	\$ 32,473	\$ 126,121

Boulder Highway Trail (Project# PR-398)

Description: Providing trail in missing segments on southern portion of Boulder Hwy. (both sides of roadway). Lighting included (2 miles).

Scheduling: Project to be completed in June 2018

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Regional Transportation Comm.	\$ 1,210,526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,210,526
Total Project Costs	\$ 1,210,526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,210,526
Operating Costs	\$ 10,000	\$ 10,200	\$ 10,404	\$ 10,612	\$ 10,825	\$ 11,041	\$ 63,082



Boulder Highway Trail

Parks & Recreation Project Profiles

Tier 2 Parks and Recreation

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2018.

Scheduling: Varies

Project	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Esselmont Comm Park - Phase II A (PR-171)	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000
Van Wagenen Maint - Parking Asphalt (PR-345)	114,323	-	-	-	-	-	114,323
DT Park - Playground Surfacing (PR-347)	56,630	-	-	-	-	-	56,630
RCT Various Park Projects - East (PR-381)	168,674	82,900	112,445	180,333	121,162	-	665,514
RCT Various Park Projects - South (PR-382)	99,340	104,500	45,881	24,080	2,450	-	276,251
RCT Various Park Projects - Northwest (PR-384)	86,190	-	-	-	40,000	-	126,190
RCT Various Park Projects - West (PR-385)	135,910	120,000	120,500	49,410	89,100	-	514,920
Anthem Rose Trail Pedestrian Bridge (PR-393)	105,263	105,263	-	-	-	-	210,526
College Area Trail Connector (PR-394)	100,526	100,000	-	-	-	-	200,526
Special Rec Equip and Maint Projects (PR-416)	652,635	753,442	321,097	314,968	419,982	62,546	2,524,670
Morrell Park Irrigation Renovation (PR-431)	400,000	-	-	-	-	-	400,000
Multigen Aquatic Replace Pool Plaster (PR-436)	65,800	-	-	-	-	-	65,800
Black Mountain Rec Pickleball Ct (PR-451)	148,800	-	-	-	-	-	148,800
Planter Reno at Sonata/ Vivaldi Parks (PR-452)	120,000	-	-	-	-	-	120,000
Total Project Costs	\$ 3,054,091	\$ 1,266,105	\$ 599,923	\$ 568,791	\$ 672,694	\$ 62,546	\$ 6,224,150
Funding Sources:							
Grants & Contributions	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Park Tax - Henderson East	625,304	82,900	112,445	180,333	121,162	-	1,122,144
Park Tax - Henderson Southwest	920,000	-	-	-	-	-	920,000
Park Tax - Henderson South	248,140	104,500	45,881	24,080	2,450	-	425,051
Park Tax - Henderson Northwest	86,190	-	-	-	40,000	-	126,190
Park Tax - Henderson West	135,910	120,000	120,500	49,410	89,100	-	514,920
Special Recreation	718,435	753,442	321,097	314,968	419,982	62,546	2,590,470
Capital Replacement - Parks and Trails	114,323	-	-	-	-	-	114,323
Regional Transportation Commission	105,789	105,263	-	-	-	-	211,052
Total Funding Sources	\$ 3,054,091	\$ 1,266,105	\$ 599,923	\$ 568,791	\$ 672,694	\$ 62,546	\$ 6,224,150
Operating Costs	\$ 2,135	\$ 2,177	\$ 2,221	\$ 2,266	\$ 2,311	\$ 2,358	\$ 13,468

Streets/Street Lights Overview

FY 2018 CIP

Uses and Sources of Funds

Project	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Sunridge Airport to 7 Hills (ST-042)	\$ 1,649,000	\$ 1,629,000	\$ -	\$ -	\$ -	\$ -	\$ 3,278,000
Racetrack Athens - Bld Hwy (ST-136)	2,778,400	2,700,000	-	-	-	-	5,478,400
Starr/ Airpt LV Blvd to Bicen (ST-139)	3,000,000	1,000,000	-	-	-	-	4,000,000
Street Rehabilitation (ST-146)	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	9,000,000
Cntr - Burkhdr - Lake Mead (ST-163)	2,700,000	2,666,400	-	-	-	-	5,366,400
Horizon - I-515 to Bldr Hwy (ST-207)	1,346,800	1,000,000	1,387,200	-	-	-	3,734,000
Vol. Blvd - LV Blvd/ Airport (ST-212)	2,000,000	-	-	-	-	-	2,000,000
DT Henderson Complete St (ST-220)	4,500,000	6,250,000	2,000,000	-	-	-	12,750,000
Sunset - Annie Oak. - Sunset (ST-223)	1,840,000	-	-	-	-	-	1,840,000
V V - Hrz Rdg - Warm Springs (ST-230)	2,250,000	-	-	-	-	-	2,250,000
Tier 2 Projects	5,272,700	5,194,000	3,254,000	2,931,500	5,395,000	6,035,000	28,082,200
Total Project Costs	\$28,836,900	\$ 21,939,400	\$ 8,141,200	\$ 4,431,500	\$ 6,895,000	\$7,535,000	\$ 77,779,000
Funding Sources:							
Regional Transportation Commission	\$23,501,900	\$ 17,145,400	\$ 3,421,700	\$ -	\$ -	\$ -	\$ 44,069,000
NDOT	758,000	418,000	-	-	-	-	1,176,000
Grants & Contributions	1,535,000	1,029,000	1,444,500	1,156,500	3,620,000	420,000	9,205,000
Gas Tax - 1 Cent	220,000	220,000	220,000	220,000	20,000	20,000	920,000
Gas Tax - 2.35 Cents	1,607,000	1,607,000	1,585,000	1,585,000	1,885,000	1,885,000	10,154,000
Capital Replacement - PW Streets	250,000	350,000	350,000	350,000	350,000	350,000	2,000,000
Capital Replacement - PW Traffic	865,000	1,070,000	1,020,000	1,020,000	1,020,000	4,860,000	9,855,000
Gas Tax - 1% Room Tax	100,000	100,000	100,000	100,000	-	-	400,000
Total Funding Sources	\$28,836,900	\$ 21,939,400	\$ 8,141,200	\$ 4,431,500	\$ 6,895,000	\$7,535,000	\$ 77,779,000

Operating Budget Impact

Project	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Sunridge Airport to 7 Hills (ST-042)	\$ -	\$ -	\$ 3,527	\$ 3,604	\$ 3,676	\$ 3,750	\$ 14,557
Racetrack Athens - Bld Hwy (ST-136)	-	-	3,676	3,750	3,825	3,901	15,152
Starr/ Airpt LV Blvd to Bicen (ST-139)	-	-	3,385	3,400	3,315	3,330	13,430
Vol. Blvd - LV Blvd/ Airport (ST-212)	-	4,987	5,093	5,202	5,314	5,428	26,024
DT Henderson Complete St (ST-220)	-	-	-	5,093	5,202	5,314	15,609
Tier 2 Projects	-	9,869	20,055	20,484	20,923	21,372	92,703
Total Operating Impact	\$ -	\$ 14,856	\$ 35,736	\$ 41,533	\$ 42,255	\$ 43,095	\$ 177,475

Streets/Street Lights Project Profiles

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 in June 2019

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Regional Transportation Commission	\$ 1,649,000	\$ 1,629,000	\$ -	\$ -	\$ -	\$ -	\$ 3,278,000
Total Project Costs	\$ 1,649,000	\$ 1,629,000	\$ -	\$ -	\$ -	\$ -	\$ 3,278,000
Operating Costs	\$ -	\$ -	\$ 3,527	\$ 3,604	\$ 3,676	\$ 3,750	\$ 14,557

Racetrack Road - Athens to Boulder Highway (Project# ST-136)

Description: Widen existing two lane roadway to four lanes with traffic and drainage appurtenances.

Scheduling: Project to be completed in June 2019

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Regional Transportation Commission	\$ 2,778,400	\$ 2,700,000	\$ -	\$ -	\$ -	\$ -	\$ 5,478,400
Total Project Costs	\$ 2,778,400	\$ 2,700,000	\$ -	\$ -	\$ -	\$ -	\$ 5,478,400
Operating Costs	\$ -	\$ -	\$ 3,676	\$ 3,750	\$ 3,825	\$ 3,901	\$ 15,152

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 in June 2019

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Regional Transportation Commission	\$ 3,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000
Total Project Costs	\$ 3,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000
Operating Costs	\$ -	\$ -	\$ 3,385	\$ 3,400	\$ 3,315	\$ 3,330	\$ 13,430

Street Rehabilitation (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 in June 2028

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Gas Tax - 1% Room Tax	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 400,000
Gas Tax - 1 Cent	200,000	200,000	200,000	200,000	-	-	800,000
Gas Tax - 2.35 Cents	1,200,000	1,200,000	1,200,000	1,200,000	1,500,000	1,500,000	7,800,000
Total Project Costs	\$ 1,500,000	\$ 9,000,000					
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Center St. - Burkholder BLVD. to Lake Mead PWKY (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 in June 2019

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Regional Transportation Commission	\$ 2,700,000	\$ 2,666,400	\$ -	\$ -	\$ -	\$ -	\$ 5,366,400
Total Project Costs	\$ 2,700,000	\$ 2,666,400	\$ -	\$ -	\$ -	\$ -	\$ 5,366,400
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 in June 2020

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Regional Transportation Commission	\$ 1,346,800	\$ 1,000,000	\$ 1,387,200	\$ -	\$ -	\$ -	\$ 3,734,000
Total Project Costs	\$ 1,346,800	\$ 1,000,000	\$ 1,387,200	\$ -	\$ -	\$ -	\$ 3,734,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Volunteer BLVD - Las Vegas BLVD/Exec Airport Drive (Project# ST-212)

Description: Design and construction of improvements for Volunteer Boulevard from Las Vegas Boulevard to Executive Airport Drive. The project will include widening Volunteer from two to four lanes and construction of drainage improvements to carry regional flows under the roadway. Improvements may include median islands and/or median access according to adjacent land use, pavement markings, signage, and other appurtenances as may be necessary to construct a complete and functional project. The referenced drainage improvements will be funded separately through Regional Flood Control District funds (FC-115).

Scheduling: Project to be completed in June 2018

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Regional Transportation Commission	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Total Project Costs	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Operating Costs	\$ -	\$ 4,987	\$ 5,093	\$ 5,202	\$ 5,314	\$ 5,428	\$ 26,024

Downtown Henderson Complete Streets (Project# ST-220)

Description: Design and construction of rehabilitation improvements to the Downtown Henderson business district including Pacific Ave, 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 in June 2020

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Regional Transportation Commission	\$ 4,500,000	\$ 6,250,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 12,750,000
Total Project Costs	\$ 4,500,000	\$ 6,250,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 12,750,000
Operating Costs	\$ -	\$ -	\$ -	\$ 5,093	\$ 5,202	\$ 5,314	\$ 15,609

Sunset Road - Annie Oakley to Sunset Road (Project# ST-223)

Description: Rehab Annie Oakley to Sunset Road/Sunset Way with improvements at Green Valley Town Center, right turn lane at Valle Verde, Improvements at Marks.

Scheduling: Project to be completed in June 2018

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Regional Transportation Commission	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,000
Grants & Contributions	990,000	-	-	-	-	-	990,000
Total Project Costs	\$ 1,840,000	\$ -	\$ 1,840,000				
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Description: Valle Verde - Horizon Ridge to Warm Springs.

Scheduling: Project to be completed in June 2018

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Regional Transportation Commission	\$ 2,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,250,000
Total Project Costs	\$ 2,250,000	\$ -	\$ 2,250,000				
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Stephanie Street Cycle Track

Tier 2 Streets/Street Lights

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2018.

Scheduling: Varies

Project	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Light Pole Prgm & Wire Replace (SL-025)	\$ 280,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	\$2,280,000	\$ 4,000,000
Painted/Concrete Pole Replace (SL-027)	125,000	250,000	200,000	200,000	200,000	200,000	1,175,000
Street Light Wire Theft Replace (SL-208)	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Street Light Replace - Fixtures (SL-209)	360,000	360,000	360,000	360,000	360,000	2,280,000	4,080,000
Infrastr Improve Low Income Areas (ST-164)	440,000	440,000	440,000	440,000	440,000	440,000	2,640,000
St & Appurt Replace & Improve (ST-165)	385,000	385,000	385,000	385,000	385,000	385,000	2,310,000
On Call Rd & Sidewalk Replace (ST-190)	250,000	350,000	350,000	350,000	350,000	350,000	2,000,000
Boulder Trail, WW to Racetrack (ST-211)	440,000	440,000	-	-	-	-	880,000
Pueblo, Newport. to Wrm Springs (ST-216)	340,000	-	-	-	-	-	340,000
Anthem Neighborhood Rehab (ST-217)	200,000	-	-	-	-	-	200,000
GV Neighborhood Rehab - A G (ST-219)	700,000	843,000	-	-	-	-	1,543,000
W Henderson Rds - Design Only (ST-224)	500,000	-	-	-	-	-	500,000
Mission, College & Paradise Hills (ST-229)	869,200	-	-	-	-	-	869,200
Anthem - Sun City Anthem - Trail (ST-237)	100,000	50,000	682,000	-	-	-	832,000
I-215 Trail Connect - G V to Pecos (ST-241)	38,000	532,000	-	-	-	-	570,000
Appaloosa - WW to Equestrian (ST-242)	116,000	884,000	-	-	-	-	1,000,000
NDOT I-215 Trail Bridges (ST-243)	29,500	200,000	377,000	736,500	3,200,000	-	4,543,000
Total Project Costs	\$5,272,700	\$ 5,194,000	\$ 3,254,000	\$2,931,500	\$5,395,000	\$6,035,000	\$28,082,200
Funding Sources:							
Regional Transportation Commission	\$ 2,427,700	\$ 1,900,000	\$ 34,500	\$ -	\$ -	\$ -	\$ 4,362,200
Nevada Department of Transportation	758,000	418,000	-	-	-	-	1,176,000
Grants & Contributions	545,000	1,029,000	1,444,500	1,156,500	3,620,000	420,000	8,215,000
Gas Tax - 1 Cent	20,000	20,000	20,000	20,000	20,000	20,000	120,000
Gas Tax - 2.35 Cents	407,000	407,000	385,000	385,000	385,000	385,000	2,354,000
Capital Replacement - PW Streets	250,000	350,000	350,000	350,000	350,000	350,000	2,000,000
Capital Replacement - PW Traffic	865,000	1,070,000	1,020,000	1,020,000	1,020,000	4,860,000	9,855,000
Total Funding Sources	\$ 5,272,700	\$ 5,194,000	\$ 3,254,000	\$2,931,500	\$5,395,000	\$6,035,000	\$ 28,082,200
Operating Costs	\$ -	\$ 9,869	\$ 20,055	\$ 20,484	\$ 20,923	\$ 21,372	\$ 92,703

Traffic Control Overview

FY 2018 CIP Uses and Sources of Funds

Project	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Valle Verde DR ITS (TC-027)	\$ 2,516,662	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,516,662
Tier 2 Projects	3,040,000	1,250,000	1,035,000	235,000	765,000	235,000	6,560,000
Total Project Costs	\$ 5,556,662	\$ 1,250,000	\$ 1,035,000	\$ 235,000	\$ 765,000	\$ 235,000	\$ 9,076,662
Funding Sources:							
Regional Transportation Commission	\$ 1,580,000	\$ 1,020,000	\$ 800,000	\$ -	\$ 530,000	\$ -	\$ 3,930,000
Capital Replacement - PW Traffic	480,000	155,000	160,000	160,000	160,000	160,000	1,275,000
Gas Tax - 2.35 Cents	203,246	75,000	75,000	75,000	75,000	75,000	578,246
Developer - Traffic Control	905,000	-	-	-	-	-	905,000
Grants & Contributions	2,388,416	-	-	-	-	-	2,388,416
Total Funding Sources	\$ 5,556,662	\$ 1,250,000	\$ 1,035,000	\$ 235,000	\$ 765,000	\$ 235,000	\$ 9,076,662

Operating Budget Impact

Project	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Valle Verde DR ITS (TC-027)	\$ -	\$ 5,140	\$ 5,310	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,450
Tier 2 Projects	24,100	34,395	43,722	44,389	46,148	49,892	242,646
Total Operating Impact	\$ 24,100	\$ 39,535	\$ 49,032	\$ 49,389	\$ 51,148	\$ 54,892	\$ 268,096

Traffic Control Project Profiles

Valle Verde DR ITS (Project# TC-027)

Description: Install traffic signal, Intersection No. 015.

Scheduling: Project to be completed in June 2018

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Gas Tax - 2.35 Cents	\$ 128,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,246
Grants & Contributions	2,388,416	-	-	-	-	-	2,388,416
Total Project Costs	\$ 2,516,662	\$ -	\$ 2,516,662				
Operating Costs	\$ -	\$ 5,140	\$ 5,310	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,450

Tier 2 Traffic Control

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2018.

Scheduling: Varies

Project	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Galleria DR/Water ST Signalization (TC-105)	\$ 530,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 530,000
Sunridge Heights/Executive Airport Sign (TC-121)	530,000	-	-	-	-	-	530,000
Traffic Sign Internal to Inspirada (SE) (TC-159)	530,000	-	530,000	-	530,000	-	1,590,000
Traffic Sign Replacement Program (TC-183)	25,000	25,000	30,000	30,000	30,000	30,000	170,000
Miscellaneous Striping Contract (TC-184)	75,000	75,000	75,000	75,000	75,000	75,000	450,000
Fiber Maintenance (TC-202)	30,000	30,000	30,000	30,000	30,000	30,000	180,000
Sign Replace & Upgrade - Boulder/Major (TC-205)	100,000	-	-	-	-	-	100,000
Lane & Bike Lane Restriping - Various (TC-213)	125,000	100,000	100,000	100,000	100,000	100,000	625,000
E AVE Signals - Pecos Rdge & Anthony (TC-214)	150,000	750,000	-	-	-	-	900,000
Pedestrian Crosswalk Enhance - Various (TC-217)	645,000	270,000	270,000	-	-	-	1,185,000
Signal Replace & Upgrade - Blder/WW (TC-220)	200,000	-	-	-	-	-	200,000
Cassia Way - American Pacific - Wigwam (TC-221)	100,000	-	-	-	-	-	100,000
Total Project Costs	\$ 3,040,000	\$ 1,250,000	\$ 1,035,000	\$ 235,000	\$ 765,000	\$ 235,000	\$ 6,560,000
Funding Sources:							
Regional Transportation Commission	\$ 1,580,000	\$ 1,020,000	\$ 800,000	\$ -	\$ 530,000	\$ -	\$ 3,930,000
Capital Replacement - PW Traffic	480,000	155,000	160,000	160,000	160,000	160,000	1,275,000
Gas Tax - 2.35 Cents	75,000	75,000	75,000	75,000	75,000	75,000	450,000
Developer - Traffic Control	905,000	-	-	-	-	-	905,000
Total Funding Sources	\$ 3,040,000	\$ 1,250,000	\$ 1,035,000	\$ 235,000	\$ 765,000	\$ 235,000	\$ 6,560,000
Operating Costs	\$ 24,100	\$ 34,395	\$ 43,722	\$ 44,389	\$ 46,148	\$ 49,892	\$ 242,646



Henderson Street Sign

Enterprise Funds

FY 2018 Project Summary

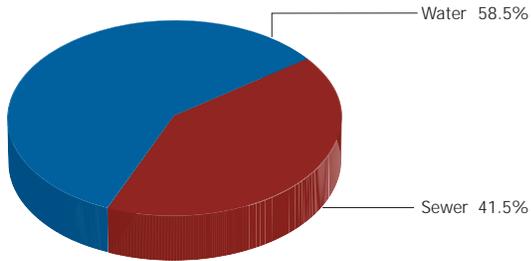
By Category

Category	Project Costs	Operating Costs
Water	\$ 18,695,992	\$ 9,940
Sewer	13,253,899	80,637
Total	\$ 31,949,891	\$ 90,577

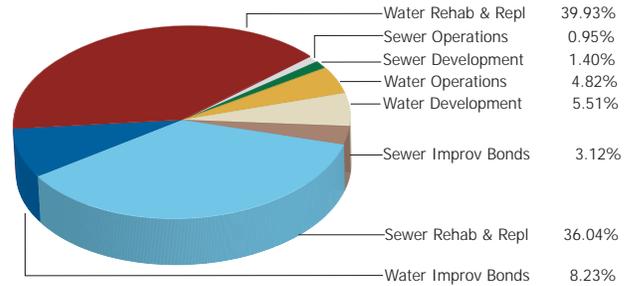
By Funding Source

Funding Source	Project Costs
Water - Improvement Bonds	\$ 2,630,501
Water - Rehab & Replacement	12,761,296
Water - Development Enterprise	1,760,321
Water - Operations	1,543,874
Sewer Improvement Bonds	999,034
Sewer Rehab & Replacement	11,505,490
Sewer - Development Enterprise	446,463
Sewer - Operations	302,912
Total	\$ 31,949,891

Percentage By Category



Percentage By Funding Source



Water Overview

FY 2018 CIP

Uses and Sources of Funds

Project	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
P-2 Replacement (U0016)	\$ 3,882,873	\$ 1,916,625	\$ -	\$ -	\$ -	\$ -	\$ 5,799,498
Pittman/Boulder Water Line (U0033)	1,759,741	-	-	-	-	-	1,759,741
Townsite Cast Iron Replace Plan (U0034)*	1,255,830	-	-	-	-	-	1,255,830
Sunrise W&S Main Replace (U0071)*	1,248,587	113,508	-	-	-	-	1,362,095
Sunridge Height PKWY Improve (U0132)	1,251,295	417,098	-	-	-	-	1,668,393
Tier 2 Projects	9,297,666	5,256,043	3,896,351	1,585,000	1,585,000	1,585,000	23,205,060
Total Water	\$22,759,392	\$17,342,417	\$ 2,639,766	\$ 1,310,000	\$ 1,310,000	\$ 1,310,000	\$ 46,671,575
Funding Sources:							
Water - Improvement Bonds	\$ 2,630,501	\$ 373,260	\$ -	\$ -	\$ -	\$ -	\$ 3,003,761
Water - Rehab & Replacement	12,761,296	5,901,458	2,936,351	625,000	625,000	625,000	23,474,105
Water - Development Enterprise	1,760,321	417,098	-	-	-	-	2,177,419
Water - Operations	1,543,874	1,011,458	960,000	960,000	960,000	960,000	6,395,332
Total Funding Sources	\$22,759,392	\$17,342,417	\$ 2,639,766	\$ 1,310,000	\$ 1,310,000	\$ 1,310,000	\$ 46,671,575

Operating Budget Impact

Project	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Pittman/Boulder Water Line (U0033)	\$ -	\$ 13,990	\$ 36,157	\$ 37,065	\$ 37,999	\$ 38,958	\$ 164,169
Sunridge Height PKWY Improve (U0132)	-	-	26,955	27,632	28,327	29,042	111,956
Tier 2 Projects	9,940	34,525	47,977	49,182	50,417	51,680	243,721
Total Operating Impact	\$ 9,940	\$ 48,515	\$ 111,089	\$ 113,879	\$ 116,743	\$ 119,680	\$ 519,846

* Project shared between Water & Sewer



Boulder/Pittman Water Line

Water Project Profiles

P-2 Replacement (Project# U-0016)

Description: Replacement of 30-year old major mechanical components that may include pumps, motors, valves, electrical, compressor and piping.

Scheduling: Project to be completed in June 2019

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Water - Rehab & Replacement	\$ 3,882,873	\$ 1,916,625	\$ -	\$ -	\$ -	\$ -	\$ 5,799,498
Total Project Costs	\$ 3,882,873	\$ 1,916,625	\$ -	\$ -	\$ -	\$ -	\$ 5,799,498
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Pittman/Boulder HWY Water Line Replacement (Project# U-0033)

Description: Design and construct replacement of approximately 12,150 lf of AC pip with 8-inch PVC pipe; and install 6,000 lf of 12-inch PVC main, 262 water service laterals, and 28 fire hydrants and assemblies.

Scheduling: Project to be completed in January 2018

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Water - Rehab & Replacement	\$ 1,759,741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,759,741
Total Project Costs	\$ 1,759,741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,759,741
Operating Costs	\$ -	\$ 13,990	\$ 36,157	\$ 37,065	\$ 37,999	\$ 38,958	\$ 164,169

Townsite Cast Iron Main Replacment 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 in June 2018

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Water - Rehab & Replacement	\$ 1,255,830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,255,830
Total Project Costs	\$ 1,255,830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,255,830
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Project shared between Water & Sewer

Sunrise Trailer Estate 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 in June 2019

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Water - Rehab & Replacement	\$ 1,248,587	\$ 113,508	\$ -	\$ -	\$ -	\$ -	\$ 1,362,095
Total Project Costs	\$ 1,248,587	\$ 113,508	\$ -	\$ -	\$ -	\$ -	\$ 1,362,095
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 in June 2019

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Water - Develop Enterprise	\$ 1,251,295	\$ 417,098	\$ -	\$ -	\$ -	\$ -	\$ 1,668,393
Total Project Costs	\$ 1,251,295	\$ 417,098	\$ -	\$ -	\$ -	\$ -	\$ 1,668,393
Operating Costs	\$ -	\$ -	\$ 26,955	\$ 27,632	\$ 28,327	\$ 29,042	\$ 111,956

* Project shared between Water & Sewer



Water Main Repair

Tier 2 Water

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2018.

Scheduling: Varies

Project	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
SCADA Master Plan Program* (U0009)	\$ 830,852	\$ 75,471	\$ -	\$ -	\$ -	\$ -	\$ 906,323
2120 S Paseo Verde and Stephanie (U0020)	777,609	148,455	-	-	-	-	926,064
Townsite Cast Iron Main Phase 2* (U0072)	28,867	450,030	1,176,889	-	-	-	1,655,786
Antelope Valley Pressure Zone (U0077)	182,773	-	-	-	-	-	182,773
Bermuda Reservoir Phase 1 (U0087)	509,026	-	-	-	-	-	509,026
WTP VFD & Fluoride Feed Replace (U0090)	889,969	-	-	-	-	-	889,969
Water Pumping Emerg Gen Con (U0105)	824,849	-	-	-	-	-	824,849
Center ST Area Water Improve (U0108)	610,831	-	-	-	-	-	610,831
R-26A Reservoir Rehabilitation (U0115)	64,554	-	-	-	-	-	64,554
Downtown Complete Streets (U0120)	908,060	-	-	-	-	-	908,060
P-21S & P-22 Surge Improvements (U0122)	208,333	2,310,590	1,134,462	-	-	-	3,653,385
WTP Particle Counter Replace (U0124)	132,000	-	-	-	-	-	132,000
SCADA System - Phase 2* (U0130)	93,302	93,302	-	-	-	-	186,604
P-20 to R-36 Fiber (U0131)	382,900	-	-	-	-	-	382,900
SCADA Upgrades LLL Lift Station* (U0133)	237,565	-	-	-	-	-	237,565
Sausalito Water Main Replace (U0134)	50,000	410,234	-	-	-	-	460,234
P-14A Motor Replacement (U0138)	131,503	131,503	-	-	-	-	263,006
USSB Shade Structure Replace (U0139)	192,500	-	-	-	-	-	192,500
PW Roadway R&R* (U0800)	150,000	150,000	150,000	150,000	150,000	150,000	900,000
RTC Mission DR - UPRR to College* (U0814)	17,832	-	-	-	-	-	17,832
On-Call Construction Services (U9056)	73,299	-	-	-	-	-	73,299
Potable Water Master Plan Update (U9075)	566,042	51,458	-	-	-	-	617,500
Service Line Replace Program (U9424)	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Pavement Patching Program* (U9427)	720,000	720,000	720,000	720,000	720,000	720,000	4,320,000
SCADA Component Replace Prog (U9513)	90,000	90,000	90,000	90,000	90,000	90,000	540,000
HVAC Replacement (U9800)	125,000	125,000	125,000	125,000	125,000	125,000	750,000
Total Tier 2 Project Costs	\$ 9,297,666	\$ 5,256,043	\$ 3,896,351	\$ 1,585,000	\$ 1,585,000	\$ 1,585,000	\$ 23,205,060
Funding Sources:							
Water - Improvement Bonds	\$ 2,630,501	\$ 373,260	\$ -	\$ -	\$ -	\$ -	\$ 3,003,761
Water - Rehab & Replacement	4,614,265	3,871,325	2,936,351	625,000	625,000	625,000	13,296,941
Water - Development Enterprise	509,026	-	-	-	-	-	509,026
Water - Operations	1,543,874	1,011,458	960,000	960,000	960,000	960,000	6,395,332
Total Funding Sources	\$ 9,297,666	\$ 5,256,043	\$ 3,896,351	\$ 1,585,000	\$ 1,585,000	\$ 1,585,000	\$ 23,205,060
Operating Costs	\$ 9,940	\$ 34,525	\$ 47,977	\$ 49,182	\$ 50,417	\$ 51,680	\$ 243,721

* Project shared between Water & Sewer

Sewer Overview

FY 2018 CIP

Uses and Sources of Funds

Project	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
WRF Air Treat Assess & Improve (U0015)	\$ 4,446,895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,446,895
Townsite Cast Iron Replace Pln* (U0034)	1,255,830	-	-	-	-	-	1,255,830
Sunrise W&S Main Replace* (U0071)	1,248,587	113,508	-	-	-	-	1,362,095
Tier 2 Projects	6,302,587	4,882,876	4,018,000	915,000	915,000	915,000	17,948,463
Total Sewer	\$13,253,899	\$ 4,996,384	\$ 4,018,000	\$ 915,000	\$ 915,000	\$ 915,000	\$ 25,013,283
Funding Sources:							
Wastewater Improvement Bonds	\$ 999,034	\$ 279,906	\$ -	\$ -	\$ -	\$ -	\$ 1,278,940
Wastewater Rehab & Replacement	11,505,490	3,571,619	2,390,333	625,000	625,000	625,000	19,342,442
Wastewater - Development Enterprise	446,463	854,859	1,337,667	-	-	-	2,638,989
Wastewater - Operations	302,912	290,000	290,000	290,000	290,000	290,000	1,752,912
Total Funding Sources	\$13,253,899	\$ 4,996,384	\$ 4,018,000	\$ 915,000	\$ 915,000	\$ 915,000	\$ 25,013,283

* Project shared between Water & Sewer

Operating Budget Impact

Project	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
WRF Air Treat Assess & Improve (U0015)	\$ 75,300	\$ 118,675	\$ 121,653	\$ 124,711	\$ 127,853	\$ 131,081	\$ 699,273
Tier 2 Projects	5,337	5,866	6,016	17,790	37,902	38,860	111,771
Total Operating Impact	\$ 80,637	\$ 124,541	\$ 127,669	\$ 142,501	\$ 165,755	\$ 169,941	\$ 811,044



Sewer Repair

Sewer Project Profiles

WRF Air Treatment Assessment and Improvements (Project# U-0015)

Description: The existing odor control system was placed into operation in March 2006 as part of the Kurt R. Segler Water Reclamation Facility Phase III Expansion. The odor control system installed was the Phoenix Odor Control System, Model 30000, manufactured by Calgon Environmental. A study was commissioned and completed July 7, 2010, which recommended replacement of the system.

Scheduling: Project to be completed in October 2017

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Sewer - Rehab & Replacement	\$ 4,446,895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,446,895
Total Project Costs	\$ 4,446,895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,446,895
Operating Costs	\$ 75,300	\$ 118,675	\$ 121,653	\$ 124,711	\$ 127,853	\$ 131,081	\$ 699,273

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 lfs of service laterals; and replacement of 119 meters.

Scheduling: Project to be completed in June 2018

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Sewer - Rehab & Replacement	\$ 1,255,830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,255,830
Total Project Costs	\$ 1,255,830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,255,830
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sunrise Trailer Estate 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 in June 2019

Project Costs by Funding Source:	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Sewer - Rehab & Replacement	\$ 1,248,587	\$ 113,508	\$ -	\$ -	\$ -	\$ -	\$ 1,362,095
Total Project Costs	\$ 1,248,587	\$ 113,508	\$ -	\$ -	\$ -	\$ -	\$ 1,362,095
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 2018.

Scheduling: Varies

Project	Budget FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Forecast FY 2022	Forecast FY 2023	Total
Mona Lane Sewer Main Rehab/Replace (U0003)	\$ 706,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 706,401
SCADA Master Program Implement* (U0009)	830,852	75,470	-	-	-	-	906,322
Drain/Clean Station Sewer Trucks (U0021)	63,451	-	-	-	-	-	63,451
Stephanie Lift Station Expan/Upgrade (U0032)	446,463	854,859	1,337,667	-	-	-	2,638,989
Manganese Park Sewer Replacement (U0041)	488,150	-	-	-	-	-	488,150
Windmill Crossing Sewer Bypass (U0042)	418,112	-	-	-	-	-	418,112
Townsite Cast Iron Replac Phase 2* (U0072)	43,300	675,044	1,765,333	-	-	-	2,483,677
WWTP 3 Power Service Rehab (U0089)	141,002	-	-	-	-	-	141,002
WRF Belt Press Refurbishment (U0118)	231,249	-	-	-	-	-	231,249
WRF West Chem Bld Elec & Bld Rehab (U0127)	375,953	1,585,403	-	-	-	-	1,961,356
WRF Generator Connections (U0128)	472,597	450,375	-	-	-	-	922,972
SCADA System Upgrade - Phase 2* (U0130)	279,906	279,906	-	-	-	-	559,812
SCADA Upgrades at LLV Lift Station* (U0133)	237,565	-	-	-	-	-	237,565
WRF West Solidas MAU Replacement (U0136)	227,275	46,819	-	-	-	-	274,094
USSB Shade Structure Replacement (U0139)	192,500	-	-	-	-	-	192,500
PW Roadway R&R* (U0800)	150,000	150,000	150,000	150,000	150,000	150,000	900,000
RTC Mission DR - UPRR to College* (U0814)	12,912	-	-	-	-	-	12,912
On-Call Construction Services (U9056)	219,899	-	-	-	-	-	219,899
Sewer Main R&R Program (U9322)	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Pavement Patching Program* (U9427)	80,000	80,000	80,000	80,000	80,000	80,000	480,000
SCADA Component ReplacE Program (U9513)	60,000	60,000	60,000	60,000	60,000	60,000	360,000
HVAC Replacement (U9800)	125,000	125,000	125,000	125,000	125,000	125,000	750,000
Total Tier 2 Project Costs	\$ 6,302,587	\$4,882,876	\$4,018,000	\$ 915,000	\$ 915,000	\$ 915,000	\$17,948,463
Funding Sources:							
Sewer - Improvement Bonds	\$ 999,034	\$ 279,906	\$ -	\$ -	\$ -	\$ -	\$ 1,278,940
Sewer - Rehab & Replacement	4,554,178	3,458,111	2,390,333	625,000	625,000	625,000	12,277,622
Sewer - Development Enterprise	446,463	854,859	1,337,667	-	-	-	2,638,989
Sewer - Operations	302,912	290,000	290,000	290,000	290,000	290,000	1,752,912
Total Funding Sources	\$ 6,302,587	\$4,882,876	\$4,018,000	\$ 915,000	\$ 915,000	\$ 915,000	\$17,948,463
Operating Costs	\$ 5,337	\$ 5,866	\$ 6,016	\$ 17,790	\$ 37,902	\$ 38,860	\$ 111,771

*Project shared between Water & Sewer



A Place To Call Home

Long-Range Planning Overview

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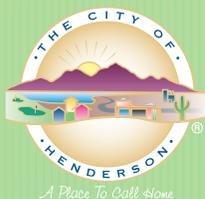
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City of Henderson Strategic Plan

FY 2014-2019



City of Henderson
240 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

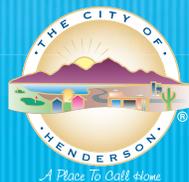
Provide quality public safety services and programs

Public Service Excellence

Deliver effective and efficient services to the community

Environmental Resources

Provide solutions to environmental issues affecting the community





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

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 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.



Infrastructure

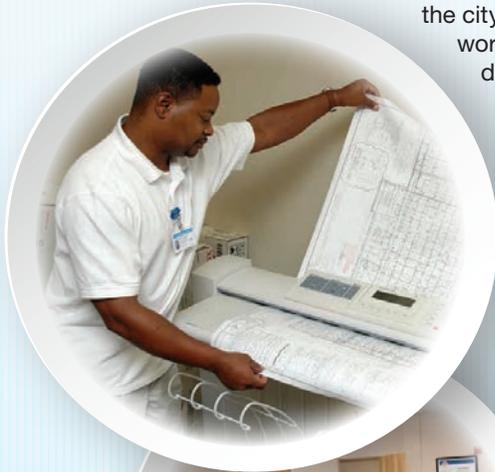
Invest in the community's infrastructure

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.



Financial Sustainability

Ensure long-term financial resiliency

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.

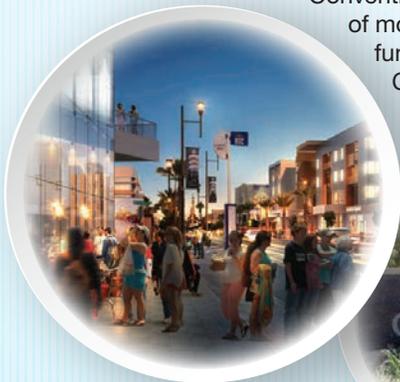
Maturing Community (Community Development Services).

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.



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.



Maturing Neighborhoods

Revitalize historic neighborhoods, and strengthen economic and community development

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.

Community Safety

Provide quality public safety services and programs





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 2016 have fallen into this “healthy” range, spanning from 2.0 percent and 2.6 percent, suggesting that economic progress is being made.

During the first quarter of 2017, 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 and residential fixed investment.” The growth rate is projected to moderately increase in the second half of 2017 and into 2018 due to continuing job and wage gains, healthier housing market with strong demand for new homes, and optimism that business investment should steadily increase.

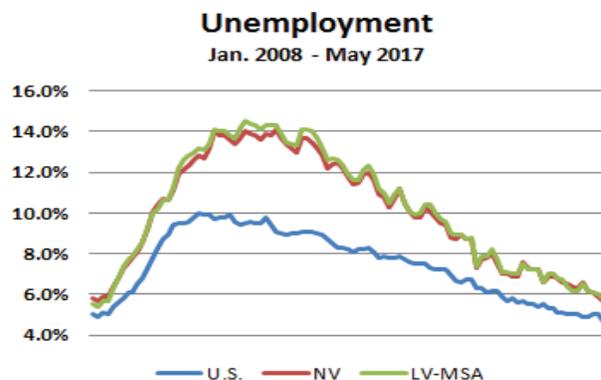
Overall, recent GDP performance has been cause for optimism.

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 4.9 percent in June 2016, fell to 4.4 percent as of June 2017, 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 8.9 percent in June 2017—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 strengthening, with Nevada’s unemployment rate dropping to 4.8 percent (pending finalization) in June 2017, down from 6.0 percent in June 2016.

In the Las Vegas Metropolitan Statistical Area (MSA), the unemployment rate fell to 4.8 percent in May 2017 as well, down from 5.8 percent in May 2016. 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 December 2016 standing at 12.2 percent.

Nevada has 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. 230,600 jobs have been added in Nevada since the recession. Nevada's job growth has continued to outpace the nation, according to Bill Anderson, chief economist for Nevada's Department of Employment, Training and Rehabilitation. Nevada has seen year-over-year gains for the 78th straight month, with employment 48,700 higher than this time last year, a growth of 3.8 percent. June was the 59th 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 June 2017) were found in professional and business services (+9,800 jobs), leisure and hospitality (+7,600 jobs) and construction (+7,500 jobs). The growth in construction marks a ten percent increase over the first six months of last year.

Sources: U.S. Dept of Labor, Bureau of Labor Statistics website, Nevada Business website, 2017 Las Vegas Perspective 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 2014, 2015, 2016, reaching 42.97 million in January 2017.

The 12-month running total for gaming revenue in Clark County was up for the 12 months ending May 2017 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. It seems clear that while the economy is generally improving, and that visitor volume is as strong as it has ever been in the Las Vegas metropolitan area, visitor spending behavior has yet to return to pre-recession levels.

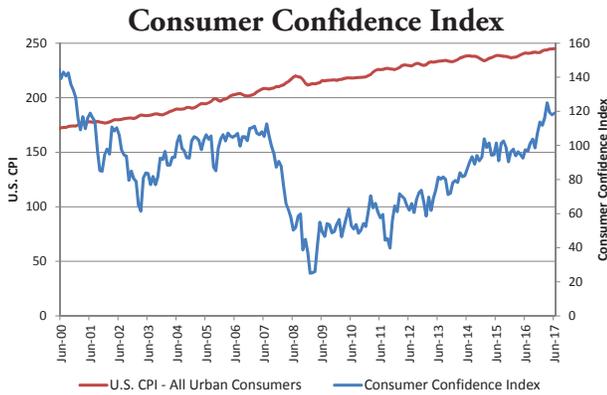
What is interesting to note is the change in visitors' spending habits in Las Vegas. "There has definitely been a shift in spending," said David Schwartz, director of the Center for Gaming Research at the University of Nevada, Las Vegas. He noted that while visitors are gambling less, they are willing 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, 2017 Las Vegas Perspective and Nevada Business website



Consumer Confidence

The Conference Board’s Consumer Confidence Index registered a reading of 118.9 in June 2017, compared to a reading of 97.4 in June 2016 and a reading of 101.4 in June 2015.



Source: The Conference Board website, June 2017

According to Lynn Franco, Director of Economic Indicators at The Conference Board, “Consumer confidence increased moderately in June, following a small decline in May. Consumers’ assessment of current conditions improved to a nearly 16-year high (July 2001). Expectations for the short-term have eased somewhat, but are still upbeat. Overall, consumers anticipate the economy will continue expanding in the months ahead, but they do not foresee the pace of growth accelerating.”

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 0.1 percent in June 2017. Over the last 12 months, the index has remained flat before seasonal adjustment.

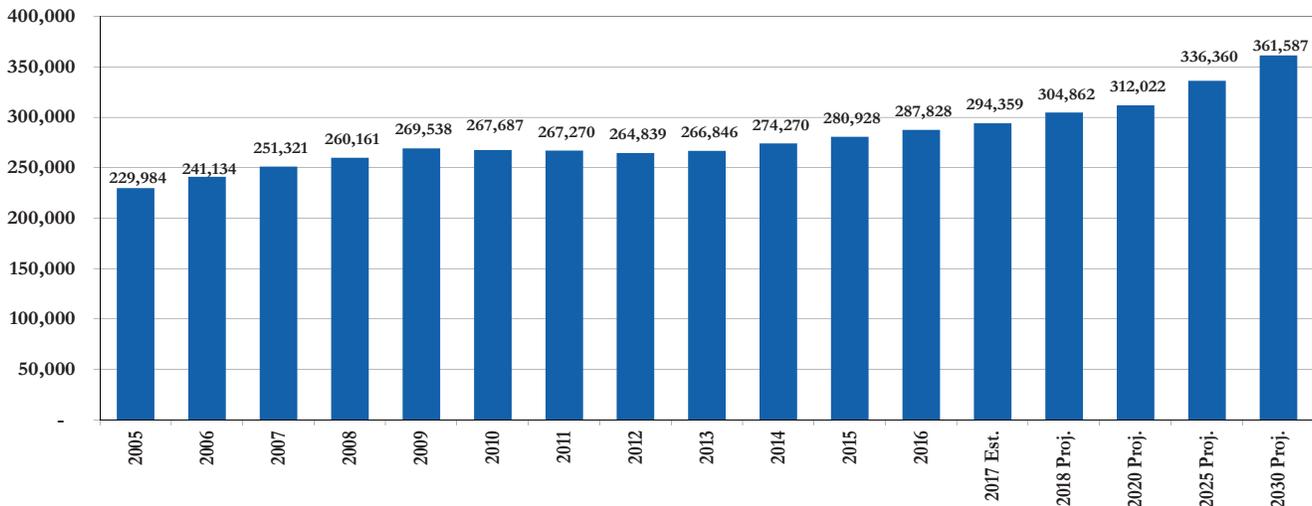
Source: U.S. Department of Labor, Bureau of Labor Statistics website

Population

Clark County saw a small population increase in 2016. According to population estimates made by the Nevada state demographer, the population in Clark County rose to 2,107,031 in 2016. This reflects a modest population increase of 0.9 percent over the 2015 figure of 2,088,149. It is estimated that the population growth will remain around 0.9 percent in the coming years.

Henderson’s population is estimated to reach 304,862 in Fiscal Year 2018, a 3.6 percent increase over the prior year. For Henderson, positive growth is anticipated into the foreseeable future.

City of Henderson Population

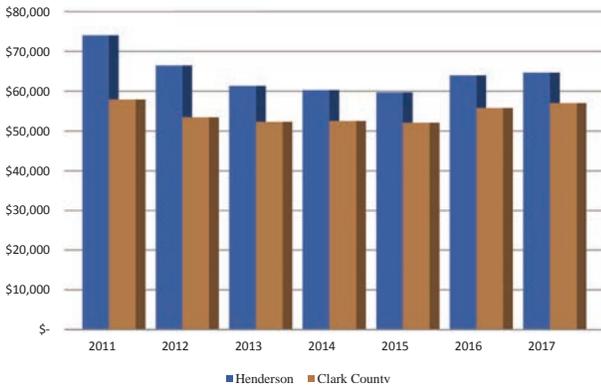


Source: Nevada State Demographer and City of Henderson Demographer

Median Buying Income

The median household buying income in Henderson continues to outpace the rest of Clark County. According to the 2017 Las Vegas Perspective, the median household income for Henderson is \$64,671 compared to \$56,994 for the rest of Clark County.

Median Household Income



Source: 2017 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

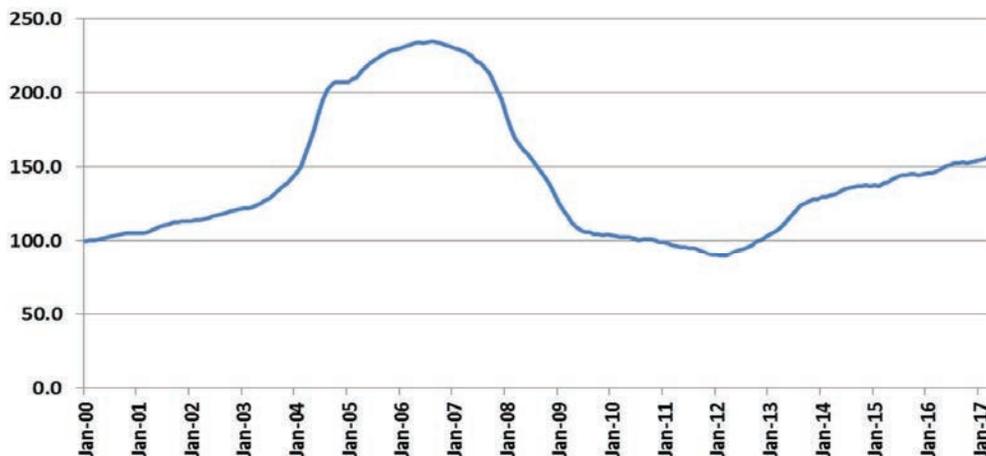


New homes at Cadence Master-planned community

immediately preceding 67 months to that point. From that time through April 2017, however, the market began to turn with the Las Vegas metro area rising by 13.3 percent on the Index. During this period, the local metro area has been outpaced on the index only by Denver, which rose 18.4 percent, by Portland, which rose 22.8 percent and by Seattle, which rose by 24.9 percent during the same time period.

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 24 months ended March 2017, the Las Vegas metropolitan area experienced only four declining months on the index, illustrating that over the past two years 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 - 2017



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 just over 1 million U.S. borrowers moved out of negative equity during 2016, increasing the percentage of homeowners with positive equity to 93.8 percent of all mortgaged residential properties or approximately 48 million homes. U.S. homeowners with mortgages saw their equity increase by a total of \$783 billion in 2016, an increase of 11.7 percent.

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. First, and foremost, year-over-year completed foreclosures fell nationally by 39.8 percent. The number of foreclosures nationwide decreased year-over-year from 36,000 in December 2015 to 21,000 in December 2016. Next, the national foreclosure inventory, which is comprised of homes with mortgages that were in some state of foreclosure, was approximately 335,000, down from 467,000 just a year earlier. In Nevada, the foreclosure inventory improved to 1.0 percent in December 2016. Finally, the national Serious Delinquency Rate for mortgages currently stands at 1.9 percent, the lowest level since June 2007. The Nevada rate continues to fall as well, standing at 2.9 percent as of December 2016.

Housing permits for Clark County peaked in 2006 and bottomed out in mid-2011, experiencing a 90 percent decline during that five-year period. However, as with other housing-related news, building permits for single and multi-family units have rebounded. Since 2012, they are up 39.2 percent in Clark County and 93.4 percent in Henderson.

Sources: S&P Case-Shiller Home Price Index website; CoreLogic National Foreclosure Report, December 2016; CoreLogic Report, December 2016; and 2017 Las Vegas Perspective

Conclusion

Nevada’s economy is expected to show improvement in 2017, according to analysts. 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. The state’s new motto is “economic diversity.” From increased diversification to recovering industries, all signs point to a healthy economy for Nevada.

Source: Nevada Business Magazine, January 2017

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



Lake Las Vegas

Local Demographics

	Henderson Zip Codes								
	89002	89011	89012	89014	89015	89044	89052	89074	89124
Population	35,209	27,640	35,193	41,629	41,963	19,653	57,421	52,803	7,760
Household Income									
Less than \$15,000	6.2%	9.3%	8.2%	10.4%	14.5%	7.5%	7.3%	6.9%	9.0%
\$15,000 - \$24,999	7.6%	9.8%	8.0%	8.5%	10.0%	4.8%	6.4%	6.6%	5.4%
\$25,000 - \$34,999	8.0%	10.7%	7.5%	11.2%	9.2%	11.2%	7.3%	9.0%	6.8%
\$35,000 - \$49,999	10.2%	13.6%	12.4%	16.8%	14.2%	11.2%	10.4%	13.0%	10.1%
\$50,000 - \$74,999	19.5%	18.8%	19.0%	21.7%	20.5%	17.0%	18.0%	20.0%	14.9%
\$75,000 - \$99,999	17.9%	15.2%	15.2%	12.8%	13.1%	14.7%	14.3%	16.0%	12.9%
\$100,000 - \$149,999	20.0%	14.2%	17.6%	11.7%	12.4%	19.2%	19.4%	15.7%	21.7%
\$150,000 - \$199,999	6.7%	4.0%	5.9%	4.0%	3.4%	8.2%	7.6%	6.4%	7.5%
\$200,000 and Over	3.9%	4.3%	6.1%	2.8%	2.7%	6.2%	9.4%	6.4%	11.7%
Average Household	\$84,068	\$75,789	\$87,120	\$67,590	\$65,836	\$91,153	\$101,227	\$87,293	\$107,383
Median Household	\$72,954	\$57,811	\$67,078	\$53,153	\$51,980	\$71,440	\$76,021	\$66,932	\$82,476
Age									
Under 18	25.4%	23.1%	20.9%	20.2%	23.1%	16.3%	19.8%	18.9%	13.1%
18-24	9.0%	7.6%	7.5%	10.1%	9.1%	4.2%	7.0%	8.8%	13.6%
25-34	12.7%	15.1%	10.8%	17.4%	12.4%	9.2%	10.8%	13.7%	20.2%
35-44	14.6%	14.9%	13.5%	13.4%	12.3%	12.2%	13.5%	13.0%	17.1%
45-54	14.4%	13.3%	14.0%	13.3%	13.6%	10.5%	13.7%	14.3%	16.0%
55-64	11.7%	13.2%	12.1%	12.6%	13.3%	19.8%	14.0%	14.5%	11.6%
65+	12.3%	12.9%	21.1%	13.0%	16.1%	28.0%	21.3%	16.7%	8.4%
Average Age	37.5	38.6	42.6	38.8	39.7	48	43.4	41.6	37.5
Median Age	37.4	38.5	43.6	37.5	39.5	53.8	45.1	41.9	35.4
Housing Units									
Total	12,754	12,131	14,437	17,597	15,820	9,196	24,426	21,252	954
Types of Dwelling									
Single Family	81.2%	59.9%	68.3%	45.6%	70.1%	93.4%	73.4%	64.3%	62.4%
Condominium	0.0%	8.6%	4.6%	8.9%	2.8%	0.2%	8.5%	9.0%	1.7%
Townhome	7.7%	12.2%	6.7%	7.5%	3.2%	5.6%	3.6%	8.3%	0.0%
Plexes (2-4)	0.0%	0.8%	0.0%	0.5%	2.3%	0.0%	0.4%	0.0%	0.0%
Mobile Home	2.5%	1.3%	0.0%	0.1%	3.2%	0.8%	0.0%	1.7%	36.0%
Apartment	8.6%	17.2%	20.4%	37.3%	18.4%	0.0%	14.1%	16.7%	0.0%

Note: Henderson also has small portions of 89183 and there are small areas outside of Henderson in 89052, 89074 & 89011
Source: Las Vegas Perspective 2017.



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'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.



The City received the Government Finance Officers Association Distinguished Budget Award for its Fiscal Year 2016-2017 CABR.

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.



Rendering of Public Works Coffee Bar, scheduled to open August 2017 in Downtown Henderson.

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

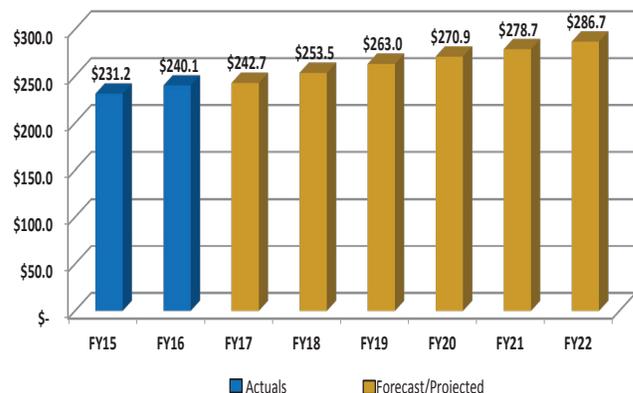
Miscellaneous receipts include revenues such as interest income, rents, developer contributions, and reimbursements.

Other Financing Sources:

Operating Transfers In

Operating transfers include funds provided from various other City funds.

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



Operating Revenues

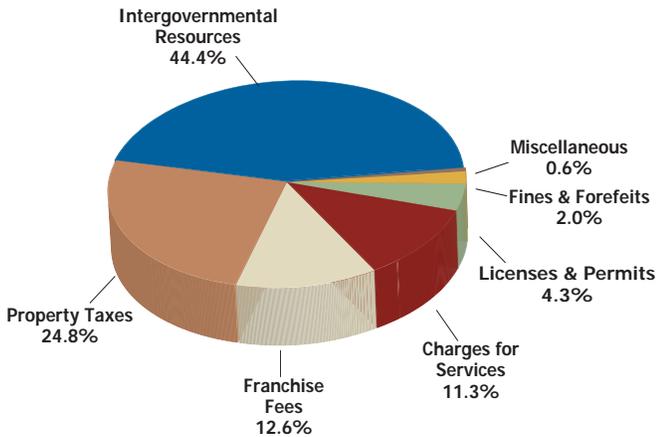
The General Fund accounts for the City’s unrestricted resources. General Fund revenues, with a few exceptions, can be used for any appropriate public purpose and as a result, requests for General Fund resources typically far exceed the amount available. The City’s financial stability, and its ability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

In Fiscal Year 2018, General Fund revenues and Other Financing Sources are estimated to reach \$253.5 million, a \$10.8 million increase over Fiscal Year 2017 revenues.

The major sources that make up the General Fund revenues and Other Financing Sources for Fiscal Year 2018 include: Intergovernmental Resources (44.4%), Property Taxes (24.8%), Franchise Fees (12.6%), Charges for Services (11.3%), Licenses and Permits (4.3%), Fines and Forfeits (2.0%), and Miscellaneous (0.6%).

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

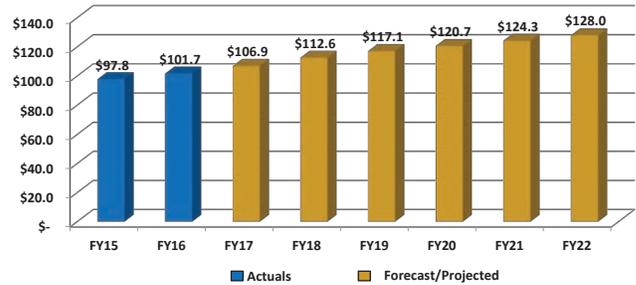
FY 2018 General Fund Revenue by Source



Intergovernmental Resources

Intergovernmental Resources for Fiscal Year 2018 are expected to total \$112.6 million, or 44.4% 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 (\$107.8 million), County Gaming License Fees (\$1.8 million), a Motor Vehicle Fuel Tax (\$2.3 million), and Payment in Lieu of Taxes (\$0.7 million). The Consolidated Tax is the most significant source and is made up of six different components: Basic City-County Relief Tax (BCCRT), Supplemental City County Relief Tax (SCCRT), Cigarette Tax, Liquor Tax, Real Property Transfer Tax, and a Motor Vehicle Privilege Tax.

Intergovernmental Resources (in millions)



Henderson Bird Viewing Preserve

Property Taxes

Property tax revenue for Fiscal Year 2018 is expected to total \$63.0 million, or 24.8% 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.

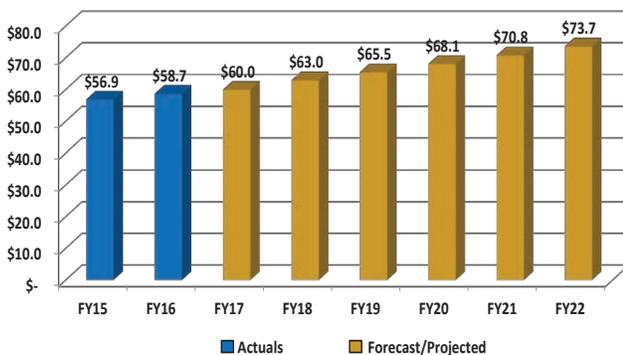
For Fiscal Year 2018, the General Fund portion of the property tax rate totals .6629. This rate includes the .231 voter-approved override for public safety and .12 dedicated to parks and recreation.

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)**



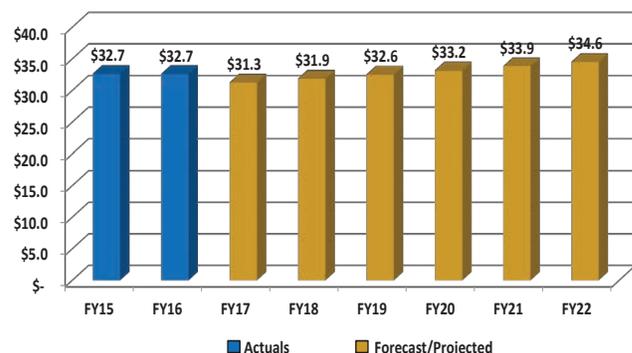
While this law performed as intended in protecting citizens from drastic increases in property taxes, it provided for no corresponding mechanism to prevent falling property tax revenues in the event of plummeting assessed values, which occurred during the Great Recession. The unintended consequence of 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 2018 are expected to total \$31.9 million, or 12.6% 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)**

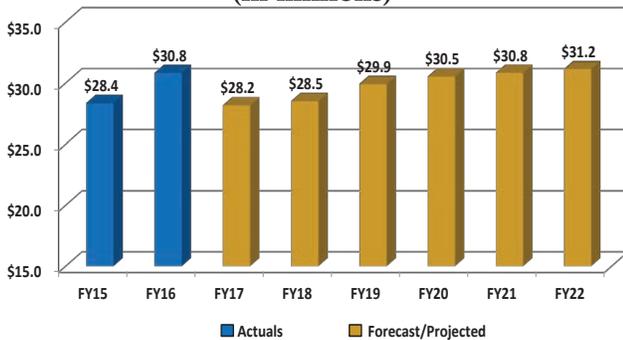


Charges for Services

Charges for services for Fiscal Year 2018 are expected to total \$28.5 million, or 11.3% 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.

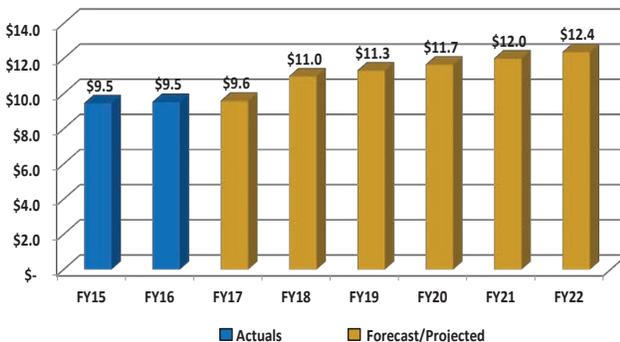
**Charges for Services
(in millions)**



Licenses and Permits

Licenses and permits for Fiscal Year 2018 are expected to total \$11.0 million, or 4.3% 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)**

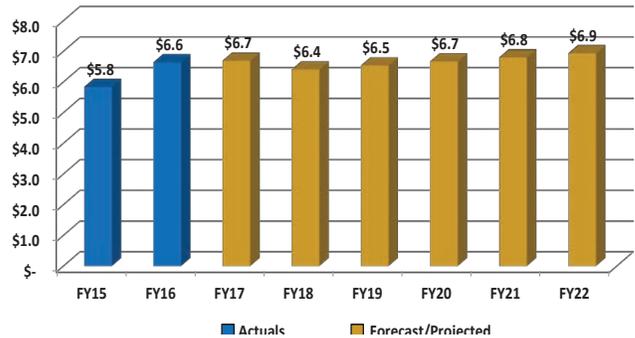


The fee consists of a base rate, or depending on the business classification, a percentage of gross sales. Permits are expected to moderate growth over the next five years with the growth of medical marijuana businesses.

Fines, Forfeits, and Miscellaneous

Fines, Forfeits, and Miscellaneous revenues for Fiscal Year 2018 are expected to be \$6.4 million, or 2.6% 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 2018, 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.

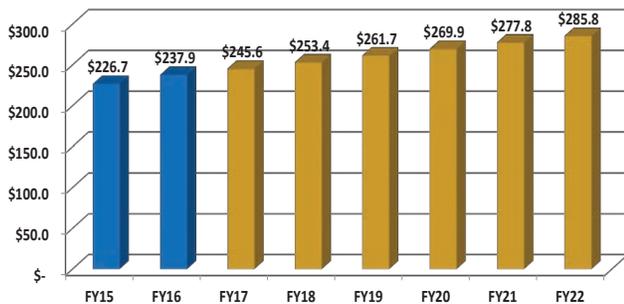
Operating Expenditures

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)



Farmer’s Market in Downtown Henderson

Expenditure Categories & Functions

Categories

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

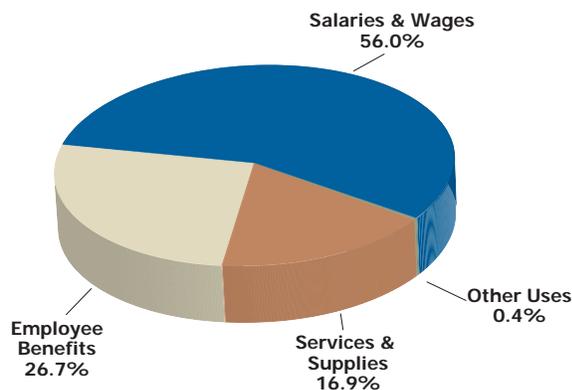
Functions

- 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
 - Intergovernmental Relations
 - 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 2018 include Salaries and Wages (56.0%), Employee Benefits (26.7%), Services and Supplies (16.9%) 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 2018 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 2018 are expected to total \$209.7 million, or 82.7% 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 2018 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 \$42.8 million, or 16.9% 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 2018.

Capital Outlay

There are no capital expenditures budgeted in the General Fund for Fiscal Year 2018.

Other Financing Uses

Other Financing Uses for Fiscal Year 2018 are expected to total \$0.9 million, or 0.4% of the total General Fund expenses and Other Financing Uses. This amount represents transfers to the Debt Service Fund (\$0.5 million), Capital Repair & Replacement Fund (\$0.3 million), and Eldorado Valley Fund (\$0.1 million).

Capital Improvement Program Impacts

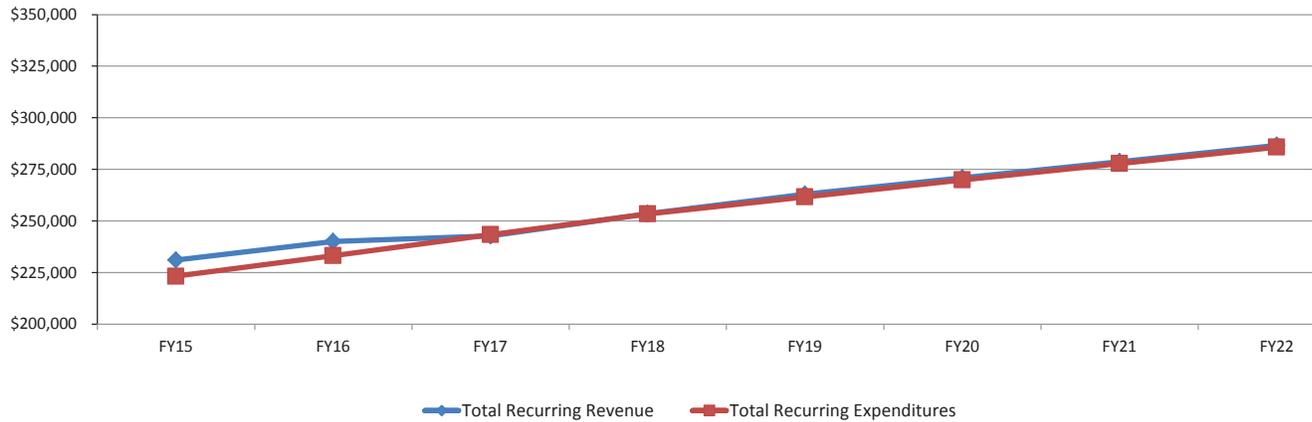
We have included the incremental impacts of the new facilities and services in the projection models, as well as the continued growth of the City's expenditure base. For additional information, see the Capital Improvement Plan (CIP) Section of this document.

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)



	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
	Actual	Actual	Forecast	Budget	Projected	Projected	Projected	Projected
Recurring Revenue (\$000)								
Property Taxes	\$ 56,906	\$ 58,704	\$ 60,014	\$ 62,977	\$ 65,496	\$ 68,116	\$ 70,841	\$ 73,674
Franchise Fees	32,678	32,656	31,300	31,926	32,565	33,216	33,880	34,558
Licenses & Permits	9,469	9,537	9,609	11,000	11,330	11,670	12,020	12,381
Intergovernmental	97,813	101,702	106,907	112,638	117,144	120,658	124,278	128,006
Charges for Services	28,366	30,836	28,178	28,528	29,943	30,542	30,847	31,156
Fines, Forfeits, & Misc.	5,843	6,645	6,699	6,414	6,542	6,673	6,807	6,943
Other Financing Sources	-	-	-	-	-	-	-	-
Total Recurring Revenue	\$ 231,075	\$ 240,080	\$ 242,707	\$ 253,483	\$ 263,019	\$ 270,875	\$ 278,673	\$ 286,718
Recurring Expenditures								
Salaries & Wages	\$ 126,022	\$ 129,676	\$ 136,368	\$ 141,986	\$ 146,246	\$ 150,633	\$ 155,152	\$ 159,806
Employee Benefits	55,546	59,152	64,161	67,737	69,769	71,862	74,018	76,239
Services & Supplies	33,328	39,246	41,273	42,767	44,149	45,649	46,753	47,753
Capital Outlay	-	-	-	-	-	-	-	-
Other Financing Uses	8,301	5,021	1,520	925	1,500	1,750	1,900	2,000
Total Recurring Expenditures	\$ 223,197	\$ 233,095	\$ 243,322	\$ 253,415	\$ 261,665	\$ 269,895	\$ 277,823	\$ 285,798
Current Surplus/(Deficit)	\$ 7,878	\$ 6,985	\$ (615)	\$ 68	\$ 1,355	\$ 979	\$ 850	\$ 920
Non-Recurring Revenue (\$000)								
Proceeds of Capital Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Fixed Assets	-	-	-	-	-	-	-	-
One-Time Transfers	150	-	-	-	-	-	-	-
Non-Recurring Expenditures (\$000)								
Salaries & Wages (Attrition)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	-	-	-	-	-	-	-	-
Services & Supplies	-	-	1,965	-	-	-	-	-
Capital Leases	-	-	-	-	-	-	-	-
One-Time Transfers	3,200	4,536	-	-	-	-	-	-
Capital Outlay	328	298	362	-	-	-	-	-
Total All Revenue	\$ 231,225	\$ 240,080	\$ 242,707	\$ 253,483	\$ 263,019	\$ 270,875	\$ 278,673	\$ 286,718
Total All Expenditures	\$ 226,725	\$ 237,929	\$ 245,649	\$ 253,415	\$ 261,665	\$ 269,895	\$ 277,823	\$ 285,798
Total Surplus/(Deficit)	\$ 4,500	\$ 2,151	\$ (2,942)	\$ 68	\$ 1,355	\$ 979	\$ 850	\$ 920
Fund Balance - Beginning	\$ 18,250	\$ 22,741	\$ 24,892	\$ 21,950	\$ 22,018	\$ 23,372	\$ 24,352	\$ 25,202
Fund Balance - End	\$ 22,741	\$ 24,892	\$ 21,950	\$ 22,018	\$ 23,372	\$ 24,352	\$ 25,202	\$ 26,122

Water & Sewer Forecast

The City of Henderson provides water and sewer services to approximately 294,000 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**

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 91% of the total operating fund revenue. Total sewer operating revenues are expected to increase from \$46.8 million in Fiscal Year 2018 to \$47.6 million in Fiscal Year 2022.

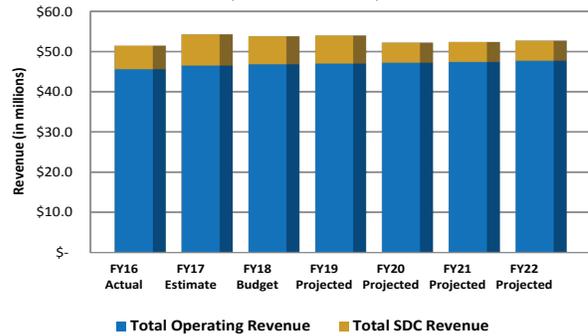
Operating Funds

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 94% of the total water operating fund revenue.

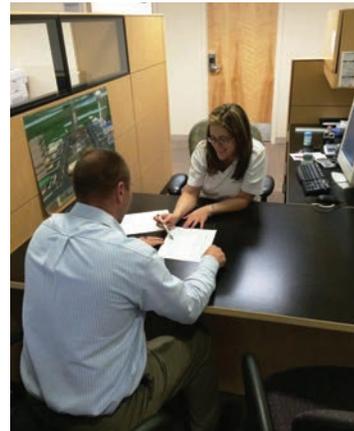
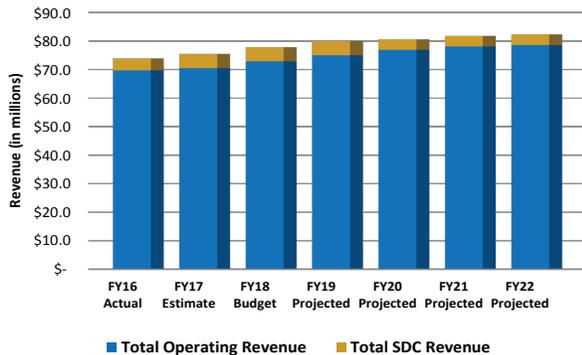
Based on growth projections, total water operating revenue is forecasted to increase from \$72.9 million in Fiscal Year 2018 to \$78.6 million in Fiscal Year 2022.

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.

Water Operating & SDC Revenue (in millions)



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 2018 are \$1,600 per Equivalent Dwelling Unit (EDU). Sewer System Development Charges for Fiscal Year 2018 are \$1,800 per Equivalent Residential Unit (ERU).

Capital Project Funds

The Capital Project Fund tracks financial activities associated with the major water and sewer Capital Improvement Projects (CIP). Capital projects funding sources include bond proceeds, operating, rehabilitation and replacement funds, 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 Funds

The Rehabilitation and Replacement Funds (R&R) were created in Fiscal Year 2008. The purpose of the R&R funds is to provide a planning mechanism and dedicated funding source to ensure that infrastructure is rehabilitated or replaced as needed to maintain the integrity and quality of the water and wastewater treatment systems. By planning and funding for future infrastructure replacement, unexpected large capital expenditures causing sudden increases in water and sewer rates can be avoided. This funding source will also alleviate the reliance on other funds, primarily Capital Project Funds, to pay for R&R related projects.

Expenditures

Water and Sewer operating 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 \$64.5 million in Fiscal Year 2018 to \$72.3 million in Fiscal Year 2022.

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 \$36.0 million in Fiscal Year 2018 to \$38.1 million in Fiscal Year 2022.

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.

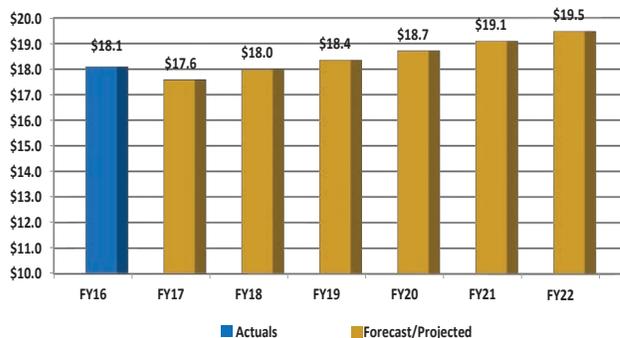
Revenue Trends

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.



DSC Operating Revenue (in millions)



Revenues in Fiscal Year 2017 declined as a result of changes to solar rates and rebates which significantly reduced solar permit activity.

DSC operating revenue projections for Fiscal Year 2018 through Fiscal Year 2022 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 2018 budgeted operating expenditures are \$18.9 million, representing a 10.7% increase over the Fiscal Year 2017 forecast. This includes the addition of 5 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 Department of 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.

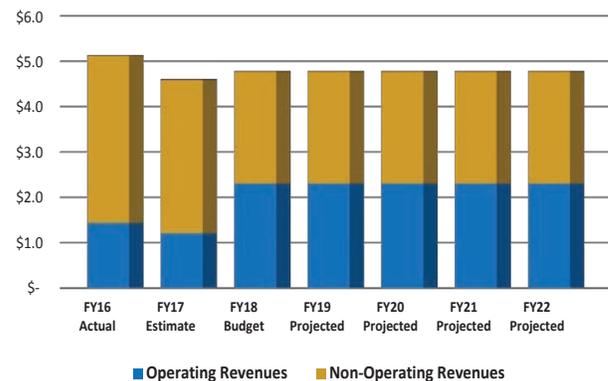
The Cultural Arts and Tourism Fund is split into two sub-funds. The operations of the Convention Center and Tourism is overseen by the Economic Development and Tourism Department. The Operations of the Pavilion and Special Events is overseen by the Public Works, Parks and Recreation Department.

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 2018, City gaming license fees are expected to account for 73.7% 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 2022.

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 80.6% of Cultural Arts & Tourism's overall revenues. Overall non-operating revenues are projected to remain flat through Fiscal Year 2022.

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



Expenditures

The Cultural Arts & Tourism Fund's expenditures are \$5.4 million and include 50.3% for salaries and benefits and 40.7% for services and supplies. The cash position of the Cultural Arts & Tourism Fund is expected to remain strong over the next several years.



Concert at the Henderson Pavilion

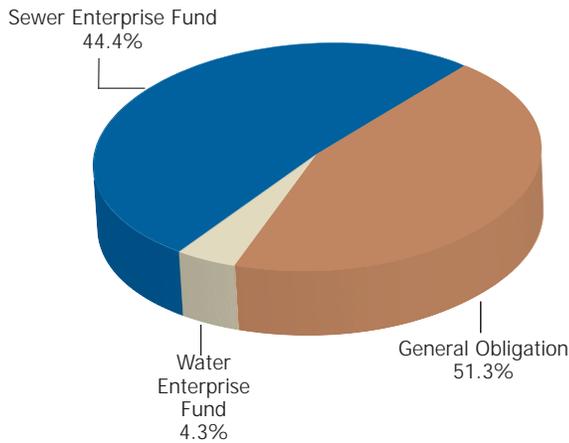
Debt Management

Debt Overview

As of July 1, 2017, the City of Henderson’s combined outstanding debt totals \$206.8 million, consisting of:

- **G. O. Bonds/Other Debt** **\$ 106.1 million**
- **Water Revenue Secured Bonds** **\$ 8.9 million**
- **Sewer Revenue Secured Bonds** **\$ 91.8 million**

**Composition of Outstanding Debt
As of 07/01/17**



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

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

General Obligation Bonds and Other Debt Payment Requirements

Fiscal Year	Principal	Interest	Total
2018	\$ 5,767,000	\$ 4,550,674	\$ 10,317,674
2019	6,021,000	4,365,618	10,386,618
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	13,709,188	43,259,188
2028 - 2035	43,825,000	9,664,438	53,489,438
Total	\$ 106,053,000	\$ 43,790,435	\$ 149,843,435

General Obligation Bonds and Other Debt

The City’s \$106.1 million general obligation debt can be broken down into three distinct categories:

- General Obligation Bond Indebtedness **\$ 12.9 million**
- General Obligation/Revenue Bonds
 Secured by Consolidated Tax **\$ 90.6 million**
- General Obligation Other Debt
 Installment Purchases **\$ 2.6 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, 2017.

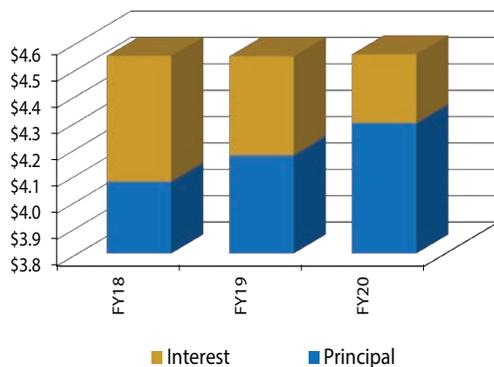
General Obligation Indebtedness Secured by Property Taxes

Stated in Thousands (000)

	Date Issued	Original Amount	Outstanding 7/1/2017
Series 2011A (Bldg/Parks Ref)	12/21/2011	\$ 18,245	\$ 11,210
Series 2011B (Bldg/Parks Ref)	12/21/2011	2,710	1,675
Total Outstanding			\$ 12,885

The chart below illustrates the debt service to maturity on the \$21.0 million in general obligation bonds secured with property taxes.

Existing Debt Service General Obligation Bonds (in millions)



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 2018 is \$.5508, which includes \$.231 in voter-approved overrides for public safety. The property tax available to pay the bonds is further restricted by the limitation on the combined overlapping tax rate of \$3.64 per \$100 of assessed valuation. The Medium-Term Bonds are a debt of the City and the City shall pledge all legally available funds of the City for their payment.

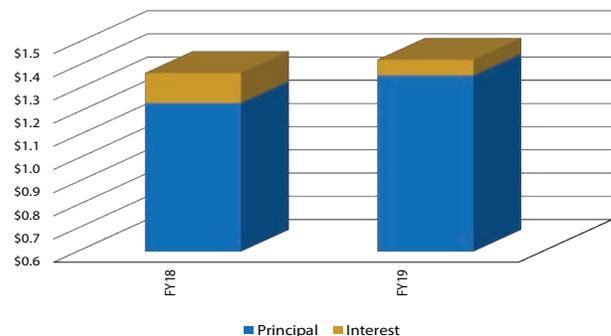
General Obligation Medium-Term Bonds and Other Debt

Stated in Thousands (000)

Purchase Agreement	3/4/2009	\$ 17,960	\$ 2,603
Total Outstanding			\$ 2,603

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

Existing Debt Service General Obligation Medium-Term Bonds / Other Debt (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, 2017.

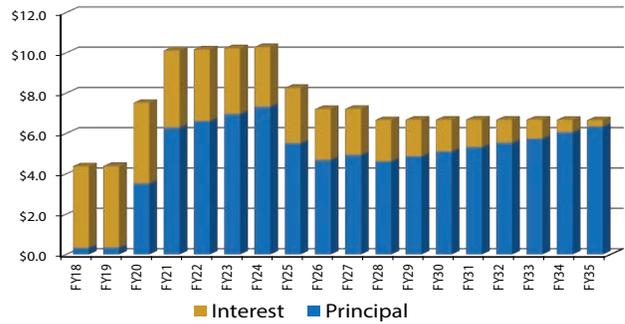
General Obligation Indebtedness Secured by Consolidated Tax Revenues

Stated in Thousands (000)

	Date Issued	Original Amount	Outstanding 7/1/2017
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
Series 2016 (Refunding Bonds)	08/30/2016	12,700	12,700
Total Outstanding			\$ 90,565

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)



Consolidated Tax Pledged Revenue

Stated in Thousands (000)

	FY 2016 Actual	FY 2017 Unaudited	FY 2018 Budget
Consolidated Tax Pledged Revenue	\$ 97,764	\$ 102,650	\$ 107,783
Limitation (15%)	14,665	15,398	16,167
Existing Debt Service Coverage	4.28X	4.17X	3.99X

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



Mission Hills Park

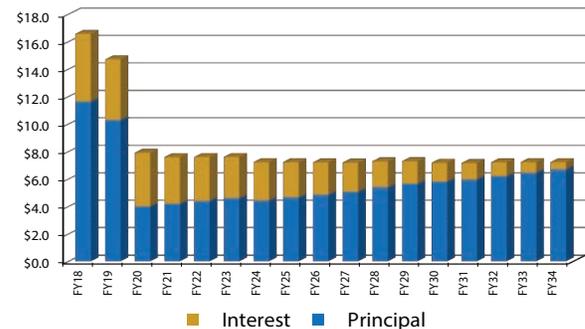
Water/Sewer Revenue Secured Bonds

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

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

Existing Debt Service Secured by Water and Sewer Revenues (in millions)



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, 2017.

Water/Sewer Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 7/1/2017	Current Principal & Interest	Final Payment Date
Water Enterprise Fund					
State Revolving Loan Bonds Series 2000	09/15/2000	\$ 5,500,000	\$ 2,083,861	\$ 389,874	01/01/2023
Water Refunding Bonds Series 2007	08/21/2007	27,220,000	1,835,000	1,876,288	09/01/2017
Water Refunding Bonds Series 2015	06/04/2015	7,374,000	5,034,000	2,707,700	06/01/2019
		\$ 40,094,000	\$ 8,952,861	\$ 4,973,862	
Sewer Enterprise Funds					
Sewer Revenue Bonds Series 2010	01/08/2010	\$ 1,659,396	\$ 1,135,376	\$ 87,337	01/01/2030
Sewer Revenue Bonds Series 2012A	07/26/2012	72,550,000	66,390,000	6,330,150	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	7,551,000	4,061,550	06/01/2019
		\$ 104,980,396	\$ 91,761,376	\$ 11,107,756	

Water/Sewer Revenue Supported Bond Payment Requirements

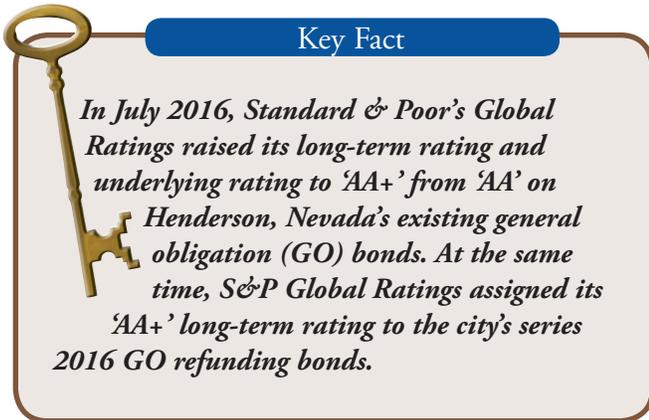
Fiscal Year	Principal	Interest	Total
2018	\$ 11,644,014	\$ 4,437,604	\$ 16,081,618
2019	10,290,678	3,914,402	14,205,080
2020	4,027,772	3,408,558	7,436,330
2021	4,215,311	3,216,019	7,431,330
2022	4,418,312	3,014,268	7,432,580
2023-2027	23,736,139	11,784,513	35,520,652
2028-2034	42,382,011	6,822,913	49,204,924
Total	\$ 100,714,237	\$ 36,598,277	\$ 137,312,514

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 1.66%. 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.



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.

Debt Ratio Comparison

	Total General Obligation Debt	Estimate Fiscal Year 2017 Population	Fiscal Year 2018 Assessed Value	General Obligation Debt Per Capita	Debt as a % of Assessed Value
Reno	\$ 108,432,421	238,615	\$ 7,746,360,878	\$ 454.42	1.40%
Las Vegas	495,170,000	620,935	17,398,113,297	797.46	2.85%
Henderson*	203,028,861	294,359	12,249,146,315	689.73	1.66%
North Las Vegas	410,720,000	235,395	6,393,383,561	1,744.81	6.42%
Average:				\$ 896.76	2.97%

Source: Compiled by Zions Public Finance

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

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 2017 of \$12.2 billion (including the assessed valuation of the Henderson Redevelopment Agency of \$558 million), the City’s debt limit for general obligations is \$1.8 billion. The chart to the right illustrates the City’s general obligation statutory debt limitation.

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

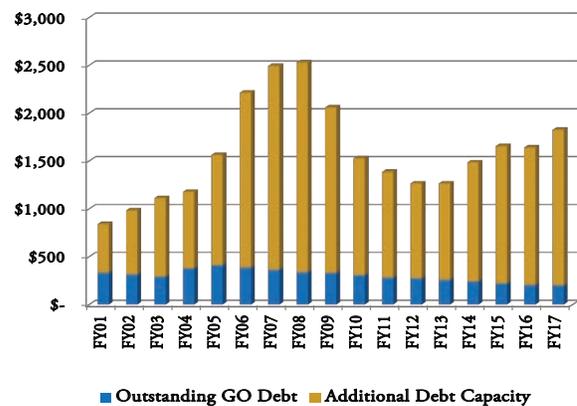
The chart to the right illustrates the City’s outstanding general obligation indebtedness with respect to its statutory debt limitation.

Statutory Debt Limitation

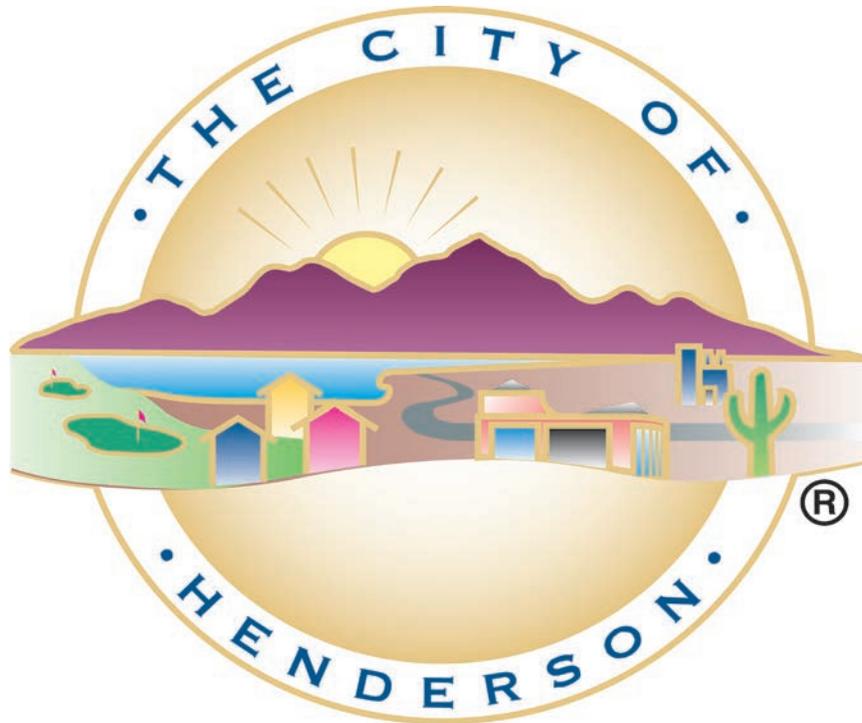
Statutory Debt Limitation for Fiscal Year 2017	\$ 1,828,242,462
Outstanding General Obligation Indebtedness (as of June 30, 2017)*	\$ 203,028,861
Additional Statutory Debt Limitation	\$ 1,621,475,224

*Excludes installment purchases and sewer bonds (Series 2010) totaling \$3.7 million.

Historical Statutory Debt Limitation (in millions)



Madeira Canyon Park



A Place To Call Home

Performance Budget Overview

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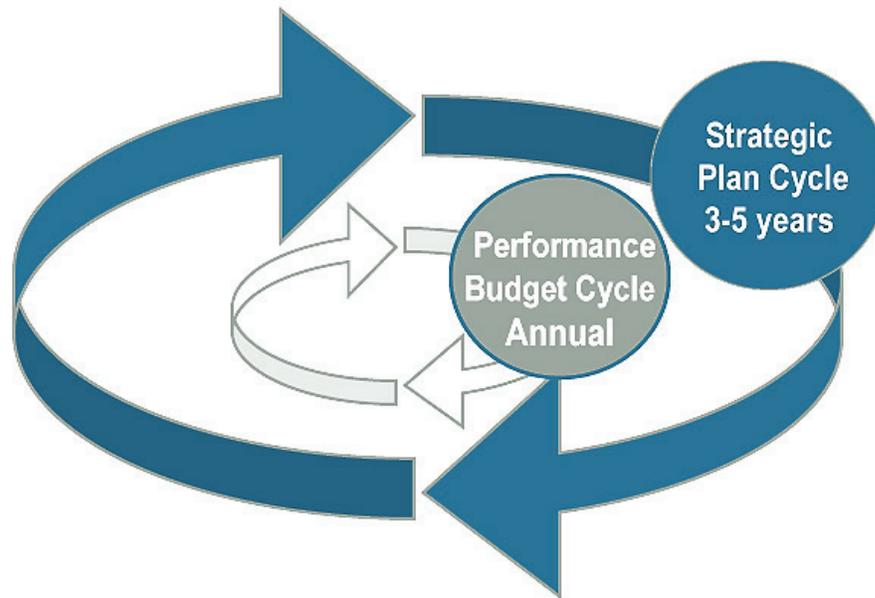
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Performance Budget Introduction

The current department Performance Management Plans were developed for Fiscal Year 2018. 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 2018 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 2018 Fund and Department Budgets

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

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

FY 2018 Budget by Fund

General Fund	\$ 252,490,376
Special Revenue Funds	
Commissary	75,000
Crime Prevention	4,604,654
Eldorado Valley	156,912
Forfeited Assets	49,000
Grants	9,922,869
Muni Court Admin Fee	1,058,669
Sales & Use Tax	17,029,060
Capital Projects Funds	
Capital Replacement	5,010,556
Special Recreation	2,288,202
Internal Service Funds	
City Shop	11,853,710
Citywide	16,570,080
Engineering	9,178,409
Health Insurance	20,066,602
Self Insurance- Liability	3,745,665
Workers' Compensation	7,282,572
Enterprise Funds	
Cultural Arts & Tourism	5,390,498
Development Services *	18,861,102
Sewer	52,769,557
Water	77,414,004
Redevelopment Agency	16,049,195
	<u>\$ 531,866,692</u>
 <i>Funds not included in this section:</i>	
Debt Service Funds	\$ 10,404,910
Gas Tax	3,074,496
Land Sales	4,620,048
Municipal Facilities	164,834
Municipal Golf Course	2,508,633
Park Development	1,095,544
Special Assessment Districts	4,297,683
	<u>\$ 26,166,148</u>
 Total All Funds **	 <u>\$ 558,032,840</u>

FY 2018 Budget by Department

City Attorney's Office	\$ 7,617,265
City Clerk's Office	3,038,762
City Manager's Office	1,682,766
Community Development	21,730,053
Economic Development & Tourism	3,453,569
Finance	9,310,289
Fire	54,204,792
Human Resources	29,255,328
Information Technology	25,470,551
Mayor & City Council	735,824
Miscellaneous ***	3,710,836
Municipal Court	8,243,299
Parks and Recreation	46,317,680
Police	116,230,458
Public Affairs	3,689,422
Public Works	50,943,042
Redevelopment Agency	16,049,195
Utility Services	130,183,561
	<u>\$ 531,866,692</u>

* 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 \$541,983,645 and Redevelopment Agency funds of \$16,049,195.

*** 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 2018 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	Workmen's Compensation	Convention Center & Tourism	Cultural Arts	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
- Capital Project
- Enterprise Funds
- Special Revenue Funds
- Internal Service Funds
- Redevelopment Fund

Departmental Performance Budgets

Each department develops a work plan based on the Strategic Plan. The departmental performance budgets outline their work plan and new initiatives. The Performance Budget summarizes the financial and personnel resources allocated to each department.

What You Will Find on Each of the Departments' Pages

1) Title of department

2) Purpose statement

Developed by the department to identify the overall purpose of 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

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.



Turano Baking Co. groundbreaking on their new 125,000 square foot building, March 2017

- 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.



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graph TD
    A["Economic Development & Tourism (14 FTE)"] --> B["Director (1 FTE)"]
    A --> C["Administrative Support (1 FTE)"]
    B --> D["Economic Development (3 FTE)"]
    B --> E["Tourism (9 FTE)"]
    
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City of Henderson, Nevada

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 2015 through budget for Fiscal Year 2018. 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.

PERFORMANCE BUDGET

- 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
 - 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

- Provided information, assistance and outreach to over 450 local companies in the past year.
- Developed and produced regular marketing initiatives targeting out-of-state companies for relocation or expansion.
- Collaborated with small business development organizations to present dozens of seminars and technical assistance programs designed to help businesses in a variety of operational areas.
- Henderson became the state's first unmanned aerial systems (UAS) urban test site with a groundbreaking ceremony January 4, 2017. The Henderson Unmanned Vehicle Range (HUVR) is a partnership between the City of Henderson, Nevada State College, the Nevada Institute for Autonomous Systems (NIAS) and the Governor's Office of Economic Development to provide a highly accessible testing location for commercial UAS developers and pilots and attract the UAS industry sector to our city.
- Panattoni Development had their grand opening of a new 480,000 square foot industrial building in the South 15 Airport Center offering excellent access to California markets. The 153-acre office and industrial park is scheduled to have another 270,000 square foot facility open within the next 18 months.
- Tirano Baking Co. expanded to Henderson and broke ground for a 125,000 square-foot building on 33 acres. The warehouse is set to open in October and will employ approximately 60 people.

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).
- To conduct a feasibility study for the creation of a Henderson Innovation Center.

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PERFORMANCE BUDGET

Economic Development Expenditures by Category/Program

Category	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Budget	Increase / (Decrease)	% Change
Salaries and Wages	\$ 451,735	\$ 424,952	\$ 453,561	\$ 419,378	\$ (34,183)	-8%
Employee Benefits	170,684	178,222	188,043	189,528	1,485	1%
Services and Supplies	223,127	277,449	237,251	232,497	(4,754)	-2%
Total	\$ 845,546	\$ 880,623	\$ 878,855	\$ 841,403	\$ (37,452)	-4%
Program						
General Fund	\$ 845,546	\$ 880,623	\$ 878,855	\$ 841,403	\$ (37,452)	-4%
Total	\$ 845,546	\$ 880,623	\$ 878,855	\$ 841,403	\$ (37,452)	-4%
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, while maintaining expenditure levels consistent with historical amounts. The FY 2018 Budget remains relatively flat with a slight decrease from FY 2017.

Key Fact

2017 is the second consecutive year that Henderson will be a presenting sponsor for the Wild West Bass Trail's Lucas Oil Western Classic Pro/Am Championship, held at Lake Mead. This competitive fishing event provides anglers the ability to participate in an elite bass tournament with the highest guaranteed payout on the West Coast. The event will be featured on Fox Sports West and the Pursuit Channel.

Economic Development Performance Measures

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected
Number of new business expansion or relocation inquiries generated annually	178	274	200	180
Frequency of outreach, contacts and/or technical assistance provided to local business community annually	444	511	420	475
Estimated economic impact of business attraction/expansion activities (local payroll, purchases, and construction in millions)	\$32.5	\$103.0	\$100.0	\$110.0



National Economic Development Week Celebration, May 2017

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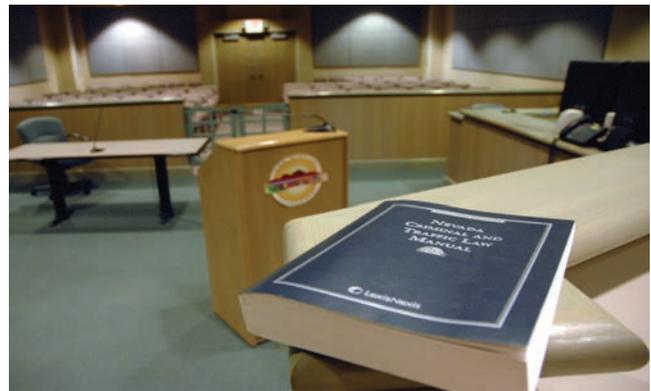
City Attorney's Office

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



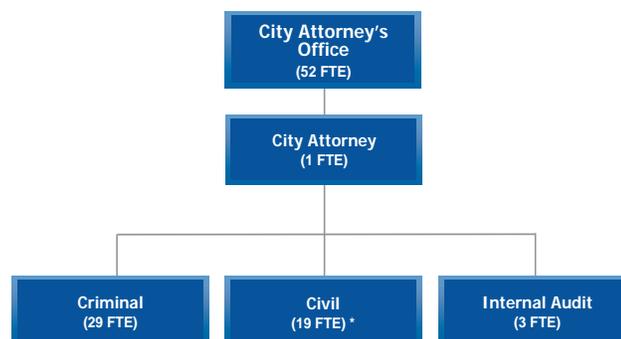
The **Civil** Division provides legal guidance and support for City Council Members, City departments, and boards and commissions as they conduct the business of the City. The Division represents the City before judicial and administrative agencies in civil litigation proceedings, furnishes legal advice 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 Risk Management 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

- **Marijuana Laws:** The City Attorney’s Office will continue to provide legal guidance within the parameters of federal law to the City in transitioning from a state regulatory scheme that permits only medical marijuana sales and use to one in which recreational sales and use are permitted.
- **Municipal Code Updates:** Civil Division attorneys will prepare amendments to the Henderson Municipal Code to provide clearer and more efficient processes for property maintenance code enforcement, update the Development Code and make additional amendments necessary to conform to legislation enacted in the 2017 Session of the Nevada Legislature.
- **West Henderson Public Facilities Needs Assessment Area Plan (PFNA):** All development in West Henderson will require a standard form development agreement or a negotiated development agreement, to be prepared by the City Attorney’s Office.
- **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.
- Improve the Traffic citation resolution process.
- Identify efficiencies, increase reporting capabilities and improve processes by utilizing the functionality in the new 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

- Successfully obtained favorable judgments or dismissals on 9 cases, including cases in state and federal trial courts and an appeal to the 9th Circuit Court of Appeals.
- Resolved lawsuits filed against the City resulting in a savings to the City totaling nearly \$1 million.
- Closed 7 non-compliant massage establishments through the Administrative Hearing process.
- Developed a comprehensive litigation tracking and reporting process for litigation filed against the City.
- Negotiated and reviewed 4 major collective bargaining agreements with city employee labor unions.
- Provided over 50 hours of client training to City staff and boards and commission members on changes in laws, City policies and procedures, Open Meeting Law, ethics and other legal topics relevant to City operations.
- Negotiated a stipulation on Nevada Energy's application to establish new Hoover-D Tariff, resulting in a savings to the City of approximating \$22,000 to \$50,000 per year over the next 15 years.
- Provided legal guidance on the implementation and calculation of the Residential Construction Tax.
- Negotiated an agreement with the Nevada Institute for Autonomous Systems to enter into a partnership for a drone testing site, establishing the City as a leader in drone technology.
- Implemented an agreement tracking process to monitor and improve the turnaround times for the legal review of agreements.
- Negotiated an agreement for the City's first ambulance franchise.
- Drafted an ordinance cancelling the Inspirada Town Center Development Agreement in order to allow new developers to continue development.
- Provided legal advice and services to enable to City to implement the West Henderson Public Facilities Needs Assessment, creating a uniform process to facilitate developer contributions for necessary public infrastructure.
- Drafted ordinance to establish new rates that will enable the City to construct Phase I of the West Henderson water backbone infrastructure to support future development in the area.
- Provided legal services in connection with the refinancing of the T-18 Land Improvement District for Inspirada by selling new bonds and lowering the interest rate significantly resulting in lowering assessments paid by residents by approximately 15%.
- Drafted ordinance to create a Community Education Advisory Board to advise the City Council regarding the needs of local students and school precincts.
- Negotiated and closed the sale of 32 acres of City property for \$6 million for an economic development project that will result in approximately 150 jobs being created in a 6-year period, 0.72 acres of City property for \$535,000 for a business retention project to keep a grocery store in an under served community, and 1.72 acres of City property for \$790,000 that will be incorporated into a 27-acre health-care related project.
- Updated Title 11 to require permits for work done in the public right-of-way and enable the City to assess civil fines for non-compliance to create incentives for developers to utilize construction practices that minimize the disruption of traffic flow throughout the City.
- Updated ordinances pertaining to boards and commissions and emergency management.

Criminal Division

- Obtained pleas on 99% of its DUI cases and 96% of its Domestic Violence cases that did not proceed to trial during Fiscal Year 2017.
- Taught over 50 hours in courses on a variety of constitutional and criminal law topics and courtroom conduct to Henderson Police Officers and police recruits.
- Provided assistance to victims and witnesses including a significant increase of cases opened related to parties in DUI, animal cases, damage to vehicle and property, trespass, and other types of cases.

Past Accomplishments (continued)

- Presented at the “Every 15 Minutes” program at high schools throughout the year to discourage teenagers from drinking and driving.
- Implemented a new case management system – Prosecutor by Karpel, and is in final stage of instituting eDiscovery, which will vastly improve how the Criminal Division provides discovery on criminal cases.
- Obtained a conviction for contempt of court against a defense attorney who inappropriately dismissed a City Attorney’s Office witness during the middle of a DUI trial in Henderson Municipal Court. Senior Judge Nancy Becker found that the attorney’s actions deliberately and intentionally interfered with criminal justice process of the court.

Internal Audit

- Completed six performance audits, three follow-up audits, and the annual Police Department traffic citation audit.
- Provided consulting services for the Community Development & Services Department, the City Manager’s Office and the Police Department.
- Developed a comprehensive citywide risk assessment program.

Performance Measures

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected
Subpoenas/summons served	6,162	5,567	5,630	5,735
Victim advocate contacts	4,162	3,814	4,400	4,400
Civil outside counsel fees	\$162,573	\$413,906	\$250,000	\$250,000
No. of cases per year per attorney-Criminal *	541	595	918	960
No. of cases per year per attorney-Traffic **	278	232	112	135

* 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.

** In December 2015, a new Traffic Negotiation Process was implemented reducing the number of Traffic cases/trials.

City Attorney's Office Expenditures by Category/Program

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 4,067,860	\$ 4,293,643	\$ 4,423,690	\$ 4,520,979	\$ 97,289	2%
Employee Benefits	1,611,420	1,793,749	1,909,223	2,018,284	109,061	6%
Services and Supplies	538,329	899,241	1,208,389	1,078,002	(130,387)	-11%
Capital Outlay	-	-	200,000	-	(200,000)	-100%
Total	\$ 6,217,609	\$ 6,986,633	\$ 7,741,302	\$ 7,617,265	\$ (124,037)	-2%
Program						
General Fund						
General	\$ 3,294,868	\$ 3,819,015	\$ 5,132,615	\$ 4,987,400	\$ (145,215)	-3%
Victim Advocate	222,282	227,497	232,805	234,205	1,400	1%
Criminal	3,221,636	3,288,210	3,444,288	3,569,936	125,648	4%
Audit	317,232	417,722	486,434	508,878	22,444	5%
Admin/Attrition Adjustment	(1,161,425)	(1,148,214)	(2,004,764)	(2,032,878)	(28,114)	1%
Subtotal General Fund	\$ 5,894,593	\$ 6,604,230	\$ 7,291,378	\$ 7,267,541	\$ (23,837)	0%
Grant Fund	\$ 106,564	\$ 120,892	\$ 193,837	\$ 100,000	\$ (93,837)	-48%
Self Insurance Fund	\$ 216,452	\$ 261,511	\$ 256,087	\$ 249,724	\$ (6,363)	-2%
Total	\$ 6,217,609	\$ 6,986,633	\$ 7,741,302	\$ 7,617,265	\$ (124,037)	-2%
Full-Time Employees						
General	49	50	50	50	-	0%
Land Fund	1	1	1	1	-	0%
Self Insurance Fund	1	1	1	1	-	0%
Total	51	52	52	52	-	0%

Financial Overview

The City Attorney's division consists of the Civil Attorney (General) and Criminal Attorney divisions according to the area they support, as well as the Internal Audit function.

Services and supplies includes expenses for outside legal fees, which is held as a contingency and reimbursed during the year. General Fund expenditures are expected to be in line with prior years.

Key Fact



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

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 Staff

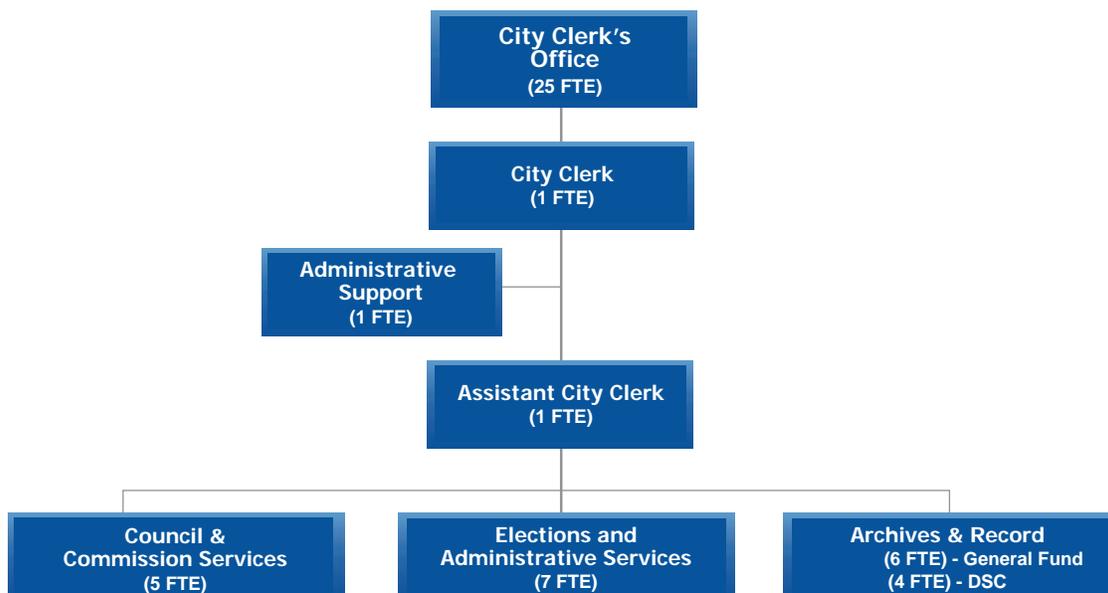
The City Clerk is appointed by the Mayor and City Council and is responsible for the administration and facilitation of City Council meetings, municipal elections, citywide records program: City archives, Development Services Records Center, and lobby information services in accordance with local, state, and federal regulations. The City Clerk's Office also administers a full-service passport acceptance program on behalf of the U.S. Department of State.

Council and Commission Services (CCS) facilitates the municipal legislative process through compliance with the Nevada 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
- 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.
- 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.

Archives and Records 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.
- 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. Marriage services, fictitious firm name filing, and notary bond filing are also offered in partnership with the County Clerk's office.

Key Services

- Serve as Elections Administrator (filing officer, legal notices, close of voter registration, Early Voting, Election Day and post certification) in compliance with local, state and federal law.
- Develop ward map per Henderson Municipal Code and Nevada Revised Statutes.
- 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.
- Act as ex-officio secretary to the Redevelopment Agency overseeing all aspects of meeting activities.
- Provide notary services and life certifications on multiple page documents for staff and the public.
- Accept, post, and verify public meeting postings in accordance with open meeting laws.



City Clerk presents oath of office to new fire cadets

Past Accomplishments

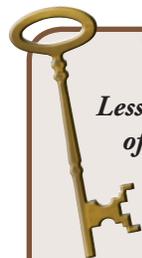
- Records staff purged and scanned 50 years of fire inspection files; and scanned 10 years of building contractor files completing the final phase of the Development Services Centers Records backlog project.
- Passports implemented an automated queuing system to give customers the freedom to leave City Hall. Demand for walk-in services generated an eight hour wait in some instances. Customers receive status updates on their cell phones and are notified by text when their turn is approaching.
- The Deputy City Clerks organized an active assailant functional exercise for City Council (Council) and Planning Commission (Commission) to test the public and staff's protection, mitigation, response and/or recovery capabilities. The exercise planning team was composed of numerous and diverse agencies, including Henderson Police Department (HPD) Training, HPD Homeland Security, and Henderson Fire Department Emergency Management and Safety. The exercise planning team is coordinating increased safety of the lower dais area and security measures at all entry points to the Council Chambers; tightening security requirements for staff and public entries to the Council Chambers; developing a training video for incoming Council and Commission members and key staff meeting participants; and developing a Public Meeting Directive to outline all security and safety requirements for Council and Commission Meetings by April 2018.
- City Clerk staff prepared four unique processes and presented them to Council on three separate occasions as a result of unexpected vacancies of unexpired terms: Municipal Court Judge, Department 3; City Council Ward IV; and City Council Ward II. City Council chose to fill each vacancy by appointment. Two appointments were by the appointment through application process requiring two special city council meetings.

City Clerk's Office Expenditures by Category/Program

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,544,672	\$ 1,532,136	\$ 1,580,305	\$ 1,627,863	\$ 47,558	3%
Employee Benefits	623,874	661,397	715,798	832,632	116,834	16%
Services and Supplies	548,078	450,151	1,541,080	578,267	(962,813)	-62%
Capital Outlay	34,754	6,283	-	-	-	-
Total	\$ 2,751,378	\$ 2,649,967	\$ 3,837,183	\$ 3,038,762	\$ (798,421)	-21%
Program						
General Fund						
General	\$ 2,445,072	\$ 2,547,321	\$ 2,481,413	\$ 2,643,252	\$ 161,839	7%
Elections	152,033	3,737	1,081,082	22,000	(1,059,082)	-98%
Passports	5,070	39,380	218,028	210,528	(7,500)	-3%
Admin/Attrition Adjustment	(541,672)	(604,590)	(727,135)	(699,579)	27,556	-4%
Total General Fund	\$ 2,060,503	\$ 1,985,848	\$ 3,053,388	\$ 2,176,201	\$ (877,187)	-29%
Development Serv. Fund	\$ 690,875	\$ 664,119	\$ 783,795	\$ 862,561	\$ 78,766	10%
Total	\$ 2,751,378	\$ 2,649,967	\$ 3,837,183	\$ 3,038,762	\$ (798,421)	-21%
Full-Time Employees						
General Fund	19	21	21	21	-	0%
DSC-City Clerk	4	4	5	5	-	0%
Total	23	25	26	26	-	0%

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 2017 can be attributed to funding for the November, 2016 elections. Other General Fund expenditures will remain relatively flat for Fiscal Year 2018.



Key Fact

Less than 1% of Clerks serve a municipality of more than 100,000 population. With a population of nearly 300,000, the Henderson City Clerk's Office ensures the integrity of municipal governance through the administration of the electoral, legislative, and record keeping processes.

Performance Measures

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected
Records requests (internal and external) completed within 5 business days	100.00%	100.00%	100.00%	100.00%
Plans routed within 24 hours of receipt	96.6%	87.2%	85.0%	85.0%
Meeting minutes transcribed within 3 days	90.8%	92.0%	93.0%	96.0%
Number of passport applications processed	2,188	11,429	15,000	17,000

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.

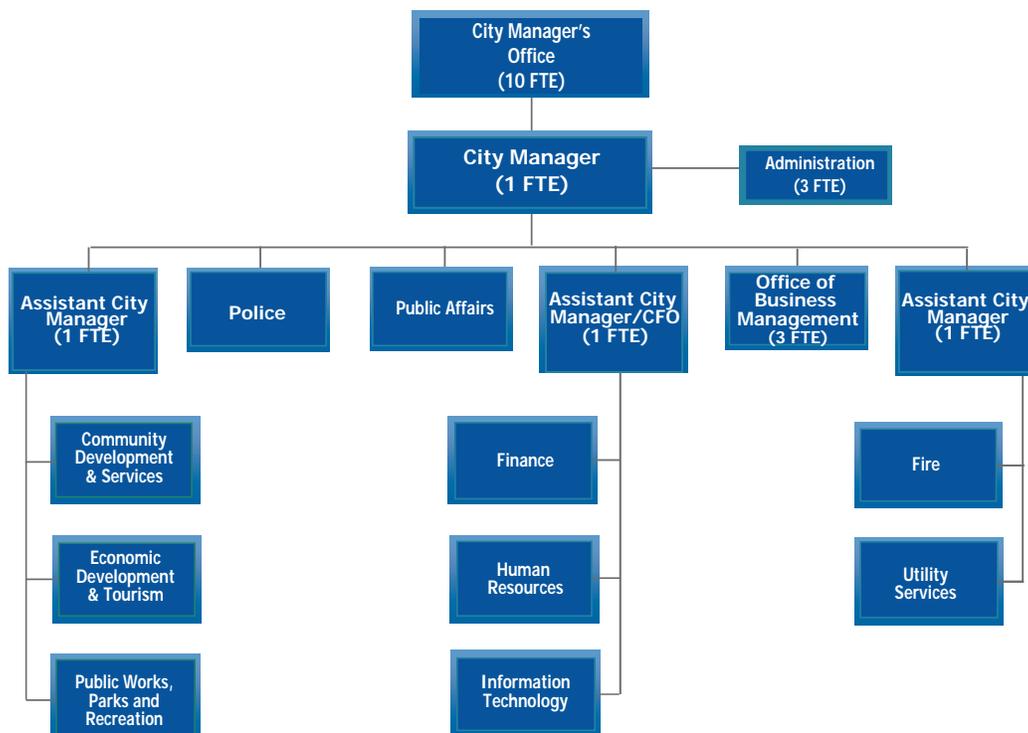
Leadership & Management

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.



- 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.

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.

Key Fact

The City of Henderson created its first Community Education Advisory Board (CEAB) which allows our parents, educators, and community and business leaders to help positively impact local school achievement. The City’s CEAB will foster opportunities for residents and the business community to encourage learning and promote student success in new and innovative ways.



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 named one of the Best Workplaces for Commuters for offering employee commuter benefits that meet national standard of excellence criteria. Criteria are set by the Best Workplaces for Commuters program. The City is among only 231 workplaces nationwide that have committed to employee commuter benefits that result in an estimated 14 percent of employees ride sharing to work within a 12 month period.

Past Accomplishments

- **Data Driven:** 100% of our departments have identified, measured, and report on Tier 3 performance data, and use that information to manage their business.
- **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:** At least 90% of residents responding to the last community survey are satisfied or very satisfied with individual components of city services in ten out of 16 service areas.
- **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.



Public Works, Parks and Recreation team members Kara Fox, Xanie Gann and Kurt Williams receive a Henderson Innovation Program team award from Assistant City Manager Greg Blackburn, Department Director Rob Herr and Assistant Department Director Shari Ferguson.

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.

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

Assistant City Manager & Chief Financial Officer Richard Derrick, Assistant City Manager Bristol Ellington, City Manager Robert Murnane, Assistant City Manager Gregory Blackburn, Business Manager Laura Shearin

City Manager's Office Expenditures by Category/Program

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 667,022	\$ 831,046	\$ 1,113,511	\$ 1,105,703	\$ (7,808)	-1%
Employee Benefits	222,884	301,863	429,417	468,900	39,483	9%
Services and Supplies	45,030	32,447	93,130	108,163	15,033	16%
Capital Outlay	-	-	-	-	-	-
Total	\$ 934,936	\$ 1,165,356	\$ 1,636,058	\$ 1,682,766	\$ 46,708	3%
Program						
General Fund						
General	\$ 1,232,353	\$ 1,331,047	\$ 1,703,000	\$ 1,709,120	\$ 6,120	0%
Business Mgmt	-	124,209	525,809	526,904	1,095	0%
Admin/Attrition Adjustment	(297,417)	(289,900)	(592,751)	(553,258)	39,493	-7%
Subtotal General Fund	\$ 934,936	\$ 1,165,356	\$ 1,636,058	\$ 1,682,766	\$ 46,708	3%
Total	\$ 934,936	\$ 1,165,356	\$ 1,636,058	\$ 1,682,766	\$ 46,708	3%
Full-Time Employees						
General Fund	5	10	10	10	-	0%
Total	5	10	10	10	-	0%

Financial Overview

The City was able to present a balanced budget once again to the city council. The City continues to monitor and update its 5-year financial plan to ensure stabilization of the General Fund. The City still faces a significant funding gap in addressing aging infrastructure needs but plans are underway to formalize a reinvestment strategy. As the economy fluctuates, staffing and resources are adjusted to meet changing service demands.

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. Senior executive staff meets quarterly with cross-departmental teams to discuss progress towards achieving major challenge area goals outlined in the strategic plan.

Performance Measures

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected
% of residents that rate the overall quality of life in Henderson as satisfied/extremely satisfied	98%	92%	95%	98%
% of employees that are engaged/extremely engaged with the workplace	88%	85%	85%	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

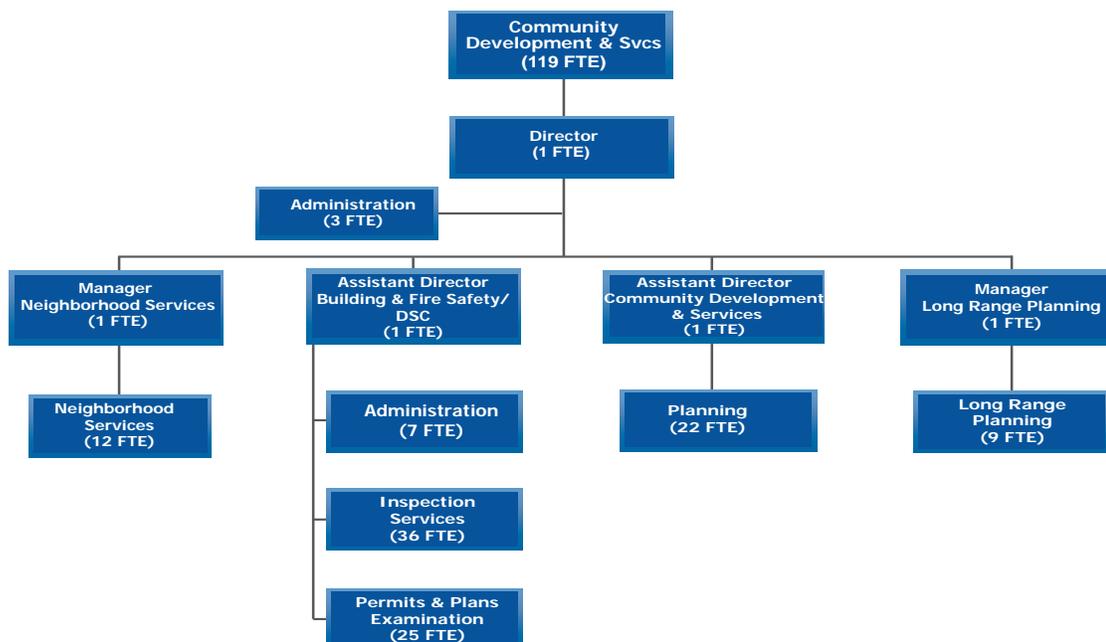
- Building & Fire Safety
 - Permits
 - Plan Review
 - Inspections
- Neighborhood Services
 - Housing & Grants
 - Code Enforcement
 - Neighborhood Enhancement & Outreach
- Planning Services
 - Current Planning
 - Long-Range Planning
- Development Services Coordination



Homeless Youth Shelter

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 lead abatements, 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.
- Provide financial assistance through loans for block wall repair and replacement.

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.

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 Neighborhood Enhancement Grant funds to benefit community social or physical projects.
- Assist elderly, disabled and/or low-income residents to voluntarily comply with Code Enforcement violations through the Property Cleanup Program.
- Offer mediation to Henderson residents to promote neighbor-to-neighbor dispute resolution.

- Organize the Neighborhood Leadership Forum to promote networking among neighborhood leaders (HOA and neighborhood association board members), community managers and City staff.



Premier Community Award presented to Homestretch Homeowners Association

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.

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.

Past Accomplishments

- Worked with the City Attorney's Office (CAO) to cancel the Inspirada Town Center Development Agreement.
- Along with Business License and the CAO, facilitated revocations of 4 massage establishment conditional use permits.
- Facilitated the removal of 1985.3 acres of gaming overlay throughout the City
- Provided federal funds (\$580,000 in HOME and \$250,000 in CDBG) to assist in the construction of the Shannon West Homeless Youth Center that will house 120 homeless youth.
- Partnered with Habitat for Humanity to provide federal funds (\$110,000 in HOME) for the acquisition of four vacant lots in the Pittman area to construct single-family homes for low-income households.
- Received the HEART Award from Silver State Fair Housing Council for continued commitment to furthering fair housing.
- Due to increased resident interest, placed 44% more dumpsters in Henderson neighborhoods than in the previous fiscal year.
- Funded by a grant from Invest Health and the Robert Wood Johnson Foundation, staff developed a Neighborhood Revitalization Plan for the Pittman Neighborhood which includes a potential school garden and mobile health clinic.
- Integrated public input and AB394 outcomes to facilitate the creation of Southern Nevada's first Community Education Advisory Board (CEAB) to give Henderson teachers, parents and residents additional input. Henderson is the first city in Southern Nevada to create a CEAB under authority recently acquired by local governments as part of the Clark County School District (CCSD) reorganization process put in place last year.
- Received two Public Relations Society of America (PRSA) Awards at the PRSA Pinnacle Awards Event. These included a Pinnacle Award in Community Relations for 'Southern Nevada Strong- Creating Change through Community Engagement' as well as an Award of Excellence in the Online Videos Category for the animated planning video "Our Valley, Our Vision, Our Future."

Past Accomplishments (continued)

- Competed and was awarded the EPA Local Foods, Local Places technical assistance grant which has resulted in a plan to decrease food insecurity in the Downtown area.
- Assisted parties in reaching resolution in 88% of neighbor-to-neighbor mediation cases.
- Building & Fire Safety implemented quarterly Quality Assurance meetings to evaluate operational performance, measure results and improve services.
- Building & Fire Safety received IAS Accreditation, meeting national standards for implementing best practices for public safety.
- The Development Services Center implemented Energov, a new operating system to ensure reliable and responsive permit management.

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 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected
% of on time for plan reviews	99.0%	99.7%	>90%	>90%
% of on time inspections	99.6%	99.6%	>90%	>90%



Key Fact

With input from the City Manager Office, Public Works, Utility Services, and the City Attorney's Office, the Public Facilities Needs Assessment (PFNA) plan was developed which provides for developer contributions towards needed public facilities in West Henderson. It is anticipated that by 2018 an estimated \$6.8 million will have been collected and the first 10 acre neighborhood park will be constructed.

Community Development & Services Expenditures by Category/Program

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 8,877,989	\$ 9,077,790	\$ 9,385,039	\$ 10,579,066	\$ 1,194,027	13%
Employee Benefits	3,493,252	3,709,436	4,193,032	4,817,332	624,300	15%
Services and Supplies	5,789,167	6,008,826	11,695,609	6,318,655	(5,376,954)	-46%
Capital Outlay	-	-	-	-	-	-
Depreciation	14,132	14,132	14,555	15,000	445	3%
Total	\$ 18,174,540	\$ 18,810,184	\$ 25,288,235	\$ 21,730,053	\$ (3,558,182)	-14%
Program						
General Fund						
General	\$ 1,054,939	\$ 1,161,191	\$ 1,361,424	\$ 1,254,008	\$ (107,416)	-8%
Building & Fire Safety	612,381	608,770	576,461	691,536	115,075	20%
Code Enforcement	1,005,918	1,034,579	1,197,437	1,059,864	(137,573)	-11%
Neighborhood Services	1,139,043	928,549	1,014,847	1,148,251	133,404	13%
Neighborhood Serv-Grant Fund	17,773	310	224,844	-	(224,844)	-100%
Club Ride	-	3,012	2,815	2,374	(441)	-16%
Planning Commission	17,304	10,291	19,173	19,173	-	0%
Current Planning	1,322,097	1,411,210	1,381,719	1,226,964	(154,755)	-11%
Long Range Planning	931,031	1,333,068	1,323,655	1,311,713	(11,942)	-1%
Regional Planning	-	7,071	53,428	4,000	(49,428)	-93%
Admin/Attrition Adjustment	(231,418)	(275,071)	(291,866)	(867,493)	(575,627)	197%
Subtotal General Fund	\$ 5,869,068	\$ 6,222,980	\$ 6,863,937	\$ 5,850,390	\$ (1,013,547)	-15%
Development Serv. Fund						
DSC-Administration	\$ 392,005	\$ 394,856	\$ 714,589	\$ 812,078	\$ 97,489	14%
DSC-Building & Fire Safety	7,552,594	8,419,326	9,766,876	10,538,247	771,371	8%
DSC-Community Dev	627,212	557,187	958,393	1,944,904	986,511	103%
Subtotal Dev Serv. Fund	\$ 8,571,811	\$ 9,371,369	\$ 11,439,858	\$ 13,295,229	\$ 1,855,371	16%
Grant Fund	\$ 3,733,661	\$ 3,215,835	\$ 6,984,440	\$ 2,584,434	\$ (4,400,006)	-63%
Total	\$ 18,174,540	\$ 18,810,184	\$ 25,288,235	\$ 21,730,053	\$ (3,558,182)	-14%
Full-Time Employees						
General Fund	47	49	45	41	(4)	-9%
DSC-Comm Dev	55	57	63	71	8	13%
Grants	16	14	7	7	-	0%
Total	118	120	115	119	4	3%

Financial Overview

The significant overall decline in the Fiscal Year 2018 Community Development budgeted expenditures is largely attributed to expiring grants. The department continues to seek out new grant funding to offset costs as well.

The department has actually added positions to support the growth in development within the City. Four new positions include two Combination Plans Examiners, one Combination Building Inspector, and one Fire Safety Plans Examiner. In addition, four administrative positions were moved from the General Fund into the DSC fund.



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

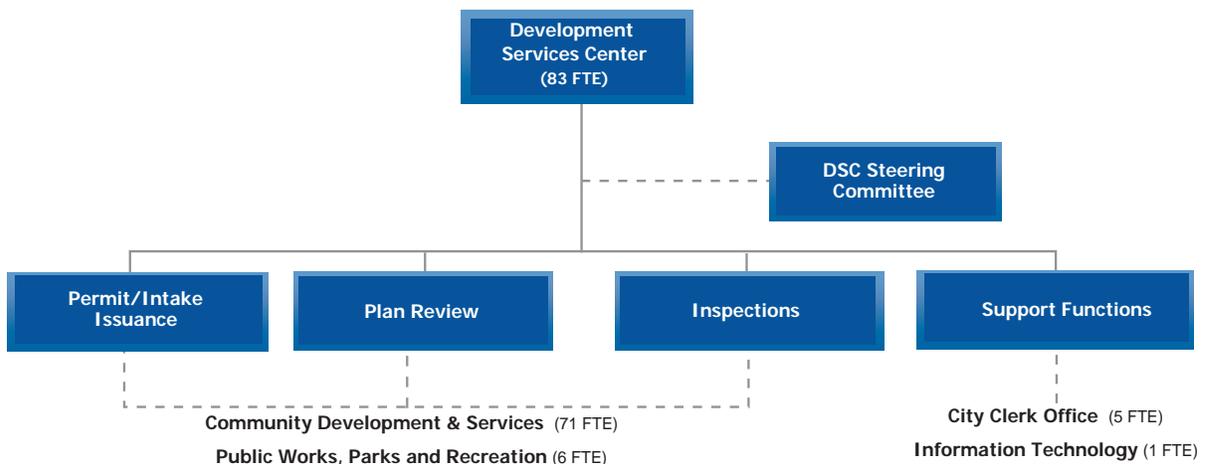
- Permit Intake and Issuance
- Plan Review
- Inspections
- Technology and Records Support Services



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.

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.



St. Rose Hospital Expansion

Financial Overview

The DSC department continues to see increasing revenue and demand for its services in the Henderson community. 9 additional staff were added during the Fiscal Year 2018 budget to cope with the increasing workloads. Of the 9 additional staff, 4 of which were reclassified from the General Fund. The remaining increase included staff additions for Plans Check, Building Inspection, Fire Exam Inspection, and New Development, which will be filled as required by increased workload.

Key Fact

The DSC maintains an over 90% on-time rate for plan review and inspection services.

Development Services Center Expenditures by Category/Program

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 5,365,615	\$ 5,807,005	\$ 6,531,182	\$ 7,748,617	\$ 1,217,435	19%
Employee Benefits	1,932,252	2,209,359	2,819,624	3,412,663	593,039	21%
Services and Supplies	5,761,972	6,283,335	7,910,615	7,684,822	(225,793)	-3%
Depreciation	14,132	14,132	14,555	15,000	445	3%
Total	\$ 13,073,971	\$ 14,313,831	\$ 17,275,976	\$ 18,861,102	\$ 1,585,126	9%
Program						
DSC Enterprise Fund						
DSC- Administration						
Community Development	\$ 627,212	\$ 557,187	\$ 958,393	\$ 1,944,904	\$ 986,511	103%
Administration	392,005	394,856	714,589	812,078	97,489	14%
Building & Fire Safety	7,552,594	8,419,326	9,766,876	10,538,247	771,371	8%
City Clerk						
Administration	690,875	664,119	783,795	862,561	78,766	10%
Finance						
Administration	78,807	79,259	103,865	-	(103,865)	-100%
Parks & Recreation						
Administration	7,541	10,477	-	-	-	-
Public Works						
Traffic	236,298	281,868	272,800	36,000	(236,800)	-87%
New Development	888,098	807,598	1,237,562	1,186,971	(50,591)	-4%
Quality Control	2,410,890	2,963,481	3,231,333	3,221,792	(9,541)	0%
Flood Control	124,699	82,323	104,565	104,565	-	0%
Information Technology						
Enterprise Apps	33,978	51,318	102,198	153,984	51,786	51%
General	30,974	2,019	-	-	-	-
Total	\$ 13,073,971	\$ 14,313,831	\$ 17,275,976	\$ 18,861,102	\$ 1,585,126	9%
Full-Time Employees						
DSC Enterprise Fund	63	67	74	83	9	12%
Total	63	67	74	83	9	12%

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

Development Services Center Performance Measures

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected
% of plan review completed on time	98.6%	99.7%	99.2%	>90.0%
% of all inspections completed on time	99.6%	99.6%	99.3%	>90.0%

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.

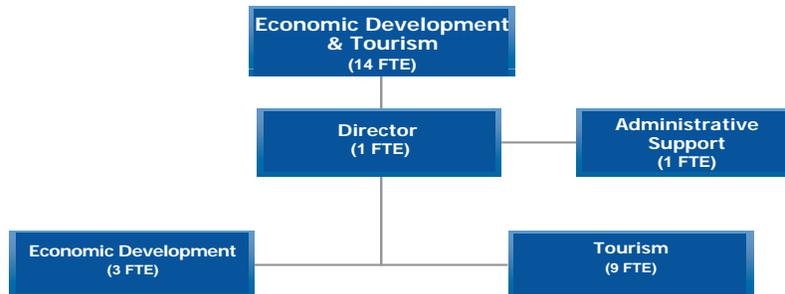
Key Services

- 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.



Turano Baking Co. groundbreaking on their new 125,000 square foot building, March 2017

- 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

- Provided information, assistance and outreach to over 450 local companies in the past year.
- Developed and produced regular marketing initiatives targeting out-of-state companies for relocation or expansion.
- Collaborated with small business development organizations to present dozens of seminars and technical assistance programs designed to help businesses in a variety of operational areas.
- Henderson became the state’s first unmanned aerial systems (UAS) urban test site with a groundbreaking ceremony January 4, 2017. The Henderson Unmanned Vehicle Range (HUVR) is a partnership between the City of Henderson, Nevada State College, the Nevada Institute for Autonomous Systems (NIAS) and the Governor’s Office of Economic Development to provide a highly accessible testing location for commercial UAS developers and pilots and attract the UAS industry sector to the City.
- Panattoni Development had their grand opening of a new 480,000 square foot industrial building in the South 15 Airport Center offering excellent access to California markets. The 153-acre office and industrial park is scheduled to have another 270,000 square foot facility open within the next 18 months.
- Turano Baking Co. expanded to Henderson and broke ground for a 125,000 square-foot building on 33 acres. The warehouse is set to open in October and will employ approximately 60 people.

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 conduct a feasibility study for the creation of a Henderson Innovation Center.
- To increase the base of taxable commercial properties in the City of Henderson (office and industrial).

Economic Development Expenditures by Category/Program

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 451,735	\$ 424,952	\$ 453,561	\$ 419,378	\$ (34,183)	-8%
Employee Benefits	170,684	178,222	188,043	189,528	1,485	1%
Services and Supplies	223,127	277,449	237,251	232,497	(4,754)	-2%
Total	\$ 845,546	\$ 880,623	\$ 878,855	\$ 841,403	\$ (37,452)	-4%
Program						
General Fund	\$ 845,546	\$ 880,623	\$ 878,855	\$ 841,403	\$ (37,452)	-4%
Total	\$ 845,546	\$ 880,623	\$ 878,855	\$ 841,403	\$ (37,452)	-4%
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, while maintaining expenditure levels consistent with historical amounts. The Fiscal Year 2018 Budget remains relatively flat with a slight decrease from Fiscal Year 2017.

Key Fact

2017 is the second consecutive year that Henderson will be a presenting sponsor for the Wild West Bass Trail's Lucas Oil Western Classic Pro/Am Championship, held at Lake Mead. This provides anglers the ability to participate in an elite bass tournament with the highest guaranteed payout on the West Coast. The event will be featured on Fox Sports West and the Pursuit Channel.

Economic Development Performance Measures

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected
Number of new business expansion or relocation inquires generated annually	178	274	200	180
Frequency of outreach, contacts and/or technical assistance provided to local business community annually	444	511	420	475
Estimated economic impact of business attraction/expansion activities (local payroll, purchases, and construction in millions)	\$32.5	\$103.0	\$100.0	\$110.0



National Economic Development Week Celebration, May 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 more than 111,500. The meetings market segment encompasses 62.1% of overall utilization, while social events comprise 21.7% and public shows reflect 16.2% of overall business. A feasibility study has been completed by a national firm to assess market demand, capital and operating costs assessment, site location and governance recommendations for a potential new convention center.

Key Services

- Rental Services – The Convention Center offers rental coordination services for clients to host a variety of functions. Rental services include space rentals, equipment rentals, business services and catering coordination.
- Support Services – The department's support services team is responsible for event set-up and tear down, audio/visual technical 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 rooms and 250,000 square feet of meeting space, seven championship golf courses, unique attractions, countless outdoor activities, a vast array of shopping choices, dining experiences and entertainment options. In 2016, Henderson's citywide occupancy was 76.7% and the citywide average daily room rate was \$102.94. There were more than 617,000 visitors staying 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 Las Vegas Convention Center and Visitors Authority (LVCVA) and Henderson hospitality community – The department regularly collaborates with LVCVA staff and Henderson hotel staff to drive out-of-market visitation to the City. This includes collaboration on trade show client events, familiarization tours and sponsorships.
- Destination market research – This area includes the collection, analysis and reporting of Henderson Visitor 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.

Past Accomplishments

- The overall citywide occupancy for 2016 increased by 1.6 percentage points to 76.7 percent. The average daily rate also increased by 5.8% to \$102.94. Henderson attracted more than 617,000 visitors to the City and generated over one million room nights.
- For the 2nd consecutive year, the Malibu Rider Experience Central 2017 was held in Henderson at Lake Las Vegas. Athletes traveled from Canada, Australia, Italy, and 12 states including Washington, Florida, and Tennessee. Sponsors of this year's event include Destination Henderson, Malibu Boats, Rockstar Energy Drink, Billabong, and Ronix Wakeboards. The three-day event attracted more than 400 attendees to the City.
- The Henderson Convention Center hosted nearly 450 functions with over 111,500 attendees.

Tourism Expenditures by Category/Program

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,740,296	\$ 973,273	\$ 1,059,083	\$ 1,048,947	\$ (10,136)	-1%
Employee Benefits	523,168	383,143	421,840	407,731	(14,109)	-3%
Services and Supplies	1,202,290	1,206,319	1,083,492	1,031,488	(52,004)	-5%
Depreciation	63,528	119,611	123,200	124,000	800	1%
Total	\$ 3,529,282	\$ 2,682,346	\$ 2,687,615	\$ 2,612,166	\$ (75,449)	-3%
Program						
Convention Center & Tourism Fund						
Administration	\$ 1,555,788	\$ 1,243,293	\$ 1,177,792	\$ 1,264,919	\$ 87,127	7%
Sales & Marketing	1,147	1,118	1,119	-	(1,119)	-100%
Tourism	46,573	201,658	423,708	332,890	(90,818)	-21%
Cultural Arts & Special Events	496,567	147,699	316	-	(316)	-100%
Facilities	925,878	690,456	1,080,200	1,014,357	(65,843)	-6%
Pavilion	503,329	398,122	4,480	-	(4,480)	-100%
Sub Convention Center & Tourism	\$ 3,529,282	\$ 2,682,346	\$ 2,687,615	\$ 2,612,166	\$ (75,449)	-3%
Total	\$ 3,529,282	\$ 2,682,346	\$ 2,687,615	\$ 2,612,166	\$ (75,449)	-3%
Full-Time Employees						
Economic Development & Tourism	25	14	10	10	-	0%
Total	25	14	10	10	-	0%

Financial Overview

The Economic Development division continues to market Henderson as a tourist destination, while maintaining expenditure levels consistent with historical amounts. The Pavilion and Special Events were moved to Parks and Recreation in Fiscal Year 2017.



Tourism Performance Measures

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected
Convention Center and Events Plaza revenues	\$326,252	\$363,212	\$350,805	\$352,559
Convention Center annual attendance	106,752	95,871	111,000	111,500
Citywide Occupancy	72.6%	76.4%	76.5%	76.5%
Citywide Average Daily Rate	\$95.95	\$98.76	\$103.46	\$103.98
Number of Room Nights Occupied	1,023,597	1,056,171	1,051,397	1,057,000
Visitor volume	601,459	620,599	617,794	621,086
Attraction Visitation	655,192	776,154	893,083	900,000

Finance

Purpose Statement

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

Core Services

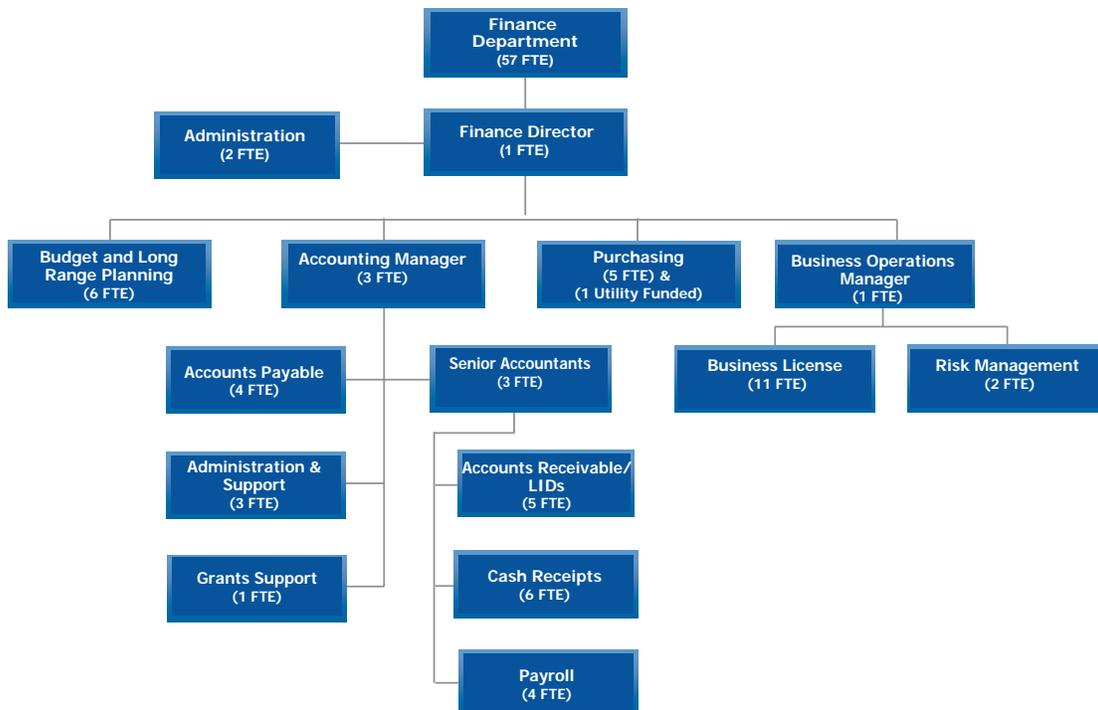
- Accounting and Financial Management
- Budget and Long Range Financial Planning
- Business Operations
- Risk Management
- Purchasing

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.



Finance department awards and recognition



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 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 attorneys, rating agencies and other financial professionals and provides required reporting and disclosures to the State and investors.
- Financial Reporting & General Ledger - Issues numerous regular and ad hoc internal and external reports including the City's Comprehensive Annual Financial Report (CAFR), monthly financial status reports, quarterly economic surveys, published fiscal reports, reports to taxing authorities, various governmental surveys and responses to public information requests.
- Grants - Aggregates, reviews and manages all citywide grants, in excess of \$50 million annually. Reports and monitors expenditures and revenues for over 200 active projects for the Neighborhood Services grants and other grants.
- 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 - 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.

Risk Management

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

Key Services

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

- Provide sound financial management and reserve levels of the insurance funds.
- Effective management of workers' compensation claims.

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 on non-construction related goods and services, disposition of surplus inventory, oversight of the City's Environmentally Preferable Purchasing Program and monitoring of citywide purchasing activity for compliance with state purchasing laws and city purchasing policies and procedures.

Key Services

- Purchase Orders - 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 on non-construction related 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 non-construction related contracts for 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.
- Partially refunded the 2009 Installment Purchase Agreement, achieving a reduction of debt service payments through 2024, resulting in an economic gain of over \$775,000.
- Saved over \$356,000 through contract consolidation.
- In coordination with the senior executive team, dedicated \$7 million to capital refresh in response to the citywide infrastructure shortfall. Anticipate at least \$5 million in infrastructure reinvestment for Fiscal Year 2017.
- Achieved 96.7% overall satisfaction as evidenced by our 6th Annual Customer Satisfaction Survey.
- Revised a 5-year needs assessment for all staffing, operations and capital needs citywide for management planning purposes.
- Achieved an increase to AA+ (Standard & Poor's) and reaffirmed Aa2 (Moody's) bond ratings, maintaining 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 2016 Comprehensive Annual Financial Report (CAFR), for the 35th consecutive year.
- Awarded the "Distinguished Budget Presentation Award," relating to the 2017 Comprehensive Annual Budget Report (CABR), for the 14th year.

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 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 3,690,678	\$ 3,500,444	\$ 3,705,250	\$ 3,637,814	\$ (67,436)	-2%
Employee Benefits	1,495,994	1,489,365	1,675,847	1,777,264	101,417	6%
Services and Supplies	293,316	282,018	3,147,009	3,895,211	748,202	24%
Total	\$ 5,479,988	\$ 5,271,827	\$ 8,528,106	\$ 9,310,289	\$ 782,183	9%
Program						
General Fund						
General	\$ 3,822,177	\$ 3,348,201	\$ 3,688,272	\$ 3,915,969	\$ 227,697	6%
Business Operations	1,610,337	1,577,288	1,553,537	1,499,049	(54,488)	-4%
Special Assessments	184,439	222,934	315,467	307,480	(7,987)	-3%
Accounts Receivable	-	502,473	592,638	621,095	28,457	5%
Budget	977,925	949,746	1,093,874	1,043,639	(50,235)	-5%
Purchasing	472,382	480,976	517,550	543,517	25,967	5%
Admin/Attrition Adjustment	(1,666,079)	(1,889,050)	(2,029,363)	(2,116,401)	(87,038)	4%
Total General Fund	\$ 5,401,181	\$ 5,192,568	\$ 5,731,975	\$ 5,814,348	\$ 82,373	1%
Development Serv. Fund	\$ 78,807	\$ 79,259	\$ 103,865	\$ -	\$ (103,865)	-100%
Self-Insurance (liability)	\$ -	\$ -	\$ 2,692,266	\$ 3,495,941	\$ 803,675	30%
Total	\$ 5,479,988	\$ 5,271,827	\$ 8,528,106	\$ 9,310,289	\$ 782,183	9%
Full-Time Employees						
General Fund	55	52	53	55	2	4%
Self-Insurance (liability) Fund	-	-	2	2	-	0%
Total	55	52	55	57	2	4%

Financial Overview

The Fiscal Year 2018 budget remains relatively flat from Fiscal Year 2017. The slight increase can be attributed to the addition of two General Fund positions.

The increase in Full-Time Employees includes a Business License Technician and Accounting Clerk within the Cash Receipts division. Self-Insurance Liability was reorganized from Human Resources in Fiscal Year 2017.

Performance Measures

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 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"	33	34	35	36
Annual GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes
Average business days to process invoices (from date of receipt in Finance)	.63	.60	.50	.55
Monthly A/P transactions per FTE	835	953	903	900
Percentage Business License Compliance cases closed*	N/A	99%	95%	95%
Monthly Cash Receipts transactions per FTE	2,426	2,324	2,300	2,300
Monthly purchase orders processed	68	83	83	85
New grants managed annually	33	48	50	50
Percentage of Business License customers served in 6 minutes*	N/A	N/A	89%	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



Fire and Rescue Operations

Provides fire protection and emergency service delivery for the City's 300,000 residents and average of 600,000 visitors to the City annually. In 2016, Fire and Rescue Operations responded to over 30,632 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 nine fire stations. These stations are strategically located to provide rapid response throughout the City covering 105 square miles. Service is delivered using nine 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.



* One position is paid for and housed in the Utilities Fund

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.
- Conduct monthly emergency exit, shelter-in-place and earthquake drills for the 61 elementary, middle, and high schools in the City of Henderson.
- Participate in community education, intervention and risk reduction programs.

Training

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



Key Services

- Assess training needs to remain compliant with established local and regulatory agencies.
- Coordinate the development and maintenance of department training programs and plan documents.
- Deliver effective and consistent training programs.
- Coordinate, monitor and maintain fire-service related certifications; initial, and 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 2016, EMS provided quality medical care to 22,107 patients, transporting 15,293 of them. All fire department response personnel hold dual certification as firefighters and emergency medical technicians (EMT) with 114 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.

Performance Measures - Fire Department

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected
First arriving engine will arrive on scene of an emergency fire within established benchmarks.	40.0%	51.0%	53.0%	53.0%
Number of fires per 1,000 population.	1.85	1.78	2.11	1.85
Dollar loss from fire per capita.	\$7.7	\$32.9	\$16.7	\$20.0
Compliance with the Commission on Fire Accreditation International performance indicators annually.	100%	100%	100%	100%
A rescue will arrive on scene with a travel time of 8 minutes or less.	86.0%	86.0%	87.0%	87.0%
First arriving ALS unit will arrive on scene of an emergency medical call within established benchmarks.	52.0%	52.0%	58.0%	58.0%
Cardiac arrest survivability rates with a Cerebral Performance Category (CPC) score of 1 or 2	13.4%	14.0%	14.0%	14.0%
Compliance with Commission on Accreditation of Ambulance Services standards annually.	100%	100%	100%	100%
Customer service satisfaction levels.	96.0%	97.0%	97.0%	97.0%
Number of community events accomplished.	61	54	45	>40
Number of outreach campaigns for preparedness.	38	65	78	>70
Number of exercises designed, conducted, or evaluated.	9	25	24	25



Fire Department Graduation Ceremony

Past Accomplishments

Public Service Excellence:

- Achieved a 24 percent overall cardiac arrest survival rate for patients treated by the Fire Department. This is an increase from 14 percent in 2015. Additionally, 13 percent of patients treated were discharged with a normal to good neurological outcome.
- Awarded the American Heart Association's Silver Medal Award for Cardiac Care. This award 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.
- Became the only professional fire department in the United States to become triple accredited by achieving Emergency Management Accreditation Program (EMAP) accreditation and re-accreditation from the Commission on Accreditation of Ambulance Services (CAAS) in addition to maintaining accreditation with the Commission on Fire Accreditation International (CFAI). CAAS and CFAI accreditations have been maintained since 1999.
- Implemented an innovative Cerebral Vascular Accident (CVA/Stroke) treatment protocol with St. Rose Dominican Hospital - Siena Campus. This program uses advanced diagnostic tools to detect high risk patients with CVA, and to preferentially route these patients directly into surgery, greatly reducing their mortality and complications rates. The Fire Department is the only department in Nevada to have implemented this protocol.
- Partnered with the Nevada Fire Chiefs Association to support a Medicaid State Plan Amendment to enable Ground Emergency Medical Transport (GEMT) cost-based reimbursement for patient transports. For 2016, the program increased revenue by \$93,000.
- Developed and delivered the Fire Department's Leadership Institute. This groundbreaking course is a four-week program that provides a comprehensive set of department specific leadership training to incumbent and future company officers.
- Achieved an overall performance rating of 92% on major fire incidents. This process evaluates overall tactical priorities for fire scene management and ensures critical emergency response standards are being met.

- Enhanced the Hazardous Materials Response Team capabilities through specialized monitoring equipment and training funded through state and federal grant programs.

Service Demand:

- Placed a ninth full-time rescue into service. The addition of this resource will help the Fire Department meet growing service demand and aid in reducing emergency response times.
- Broke ground on the City's tenth fire station, Fire Station 91, in the Inspirada Master-planned community. The fire station has been designed to meet Leadership in Energy and Environmental Design standards for green building. The station is scheduled for completion in October 2017.
- Installed the Phoenix G2 fire station alerting system in all nine fire stations. This state-of-the-art technology has already helped the Fire Department reduce emergency response times by over 30 seconds.
- Completed the specification and purchasing process for two new fire engines and one additional fire truck. These vehicles will be used to replace aging vehicles in the fleet. Additionally the purchase of these vehicles will allow the Fire Department to refurbish two existing engines with an expected cost savings to the City of over \$500,000, while increasing the number of emergency vehicles in the fleet to support future growth.
- Awarded over \$600,000 in grant funding through state and federal grant programs to support emergency response operations including hazardous materials response in the city.

Community Outreach:

- Provided pool safety education and awareness to thousands of Henderson families with the fourth annual Safe Pools Rule! drowning prevention campaign. Tragically, drowning and near-drowning continues to be a problem across the region. The Safe Pools Rule! campaign is provided through a continuing partnership between City and community organizations and endeavors to eliminate these tragedies valley-wide.

Past Accomplishments (continued)

- Partnered with the Henderson Police Department to host the 13th annual Henderson Community Expo – National Night Out. More than 100 exhibitors provided valuable crime prevention, public safety, and health and wellness information to approximately 4,000 people through displays, interactive demonstrations and activities.
- Hosted nine open house events, one per month at a different fire station, engaging more than 5,000 residents. Visitors received a tour of their local fire station by emergency response personnel along with a first-hand look at the Fire Department's emergency response capabilities.
- Launched the Fire Department Twitter account in February 2016, @HendFireDept, attaining 1,068 followers and earning 113,854 impressions (the number of times people saw a tweet).
- Attained a total of 3,725 followers and a 1,301,047 reach (the number of people who saw, reacted to, commented on or shared a post) on Facebook.
- Led or participated in 19 exercises including one full scale statewide exercise that tested statewide, regional, and city capabilities related to EOC operations, damage assessment, sheltering, mass casualties, and public information. Over 50 agencies participated in the exercise. HOEM also utilized the FEMA Virtual Tabletop Exercise program to bring together community stakeholders to test procedures for a chlorine release, an aircraft crash, and an active assailant. Further, HOEM partnered with a Henderson based chemical company to host a tabletop exercise to test their emergency response plan.

Emergency Preparedness:

- Continued to focus on individual and family emergency preparedness through the Henderson Office of Emergency Management's (HOEM) Get READY! Stay READY! (GRSR) campaign. The campaign reached over 140,000 citizens through printed media, information booths at Galleria at Sunset mall, Smith's grocery stores, local farmer's markets, and presentations at libraries, schools, churches and other community groups.
- Achieved accreditation from the Emergency Management Accreditation Program (EMAP) in April 2016 becoming the first city of FEMA Region IX to do so. This accreditation validates processes and plans for the citywide emergency management program.
- Recognized by the United States Conference of Mayors (USCM) for ongoing community preparedness efforts made through the Get READY! Stay READY! campaign. The USCM awarded the campaign its 2016 Outstanding Achievement City Livability Award. Mayor Andy Hafen accepted the award at a ceremony in Indianapolis in June 2016.
- Recognized with the National Safety Council's 2016 Occupational Excellence Achievement Award for citywide efforts to reduce workplace injuries.
- Replaced the existing citywide safety learning management system (LMS) with DuPont Sustainable Solutions' LMS. This new system offers enhanced features to include supervisor notifications for incomplete or expired courses and the ability to pass courses through pre-testing which will increase accountability and training compliance. Additional improvements made include the removal of redundant and outdated courses and 36 month renewal dates for many courses.
- Partnered with the Fleet Management Section of Public Works, Parks and Recreation to adopt the chevron retro-reflective system on current and future vehicles. The increased use of retro-reflective materials holds great promise for enhancing the conspicuity of emergency response and work vehicles which can assist drivers with locating a hazard amid the visual clutter of the roadway.
- Provided safety related classroom training to more than 1,200 City employees and citizens in several fields to include: safety regulations and best practices; first-aid, cardio pulmonary resuscitation, and automated external defibrillator instruction; hands-on fire extinguisher training; accident investigation; and safety preparedness.
- Awarded the Nevada Safe Partner Award from Nevada OSHA for citywide safety. The City of Henderson is the first municipality in the state of Nevada to receive this prestigious award.

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 cost sustained by the City due to workplace injuries as progress toward achieving and maintaining zero cost sustained due to workplace injury.
- 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.
- To increase to 90% the number of employees who rate the City's safety culture as "systematic throughout the organization".

Fire Department employee safety, health, and wellness

- To reduce by 20% the number of workplace injuries occurring annually as progress toward achieving and maintaining zero workplace injuries.
- To reduce by 20% the cost sustained by the City due to workplace injuries as progress toward achieving and maintaining zero cost sustained due to workplace injury.
- To reduce by 20% 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.

Maintaining department culture

- To reduce to zero, the number of labor grievances filed.
- To increase to 90%, the level of employee engagement and satisfaction as measured by a yearly survey.
- To increase by 20%, the diversity of employees hired.
- To increase by 10%, the number of employees who obtain college degrees.

Support Services

- To increase by 100%, the monthly review of franchise performance in the IEMS system.
- To increase by 25%, the monthly review of EMS billing compliance.
- To reduce by 10%, the yearly expenditures in the EMS supply account.
- To increase by 25%, the number of pre-plans completed for target hazards within the City.

Fire Expenditures by Category/Program

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 27,369,225	\$ 29,370,736	\$ 31,406,599	\$ 34,631,130	\$ 3,224,531	10%
Employee Benefits	11,974,114	13,267,570	14,214,484	15,541,943	1,327,459	9%
Services and Supplies	3,056,967	3,688,671	3,724,275	4,031,719	307,444	8%
Capital Outlay	-	3,083	1,330,174	-	(1,330,174)	-100%
Total	\$ 42,400,306	\$ 46,330,060	\$ 50,675,532	\$ 54,204,792	\$ 3,529,260	7%
Program						
General Fund						
General	\$ 1,498,089	\$ 1,911,514	\$ 1,987,315	\$ 1,991,168	\$ 3,853	0%
EMS	1,286,777	1,577,379	1,597,156	1,668,541	71,385	4%
Fire Suppression	36,266,912	39,426,971	41,758,644	46,829,319	5,070,675	12%
Training	557,051	551,078	558,651	551,111	(7,540)	-1%
Fire Prevention	422,352	439,307	382,225	334,951	(47,274)	-12%
Emergency Mgmt.	30,922	38,780	17,137	15,329	(1,808)	-11%
Special Operations	467,177	580,284	645,819	781,270	135,451	21%
Logistics	454,448	481,214	524,395	540,245	15,850	3%
Admin/Attrition Adjustments	-	-	-	(90,000)	(90,000)	100%
Subtotal General Fund	\$ 40,983,728	\$ 45,006,527	\$ 47,471,342	\$ 52,621,934	\$ 5,150,592	11%
Grant Fund	\$ 494,167	\$ 199,549	\$ 1,279,986	\$ -	\$ (1,279,986)	-100%
Capital Replacement Fund	\$ -	\$ 3,083	\$ 486,825	\$ 200,000	\$ (286,825)	-59%
Workers' Comp Fund	\$ 922,411	\$ 1,120,901	\$ 1,437,379	\$ 1,382,858	\$ (54,521)	-4%
Total	\$ 42,400,306	\$ 46,330,060	\$ 50,675,532	\$ 54,204,792	\$ 3,529,260	7%
Full-Time Employees						
General Fund	233	235	242	254	12	5%
Workers' Comp Fund	7	8	8	8	-	0%
Total	240	243	250	262	12	5%

Financial Overview

The General Fund Fiscal Year 2018 Budget for the Fire Department shows an increase related to the impact of adding 12 new firefighter/paramedics to the staff complement along with all necessary equipment to support the opening of Fire Station 91, which is located within the Inspirada Master-planned community. Fire Station 91 is the City's 10th fire station and the first new fire station in the last 15 years. The City expects to open Fire Station 91 in October 2017.

The opening of Fire Station 91 will provide for further enhancements to the services that the City of Henderson provides to its citizens as well as reduce the response times

Key Fact





The City of Henderson Fire Department was recently awarded accreditation by the Emergency Management Accreditation Program making Henderson the first City in Nevada to receive accreditation for disaster management practices and procedures. The Henderson Fire Department is the only Department in the Nation that is triple accredited.

Human Resources

Purpose Statement

The Human Resources Department serves as a consultant through collaborating and providing exceptional Human Resource services and programs to all City Departments. This includes optimizing organizational effectiveness through attracting, developing and retaining a talented and diverse workforce. The Department is a major contributor to a safe and productive work place environment where every employee is valued and treated with dignity and respect.

Core Services

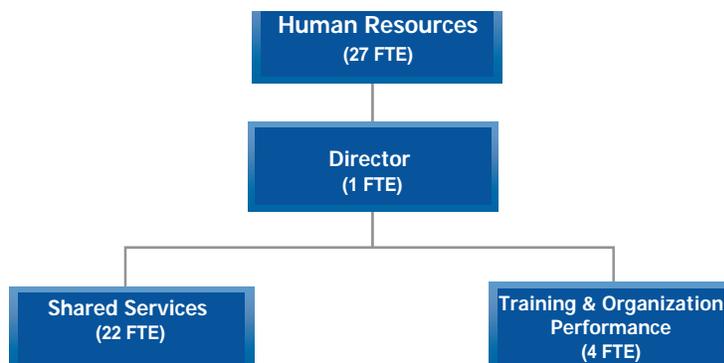
- Integrated Human Resources Business Partnerships
- Human Resources Shared Services
- Employee Benefits
- Training and Organization Performance

Integrated HR Business Partnerships (HRBP)

Integrated HR Business Partnerships with City departments delivers quality and innovative HR resources to City management, employees, and prospective employees to meet both strategic and 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), 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 policies.
- 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 and manage requests for employment verifications. 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.



Employee Benefits

Employee Benefits is responsible for the cost-effective procurement of a competitive employee benefits package.

Key Services

- Ensure competitive pricing on employee benefits. Determine the most effective mechanism for delivering selective benefits.
- Assist employees in accessing their benefits package.
- Administers the self-funded insurance committee.

Training & Organization Performance

Training and Organization performance provides timely and relevant performance improvement/learning interventions to all City employees to meet both strategic and tactical business needs.

Services include:

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

Key Services

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

Past Accomplishments

- Implemented a new “cityofhendersonjobs.com” webpage to give candidates more direct access to view job opportunities.
- Launched a “City of Henderson Jobs” Facebook page to reach a wider applicant pool for our open recruitments and further increase our presence on social media by adding an option for HR employees to attach a ribbon of logos to our Facebook, Jobs, and other city pages/sites.
- Introduced three new formats of communication to streamline the delivery of HR-related information to employees — “HR News,” “HR Events” and “Career Opportunities.”
- Implemented a new exit/stay interview process through an outside company, Beyond Feedback. Information can be used to track reasons that employees are accepting employment with other agencies or departments and use that information for employee engagement purposes.
- Implemented a new electronic drug screen Custody and Control form process for all non-public safety employees to save time in the on-boarding process.
- HR Training and Organization Performance launched “Effective Supervision” which is a targeted training for Henderson Fire Department Captains. This is the first blended approach in City-wide or targeted training. The course is conducted in part online and in part in the classroom with the concepts taught online being applied in the classroom setting.
- The workers’ compensation area has launched a process for preparing/initiating the “First Notice of Injury (C-1)” form through the DocuSign system. This will more efficiently move the C-1 form through the process to obtain all signatures, ensure that the form is complete and legible, ensure that timely treatment is provided to the injured worker, and ensure that Safety Officers are notified of the potentially unsafe practice in a timely manner.
- Worked to integrate the NeoGov on-line application system with the OPAC testing system to make assessment scoring quicker and more efficient.
- Established a Firefighter Trainee classification to facilitate adding additional cadets to the Fire Academy at a lower cost and to allow the ability to quickly fill new Fire Fighter vacancies.
- Developed and initiated a new pilot telecommuting program for the IT Department allowing select exempt-level employees to telecommute one day a month for a six-month trial period.
- Assisted Foothill High School by conducting mock interviews and resume assessments for students participating in the “YES, Inc. Leadership Program” and by participating in their “I CAN BE Program” career information event.
- Worked with the public information office, Utilities Field Operations, and a videographer to create a recruiting video for Field Operations.
- Rolled out a new voluntary benefits program available to all full-time, regular employees. Benefits offered include Pet Insurance; Auto/Home Insurance; Legal Insurance; Identity, Financial, and Privacy Protection; and Accident, Critical Illness, Hospital Indemnity, and Short Term Disability Insurance.
- The Human Resources Director has been selected to serve on the National Strategic Human Resources Committee for the International Personnel Management Association (IPMA-HR).
- Launched the Halogen e-comp module for pay for performance for Executive, Non-Represented, and Police processes.
- Developed and implemented the “Business Analyst Academy” in support of a City Manager’s Office initiative.
- Developed and delivered a new training titled “So Now You’re a Supervisor” to new and existing recreation supervisors.
- Rolled out the Citywide online training system for City employees to complete their HR compliance training with courses including: Discrimination-Free Workplace; Violence and Bullying Prevention; and Workplace Harassment.
- Our Manager of Training and Organization Performance was selected to be a panel member with public sector perspective at the Talent Live International Halogen user’s conference.

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.

Customer Service Focus

- Work towards implementing an “HR Service Center” to better assist our employees and customers.
- Be viewed consistently across the City as a partner in an employee’s career.

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.
- Leverage technology to deliver training in support of a flexible schedule.
- Revise and develop courses to be held in 1 – 2 hour sessions.
- Maintain a low open enrollment class cancellation rate and a high average class attendance.



Talent Live 2017 Halogen User Conference

Performance Measures

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected
Monthly Medical Costs per Employee (plan year basis)	\$892.19	\$978.14	\$989.26	\$1,048.61
Health Insurance Loss Ratio (plan year basis)	92.6%	98.0%	100.0%	100.0%
Retiree Health Insurance Loss Ratio (plan year basis)	166.1%	188.3%	190.0%	190.0%
Workers’ Compensation Claims – Heart/Lung/Cancer Claims Only	\$542,544	\$668,303	\$798,115	\$800,000
Workers’ Compensation Claims – Excluding Heart/Lung/Cancer	\$1,726,796	\$1,050,534	\$1,034,524	\$1,123,172
Course Satisfaction Rating (on 5-point scale)	4.90	4.95	4.95	4.95

Human Resources Expenditures by Category/Program

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 2,192,700	\$ 2,128,287	\$ 2,147,092	\$ 2,133,825	\$ (13,267)	-1%
Employee Benefits	843,625	914,483	921,062	1,018,479	97,417	11%
Services and Supplies	19,151,251	21,945,873	26,450,523	26,103,024	(347,499)	-1%
Interest Expense	11,578	12,001	-	-	-	-
Capital	-	35,256	-	-	-	-
Total	\$ 22,199,154	\$ 25,035,900	\$ 29,519,677	\$ 29,255,328	\$ (264,349)	-1%
Program						
General Fund						
General	\$ 2,319,180	\$ 2,537,545	\$ 3,159,642	\$ 3,139,346	\$ (20,296)	-1%
Org Development & Training	646,072	732,191	867,103	872,497	5,394	1%
Union Liaison Program	283,981	287,400	310,171	372,417	62,246	20%
Admin/Attrition Adjustment	(831,131)	(862,907)	(1,047,113)	(1,095,248)	(48,135)	5%
Subtotal General Fund	\$ 2,418,102	\$ 2,694,229	\$ 3,289,803	\$ 3,289,012	\$ (791)	0%
Health Ins. Self-Funded	\$ 16,521,255	\$ 16,239,177	\$ 18,589,535	\$ 20,066,602	\$ 1,477,067	8%
Self-Insurance (liability)	\$ 1,796,322	\$ 2,487,844	\$ 985,254	\$ -	\$ (985,254)	-100%
Workers' Compensation	\$ 1,463,475	\$ 3,614,650	\$ 6,655,085	\$ 5,899,714	\$ (755,371)	-11%
Total	\$ 22,199,154	\$ 25,035,900	\$ 29,519,677	\$ 29,255,328	\$ (264,349)	-1%
Full-Time Employees						
General Fund	20	22	22	22	-	0%
Health Ins. Self Fund	1	1	1	1	-	0%
Self-Insurance (liability) Fund	3	3	1	-	(1)	-100%
Workers' Compensation Fund	3	3	3	4	1	33%
Total	27	29	27	27	-	0%

Financial Overview

For Fiscal Year 2018 General Fund appropriations remain stable compared to Fiscal Year 2017. There is a slight increase in the Health Insurance Self Funded Fund as a result of higher Health Insurance premiums. Self-Insurance Liability was moved to the Finance department during Fiscal Year 2017.

Key Fact

The City of Henderson Human Resources Department hosted the 2017 Major City/County International Personnel Management Association (IPMA-HR) Director's Conference. It was the best attended conference for this group and featured speakers from organizations such as the Nevada Equal Rights Commission as well as providing a forum for HR Directors from all over the country to share information and discuss contemporary issues.

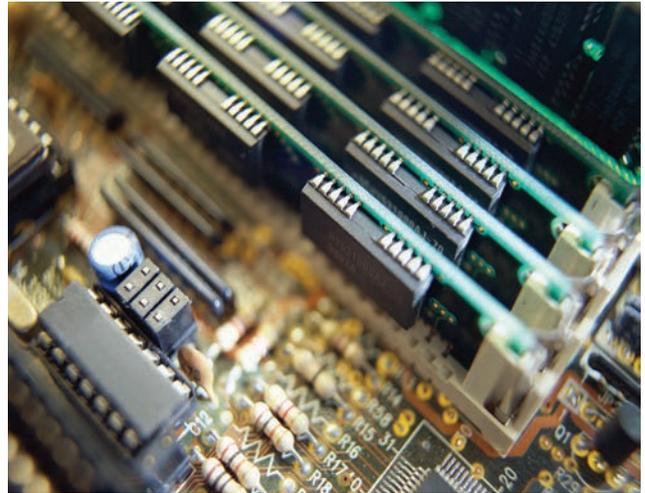
Information Technology

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

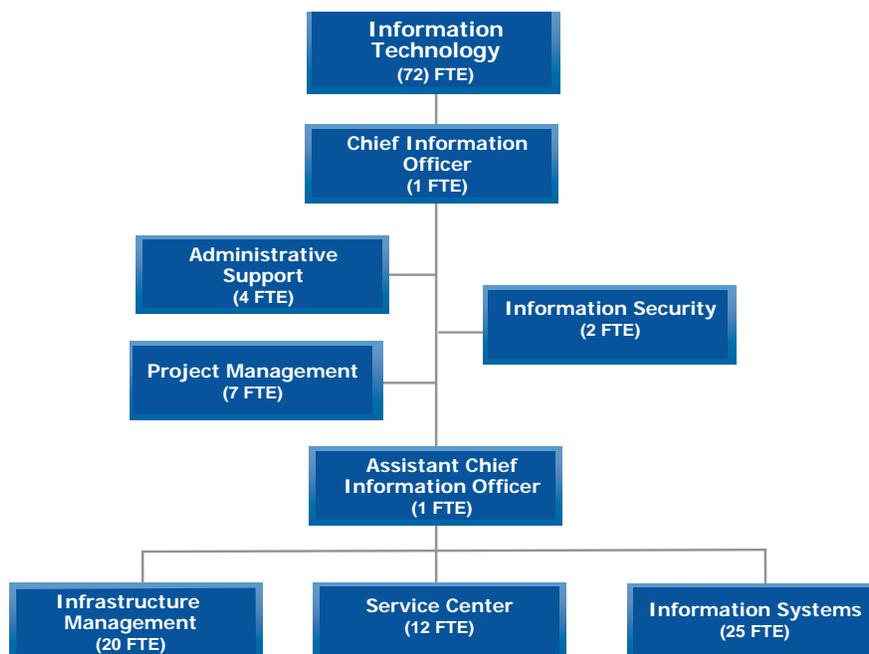


Service Center

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

Key Services

- Customer Support - Provides helpdesk and desktop support services, receives and responds to customer incidents and service requests, tracking requests through the service request system with service level reporting. Managing all network usernames and resources along with desktop computers and mobile devices, premier customer support is a priority.



- Customer Computing Standards, Configurations & Experience - Researches, implements and maintains the technology and systems that manage, secure, and govern the behavior of desktops, mobile devices, and peripherals. These technologies and systems create efficiencies necessary in an environment.
- 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.
- 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 reducing 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 business 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.

Project Management Office

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

Key Services

- Portfolio Management - Acts as the entry point for new IT projects. Projects are sized, scored, ranked and prioritized to make the best use of IT's resources while maximizing technology benefits to customers. Provides analysis of the relationships, resourcing, and impacts of projects within the portfolio to best achieve strategic objectives.
- Project Management - Ensures individual IT projects are correctly managed through every project phase. 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.

Key Fact

The City of Henderson enhanced its e-mail security and reputation by implementing anti-spoofing controls for inbound and outbound e-mail, creating a new domain for approved 3rd party vendors to send e-mails on 'behalf of the City of Henderson', and using e-mail security technology (SPF/DKIM/DMARC) to its fullest extent.

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.
- Network Services - Provides architecture, engineering, implementation, and administration of network infrastructure connectivity for data, voice and video services. These core services are the foundation of all information technology. Services include wireless (802.11 and microwave), local area and wide area networking (LAN, WAN), remote connectivity, firewall, Internet connectivity, Internet filtering, and enterprise log aggregation services. These services 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.

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.

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

- CIPAce Upgrade – Upgraded the software to the latest version.
- Network Refresh – Refreshed and replaced end-of-life core, switches and routers.
- Internet Explorer 11 – Upgraded all the workstations browsers.
- PeopleSoft HCM Biennial Maintenance – The purpose of this project was to apply all maintenance packs and bundles that are available for the current version at the time the project starts.
- eDOCS Tiff2PDF Conversion – Tiff files are generally older than 3+ years as all Kofax scanning was changed to scan to PDF around that time. Of the 981,000 documents, 316,633 still remain to be converted (DOCLIB AND PDLIB). For the documents associated to AU, several documents remain in TIFF format (Agenda: 606, Minutes: 5852, Permits: 82,249, Ordinance: 7, Resolutions: 9, Historical Photos: 45).
- Information Security Strategy – This project is to engage an outside company to lay out an Information Security Strategy Road map based on industry standards.
- Internal Vulnerability Scanning – Internal vulnerability scanning specifically examines an organization's security profile from the perspective of an insider or someone who has access to systems and networks behind the organization's external security perimeter.
- Wireless City Hall (Wireless Refresh) – Refreshed and replaced end-of-life equipment (core 7 years at 15 percent per year and edge 5 years at 20 percent per year).
- Kofax 10 Upgrade – Upgraded the application from Standard version 9 to Enterprise version 10.
- E-Discovery Software – City Attorney is interested in purchasing a software/tool that will help with investigative requests, public records requests and subpoenas. They currently are using the city-wide application called PST Walker which is only an e-mail viewer with limited search capabilities.
- NTLMv2 – The purpose of this project was to disable our current weak authentication methods (LM and NTLM) and move to the stronger NTLMv2 for all windows-based authentication.
- Maximo Upgrade to support IE11 – Current Maximo Ver 7.5.0.6 is not fully functional with IE11 enterprise settings, and needs to be upgraded to Ver 7.5.0.8.
- Fire MOSCAD Replacement – Fire's alarm/alerting system is needing replacement due to hardware/software failures.
- Windows Server 2003 Elimination – Windows Embedded CE 6.0 was supported by Microsoft until December 2016. The purpose of this project was to coordinate and track the elimination of Windows Server 2003.

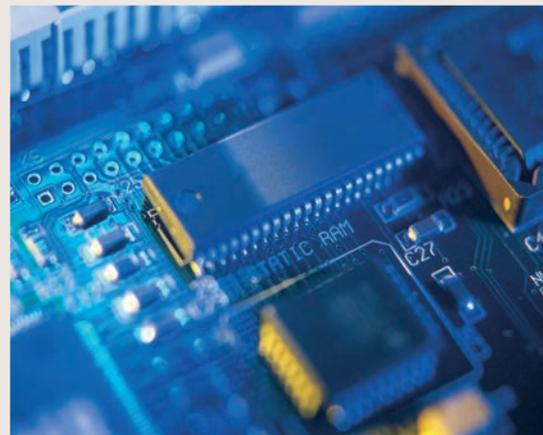


Past Accomplishments (continued)

- Key Watcher – This project is to complete the installation, configuration, and connectivity required to use the Key Watcher cabinet previously installed.
- Storage Strategy – The purpose of this project is to analyze and document current environment and technical requirements, identify future Storage Strategy, evaluate vendor solutions. Phase II includes the implementation of the chose solution. A list of deliverables has been identified for Phase I: 1) Documentation of the current As-Is environment of the storage systems with visual diagrams 2) Documentation of the present and future requirements 3) Documented Storage Strategy (expansion of current environment, SSD, etc.).
- Damion Replacement – The City Attorney - Criminal division is interested in expanding their functionalities from the archaic DAMION system to a modern, state-of-the-art case management system.
- eDiscovery Process Review – The Office of the Chief Information Officer has requested a formal review of the processes and procedures utilized by the IT Department in response to a legal, or litigation hold notice. UnitedLex has been hired to provide professional services for this effort. The review will cover all processes and procedures used by the IT Department from the initial receipt of the litigation hold until the final release of the litigation hold
- Passport Queuing System Project – The City Clerk's Office is looking to implement a line & lobby management system to help management their passport renews customers.
- Microsoft Office 365 Home Use Program – This project will transition City employees to Office 365 Home Use.
- Penetration Test 2017 – Hired a 3rd party to perform an external penetration test.
- Information Technology Skills Assessment – DoIT management is interested in a formal skills assessment for all staff members of the IT Department. The purpose of this project is to hire a consulting firm to perform the assessment and

provide formal recommendations on identified gaps and training

- PD Staff Scheduling System - Implemented a staff scheduling system for the Henderson Police Dept.
- Fire MDT (Mobile Data Terminal) Refresh Fiscal Year 2017 – The purpose of this project was to replace 38 legacy Fire MDTs (primarily in the Fire apparatus).
- Wireless Remote Locations - This project is to implement the WIFI at the following locations: - Justice Building - Downtown Recreational Center
- Security Policy – Create and publish a Citywide security policy.



- Data Center Move – Moved the COH Data Center to an offsite location.
- MDT Refresh Fiscal Year 2017 – For Fiscal Year 2017, DoIT requested \$883,000 for MDT laptop refers. The purpose of this project was to replace approximately 172 units with 2 temporary employees.
- ArcGIS Online - Roles and Security – This project is to engage professional services from ESRI to complete the environment for ArcGIS Online
- Desktop Refresh Fiscal Year 2017 - For Fiscal Year 2017, IT requested funding in the amount of \$780,000 for desktop refresh. The purpose of this project was to replace approximately 999 legacy desktops utilizing 4 temporary employees.

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% - Managed Print Services deployment of new Xerox 5-year contract.
- Complete to 100% - Renewal of Microsoft Enterprise Agreement.
- Complete to 100% - Inventory system configuration for all City IT Hardware assets.

Lack of business analysis

- To mature the established BA framework and associated templates from version 1.0 to 2.0.
- To increase to 50%, the number of business analysts citywide who participate in a BA Community of Practice (COP).
- To Include Henderson Quality Management (HQM) and process improvement in the scope of the BA Liaison program and BA COP.
- To achieve at least 50% of stated BA Liaison program and BA COP goals.

Lack of a comprehensive data disaster recovery (DDR) plan

- Complete to 100% the redesign planning and relocation of the COH Data Center to an off-site data center location.
- Complete to 100% the development of a Disaster Recovery implementation plan and request associated funding.

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.

Access management

- Complete to 100% - The AD integration of Maximo.

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 – expected completion date 12/31/17.
- Development, document and implement a comprehensive vulnerability management program as outlined in the City's Security Program.
- Ensure policies and procedures for managing firewalls are documented and understood.

Workforce

- Determine current technology skills, needs, and gaps and develop related plans from this information.
- Populate succession planning framework.
- Identify and implement alternative avenues to complete needed work.



Key Fact

The City of Henderson replaced its 18 year old Licensing, Permitting and Inspection System with a modernized solution based on new technology providing improved internal and remote workforce capabilities and improved external customer portal access.

Information Technology Expenditures by Category/Program

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 5,653,990	\$ 5,805,029	\$ 5,546,566	\$ 5,810,821	\$ 264,255	5%
Employee Benefits	2,165,400	2,347,135	2,386,901	2,576,553	189,652	8%
Services and Supplies	11,150,015	11,154,624	17,102,139	17,083,177	(18,962)	0%
Capital Outlay	-	40,000	3,281,660	-	(3,281,660)	-100%
Total	\$ 18,969,405	\$ 19,346,788	\$ 28,317,266	\$ 25,470,551	\$ (2,846,715)	-10%
Program - General Fund						
General	\$ 1,321,920	\$ 1,498,215	\$ 1,647,407	\$ 1,727,350	\$ 79,943	5%
Information Security	309,122	315,418	329,261	345,264	16,003	5%
Project Mgmt Office	759,543	747,746	971,634	1,089,248	117,614	12%
Infrastructure	2,169,101	2,569,341	2,867,265	3,017,054	149,789	5%
Service Center	1,845,708	1,655,133	1,511,028	1,526,482	15,454	1%
Information Systems	3,490,198	3,460,297	3,697,318	3,949,751	252,433	7%
Admin Cost Reimbursement	(2,375,080)	(2,459,112)	(2,762,814)	(2,908,662)	(145,848)	5%
Subtotal General Fund	\$ 7,520,512	\$ 7,787,038	\$ 8,261,099	\$ 8,746,487	\$ 485,388	6%
Development Services Fund	\$ 64,952	\$ 53,337	\$ 102,198	\$ 153,984	\$ 51,786	51%
Capital Replacement Fund	\$ -	\$ -	\$ 3,300,000	\$ -	\$ (3,300,000)	-100%
Citywide Internal Service Fund	\$ 11,383,941	\$ 11,506,413	\$ 16,653,969	\$ 16,570,080	\$ (83,889)	-1%
Total	\$ 18,969,405	\$ 19,346,788	\$ 28,317,266	\$ 25,470,551	\$ (2,846,715)	-10%
Full-Time Employees						
General Fund	64	65	67	67	-	0%
Citywide Internal Service Fund	4	4	4	4	-	0%
DSC- Software Support	1	1	1	1	-	0%
Total	69	70	72	72	-	0%

Financial Overview

The City of Henderson IT Department keeps pace with the demands of today's technological needs.

Fiscal Year 2018 the Department of Information Technology will see cost savings for managed print services and telecommunications costs. These savings will be redirected to growing cyber security needs.

The one time expenditure for Capital Replacement in Fiscal Year 2017 was for the City's Enterprise System PeopleSoft upgrade and the EDocs replacement.

The Citywide Internal Service Fund Fiscal Year 2018 Budget contains funds for recurring city-wide technology infrastructure maintenance and replacement, unified communication services, print services, and software support.

Performance Measures

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected
Percentage of completed strategic and/or citizen-impacted projects	100%	100%	100%	100%
Percentage of support tickets completed within service level agreements	92.0%	95.3%	93.0%	>90.0%
Percentage critical system availability	99.5%	99.5%	99.5%	>99%
Percentage of employee morale satisfaction	80%	86%	85%	>85%
Project Management Survey Satisfaction	100%	100%	90%	>90%
Customer Satisfaction Survey Results	92%	93%	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



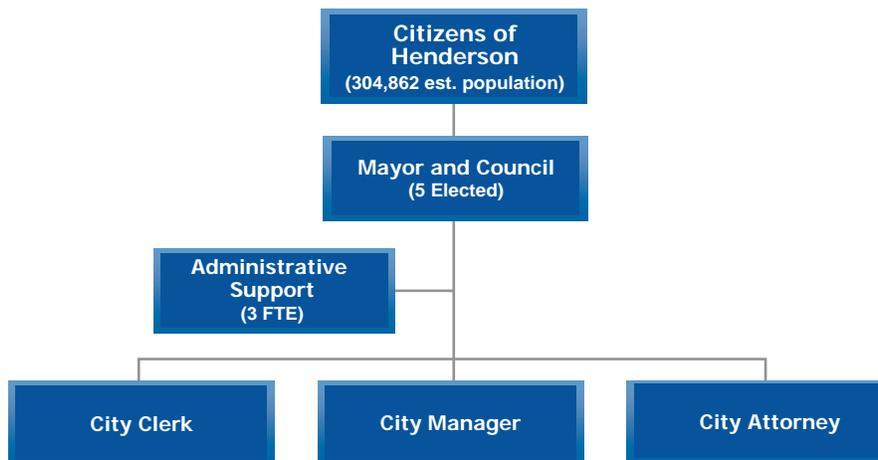
Seated (left to right):
Gerri Schroder, Councilwoman Ward I
Debra March, Mayor
Dan K. Shaw, Councilman Ward II
Standing (left to right):
Dan H. Stewart, Councilman Ward IV
John F. Marz, Councilman Ward III

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, 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.

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 adequate public facilities, and developing sustainable new communities based on the principles of smart growth.



Via Inspirada Connection to Las Vegas Boulevard Connection
Ground Breaking June, 2017

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 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 luncheon with police cadets

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 its 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 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 329,239	\$ 320,036	\$ 337,229	\$ 347,400	\$ 10,171	3%
Employee Benefits	198,745	203,222	211,336	218,981	7,645	4%
Services and Supplies	150,608	141,979	170,374	169,443	(931)	-1%
Total	\$ 678,592	\$ 665,237	\$ 718,939	\$ 735,824	\$ 16,885	2%
Program						
General Fund						
General	\$ 890,274	\$ 903,179	\$ 1,013,496	\$ 1,057,844	\$ 44,348	4%
Admin/Attrition Adjustment	(211,682)	(237,942)	(294,557)	(322,020)	(27,463)	9%
Total	\$ 678,592	\$ 665,237	\$ 718,939	\$ 735,824	\$ 16,885	2%
Elected Employees						
General Fund	5	5	5	5	-	0%
Full-Time Employees						
General Fund	3	3	3	3	-	0%
Total	8	8	8	8	-	0%

Financial Overview

The Mayor & Council Fiscal Year 2018 budget remains stable with Fiscal Year 2017. Services and Supplies includes additional Community Project funds to be used if needed.

Key Fact

In a recent resident survey, 94% of respondents said they are satisfied with Henderson as a place to live and 93% are satisfied with the quality of life here.

Performance Measures

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected
Number of Contact Henderson Cases	53,607	57,426	58,000	58,000
City of Henderson External Frequently Asked Question Internet Hits	67,684	45,618	47,000	44,000



Mayor Debra March Introduces Her 100-Day Plan June, 2017

Municipal Court

Purpose Statement

Municipal Court administers justice under the law, equally, impartially, and efficiently in a safe, professional environment with dignity and respect for all, to promote public safety, trust and confidence.

Core Services

The Henderson Municipal Court adjudicates traffic and misdemeanor criminal cases that originate within the City of Henderson. Three judges preside over the Municipal Court. These judges are elected to serve for a term of six years. The core services include:

- Court Operations
- Facility Operations
- Enforcement



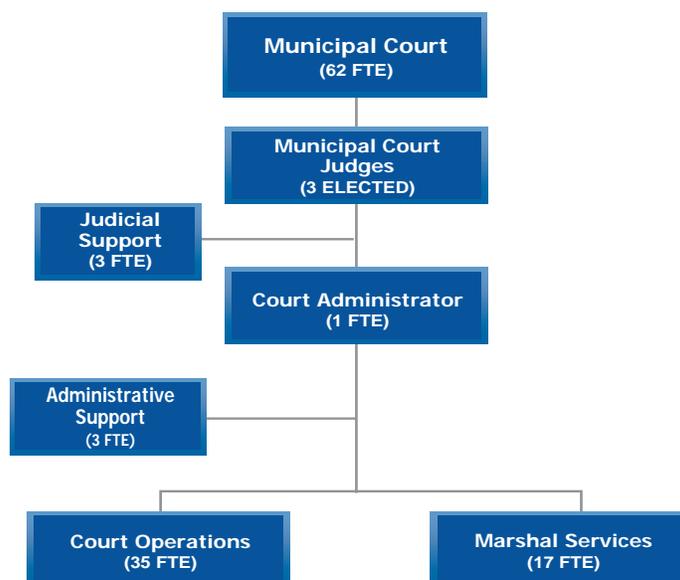
Court Operations

Create and manage over 32,000 new cases annually from the initial filing of the complaints until all court orders are completed and the file is closed; and provide judicial support throughout all court hearings.

Key Services

- Schedule and process over 58,700 case events annually for court hearings among the three Judicial departments.
- Collect fines and fees per judicial order and statutory requirements.

- Issue in excess of 8,000 warrants annually as a result of defendants' non-compliance to facilitate the closure of cases, and maintain over 14,000 active warrant files.
- Audit case files for delinquent fines and notify defendant of potential warrant due to non-compliance.
- Refer/place accounts with an outside collections agency resulting in collections of over \$250,000 in Fiscal Year 2017.



Facility Operations

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

Key Services

- Provide a uniformed presence in and around the Justice Facility. The 120,000 square-foot facility consists of 9 courtrooms, Municipal Court, Clark County Justice Court, and City Attorney Criminal Division. The Marshals conducted over 1,900 external facility security checks in Fiscal Year 2017.
- Operate an x-ray machine and walk-through metal detectors to screen over 130,000 people who enter the Justice Facility annually.
- 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 with Municipal Court warrants. Field Marshals conducted over 4,000 door knocks in Fiscal Year 2017 and making over 2,300 contacts. The Marshal’s Division clear over 2,500 warrants annually.
- Over 4,200 phone call contacts were attempted in Fiscal Year 2017 and over 7,000 phone calls were answered in Fiscal Year 2017.
- Locate defendants and serve over 300 summons annually.

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 15 individuals. 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 4 individuals in Fiscal Year 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, 34 court employees have received a total of 68 acknowledgments from their peers 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. To date, there have been 19 individuals ordered to the program, with 10 individuals successfully completing the program, and 8 individuals currently in 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. To date, 104 young drivers have successfully completed the program.
- The Court now scans all criminal complaints, 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 Court eliminated the printing and manual filing of all traffic citations thereby reducing reliability on paper, printing, and filing resources. Over 17,000 traffic citations are now available to staff for print-on-demand.
- 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 2,000 individuals were scheduled for the program and more than 85% were addressed by a judge. Same day collections from this program totaled more than \$200,000.
- The Warrant Resolution Program (WRP) was implemented to allow individuals living outside of the county an opportunity to resolve their outstanding warrant(s) via entry of a plea by mail/ e-mail. Over 90 warrants have been resolved.
- 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 1,600 warrants deemed unserviceable have been purged during Fiscal Year 2017.
- Court IT upgraded CourtView to version 2.69; upgraded the FTR Recording Software in all courtrooms to be compatible with Windows 10; collaborated with Brazos to implement electronic traffic citations data written by Nevada Highway Patrol & LVMPD be transferred to the Court; and, streamlined the Warrant Resolution Program forms processing.
- The court collaborated with the City's HQM group, the Police Department, and Information Technology on the Electronic DUI Search Warrants process. This process allows a police officer to prepare and e-mail electronically signed search warrant requests to the on-call judge whenever necessary. Upon receipt and review, the judge electronically signs the document and returns to the officer for completion and electronic distribution.
- Phase I of the Justice Facility security camera upgrade project was completed in Fiscal Year 2017. The City's goal is to increase our ability to review suspicious or illegal behavior occurring on the building grounds (internal and external); provide additional security coverage during operational hours, and improve the building security rating.

Municipal Court Expenditures by Category/Program

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 4,127,119	\$ 4,178,750	\$ 4,458,434	\$ 4,551,192	\$ 92,758	2%
Employee Benefits	1,977,085	2,109,627	2,245,614	2,251,770	6,156	0%
Services and Supplies	1,240,256	1,177,017	1,303,071	1,330,337	27,266	2%
Capital Outlay	-	334,576	100,000	110,000	10,000	10%
Total	\$ 7,344,460	\$ 7,799,970	\$ 8,107,119	\$ 8,243,299	\$ 136,180	2%
Program						
General Fund						
General	\$ 6,587,378	\$ 6,726,266	\$ 7,157,275	\$ 7,184,630	\$ 27,355	0%
Subtotal General Fund	\$ 6,587,378	\$ 6,726,266	\$ 7,157,275	\$ 7,184,630	\$ 27,355	0%
Muni Court Fund	\$ 757,082	\$ 1,073,704	\$ 949,844	\$ 1,058,669	\$ 108,825	11%
Total	\$ 7,344,460	\$ 7,799,970	\$ 8,107,119	\$ 8,243,299	\$ 136,180	2%
Full-Time Employees						
General Fund	59	59	59	60	1	2%
Muni Court Special Revenue	2	2	2	2	-	0%
Total	61	61	61	62	1	2%

Financial Overview

The Fiscal Year 2018 Budget and staffing will slightly increase over Fiscal Year 2017 due to the addition of one Full-Time Court Systems Analyst in the General Fund.

Key Fact

The Out-of-State Warrant Resolution Program was designed to assist individuals no longer living in Clark County resolve warrants in lieu of arrest. During Fiscal Year 2017, over 90 warrants have been resolved. This program continues to provide an alternative to incarceration for offenders and allows the offender to resume their standing of being in compliance with the orders of the Court.

Performance Measures

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected
Annual clearance rate of cases	78%	78%	78%	79%
% of cases disposed resolved within 90 days	90%	79%	87%	87%
Average cost per case	\$215.90	\$198.71	\$186.15	\$205.00
% of Justice Facility patrons surveyed who report feeling "safe."	96%	93%	95%	93%
Warrants issued vs. cleared	98%	102%	125%	112%

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

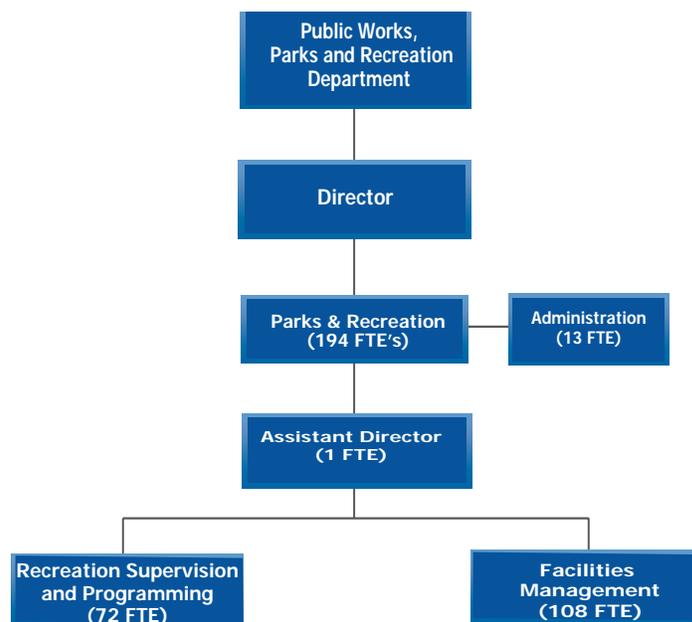


Concert at the Henderson Pavilion

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.
 - Fourth of July
 - Heritage Parade & Festival
 - Henderson Stroll 'n Roll
- 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 2,965 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 103 lighted and non-lighted sports fields. Other related programs from this core service include a municipal forestry program that manages an inventory of 10,000 trees with an economic value of \$43 million; and a water systems group that manages irrigation application through the Maxicom software program.

Key Fact

The City of Henderson has been named a Playful City USA Community for ten straight years by KaBOOM!, a national nonprofit dedicated to saving children's play.

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.



Cadence Central Park

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.



Rover Run 5K

Past Accomplishments

- Named Playful City USA for the 10th year in a row by KaBOOM!, and only city in the state to be awarded the designation.
- Named a Tree City USA for the past 25 years by the Arbor Day Foundation.
- 362,201 Youth Enrichment enrollments. The Youth Enrichment program covers all Kidzone summer camps and after school Sakekey programs.
- The annual Christmas Tree Recycle Program chipped 4,447 trees this year creating material that was used as tree mulch in City parks.

Performance Objectives by Major Challenge Areas

Asset Infrastructure Management

- To decrease from \$12.7 million to \$11.6 million the accrued infrastructure asset deficit originally identified in Fiscal Year 2014 for Public Works, Parks and Recreation.
- To maintain at 80 the percent of total capital project funds annual expenditures spent on existing infrastructure assets.

Reinvestment Strategies for Maturing Neighborhoods

- To increase from 75 to 100 the percentage of landscape improvements completed along center medians located in select mature neighborhoods.
- To increase from 34 to 36 the percentage of roadway and park infrastructure funding spent in mature neighborhoods.

Henderson Pavilion

- To increase the number of tickets sold.
- To increase pavilion attendance.

Long-Term Financial Strategies

- To increase from 0 to 10 the percentage of city streets and traffic infrastructure that is prepared to allow Connected & Automated Vehicles to use the roadway system.
- To increase from 24 percent to 26 percent the average cost recovery rate for all Parks and Recreation programs and services and minimize the impact of cost savings on programs and services.
- To increase from 0 to 1 the percentage of operating budget saved annually and reallocated to new or expanded programs.
- To increase from \$0.36 to \$0.55 the amount per square foot of Residential Construction Tax collected from developers.

Performance Measures

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected
Cost recovery for parks and recreation programs and facilities	23.1%	24.5%	24.6%	27.0%
Program enrollments for parks and recreation programs	430,863	457,965	409,299	417,485
Excellent or good category rating in facility inspection reports	99%	98%	99%	98%
Annual number of patrons who visit facilities	1,879,0201	1,832,546	1,905,848	1,963,023

Parks and Recreation Expenditures by Category/Program

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 18,097,984	\$ 17,952,057	\$ 21,333,868	\$ 19,586,516	\$ (1,747,352)	-8%
Employee Benefits	6,354,911	6,579,581	7,657,269	8,237,990	580,721	8%
Services and Supplies	11,197,135	12,991,335	21,250,191	14,430,416	(6,819,775)	-32%
Capital Outlay	6,824,305	876,576	9,867,334	4,062,758	(5,804,576)	-59%
Total	\$ 42,474,335	\$ 38,399,549	\$ 60,108,662	\$ 46,317,680	\$ (13,790,982)	-23%
Program						
General Fund						
Parks						
General	\$ 3,929,003	\$ 5,328,668	\$ 6,955,705	\$ 7,333,616	\$ 377,911	5%
Planning/Resource Development	617,311	657,939	752,828	769,178	16,350	2%
SNPLMA	560	-	-	-	-	-
Maintenance General	9,537,439	10,264,718	10,639,126	11,888,995	1,249,869	12%
O & M Bond Funded	1,307,813	447	-	-	-	-
Admin/Attrition Adjustment	-	-	(600,000)	(1,000,000)	(400,000)	67%
Subtotal Parks	\$ 15,392,126	\$ 16,251,772	\$ 17,747,659	\$ 18,991,789	\$ 1,244,130	7%
Recreation						
General	\$ 1,732,841	\$ 1,984,884	\$ 2,041,853	\$ 2,152,127	\$ 110,274	5%
Communication	48,220	98,713	196,272	205,127	8,855	5%
Cultural Arts	6,311	16,501	6,757	17,599	10,842	160%
Bird Viewing Preserve	72,682	77,923	86,564	85,768	(796)	-1%
Recreation-Inclusion	419,472	503,155	557,265	623,853	66,588	12%
Sports	941,500	1,041,715	1,093,812	1,045,471	(48,341)	-4%
Technical Services	306,522	397,759	462,527	490,262	27,735	6%
Recreation Centers	6,184,127	6,403,117	6,869,195	7,141,549	272,354	4%
Adult Sr Services	1,595,590	1,722,492	1,962,798	1,955,320	(7,478)	0%
Swimming Pools	4,855,628	5,584,522	6,039,303	6,105,918	66,615	1%
O & M Bond Funded	1,302,787	(250)	-	-	-	-
Admin/Attrition Adjustment	-	-	(300,000)	(475,000)	(175,000)	58%
Subtotal Recreation	\$ 17,465,680	\$ 17,830,531	\$ 19,016,346	\$ 19,347,994	\$ 331,648	2%
Subtotal General Fund	\$ 32,857,806	\$ 34,082,303	\$ 36,764,005	\$ 38,339,783	\$ 1,575,778	4%
Special Recreation Fund	\$ 1,894,651	\$ 2,004,289	\$ 4,122,022	\$ 2,288,202	\$ (1,833,820)	-44%
Cultural Arts Fund	\$ -	\$ 422,307	\$ 1,625,084	\$ 2,425,372	\$ 800,288	49%
Development Services Fund	\$ 7,541	\$ 10,477	\$ -	\$ -	\$ -	-
Capital Replacement Fund	\$ 120,346	\$ 210,493	\$ 1,984,376	\$ 114,323	\$ (1,870,053)	-94%
Grant Fund	\$ 7,593,991	\$ 1,669,680	\$ 15,613,175	\$ 3,150,000	\$ (12,463,175)	-80%
Total	\$ 42,474,335	\$ 38,399,549	\$ 60,108,662	\$ 46,317,680	\$ (13,790,982)	-23%
Full-Time Employees						
General Fund	187	184	185	185	-	0%
Cultural Arts Fund	-	10	9	9	-	0%
Total	187	194	194	194	-	0%

Financial Overview

The decrease in the Fiscal Year 2018 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.

A staff of 10 in support of Cultural Arts and the Pavilion were moved into this department in Fiscal 2016 as part of the Cultural Arts & Tourism reorganization.

Police

Purpose Statement

To enhance the quality of life by working in partnership with the public within the framework of the U.S. Constitution to enforce the laws, preserve the peace, and provide a safe community.

Core Services

- Operations
- Investigations
- Detention
- Support

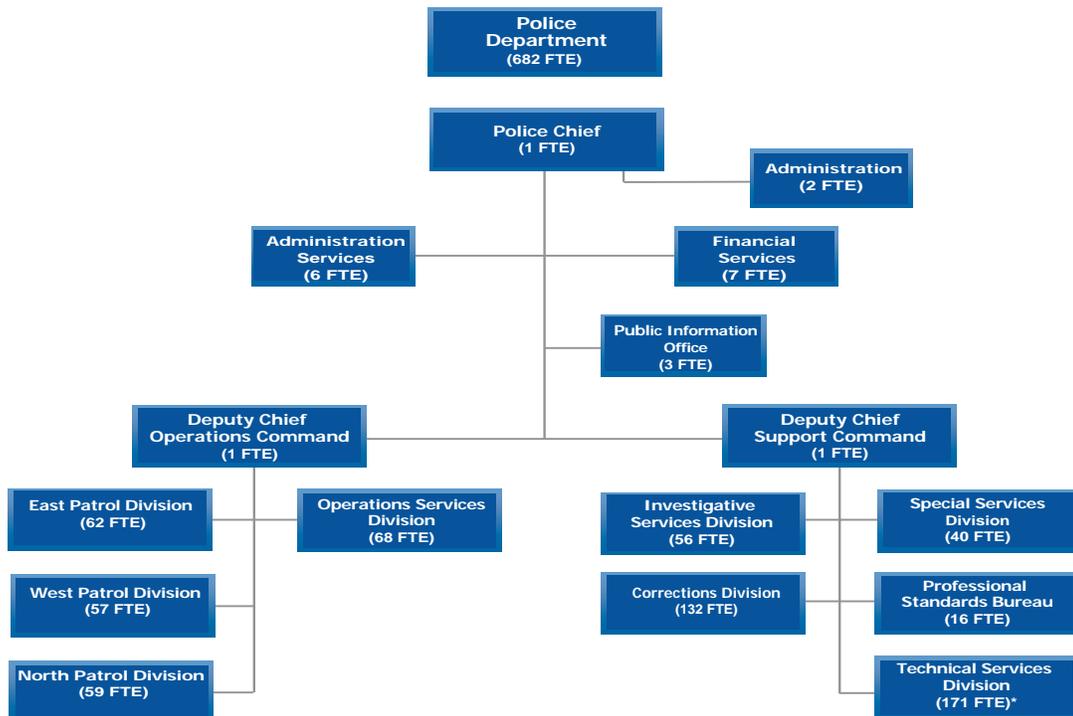


Shop with a Cop

Operations

The Operations function enforces the laws and statutes of the State of Nevada and ordinances of the City of Henderson, protects life and property, and responds to the quality of life needs of the community and its approximately 300,000 residents.

Operations personnel are responsible for patrolling over 105 square miles of jurisdiction with personnel driving an estimated 3.18 million miles in 2016. Operations personnel responded to 72,322 calls for service in 2016 and documented over 25,331 incident reports, not including traffic reports.



* 24 Positions in the More Cops Sales Tax have been frozen pending further revenue increases in that fund.

Key Services

- Respond to calls for service – self-initiated and dispatched
- Conduct preliminary investigations
- Incident documentation
- Reinforce community partnerships

Investigations

The Investigations function investigates all major crimes, conducts follow-up on reported crimes, serves as liaison to the District Attorney's office and prepares for and testifies in court for state and federal cases and conducts forensic investigations.

Criminal deterrent activities are performed through the use of specialized task forces including SWIFT, VIPER, CATS, HIDTA, DEA and Tactical Diversion, the Narcotics Unit and intelligence gathering. The Investigations Units, including Death, Computer Crimes, Fraud, Property, Robbery, Sexual Victims Unit, Intelligence, Repeat Offenders Program and Narcotics uncover evidence needed to arrest offenders and bring them to justice while protecting the rights of the innocent.

Key Services

- Respond to and investigate major crimes
- Provide forensic examination of evidence



Southern Desert Regional Police Academy

Detention

Detention is responsible for the care and custody of pre-trial and post-convicted misdemeanor and felony detainee housed in a 540-bed, 127,200-square-foot detention facility.

Key Services

- Facility Security - Ensure the safety of personnel, detainee and the public through appropriately designed security measures and in order to maintain, by procedure, a safe and secure Detention Center.
- Booking and Release -The combined total of approximately 26,000 bookings and release transactions per year.
- Classification - The system of identifying and addressing prisoners risk and individual housing, custodial management and program needs, based on objective and identifiable criteria. This ensures public, staff and prisoner safety and determines needs of prisoners in a fair and consistent manner.
- Transportation - The transportation of all detainee requiring access to off-site scheduled and emergency medical and dental services, court arraignment and hearings, and a cooperative multi-jurisdictional warrant pickup process.
- Detainee Services
 - Meal Service - Provide approximately 570,400 meals annually, including those for detainee with dietary and religious meal needs.
 - Medical Service - Provide medical screening of the approximately 13,000 detainees entering the Detention Center annually, including TB testing of all immigration detainee. Provide basic care and access to physicians, RNs, LPNs, dental and mental health professionals and appropriate pharmaceuticals.
 - Programs - Provide substance abuse, life skills courses, phone services, outdoor recreation, library and barbershop services.
 - Alternatives to Incarceration - Provide victim safety and general public safety by promoting offender (probationer) accountability through community supervision and by providing opportunities for offender rehabilitation through accessible, quality, and offender-funded programs.

Support

The function of Non-Enforcement Police Support (NEPS) is to support Patrol, Investigations, Detention, and Animal Control through the use of documents, programs, statistics, administrative duties, and other such support functions including crime statistics and trends as well.

In 2016 a total of 114,387 police and fire calls for service were received in the Communication Center. 10,620 report requests were received and 26,295 incidents were processed in Records. During the same year, the Training Bureau provided more than 180 free classes to employees and had 1,032 successful firearms qualifications.

The Support function includes bureaus and units in Communications, Records, Professional Standards, Planning & Analysis, Training, Fingerprinting, Risk Management, Volunteers and Crime Prevention.

Key Services

- Receive and process all police, fire and medical calls for service.
- Serve as custodians of record for the Police Department.
- Coordinate training for all Police Department employees and volunteers.
- Custodian of all Police Department policies and screen pre-hires for all positions.
- Conduct background and internal investigations.
- Secure all evidence and maintain and issue all department equipment.



Theresa's lemonade stand benefited the Police Department

Past Accomplishments

- For the fifth year in a row, Henderson was ranked among the top ten safest cities in America with a population over 200,000 in a report released by Law Street Media, a law and policy website. The Law Street Media's ranking is based on data contained in the 2015 Federal Bureau of Investigations Uniform Crime Report, which compiles statistics from police departments across the country.
- The Henderson Police Department's Communications Bureau was recently awarded the prestigious Accreditation Certification from the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA) in Miami, FL. The Communications Bureau was awarded their initial Accreditation Certification on Saturday, November 21 after a hearing with Chief Moers and members of his staff was conducted by several CALEA Commissioners. The Henderson Police Communications Bureau is one of two agencies in Nevada and 85 nationwide that have met the strict guidelines and standards set by professionals from the Commission on Accreditation for Law Enforcement Agencies (CALEA). The Communications Bureau spent two years working towards achieving accreditation and is tasked with maintaining compliance with all 212 accreditation standards, some of which require multiple steps of compliance and verification. The final step in the accreditation process involved an independent assessor from CALEA, spending three days with members of the Communications Bureau, reviewing policy, procedures and proof of compliance with CALEA standards. Compliance verification and re-certification is on a four-year cycle. The Henderson Police Department (HPD) has been accredited since 2002 and received the Gold Standard with Excellence Accreditation Award in 2014. CALEA has set standards, procedures and best practices that agencies are required to meet before receiving accreditation. Of the approximate 18,000 law enforcement agencies in the country, about one in every three are accredited. The Commission on Accreditation for Law Enforcement Agencies was created in 1979 as a credentialing authority through the joint efforts of law enforcement's major executive associations. CALEA accreditation serves as a management model and benchmark of standards for law enforcement agencies throughout the United States, Canada, Mexico and Barbados.
- HPD has been accredited through the ANSI-ASQ National Accreditation Board (ANAB). The lab continues to work on over 100 quality and technical procedures we are developing to meet ISO 17025 standards. We anticipate submitting a request to ANAB in June 2016, asking them to schedule our formal accreditation assessment for September, 2016. Once the assessment is complete, we expect to take approximately 60 – 75 days to complete the action items provided by the assessors.
- The Henderson Forensic Laboratory can complete blood alcohol and blood drug analysis in a matter of a few weeks. Our capability is unmatched in Nevada.
- The Henderson Forensic Toxicology lab can screen for, confirm, and quantitate 70 different drugs in blood including some synthetic cathinones (bath salts), and inhalants. Reportedly, the LVMPD lab has recently increased their capability to 15 drugs in blood, and the Washoe County Forensic Laboratory can test for 21. The Henderson Forensic Toxicology Lab has the unique capability to complete blood alcohol and blood drug evidence analysis/testing from DUIs in a time frame that allows law enforcement, prosecutors and defense attorneys to review results of analysis in a very short period of time (approximately 2 to 4 weeks as of May 2016). If blood alcohol concentration (BAC) analysis results are below .084 percent (Nevada's "illegal per se" law is .080), the Toxicology lab screens the blood for drugs. It conducts qualitative analysis to determine the presence or absence of specific drugs and quantitative analysis to determine the quantity of a drug present. In 98% of cases where a person was detained/arrested for suspected DUI and the BAC results are less than .084 percent, drugs were confirmed in the blood. In 95% of those confirmed cases, two or more drugs were identified. In contrast, in *LVMPD's forensic lab, 80% of the suspected DUI cases with less than illegal per se limits of alcohol currently [February 2016] tested positive for drugs. *LVMPD info: "Statistical Assessment of Toxicology Cases Submitted to the Las Vegas Metropolitan Police Department from 2000 through 2014", Stypa, M.; LVMPD forensic Lab presentation at the American Academy of Forensic Sciences 2016 Annual Meeting, Las Vegas, NV, February 2016.

Past Accomplishments (continued)

- Ambien (Zolpidem), Methoxetamine (MXE), Ultram (tramadol) – Henderson’s lab was the first in Nevada to develop the ability to screen for and confirm Ambien (Zolpidem) in blood, confirming its presence and quantity in the blood of a driver suspected of causing a fatal traffic collision, but who apparently did not exhibit obvious signs of impairment immediately after the crash. The lab recently became the first publicly funded forensic laboratory in Nevada to confirm the presence and quantity of Methoxetamine, a designer drug, in blood. The lab is also the first forensic lab in southern Nevada to develop the capability to confirm Ultram in blood.
- The HPD has expanded its Use-of-Force Training and Analysis position, creating a full unit that includes two police officers and a sergeant. By expanding this into a unit, the unit is responsible for the review and analysis of all use-of-force within the department. Due to the high level of training that the officers in this unit receive and the level of certifications achieved, officers of the unit are asked to lecture and instruct other jurisdictions nationwide (e.g., video analysis, force investigations, use-of-force, human factors) – including the FBI and Homeland Security. Due to the national recognition of the unit’s work, The HPD was invited to co-present at the IACP in October 2016 speaking on the implications of body-worn cameras and mobile audio-visual issues in policing today.
- In September 2015, the Clark County Commission approved an additional 0.05 percentage point increase in sales and use tax that will generate an additional \$19 million annually for valley jurisdictions to hire and equip more street officers. For the City of Henderson, this translates to 15 new officers added to the Henderson Police Department. The sales and use tax took effect January 2016. The 15 newly-hired officers joined the February 2016 academy and were ready to patrol Henderson streets in early 2017. Henderson Police Department’s Officer-to-Citizen ratio is currently 1.15 (just over one officer for every 1,000 residents). Las Vegas Metropolitan Police Department’s ratio is 1.70.
- The City of Henderson Police Department Forensic Laboratory has earned international accreditation this past year through the ANSI-ASQ National Accreditation Board (ANAB). The accreditation assessment included an off-site examination and evaluation of Laboratory Quality Management System documents, technical operating procedure manuals and numerous other documents. ANAB assessors conducted a three-day on-site visit in September 2016. The assessors reviewed case reports from each operational laboratory section; conducted numerous observations while forensic scientists and technicians conducted testing activities in the separate labs; conducted interviews; examined the instrumentation, equipment, chemicals, supplies and related documentation; reviewed safety programs; and examined the physical plant (facility). ISO/IEC 17025 Forensic Testing Laboratory Accreditation is the independent evaluation against recognized national and international standards to determine the technical competence of forensic laboratories to perform specific types of testing and measurement. It provides formal recognition that laboratories are competent, impartial and independent. To maintain this recognition, the Henderson forensic laboratory will be re-evaluated regularly by ANAB to ensure continued compliance with requirements, and to check that our standard of operation is being maintained. The laboratory is also required to participate in relevant proficiency testing programs between reassessments, as a further demonstration of technical competence.
- The Police Department successfully incorporated the alternatives to incarceration and rehabilitative services, previously provided by the Department of Alternative Sentencing, into the Corrections Division’s, Special Programs and Services Bureau.
- Lobbied for the creation of State Assembly Bill 1 (Crime Prevention Act) by the 2016 Nevada Legislature, which increased the sales tax by one-tenth of one percent for the purpose of employing and equipping additional police officers.

Police Expenditures by Category/Program

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 54,634,169	\$ 57,824,348	\$ 61,140,368	\$ 64,379,310	\$ 3,238,942	5%
Employee Benefits	27,793,263	29,485,876	31,866,440	35,145,897	3,279,457	10%
Services and Supplies	11,826,548	13,574,472	15,436,895	16,705,251	1,268,356	8%
Capital Outlay	419,052	370,170	5,820,758	-	(5,820,758)	-100%
Total	\$ 94,673,032	\$ 101,254,866	\$ 114,264,461	\$ 116,230,458	\$ 1,965,997	2%
Program						
General Fund						
General	\$ 3,388,692	\$ 4,084,918	\$ 5,371,615	\$ 5,950,792	\$ 579,177	11%
Support Services	2,078,785	2,588,679	3,085,086	2,730,136	(354,950)	-12%
Animal Control	1,651,366	1,674,255	1,796,235	1,832,865	36,630	2%
Jail	17,914,309	19,265,540	20,298,970	21,903,592	1,604,622	8%
Crossing Guards	922,261	970,678	1,057,512	1,240,223	182,711	17%
Patrol-East Command	5,812,928	5,445,185	4,725,137	5,065,341	340,204	7%
Patrol-West Command	5,855,251	5,904,569	5,791,103	6,084,280	293,177	5%
Patrol-North Command	6,214,091	6,048,772	5,833,290	6,100,758	267,468	5%
K-9, Narc, Traffic	6,409,718	6,607,554	6,541,438	7,085,590	544,152	8%
Investigations	6,083,343	5,964,935	6,196,258	6,400,576	204,318	3%
Information Services	5,422,754	5,502,377	5,498,179	5,772,828	274,649	5%
Police Training	3,401,632	3,901,087	4,113,124	4,874,734	761,610	19%
Records	1,299,767	1,481,718	1,729,922	1,790,711	60,789	4%
Special Operations	1,680,735	1,796,647	1,873,644	1,960,867	87,223	5%
Community Relations	1,415,078	1,494,163	1,562,373	1,776,136	213,763	14%
Professional Standards	1,761,689	2,019,552	2,182,605	2,244,658	62,053	3%
Criminalistics	2,489,441	2,716,966	2,901,034	3,147,485	246,451	8%
Homeland Security	23	335,459	800,214	996,979	196,765	25%
Problem Solving Unit	2,899,187	2,877,614	2,929,200	2,842,814	(86,386)	-3%
Taskforce MOU	238,920	253,827	691,822	-	(691,822)	-100%
Patrol Central	151,583	138,078	265,094	252,035	(13,059)	-5%
Internal Affairs	517,504	501,478	472,074	384,775	(87,299)	-18%
Special Services	1,083,495	1,178,351	1,219,386	1,288,067	68,681	6%
ROP/Intelligence	1,241,943	1,274,849	1,395,243	1,401,494	6,251	0%
Special Pgms and Svcs Bureau*	1,430,326	1,618,141	1,916,128	2,074,661	158,533	8%
Admin/Attrition Adjustment	-	-	(200,000)	(2,650,000)	(2,450,000)	1225%
Total General Fund	\$ 81,364,821	\$ 85,645,392	\$ 90,046,686	\$ 92,552,397	\$ 2,505,711	3%
Forfeited Assets Fund	\$ 552,696	\$ 555,141	\$ 620,885	\$ 49,000	\$ (571,885)	-92%
Grant Fund	\$ 517,722	\$ 617,459	\$ 1,607,695	\$ 1,563,435	\$ (44,260)	-3%
Capital Replacement Fund	\$ 128,666	\$ 145,719	\$ 5,517,422	\$ 200,000	\$ (5,317,422)	-96%
Commissary Fund	\$ 65,691	\$ 65,310	\$ 75,000	\$ 75,000	\$ -	0%
Eldorado Valley Fund	\$ 90,555	\$ 43,164	\$ 155,000	\$ 156,912	\$ 1,912	1%
Sales & Use Tax Fund	\$ 11,952,881	\$ 14,182,681	\$ 15,656,773	\$ 17,029,060	\$ 1,372,287	9%
Crime Prevention Fund**	\$ -	\$ -	\$ 585,000	\$ 4,604,654	\$ 4,019,654	687%
Total	\$ 94,673,032	\$ 101,254,866	\$ 114,264,461	\$ 116,230,458	\$ 1,965,997	2%
Full-Time Employees						
General Fund	526	529	536	541	5	1%
Crime Prevention Fund**	-	-	-	26	26	100%
Sales & Use Tax Fund	117	116	116	115	(1)	-1%
Total	643	645	652	682	30	5%

* 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 added in Fiscal Year 2017 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 Crime Prevention Special Revenue Fund was established in April 2017 to account for the sales tax funds authorized by the 2016 Nevada Legislature in 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. The fund is expected to support an additional 26 officers in Fiscal Year 2018.

In addition, 4 Corrections Officers were approved to support the Detention Center and one Police Business Analyst all from the General Fund.

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 Objectives by Major Challenge Areas

Officer Response Time

- To reduce response time for officers from dispatch to arrival on the scene 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 implanting newer technology solutions.

Crime Laboratory

- To increase Valley-wide interoperability by moving from an analog platform to a digital P-25 platform.
- To increase the capability and capacity of the forensic laboratory by removing operational deficiencies and reducing backlogs and downtime.

Performance Measures

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected
Response Time– Dispatch of officer to arrival on scene for emergency calls	6.65 min	6.95 min	7.00 min	7.00 min
Call time received to dispatch	2.73 min	2.86 min	2.86 min	2.86 min
Latent print submissions and requests backlog	736	657	300	200
Blood alcohol kits backlog	0	0	0	0
Drug case backlog	75	48	45	50
Toxicology kits backlog	2	7	20	30
Officer to citizen ratio (filled police positions per 1,000 population)	1.18	1.16	1.13	1.20
Calls for service (citizen initiated)	67,039	72,322	79,999	87,000

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

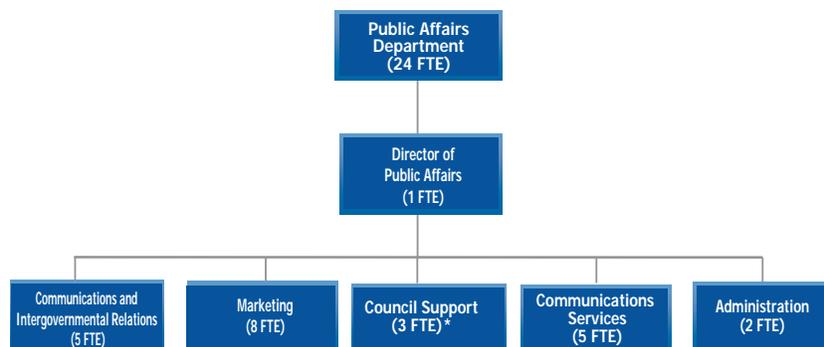


Communications

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.



* These are reported here but are funded through the Mayor and Council Office and are not included in total FTE's for this department.

- 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.



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 United States 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. Services include constituent services; appointment scheduling; communications by e-mail, phone and written correspondence; event coordination; speech and speaking point preparation; initiatives; and representation on behalf of the Mayor or Council within the community. 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, 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, planning 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 speeches and speaking points tailored to the audience, 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 and Veterans Day Ceremony 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.
- Created content and posted to Facebook, Twitter and Instagram accounts for City of Henderson, Henderson Fire, Henderson Police, Henderson Happenings, Henderson Sports and Recreation and Henderson Pavilion.
- Responded to more than 2,000 media requests for general and background information.
- Responded to nearly 100 public records requests from media.
- Researched, wrote and issued more than 200 media releases and advisories.
- Generated positive media coverage by coordinating nearly 300 media interviews.
- Generated more than \$12 million in equivalent publicity value for the City of Henderson through earned media coverage by print, broadcast (television and radio) and online news and information 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.
- Wrote and/or distributed nearly 200 messages sent through the Henderson Police Department Nextdoor account.
- Utilized the Henderson Police Department Mobile App to enhance communication with residents and keep them informed about current issues affecting public safety.

Intergovernmental Relations

- Attended the 30th Special Session of the Nevada Legislature to monitor hearings regarding the enactment of additional sales taxes for the purpose of employing and equipping additional police officers, and the establishment of a National Football League stadium project in Clark County.
- Completed the 2017 U.S. Congressional Briefing Book containing approximately \$100 million in priority projects for federal Fiscal Year 2018 and delivered to the Nevada Congressional delegation.
- Conducted an outreach program to legislators and legislative leaders to gauge interest in approaching our common issues and inform them of the City's potential bill language.
- Attended the 79th Regular Session of the Nevada Legislature to advocate on behalf of the City's priorities and interests, and monitor legislation that may have potential impact to the City.
- Successfully advocated for modifications in the law governing Redevelopment Areas to allow additional flexibility for educational set-aside funding to be used for public educational activities and programs including: early childhood education programs, literacy programs, summer learning programs, and before- and after-school programs.
- Successfully advocated for modifications in the law governing 9-1-1 funding to permit Clark County to utilize phone line surcharges for 9-1-1 equipment, upgrades, and operations, as well as police dashboard cameras and body cameras. The surcharge will still require approval by the Clark County Commission to be enacted.

Past Accomplishments (continued)

Intergovernmental Relations (continued)

- Continued a community and legislative outreach program related to AB 394, the Nevada law requiring the reorganization of the Clark County School District (CCSD) into precincts. In cooperation with Clark County, held one of eight public meetings on the draft regulations governing the reorganization, which were later codified into law during the Legislative Session. Worked with legislators to improve relationships between the City and CCSD School Associate Superintendents, and helped the City establish a Community Education Advisory Board (CEAB).
- Supported Councilwoman Gerri Schroder in her role as Chair of the National League of Cities' First-Tier Suburbs Committee. Analyzed and provided background research and information on areas of Committee concern and brought resolutions before the membership.
- Supported Councilwoman Gerri Schroder in her role as Vice-Chair of the Western Municipal Association, which brings together elected officials from Nevada and other states in the Western U.S. to exchange information and to advocate for policies important to the communities they represent.
- Provided staffing to Councilwoman Schroder in her role as Vice-Chair of the of the National League of Cities' Community & Economic Development Committee. Assisted with analysis of Committee issues involving housing, community and economic development, land use, recreation and parks, historic preservation and international competitiveness. Provided talking points and information to Councilwoman Schroder as she participated in Infrastructure Week in Congress along with the National League of Cities.
- Provided staffing to Councilwoman Schroder in her role as Secretary/Treasurer of the Nevada League of Cities and Municipalities (NLC & M), and Chair of the Large Cities Caucus (LCC). Analyzed and provided background research on areas of concern and worked with other LCC members to recommend a Bill Draft Request (BDR) to the NLC & M Board of Directors.

Mayor and Council Support

- Maintained citywide average Contact Henderson customer response time at less than 2 days with an 18% decrease from 1 day, 5 hours, 20 minutes in 2016 to 1 day, 4 hours, 21 minutes in 2017.
- Maintained digital display management system, allowing centralized management of citywide digital display monitors.
- Implemented centralized DocuSign administration, exceeding the initial baseline target of 1,000 documents completed per month. By end of Fiscal Year 2017, of the 13,369 document submitted, 80% have been completed with 75% of those completed within seven days.

Creative Services

- Launched the City of Henderson Jobs Facebook channel to generate engagement, interest and applicants for part-time and full-time career opportunities at the City Henderson. We have grown the page to over 900 followers in less than 4 months.
- We posted the city's first Live Facebook Post during a cycling class held at the Henderson Multigenerational Center. The 20 second live feed reached 3,555 people, had 1,400 views, 352 clicks and 146 comments, reactions and shares.
- As a result of marketing efforts, the Henderson Pavilion sold more tickets for Disney's The Little Mermaid performance (Spring 2017) than the previously highest attended performance, The Wizard of Oz (Fall 2012). The Little Mermaid surpassed the Wizard of Oz by over 1,368 tickets sold.
- The demand for marketing services continues to increase citywide. 1868 marketing projects were completed in Fiscal Year 2016, a 28.47% increase 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 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 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, 6 hrs	1 day, 5 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.	98.0%	98.7%	>90.0%	>90.0%
Maintain % on time for media deadlines	100%	98%	>98%	>98%
Maintain % on time for advertising deadlines	100%	100%	100%	100%

Public Affairs Expenditures by Category/Program

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,899,126	\$ 1,832,642	\$ 1,658,681	\$ 1,702,721	\$ 44,040	3%
Employee Benefits	760,647	770,883	761,120	804,624	43,504	6%
Services and Supplies	898,231	1,147,554	1,378,546	1,182,077	(196,469)	-14%
Depreciation	63,526	-	-	-	-	-
Total	\$ 3,621,530	\$ 3,751,079	\$ 3,798,347	\$ 3,689,422	\$ (108,925)	-3%
Program						
General Fund						
Administration	\$ 473,570	\$ 402,290	\$ 339,027	\$ 389,053	\$ 50,026	15%
Council Support*	-	179,301	674,397	653,544	(20,853)	-3%
Marketing**	1,056,582	984,455	1,072,564	1,108,839	36,275	3%
Intergovernmental Relations	682,349	639,076	657,689	578,227	(79,462)	-12%
Graphics***	1,053,208	1,154,752	1,054,250	1,096,833	42,583	4%
Communications	-	-	150,428	152,398	1,970	1%
Recreation - Public Aff & Mktg	720,246	895,511	428,157	354,968	(73,189)	-17%
Admin/Attrition Adjustment	(757,704)	(843,664)	(898,000)	(997,400)	(99,400)	11%
Subtotal General Fund	\$ 3,228,251	\$ 3,411,721	\$ 3,478,512	\$ 3,336,462	\$ (142,050)	-4%
Cultural Arts & Tourism Fund	\$ 393,279	\$ 339,358	\$ 319,835	\$ 352,960	\$ 33,125	10%
Total	\$ 3,621,530	\$ 3,751,079	\$ 3,798,347	\$ 3,689,422	\$ (108,925)	-3%
Full-Time Employees						
General Fund	25	20	21	21	-	0%
Cultural Arts & Tourism Fund	6	2	1	1	-	0%
Total	31	22	22	22	-	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 2018 budget remains relatively flat from Fiscal Year 2017. The slight decrease can be attributed to a decline in the cost of services and supplies within the Intergovernmental Relations and Marketing divisions due to the current year being a non-legislative year.

Key Fact

The City of Henderson Public Affairs department manages more than 20 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

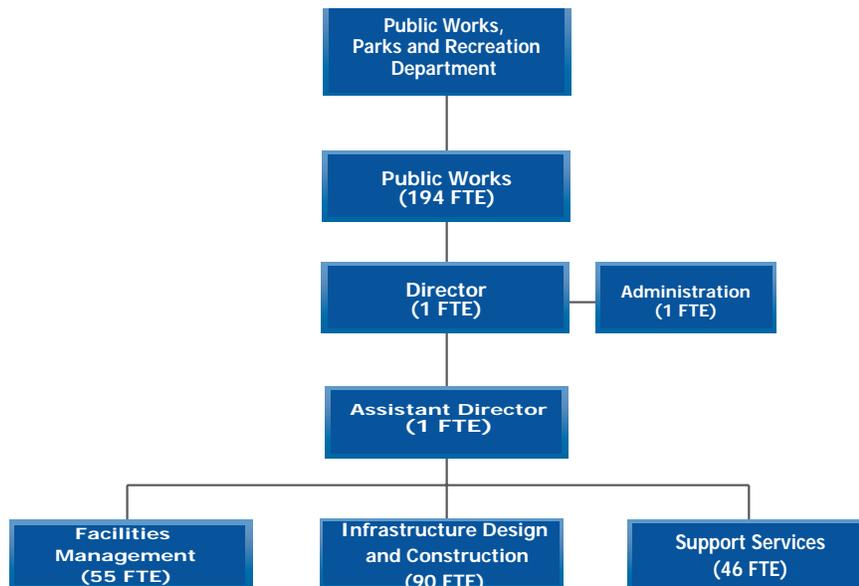
- Capital Improvement
- Facilities Management
- Fleet Management
- Floodplain Management
- New Development
- Property Management
- Street Management
- Traffic Management



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 11 swimming pools, six recreation centers, two senior centers, three police stations, nine 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 percent recycled paper goods and environmentally preferable cleaning products.

Key Services

- Maintain and repair aquatic equipment and test and regulate water quality at 11 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 percent 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.

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.



Asphalt Density Testing

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.

Past Accomplishments

- US DOT Mayors' Challenge Pedestrian and Bicycle Award for its innovative approach to increasing the safety of bicyclists and pedestrians on its roadways.
- Won an award from the Best 100 Fleets for the 5th time for Fiscal Year 2017.
- Annexed over 800 acres.
- 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.
- Upgraded the vehicle detection system at all of our signalized intersections.

Performance Objectives by Major Challenge Areas

Asset Infrastructure Management

- To decrease from \$12.7 million to \$11.6 million the accrued infrastructure asset deficit originally identified in Fiscal Year 2014 for Public Works, Parks and Recreation (PWPR).
- To increase from 0 to 10 the number of PWPR assets that have a completed Asset Management Plan.
- To maintain at 80 the percent of total capital project funds annual expenditures spent on existing infrastructure assets.
- To increase from 0 to 10 the percentage of city streets and traffic infrastructure that is prepared to allow Connected & Automated Vehicles to use the roadway system.

Long-Term Financial Strategies

- To increase from 0 to 1 the number of investment strategies created to provide infrastructure enhancements to generate additional revenue.

- To increase from 0 to 1 the percentage of operating budget saved annually and reallocated to new or expanded programs.
- To increase from \$0.36 to \$0.55 the amount per square foot of Residential Construction Tax collected from developers.
- To increase from 0 to 1 the number of sustainability plans created for the Engineering Services Fund.

Reinvestment Strategies for Maturing Neighborhoods

- To increase from 34 to 36 the percentage of roadway and park infrastructure funding spent in mature neighborhoods to increase from 7 to 15 the number of asset classes with documented condition ratings.

Public Works Expenditures by Category/Program

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 11,543,473	\$ 11,422,163	\$ 13,941,147	\$ 14,463,556	\$ 522,409	4%
Employee Benefits	4,614,622	4,897,420	6,361,067	6,581,701	220,634	3%
Services and Supplies	16,951,252	20,222,736	24,863,326	19,195,601	(5,667,725)	-23%
Capital Outlay	8,254,023	5,208,588	28,141,301	6,768,733	(21,372,568)	-76%
Depreciation	2,848,963	3,033,976	3,300,000	3,933,451	633,451	19%
Total	\$ 44,212,333	\$ 44,784,883	\$ 76,606,841	\$ 50,943,042	\$ (25,663,799)	-34%
Program						
General Fund						
Building Maintenance	\$ 7,972,008	\$ 8,433,696	\$ 8,442,849	\$ 8,807,370	\$ 364,521	4%
Streets	1,184,509	1,900,072	1,827,934	1,787,240	(40,694)	-2%
Traffic	2,773,027	3,118,725	3,281,719	3,381,417	99,698	3%
Flood	-	-	-	229	229	100%
Support Services	2,823,999	3,369,895	4,113,418	4,364,106	250,688	6%
Subtotal General Fund	\$ 14,753,543	\$ 16,822,388	\$ 17,665,920	\$ 18,340,362	\$ 674,442	4%
Engineering Fund						
Administration	\$ 1,154,774	\$ 1,253,756	\$ 1,410,732	\$ 1,429,309	\$ 18,577	1%
Drafting/Design	1,924,793	1,650,551	2,235,283	2,265,688	30,405	1%
New Development	3,864	3,864	-	-	-	-
Quality Control	3,755,342	3,587,920	4,580,818	4,485,413	(95,405)	-2%
Construction Mgmt	361,750	327,299	359,315	523,902	164,587	46%
Traffic Clerical	472,071	446,234	464,528	474,097	9,569	2%
Traffic Design	1,534	-	-	-	-	-
Subtotal Engineering Fund	\$ 7,674,128	\$ 7,269,624	\$ 9,050,676	\$ 9,178,409	\$ 127,733	1%
Development Services Fund						
DSC -Traffic	\$ 236,299	\$ 281,868	\$ 272,800	\$ 36,000	\$ (236,800)	-87%
DSC -New Development	888,098	807,598	1,237,562	1,186,971	(50,591)	-4%
DSC -Quality Control	2,410,890	2,963,481	3,231,333	3,221,792	(9,541)	0%
DSC -Flood Control	124,699	82,323	104,565	104,565	-	0%
Subtotal Dev Services Fund	\$ 3,659,986	\$ 4,135,270	\$ 4,846,260	\$ 4,549,328	\$ (296,932)	-6%
City Shop Fund	\$ 8,260,575	\$ 8,558,238	\$ 10,520,837	\$ 11,853,710	\$ 1,332,873	13%
Grant Fund	\$ 7,921,989	\$ 1,690,649	\$ 18,360,937	\$ 2,525,000	\$ (15,835,937)	-86%
Capital Replacement Fund	\$ 1,942,112	\$ 6,308,714	\$ 16,162,211	\$ 4,496,233	\$ (11,665,978)	-72%
Total	\$ 44,212,333	\$ 44,784,883	\$ 76,606,841	\$ 50,943,042	\$ (25,663,799)	-34%
Full-Time Employees						
General Fund	104	108	111	114	3	3%
Land Fund	1	1	1	1	-	0%
Engineering Fund	48	53	53	53	-	0%
DSC-Public Works	3	5	5	6	1	20%
City Shop Fund	19	20	20	20	-	0%
Total	175	187	190	194	4	2%

Financial Overview

As the Henderson economy recovers, increased construction activity has required the addition of four new positions. Positions include a new Fire and Life Safety Technician, a Real Property Agent, and a Barricade Inspector in the General Fund. A Senior Land Development Plans Examiner has been approved for the DSC fund.

Overall expenditures continue to decrease as Capital spending and projects approach completion.

Key Fact

Public Works staff maintains over 2.1 million square feet of public building space, 3,000 lane miles of roadway, 174 signalized intersections, over 30,000 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 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected
Percent of Fleet availability	94.4%	94.9%	93.1%	92.7%
Average % of street network swept	100%	100%	100%	100%
Net Assets for the Engineering Service Fund	\$2,078,998	\$2,163,106	\$2,388,455	\$2,906,762



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



South End on Water Street Phase I – Grand Opening
January 2017 – 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 combined annual tax increment finance funding of approximately \$11.2 million and a combined fund balance of \$28.6 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.



*2 FTE's Remain Vacant

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.



Entry Monumentation to the Cadence Master Plan – Eastside area

Past Accomplishments

- Using various improvement program incentives, the Agency provided over \$238,500 in grant awards to six business owners, which was added to the \$887,000 in owner equity. The investment through these programs and incentives totaled more than \$1.125 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 continues ongoing outreach, promotion, and marketing campaigns to promote redevelopment opportunities in the Downtown Redevelopment area. In Fiscal Year 2017 the Water Street District Facebook page reached 4,000 likes and 10,000 monthly users.
- The South End on Water Street Phase I project was completed in January 2017. The Agency provided development assistance grant funds of \$78,000 towards this project resulting in private investment to the Water Street District area of \$1.87 million. The 6,500 square feet commercial building serves as the business office for TSK Architects. A coffee shop in the existing retail space, will open in August 2017.
- After years of negotiations and redevelopment assistance, Henderson Hospital, located in the Union Village Development Project area, completed construction in October 2016. The total investment from inception to completion for this project totals \$168 million and created 500-700 jobs in the Eastside redevelopment area.
- The Agency, in coordination with the COH Public Works, Parks and Recreation department, formalized the design and construction planning for the Downtown Complete Streets Project. In addition to coordinating and outreach to area businesses and residents, the Agency contributed \$826,000 to the project which will be allocated to provide enhanced street lighting and other aesthetic amenities. In addition, the Agency will invest \$275,000 for Water Street District monument signage and the expansion of the outdoor audio system. The project is expected to be completed by April 2018.
- The Agency entered into a local public service agreement (LPSA) for the sale of Agency owned property at 322 Water Street to a new developer interested in developing a mixed-use residential and commercial property to be developed in two phases. Phase I will include the construction of four residential units and one commercial unit. Phase II will include the construction of five residential units. Additionally, the Agency continues to negotiate with the developer to provide development assistance through the Residential Development Grant Program.
- The Agency provided Residential Improvement Program grants to 57 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 \$100,000 in assistance and \$30,000 in private investment. The Agency provided information, assistance, and incentives to 500 new and existing businesses and welcomed seven new business to the Water Street District. Staff facilitated 18 meetings of the Water Street District Business Association and hosted two group tours of the Water Street District area for real estate brokers to increase exposure to the business and development opportunities in the area. Additionally, in coordination with the COH Economic Development department, staff hosted the Water Street Rall-E. The quarterly Rall-E welcomed over 250 attendees and is intended to bring small business owners and entrepreneurs together to provide networking opportunities and information sharing, as well as exposure to the Water Street District.



Henderson Hospital – Eastside Area
Grand Opening October 2016
(Photo Courtesy of 501 Studios)

Redevelopment Agency Performance Measures

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 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. (Quarterly)	32	240	250	> 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

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 percent the overall assessed value in City redevelopment areas.
- To increase by 5 percent 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.



South End on Water Street Project-Phase II – Downtown

Redevelopment Expenditures by Category/Program

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 580,483	\$ 641,012	\$ 660,210	\$ 801,403	\$ 141,193	21%
Employee Benefits	221,359	256,097	301,379	366,684	65,305	22%
Services and Supplies	3,563,385	5,793,039	8,120,802	13,263,508	5,142,706	63%
Capital Outlay	-	-	-	1,000,000	1,000,000	100%
Interest Expense	633,881	453,930	393,300	387,600	(5,700)	-1%
Principal Retirement	715,000	755,000	225,000	230,000	5,000	2%
Impairment of Land held for Dev	3,711,071	-	-	-	-	-
Total	\$ 9,425,179	\$ 7,899,078	\$ 9,700,691	\$ 16,049,195	\$ 6,348,504	65%
Program						
Redevelopment Agency Fund	\$ 9,425,179	\$ 7,899,078	\$ 9,700,691	\$ 16,049,195	\$ 6,348,504	65%
Total	\$ 9,425,179	\$ 7,899,078	\$ 9,700,691	\$ 16,049,195	\$ 6,348,504	65%
Full-Time Employees						
Redevelopment Agency	8	9	9	9	-	0%
Total	8	9	9	9	-	0%

Financial Overview

The Redevelopment Agency Fiscal Year 2018 budgeted revenue projections have increased over prior years as a result of progress on several large development projects, including the Cadence Master Plan and the Henderson Hospital. In addition, the Fiscal Year 2018 assessed incremental value for all redevelopment areas combined \$765.6 million - a 37% increase from the previous fiscal year.

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



Downtown Complete Streets Project rendering – Scheduled completion April 2018 – 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.

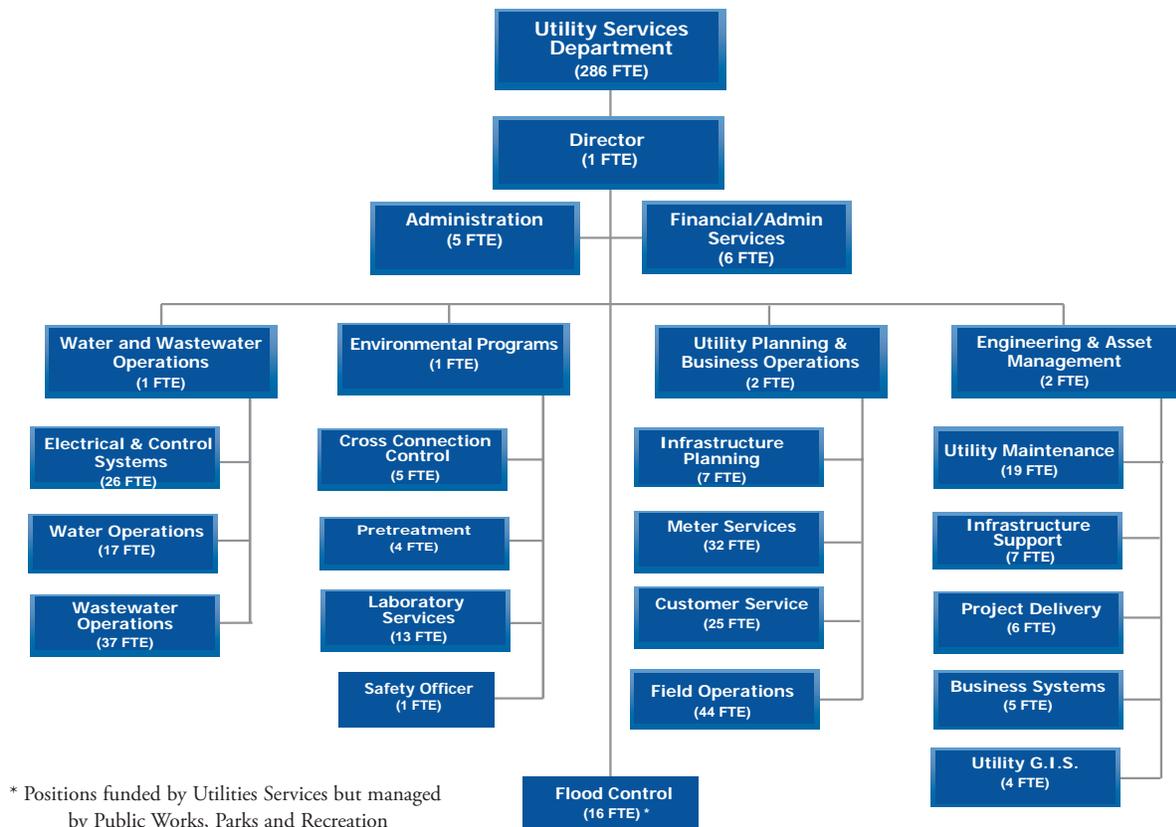
Core Services

- 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.

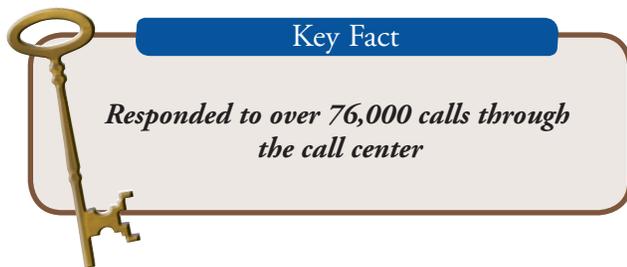


Utilities staff testing a 4000 amp circuit breaker



The DUS is also responsible for maintaining stormwater 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.



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 percent of the community's drinking water. The remaining water is supplied by the Southern Nevada Water Authority (SNWA) and is delivered to customers by DUS. The City also conducts frequent water sampling and testing for a variety of

potential contaminants in compliance with state and federal safe drinking water standards and requirements.

- The DUS is also responsible for the delivery of potable water from City and SNWA water treatment facilities through a series of transmission lines, distribution mains, turn-outs, pump stations, reservoirs, fire hydrants and associated appurtenances for approximately 91,000 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 more than 8.6 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 percent 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 93,000 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.



Facility site inspection conducted using a drone

Past Accomplishments

- Delivered 17.5 billion gallons of potable water to City of Henderson customers.
- Treated 2.74 billion gallons of potable water for delivery to City of Henderson customers.
- Treated 6.641 billion gallons of wastewater.
- Delivered 0.402 billion gallons of secondary effluent to the Bird Viewing Preserve for pond level maintenance.
- Delivered 1.689 billion gallons of high quality reclaimed water for irrigation purposes.
- Discharged 3.979 billion gallons of high quality reclaimed water to the Las Vegas Wash.
- Developed an Intern Program for wastewater operations.
- Initiated an upgrade project on the WRF Air Treatment System.
- Installed 6 reservoir mixers to improve the ability to manage reservoir water temperature.
- Updated reservoir vent design standards to meet Nevada Division of Environmental Protection screening/venting requirements and improve maintenance accessibility; retrofitted existing reservoirs.
- Initiated construction on two new reservoirs.
- Completed asset verification at all sites.
- Develop decommission plan for two wastewater lift stations.
- Reviewed and updated over 200 job plans with safety instructions, manufacture recommendations and confined space procedures.
- Implemented procedures and controls to comply with No Lead regulations.
- Maintained 100% compliance with three regulatory permits.
- Completed approximately 213 large meter tests, 282 large meter repairs and 21 large meter replacements in order to improve meter performance accuracy for large water users.
- Replaced 357 water services as a part of a Predictive Maintenance service lateral replacement program, which enables the City to replace service lines in areas with a high probability of failure, before they fail.
- Integrated data sets from multiple systems using spatial database views.
- Installed 6 new variable frequency drives (VFDs) and motor starters at the WRF and remote pump stations.
- Performed annual oil samples and dissolved gas analysis on all City of Henderson owned transformers.
- Removed and replaced 50 programmable logic controllers (PLCs) in the remote facilities and at the WRF.
- Performed startup and test activities at PS-36 and R-37.
- Designed and procured the PLC equipment for Lake Las Vegas South Shore Lift Station.
- Completed the Wonderware development and testing for 50 facilities.
- Completed upgrade or replacement of HVAC equipment at 5 remote facilities.
- Conducted 679 hydrant meter inspections to ensure compliance with back-flow prevention requirements.
- Conducted 1,395 inspections in the Certificate of Occupancy process to ensure compliance with cross connection control and meter requirements.
- Conducted 961 business license inspections, 12 civil plan inspections and 61 bond release inspections.
- Maintained a high level of customer service by responding to >76,000 calls through the call center, with <2% abandoned call rate.
- Responded to new development needs by providing service to >1,000 customers requiring new development-related services at the DSC counter.
- Progressed towards meeting the regional water conservation goal of 199 gallons per person, per day (gpcd) by the year 2025, by achieving a reduction in average per capita water consumption of 6 gallons per person, per day (234 to 228 gpcd).
- Maintained minimum reserve while ensuring debt service coverage ratio remained above 1.25 target.
- Ensured continued financial stability by leveraging minimal rate increases to address increasing operating, maintenance, and capital costs.

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 operating cost per account per day at less than or equal to the prior year costs increased by 3%.
- 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).



Fire hydrant flow test

Water Fund Expenditures by Category/Program

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 11,368,001	\$ 11,153,869	\$ 12,345,339	\$ 13,022,195	\$ 676,856	5%
Employee Benefits	4,424,726	4,339,524	5,489,599	5,974,608	485,009	9%
Services and Supplies	41,106,921	42,225,909	46,811,247	45,551,016	(1,260,231)	-3%
Depreciation	16,912,897	13,127,468	11,929,476	12,500,000	570,524	5%
Interest Expense	421,399	233,669	575,323	366,185	(209,138)	-36%
Bond Issuance Charges	78,397	-	-	-	-	-
Loss on Disposition of Asset	-	916,708	-	-	-	-
Total	\$ 74,312,341	\$ 71,997,147	\$ 77,150,984	\$ 77,414,004	\$ 263,020	0%
Program						
Administration	\$ 26,721,521	\$ 23,124,938	\$ 23,114,923	\$ 23,821,094	\$ 706,171	3%
Business Systems	1,673,760	1,918,936	2,071,243	2,140,004	68,761	3%
Customer Service	2,278,661	2,227,753	2,824,368	2,710,908	(113,460)	-4%
Electrical Services	1,730,158	1,801,890	2,360,820	2,213,881	(146,939)	-6%
Field Operations	4,072,393	4,285,954	5,273,567	4,901,142	(372,425)	-7%
GIS	-	325,943	518,135	424,204	(93,931)	-18%
Infrastructure Support	-	417,446	452,419	628,335	175,916	39%
Laboratory Services	10,016	11,497	12,000	12,500	500	4%
Maintenance Mgmt	1,817,988	2,262,943	3,273,059	3,074,737	(198,322)	-6%
Meter Services	4,078,280	4,220,020	4,699,021	5,323,596	624,575	13%
Regulatory Programs	804,842	620,029	1,203,993	998,664	(205,329)	-17%
Safety Division	133,539	129,315	139,902	145,447	5,545	4%
Tech Services	1,423,165	826,020	1,433,223	1,536,691	103,468	7%
Turf Removal	11,039	11,809	-	-	-	-
Water Capital Projects	269,335	285,862	38,490	-	(38,490)	-100%
Water Operations	29,287,644	29,526,792	29,735,821	29,482,801	(253,020)	-1%
Total	\$ 74,312,341	\$ 71,997,147	\$ 77,150,984	\$ 77,414,004	\$ 263,020	0%
Full-Time Employees						
Water Fund	145	148	150	152	2	1%
Total	145	148	150	152	2	1%

Performance Measures

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Projected
Planned maintenance cost ratio	43%	42%	46%	≥60%
Water distribution system integrity (ratio of main breaks divided by the total miles of distribution pipeline)	1.22	0.68	0.91	≤ 1.25
Debt service coverage ratio	1.85	2.31	2.11	≥1.25
Customer responsiveness (Contact Henderson response time (days))	0.78	0.75	≤ 1.00	≤ 1.00
Unplanned service interruptions (# of main breaks divided by average # of customer accounts)	.016	.019	.012	≤ .057

Sewer Fund Expenditures by Category/Program

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimated	FY 2018 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 9,774,012	\$ 9,738,846	\$ 10,595,769	\$ 11,269,397	\$ 673,628	6%
Employee Benefits	3,856,758	3,818,052	4,792,554	5,116,168	323,614	7%
Services and Supplies	15,170,970	16,325,425	20,559,958	19,662,573	(897,385)	-4%
Depreciation	13,148,168	12,066,706	12,337,863	12,650,000	312,137	3%
Interest Expense	4,431,003	4,166,584	4,372,519	4,071,419	(301,100)	-7%
Bond Issuance Charges	117,595	-	-	-	-	-
Loss on Disposition of Asset	-	198,727	-	-	-	-
Total	\$ 46,498,506	\$ 46,314,340	\$ 52,658,663	\$ 52,769,557	\$ 110,894	0%
Program						
Administration	\$ 24,532,933	\$ 23,152,189	\$ 24,139,164	\$ 24,683,028	\$ 543,864	2%
Business Systems	586,455	732,079	790,025	1,011,969	221,944	28%
Customer Service	1,534,521	1,474,816	1,755,066	1,696,759	(58,307)	-3%
Electrical Services	1,578,455	1,826,750	2,445,737	2,434,973	(10,764)	0%
Field Operations	2,295,057	1,935,229	2,587,245	2,537,118	(50,127)	-2%
Flood Control - General	748,922	902,703	962,336	1,179,410	217,074	23%
Flood Control - Street	1,317,801	1,140,820	1,191,452	1,154,546	(36,906)	-3%
GIS	-	265,348	273,140	283,342	10,202	4%
Infrastructure Support	-	766,201	1,969,876	800,353	(1,169,523)	-59%
Laboratory Services	1,776,624	1,724,783	1,827,287	1,950,825	123,538	7%
Maintenance Mgmt	811,495	689,096	1,524,471	1,558,261	33,790	2%
Regulatory Programs	351,277	311,235	432,019	477,460	45,441	11%
Sewer Capital Projects	70,663	173,264	25,050	-	(25,050)	-100%
Tech Services	1,163,257	1,188,576	1,399,197	1,963,739	564,542	40%
Wastewater Operations	9,731,046	10,031,251	11,336,598	11,037,774	(298,824)	-3%
Total	\$ 46,498,506	\$ 46,314,340	\$ 52,658,663	\$ 52,769,557	\$ 110,894	0%
Full-Time Employees						
Sewer Fund	126	130	131	134	3	2%
Total	126	130	131	134	3	2%

Financial Overview

The Water and Sewer funds operate as a business enterprise providing water, wastewater and reclaimed water services to Utility customers. As such, the Utility funds face annual increases to operating expenditures, the same as any other business with an expectation for a 2% to 3% increase annually. During Fiscal Year 2015, water and wastewater facilities transferred electrical service to the Colorado River Commission (CRC) from NV Energy which has lowered power consumption costs for Fiscal Year 2016 forward. During Fiscal Year 2016 the Utility completed an amendment to the Water Delivery Contract which will result in increased reliability and operational efficiency. For Fiscal Year 2018, salaries and wages increased slightly due to the addition of new positions to handle increasing workload demands (a Project Engineer,

two Equipment Operators, a Conservation Awareness Assistant, an Administrative Analyst, a Utility Maintenance Contract Coordinator, and a reduction of one in Customer Service). Interest expense on Debt Service has continued to decline in Fiscal Year 2018 due to the maturing nature of bonds and a recent bond refunding targeted to reduce overall interest expense on remaining debt.





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Staff Complement Changes

Fund/Department	Full-time Employees	Fund/Department	Full-time Employees
General Fund		Proprietary Funds	
Community Development	-4	DSC-Community Development	8
Finance	2	DSC-Public Works	1
Fire	12	Self Insurance Liability	-1
Municipal Court	1	Worker's Comp	1
Police	5	Water	2
Public Works	3	Sewer	3
General Fund Total	19	Proprietary Funds Total	14
		Other Funds	
		Crime Prevention	26
		More Cops	-1
		Other Funds Total	25
		Total Fiscal Year 2018	
		Staff Complement Changes	58

Staffing Summary

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Budget	Increase/ (Decrease)	% Change
General Fund						
City Attorney	49	50	50	50	-	-
City Clerk	19	21	21	21	-	-
City Manager	5	10	10	10	-	-
Community Development	47	49	45	41	(4)	-9%
Economic Development	4	4	4	4	-	-
Finance	55	52	53	55	2	4%
Fire*	233	235	242	254	12	5%
Human Resources	20	22	22	22	-	-
Information Technology	64	65	67	67	-	-
Mayor and Council	8	8	8	8	-	-
Municipal Court	59	59	59	60	1	2%
Parks & Recreation	187	184	185	185	-	-
Police	526	529	536	541	5	1%
Public Affairs	25	20	21	21	-	-
Public Works	104	108	111	114	3	3%
Total General Fund	1,405	1,416	1,434	1,453	19	1%

*The increase in Fire is due to the opening of Fire Station 91.

Staffing Summary (Cont)

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Budget	Increase/ (Decrease)	% Change
Proprietary Funds						
Cultural Arts & Tourism	31	26	20	20	-	-
Sewer	126	130	131	134	3	2%
Water	145	148	150	152	2	1%
DSC					-	-
Community Development	55	57	63	71	8	13%
City Clerk	4	4	5	5	-	-
Information Technology	1	1	1	1	-	-
Public Works	3	5	5	6	1	20%
Subtotal DSC	63	67	74	83	9	12%
Workers' Comp	10	11	11	12	1	9%
Self-funded Insurance	4	4	4	3	(1)	-25%
Health Insurance	1	1	1	1	-	-
Engineering	48	53	53	53	-	-
Citywide	4	4	4	4	-	-
City Shop	19	20	20	20	-	-
Total Proprietary Funds	451	464	468	482	14	3%
Other						
Sales and Use Tax	117	116	116	115	(1)	-1%
Crime Prevention Fund*	-	-	-	26	26	100%
Grant Funded	16	14	7	7	-	-
Land Fund	2	2	2	2	-	-
Municipal Court Special Revenue	2	2	2	2	-	-
Redevelopment Agency	8	9	9	9	-	-
Total Other Funds	145	143	136	161	25	18%
Total Full-Time Employees	2,001	2,023	2,038	2,096	58	2.8%



Henderson City employees participating in Corporate Challenge

*The Crime Prevention Fund was added for Fiscal Year 2018 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.

Staffing Detail

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Budget	Increase/ (Decrease)	% Change
City Attorney						
Civil	18	18	18	18	-	-
Criminal	27	27	27	27	-	-
Victim Advocate	2	2	2	2	-	-
Internal Audit	2	3	3	3	-	-
Land Fund Management	1	1	1	1	-	-
Risk Management	1	1	1	1	-	-
Department Total	51	52	52	52	-	-
General Fund	49	50	50	50	-	-
Land Fund	1	1	1	1	-	-
Self Insurance Fund	1	1	1	1	-	-
Sub Total	51	52	52	52	-	-
City Clerk						
General Administration	19	21	21	21	-	-
DSC - Clerk Administration	4	4	5	5	-	-
Department Total	23	25	26	26	-	-
General Fund	19	21	21	21	-	-
DSC Fund	4	4	5	5	-	-
Sub Total	23	25	26	26	-	-
City Manager						
General Administration	5	7	7	7	-	-
Business Management	-	3	3	3	-	-
Department Total	5	10	10	10	-	-
General Fund	5	10	10	10	-	-
Sub Total	5	10	10	10	-	-

Staffing Detail

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Budget	Increase/ (Decrease)	% Change
Community Development						
General Administration	8	9	8	7	(1)	-13%
Current Planning	10	11	8	5	(3)	-38%
Long-Range Planning	9	9	9	9	-	-
Code Enforcement	9	9	9	9	-	-
Business License Inspector	1	1	1	1	-	-
Fire Safety - Plans Exam	2	2	2	2	-	-
Fire Safety - Inspections	2	2	2	2	-	-
Neighborhood Services	6	6	6	6	-	-
Neighborhood Services-Grants	6	5	4	4	-	-
CDBG-Grants	3	2	2	2	-	-
Neighborhood Services-Lead Grants	1	1	1	1	-	-
Long Range Planning-Grants	6	6	-	-	-	-
DSC - General Administration	-	-	-	1	1	100%
DSC - Current Planning	-	-	-	3	3	100%
DSC - Comm Dev General	4	4	7	7	-	-
DSC - Bldg Administration	7	7	7	7	-	-
DSC - Plans Check	7	7	7	9	2	29%
DSC - Building Inspection	20	21	23	24	1	4%
DSC - Permitting	6	6	7	7	-	-
DSC - Fire Plans Exam	3	3	3	4	1	33%
DSC - Fire Inspections	8	9	9	9	-	-
Department Total	118	120	115	119	4	3%
General Fund	47	49	45	41	(4)	-9%
DSC Fund	55	57	63	71	8	13%
Grant Fund	16	14	7	7	-	-
Sub Total	118	120	115	119	4	3%
Economic Development & Tourism						
General Administration	4	4	4	4	-	-
Convention Center	4	6	3	3	-	-
Visitor's Bureau	1	-	-	-	-	-
CAT - Tourism	-	2	2	2	-	-
Cultural Arts & Special Events	3	-	-	-	-	-
Facilities	8	6	5	5	-	-
Facilities-GF	4	-	-	-	-	-
Pavilion-GF	5	-	-	-	-	-
Department Total	29	18	14	14	-	-
General Fund	4	4	4	4	-	-
Cultural Arts & Tourism Fund	25	14	10	10	-	-
Sub Total	29	18	14	14	-	-

Staffing Detail

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Budget	Increase/ (Decrease)	% Change
Finance						
Accounting and Administration	30	3	4	4	-	-
Business Operations	14	11	11	12	1	9%
Improvement Districts	1	1	1	1	-	-
Finance - Accounts Receivable	-	5	5	5	-	-
Budget	6	6	6	6	-	-
Accounts Payable	-	4	4	4	-	-
Purchasing	4	4	4	4	-	-
Cash Receipts	-	6	6	7	1	17%
Payroll	-	5	5	5	-	-
Financial Management	-	7	7	7	-	-
Self Insurance Fund	-	-	2	2	-	-
Department Total	55	52	55	57	2	4%
General Fund	55	52	53	55	2	4%
Self Insurance Fund	-	-	2	2	-	-
Sub Total	55	52	55	57	2	4%
Fire						
Administration & Payroll	5	5	6	6	-	-
EMS	6	7	7	7	-	-
Fire Rescue Operations*	210	211	217	229	12	6%
Training	3	3	3	3	-	-
Investigations	2	2	2	2	-	-
Special Operations	4	4	4	4	-	-
Logistics	3	3	3	3	-	-
Emergency Management	7	8	-	-	-	-
Emer Mgmt & Safety Admin	-	-	4	4	-	-
Emergency Mgmt	-	-	2	2	-	-
Safety	-	-	2	2	-	-
Department Total	240	243	250	262	12	5%
General Fund	233	235	242	254	12	5%
Workers' Comp Fund	7	8	8	8	-	-
Sub Total	240	243	250	262	12	5%



* The increase in Fire Rescue Operations is due to the opening of Fire Station 91.

Staffing Detail

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Budget	Increase/ (Decrease)	% Change
Human Resources						
General Administration	14	16	16	16	-	-
Training & Org Dev	4	4	4	4	-	-
Union Liaison Program	2	2	2	2	-	-
Self-Fund Workers' Comp	3	3	3	4	1	33%
Self-Insurance	3	3	1	-	(1)	-100%
Health Insurance	1	1	1	1	-	-
Department Total	27	29	27	27	-	-
General Fund	20	22	22	22	-	-
Health Insurance Fund	1	1	1	1	-	-
Self Insurance Fund	3	3	1	-	(1)	-100%
Workers' Comp Fund	3	3	3	4	1	33%
Sub Total	27	29	27	27	-	-
Information Technology						
General Administration	6	6	6	6	-	-
Information Security	2	2	2	2	-	-
Project Management Office	5	5	7	7	-	-
Infrastructure	2	3	3	3	-	-
Network	4	4	4	4	-	-
Data Center	6	8	8	8	-	-
Service Center	2	2	2	2	-	-
Computer Services	8	5	5	5	-	-
Helpdesk	4	4	4	4	-	-
Information Systems	4	4	4	4	-	-
GIS	3	3	3	3	-	-
Enterprise Services	16	17	17	17	-	-
Database Services	2	2	2	2	-	-
Telecom	3	3	3	3	-	-
DOIT - Computer Services	1	1	1	1	-	-
DSC-Enterprise Applications	1	1	1	1	-	-
Department Total	69	70	72	72	-	-
General Fund	64	65	67	67	-	-
Citywide Fund	4	4	4	4	-	-
DSC	1	1	1	1	-	-
Sub Total	69	70	72	72	-	-
Mayor and Council						
General Administration	3	3	3	3	-	-
Elected	5	5	5	5	-	-
Department Total	8	8	8	8	-	-
General Fund	8	8	8	8	-	-
Sub Total	8	8	8	8	-	-

Staffing Detail

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Budget	Increase/ (Decrease)	% Change
Municipal Court						
General Administration	56	56	56	57	1	2%
General - Elected	3	3	3	3	-	-
Muni-Court Administration	2	2	2	2	-	-
Department Total	61	61	61	62	1	2%
General Fund	59	59	59	60	1	2%
Special Revenue Fund	2	2	2	2	-	-
Sub Total	61	61	61	62	1	2%
Parks & Recreation						
Parks - General	3	4	4	4	-	-
Parks - Planning	6	6	6	6	-	-
Parks Maint - Support Services	10	-	-	-	-	-
Parks - Maintenance General	103	98	98	98	-	-
Recreation - Administration	10	9	10	10	-	-
Recreation - Communication & Mktg	-	1	1	1	-	-
Recreation - Inclusion	2	2	2	2	-	-
Recreation - Sports	4	4	4	4	-	-
Recreation - Technical Svcs	2	3	3	3	-	-
Recreation - Administration	7	7	8	8	-	-
Recreation - Centers	28	28	28	28	-	-
Recreation - Adult Sr. Services	9	9	9	9	-	-
Recreation - Swimming Pools	13	13	12	12	-	-
Recreation - Cultural Arts	-	5	5	5	-	-
Recreation - Special Events	-	2	2	2	-	-
Recreation - Admin.	-	1	-	-	-	-
Recreation - Public Affairs Mktg.	-	2	2	2	-	-
Department Total	187	194	194	194	-	-
General Fund	187	184	185	185	-	-
Cultural Arts & Tourism Fund	-	10	9	9	-	-
Sub Total	187	194	194	194	-	-



Henderson City employees participating in Corporate Challenge

Staffing Detail

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Budget	Increase/ (Decrease)	% Change
Police						
General Administration	8	11	20	20	-	-
Support Services	11	11	6	6	-	-
Animal Control	15	15	16	16	-	-
Special Programs and Services Bureau*	13	13	14	14	-	-
Jail	112	113	115	120	5	4%
Investigations	36	34	37	37	-	-
Information Services	45	44	45	45	-	-
Police Training	34	32	34	34	-	-
Records Division	13	15	15	15	-	-
Special Operations	10	10	10	10	-	-
Community Relations	9	9	9	9	-	-
Patrol - East Command	38	34	27	27	-	-
Patrol - West Command	38	36	32	32	-	-
Professional Standards	13	14	15	15	-	-
Criminalistics	21	22	22	22	-	-
Homeland Security	-	4	5	5	-	-
Problem Solving Unit-East	6	6	6	6	-	-
Problem Solving Unit-North	6	6	6	6	-	-
Problem Solving Unit-West	6	6	6	6	-	-
Patrol - North	38	37	36	36	-	-
K-9	6	6	6	6	-	-
Narcotics	8	8	8	8	-	-
Traffic	24	23	24	24	-	-
Internal Affairs	3	3	3	3	-	-
Special Services	6	6	6	6	-	-
ROP / Intel	7	7	9	9	-	-
Operations Supp Div	-	4	4	4	-	-
Training - Crime Prevention**	-	-	-	26	26	100%
Patrol East - Sales and Use Tax	20	28	30	29	(1)	-3%
Patrol West - Sales and Use Tax	21	23	25	25	-	-
Training - Sales and Use Tax	59	44	40	40	-	-
Patrol North - Sales and Use Tax	17	21	21	21	-	-
Department Total	630	645	652	682	30	5%
General Fund	526	529	536	541	5	1%
Crime Prevention Fund**	-	-	-	26	26	100%
Sales and Use Tax Fund	117	116	116	115	(1)	-1%
Sub Total	630	645	652	682	30	5%

* 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 added for Fiscal Year 2018 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.

Staffing Detail

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Budget	Increase/ (Decrease)	% Change
Public Affairs						
Administration	2	2	2	2	-	-
Intergovernmental Relations	4	2	2	2	-	-
Marketing	7	5	5	5	-	-
Graphics	8	2	-	-	-	-
Communications	-	-	1	1	-	-
PIO & Marketing (Recreation)	4	3	3	3	-	-
PIO & Marketing (CAT)	6	2	1	1	-	-
Council Support - Admin*	-	-	3	3	-	-
Council Support - Print/Mail*	-	6	5	5	-	-
Department Total	31	22	22	22	-	-
General Fund	25	20	21	21	-	-
Cultural Arts & Tourism Fund	6	2	1	1	-	-
Sub Total	31	22	22	22	-	-
Public Works						
Building Maintenance	35	38	39	40	1	3%
Custodial Services	24	23	23	23	-	-
Building Maintenance-Parks Bond Fund	-	-	-	-	-	-
Streets	12	12	12	12	-	-
Traffic - Maintenance	6	7	8	8	-	-
Traffic - Design	2	2	2	2	-	-
Traffic - Street Lighting	2	2	2	2	-	-
Traffic - Graffiti Removal	1	1	1	1	-	-
Traffic - Barricades	1	1	1	2	1	100%
Traffic - Neighborhood Enhancement	1	1	1	1	-	-
Public Works - Administration	6	5	5	5	-	-
Public Works - Right of Way	4	4	4	4	-	-
Public Works - Survey	4	4	4	4	-	-
Public Works - Support Srv Admin	3	5	6	6	-	-
Public Works - CIP Program	3	3	3	3	-	-
Public Works - Admin	-	-	-	1	1	100%
DSC - New Development	3	5	5	6	1	20%
Eng - Drafting/Design	13	15	15	15	-	-
Eng - Quality Control	29	32	32	32	-	-
Eng - Construction Management	2	3	3	3	-	-
Traffic - Clerical	3	3	3	3	-	-
Traffic - Design	1	-	-	-	-	-
Public Works - Land Fund Admin	1	1	1	1	-	-
City Shop - Fund	19	20	20	20	-	-
Department Total	175	187	190	194	4	2%
General Fund	104	108	111	114	3	3%
Land Fund	1	1	1	1	-	-
Engineering Fund	48	53	53	53	-	-
DSC Fund	3	5	5	6	1	20%
City Shop Fund	19	20	20	20	-	-
Sub Total	175	187	190	194	4	2%

* For Fiscal Year 2018 Mayor and Council support has been reorganized within the Public Affairs department with the prior fiscal years being reclassified for consistency.

Staffing Detail

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Budget	Increase/ (Decrease)	% Change
Redevelopment Agency						
Redevelopment	8	9	9	9	-	-
Department Total	8	9	9	9	-	-
Redevelopment Fund	8	9	9	9	-	-
Sub Total	8	9	9	9	-	-
Sewer Department						
General Administration	4	3	3	4	1	33%
Field Operations	15	14	14	14	-	-
Quality	39	39	38	38	-	-
Customer Services	10	10	10	10	-	-
Laboratory Section	13	13	13	13	-	-
Technical Services	8	8	8	9	1	13%
Electrical Unit	12	12	13	13	-	-
Compliance	3	4	4	4	-	-
Maintenance Mgmt	9	6	6	7	1	17%
GIS	-	2	2	2	-	-
Infrastructure Support	-	4	4	4	-	-
Flood Control - General	6	8	9	9	-	-
Flood Control - Street Sweeping	7	7	7	7	-	-
Department Total	126	130	131	134	3	2%
Sewer Fund	126	130	131	134	3	2%
Sub Total	126	130	131	134	3	2%
Water Department						
Administration	7	9	9	9	-	-
Field Operations	27	28	28	30	2	7%
Quality Control	18	17	17	17	-	-
Customer Services	17	16	16	15	(1)	-6%
Technical Services	8	6	6	6	-	-
Meter Services	32	32	32	32	-	-
Electrical	13	13	13	13	-	-
Compliance	5	5	5	6	1	20%
Business Systems	5	5	5	5	-	-
Maintenance Management	12	12	13	13	-	-
GIS	-	2	2	2	-	-
Infrastructure Support	-	2	3	3	-	-
Safety Division	1	1	1	1	-	-
Department Total	145	148	150	152	2	1%
Water Fund	145	148	150	152	2	1%
Sub Total	145	148	150	152	2	1%
Total Staffing - By Department	2,001	2,023	2,038	2,096	58	3%

Staffing Detail

	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Budget	Increase/ (Decrease)	% Change
Total Staffing - Fund Totals						
DSC	63	67	74	83	9	12%
General Fund	1,405	1,416	1,434	1,453	19	1%
Crime Prevention Fund*	-	-	-	26	26	100%
Sales and Use Tax Fund	117	116	116	115	(1)	-1%
Land Fund	2	2	2	2	-	-
Water	145	148	150	152	2	1%
Sewer	126	130	131	134	3	2%
Grant	16	14	7	7	-	-
Cultural Arts & Tourism	31	26	20	20	-	-
Engineering	48	53	53	53	-	-
City Shop	19	20	20	20	-	-
Workers' Compensation	10	11	11	12	1	9%
Health Insurance	1	1	1	1	-	-
Self-Funded Insurance	4	4	4	3	(1)	-25%
Citywide	4	4	4	4	-	-
Municipal Court Special Revenue	2	2	2	2	-	-
Redevelopment Agency	8	9	9	9	-	-
Staffing by Fund	2,001	2,023	2,038	2,096	58	2.8%



Henderson City employees participating in the Lazy Man Triathlon

* The Crime Prevention Fund was added for Fiscal Year 2018 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.

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

CAAS	Commission on Accreditation of Ambulance Service
CABR	Comprehensive Annual Budget Report
CAFR	Comprehensive Annual Financial Report
CALEA	Commission of Accreditation for Law Enforcement Act
CASS	Commission on Accreditation of Ambulance Services
CAT(S)	Criminal Apprehension Team(s)
CBER	Center for Business & Economic Research
CCI	Consumer Confidence Index
CCRFCDD	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
COTS	Commercial Off the Shelf
CPI	Consumer Price Index (Financial Related)
CPI	Continuous Process Improvement
CRM	Customer Relationship Management

C (Continued)

CSN	College of Southern Nevada
CVA	Cerebral Vascular Accident
CWC	Clean Water Coalition

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

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
ERU	Equivalent Residential Unit
ESF	Engineering Service Fund
ESF	Emergency Services Facility
ESIS	Eastside Investment Strategy

F

FAQ	Frequently Asked Questions
FEMA	Federal Emergency Management Administration
FFE	Furniture, Fixtures, & Equipment
FICA	Federal Insurance Contributions Act

F (Continued)

FLSA	Fair Labor Standards Act
FOMC	Federal Open Market Committee
FRB	Federal Reserve Board
FRI	Fuel Revenue Indexing
F/T	Full-Time
FTE	Full-Time Equivalent
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
GIR	General Information Report
GIS	Geographic Information Systems
GO	General Obligation
GPCD	Gallons per Capita per Day

H

HACA	Henderson Allied Community Advocates
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
HPD	Henderson Police Department
HPOA	Henderson Police Officers' Association
HQI	Henderson Quality Initiative
HQM	Henderson Quality Management
HR	Human Resources
HRBP	Human Resources Business Partnerships
HRIS	Human Resources Information System
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

I (Continued)

ICMA	International City/County Management Association
IEC	Industrial Emergency Council
IEMS	Integrated Emergency Management System
IGR	Intergovernmental Relations
ISF	Internal Service Fund
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
MGD	Million Gallons per Day
MSHCP	Multiple Species Habitat Conservation Plan
MVFT	Motor Vehicle Fuel Tax

N

N/A	Not available or not applicable
NACWA	National Association of Clean Water Agencies
NAIOP	National Association for Industrial and Office Parks
NATJA	North American Travel Journalists Association
NCIC	National Crime Information Center
NDC	National Development Council
NDEM	Nevada Division of Emergency Management
NDEP	Nevada Department of Environmental Protection
NDOT	Nevada Department of Transportation
NEPS	Non-Enforcement Police Support
NFPA	National Fire Protection Association
NIMS	National Incident Management System
NIAS	Nevada Institute for Autonomous Systems
NLC & M	Nevada League of Cities and Municipalities
NPDES	National Pollutant Discharge Elimination System
NRPA	National Recreation and Parks Association

N (Continued)

NRPS	Nevada Recreation and Parks Society
NRS	Nevada Revised Statutes

O

O&M	Operating and Maintenance
OHS	Office of Health & Safety
OOPS	Office of Professional Standards
OPEB	Other Post-employment Benefit Obligation
OSHA	Occupational Safety and Health Administration

P

PARC	Police Action Review Committee
PCI	Payment Card Industry
PERS	Public Employees Retirement System
PIO	Public Information Office
PFNA	Public Facilities Needs Assessment
PLC	Programmable Logic Controllers
PLSS	Public Land Survey System
PMC	Property Maintenance Code
PMO	Product Management Office
PPI	Producer Price Index
PRSA	Public Relations Society of America
PT	Part Time
PVM	Product and Value Management
PW	Public Works

Q

QC	Quality Control
QI	Quality Improvement

R

R&R	Rehabilitation and Replacement Funds
RCT	Residential Construction Tax
RDA	Redevelopment Agency
ROW	Right of Way
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

S (Continued)

SDC	System Development Charge
SIEM	Security Information and Event Management (System)
SIRE	Steward, Index, Retrieve, and Exchange (of data)
SNACC	So. Nevada Area Communications Council
SNPLMA	So. Nevada Public Land Management Act
SNRPC	Southern Nevada Regional Planning Commission
SNWA	So. Nevada Water Authority
SOS	Strategic Operations Support
SRT	Special Response Team
SSSA	Senior Systems Support Analyst
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
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U

UAS	Unmanned Aerial System
UBC	Uniform Building Code
UCR	Uniform Crime Reports
UMS	Utilities Management Services
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
WSD	Water Street District
WSDBA	Water Street District Business Association
WRP	Warrant Resolution Program
WTP	Water Treatment Plant
WWIP	Warrant Walk in Program
WWTP	Wastewater Treatment Plant

Y

YTD	Year to Date
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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.

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.

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.

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.

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.

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.

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

Workload Indicator A unit of work to be done (e.g., number of permit applications received).

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A Place To Call Home

Debra March
Mayor

John F. Marz
Councilman

Gerri Schroder
Councilwoman

Dan K. Shaw
Councilman

Dan H. Stewart
Councilman

Robert A. Murnane
City Manager

Richard A. Derrick
Assistant City Manager
& Chief Financial Officer

Jim McIntosh
Finance Director

Jill R. Lynch
Budget Manager

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