



Born of Necessity  
Evolved With Integrity  
Progressing With Pride

Comprehensive Annual Budget Report

Prepared by:  
Office of Budget & Strategic Management  
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Budget Presentation  
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For the Fiscal Year Beginning

**July 1, 2004**

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President

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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, 2004. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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# Comprehensive Annual Budget Report

## Fiscal Year 2005-2006



**Jack K. Clark, Councilman Ward III; Steven D. Kirk, Councilman Ward IV  
James B. Gibson, Mayor  
Amanda M. Cyphers, Councilman Ward I; Andy A. Hafen, Councilman Ward II**

### City Management



**Philip D. Speight**  
City Manager



**Mark T. Calhoun**  
Assistant City Manager



**James H. Mullen**  
Chief Financial Officer



**Mary Kay Peck**  
Assistant City Manager



*A Place To Call Home*



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# Table of Contents

## Introduction

|                                     |    |
|-------------------------------------|----|
| Introduction Overview .....         | 1  |
| City Organization Chart.....        | 2  |
| Mayor & City Manager’s Letter ..... | 3  |
| Budget Message.....                 | 4  |
| Vision, Priorities, & Mission ..... | 9  |
| Values In Action.....               | 10 |
| Property Tax Overview .....         | 11 |
| Employee Productivity .....         | 14 |
| Community Profile .....             | 15 |
| A Brief History.....                | 21 |
| Contact Information.....            | 23 |

## Budget Overview

|                                                                                                                                                       |    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| Budget Overview .....                                                                                                                                 | 25 |
| Financial & Budget Policies .....                                                                                                                     | 28 |
| Budget Process .....                                                                                                                                  | 40 |
| Fund Balance Overview & Tables.....                                                                                                                   | 45 |
| Fund Overview .....                                                                                                                                   | 53 |
| Fund Detail .....                                                                                                                                     |    |
| Bond Proceeds.....                                                                                                                                    | 54 |
| City Shop.....                                                                                                                                        | 55 |
| Citywide .....                                                                                                                                        | 56 |
| Convention Center & Visitors Bureau .....                                                                                                             | 57 |
| Debt Service .....                                                                                                                                    | 59 |
| Development Services .....                                                                                                                            | 62 |
| Engineering Services.....                                                                                                                             | 63 |
| Equipment Repair and Maintenance .....                                                                                                                | 65 |
| Forfeited Assets .....                                                                                                                                | 66 |
| Gas Tax .....                                                                                                                                         | 67 |
| General .....                                                                                                                                         | 68 |
| Land Sales .....                                                                                                                                      | 71 |
| Multipurpose .....                                                                                                                                    | 72 |
| Municipal Court .....                                                                                                                                 | 73 |
| Municipal Facilities.....                                                                                                                             | 74 |
| Municipal Golf Course .....                                                                                                                           | 75 |
| Other Funds (RTC, Lake Las Vegas, Flood Control, Financial Stabilization,<br>Special Assessment Districts, LID Revolving, HUD, & Graffiti Award)..... | 76 |
| Park Development.....                                                                                                                                 | 79 |
| Redevelopment Agency.....                                                                                                                             | 80 |
| Self Insurance .....                                                                                                                                  | 82 |
| Special Ad Valorem Transportation .....                                                                                                               | 85 |
| Special Recreation.....                                                                                                                               | 86 |
| Utilities - Water and Sewer .....                                                                                                                     | 87 |
| Debt Management .....                                                                                                                                 | 91 |

## Capital Improvement Plan

|                                                     |     |
|-----------------------------------------------------|-----|
| Capital Improvement Plan Overview .....             | 97  |
| Capital Improvement Overview.....                   | 98  |
| Capital Project Funds Project Summary & Detail..... | 101 |
| Enterprise Funds Project Summary & Detail .....     | 138 |

## Long-Range Planning

|                                                  |     |
|--------------------------------------------------|-----|
| Long-Range Planning Overview .....               | 169 |
| The Strategic Plan .....                         | 171 |
| Market Environment .....                         | 182 |
| Financial Trends.....                            | 189 |
| General Fund Forecast.....                       | 192 |
| Water & Sewer Forecast .....                     | 200 |
| Development Services Center Forecast .....       | 202 |
| Convention Center/Visitors Bureau Forecast ..... | 203 |

## Performance Budget

|                                           |     |
|-------------------------------------------|-----|
| Performance Budget Overview .....         | 205 |
| Performance Budget Introduction .....     | 207 |
| Strategic Plan in Action                  |     |
| Economic Development .....                | 208 |
| Financial Planning .....                  | 209 |
| Natural Resource Management .....         | 211 |
| Public Safety.....                        | 213 |
| Quality Development .....                 | 216 |
| Transportation.....                       | 218 |
| Performance Budget Highlights.....        | 220 |
| Departments/Funding Sources.....          | 222 |
| Departmental Performance Budgets .....    | 224 |
| Budget & Strategic Management .....       | 227 |
| Building and Fire Safety .....            | 231 |
| City Attorney's Office .....              | 234 |
| City Clerk's Office .....                 | 237 |
| City Manager's Office .....               | 240 |
| Community Development .....               | 244 |
| Convention Center & Visitors Bureau ..... | 247 |
| Development Services Center .....         | 251 |
| Economic Development .....                | 256 |
| Finance .....                             | 259 |
| Fire .....                                | 263 |
| Human Resources.....                      | 268 |
| Information Technology .....              | 271 |
| Mayor and Council.....                    | 274 |
| Municipal Court .....                     | 278 |
| Neighborhood Services .....               | 280 |
| Parks and Recreation .....                | 284 |
| Police .....                              | 288 |
| Property Management & Redevelopment ..... | 292 |
| Public Works .....                        | 295 |
| Utility Services.....                     | 299 |

## Schedules and Summaries

|                                        |     |
|----------------------------------------|-----|
| Schedule and Summaries Overview .....  | 305 |
| State Form Budget Detail By Fund ..... | 306 |
| Staff Complement Additions .....       | 343 |
| Staffing Summary .....                 | 344 |
| Staffing Detail .....                  | 345 |

## Appendix

|                                |     |
|--------------------------------|-----|
| Appendix Overview .....        | 351 |
| Abbreviations & Acronyms ..... | 352 |
| Glossary of Terms .....        | 354 |
| Index .....                    | 360 |

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# Tables & Illustrations

## Introduction

|                                                                        |    |
|------------------------------------------------------------------------|----|
| City of Henderson Organization Chart .....                             | 2  |
| General Fund Revenue by Source .....                                   | 4  |
| General Fund Expenditures by Function .....                            | 4  |
| Budget Highlights .....                                                | 5  |
| Fiscal Year 2006 Staff Complement Additions .....                      | 6  |
| Bond Ratings .....                                                     | 8  |
| Vision, Priorities, & Mission .....                                    | 9  |
| Values in Action .....                                                 | 10 |
| Property Tax Overview                                                  |    |
| Population & Assessed Valuation .....                                  | 11 |
| Overlapping Property Tax Rate Breakdown .....                          | 11 |
| Property Tax Rates: Nevada Cities of Comparable Size .....             | 12 |
| Example of How Property Taxes are Calculated .....                     | 13 |
| The Value of Your Property Tax Dollar .....                            | 13 |
| Employee Productivity                                                  |    |
| Full-Time Employees Per One Thousand Residents - City Comparison ..... | 14 |
| Henderson Population Per Full-Time City Employee .....                 | 14 |
| Map of Henderson and Surrounding Area .....                            | 15 |
| Fiscal Year 2006 Budgeted Expenditures .....                           | 15 |
| City of Henderson Property Tax Rate .....                              | 15 |
| Population .....                                                       | 16 |
| Racial Composition .....                                               | 17 |
| Economics .....                                                        | 17 |
| Land Use .....                                                         | 17 |
| Henderson Major Industrial Parks .....                                 | 17 |
| Major Private Employers in Henderson .....                             | 18 |
| Ten Largest Taxpayers in Henderson .....                               | 18 |
| Recreation & Attractions .....                                         | 19 |
| Surrounding Points of Interest .....                                   | 20 |

## Budget Overview

|                                   |    |
|-----------------------------------|----|
| Performance Budget Timeline ..... | 40 |
| Fund Balance Tables               |    |
| Overview .....                    | 45 |
| General Fund .....                | 46 |
| Special Revenue Funds .....       | 47 |
| Debt Service Funds .....          | 48 |
| Capital Projects Funds .....      | 49 |
| Proprietary Funds .....           | 50 |
| Total All City Funds .....        | 51 |
| Redevelopment Agency Fund .....   | 52 |
| Fund Overview .....               | 53 |



|                                                                                   |    |
|-----------------------------------------------------------------------------------|----|
| City Funds                                                                        |    |
| Bond Proceeds Revenue and Expenditure Summary .....                               | 54 |
| City Shop Revenue and Expenditure Summary .....                                   | 55 |
| Citywide Revenue and Expenditure Summary .....                                    | 56 |
| Convention Center & Visitors Bureau Revenue and Expenditure Summary .....         | 57 |
| Henderson Visitor Statistics .....                                                | 58 |
| Outstanding Debt Obligations .....                                                | 59 |
| General Obligation Debt Revenue and Expenditure Summary .....                     | 60 |
| General Obligation Debt Payment Requirements .....                                | 60 |
| Revenue Supported (Special Assessment) Debt Revenue and Expenditure Summary ..... | 61 |
| Revenue Supported Bonds Payment Requirements .....                                | 61 |
| Development Services Revenue and Expenditure Summary .....                        | 62 |
| Engineering Services Revenue and Expenditure Summary .....                        | 63 |
| Engineering Fiscal Year 2006 Projects .....                                       | 64 |
| Equipment Repair and Maintenance Revenue and Expenditure Summary .....            | 65 |
| Forfeited Assets Revenue and Expenditure Summary .....                            | 66 |
| Gas Tax Revenue and Expenditure Summary .....                                     | 67 |
| Gas Tax Funds and Nevada Revised Statutes .....                                   | 67 |
| General Fund Revenue Summary .....                                                | 68 |
| Example of How Property Taxes are Calculated .....                                | 69 |
| General Fund Expenditure Summary by Category, Function, & Department .....        | 70 |
| Land Sales Revenue and Expenditure Summary .....                                  | 71 |
| Multipurpose Revenue and Expenditure Summary .....                                | 72 |
| Municipal Court Revenue and Expenditure Summary .....                             | 73 |
| Municipal Facilities Revenue and Expenditure Summary .....                        | 74 |
| Municipal Golf Course Revenue and Expenditure Summary .....                       | 75 |
| Park Development Revenue and Expenditure Summary .....                            | 79 |
| Parks Completed Projects .....                                                    | 79 |
| Redevelopment Agency Revenue and Expenditure Summary .....                        | 80 |
| Redevelopment Bonds Payment Requirements .....                                    | 81 |
| Redevelopment Agency Outstanding Debt Obligations .....                           | 81 |
| Redevelopment Agency Future Projects .....                                        | 81 |
| Self Insurance Revenue and Expenditure Summary .....                              | 82 |
| Workmen's Compensation Revenue and Expenditure Summary .....                      | 83 |
| Health Insurance Revenue and Expenditure Summary .....                            | 84 |
| Special Ad Valorem Transportation Revenue and Expenditure Summary .....           | 85 |
| Special Recreation Revenue and Expenditure Summary .....                          | 86 |
| Water Revenue and Expenditure Summary .....                                       | 88 |
| Sewer Revenue and Expenditure Summary .....                                       | 89 |
| Utility Rate Structure .....                                                      | 89 |
| Water & Sewer Revenue Supported Bond Payment Requirements .....                   | 90 |
| Utility Outstanding Debt Obligations .....                                        | 90 |
| Debt Management                                                                   |    |
| Composition of Outstanding Debt .....                                             | 91 |
| General Obligation Bonds Payment Requirements .....                               | 91 |
| General Obligation Bond Indebtedness Supported by Property Taxes .....            | 92 |
| Existing Debt Service General Obligation Bonds .....                              | 92 |
| General Obligation Medium-Term Bonds .....                                        | 92 |
| Existing Debt Service General Obligation Medium-Term Bonds .....                  | 92 |
| General Obligation Indebtedness Secured by Consolidated Tax Revenue .....         | 93 |

|                                                                                    |    |
|------------------------------------------------------------------------------------|----|
| Existing General Obligation Debt Service Secured by Consolidated Tax Revenue ..... | 93 |
| Consolidated Tax Pledged Revenues .....                                            | 93 |
| Water/Sewer Revenue Supported Bonds.....                                           | 94 |
| Existing Debt Service Supported by Water and Sewer Revenues .....                  | 94 |
| Water/Sewer Revenue Supported Bonds Payment Requirements .....                     | 95 |
| Revenue Supported Bonds (Special Assessment) Payment Requirements.....             | 95 |
| Debt Ratio Comparisons .....                                                       | 95 |
| Statutory Debt Limitation .....                                                    | 96 |
| Historical Statutory Debt Limitation.....                                          | 96 |

## Capital Improvement

|                                                      |     |
|------------------------------------------------------|-----|
| Completed Capital Projects in Fiscal Year 2006 ..... | 102 |
| Capital Project Funds FY 2006 Project Summary .....  | 103 |
| FY 2006 Streets Overview & Detail .....              | 102 |
| FY 2006 Street Lights Overview & Detail .....        | 112 |
| FY 2006 Parks & Recreation Overview & Detail .....   | 114 |
| FY 2006 Municipal Facilities Overview & Detail ..... | 124 |
| FY 2006 Traffic Control Overview & Detail .....      | 129 |
| FY 2006 Flood Control Overview & Detail .....        | 133 |
| FY 2006 General Government Overview & Detail.....    | 136 |
| Enterprise Funds FY 2006 Projects Summary .....      | 138 |
| FY 2006 Water Overview & Detail .....                | 140 |
| FY 2006 Sewer Overview & Detail.....                 | 156 |

## Long-Range Planning

|                                                        |     |
|--------------------------------------------------------|-----|
| Median Household Effective Buying Income .....         | 182 |
| Total Population .....                                 | 184 |
| Demographic Statistics .....                           | 188 |
| General Fund Forecast                                  |     |
| Total General Fund Revenue.....                        | 193 |
| General Fund Revenue By Source .....                   | 193 |
| Intergovernmental Resources .....                      | 193 |
| Property Taxes .....                                   | 194 |
| Charges for Services .....                             | 195 |
| Franchise Fees .....                                   | 195 |
| Licenses and Permits .....                             | 195 |
| Fines, Forfeits, and Misc Revenue .....                | 196 |
| Other Financing Sources .....                          | 196 |
| Total General Fund Expenditures .....                  | 196 |
| General Fund Expenditures by Category .....            | 197 |
| Recurring Revenue vs. Recurring Expenditures .....     | 199 |
| Water & Sewer Forecast                                 |     |
| Water Operating Revenue .....                          | 200 |
| Sewer Operating Revenue.....                           | 200 |
| Development Services Center Forecast                   |     |
| Development Services Center Operating Revenue .....    | 201 |
| Convention Center & Visitors Bureau Forecast           |     |
| Convention Center & Visitors Bureau Revenue .....      | 202 |
| Convention Center & Visitors Bureau Expenditures ..... | 202 |

## Performance Budget

|                                                    |     |
|----------------------------------------------------|-----|
| Performance Budget Cycle .....                     | 208 |
| Performance Budget Highlights                      |     |
| Past Accomplishments- Strategic Highlights .....   | 220 |
| Performance Measures- Strategic Highlights.....    | 221 |
| Departments/Funding Sources.....                   | 222 |
| Departmental Performance Budgets                   |     |
| What You Will Find On Each Department's Page ..... | 224 |
| Budget & Strategic Management .....                | 227 |
| Building and Fire Safety .....                     | 231 |
| City Attorney's Office .....                       | 234 |
| City Clerk's Office .....                          | 237 |
| City Manager's Office .....                        | 240 |
| Community Development .....                        | 244 |
| Convention Center & Visitors Bureau .....          | 247 |
| Development Services Center .....                  | 251 |
| Economic Development .....                         | 256 |
| Finance .....                                      | 259 |
| Fire .....                                         | 263 |
| Human Resources.....                               | 268 |
| Information Technology .....                       | 271 |
| Mayor and Council.....                             | 274 |
| Municipal Court .....                              | 278 |
| Neighborhood Services .....                        | 280 |
| Parks and Recreation .....                         | 284 |
| Police .....                                       | 288 |
| Property Management & Redevelopment .....          | 292 |
| Public Works .....                                 | 295 |
| Utility Services.....                              | 299 |

## Schedules and Summaries

|                                                                             |     |
|-----------------------------------------------------------------------------|-----|
| State Form Budget Detail                                                    |     |
| General Fund .....                                                          | 306 |
| Gas Tax Special Revenue Fund.....                                           | 309 |
| Forfeited Assets Special Revenue Fund .....                                 | 310 |
| Municipal Court Admin Fee Special Revenue Fund .....                        | 311 |
| Financial Stabilization Special Revenue Fund .....                          | 312 |
| Graffiti Reward and Abatement Special Revenue Fund .....                    | 313 |
| Equipment Repair & Maintenance Special Revenue Fund .....                   | 314 |
| Multipurpose Special Revenue Fund .....                                     | 315 |
| Lake Las Vegas Special Revenue Fund .....                                   | 316 |
| Bond Proceeds Capital Projects Fund.....                                    | 317 |
| Flood Control Capital Projects Fund .....                                   | 318 |
| HUD Proceeds Capital Projects Fund.....                                     | 319 |
| Land Sales Capital Projects Fund .....                                      | 320 |
| Municipal Facilities Acquisition & Construction Capital Projects Fund ..... | 321 |
| Park Development Capital Projects Fund.....                                 | 322 |
| RTC/County Funded Capital Projects Fund .....                               | 323 |
| Special Ad Valorem Capital Projects Fund.....                               | 324 |
| Special Assessment Capital Projects Fund .....                              | 325 |

---

|                                                    |     |
|----------------------------------------------------|-----|
| Special Recreation Capital Project .....           | 326 |
| Debt Service Fund (Operating) .....                | 327 |
| Debt Service Fund (Ad Valorem) .....               | 328 |
| Convention Center Enterprise Fund .....            | 329 |
| Sewer Enterprise Fund .....                        | 330 |
| Water Enterprise Fund .....                        | 331 |
| Development Services Enterprise Fund .....         | 332 |
| Municipal Golf Course Enterprise Fund .....        | 333 |
| City Shop Enterprise Fund .....                    | 334 |
| Citywide Internal Service Fund .....               | 335 |
| Engineering Internal Service Fund .....            | 336 |
| Self-Insurance Internal Service Fund .....         | 337 |
| Health Insurance Internal Service Fund .....       | 338 |
| Workmen's Compensation Internal Service Fund ..... | 339 |
| LID Revolving Loan Internal Service Fund .....     | 340 |
| Redevelopment Agency .....                         | 341 |
| Staff Complement Additions .....                   | 343 |
| Staffing Summary .....                             | 344 |
| Staffing Detail .....                              | 345 |

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# Introduction Overview

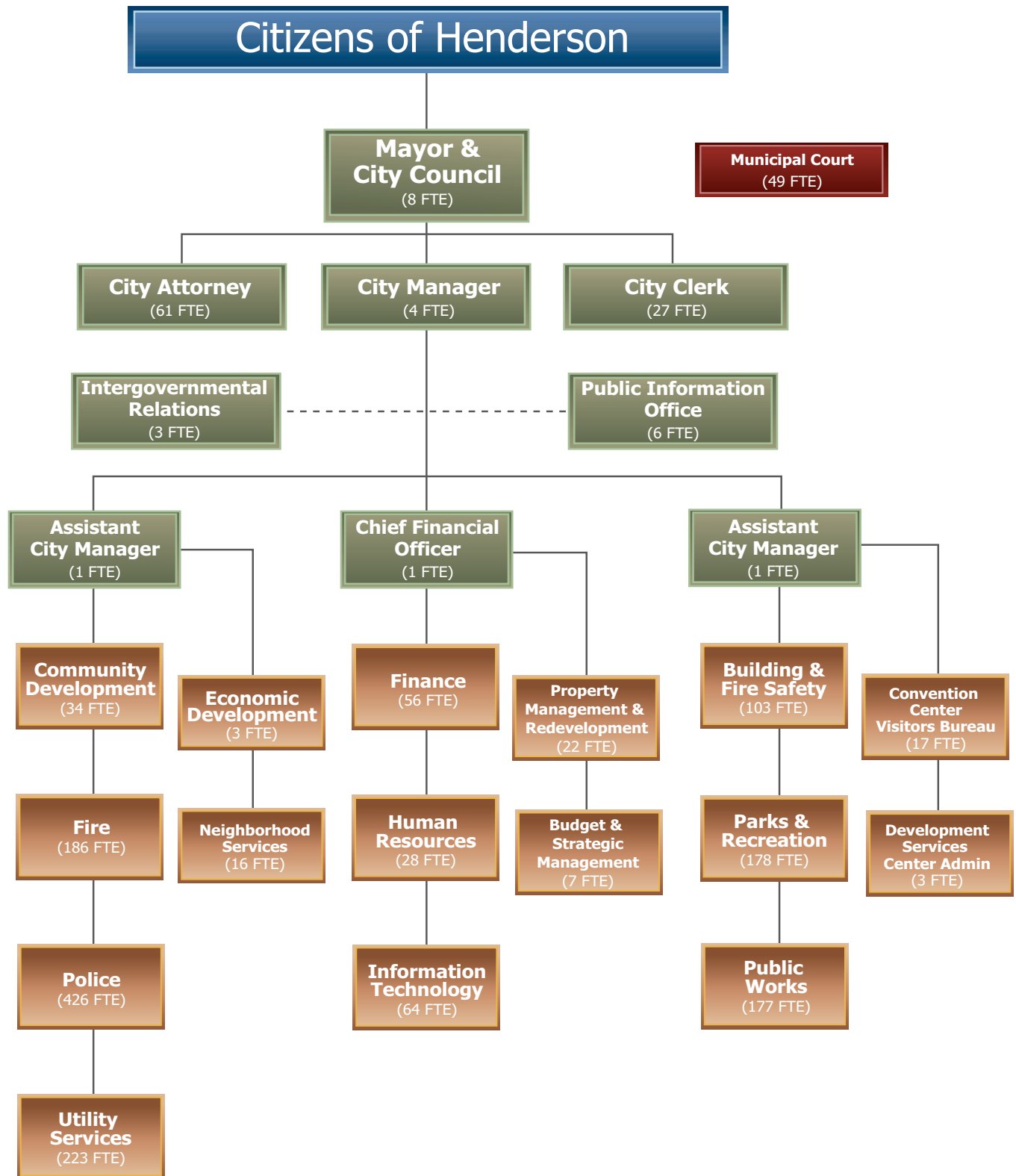
## Contents

|                                     |    |
|-------------------------------------|----|
| City Organization Chart.....        | 2  |
| Mayor & City Manager’s Letter ..... | 3  |
| Budget Message.....                 | 4  |
| Vision, Priorities, & Mission ..... | 9  |
| Values In Action.....               | 10 |
| Property Tax Overview .....         | 11 |
| Employee Productivity .....         | 14 |
| Community Profile .....             | 15 |
| A Brief History.....                | 21 |
| Contact Information.....            | 23 |

## Tables & Illustrations

|                                                                        |    |
|------------------------------------------------------------------------|----|
| City of Henderson Organizational Chart.....                            | 2  |
| General Fund Revenue by Source .....                                   | 4  |
| General Fund Expenditures by Function.....                             | 4  |
| Budget Highlights .....                                                | 5  |
| Fiscal Year 2006 Staff Complement Additions .....                      | 6  |
| Bond Ratings .....                                                     | 8  |
| Vision, Priorities, & Mission .....                                    | 9  |
| Values in Action.....                                                  | 10 |
| Property Tax Overview                                                  |    |
| Population & Assessed Valuation .....                                  | 11 |
| Overlapping Property Tax Rate Breakdown .....                          | 11 |
| Property Tax Rates: Nevada Cities of Comparable Size .....             | 12 |
| Example of How Property Taxes are Calculated .....                     | 13 |
| The Value of Your Property Tax Dollar .....                            | 13 |
| Employee Productivity                                                  |    |
| Full-Time Employees Per One Thousand Residents - City Comparison ..... | 14 |
| Henderson Population Per Full-Time City Employee .....                 | 14 |
| Map of Henderson and Surrounding Area.....                             | 15 |
| Fiscal Year 2006 Budgeted Expenditures .....                           | 15 |
| City of Henderson Property Tax Rate .....                              | 15 |
| Population .....                                                       | 16 |
| Racial Composition .....                                               | 17 |
| Economics .....                                                        | 17 |
| Land Use .....                                                         | 17 |
| Henderson Major Industrial Parks.....                                  | 17 |
| Major Private Employers in Henderson .....                             | 18 |
| Ten Largest Taxpayers in Henderson.....                                | 18 |
| Recreation & Attractions .....                                         | 19 |
| Surrounding Points of Interest.....                                    | 20 |

# City Organization Chart







July 1, 2005

To the Citizens of Henderson:

We are pleased to present the City of Henderson Comprehensive Annual Budget Report (CABR) for Fiscal Year 2006. This document is designed to present the comprehensive financial framework for all City activities over the next twelve months. It is intended that this document becomes an invaluable communication and policy tool for the citizens of Henderson.

Strategic Planning plays an important roll in the City's ability to meet the needs of a growing community. To be effective, the City must direct resources to those areas most essential to the growing community's well being. This document not only provides an overview of the City's finances and related budgetary issues, but also highlights the City's Strategic Planning activities. Council priorities, established from citizen input, and departmental goals and objectives, are presented along with the progress on these priorities and initiatives for continued progress in the future.

We will also continue to make the City's priorities and spending plans available to the public by publishing the *Budget In Summary* booklet. This informative budget overview is succinct in presentation, and is intended to communicate critical information to our citizens in a "user friendly" format.

The total City budget for the period of July 1, 2005 to June 30, 2006 consists of \$429.3 million in expenditures. As the City of Henderson is a full service government, these expenditures represent general government services and utilities, as well as our nationally accredited departments of Police, Fire, and Parks & Recreation.

Henderson is the second largest city in the state of Nevada and continues to be one of the fastest growing cities in the United States. As thousands of residents and businesses make Henderson their home each year, we will continue to maintain our focus on providing the quality service our citizens have come to expect while striving to preserve one of the lowest city property tax levels in the valley.

We are confident that with the implementation of new innovative ideas and the commitment of our dedicated employees we will make Fiscal Year 2006 another year of milestones for our City.

James B. Gibson  
Mayor

Philip D. Speight  
City Manager

# Budget Message

## Introduction

The Fiscal Year 2006 Annual Budget, which was adopted by the Mayor and Council on May 17, 2005, is a numerical reflection of the Fiscal Year 2006 City-wide Strategic Plan and Departmental Performance Budgets. By allocating the City's resources through strategic alignment of citizen input, council priorities, and department initiatives, it is believed that this budget will successfully meet the challenges of our growing city and set the stage for continued success.

## Budget in Summary

The City's financial plan is developed within projected available resources and is presented by function within each fund. The Fiscal Year 2006 total budgeted revenue and other financing sources for all funds, excluding transfers in, is \$430.4 million and total budgeted expenditures, excluding transfers out, amount to \$429.3 million. The budgeted ending balances for all Governmental Funds total \$114.1 million consisting primarily of resources dedicated to ongoing capital projects and reserves. The Fiscal Year 2006 budget is balanced, prudent, and responsive to community needs.

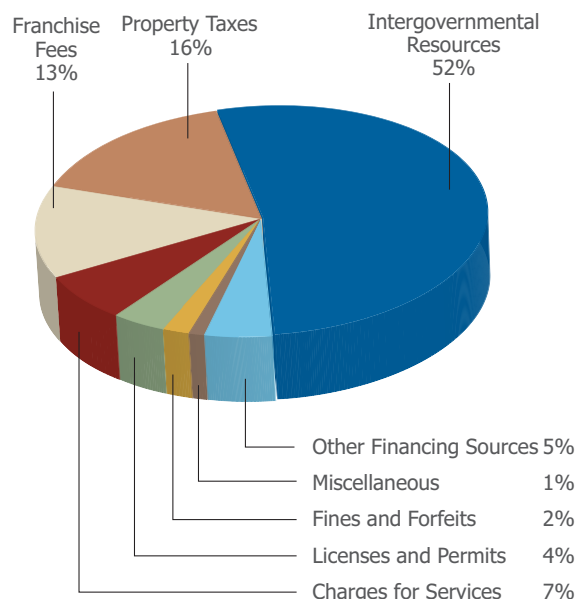
The Redevelopment Agency is a component unit of the City. The total budgeted revenue is \$10.2 million with \$14.7 million in expenditures. The estimated fund balance at the end of Fiscal Year 2006 is \$11.9 million.

## General Fund

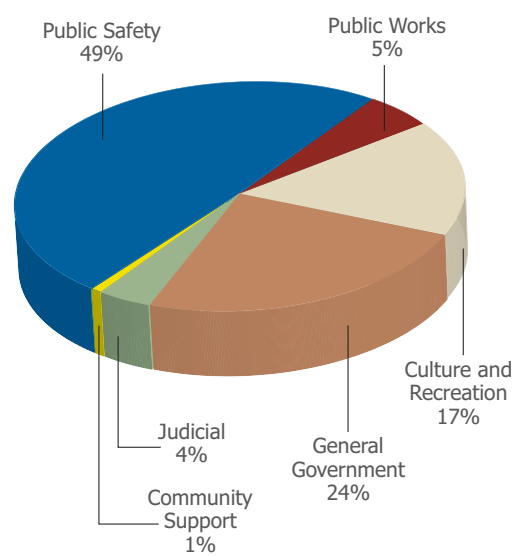
The General Fund is the largest fund and includes the budget necessary to provide most of the City's core services and day-to-day activities. General Fund revenues including transfers are projected to be \$189.7 million, a 7% increase over Fiscal Year 2005. Total General Fund expenditures are expected to be \$183.7 million, a 9% increase over the previous year. Over 49% of the General Fund expenditures support public safety for our community.

The General Fund Ending Fund Balance is projected to be \$15.7 million, or 8.7% of the General Fund's budgeted revenue. This exceeds the required minimum of 5% per the City's Financial Management Policies.

### General Fund Revenue by Source



### General Fund Expenditures by Function



## Other Funds

The City has twenty 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 2006, revenue and other financing sources are projected at \$104.9 million and total expenditures of \$66.0 million. The budgeted ending balances for these funds is \$98.4 million.

The budget also contains twelve Proprietary Funds with estimated revenues and other sources of \$176.4 million and expenditures of \$179.6 million. These funds are used to account for services provided to internal departments on a cost-reimbursement basis or operations that are financed and operated in a manner similar to private business enterprises.

## Strategic Plan

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

### City Priorities:

**Economic Development**

**Financial Planning**

**Natural Resource Management**

**Public Safety**

**Quality Development**

**Transportation**

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



## Budget Highlights

### *Some of the major initiatives that contributed toward budget development for Fiscal Year 2006 include:*

- Maintaining the City of Henderson property tax rate at \$.7108 per \$100 in assessed valuation. This property tax rate has remained steady for the past sixteen years and continues to be one of the lowest rates in the State of Nevada
- Providing efficient public services while maintaining one of the lowest employee to citizen ratios in the Las Vegas Valley
- Adding a Third Municipal Court Department pursuant to the Henderson City Charter, Section 5.020 (5) to address the significant increases in workload and maintain timely case disposition. This includes the addition of a third Judge and associated Municipal Court and City Attorney support staff
- Adding five police officers to establish a Traffic Unit in the eastern area of the City to help reduce injury and fatal traffic accidents and reduce delay in addressing traffic complaints
- Adding eight dispatch positions, upgrading the existing dispatch consoles, and remodeling of the Dispatch Center within the Police Department to improve 911 dispatch services by reducing call processing times for Police, Fire, and EMS calls
- Adding a full-time Rescue unit to the Fire Department to maintain current level of EMS transport services and provide rapid transport and definitive care for critically ill patients
- Adding resources to further coordinate, develop, and implement a citywide asset management program that will include a framework to support the stewardship of public assets, enhance departmental asset management practices, meet established standards, support regulatory compliance, and accurately forecast future financial requirements
- Continuing to invest in technology to enhance service delivery to customers and increase efficiency
- Create kiosks in City buildings to allow the public easy access to City services and information

## Staff Complement

The adopted full-time positions for Fiscal Year 2006 total 1,704. This represents an increase of 86 positions over the current staff complement. The budget includes the addition of 62 General Fund positions and 24 positions supported by other funds. Of the 62 new General Fund positions, 20 (or 32%) are public safety related and 22 (or 35%) are related to the addition of a Third Municipal Court. A summary of the positions added for Fiscal Year 2006 is presented below:

| Fiscal Year 2006 Staff Complement Additions |           |                         |
|---------------------------------------------|-----------|-------------------------|
| <u>General Fund Supported Positions:</u>    | Positions | % of Total General Fund |
| Public Safety Related Positions             | 20        | 32%                     |
| Third Municipal Court                       | 22        | 35%                     |
| <b>Other Functions</b>                      |           |                         |
| General Government                          | 13        | 21%                     |
| Public Works                                | 4         | 6%                      |
| Judicial                                    | 3         | 5%                      |
| Sub-Total Other Functions                   | 20        | 32%                     |
| <b>General Fund Positions Added</b>         | <b>62</b> | <b>100%</b>             |
| <u>Supported by Other Funds:</u>            |           |                         |
| Public Works (Internal Service Funded)      | 1         |                         |
| Culture & Recreation (Bond Funded)          | 10        |                         |
| Culture & Recreation (Grant Funded)         | 3         |                         |
| Convention Center (Enterprise Funded)       | 1         |                         |
| Utilities (Enterprise Funded)               | 9         |                         |
| <b>Other Fund Positions Added</b>           | <b>24</b> |                         |
| <b>Total New Positions Added</b>            | <b>86</b> |                         |

Twenty-four of the positions added for Fiscal Year 2006 were brought on in the late part of Fiscal Year 2005 mainly due to the addition of the Third Municipal Court. Departmental organization charts and staff detail charts found in this document will reflect these positions in the Fiscal Year 2005 total employee numbers.

## Capital Projects

The Governmental Fund capital improvements for Fiscal Year 2006 total \$38.1 million. This amount includes \$2.3 million from Special Recreation and \$29.3 million from Municipal Facilities. Other funding sources are comprised in the additional \$6.5 million.

Highlights of the Fiscal Year 2006 capital projects:

**Park Development & Special Recreation** funded projects include Cactus Wren Park.

**Municipal Facilities** funded projects include the Justice Facility Expansion and Parking Garage, the Landfill closure, and the City Center Plaza.

The City continues to update 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 five-year horizon and provides order and continuity to the repair, replacement, construction, and expansion of the City's capital assets.

Additional information can be found in the Capital Improvement section of this document.

## Financial Condition

The state and local economy are continuing to lead the nation in recovering from the recession. Economic expansion is expected to continue through Fiscal Year 2006, with most economic indicators showing growth. While other government entities have been adversely impacted by the past economic downturn, the City of Henderson has maintained a strong financial position. The City has sustained current workforce and employee levels, while still delivering award-winning service to residents. Compared with other local municipalities, the City of Henderson continues to maintain the lowest employee-to-resident ratio at 6.6 employees per 1,000 residents. In addition, the City has protected its fiscal stability by focusing on building financial reserves since the last recession in 1991. Combined with conservative budgeting, the City has had the ability to sustain and enhance current municipal service levels.

The City of Henderson continues to experience rapid increases in population, a function of a positive market environment. The median household buying income in Henderson continues to outpace the county and the state averages. The availability of relatively high-paying jobs and exceptional quality of life continues to attract new citizens.



## Fund Surpluses

One measure of a city's financial strength is the level of its fund surpluses (i.e. revenues exceeding expenditures). Over the past several years, fund balances have improved as a result of growth related revenues, improved productivity, and prudent financial management policies. As outlined in the Financial Policy Statements in this document, surpluses have also been utilized for one-time capital purchases, avoiding interest costs associated with borrowing money for these needs.

## Financial Reserves

Another indicator of a city's financial strength is the level of its financial reserves. The City of Henderson continues to maintain its 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 2006 is estimated to be \$15.7 million, or 8.7% of the projected revenue, exceeding the minimum 5.0% requirement.
- The Financial Stabilization Special Revenue Fund ending fund balance is projected to be \$8.9 million at the end of Fiscal Year 2006, or 5.0% of General Fund revenue, meeting the 5.0% minimum requirement.
- 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 annually reviewed by an actuary and rates have been adjusted to reflect the recommendations. Existing reserves were deemed sufficient when combined with purchased insurance policies to adequately indemnify the City's capital assets.



## Revenues

In general, revenue growth remains strong, driven mainly by continued population increases and commercial and residential development. Major assumptions impacting the Fiscal Year 2006 budget include:

- Maintaining the City of Henderson property tax rate at \$.7108 per \$100 in assessed valuation. This property tax rate continues to be one of the lowest rates in the State of Nevada.
- Conservative Federal Reserve interest rate policy to encourage a continued economic recovery.
- Continued growth in population and development which impact City revenues through increases in sales tax and property tax revenues.

At the time of approval of the Final Budget, there was pending legislation to levy a 1/4 cent increase in sales tax to enable Southern Nevada law enforcement agencies to hire additional police officers. If approved, this additional revenue and associated expenditures will be accounted for in a separate Special Revenue fund and will be included in the Fiscal Year 2006 budget augmentation.

Looking forward to Fiscal Year 2007, the City is active in discussions regarding potential property tax changes. The unprecedented demand for developable land in the Las Vegas Valley is driving these discussions.

## 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 and its citizenry.

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

|                                   |            |
|-----------------------------------|------------|
| <b>Standard &amp; Poor's</b>      | <b>AA</b>  |
| <b>Moody's Investors Services</b> | <b>Aa2</b> |

In October 2004, Standard & Poor's Ratings Service and Moody's Investors Service upgraded the City's general obligation bond rating from "AA-" to "AA" and from "Aa3" to "Aa2", respectively. The City of Henderson was the first city in Nevada to achieve a "AA" bond rating by both Moody's and Standard & Poors and still has the highest bond rating of any city in the State.

## Challenges

Growth can often be both a benefit and a challenge in any municipality. Without a growing population to fuel and maintain a healthy local economy, the City would not have the financial resources it needs to continue improving and expanding the services and amenities its residents enjoy. However, rapid and prolonged population growth also places a great deal of stress on existing resources to maintain current levels of services, repair and replace existing infrastructure as it ages, and finance future growth-related demands.

The demand for essential city services, capital improvements, and infrastructure maintenance and expansion steadily increases as a direct result of population growth and the normal aging of City facilities.

Under virtually any population growth scenario, existing revenue generating sources, such as sales and property taxes and traditional bond financing for

capital projects, would be hard pressed to keep up with the normal demand for streets, storm sewers, fire stations, and other facilities. Large capital improvement projects take many years to plan, finance, and complete. Funding for these projects will be needed long before the number of residents moving into the area will support the facility construction costs. It might be several years before population growth is sufficient to generate the revenue needed for ongoing operating expenses.

Another challenge facing the City is drought. Southern Nevada and other western states are presently in the midst of the worst drought on record. Persistent drought in the upper Colorado River region has resulted in the lowest run-off since record keeping began in 1906. As of January 1, 2004 the Valley has been in "drought alert" stage. The City has adopted the Southern Nevada Water Authority Drought Plan and implemented conservation education programs and new water conservation rates to address the issue.

In the 2005 Legislative session the State of Nevada passed a law to impose a cap on the increase in the taxable value of property. For primary residences, a 3% cap was implemented and an 8% cap on vacant land, commercial buildings, business personal property, and other property. This tax abatement reduced the amount of increased property tax dollars for the City by \$13.5 million. The effects of this abatement will compound each year as the limits on taxable value increases are imposed. The City did take into account this pending legislation when projecting property tax revenues for Fiscal Year 2006 and beyond. Due to the City's conservative revenue projections, no budget cuts had to be made once the tax cap was passed.

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

---

# Vision, Priorities, & Mission

## Vision Statement:

“We envision our City as a fully integrated, progressive, and engaged community of citizens and neighborhoods enjoying premier amenities, services, and opportunities.”



## Priorities:

### Economic Development

Expand the City's economic and employment opportunities.

### Financial Planning

Maintain financial stewardship while maximizing the use of resources.

### Natural Resource Management

Protect and preserve our natural resources for future generations.

### Public Safety

Ensure public safety through prevention and efficient emergency response.

### Quality Development

Preserve quality of planning and development as the City grows and ensure reinvestment in the existing community.

### Transportation

Improve and maintain our community's transportation network.

## Mission Statement:

“To provide services & amenities that enhance the quality of life for those who live, learn, work, & play in the City of Henderson.”





# Values in ACTION

## **A**ccountability

We enjoy working for the Henderson community and take our responsibility to ensure public trust very seriously. We hold ourselves accountable for our actions, are fiscally responsible, and provide competent and efficient services to meet our community's needs.

## **C**ustomer Service

We maintain high standards in providing city services. We work with courtesy, respect, and responsiveness to meet our customer's needs.

## **T**eamwork

We encourage an atmosphere of open communication, listening, and trust within the organization and the community. We work together, toward common goals, building on each other's strengths.

## **I**ntegrity

We believe in complete honesty in all that we do. We have a high standard of ethics, in staying true to our values and in our commitment to public service.

## **O**ur Employees

We recognize that our employees are the reason for our quality organization and excellent service record. We support employee development and seek opportunities for personal and professional growth.

## **N**ew Ideas & Risk = Innovation

We are open to new ideas, the basis for imaginative and resourceful problem solving.

We encourage employees to accept responsible risk-taking to transform a new idea into innovative service.



# Property Tax Overview

## Population & Assessed Valuation

|                 | FY 2004<br>Actual | FY 2005<br>Projected | %<br>Increase | FY 2006<br>Budget | %<br>Increase |
|-----------------|-------------------|----------------------|---------------|-------------------|---------------|
| Henderson       | 217,448           | 229,984              | 5.8%          | 242,700           | 5.5%          |
| Clark County    | 1,715,337         | 1,847,860            | 7.7%          | 1,954,515         | 5.8%          |
| Las Vegas       | 528,617           | 549,571              | 4.0%          | 580,000           | 5.5%          |
| North Las Vegas | 146,005           | 164,971              | 13.0%         | 178,166           | 8.0%          |
| Boulder City    | 14,842            | 14,934               | 0.6%          | 15,058            | 0.8%          |
| Mesquite        | 13,216            | 13,895               | 5.1%          | 15,881            | 14.3%         |
|                 |                   |                      |               |                   |               |
| Henderson       | \$ 6,803,230,110  | \$ 7,567,061,928     | 11.2%         | \$ 9,934,624,235  | 31.3%         |
| Clark County    | 44,679,769,201    | 50,157,588,051       | 12.3%         | 64,499,493,015    | 28.6%         |
| Las Vegas       | 11,479,811,435    | 12,717,378,524       | 10.8%         | 16,477,557,041    | 29.6%         |
| North Las Vegas | 2,734,445,463     | 3,318,379,189        | 21.4%         | 3,650,217,108     | 10.0%         |
| Boulder City    | 466,198,152       | 491,676,848          | 5.5%          | 563,511,360       | 14.6%         |
| Mesquite        | 333,497,506       | 357,603,051          | 7.2%          | 419,313,111       | 17.3%         |

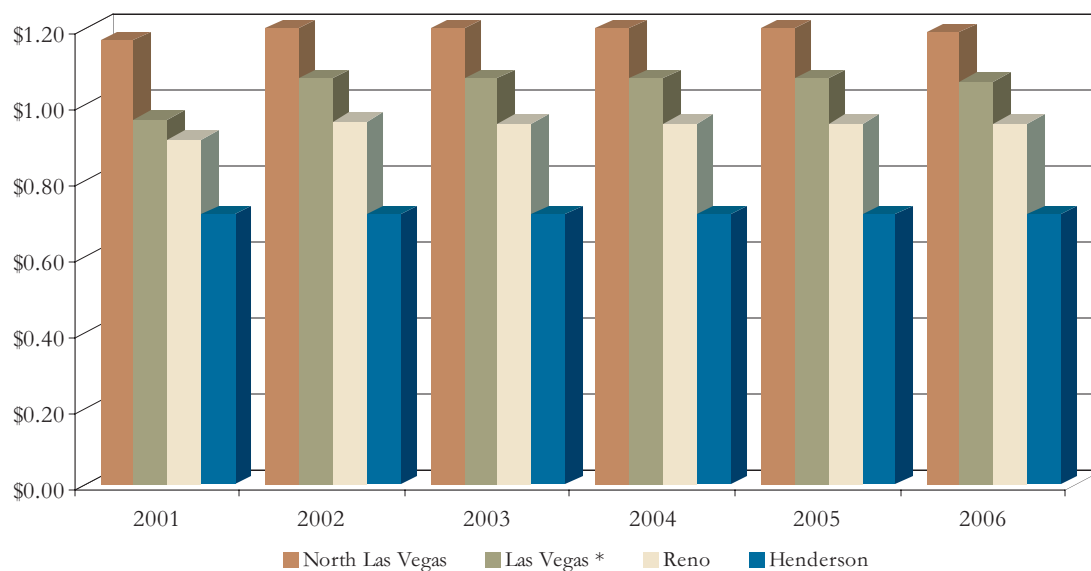
## Overlapping Property Tax Rate Breakdown

|                                | FY 2004   | FY 2005   | FY 2006   |
|--------------------------------|-----------|-----------|-----------|
| <b>State</b>                   | \$ 0.1700 | \$ 0.1700 | \$ 0.1700 |
| <b>County</b>                  |           |           |           |
| Operating                      | 0.6123    | 0.6312    | 0.6312    |
| Debt                           | 0.0379    | 0.0340    | 0.0263    |
| Sub-total County               | 0.6502    | 0.6652    | 0.6575    |
| <b>School District</b>         |           |           |           |
| Operating                      | 0.7500    | 0.7500    | 0.7500    |
| Debt                           | 0.5534    | 0.5534    | 0.5534    |
| Sub-total School District      | 1.3034    | 1.3034    | 1.3034    |
| <b>City of Henderson</b>       |           |           |           |
| Operating                      | 0.1503    | 0.1503    | 0.1503    |
| Voter Approved Overrides       | 0.2310    | 0.2310    | 0.2310    |
| Debt                           | 0.3295    | 0.3295    | 0.3295    |
| Sub-total City                 | 0.7108    | 0.7108    | 0.7108    |
| <b>Special Districts</b>       |           |           |           |
| Henderson Library District     | 0.0749    | 0.0743    | 0.0533    |
| County/L.V. Library Debt       | 0.0228    | 0.0215    | 0.0123    |
| Las Vegas Artesian Basin       | 0.0018    | 0.0016    | 0.0013    |
| Sub-total Special Districts    | 0.0995    | 0.0974    | 0.0669    |
| <b>Total Property Tax Rate</b> | \$ 2.9339 | \$ 2.9468 | \$ 2.9086 |

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

Note: Rates per \$100 of assessed value.

## Property Tax Rates Nevada Cities of Comparable Size



|                 | Fiscal Year |        |        |        |        |        |
|-----------------|-------------|--------|--------|--------|--------|--------|
|                 | 2001        | 2002   | 2003   | 2004   | 2005   | 2006   |
| North Las Vegas | \$1.17      | \$1.20 | \$1.20 | \$1.20 | \$1.20 | \$1.19 |
| Las Vegas *     | 0.96        | 1.07   | 1.07   | 1.07   | 1.07   | 1.06   |
| Reno            | 0.91        | 0.96   | 0.95   | 0.95   | 0.95   | 0.95   |
| Henderson       | 0.71        | 0.71   | 0.71   | 0.71   | 0.71   | 0.71   |

\* Includes Las Vegas Metropolitan Police

Note: Rates per \$100 of assessed valuation

## New Property Tax Legislation

In the 2005 Legislative session the Nevada State Legislature passed a law to provide property tax relief to all citizens. Assembly Bill 489, signed into law on April 6, 2005, provides a partial abatement of taxes by applying a 3% cap on the increase in the tax bill for the owner's primary residence (single-family house, townhouse, condominium or manufactured home). Only one property may be selected in the State of Nevada as a primary residence. Some rental

dwellings that meet the low-income rent limits may also qualify for a 3% cap on the tax bill.

An 8% cap on the increase in the tax bill will be applied to residences that are not owner occupied. The 8% cap will also apply to vacant land, commercial buildings, business personal property, aircraft, etc. New construction or property that has a change of use (zoning change or manufactured home conversion) will not qualify for any cap for this fiscal year but will receive the 3% or 8% cap starting next year (FY 2006/2007).

## EXAMPLE OF HOW PROPERTY TAXES ARE CALCULATED WITH TAX CAP

*House in Henderson with 30% Increase in Taxable Value (Last Year Taxable Value \$200,000)*



|                                           | Before Legislative Cap  |                    | With 3% Tax Cap         |                    |
|-------------------------------------------|-------------------------|--------------------|-------------------------|--------------------|
|                                           | Overlapping<br>Tax Rate | City<br>Rate Alone | Overlapping<br>Tax Rate | City<br>Rate Alone |
| Taxable Value                             | \$ 260,000.00           | \$ 260,000.00      | \$ 206,000.00           | \$ 206,000.00      |
| Assessed Value<br>( 35% of Taxable Value) | \$ 91,000.00            | \$ 91,000.00       | \$ 72,100.00            | \$ 72,100.00       |
| Assessed Value/ 100 *                     | \$ 910.00               | \$ 910.00          | \$ 721.00               | \$ 721.00          |
| Tax rate for Henderson Residents          | 2.9086                  | 0.7108             | 2.9086                  | 0.7108             |
| Total <b>Annual</b> Tax for FY 2005       | \$ 2,646.83             | \$ 646.83          | \$ 2,097.10             | \$ 512.49          |
| Total <b>Monthly</b> Tax for FY 2005      | \$ 220.57               | \$ 53.90           | \$ 174.76               | \$ 42.71           |

\* Tax rates stated per \$100 of assessed value

Although the overlapping tax rates will differ depending upon the location of the property within the City, the City of Henderson rate of 0.7108 is consistent for all property within the city boundaries.

## The Value of Your Property Tax Dollar

The City receives only 24% of your property tax dollars. A home with a taxable value of \$206,000 will provide the equivalent of \$42.71 per month in property tax support of the following City of Henderson services:

**24-Hour Police Protection**  
**24-Hour Emergency Medical Service**  
**24-Hour 9-1-1 Service**  
**Maintained Streets, Lighting,  
 & Flood Control**  
**Recreational Programming  
 For All Ages**  
**Parks Operations & Maintenance**  
**Code Enforcement Services**  
**Customer Information & Assistance**  
**Comprehensive Land Use Planning**

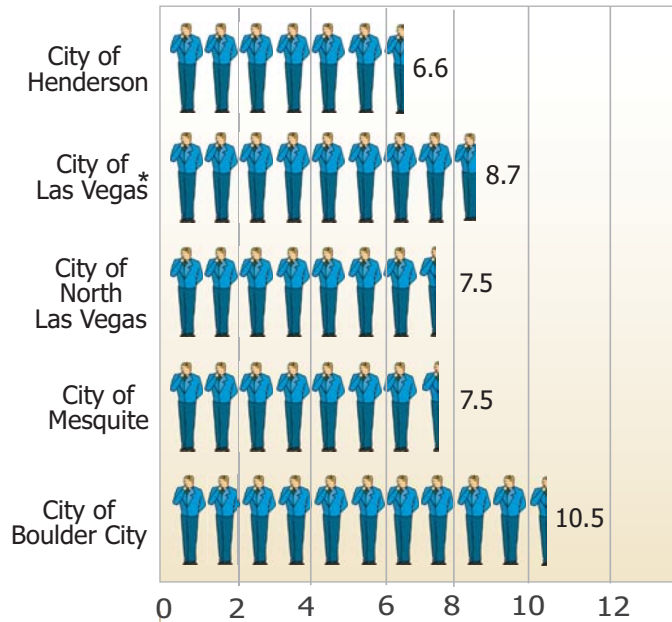
**Compare this to the amount  
 you pay per month for  
 these services:**

\* Telephone Service  
 Local & Long Distance \$39.99  
 \* Satellite Television  
 Basic Package \$39.99 +  
 \* Internet Service  
 High-Speed \$39.99 +

# Employee Productivity

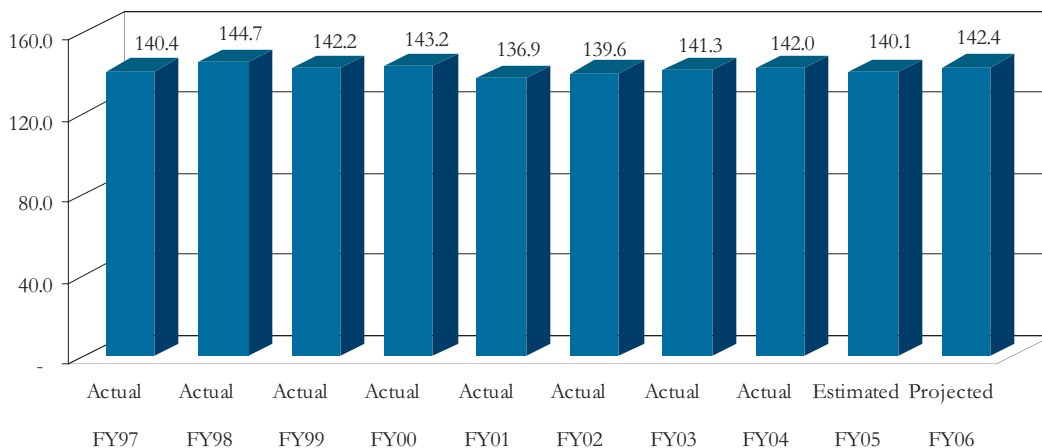
The chart below is a comparison of employees per 1,000 population for cities in Clark County. As depicted in the table, the City of Henderson serves its population with fewer employees per 1,000 residents than other entities (6.6 employees per 1,000 residents).

**Number of Full Time Employees  
Per One Thousand Residents**



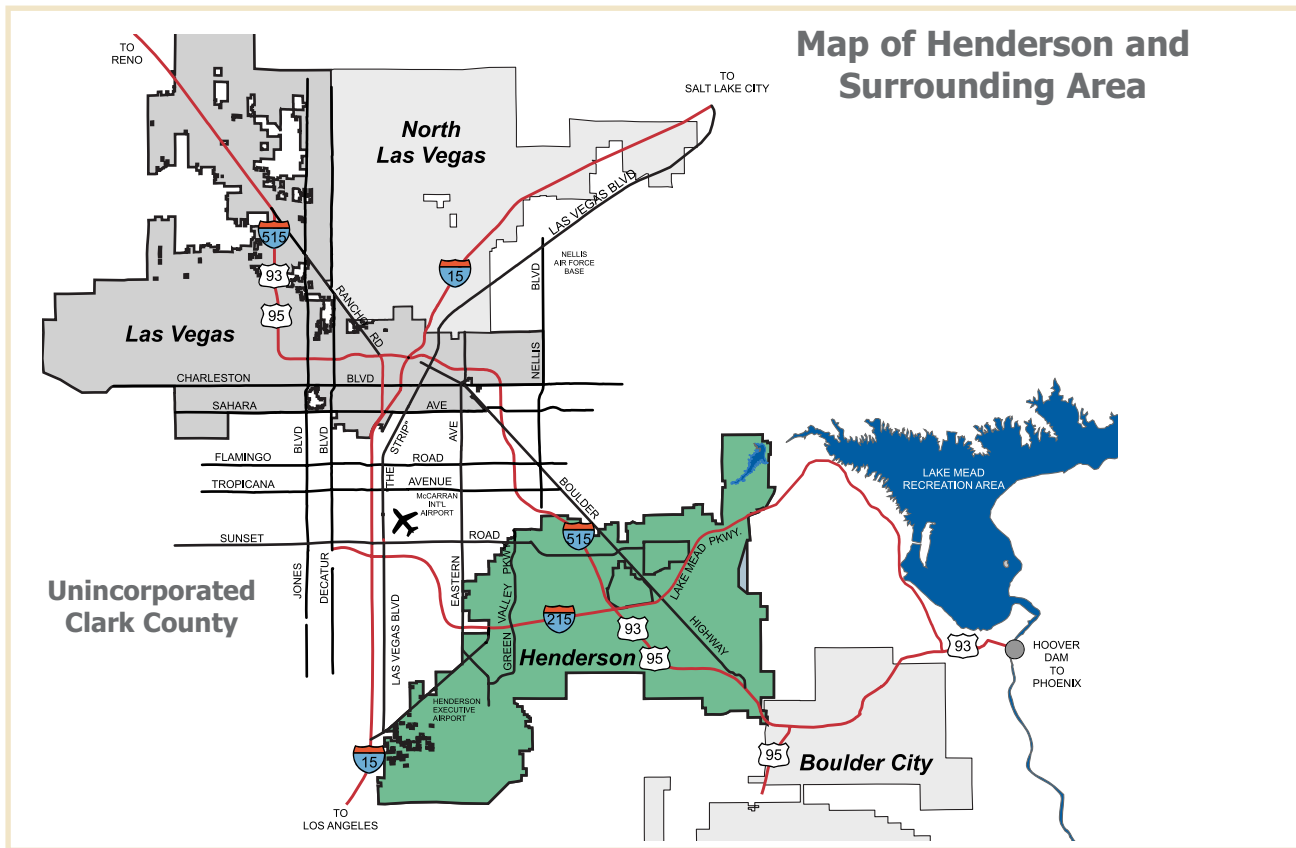
\* City of Las Vegas includes portions of the Metropolitan Police Department & Las Vegas Water District  
Information compiles by: City of Henderson Community Development July 2005.

## Henderson Population per Full Time City Employee



The average number of citizens served per employee will increase from 140.1 to 142.4 in Fiscal Year 2006. This ratio is expected to continue to increase as the City continues to look for efficiencies in providing service to its citizenry.

# Community Profile



Incorporated in 1953, the City of Henderson actually 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 Councilmen are elected at large on a nonpartisan basis, although no two councilmen can be from the same ward of the City's four wards. The Council appoints a City Manager, City Attorney and City Clerk who are directly accountable to the Council. All City department heads, including the Police Chief and the Fire Chief, are hired by the City Manager.

**Fiscal Year 2006  
Assessed Taxable Property Valuation:**  
**\$ 9,934,624,235**

## **Bond Ratings:**

|                            |     |
|----------------------------|-----|
| Moody's Investors Services | Aa2 |
| Standard and Poor's        | AA  |

## **Fiscal Year 2006 Budgeted Expenditures:**

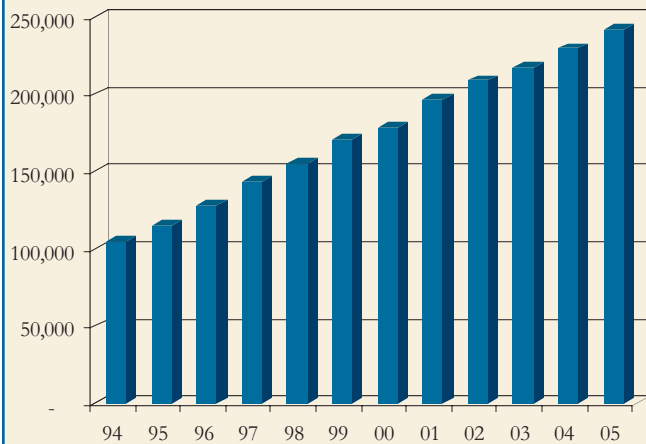
|                      |                      |
|----------------------|----------------------|
| General Government   | \$429,280,989        |
| Redevelopment Agency | 14,731,869           |
| <b>City Total</b>    | <b>\$444,012,858</b> |

## **City of Henderson Property Tax Rate:**

|                          |                |
|--------------------------|----------------|
| Operating                | \$.1503        |
| Voter Approved Overrides | .2310          |
| Debt                     | .3295          |
| <b>Total</b>             | <b>\$.7108</b> |



## Population



Population as of July 1st of each year. Information provided by the Nevada State Demographer with the exception of year 2005 which is from the City's Community Development Department.

|      |         |
|------|---------|
| 1990 | 69,390  |
| 1991 | 77,496  |
| 1992 | 85,594  |
| 1993 | 93,955  |
| 1994 | 105,027 |
| 1995 | 115,412 |
| 1996 | 128,481 |
| 1997 | 143,721 |
| 1998 | 155,859 |
| 1999 | 171,217 |
| 2000 | 179,144 |
| 2001 | 196,780 |
| 2002 | 209,486 |
| 2003 | 217,448 |
| 2004 | 229,984 |
| 2005 | 242,700 |

### Median Age

35.9

### Median Household Income

\$57,383

### Number of Households

95,841

### Elevation

1,940 ft.

### Hospitals

3

### Schools:

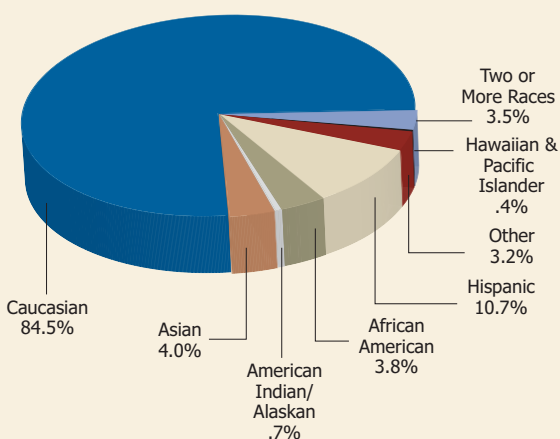
|            |    |
|------------|----|
| Elementary | 22 |
| Middle     | 7  |
| Sr. High   | 5  |
| Colleges   | 5  |

### Public Libraries

5



## Racial Composition



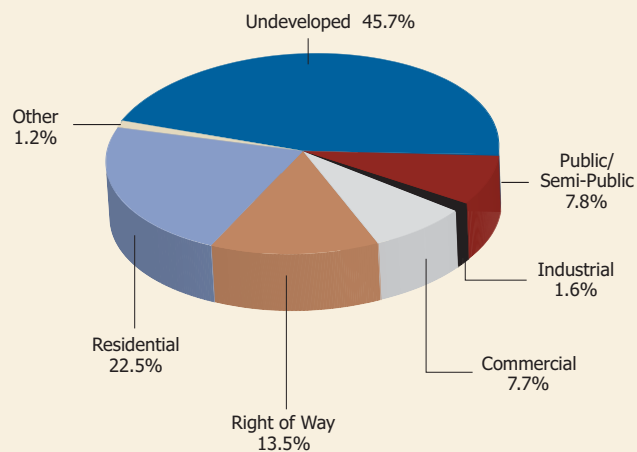
### Racial Composition: % of Total

|                             |       |
|-----------------------------|-------|
| Caucasian                   | 84.5% |
| African American            | 3.8%  |
| American Indian / Alaskan   | .7%   |
| Asian                       | 4.0%  |
| Hispanic                    | 10.7% |
| Other                       | 3.2%  |
| Hawaiian & Pacific Islander | .4%   |
| Two or more races           | 3.5%  |

Source: U.S. Census Bureau.

Individuals reporting 2 or more races are accounted for in each race and again under "Two or more races". For this reason the total of all percentages exceeds 100%.

## Land Use



Land Area 96.55 sq. miles

### Land Use: % of Total

|                    |             |
|--------------------|-------------|
| Residential        | 22.5%       |
| Right of Way       | 13.5%       |
| Commercial         | 7.7%        |
| Industrial         | 1.6%        |
| Public/Semi-Public | 7.8%        |
| Undeveloped        | 45.7%       |
| Other              | 1.2%        |
| <b>Total</b>       | <b>100%</b> |

Source: Henderson Community Development January 2005

## Land Use

|                  | <u>Square Footage</u> |
|------------------|-----------------------|
| Industrial Space | 8,755,700             |
| Retail Space     | 7,740,100             |
| Office Space     | 3,915,000             |

Source: Applied Analysis

## Henderson Major Industrial Parks

| Facility                         | <u># of Acres</u> |
|----------------------------------|-------------------|
| Black Mountain Industrial Center | 1,500             |
| Henderson Executive Airport      |                   |
| Center Industrial Area           | 849               |
| Gibson Business Park             | 260               |
| Black Mountain Business Park     | 140               |
| Conestoga Industrial Area        | 135               |
| Green Valley Business Park       | 112               |
| Sunpac                           | 56                |

Source: Las Vegas Perspective 2005

## Major Private Employers In Henderson

| Employer                         | Product / Service           | Employees     |
|----------------------------------|-----------------------------|---------------|
| 01 St. Rose Dominican Hospital   | Health Care                 | 2,000 - 2,499 |
| 02 Sunset Station Hotel & Casino | Hotel & Casino              | 1,500 - 1,999 |
| 03 Green Valley Ranch Gaming     | Hotel & Casino              | 1,500 - 1,999 |
| 04 Lake Mead Station (Fiesta)    | Hotel & Casino              | 700 - 799     |
| 05 MedCo Health                  | Mail-Order House            | 700 - 799     |
| 06 Wal-Mart Stores, Inc.         | Department Stores           | 600 - 699     |
| 07 Ford Motor Credit             | Credit Institution          | 600 - 699     |
| 08 Ritz Carlton Hotel Company    | Hotel & Casino              | 500 - 599     |
| 09 Hyatt Regency Lake Las Vegas  | Hotel & Casino              | 400 - 499     |
| 10 Titanium Metals Corporation   | Production - Titanium Metal | 400 - 499     |

\* Source: State of Nevada Department of Employment, Training, & Rehabilitation

## Ten Largest Taxpayers in Henderson

| Taxpayer                                                                                        | Type of Business | Taxable Assessed Value | % of Total Assessed Value* |
|-------------------------------------------------------------------------------------------------|------------------|------------------------|----------------------------|
| 01 Pulte Homes                                                                                  | Real Estate      | \$ 132,692,356         | 1.73%                      |
| 02 Greenspun Companies                                                                          | Real Estate      | 114,377,962            | 1.49%                      |
| 03 Lake at Las Vegas Joint Venture                                                              | Real Estate      | 100,543,769            | 1.31%                      |
| 04 Station Casinos (includes Sunset Station Hotel & Casino and Fiesta Henderson Hotel & Casino) | Hotel/Casino     | 89,319,490             | 1.17%                      |
| 05 Green Valley Ranch Station                                                                   | Hotel/Casino     | 67,715,725             | 0.88%                      |
| 06 Harsch Investments                                                                           | Developer        | 31,415,543             | 0.41%                      |
| 07 Sentinel Realty Partners III Ltd Partnership                                                 | Real Estate      | 31,129,497             | 0.41%                      |
| 08 Sierra-Nevada Multifamily Investments                                                        | Real Estate      | 30,689,859             | 0.40%                      |
| 09 Ranch Center Associates                                                                      | Real Estate      | 27,377,233             | 0.36%                      |
| 10 Basic Environmental Co                                                                       | Developer        | 26,962,512             | 0.35%                      |
| <b>TOTAL</b>                                                                                    |                  | <b>\$ 652,223,946</b>  | <b>8.52%</b>               |

SOURCE: Clark County Assessor's Office

\* Based on a 2005 total assessed valuation for the City of \$7,658,925,851, which includes the assessed valuation of the Henderson Redevelopment agency of \$91,863,923.

## Recreation & Attractions

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

### **Recreation Centers: 6**

including a senior center  
and the largest multigenerational  
recreation center in the state

### **City Parks: 40**

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

### **Ball Fields: 50**

(many lighted)

including the largest sports complex in the state

### **Tennis Courts: 42**

(many lighted)

### **Public Pools: 9**

(includes 3 aquatic centers)  
offering more public swimming pools than  
any other entity in Southern Nevada

### **Golf Courses: 12**

9 Public  
1 Municipal  
2 Private

### **Performing Arts Center: 1**

The Pavilion at Liberty Pointe  
Largest outdoor amphitheater in southern Nevada

### **Cultural Events:**

Many Cultural Events including Southern Nevada's  
longest running event - Shakespeare in the Park

### **Trails & Paths:**

Over 58 linear miles to date

### **Hotels & Resorts:**

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



### **Shopping:**

Galleria Mall  
Largest commercial corridor in the state  
(Sunset & Stephanie area)  
Monte Lago Village at Lake Las Vegas Resort  
The District at Green Valley Ranch



## Surrounding Points of Interest



▲ **Hoover Dam** 14 miles

- Tours
- Sight-seeing



▲ **Lake Mead** 6 miles

- Fishing
- Swimming
- Paddle Boat Cruises



▲ **Mount Charleston** 45 miles

- Hiking
- Snow Skiing
- Horseback Riding



▲ **Red Rock Canyon** 30 miles

- Hiking
- Camping
- Rock Climbing



▲ **Las Vegas Strip** 14 miles

- Gaming
- Fine Dining
- Entertainment
- Shopping



▲ **Colorado River** 14 miles

- Fishing
- Rafting
- Canoeing



▲ **Valley of Fire** 49 miles

- Hiking
- Camping

(All mileage approximated from City Hall on Water Street.)

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# A Brief History

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

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

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



In 1947, the Nevada Legislature approved a bill to give the Colorado River Commission of Nevada the authority to purchase the plant. Soon portions of the plant were used to house other manufacturing firms and in 1951 Basic Management Inc. (BMI) was formed by these tenants to generate income tax and free the state from managerial duties. BMI managed and acquired the facility’s “residual assets”, the several thousand acres of undeveloped land and utilities common to the complex. BMI purchased the property from the state in 1952. Henderson was saved from destruction as war surplus property.

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

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



In the early 1980's, 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 23 master-planned communities, many national corporations, and a

defined gaming district. Some of the businesses operating in Henderson are Ocean Spray, Ethel M. Chocolates, Levi Strauss & Company, Good-Humor - Breyers Ice Cream, Ford Credit, Hyatt Corporation, The Ritz Carlton, Station Casinos, and Monte Lago. The Redevelopment Agency has several major redevelopment projects underway and is conducting a study of a potential new redevelopment plan area.

The population today is double what it was just 10 short years ago. While keeping up with the tremendous growth, we have been able to attain national accreditation for our Police Department, Fire Department, and Parks and Recreation Department.

This is a very exciting time for our City as we look toward the future. 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 Office of Budget and Strategic Management.

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The Fiscal Year 2006 *Budget in Summary* and the Fiscal Year 2006 *Comprehensive Annual Budget Report* will be available on the city website.

### **A BIG Thank You!**

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

### **City Departments**

|                                                     |                                       |
|-----------------------------------------------------|---------------------------------------|
| Building and Fire Safety .....                      | Michael W. Bouse, Director            |
| City Attorney's Office .....                        | Shauna M. Hughes, City Attorney       |
| City Clerk's Office .....                           | Monica M. Simmons, City Clerk         |
| Community Development .....                         | Bristol S. Ellington, Director        |
| Finance .....                                       | Steven M. Hanson, Director            |
| Fire .....                                          | James J. Cavalieri, Chief             |
| Human Resources .....                               | Daryl A. Moore, Director              |
| Information Technology .....                        | Curlie O. Matthews, CIO               |
| Municipal Court .....                               | David J. Hayward, Court Administrator |
| Parks and Recreation .....                          | James T. Norman, Director             |
| Police .....                                        | Alan B. Kerstein, Chief               |
| Public Works .....                                  | Robert A. Murnane, Director           |
| Utility Services .....                              | Kurt R. Segler, Director              |
| Convention Center & Visitors Bureau .....           | Lisa G. Jolley, Executive Director    |
| Office of Budget & Strategic Management .....       | Richard A. Derrick, Manager           |
| Office of Development Services Center .....         | Ronald F. Patterson, Manager          |
| Office of Economic Development .....                | Bob A. Cooper, Manager                |
| Office of Neighborhood Services .....               | Skeet E. Fitzgerald, Manager          |
| Office of Property Management & Redevelopment ..... | John R. Rinaldi, Manager              |



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# Budget Overview

## Contents

|                                                                                                                                                       |    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| Financial & Budget Policies .....                                                                                                                     | 28 |
| Budget Process .....                                                                                                                                  | 40 |
| Fund Balance Overview & Tables.....                                                                                                                   | 45 |
| Fund Overview .....                                                                                                                                   | 53 |
| Fund Detail                                                                                                                                           |    |
| Bond Proceeds.....                                                                                                                                    | 54 |
| City Shop.....                                                                                                                                        | 55 |
| Citywide .....                                                                                                                                        | 56 |
| Convention Center & Visitors Bureau .....                                                                                                             | 57 |
| Debt Service .....                                                                                                                                    | 59 |
| Development Services .....                                                                                                                            | 62 |
| Engineering Services.....                                                                                                                             | 63 |
| Equipment Repair and Maintenance .....                                                                                                                | 65 |
| Forfeited Assets .....                                                                                                                                | 66 |
| Gas Tax .....                                                                                                                                         | 67 |
| General .....                                                                                                                                         | 68 |
| Land Sales .....                                                                                                                                      | 71 |
| Multipurpose .....                                                                                                                                    | 72 |
| Municipal Court .....                                                                                                                                 | 73 |
| Municipal Facilities.....                                                                                                                             | 74 |
| Municipal Golf Course .....                                                                                                                           | 75 |
| Other Funds (RTC, Lake Las Vegas, Flood Control, Financial Stabilization,<br>Special Assessment Districts, LID Revolving, HUD, & Graffiti Award)..... | 76 |
| Park Development.....                                                                                                                                 | 79 |
| Redevelopment Agency.....                                                                                                                             | 80 |
| Self Insurance .....                                                                                                                                  | 82 |
| Special Ad Valorem Transportation .....                                                                                                               | 85 |
| Special Recreation.....                                                                                                                               | 86 |
| Utilities - Water and Sewer .....                                                                                                                     | 87 |
| Debt Management .....                                                                                                                                 | 91 |

## Tables & Illustrations

|                                   |    |
|-----------------------------------|----|
| Performance Budget Timeline ..... | 40 |
| Fund Balance Tables               |    |
| Overview .....                    | 45 |
| General Fund .....                | 46 |
| Special Revenue Funds .....       | 47 |
| Debt Service Funds .....          | 48 |
| Capital Projects Funds.....       | 49 |
| Proprietary Funds .....           | 50 |
| Total All City Funds .....        | 51 |
| Redevelopment Agency Fund .....   | 52 |
| Fund Overview .....               | 53 |



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## City Funds

|                                                                                   |    |
|-----------------------------------------------------------------------------------|----|
| Bond Proceeds Revenue and Expenditure Summary .....                               | 54 |
| City Shop Revenue and Expenditure Summary .....                                   | 55 |
| Citywide Revenue and Expenditure Summary .....                                    | 56 |
| Convention Center & Visitors Bureau Revenue and Expenditure Summary .....         | 57 |
| Henderson Visitor Statistics .....                                                | 58 |
| Outstanding Debt Obligations .....                                                | 59 |
| General Obligation Debt Revenue and Expenditure Summary .....                     | 60 |
| General Obligation Debt Payment Requirements .....                                | 60 |
| Revenue Supported (Special Assessment) Debt Revenue and Expenditure Summary ..... | 61 |
| Revenue Supported Bonds Payment Requirements .....                                | 61 |
| Development Services Revenue and Expenditure Summary .....                        | 62 |
| Engineering Services Revenue and Expenditure Summary .....                        | 63 |
| Engineering Fiscal Year 2006 Projects .....                                       | 64 |
| Equipment Repair and Maintenance Revenue and Expenditure Summary .....            | 65 |
| Forfeited Assets Revenue and Expenditure Summary .....                            | 66 |
| Gas Tax Revenue and Expenditure Summary .....                                     | 67 |
| Gas Tax Funds and Nevada Revised Statutes .....                                   | 67 |
| General Fund Revenue Summary .....                                                | 68 |
| Example of How Property Taxes are Calculated .....                                | 69 |
| General Fund Expenditure Summary by Category, Function, & Department .....        | 70 |
| Land Sales Revenue and Expenditure Summary .....                                  | 71 |
| Multipurpose Revenue and Expenditure Summary .....                                | 72 |
| Municipal Court Revenue and Expenditure Summary .....                             | 73 |
| Municipal Facilities Revenue and Expenditure Summary .....                        | 74 |
| Municipal Golf Course Revenue and Expenditure Summary .....                       | 75 |
| Park Development Revenue and Expenditure Summary .....                            | 79 |
| Parks Completed Projects .....                                                    | 79 |
| Redevelopment Agency Revenue and Expenditure Summary .....                        | 80 |
| Redevelopment Bonds Payment Requirements .....                                    | 81 |
| Redevelopment Agency Outstanding Debt Obligations .....                           | 81 |
| Redevelopment Agency Future Projects .....                                        | 81 |
| Self Insurance Revenue and Expenditure Summary .....                              | 82 |
| Workmen's Compensation Revenue and Expenditure Summary .....                      | 83 |
| Health Insurance Revenue and Expenditure Summary .....                            | 84 |
| Special Ad Valorem Transportation Revenue and Expenditure Summary .....           | 85 |
| Special Recreation Revenue and Expenditure Summary .....                          | 86 |
| Water Revenue and Expenditure Summary .....                                       | 88 |
| Sewer Revenue and Expenditure Summary .....                                       | 89 |
| Utility Rate Structure .....                                                      | 89 |
| Water & Sewer Revenue Supported Bond Payment Requirements .....                   | 90 |
| Utility Outstanding Debt Obligations .....                                        | 90 |



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|                                                                                    |    |
|------------------------------------------------------------------------------------|----|
| Debt Management                                                                    |    |
| Composition of Outstanding Debt .....                                              | 91 |
| General Obligation Bonds Payment Requirements .....                                | 91 |
| General Obligation Bond Indebtedness Supported by Property Taxes.....              | 92 |
| Existing Debt Service General Obligation Bonds .....                               | 92 |
| General Obligation Medium-Term Bonds .....                                         | 92 |
| Existing Debt Service General Obligation Medium-Term Bonds .....                   | 92 |
| General Obligation Indebtedness Secured by Consolidated Tax Revenue.....           | 93 |
| Existing General Obligation Debt Service Secured by Consolidated Tax Revenue ..... | 93 |
| Consolidated Tax Pledged Revenues .....                                            | 93 |
| Water/Sewer Revenue Supported Bonds.....                                           | 94 |
| Existing Debt Service Supported by Water and Sewer Revenues .....                  | 94 |
| Water/Sewer Revenue Supported Bonds Payment Requirements .....                     | 95 |
| Revenue Supported Bonds (Special Assessment) Payment Requirements.....             | 95 |
| Debt Ratio Comparisons .....                                                       | 95 |
| Statutory Debt Limitation .....                                                    | 96 |
| Historical Statutory Debt Limitation.....                                          | 96 |

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



## Budgetary Basis

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

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

### KEY FACT

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

## Balanced Budget Definition

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

## Financial Management Policy Statements

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

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

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



### KEY FACT

*The City of Henderson revised its Financial Management Policies in April 2003. The policies will be reviewed in the fall of 2005 for any needed revisions or additions.*

The status for all of the following Financial Management policies is “**in compliance**” unless shown in **red** following the Statement.

## Budget

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

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

***Comment: A budget time-line was established before the process began, and departments continue to gather performance data to enhance resource allocation decisions.***

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

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

*Budget Committee* - The Budget Committee consists of the City Manager, Assistant City Managers, Chief Financial Officer, Department Directors, and Division Managers within the City Manager's Office. The Budget Team is responsible for preparation of materials and meeting facilitation. Based on departmental performance budgets and Council priorities, the Budget Committee will make funding decisions which best promote the overall priority goals and financial stability of the City.

The recommendations of the Budget Committee will be presented to the City Council for final approval.  
***Comment: The Budget Committee met several times during the budget preparation process to review departmental requests, assess linkages to Council priorities and make resource allocation recommendations. Their recommendations were forwarded to the City Council for review and a balanced budget was adopted.***

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

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

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

***Comment: The Final Budget (state forms) was filed with the Nevada Department of Taxation on May 18, 2005. Both the Budget In Summary and Comprehensive Annual Budget Report (CABR) have been completed.***

#### KEY FACT

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

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

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

1) Any purchase order that has an encumbered balance and approved budget that will not be

expended in the current fiscal year, and the project or approved usage of the funds has not yet been completed, will require a written justification requesting a carryover of the remaining funds.

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

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

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

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

The department base 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 City Manager 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. ***Comment: Appropriation carryovers were evaluated based on policy criteria, and requests meeting the criteria were reappropriated from Fiscal Year 2004 to Fiscal Year 2005.***

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

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

- Wages and Fringe Benefits
- Operating Expenses
- Capital Outlay

Transfers between categories require Budget Manager approval.

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

***Comment: Appropriation transfers were made throughout the year and approved by the City Council.***



***Limit Mid-Year Adjustments*** - The City shall limit mid-year adjustments, which circumvent the normal budget process and pose a risk to long-range financial planning. The development of the performance budget and the integration with resource allocation should reduce the number of mid-year adjustments needed by departments. The mid-year adjustments that will be allowable through this policy will be in the event that a department has experienced a

significant change within their business practices that would adversely affect the composition of the current adopted budget. All modifications to the budget will adhere to the established Budget Preparation Manual and Handbook.

***Comment: Mid-year adjustments are carefully scrutinized and 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.

#### KEY FACT

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

## Revenues

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

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

***Comment: The City engaged a consultant to review revenue opportunities and provide recommendations. The recommendations will be reviewed further during Fiscal Year 2006 for possible implementation.***



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

**Comment:** *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 and were within four percent of projection. The City's projection methodology continues to be very accurate.*

**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.

**Comment:** *Currently several areas of the City are undergoing rate evaluations to be complete during Fiscal Year 2006.*



**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.

**Comment:** *The City has maintained the same property tax rate for the past sixteen years and it*

*continues to be one of the lowest rates in the Las Vegas metropolitan area as well as the State of Nevada.*



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

**Comment:** *A utility rate analysis was completed during Fiscal Year 2005 and minor rate adjustments will be made during Fiscal Year 2006.*

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

**Comment:** *The City engaged a consultant to review the current methodology used to calculate the administrative charges to Enterprise Funds. The analysis has been completed and is under consideration for implementation.*

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

## Expenditures

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

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

***Comment: The Fiscal Year 2006 General Operating Fund was balanced by ensuring projected recurring revenues exceeded recurring expenditures.***

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

***Comment: General Fund revenues are expected to exceed projections, and the City expects to experience vacancy savings during the fiscal year, preserving reserves and requiring no disruption to the City's service delivery.***

*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.

***Comment: The City has adopted an Infrastructure Reinvestment program. During Fiscal Year 2006, \$1,490,000 will be invested toward facility maintenance and \$1,105,585 toward technology refresh and repair.***



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

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

***Comment: Surveys are conducted on a periodic basis.***

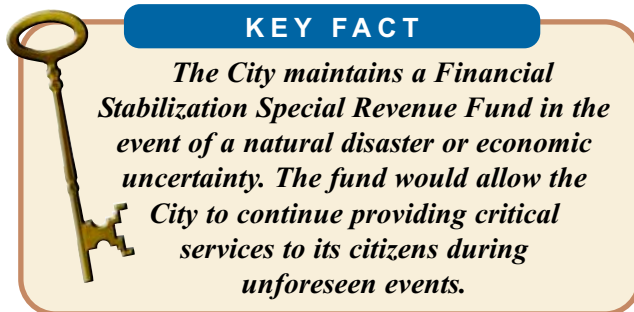
*Purchasing* - The City shall follow state and federal purchasing laws and make every effort to maximize any discounts offered by creditors/vendors. Staff shall also use competitive bidding to attain the best possible price on goods and services. All City departments will adhere to the purchasing guidelines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

## Fund Balance/Net Assets

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

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

***Comment: The General Fund undesignated fund balance at the end of Fiscal Year 2006 is estimated to be \$15.7 million, or 8.7% of the projected revenue, exceeding the minimum requirement.***



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

***Comment: The Financial Stabilization Special Revenue ending fund balance is projected to be \$8.9 million at the end of Fiscal Year 2006, or 5.0% of General Fund revenue, meeting the minimum requirement.***

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

***Comment: All Enterprise Funds are projected to have adequate cash balances to maintain operations.***

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

***Comment: Use of fund balances for Fiscal Year 2006 are for one-time expenditures only, and will not cause the balances to decline below minimum levels established by the Financial Management Policies.***

*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.

***Comment: 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.

***Comment: Projected balances are sufficient to meet bond ordinances.***

*Contingency Policy* - The City has established a contingency fund that equals one quarter of one percent (.0025) of general fund revenue. This fund will be used to bridge any gap that would occur as a result of a dramatic economic downturn or during a state of emergency. The funds would be used to supplement the existing available funds on a provisional basis in an effort to sustain existing service levels.

***Comment: During Fiscal Year 2006, the budgeted amount of contingency is \$0.5 million.***



## Capital Expenditures & Improvements

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

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

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

***Comment: All three methods are being utilized for capital projects.***

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

***Comment: During the Year 2006, \$1,490,000 will be invested toward facility maintenance and \$1,105,585 toward technology refresh and repair.***

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



## Debt

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

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

*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.

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

## Investments

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

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

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

*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 circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital, as well as the probable income to be derived.

### KEY FACT

*The City manages a pooled investment portfolio of approximately \$400 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.

*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.

*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.



## Grants

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

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

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

*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.

*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.

*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.



## Fiscal Monitoring

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

*Financial Status and Performance Reports* - Monthly reports shall be prepared for review by the City Manager and the Council as follows: 1) comparing year-to-date expenditures and revenues to current budget, 2) projecting expenditures and revenues through the end of the year, 3) noting the status of fund balances to include dollar amounts and percentages, and 4) outlining any remedial actions necessary to maintain the City's financial position. These reports are sent to all City departments and are available to the citizens of Henderson by request.

***Comment: 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.

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



### KEY FACT

***The City has successfully sought and received \$32 million in grant funding over the past 5 years.***

*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.

***Comment: The City's Financial Management Policies are approved by Council and no updates were deemed necessary during Fiscal Year 2005.***

## Financial Consultants

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

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



## Accounting, Auditing, and Financial Reporting

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

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

### KEY FACT

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

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

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

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

## Internal Controls

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

*Fiscal Signature Authority* - Signature authority for contracts, change orders, agreements, and other documents having fiscal impact shall be determined by the fiscal impact amount reflected in the documents as follows: up to \$10,000.00 - department directors, \$10,000.01-\$25,000.00 - City Manager, over \$25,000.00 - requires City Council approval and signature by authorized representative (City Manager). Contracts, change orders, agreements, and other documents having a fiscal impact requiring either the Mayor or City Manager's signature shall be attested to by the City Clerk.

*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.

*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.

*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.

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

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

*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.



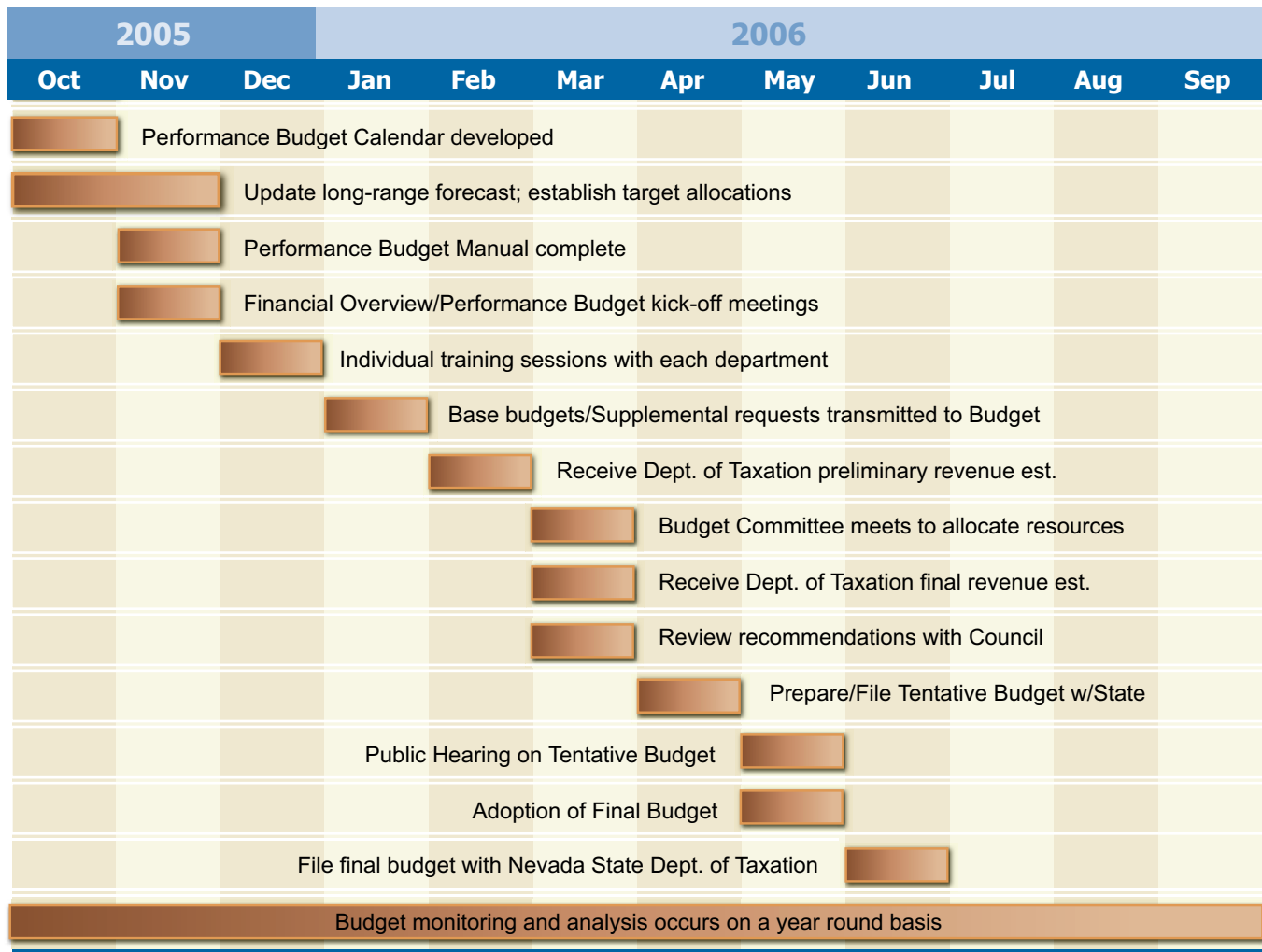
# Budget Process

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

## KEY FACT

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

## Performance Budget Timeline





## How the Budget Was Created

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

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

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

### Strategic Priorities

Beginning in 1999, the City Council began a process of strategic planning designed to identify the issues that needed to be addressed to achieve the City's mission. The strategic priorities previously identified in 2000 were revisited and updated for Fiscal Year 2005 through Fiscal Year 2009.

Input on the development of the strategic priorities was provided by citizens, City Council, and City management. The strategic plan creates a shared vision for the future of the community as these long-range policy priorities emphasize the values of our customers.



*Economic Development* - Expand the City's economic and employment opportunities.

*Financial Planning* - Maintain financial stewardship while maximizing the use of resources.

*Natural Resource Management* - Protect and preserve our natural resources for future generations.

*Public Safety* - Ensure public safety through prevention and efficient emergency response.

*Quality Development* - Preserve quality of planning and development as the City grows and ensure reinvestment in the existing community.

*Transportation* - Improve and maintain our community's transportation network.

For each priority, an action plan was developed for implementing policy and operating measures. As a continuation of this process, each department within the City creates a Performance Budget.

### Departmental Performance Budgets

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



## Annual Operating Budget

In developing the Fiscal Year 2006 operating budget, departments analyzed existing and potential services with consideration to the Strategic Priorities. The Departmental Performance Budgets identified, enhanced, added, and condensed services, which were then quantified in the line item budget. They reflect not only the strategic priorities, but also incorporated internal departmental goals and objectives to maintain and enhance services and contribute to the long-term financial health of the City.

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

## **Performance Budget Methodology**

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

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

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

*Organization Charts* – outline of program structure within the department.

*Past Accomplishments* – represent past goals and objectives that have been completed.

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

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

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

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

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

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

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

## **Performance Budget Format**

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

Policy Document  
Financial Plan  
Operations Guide  
Communications Device

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

budget is integrated with line item financial information to ensure optimal budget control.

This performance budget enables the City Council and the public to analyze priorities based on program goals and performance objectives 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 2006 budget includes the following sections: Introduction, Budget Overview, Capital Improvement, Long-Range Planning, Performance Budget, Schedules and Summaries, and Appendix.

## **Performance Budget Process**

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

## **Financial Forecast**

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



## **Policy/Strategy Phase**

The Council and City Manager's goals and directives set the tone for the development of the budget. As a result of continuous citizen input, key strategic issues are identified which will provide the direction and framework of the budget. These issues are addressed in Departmental Performance Budgets 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 objectives, the department heads also identify and discuss their own operational issues.

The presentation at the "performance budget kickoff" meeting includes discussion of citywide goals and objectives, budgeting guidelines for the operational and capital budgets, time lines, an overview of fiscal constraints, and resources available for allocation. The Performance Budget Manual distributed at these meetings is designed to assist the departments in preparing all budget requests and forms.

## **Needs Assessment Phase**

During the departmental performance budget planning process the departments have an opportunity to assess current and future conditions, programs, and needs. Examination of current departmental programs or positions for possible trade-offs, reductions, or elimination is strongly suggested. During this phase, departments are encouraged to thoroughly review all programs and services, assessing their "value" and priority to the citizens of Henderson. Consideration is given to all programs and services and their role in meeting the Council's strategic goals and the department's service level goals. From this performance budget 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 Budgets, budget requests are reviewed and a preliminary citywide operating budget takes shape. The departments initially prepare and submit base budget work sheets reflecting allocation targets.

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

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

### **Adoption/Implementation Phase**

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

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.

### **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. This process becomes even more crucial to a successful budget program as the City grows. All of the financial policies and procedures must be in place and operational prior to growth leveling off and revenue streams decreasing.

### **Amending the Budget**

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

# Fund Balance Overview & Tables

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

Over the past few years, the City, through its growth management, strategic planning, and efficiency measures, has been able to generate reserves that can be reinvested back into the community.

The goal of the City has been to use surplus reserves in ways that positively effect efficiency in the delivery of services, reduce long-term obligations, and avoid increases in the City property tax rate, which has remained relatively steady for the past fifteen years.

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

| FY 2006 Budget                    |                       |                       |                      |                        |                       |                         |                      |
|-----------------------------------|-----------------------|-----------------------|----------------------|------------------------|-----------------------|-------------------------|----------------------|
|                                   | General Fund          | Special Revenue Funds | Debt Service Funds   | Capital Projects Funds | Proprietary Funds     | Total                   | Redevelopment Agency |
| <b>Beginning Fund Balances</b>    | <b>\$ 19,980,803</b>  | <b>\$ 15,608,177</b>  | <b>\$ 1,877,639</b>  | <b>\$ 65,535,728</b>   |                       | <b>\$ 103,002,347</b>   | <b>\$ 16,413,065</b> |
| <b>Beginning Net Assets</b>       |                       |                       |                      |                        | <b>\$ 788,671,037</b> | <b>788,671,037</b>      |                      |
| Revenues                          |                       |                       |                      |                        |                       |                         |                      |
| Property & Other Taxes            | \$ 30,639,538         | \$ -                  | \$ 17,903,197        | \$ 10,472,748          | \$ 6,112,300          | \$ 65,127,783           | \$ 2,990,458         |
| Franchise Fees                    | 25,007,178            | -                     | -                    | -                      | -                     | 25,007,178              | -                    |
| Licenses and Permits              | 7,618,555             | -                     | -                    | -                      | 10,058,865            | 17,677,420              | -                    |
| Intergovernmental Resources       | 99,400,532            | 5,178,440             | -                    | 2,041,605              | -                     | 106,620,577             | 6,984,012            |
| Charges for Services              | 12,959,689            | 255,585               | -                    | -                      | 119,074,313           | 132,289,587             | -                    |
| Developer Contributions           | -                     | 55,000                | -                    | -                      | -                     | 55,000                  | -                    |
| Fines and Forfeits                | 3,040,951             | 387,000               | -                    | -                      | -                     | 3,427,951               | -                    |
| Special Assessments               | -                     | -                     | 148,248              | -                      | -                     | 148,248                 | -                    |
| Miscellaneous                     | 1,229,636             | 155,300               | 301,172              | 2,167,100              | 11,871,673            | 15,724,881              | 255,845              |
| <b>Total Revenues</b>             | <b>\$ 179,896,079</b> | <b>\$ 6,031,325</b>   | <b>\$ 18,352,617</b> | <b>\$ 14,681,453</b>   | <b>\$ 147,117,151</b> | <b>\$ 366,078,625</b>   | <b>\$ 10,230,315</b> |
| <b>Capital Contributions</b>      | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ 21,305,470</b>  | <b>\$ 21,305,470</b>    | <b>\$ -</b>          |
| <b>Land Sales</b>                 | <b>-</b>              | <b>-</b>              | <b>-</b>             | <b>3,000,000</b>       | <b>-</b>              | <b>3,000,000</b>        | <b>-</b>             |
| <b>Proceeds of Long Term Debt</b> | <b>-</b>              | <b>-</b>              | <b>-</b>             | <b>40,000,000</b>      | <b>-</b>              | <b>40,000,000</b>       | <b>-</b>             |
| <b>Gain on Disp of Asset</b>      | <b>-</b>              | <b>-</b>              | <b>-</b>             | <b>-</b>               | <b>50,000</b>         | <b>50,000</b>           | <b>-</b>             |
| <b>Operating Transfers In</b>     | <b>9,843,906</b>      | <b>2,886,919</b>      | <b>12,247,674</b>    | <b>7,729,882</b>       | <b>7,943,072</b>      | <b>40,651,453</b>       | <b>-</b>             |
| <b>Total Rev./Other Sources</b>   | <b>\$ 189,739,985</b> | <b>\$ 8,918,244</b>   | <b>\$ 30,600,291</b> | <b>\$ 65,411,335</b>   | <b>\$ 176,415,693</b> | <b>\$ 471,085,548</b>   | <b>\$ 10,230,315</b> |
| <b>Total Resources</b>            | <b>\$ 209,720,788</b> | <b>\$ 24,526,421</b>  | <b>\$ 32,477,930</b> | <b>\$ 130,947,063</b>  | <b>\$ 965,086,730</b> | <b>\$ 1,362,758,932</b> | <b>\$ 26,643,380</b> |
| Expenditures by Function          |                       |                       |                      |                        |                       |                         |                      |
| General Government                | \$ 44,724,955         | \$ 1,105,585          | \$ -                 | \$ -                   | \$ 12,620,592         | \$ 58,451,132           | \$ 13,832,565        |
| Judicial                          | 7,584,095             | 544,024               | -                    | -                      | -                     | 8,128,119               | -                    |
| Public Safety                     | 90,252,834            | 36,000                | -                    | -                      | 23,010,338            | 113,299,172             | -                    |
| Public Works                      | 9,306,104             | 4,565,000             | -                    | 32,285,123             | 16,183,707            | 62,339,934              | -                    |
| Culture & Recreation              | 30,375,333            | -                     | -                    | 5,835,405              | 8,167,632             | 44,378,370              | -                    |
| Community Support                 | 1,420,114             | 1,248,491             | -                    | -                      | -                     | 2,668,605               | -                    |
| Utility Enterprises               | -                     | -                     | -                    | -                      | 107,457,225           | 107,457,225             | -                    |
| Debt Service                      | -                     | -                     | 20,394,444           | -                      | 12,163,988            | 32,558,432              | 899,304              |
| <b>Total Expenditures</b>         | <b>\$ 183,663,435</b> | <b>\$ 7,499,100</b>   | <b>\$ 20,394,444</b> | <b>\$ 38,120,528</b>   | <b>\$ 179,603,482</b> | <b>\$ 429,280,989</b>   | <b>\$ 14,731,869</b> |
| <b>Operating Transfers Out</b>    | <b>\$ 10,404,991</b>  | <b>\$ 580,000</b>     | <b>\$ 9,846,656</b>  | <b>\$ 13,108,556</b>   | <b>\$ 6,711,250</b>   | <b>\$ 40,651,453</b>    | <b>-</b>             |
| <b>Total Expend./Other Uses</b>   | <b>\$ 194,068,426</b> | <b>\$ 8,079,100</b>   | <b>\$ 30,241,100</b> | <b>\$ 51,229,084</b>   | <b>\$ 186,314,732</b> | <b>\$ 469,932,442</b>   | <b>\$ 14,731,869</b> |
| <b>Ending Fund Balance</b>        | <b>\$ 15,652,362</b>  | <b>\$ 16,447,321</b>  | <b>\$ 2,236,830</b>  | <b>\$ 79,717,979</b>   |                       | <b>\$ 114,054,492</b>   | <b>\$ 11,911,511</b> |
| <b>Ending Net Assets</b>          |                       |                       |                      |                        | <b>\$ 778,771,998</b> | <b>\$ 778,771,998</b>   |                      |
| <b>Total Applications</b>         | <b>\$ 209,720,788</b> | <b>\$ 24,526,421</b>  | <b>\$ 32,477,930</b> | <b>\$ 130,947,063</b>  | <b>\$ 965,086,730</b> | <b>\$ 1,362,758,932</b> | <b>\$ 26,643,380</b> |

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

## General Fund

|                                      | Fiscal Year<br>2003<br>Actuals | Fiscal Year<br>2004<br>Actuals | Fiscal Year<br>2005<br>Estimate | Fiscal Year<br>2006<br>Budget | %<br>Increase   |
|--------------------------------------|--------------------------------|--------------------------------|---------------------------------|-------------------------------|-----------------|
| <b>Beginning Fund Balances</b>       | <b>\$ 25,390,516</b>           | <b>\$ 20,205,319</b>           | <b>\$ 26,104,301</b>            | <b>\$ 19,980,803</b>          | <b>-23.46%</b>  |
| Revenues                             |                                |                                |                                 |                               |                 |
| Property & Other Taxes               | \$ 22,972,300                  | \$ 25,765,571                  | \$ 28,853,207                   | \$ 30,639,538                 | 6.19%           |
| Franchise Fees                       | 19,353,126                     | 21,227,833                     | 23,042,363                      | 25,007,178                    | 8.53%           |
| Licenses and Permits                 | 5,848,669                      | 6,856,573                      | 6,928,037                       | 7,618,555                     | 9.97%           |
| Intergovernmental Resources          | 67,751,799                     | 82,251,679                     | 91,554,340                      | 99,400,532                    | 8.57%           |
| Charges for Services                 | 10,546,467                     | 11,616,221                     | 13,027,628                      | 12,959,689                    | -0.52%          |
| Developer Contributions              | -                              | -                              | -                               | -                             | N/A             |
| Fines and Forfeits                   | 2,311,480                      | 2,497,535                      | 2,684,713                       | 3,040,951                     | 13.27%          |
| Special Assessments                  | -                              | -                              | -                               | -                             | N/A             |
| Miscellaneous                        | 1,460,198                      | 1,116,793                      | 1,170,216                       | 1,229,636                     | 5.08%           |
| <b>Total Revenues</b>                | <b>\$130,244,039</b>           | <b>\$151,332,205</b>           | <b>\$167,260,504</b>            | <b>\$179,896,079</b>          | <b>7.55%</b>    |
| <b>Capital Contributions</b>         | <b>\$ -</b>                    | <b>\$ -</b>                    | <b>\$ -</b>                     | <b>\$ -</b>                   | <b>N/A</b>      |
| <b>Land Sales</b>                    | <b>-</b>                       | <b>-</b>                       | <b>-</b>                        | <b>-</b>                      | <b>N/A</b>      |
| <b>Proceeds of Long-Term Debt</b>    | <b>-</b>                       | <b>-</b>                       | <b>-</b>                        | <b>-</b>                      | <b>N/A</b>      |
| <b>Other Financing Sources</b>       | <b>45,120</b>                  | <b>809,200</b>                 | <b>1,634,354</b>                | <b>-</b>                      | <b>-100.00%</b> |
| <b>Operating Transfers In</b>        | <b>7,224,839</b>               | <b>8,268,407</b>               | <b>9,080,474</b>                | <b>9,843,906</b>              | <b>8.41%</b>    |
| <b>Total Revenues/Other Sources</b>  | <b>\$137,513,998</b>           | <b>\$160,409,812</b>           | <b>\$177,975,332</b>            | <b>\$189,739,985</b>          | <b>6.61%</b>    |
| <b>Total Resources</b>               | <b>\$162,904,514</b>           | <b>\$180,615,131</b>           | <b>\$204,079,633</b>            | <b>\$209,720,788</b>          | <b>2.76%</b>    |
| Expenditures by Function             |                                |                                |                                 |                               |                 |
| General Government                   | \$ 32,291,495                  | \$ 31,837,890                  | \$ 41,738,991                   | \$ 44,724,955                 | 7.15%           |
| Judicial                             | 2,885,391                      | 3,186,786                      | 6,119,889                       | 7,584,095                     | 23.93%          |
| Public Safety                        | 67,788,455                     | 76,167,104                     | 82,615,414                      | 90,252,834                    | 9.24%           |
| Public Works                         | 6,860,068                      | 6,796,876                      | 7,772,439                       | 9,306,104                     | 19.73%          |
| Culture & Recreation                 | 24,183,265                     | 26,246,039                     | 28,623,914                      | 30,375,333                    | 6.12%           |
| Community Support                    | 523,167                        | 1,499,678                      | 1,529,853                       | 1,420,114                     | -7.17%          |
| Utility Enterprises                  | -                              | -                              | -                               | -                             | N/A             |
| Debt Service                         | -                              | -                              | -                               | -                             | N/A             |
| <b>Total Expenditures</b>            | <b>\$134,531,841</b>           | <b>\$145,734,373</b>           | <b>\$168,400,500</b>            | <b>\$183,663,435</b>          | <b>9.06%</b>    |
| <b>Debt Refunding</b>                | <b>-</b>                       | <b>-</b>                       | <b>-</b>                        | <b>-</b>                      | <b>N/A</b>      |
| <b>Operating Transfers Out</b>       | <b>8,167,354</b>               | <b>8,776,457</b>               | <b>15,698,330</b>               | <b>10,404,991</b>             | <b>-33.72%</b>  |
| <b>Total Expenditures/Other Uses</b> | <b>\$142,699,195</b>           | <b>\$154,510,830</b>           | <b>\$184,098,830</b>            | <b>\$194,068,426</b>          | <b>5.42%</b>    |
| <b>Ending Fund Balance</b>           | <b>\$ 20,205,319</b>           | <b>\$ 26,104,301</b>           | <b>\$ 19,980,803</b>            | <b>\$ 15,652,362</b>          | <b>-21.66%</b>  |
| <b>Total Applications</b>            | <b>\$162,904,514</b>           | <b>\$180,615,131</b>           | <b>\$204,079,633</b>            | <b>\$209,720,788</b>          | <b>2.76%</b>    |

Reduction in the estimated Ending Fund Balance is due to anticipated one-time capital purchases.



## Special Revenue Funds

|                                      | Fiscal Year<br>2003<br>Actuals | Fiscal Year<br>2004<br>Actuals | Fiscal Year<br>2005<br>Estimate | Fiscal Year<br>2006<br>Budget | %<br>Increase  |
|--------------------------------------|--------------------------------|--------------------------------|---------------------------------|-------------------------------|----------------|
| <b>Beginning Fund Balances</b>       | <b>\$ 14,450,978</b>           | <b>\$ 18,360,843</b>           | <b>\$ 22,086,053</b>            | <b>\$ 15,608,177</b>          | <b>-29.33%</b> |
| Revenues                             |                                |                                |                                 |                               |                |
| Property & Other Taxes               | \$ -                           | \$ -                           | \$ -                            | \$ -                          | N/A            |
| Franchise Fees                       | -                              | -                              | -                               | -                             | N/A            |
| Licenses and Permits                 | -                              | -                              | -                               | -                             | N/A            |
| Intergovernmental Resources          | 4,737,099                      | 4,543,667                      | 26,490,694                      | 5,178,440                     | -80.45%        |
| Charges for Services                 | 155,420                        | 170,960                        | 196,604                         | 255,585                       | 30.00%         |
| Developer Contributions              | 762,770                        | 988,550                        | 390,000                         | 55,000                        | -85.90%        |
| Fines and Forfeits                   | 434,826                        | 500,506                        | 368,000                         | 387,000                       | 5.16%          |
| Special Assessments                  | -                              | -                              | -                               | -                             | N/A            |
| Miscellaneous                        | 940,632                        | 836,665                        | 1,283,019                       | 155,300                       | -87.90%        |
| <b>Total Revenues</b>                | <b>\$ 7,030,747</b>            | <b>\$ 7,040,348</b>            | <b>\$ 28,728,317</b>            | <b>\$ 6,031,325</b>           | <b>-79.01%</b> |
| <b>Capital Contributions</b>         | <b>\$ -</b>                    | <b>\$ -</b>                    | <b>\$ -</b>                     | <b>\$ -</b>                   | <b>N/A</b>     |
| <b>Land Sales</b>                    | <b>-</b>                       | <b>-</b>                       | <b>-</b>                        | <b>-</b>                      | <b>N/A</b>     |
| <b>Proceeds of Long-Term Debt</b>    | <b>-</b>                       | <b>-</b>                       | <b>-</b>                        | <b>-</b>                      | <b>N/A</b>     |
| <b>Other Financing Sources</b>       | <b>-</b>                       | <b>-</b>                       | <b>-</b>                        | <b>-</b>                      | <b>N/A</b>     |
| <b>Operating Transfers In</b>        | <b>3,627,963</b>               | <b>1,908,662</b>               | <b>2,849,175</b>                | <b>2,886,919</b>              | <b>1.32%</b>   |
| <b>Total Revenues/Other Sources</b>  | <b>\$ 10,658,710</b>           | <b>\$ 8,949,010</b>            | <b>\$ 31,577,492</b>            | <b>\$ 8,918,244</b>           | <b>-71.76%</b> |
| <b>Total Resources</b>               | <b>\$ 25,109,688</b>           | <b>\$ 27,309,853</b>           | <b>\$ 53,663,545</b>            | <b>\$ 24,526,421</b>          | <b>-54.30%</b> |
| Expenditures by Function             |                                |                                |                                 |                               |                |
| General Government                   | \$ 550,512                     | \$ 450,740                     | \$ 1,846,484                    | \$ 1,105,585                  | -40.12%        |
| Judicial                             | 578,378                        | 385,189                        | 1,142,857                       | 544,024                       | -52.40%        |
| Public Safety                        | 1,932,325                      | 1,708,889                      | 3,429,665                       | 36,000                        | -98.95%        |
| Public Works                         | 1,767,498                      | 1,750,296                      | 9,532,772                       | 4,565,000                     | -52.11%        |
| Culture & Recreation                 | 993,567                        | 697,207                        | 16,318,103                      | -                             | -100.00%       |
| Community Support                    | -                              | -                              | 5,701,024                       | 1,248,491                     | -78.10%        |
| Utility Enterprises                  | -                              | -                              | -                               | -                             | N/A            |
| Debt Service                         | -                              | -                              | -                               | -                             | N/A            |
| <b>Total Expenditures</b>            | <b>\$ 5,822,280</b>            | <b>\$ 4,992,321</b>            | <b>\$ 37,970,905</b>            | <b>\$ 7,499,100</b>           | <b>-80.25%</b> |
| <b>Debt Refunding</b>                | <b>-</b>                       | <b>-</b>                       | <b>-</b>                        | <b>-</b>                      | <b>N/A</b>     |
| <b>Operating Transfers Out</b>       | <b>926,565</b>                 | <b>231,479</b>                 | <b>84,463</b>                   | <b>580,000</b>                | <b>586.69%</b> |
| <b>Total Expenditures/Other Uses</b> | <b>\$ 6,748,845</b>            | <b>\$ 5,223,800</b>            | <b>\$ 38,055,368</b>            | <b>\$ 8,079,100</b>           | <b>-78.77%</b> |
| <b>Ending Fund Balance</b>           | <b>\$ 18,360,843</b>           | <b>\$ 22,086,053</b>           | <b>\$ 15,608,177</b>            | <b>\$ 16,447,321</b>          | <b>5.38%</b>   |
| <b>Total Applications</b>            | <b>\$ 25,109,688</b>           | <b>\$ 27,309,853</b>           | <b>\$ 53,663,545</b>            | <b>\$ 24,526,421</b>          | <b>-54.30%</b> |

## Debt Service Funds

|                                      | Fiscal Year<br>2003<br>Actuals | Fiscal Year<br>2004<br>Actuals | Fiscal Year<br>2005<br>Estimate | Fiscal Year<br>2006<br>Budget | %<br>Increase  |
|--------------------------------------|--------------------------------|--------------------------------|---------------------------------|-------------------------------|----------------|
| <b>Beginning Fund Balances</b>       | <b>\$ 33,750,306</b>           | <b>\$ 4,293,677</b>            | <b>\$ 4,026,502</b>             | <b>\$ 1,877,639</b>           | <b>-53.37%</b> |
| <b>Prior Period Adjustment*</b>      | <b>(25,154,142)</b>            |                                |                                 |                               |                |
| <b>Revenues</b>                      |                                |                                |                                 |                               |                |
| Property & Other Taxes               | \$ 12,105,369                  | \$ 14,976,539                  | \$ 16,859,414                   | \$ 17,903,197                 | 6.19%          |
| Franchise Fees                       | -                              | -                              | -                               | -                             | N/A            |
| Licenses and Permits                 | -                              | -                              | -                               | -                             | N/A            |
| Intergovernmental Resources          | -                              | -                              | -                               | -                             | N/A            |
| Charges for Services                 | -                              | -                              | -                               | -                             | N/A            |
| Developer Contributions              | -                              | -                              | -                               | -                             | N/A            |
| Fines and Forfeits                   | -                              | -                              | -                               | -                             | N/A            |
| Special Assessments                  | 249,569                        | 1,818,361                      | 285,374                         | 148,248                       | -48.05%        |
| Miscellaneous                        | 514,823                        | 603,585                        | 313,713                         | 301,172                       | -4.00%         |
| <b>Total Revenues</b>                | <b>\$ 12,869,761</b>           | <b>\$ 17,398,485</b>           | <b>\$ 17,458,501</b>            | <b>\$ 18,352,617</b>          | <b>5.12%</b>   |
| <b>Capital Contributions</b>         | <b>\$ -</b>                    | <b>\$ -</b>                    | <b>\$ -</b>                     | <b>\$ -</b>                   | <b>N/A</b>     |
| <b>Land Sales</b>                    | <b>-</b>                       | <b>-</b>                       | <b>-</b>                        | <b>-</b>                      | <b>N/A</b>     |
| <b>Proceeds of Long-Term Debt</b>    | <b>3,817,414</b>               | <b>106,180,686</b>             | <b>-</b>                        | <b>-</b>                      | <b>N/A</b>     |
| <b>Other Financing Sources</b>       | <b>-</b>                       | <b>-</b>                       | <b>-</b>                        | <b>-</b>                      | <b>N/A</b>     |
| <b>Operating Transfers In</b>        | <b>10,667,687</b>              | <b>11,253,175</b>              | <b>10,296,766</b>               | <b>12,247,674</b>             | <b>18.95%</b>  |
| <b>Total Revenues/Other Sources</b>  | <b>\$ 27,354,862</b>           | <b>\$ 134,832,346</b>          | <b>\$ 27,755,267</b>            | <b>\$ 30,600,291</b>          | <b>10.25%</b>  |
| <b>Total Resources</b>               | <b>\$ 35,951,026</b>           | <b>\$ 139,126,023</b>          | <b>\$ 31,781,769</b>            | <b>\$ 32,477,930</b>          | <b>2.19%</b>   |
| <b>Expenditures by Function</b>      |                                |                                |                                 |                               |                |
| General Government                   | \$ -                           | \$ -                           | \$ -                            | \$ -                          | N/A            |
| Judicial                             | -                              | -                              | -                               | -                             | N/A            |
| Public Safety                        | -                              | -                              | -                               | -                             | N/A            |
| Public Works                         | -                              | -                              | -                               | -                             | N/A            |
| Culture & Recreation                 | -                              | -                              | -                               | -                             | N/A            |
| Community Support                    | -                              | -                              | -                               | -                             | N/A            |
| Utility Enterprises                  | -                              | -                              | -                               | -                             | N/A            |
| Debt Service                         | 20,501,235                     | 21,642,268                     | 20,609,534                      | 20,394,444                    | -1.04%         |
| <b>Total Expenditures</b>            | <b>\$ 20,501,235</b>           | <b>\$ 21,642,268</b>           | <b>\$ 20,609,534</b>            | <b>\$ 20,394,444</b>          | <b>-1.04%</b>  |
| <b>Debt Refunding</b>                | <b>3,744,100</b>               | <b>105,040,493</b>             | <b>-</b>                        | <b>-</b>                      | <b>N/A</b>     |
| <b>Operating Transfers Out</b>       | <b>7,412,014</b>               | <b>8,416,760</b>               | <b>9,294,596</b>                | <b>9,846,656</b>              | <b>5.94%</b>   |
| <b>Total Expenditures/Other Uses</b> | <b>\$ 31,657,349</b>           | <b>\$ 135,099,521</b>          | <b>\$ 29,904,130</b>            | <b>\$ 30,241,100</b>          | <b>1.13%</b>   |
| <b>Ending Fund Balance</b>           | <b>\$ 4,293,677</b>            | <b>\$ 4,026,502</b>            | <b>\$ 1,877,639</b>             | <b>\$ 2,236,830</b>           | <b>19.13%</b>  |
| <b>Total Applications</b>            | <b>\$ 35,951,026</b>           | <b>\$ 139,126,023</b>          | <b>\$ 31,781,769</b>            | <b>\$ 32,477,930</b>          | <b>2.19%</b>   |

\* The prior period adjustment was due to the fact that in prior years, certain special assessment districts' receivable and debt were recorded in the City's Financial Statements. The City has since reviewed the original offering statements and determined that the City has no current or future obligations for these bonds.

## Capital Projects Funds

|                                      | Fiscal Year<br>2003<br>Actuals | Fiscal Year<br>2004<br>Actuals | Fiscal Year<br>2005<br>Estimate | Fiscal Year<br>2006<br>Budget | %<br>Increase  |
|--------------------------------------|--------------------------------|--------------------------------|---------------------------------|-------------------------------|----------------|
| <b>Beginning Fund Balances</b>       | <b>\$ 92,307,245</b>           | <b>\$114,034,266</b>           | <b>\$ 98,861,667</b>            | <b>\$ 65,535,728</b>          | <b>-33.71%</b> |
| Revenues                             |                                |                                |                                 |                               |                |
| Property & Other Taxes               | \$ 8,134,403                   | \$ 8,449,500                   | \$ 9,842,044                    | \$ 10,472,748                 | 6.41%          |
| Franchise Fees                       | -                              | -                              | -                               | -                             | N/A            |
| Licenses and Permits                 | -                              | -                              | -                               | -                             | N/A            |
| Intergovernmental Resources          | 11,522,121                     | 5,652,666                      | 3,375,191                       | 2,041,605                     | -39.51%        |
| Charges for Services                 | -                              | -                              | -                               | -                             | N/A            |
| Developer Contributions              | 612,443                        | 5,297,105                      | 695,000                         | -                             | -100.00%       |
| Fines and Forfeits                   | -                              | -                              | -                               | -                             | N/A            |
| Special Assessments                  | 1,642,738                      | -                              | -                               | -                             | N/A            |
| Miscellaneous                        | 53,360,026                     | 3,186,518                      | 2,693,100                       | 2,167,100                     | -19.53%        |
| <b>Total Revenues</b>                | <b>\$ 75,271,731</b>           | <b>\$ 22,585,789</b>           | <b>\$ 16,605,335</b>            | <b>\$ 14,681,453</b>          | <b>-11.59%</b> |
| <b>Capital Contributions</b>         | <b>\$ -</b>                    | <b>\$ -</b>                    | <b>\$ -</b>                     | <b>\$ -</b>                   | <b>N/A</b>     |
| <b>Land Sales</b>                    | <b>6,296,745</b>               | <b>3,472,086</b>               | <b>40,135,215</b>               | <b>3,000,000</b>              | <b>-92.53%</b> |
| <b>Proceeds of Long-Term Debt</b>    | <b>-</b>                       | <b>-</b>                       | <b>-</b>                        | <b>40,000,000</b>             | <b>100%</b>    |
| <b>Other Financing Sources</b>       | <b>-</b>                       | <b>-</b>                       | <b>-</b>                        | <b>-</b>                      | <b>N/A</b>     |
| <b>Operating Transfers In</b>        | <b>15,232,704</b>              | <b>8,411,754</b>               | <b>10,611,732</b>               | <b>7,729,882</b>              | <b>-27.16%</b> |
| <b>Total Revenue/Other Sources</b>   | <b>\$ 96,801,180</b>           | <b>\$ 34,469,629</b>           | <b>\$ 67,352,282</b>            | <b>\$ 65,411,335</b>          | <b>-2.88%</b>  |
| <b>Total Resources</b>               | <b>\$189,108,425</b>           | <b>\$148,503,895</b>           | <b>\$166,213,949</b>            | <b>\$130,947,063</b>          | <b>-21.22%</b> |
| Expenditures by Function             |                                |                                |                                 |                               |                |
| General Government                   | \$ 34,648,685                  | \$ 12,373,585                  | \$ 7,467,180                    | \$ -                          | -100.00%       |
| Judicial                             | -                              | -                              | -                               | -                             | N/A            |
| Public Safety                        | 289,599                        | 120,263                        | -                               | -                             | N/A            |
| Public Works                         | 11,894,801                     | 20,000,295                     | 73,309,052                      | 32,285,123                    | -55.96%        |
| Culture & Recreation                 | 11,347,898                     | 4,503,806                      | 5,077,229                       | 5,835,405                     | 14.93%         |
| Community Support                    | -                              | -                              | -                               | -                             | N/A            |
| Utility Enterprises                  | -                              | -                              | -                               | -                             | N/A            |
| Debt Service                         | -                              | -                              | -                               | -                             | N/A            |
| <b>Total Expenditures</b>            | <b>\$ 58,180,983</b>           | <b>\$ 36,997,949</b>           | <b>\$ 85,853,461</b>            | <b>\$ 38,120,528</b>          | <b>-55.60%</b> |
| <b>Debt Refunding</b>                | <b>-</b>                       | <b>-</b>                       | <b>-</b>                        | <b>-</b>                      | <b>N/A</b>     |
| <b>Operating Transfers Out</b>       | <b>16,893,176</b>              | <b>12,644,279</b>              | <b>14,824,760</b>               | <b>13,108,556</b>             | <b>-11.58%</b> |
| <b>Total Expenditures/Other Uses</b> | <b>\$ 75,074,159</b>           | <b>\$ 49,642,228</b>           | <b>\$100,678,221</b>            | <b>\$ 51,229,084</b>          | <b>-49.12%</b> |
| <b>Ending Fund Balance</b>           | <b>\$114,034,266</b>           | <b>\$ 98,861,667</b>           | <b>\$ 65,535,728</b>            | <b>\$ 79,717,979</b>          | <b>21.64%</b>  |
| <b>Total Applications</b>            | <b>\$189,108,425</b>           | <b>\$148,503,895</b>           | <b>\$166,213,949</b>            | <b>\$130,947,063</b>          | <b>-21.22%</b> |

## Proprietary Funds

|                                       | Fiscal Year<br>2003<br>Actuals | Fiscal Year<br>2004<br>Actuals | Fiscal Year<br>2005<br>Estimate | Fiscal Year<br>2006<br>Budget | %<br>Increase  |
|---------------------------------------|--------------------------------|--------------------------------|---------------------------------|-------------------------------|----------------|
| <b>Net Assets Beginning of Year</b>   | <b>\$640,581,207</b>           | <b>\$709,816,380</b>           | <b>\$764,682,746</b>            | <b>\$788,671,037</b>          | <b>3.14%</b>   |
| Revenues                              |                                |                                |                                 |                               |                |
| Property & Other Taxes                | \$ 4,463,201                   | \$ 5,441,169                   | \$ 5,108,435                    | \$ 6,112,300                  | 19.65%         |
| Franchise Fees                        | -                              | -                              | -                               | -                             | N/A            |
| Licenses and Permits                  | 6,667,495                      | 7,470,206                      | 7,243,046                       | 10,058,865                    | 38.88%         |
| Intergovernmental Resources           | -                              | -                              | -                               | -                             | N/A            |
| Charges for Services                  | 90,653,454                     | 100,432,889                    | 107,971,484                     | 119,074,313                   | 10.28%         |
| Developer Contributions               | 26,030                         | 28,899                         | -                               | -                             | N/A            |
| Fines and Forfeits                    | -                              | -                              | -                               | -                             | N/A            |
| Special Assessments                   | -                              | -                              | -                               | -                             | N/A            |
| Miscellaneous                         | 12,261,049                     | 3,637,085                      | 8,708,191                       | 11,871,673                    | 36.33%         |
| <b>Total Revenues</b>                 | <b>\$114,071,229</b>           | <b>\$117,010,248</b>           | <b>\$129,031,156</b>            | <b>\$147,117,151</b>          | <b>14.02%</b>  |
| <b>Capital Contributions</b>          | <b>\$ 75,067,817</b>           | <b>\$ 64,190,356</b>           | <b>\$ 52,600,000</b>            | <b>\$ 21,305,470</b>          | <b>-59.50%</b> |
| <b>Proceeds of Long-Term Debt</b>     | <b>-</b>                       | <b>-</b>                       | <b>-</b>                        | <b>-</b>                      | <b>N/A</b>     |
| <b>Other Financing Sources (Uses)</b> | <b>-</b>                       | <b>1,089,570</b>               | <b>100,000</b>                  | <b>50,000</b>                 | <b>-50.00%</b> |
| <b>Operating Transfers In</b>         | <b>4,481,216</b>               | <b>6,882,795</b>               | <b>13,573,502</b>               | <b>7,943,072</b>              | <b>-41.48%</b> |
| <b>Total Revenue/Other Sources</b>    | <b>\$193,620,262</b>           | <b>\$189,172,969</b>           | <b>\$195,304,658</b>            | <b>\$176,415,693</b>          | <b>-9.67%</b>  |
| <b>Total Resources</b>                | <b>\$834,201,469</b>           | <b>\$898,989,349</b>           | <b>\$959,987,404</b>            | <b>\$965,086,730</b>          | <b>0.53%</b>   |
| Expenditures by Function              |                                |                                |                                 |                               |                |
| General Government                    | \$ 9,673,652                   | \$ 10,740,803                  | \$ 11,687,564                   | \$ 12,620,592                 | 7.98%          |
| Judicial                              | -                              | -                              | -                               | -                             | N/A            |
| Public Safety                         | 15,170,748                     | 16,206,113                     | 21,837,251                      | 23,010,338                    | 5.37%          |
| Public Works                          | 11,558,306                     | 13,815,472                     | 14,710,237                      | 16,183,707                    | 10.02%         |
| Culture & Recreation                  | 2,077,164                      | 2,305,389                      | 5,465,164                       | 8,167,632                     | 49.45%         |
| Community Support                     | -                              | -                              | -                               | -                             | N/A            |
| Utility Enterprises                   | 71,261,493                     | 78,541,622                     | 100,622,801                     | 107,457,225                   | 6.79%          |
| Debt Service                          | 6,808,426                      | 6,041,386                      | 10,483,850                      | 12,163,988                    | 16.03%         |
| <b>Total Expenditures</b>             | <b>\$116,549,789</b>           | <b>\$127,650,785</b>           | <b>\$164,806,867</b>            | <b>\$179,603,482</b>          | <b>8.98%</b>   |
| <b>Debt Refunding</b>                 | <b>\$ -</b>                    | <b>\$ -</b>                    | <b>\$ -</b>                     | <b>\$ -</b>                   | <b>N/A</b>     |
| <b>Operating Transfers Out</b>        | <b>7,835,300</b>               | <b>6,655,818</b>               | <b>6,509,500</b>                | <b>6,711,250</b>              | <b>3.10%</b>   |
| <b>Total Expenditures/Other Uses</b>  | <b>\$124,385,089</b>           | <b>\$134,306,603</b>           | <b>\$171,316,367</b>            | <b>\$186,314,732</b>          | <b>8.75%</b>   |
| <b>Ending Net Assets</b>              | <b>\$709,816,380</b>           | <b>\$764,682,746</b>           | <b>\$788,671,037</b>            | <b>\$778,771,998</b>          | <b>-1.26%</b>  |
| <b>Total Applications</b>             | <b>\$834,201,469</b>           | <b>\$898,989,349</b>           | <b>\$959,987,404</b>            | <b>\$965,086,730</b>          | <b>0.53%</b>   |

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

## Total All City Funds

|                                      | Fiscal Year<br>2003<br>Actuals | Fiscal Year<br>2004<br>Actuals | Fiscal Year<br>2005<br>Estimate | Fiscal Year<br>2006<br>Budget | %<br>Increase  |
|--------------------------------------|--------------------------------|--------------------------------|---------------------------------|-------------------------------|----------------|
| <b>Beginning Fund Balances</b>       | <b>\$ 165,899,045</b>          | <b>\$ 156,894,105</b>          | <b>\$ 151,078,523</b>           | <b>\$ 103,002,347</b>         | <b>-31.82%</b> |
| <b>Prior Period Adjustment</b>       | <b>(25,154,142)</b>            |                                |                                 |                               |                |
| <b>Beginning Net Assets</b>          | <b>\$ 615,427,065</b>          | <b>\$ 709,816,380</b>          | <b>\$ 764,682,746</b>           | <b>\$ 788,671,037</b>         | <b>3.14%</b>   |
| <b>Revenues</b>                      |                                |                                |                                 |                               |                |
| Property & Other Taxes               | \$ 47,675,273                  | \$ 54,632,779                  | \$ 60,663,100                   | \$ 65,127,783                 | 7.36%          |
| Franchise Fees                       | 19,353,126                     | 21,227,833                     | 23,042,363                      | 25,007,178                    | 8.53%          |
| Licenses and Permits                 | 12,516,164                     | 14,326,779                     | 14,171,083                      | 17,677,420                    | 24.74%         |
| Intergovernmental Resources          | 84,011,019                     | 92,448,012                     | 121,420,225                     | 106,620,577                   | -12.19%        |
| Charges for Services                 | 101,355,341                    | 112,220,070                    | 121,195,716                     | 132,289,587                   | 9.15%          |
| Developer Contributions              | 1,401,243                      | 6,314,554                      | 1,085,000                       | 55,000                        | -94.93%        |
| Fines and Forfeits                   | 2,746,306                      | 2,998,041                      | 3,052,713                       | 3,427,951                     | 12.29%         |
| Special Assessments                  | 1,892,307                      | 1,818,361                      | 285,374                         | 148,248                       | -48.05%        |
| Miscellaneous                        | 68,536,728                     | 9,380,646                      | 14,168,239                      | 15,724,881                    | 10.99%         |
| <b>Total Revenues</b>                | <b>\$ 339,487,507</b>          | <b>\$ 315,367,075</b>          | <b>\$ 359,083,813</b>           | <b>\$ 366,078,625</b>         | <b>1.95%</b>   |
| <b>Capital Contributions</b>         | <b>\$ 75,067,817</b>           | <b>\$ 64,190,356</b>           | <b>\$ 52,600,000</b>            | <b>\$ 21,305,470</b>          | <b>-59.50%</b> |
| <b>Land Sales</b>                    | <b>6,296,745</b>               | <b>3,472,086</b>               | <b>40,135,215</b>               | <b>3,000,000</b>              | <b>-92.53%</b> |
| <b>Proceeds of Long-Term Debt</b>    | <b>3,817,414</b>               | <b>106,180,686</b>             | <b>-</b>                        | <b>40,000,000</b>             | <b>100%</b>    |
| <b>Other Financing Sources</b>       | <b>45,120</b>                  | <b>1,898,770</b>               | <b>1,734,354</b>                | <b>50,000</b>                 | <b>-97.12%</b> |
| <b>Operating Transfers In</b>        | <b>41,234,409</b>              | <b>36,724,793</b>              | <b>46,411,649</b>               | <b>40,651,453</b>             | <b>-12.41%</b> |
| <b>Total Revenues/Other Sources</b>  | <b>\$ 272,328,750</b>          | <b>\$ 338,660,797</b>          | <b>\$ 304,660,373</b>           | <b>\$ 294,669,855</b>         | <b>-3.28%</b>  |
| <b>Total Resources</b>               | <b>\$1,247,275,122</b>         | <b>\$1,394,544,251</b>         | <b>\$1,415,726,300</b>          | <b>\$1,362,758,932</b>        | <b>-3.74%</b>  |
| <b>Expenditures by Function</b>      |                                |                                |                                 |                               |                |
| General Government                   | \$ 77,164,344                  | \$ 55,403,018                  | \$ 62,740,219                   | \$ 58,451,132                 | -6.84%         |
| Judicial                             | 3,463,769                      | 3,571,975                      | 7,262,746                       | 8,128,119                     | 11.92%         |
| Public Safety                        | 85,181,127                     | 94,202,369                     | 107,882,330                     | 113,299,172                   | 5.02%          |
| Public Works                         | 32,080,673                     | 42,362,939                     | 105,324,500                     | 62,339,934                    | -40.81%        |
| Culture & Recreation                 | 38,601,894                     | 33,752,441                     | 55,484,410                      | 44,378,370                    | -20.02%        |
| Community Support                    | 523,167                        | 1,499,678                      | 7,230,877                       | 2,668,605                     | -63.09%        |
| Utility Enterprises                  | 71,261,493                     | 78,541,622                     | 100,622,801                     | 107,457,225                   | 6.79%          |
| Debt Service                         | 27,309,661                     | 27,683,654                     | 31,093,384                      | 32,558,432                    | 4.71%          |
| <b>Total Expenditures</b>            | <b>\$ 335,586,128</b>          | <b>\$ 337,017,696</b>          | <b>\$ 477,641,267</b>           | <b>\$ 429,280,989</b>         | <b>-10.12%</b> |
| <b>Debt Refunding</b>                | <b>\$ 3,744,100</b>            | <b>\$ 105,040,493</b>          | <b>\$ -</b>                     | <b>\$ -</b>                   | <b>N/A</b>     |
| <b>Operating Transfers Out</b>       | <b>41,234,409</b>              | <b>36,724,793</b>              | <b>46,411,649</b>               | <b>40,651,453</b>             | <b>-12.41%</b> |
| <b>Total Expenditures/Other Uses</b> | <b>\$ 380,564,637</b>          | <b>\$ 478,782,982</b>          | <b>\$ 524,052,916</b>           | <b>\$ 469,932,442</b>         | <b>-10.33%</b> |
| <b>Ending Fund Balance</b>           | <b>\$ 156,894,105</b>          | <b>\$ 151,078,523</b>          | <b>\$ 103,002,347</b>           | <b>\$ 114,054,492</b>         | <b>10.73%</b>  |
| <b>Ending Net Assets</b>             | <b>709,816,380</b>             | <b>764,682,746</b>             | <b>788,671,037</b>              | <b>778,771,998</b>            | <b>-1.26%</b>  |
| <b>Total Applications</b>            | <b>\$1,247,275,122</b>         | <b>\$1,394,544,251</b>         | <b>\$1,415,726,300</b>          | <b>\$1,362,758,932</b>        | <b>-3.74%</b>  |

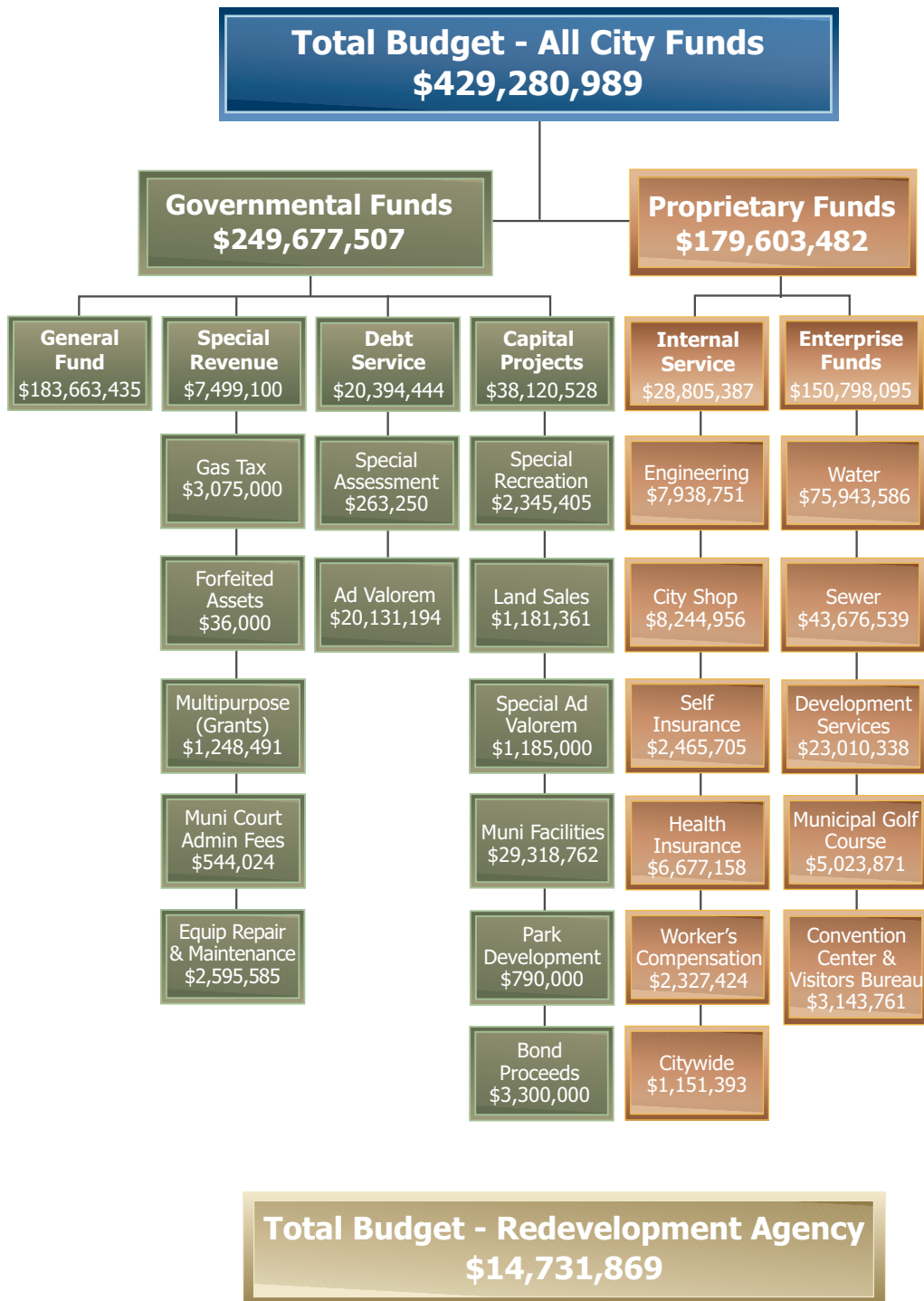


## Redevelopment Agency

|                                      | Fiscal Year<br>2003<br>Actuals | Fiscal Year<br>2004<br>Actuals | Fiscal Year<br>2005<br>Estimate | Fiscal Year<br>2006<br>Budget | %<br>Increase  |
|--------------------------------------|--------------------------------|--------------------------------|---------------------------------|-------------------------------|----------------|
| <b>Beginning Fund Balance</b>        | <b>\$ 16,828,517</b>           | <b>\$ 17,746,198</b>           | <b>\$ 18,003,647</b>            | <b>\$ 16,413,065</b>          | <b>-8.83%</b>  |
| Revenues                             |                                |                                |                                 |                               |                |
| Property & Other Taxes               | \$ 2,216,090                   | \$ 2,164,528                   | \$ 2,656,369                    | \$ 2,990,458                  | 12.58%         |
| Franchise Fees                       | -                              | -                              | -                               | -                             | N/A            |
| Licenses and Permits                 | -                              | -                              | -                               | -                             | N/A            |
| Intergovernmental Resources          | 214,346                        | 1,450                          | 288,200                         | 6,984,012                     | 2323.32%       |
| Charges for Services                 | -                              | -                              | -                               | -                             | N/A            |
| Developer Contributions              | -                              | -                              | -                               | -                             | N/A            |
| Fines and Forfeits                   | -                              | -                              | -                               | -                             | N/A            |
| Special Assessments                  | -                              | -                              | -                               | -                             | N/A            |
| Miscellaneous                        | 545,776                        | 519,491                        | 408,298                         | 255,845                       | -37.34%        |
| <b>Total Revenues</b>                | <b>\$ 2,976,212</b>            | <b>\$ 2,685,469</b>            | <b>\$ 3,352,867</b>             | <b>\$ 10,230,315</b>          | <b>205.12%</b> |
| Capital Contributions                | \$ -                           | \$ -                           | \$ -                            | \$ -                          | N/A            |
| Proceeds of Long-Term Debt           | -                              | -                              | -                               | -                             | N/A            |
| Other Financing Sources (Uses)       | -                              | -                              | -                               | -                             | N/A            |
| Land Sales                           | -                              | -                              | -                               | -                             | N/A            |
| Operating Transfers In               | -                              | -                              | -                               | -                             | N/A            |
| Operating Transfers Out              | -                              | -                              | -                               | -                             | N/A            |
| <b>Total Revenue/Other Sources</b>   | <b>\$ 2,976,212</b>            | <b>\$ 2,685,469</b>            | <b>\$ 3,352,867</b>             | <b>\$ 10,230,315</b>          | <b>205.12%</b> |
| <b>Total Resources</b>               | <b>\$ 19,804,729</b>           | <b>\$ 20,431,667</b>           | <b>\$ 21,356,514</b>            | <b>\$ 26,643,380</b>          | <b>24.76%</b>  |
| Expenditures by Function             |                                |                                |                                 |                               |                |
| General Government                   | \$ 1,326,390                   | \$ 1,528,716                   | \$ 3,946,473                    | \$ 13,832,565                 | 250.50%        |
| Judicial                             | -                              | -                              | -                               | -                             | N/A            |
| Public Safety                        | -                              | -                              | -                               | -                             | N/A            |
| Public Works                         | -                              | -                              | -                               | -                             | N/A            |
| Parks & Recreation                   | -                              | -                              | -                               | -                             | N/A            |
| Community Support                    | -                              | -                              | -                               | -                             | N/A            |
| Utility Enterprises                  | -                              | -                              | -                               | -                             | N/A            |
| Debt Service                         | 732,141                        | 899,304                        | 996,976                         | 899,304                       | -9.80%         |
| <b>Total Expenditures</b>            | <b>\$ 2,058,531</b>            | <b>\$ 2,428,020</b>            | <b>\$ 4,943,449</b>             | <b>\$ 14,731,869</b>          | <b>198.01%</b> |
| Debt Refunding                       | -                              | -                              | -                               | -                             | N/A            |
| <b>Total Expenditures/Other Uses</b> | <b>\$ 2,058,531</b>            | <b>\$ 2,428,020</b>            | <b>\$ 4,943,449</b>             | <b>\$ 14,731,869</b>          | <b>198.01%</b> |
| <b>Ending Fund Balance</b>           | <b>\$ 17,746,198</b>           | <b>\$ 18,003,647</b>           | <b>\$ 16,413,065</b>            | <b>\$ 11,911,511</b>          | <b>-27.43%</b> |
| <b>Total Application</b>             | <b>\$ 19,804,729</b>           | <b>\$ 20,431,667</b>           | <b>\$ 21,356,514</b>            | <b>\$ 26,643,380</b>          | <b>24.76%</b>  |

Reduction in the estimated Ending Fund Balance is due to anticipated one-time capital purchases.

# Fund Overview



# Bond Proceeds

Bond Proceeds is a Capital Project fund that accounts for the financing for projects that stem from the sale of general obligation bonds. Bonds issued to fund projects within this fund included; 1986 Street Bonds, 1993 Park and Recreation Bonds, 1997 Park and Recreation Bonds, and the Boulder Highway Beautification Bonds.

## Street Bonds

The 1986 Street Bond has been used to improve and upgrade the City's rapidly growing street related infrastructure. Streets in the City that were constructed or upgraded with these bond funds include: Greenway Boulevard/Pacific Avenue improvements, Gibson/Horizon interconnect, and Green Valley Parkway.

## Boulder Highway Beautification Bonds

The Boulder Highway Beautification Project used bonds to improve the appearance of the Boulder Highway medians and parkways. These funds were used to create flood controlling landscaping features. Commercial developers also contribute, as they are responsible for their proportionate share in conformance with City standards. The Beautification projects are irrigated using reclaimed water produced by the City of Henderson's Water Reclamation Facility.



**Henderson Pavilion**

## Park and Recreation Bonds

The 1997 Park Bond was a tax neutral issue approved by voters. This bond issue presented the City the opportunity to fund over \$54 million worth of Park and Recreation facilities. This bond issuance also addressed the operating costs for the capital projects funded through the bond to provide for maintenance and operations of the new facilities. These bonds have funded projects such as the Multigenerational Center, the Henderson Pavilion at Liberty Pointe, and Acacia Park to name a few.

### KEY FACT

*The Henderson Pavilion at Liberty Pointe is the largest outdoor amphitheater in Southern Nevada, with fixed seating for 2,492 and lawn seating for up to 5,000*

| Revenue         | FY 2006 Budget |
|-----------------|----------------|
| Interest Income | \$ 100         |
| <b>Total</b>    | <b>\$ 100</b>  |

| Expenditures                    | FY 2006 Budget      |
|---------------------------------|---------------------|
| <b>Culture &amp; Recreation</b> |                     |
| Capital Outlay                  | \$ 2,700,000        |
| <b>Public Works</b>             |                     |
| Capital Outlay                  | \$ 600,000          |
| <b>Total</b>                    | <b>\$ 3,300,000</b> |

# City Shop

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

The City currently has a fleet of over 1000 vehicles and pieces of equipment. Each vehicle is maintained annually and evaluated for continued performance to comply with safety standards and functional usage for the department. The majority of the maintenance for City vehicles and equipment is completed in-house by City Shop staff.

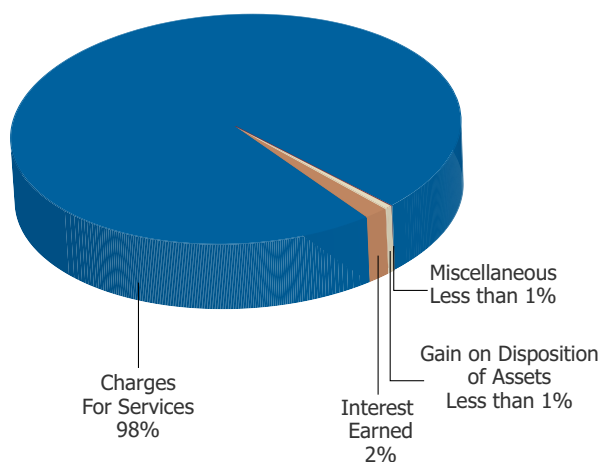


**City Fleet Facility**

| Revenue                       | FY 2006 Budget      |
|-------------------------------|---------------------|
| Charges for Services          | \$ 9,020,449        |
| Interest Earned               | 145,000             |
| Miscellaneous                 | 15,000              |
| Gain on Disposition of Assets | 50,000              |
| <b>Total</b>                  | <b>\$ 9,230,449</b> |

| Expenditures          | FY 2006 Budget      |
|-----------------------|---------------------|
| Salaries and Wages    | \$ 1,197,459        |
| Employee Benefits     | 372,370             |
| Services and Supplies | 3,375,127           |
| Depreciation          | 3,300,000           |
| <b>Total</b>          | <b>\$ 8,244,956</b> |

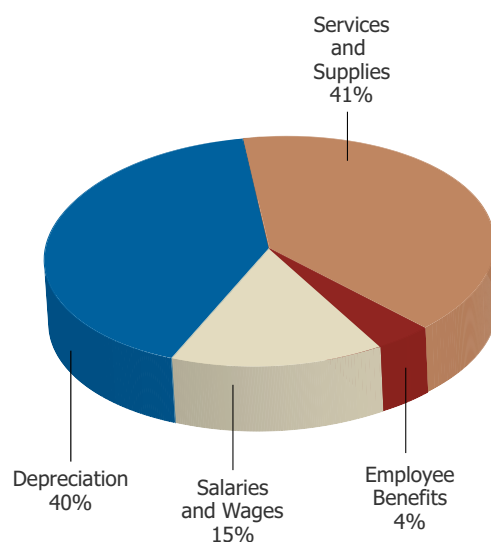
## Fiscal Year 2006 Revenue



### KEY FACT

*Over the past three fiscal years, the City has acquired sixty ultra low emission and fifteen hybrid vehicles that comply with the state mandate to purchase alternative fuel vehicles.*

## Fiscal Year 2006 Expenditures





# 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 telephone charges for service to other City funds and departments.



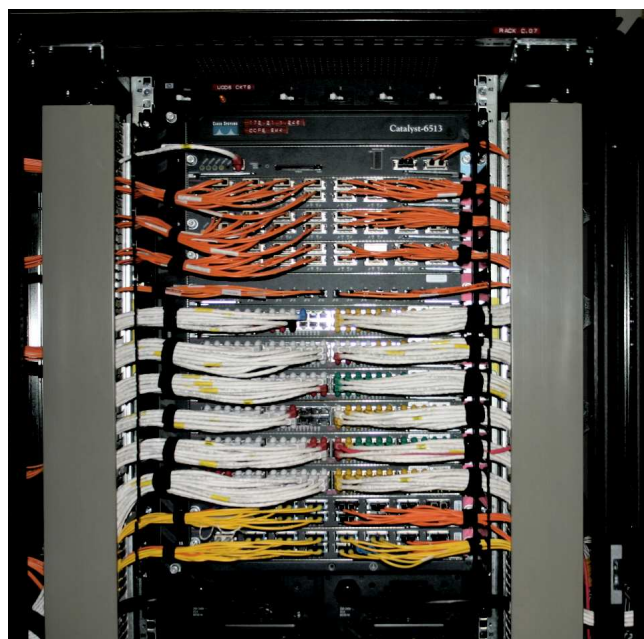
## KEY FACT

*The City of Henderson Information Technology Department maintains an information management structure that includes: 100 application servers, 1,500 workstations, 1,400 station PBX system, and 100+ miles of network wiring/fiber connections*

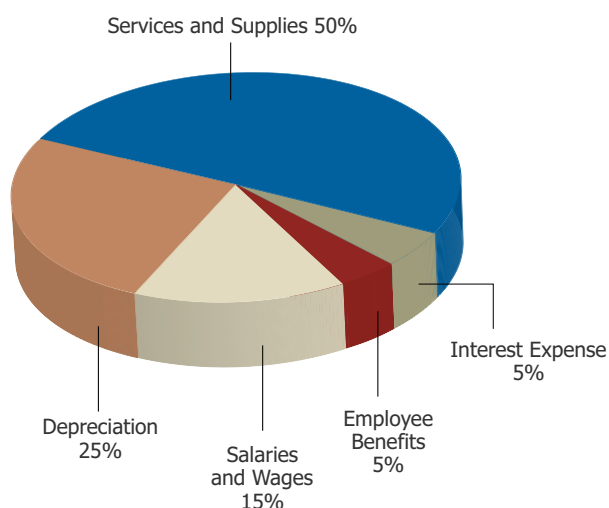


| Revenue              | FY 2006 Budget      |
|----------------------|---------------------|
| Charges for Services | \$ 1,057,226        |
| <b>Total</b>         | <b>\$ 1,057,226</b> |

| Expenditures          | FY 2006 Budget      |
|-----------------------|---------------------|
| Salaries and Wages    | \$ 171,903          |
| Employee Benefits     | 50,910              |
| Services and Supplies | 580,665             |
| Depreciation          | 292,579             |
| Interest Expense      | 55,336              |
| <b>Total</b>          | <b>\$ 1,151,393</b> |



## Fiscal Year 2006 Expenditures





# Convention Center & Visitors Bureau

The Convention Center Enterprise Fund encompasses the business activities of the Henderson Convention Center, as well as the revenues and expenditures related to the promotion of tourism within the City.

The primary source of revenue for this fund is from Transient Lodging Tax as authorized under Nevada Revised Statute (NRS) 268.096. This consists of a tax imposed upon the rental of rooms and lodging within the City limits. This revenue is designated for use in promoting tourism and special events within Henderson.

City Gaming License Revenue is the second largest funding source for this fund. This represents a percentage of the total Gaming License Revenue received by the City that is designated for the support of the convention center and the promotion of tourism.

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

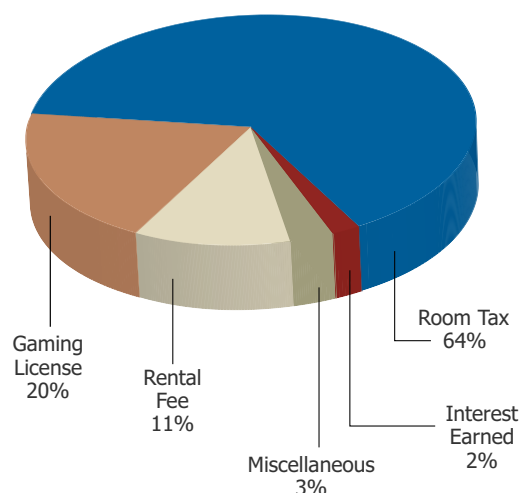
The Convention Center is currently enhancing and expanding the services available to their customers. Some of the services previously available only through contractors will be provided by the Convention Center for the convenience of the customer.



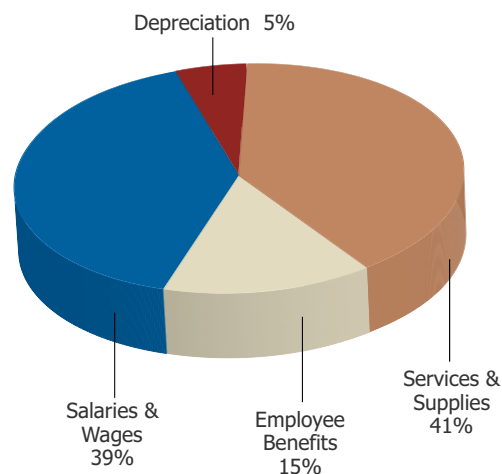
| Revenue             | FY 2006 Budget      |
|---------------------|---------------------|
| Room Tax            | \$ 2,212,300        |
| City Gaming License | 675,000             |
| Rental Fees         | 386,500             |
| Interest Earned     | 75,000              |
| Miscellaneous       | 102,500             |
| <b>Total</b>        | <b>\$ 3,451,300</b> |

| Expenditures          | FY 2006 Budget      |
|-----------------------|---------------------|
| Salaries and Wages    | \$ 1,238,186        |
| Employee Benefits     | 464,330             |
| Services and Supplies | 1,279,245           |
| Depreciation          | 162,000             |
| <b>Total</b>          | <b>\$ 3,143,761</b> |

**Fiscal Year 2006 Revenue**



**Fiscal Year 2006 Expenditures**



## Henderson Visitor Statistics

- In 2004, Henderson hotels generated more than 697,599 room nights which represents an increase of 7 percent over the previous year.
- There were a total of 409,904 visitors who stayed in Henderson during 2004. Visitors to Henderson generated over \$174,610,761 in economic impact to the local economy.
- The average daily room rate increased 19 percent, from \$99.13 in 2003 to \$118.00 in 2004.
- Citywide occupancy decreased by 1 percent, from 82 percent in 2003 to 81 percent in 2004.
- The current room inventory is 2,913, which represents a 52 percent increase from the year 2000.
- Visitors to Henderson stayed an average of 3.8 nights.



**Lake Las Vegas**



**Green Valley Ranch Hotel & Casino**

# 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, as well as the revenues from which these payments are made.

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



## KEY FACT

*The City of Henderson was the first City in Nevada to achieve a "AA" bond rating from Standard and Poor's and Aa2 from Moody's.*

## Outstanding Debt Obligations

|                                         | Issuance Date | Original Amount       | Outstanding Balance 07/01/05 | Current Year Principal & Interest Pmts | Final Pmt Date |
|-----------------------------------------|---------------|-----------------------|------------------------------|----------------------------------------|----------------|
| <b><u>General Obligation Bonds</u></b>  |               |                       |                              |                                        |                |
| <b><u>Debt Service Fund</u></b>         |               |                       |                              |                                        |                |
| Building (Refunded 03/04)               | 01/01/97      | \$ 14,550,000         | \$ 1,845,000                 | \$ 691,225                             | 06/01/12       |
| Refunding / Buildings                   | 01/01/97      | 10,530,000            | 7,470,000                    | 1,471,775                              | 04/01/11       |
| Parks & Recreation (Refunded 03/04)     | 09/01/97      | 40,000,000            | 3,720,000                    | 2,019,150                              | 06/01/17       |
| Parks & Recreation (Refunded 03/04)     | 09/01/98      | 14,660,000            | 1,995,000                    | 730,188                                | 06/01/18       |
| Building (Refunded 03/04)               | 04/01/00      | 50,000,000            | 10,720,000                   | 2,477,138                              | 04/01/20       |
| Building & Parks Refunding              | 09/01/01      | 12,940,000            | 9,905,000                    | 1,489,506                              | 06/01/13       |
| Refunding                               | 11/20/02      | 3,780,000             | 1,610,000                    | 1,146,250                              | 11/01/06       |
| Building Refunding Bonds - Series A     | 07/01/03      | 15,100,000            | 7,450,000                    | 3,909,300                              | 06/01/07       |
| Park Refunding Bonds - Series B         | 07/01/03      | 5,205,000             | 2,665,000                    | 894,112                                | 05/01/10       |
| Parks & Recreation Refunding - Series A | 03/01/04      | 34,505,000            | 34,505,000                   | 1,566,288                              | 06/01/18       |
| Various Purpose Refunding - Series B    | 03/01/04      | 43,355,000            | 43,355,000                   | 1,919,762                              | 04/01/20       |
| Building (Proposed)                     | 10/01/05      | 40,000,000            | -                            | 1,800,000                              | 10/01/25       |
|                                         |               | <u>\$ 284,625,000</u> | <u>\$ 125,240,000</u>        | <u>\$ 20,114,694</u>                   |                |
| <b><u>Revenue Supported Bonds</u></b>   |               |                       |                              |                                        |                |
| <b><u>Special Assessment</u></b>        |               |                       |                              |                                        |                |
| Assessment District T-2                 | 08/01/91      | \$ 7,000,000          | \$ 1,215,000                 | \$ 239,250                             | 07/01/11       |
|                                         |               | <u>\$ 7,000,000</u>   | <u>\$ 1,215,000</u>          | <u>\$ 239,250</u>                      |                |

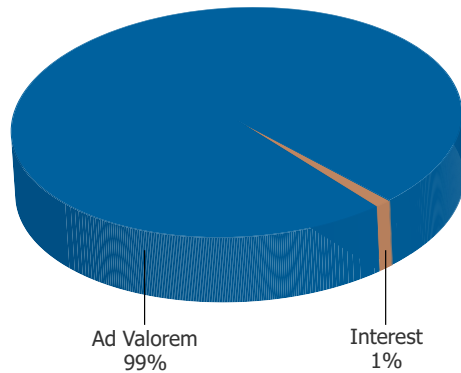
In prior years, certain special assessment districts' debt was recorded in the City's financial statements. The City has since reviewed the original offering statements and has determined that the City has no current or future obligation for these bonds. The above schedule was adjusted accordingly.

## General Obligation Bonds

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

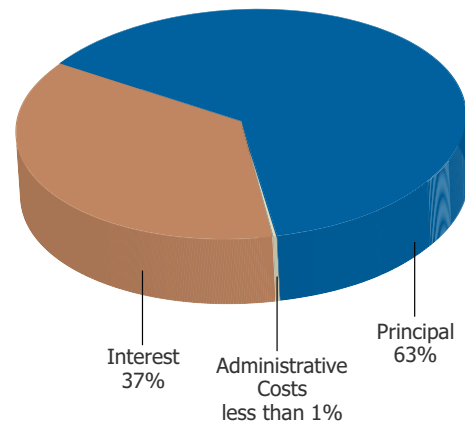
| Revenue          | FY 2006 Budget       |
|------------------|----------------------|
| Ad Valorem       | \$ 17,903,197        |
| Interest Revenue | 165,000              |
| <b>Total</b>     | <b>\$ 18,068,197</b> |

**Fiscal Year 2006 Revenue**



| Expenditures         | FY 2006 Budget       |
|----------------------|----------------------|
| Principal            | \$ 12,745,000        |
| Interest             | 7,369,694            |
| Administrative Costs | 16,500               |
| <b>Total</b>         | <b>\$ 20,131,194</b> |

**Fiscal Year 2006 Expenditures**



| General Obligation Bonds Payment Requirements |                       |                      |                       |
|-----------------------------------------------|-----------------------|----------------------|-----------------------|
| FY                                            | Principal             | Interest             | Total                 |
| 2006                                          | \$ 12,745,000         | \$ 7,369,694         | \$ 20,114,694         |
| 2007                                          | 13,235,000            | 5,098,833            | 18,333,833            |
| 2008                                          | 9,870,000             | 4,497,657            | 14,367,657            |
| 2009                                          | 9,920,000             | 4,136,157            | 14,056,157            |
| 2010                                          | 10,330,000            | 3,724,894            | 14,054,894            |
| 2011-2015                                     | 41,315,000            | 12,354,325           | 53,669,325            |
| 2016-2020                                     | 27,825,000            | 3,496,500            | 31,321,500            |
| <b>Total</b>                                  | <b>\$ 125,240,000</b> | <b>\$ 40,678,060</b> | <b>\$ 165,918,060</b> |

## Revenue Supported Bonds

Certain bonds are issued for projects that will generate their own new revenues once complete from which principal and interest payments will be made. These are revenue supported bonds.

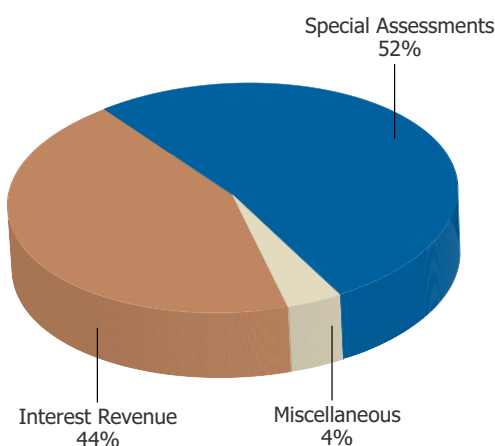
The City of Henderson requires developers to fund their own infrastructure. In some instances the City

establishes assessment districts under NRS 271 which encompass developments benefitting from the construction of streets, water, wastewater, stormwater, and other improvements. Assessments are then imposed upon these districts to repay the bonds issued to finance the improvement project. These assessments usually span a 10-20 year period.

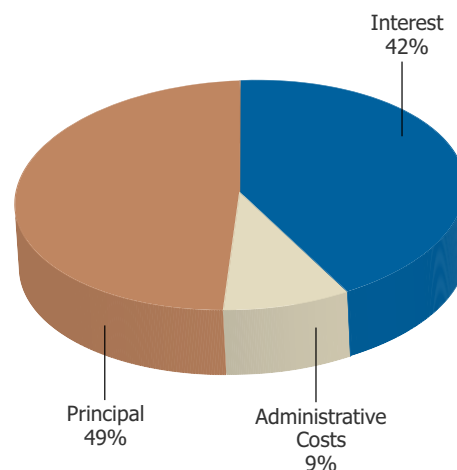
| Revenue             | FY 2006 Budget    |
|---------------------|-------------------|
| Special Assessments | \$ 148,248        |
| Interest Revenue    | 124,661           |
| Miscellaneous       | 11,511            |
| <b>Total</b>        | <b>\$ 284,420</b> |

| Expenditures         | FY 2006 Budget    |
|----------------------|-------------------|
| Principal            | \$ 130,000        |
| Interest             | 109,250           |
| Administrative Costs | 24,000            |
| <b>Total</b>         | <b>\$ 263,250</b> |

**Fiscal Year 2006 Revenue**



**Fiscal Year 2006 Expenditures**



| Revenue Supported Bonds<br>Payment Requirements |    |           |    |          |    |           |
|-------------------------------------------------|----|-----------|----|----------|----|-----------|
| FY                                              |    | Principal |    | Interest |    | Total     |
| 2006                                            | \$ | 130,000   | \$ | 109,250  | \$ | 239,250   |
| 2007                                            |    | 140,000   |    | 96,425   |    | 236,425   |
| 2008                                            |    | 155,000   |    | 82,413   |    | 237,413   |
| 2009                                            |    | 170,000   |    | 66,975   |    | 236,975   |
| 2010                                            |    | 190,000   |    | 49,875   |    | 239,875   |
| 2011-2015                                       |    | 430,000   |    | 41,800   |    | 471,800   |
| Total                                           | \$ | 1,215,000 | \$ | 446,738  | \$ | 1,661,738 |



# 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 and all other types of permit fees, plan check fees, certificate of occupancy fees, hydrology studies, plan review charges, civil engineering fees, inspection charges, fire prevention fees, and records management and technology fees.

In the DSC Center the City has staff from Building and Fire Safety, Community Development, City Clerk's Office (DSC Records), Information Technology, and Public Works. This collection of permit specialists, plans examiners, engineers, and support staff provide centralized service delivery for customers using the City's development process.

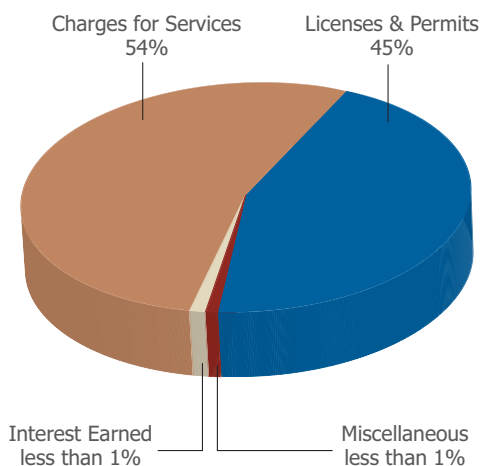


**City Hall**

Also located in the DSC, are seven development related employees from the Utility Services Department. The expenditures related to these positions are retained in the Utility Services Fund.

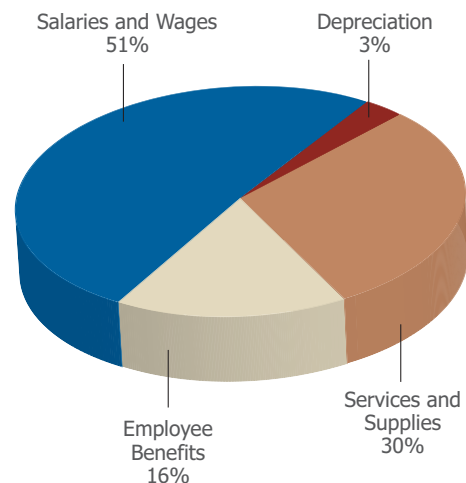
| Revenue              | FY 2006 Budget       |
|----------------------|----------------------|
| Licenses & Permits   | \$ 9,383,865         |
| Charges for Services | 11,411,998           |
| Interest Earned      | 15,000               |
| Miscellaneous        | 104,137              |
| <b>Total</b>         | <b>\$ 20,915,000</b> |

**Fiscal Year 2006 Revenue**



| Expenditures          | FY 2006 Budget       |
|-----------------------|----------------------|
| Salaries and Wages    | \$ 11,657,606        |
| Employee Benefits     | 3,767,579            |
| Services and Supplies | 6,884,344            |
| Depreciation          | 700,809              |
| <b>Total</b>          | <b>\$ 23,010,338</b> |

**Fiscal Year 2006 Expenditures**



# Engineering Services

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

This fund contains part of the Public Works Department and includes engineering services, quality control, department administration, design, Local Improvement District planning, land development, and construction management.

## KEY FACT

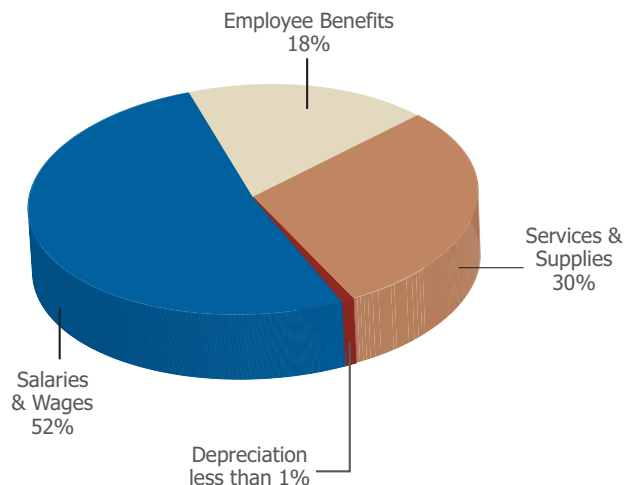
*City employees in the Engineering Fund will be involved with more than 440 capital improvement projects, totaling over \$1.6 billion over the next 5 years.*

| Revenue              | FY 2006 Budget      |
|----------------------|---------------------|
| Charges for Services | \$ 2,900,000        |
| <b>Total</b>         | <b>\$ 2,900,000</b> |

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

| Expenditures          | FY 2006 Budget      |
|-----------------------|---------------------|
| Salaries and Wages    | \$ 4,093,254        |
| Employee Benefits     | 1,448,268           |
| Services and Supplies | 2,350,229           |
| Depreciation          | 47,000              |
| <b>Total</b>          | <b>\$ 7,938,751</b> |

## Fiscal Year 2006 Expenditures



**Horizon Ridge Parkway Construction**

A significant portion of the Engineering funded employees' work effort is related to Regional Transportation Commission (RTC) roadway projects and Clark County Regional Flood Control District (CCRFCD) projects. These projects are developed and administered within the City of Henderson by Engineering staff. The construction costs/payments on these projects are not recorded in the City's financial records as construction costs are paid directly by RTC or CCRFCD. By agreement, these agencies are billed and reimburse the City's Engineering Fund for employee labor.

The Engineering Services Fund employees are currently involved in 61 projects. This involvement ranges from design, inspection, project management, and construction management. These projects include roads, flood control, traffic control, parks, City facilities, and utility projects.



## FY 2006 Projects

(a partial list)

215/515 Interchange  
 Galleria Interchange  
 Autoshow Drive Interchange  
 Mission/Greenway Roadway Improvements  
 Eastern Ave - I215 to St Rose Parkway  
 Sunset Rd - Pittman Wash to Whitney Mesa  
 Burkholder - Lake Mead to Racetrack  
 Major - Van Wagenen to Warm Springs  
 Racetrack - Boulder Hwy to Lake Mead  
 Green Valley Pkwy - Sunset to Warm Springs  
 Serene - St. Rose to Eastern  
 Horizon Ridge Parkway - Gibson to Seven Hills  
 Chestnut - Coogan to Corn  
 American Pacific - Stephanie to Gibson  
 Justice Facility Expansion  
 Public Works Maintenance Facility  
 City Center Plaza  
 City Hall Renovation  
 Cactus Wren Park  
 River Mountain Loop Trail 6-10  
 Wetlands Trail  
 UPRR Trail Phase I  
 St. Rose Trail Phase I  
 Gibson Flood Control Channel  
 Rail Road Flood Control Channel  
 Pittman/Pecos Conveyance System  
 Pioneer Outfall/Boulder Hwy Crossing

# Equipment Repair and Maintenance

The Equipment Repair and Maintenance Special Revenue Fund uses an allocation of bond proceeds, as well as General Fund allocations to fund the maintenance, repair or improvement of capital projects.

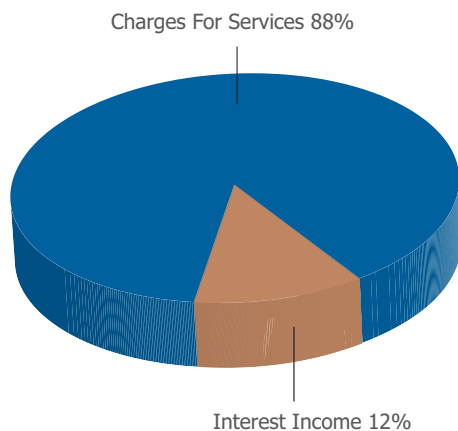
## KEY FACT

*Approximately \$600,000 was allocated for building repairs in Fiscal Year 05. Some of these projects included repainting and rehabilitation of the Emergency Services Facility, replacing the Valley View Recreation Center cooling tower, rehabilitation of the Justice Facility, and replacing air conditioner equipment at Fire Stations 83, 84, and the Silver Springs Recreation Center.*

Fiscal Year 2006 funding includes infrastructure repair and replacement. Also, included in this fund is a scheduled computer replacement program to keep up with technology and avoid extensive replacement costs in any one given year.

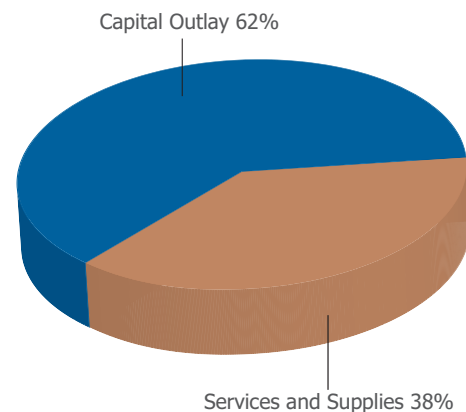
| Revenue              | FY 2006 Budget    |
|----------------------|-------------------|
| Interest Income      | \$ 35,000         |
| Charges for Services | 255,585           |
| <b>Total</b>         | <b>\$ 290,585</b> |

**Fiscal Year 2006 Revenue**



| Expenditures                  | FY 2006 Budget      |
|-------------------------------|---------------------|
| <b>Information Technology</b> |                     |
| Services and Supplies         | \$ 980,585          |
| Capital Outlay                | 125,000             |
| <b>Public Works</b>           |                     |
| Capital Outlay                | 1,490,000           |
| <b>Total</b>                  | <b>\$ 2,595,585</b> |

**Fiscal Year 2006 Expenditures**





# Forfeited Assets

Under NRS 179.1187, the Forfeited Assets Special Reserve 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

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

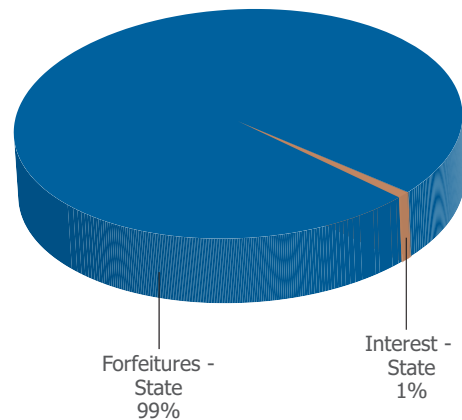


During the 71st State Legislative Session in 2001, Senate Bill 36 introduced additional language to this NRS. Under this amendment, 70% of any remaining funds over \$100,000 at the end of each fiscal year are to be released to the school district. This applied only to State narcotic and general criminal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

Budgeted expenditures for Fiscal Year 2006 consist of \$36,000 of Capital Outlay. Projected State forfeiture and interest revenues less anticipated expenditures are not expected to increase the ending fund balance for these programs above \$100,000. For this reason it is not anticipated that funds will be released to the school district at the end of Fiscal Year 2006.

| Revenue             | FY 2006 Budget   |
|---------------------|------------------|
| Forfeitures - State | \$ 36,000        |
| Interest - State    | 300              |
| <b>Total</b>        | <b>\$ 36,300</b> |

**Fiscal Year 2006 Revenue**



| Expenditures   | FY 2006 Budget   |
|----------------|------------------|
| Capital Outlay | \$ 36,000        |
| <b>Total</b>   | <b>\$ 36,000</b> |



# Gas Tax

The Gas Tax Funds are special revenue funds. They are comprised of various revenue sources that are to be used for street repair and maintenance. There are currently funds available for the approximately \$2.0 million 2005/2006 Street Rehabilitation Project.

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

## KEY FACT

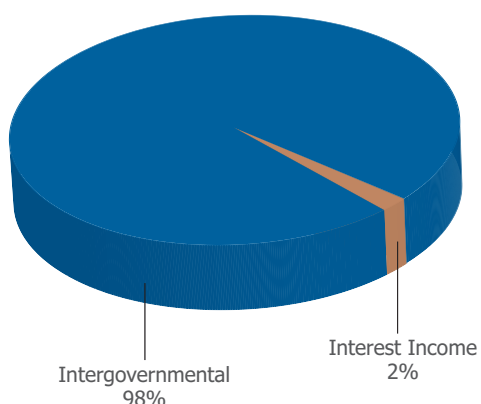
*Twenty-four miles of streets were added in Henderson in 2004. The additional streets and roads being added will later need resurfaced, just as existing older streets are now being restored.*



**Stephanie Street Rehabilitation**

| Revenue           | FY 2006 Budget      |
|-------------------|---------------------|
| Intergovernmental | \$ 2,929,949        |
| Interest Income   | 45,000              |
| <b>Total</b>      | <b>\$ 2,974,949</b> |

## Fiscal Year 2006 Revenue



| Expenditures   | FY 2006 Budget      |
|----------------|---------------------|
| Capital Outlay | \$ 3,075,000        |
| <b>Total</b>   | <b>\$ 3,075,000</b> |

## Gas Tax Funds & Nevada Revised Statutes

### 1 Cent Gas Tax

NRS 365.192

NRS 365.196

Repair or restore existing City paved roads, streets, and alleys by resurfacing, overlaying, resealing or other customary methods. May include design and construction inspection.

### 2.35/3.6 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.

# General

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

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

| Revenue                     | FY 2006 Budget        |
|-----------------------------|-----------------------|
| Intergovernmental Resources | \$ 99,400,532         |
| Property Tax                | 30,639,538            |
| Franchise Fees              | 25,007,178            |
| Charges For Services        | 12,959,689            |
| Licenses and Permits        | 7,618,555             |
| Fines and Forfeits          | 3,040,951             |
| Miscellaneous               | 1,229,636             |
| <b>Total Revenue</b>        | <b>\$ 179,896,079</b> |
| Operating Transfers In      | 9,843,906             |
| <b>Total</b>                | <b>\$ 189,739,985</b> |

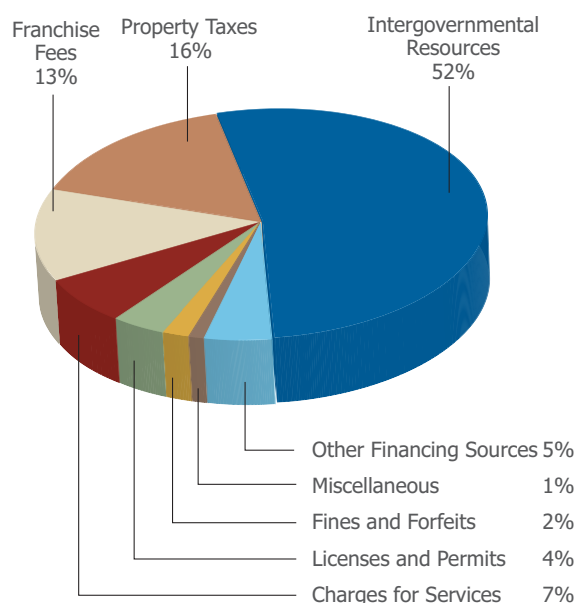


The General Fund Revenue comes from many sources, the largest of which is Intergovernmental Resources. Intergovernmental resources are revenues received from other governmental entities. These include Consolidated Tax, County Gaming License Fees, and a Motor Vehicle Fuel Tax.

Consolidated Tax comprises almost \$95 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

## General Fund Revenue by Source



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

In the 2005 Legislative session the Nevada State Legislature passed a law to provide property tax relief to all citizens. Assembly Bill 489, signed into law on April 6, 2005, provides a partial abatement of taxes by applying a 3% cap on the increase in the tax bill for the owner's primary residence (single-family house, townhouse, condominium or manufactured home). Only one property may be selected in the State of Nevada as a primary residence. Some rental dwellings that meet the low-income rent limits may also qualify for a 3% cap on the tax bill.

An 8% cap on the increase in the tax bill will be applied to residences that are not owner occupied. The 8% cap will also apply to vacant land, commercial buildings, business personal property, aircraft, etc. New construction or property that has a change of use (zoning change or manufactured home conversion) will not qualify for any cap for this fiscal year but will receive the 3% or 8% cap starting next year (2006/2007). The City only receives 24% of the property tax dollars imposed on City property. A home with a taxable value of \$206,000 will provide the City with the equivalent of \$42.71 per month in property tax revenues.



## EXAMPLE OF HOW PROPERTY TAXES ARE CALCULATED WITH TAX CAP

*House in Henderson with 30% Increase in Taxable Value (Last Year Taxable Value \$200,000)*



|                                           | Before Legislative Cap |               | With 3% Tax Cap |               |
|-------------------------------------------|------------------------|---------------|-----------------|---------------|
|                                           | Overlapping            | City          | Overlapping     | City          |
|                                           | Tax Rate               | Rate Alone    | Tax Rate        | Rate Alone    |
| Taxable Value                             | \$ 260,000.00          | \$ 260,000.00 | \$ 206,000.00   | \$ 206,000.00 |
| Assessed Value<br>( 35% of Taxable Value) | \$ 91,000.00           | \$ 91,000.00  | \$ 72,100.00    | \$ 72,100.00  |
| Assessed Value/ 100 *                     | \$ 910.00              | \$ 910.00     | \$ 721.00       | \$ 721.00     |
| Tax rate for Henderson Residents          | 2.9086                 | 0.7108        | 2.9086          | 0.7108        |
| Total <b>Annual</b> Tax for FY 2005       | \$ 2,646.83            | \$ 646.83     | \$ 2,097.10     | \$ 512.49     |
| Total <b>Monthly</b> Tax for FY 2005      | \$ 220.57              | \$ 53.90      | \$ 174.76       | \$ 42.71      |

\* Tax rates stated per \$100 of assessed value

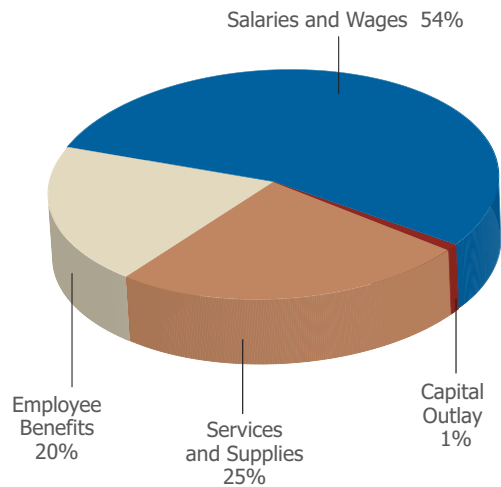
Although the overlapping tax rates will differ depending upon the location of the property within the City, the City of Henderson rate of 0.7108 is consistent for all property within the city boundaries.

**The City receives only 24% of your property tax dollars.  
A home with a taxable value of \$206,000 will provide  
the equivalent of \$42.71 per month in property tax support  
of the following City of Henderson services:**

**24-Hour Police Protection  
24-Hour Emergency Medical Service  
24-Hour 9-1-1 Service  
Maintained Streets, Lighting, & Flood Control  
Recreational Programming For All Ages  
Parks Operations & Maintenance  
Code Enforcement Services  
Customer Information & Assistance  
Comprehensive Land Use Planning**

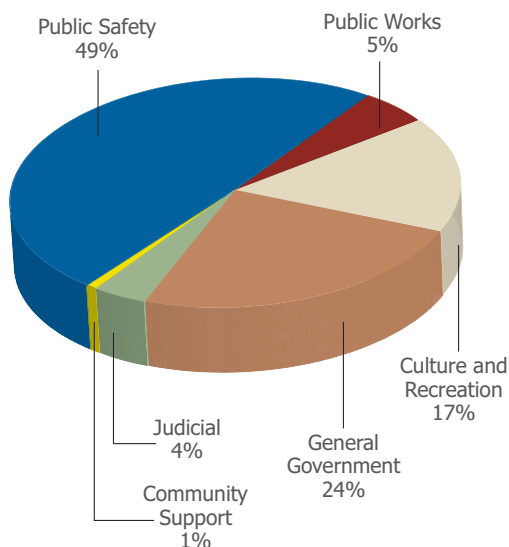
| Expenditures by Category | FY 2006 Budget        |
|--------------------------|-----------------------|
| Salaries & Wages         | \$ 100,085,088        |
| Employee Benefits        | 37,170,958            |
| Services & Supplies      | 44,996,474            |
| Capital Outlay           | 1,410,915             |
| <b>Total</b>             | <b>\$ 183,663,435</b> |

### General Fund Expenditures by Category



| Expenditures by Function | FY 2006 Budget        |
|--------------------------|-----------------------|
| General Government       | \$ 44,724,955         |
| Judicial                 | 7,584,095             |
| Public Safety            | 90,252,834            |
| Public Works             | 9,306,104             |
| Culture and Recreation   | 30,375,333            |
| Community Support        | 1,420,114             |
| <b>Total</b>             | <b>\$ 183,663,435</b> |

### General Fund Expenditures by Function



### General Fund Expenditure Summary by Department

|                                | FY 2006 Budget        | %              |
|--------------------------------|-----------------------|----------------|
| <b>General Government</b>      |                       |                |
| Budget & Strategic Mgmt        | \$ 697,231            |                |
| Building Maintenance           | 7,349,681             |                |
| City Attorney's Office         | 4,483,720             |                |
| City Clerk's Office            | 1,711,445             |                |
| City Manager's Office          | 2,853,172             |                |
| Community Development          | 3,237,267             |                |
| Finance                        | 5,152,024             |                |
| Human Resources                | 2,423,827             |                |
| Information Technology         | 9,906,332             |                |
| Mayor & City Council           | 713,785               |                |
| Miscellaneous                  | 4,475,656             |                |
| Property Management            | 1,720,815             |                |
|                                | <b>\$ 44,724,955</b>  | <b>24.35%</b>  |
| <b>Judicial</b>                |                       |                |
| Municipal Court                | \$ 4,486,815          |                |
| Attorney - Criminal            | 2,108,914             |                |
| Attorney - Court Programs      | 988,366               |                |
|                                | <b>\$ 7,584,095</b>   | <b>4.13%</b>   |
| <b>Public Safety</b>           |                       |                |
| Fire                           | \$ 31,721,013         |                |
| Police                         | 57,218,299            |                |
| Code Enforcement & Fire Safety | 1,313,522             |                |
|                                | <b>\$ 90,252,834</b>  | <b>49.14%</b>  |
| <b>Public Works</b>            |                       |                |
| Paved Streets                  | \$ 1,977,151          |                |
| Street Lighting                | 4,254,727             |                |
| Flood Control                  | 2,016,410             |                |
| Public Works - General         | 1,057,816             |                |
|                                | <b>\$ 9,306,104</b>   | <b>5.07%</b>   |
| <b>Culture and Recreation</b>  |                       |                |
| Parks                          | \$ 12,122,308         |                |
| Recreation                     | 18,253,025            |                |
|                                | <b>\$ 30,375,333</b>  | <b>16.54%</b>  |
| <b>Community Support</b>       |                       |                |
| Economic Development           | \$ 581,970            |                |
| Neighborhood Services          | 838,144               |                |
|                                | <b>\$ 1,420,114</b>   | <b>0.77%</b>   |
| <b>Total All Departments</b>   | <b>\$ 183,663,435</b> | <b>100.00%</b> |



# Land Sales

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

Also, this fund is used to manage the City's rental property. The majority of the City's rental properties are currently located in the original townsite section of Henderson.

Approximately 71% of the number of parcels of land owned by the City of Henderson are for flood control, municipal uses, or open space. The parcels designated for these uses have a market value of \$529 billion.

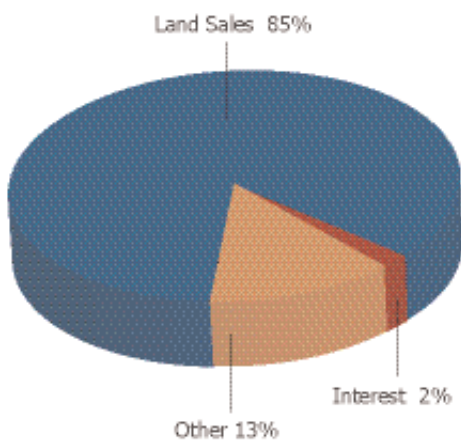
## KEY FACT

*The City of Henderson owns 360 parcels, for a total of 4,704.17 acres. The market value of these parcels is \$714 billion.*



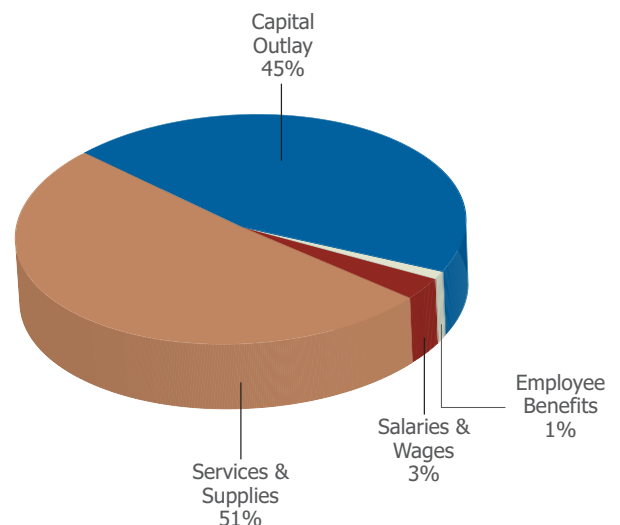
| Revenue      | FY 2006 Budget      |
|--------------|---------------------|
| Interest     | \$ 58,000           |
| Other        | 466,000             |
| Land Sales   | 3,000,000           |
| <b>Total</b> | <b>\$ 3,524,000</b> |

**Fiscal Year 2006 Revenue**



| Expenditures          | FY 2006 Budget      |
|-----------------------|---------------------|
| Salaries & Wages      | \$ 30,000           |
| Employee Benefits     | 10,361              |
| Services and Supplies | 611,000             |
| Capital Outlay        | 530,000             |
| <b>Total</b>          | <b>\$ 1,181,361</b> |

**Fiscal Year 2006 Expenditures**





# Multipurpose

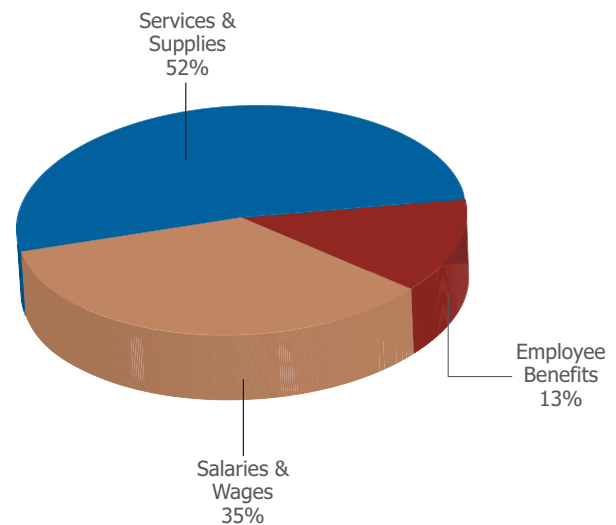
This Multipurpose Special Revenue fund accounts for the grants awarded to the City and for donations.

The Parks and Recreation Department has received grant funds for the construction of an integral trail and bike path system throughout the City. Other grants have been awarded through the Southern Nevada Public Lands Management Act, SNPLMA for the construction of parks & recreational trails and facilities.

This fund also accounts for funding that was previously recorded in the HUD Capital Projects Fund. This includes loans and grants for the purpose of housing rehabilitation and the construction of capital improvements such as streets and street lighting. Federal grants provide most of the funding.

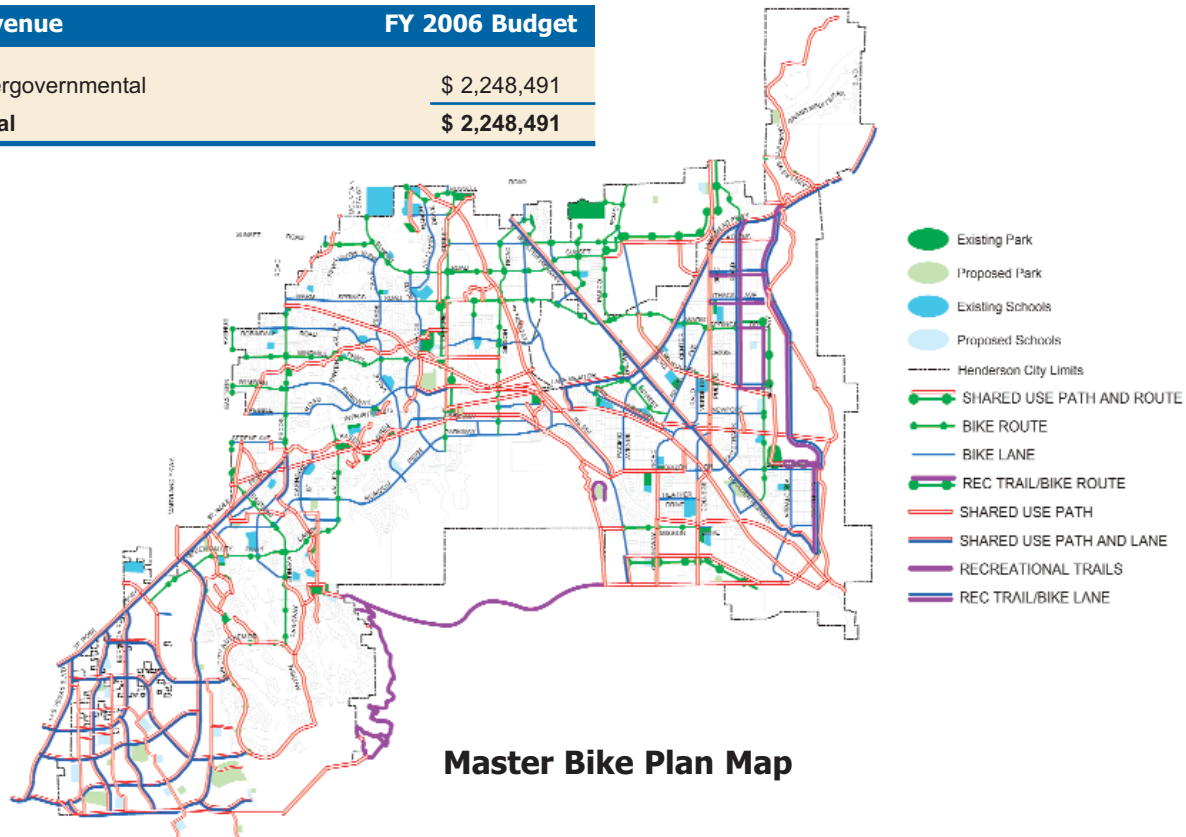
The City has applied for numerous grants that affect various other functions. Only those grants that were approved at the time of the filing of the Final Budget are included in the budget. Any additional grants received during the fiscal year will be reflected in the augmented budget.

## Fiscal Year 2006 Expenditures



| Expenditures          | FY 2006 Budget      |
|-----------------------|---------------------|
| Salaries and Wages    | \$ 431,296          |
| Employee Benefits     | 157,032             |
| Services and Supplies | 660,163             |
| <b>Total</b>          | <b>\$ 1,248,491</b> |

| Revenue           | FY 2006 Budget      |
|-------------------|---------------------|
| Intergovernmental | \$ 2,248,491        |
| <b>Total</b>      | <b>\$ 2,248,491</b> |



# Municipal Court

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

A second provision was added under NRS 176.0611 which 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, which allows for the imposition of a collection fee on a sliding scale when a debt owed to the court becomes delinquent. The fee is imposed as follows:

| <b>Delinquent Amount Owed</b> | <b>Fee Imposed</b> |
|-------------------------------|--------------------|
| up to \$2000                  | up to \$100        |
| \$2000 - \$5000               | up to \$500        |
| \$5000 +                      | 10% of debt owed   |

Revenues received in this fund were used to remodel the existing Municipal Court facility to accommodate a third municipal courtroom. In June 2005, a judge was elected for the third court.



| <b>Revenue</b>   | <b>FY 2006 Budget</b> |
|------------------|-----------------------|
| Fines & Forfeits | \$ 351,000            |
| <b>Total</b>     | <b>\$ 351,000</b>     |

| <b>Expenditures</b>   | <b>FY 2006 Budget</b> |
|-----------------------|-----------------------|
| Services and Supplies | \$ 544,024            |
| <b>Total</b>          | <b>\$ 544,024</b>     |

# Municipal Facilities

The Municipal Facilities Capital Projects Fund is used to account for costs that are associated with the acquisition, construction and improvement of public facilities or other major City projects. The revenue to construct these projects is derived mainly from bond proceeds and ad valorem taxes. Some of the projects that are currently funded are the Landfill closure, the additional modules for the new financial and human resources software package, and the City Center Plaza.

Projects housed in this fund are citywide projects. Some of the completed projects through this fund have been the Downtown Recreation Center, the Pecos Fire Station, the renovation of the Dawson Building, the Amador Fire Station, the relocation of Quality Control from the Fleet Services Building, the remodel of the Moser Building and relocation of personnel to that site, and the completion of the City Hall Expansion-Phase III.

Future projects include the Water Street Utility Project, Municipal Court Expansion, Civic Center Plaza, Convention Center Remodel, Police Substation, and the Senior Citizens Center.



**City Center Plaza Rendition**

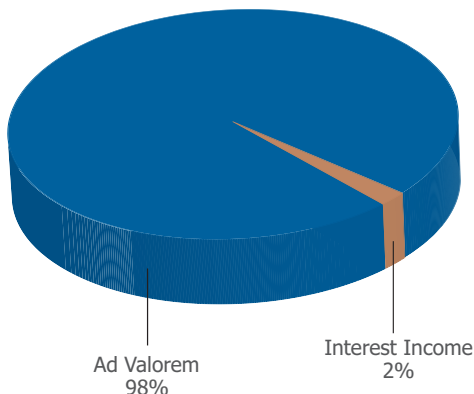
| Revenue         | FY 2006 Budget      |
|-----------------|---------------------|
| Ad Valorem      | \$ 8,573,928        |
| Interest Income | 200,000             |
| <b>Total</b>    | <b>\$ 8,773,928</b> |

## KEY FACT



*The City Hall Expansion Project, which was completed in Fiscal Year 2004, added an additional 220,000 square feet to the existing City Hall. Additional remodeling is continuing in the original section of City Hall.*

## Fiscal Year 2006 Revenue



| Expenditures   | FY 2006 Budget       |
|----------------|----------------------|
| Capital Outlay | \$ 29,318,762        |
| <b>Total</b>   | <b>\$ 29,318,762</b> |

# Municipal Golf Course

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

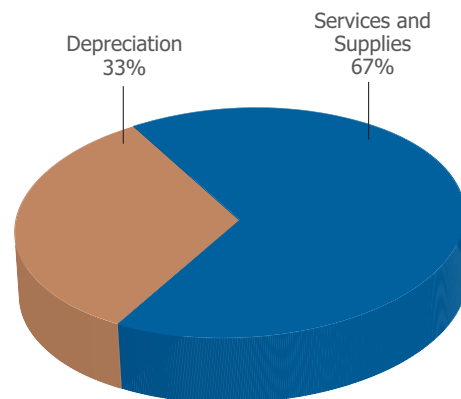
Initial start up costs for this fund were provided by the General Fund, but it is expected that the revenues received by this fund in the form of charges for services will exceed expenditures by Fiscal Year 2007.



## Fiscal Year 2006 Expenditures

| Revenue              | FY 2006 Budget      |
|----------------------|---------------------|
| Charges for Services | \$ 3,778,360        |
| <b>Total</b>         | <b>\$ 3,778,360</b> |

| Expenditures        | FY 2006 Budget      |
|---------------------|---------------------|
| Services & Supplies | \$ 3,382,069        |
| Depreciation        | 1,641,802           |
| <b>Total</b>        | <b>\$ 5,023,871</b> |





# Other Funds

*This section will briefly describe the funds of the City not presented in their own section. These funds have no budgeted expenditures for Fiscal Year 2006.*



**I215 & 515 Interchange Project**

## RTC Capital Project Fund

This Capital Projects Fund is used to improve street projects within the City of Henderson that are funded through the Regional Transportation Commission (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 as 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.

### KEY FACT

*In 2002, voters passed Question 10 which allocated \$1.032 billion over the next 12 years to RTC3 funds. The I-215 beltway will use approximately \$550 million (plus \$140 million from other funds). The remaining funds will be used for local entity street projects. Proposals are submitted to the RTC for consideration and prioritization.*

## Lake Las Vegas Special Revenue Fund

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

Per an agreement reached between the City and the Lake Las Vegas Developer, this fund was established in 1989 to be maintained for a period of 30 years. Total contributions to this fund will amount to \$30 million. The City's portion of this comes from the increase in property tax revenue as a result of the commercial and residential properties at Lake Las Vegas. After the 30 year period, any funds not utilized for the above purpose will be available for use on other municipal projects deemed appropriate. At the end of Fiscal Year 2006, the fund balance is estimated to be \$3.9 million.





## Flood Control Capital Projects Fund

This fund was established to account for the flood control projects that are primarily funded by the Clark County Regional Flood Control District (District). The District was established under NRS 543. The City assists in projects undertaken by the District which affect our City. The Funds received by the District to fund such projects are then allocated to cover the costs incurred. Most of the projects previously reflected in this fund are now billed directly to the District. The ending fund balance for Fiscal Year 2006 in this fund is projected to be \$108,389.



**Seven Hills Flood Control**

## Financial Stabilization Special Revenue Fund

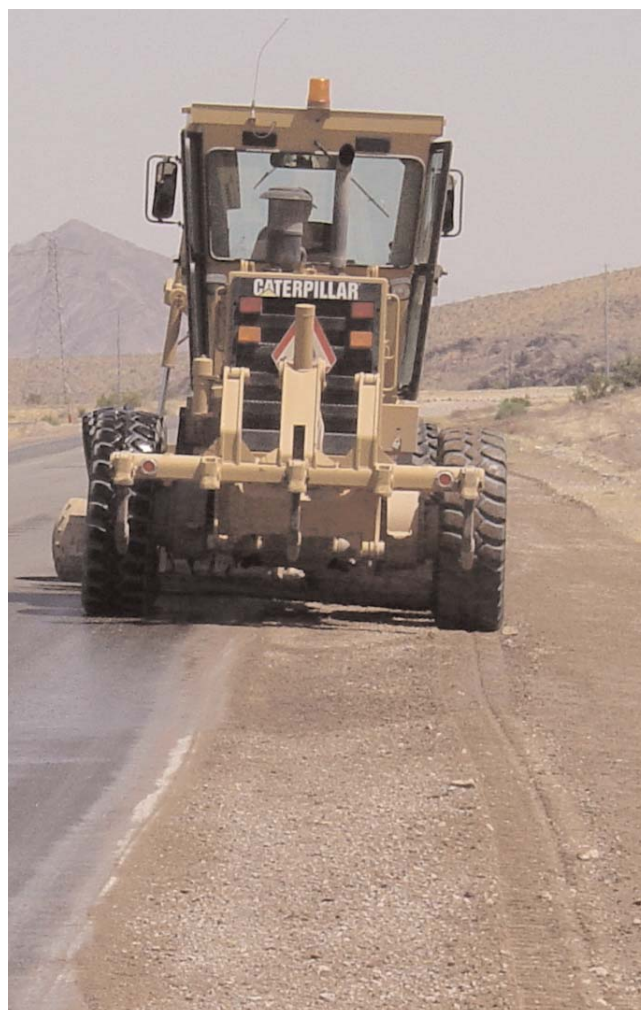
The Financial Stabilization Fund was established under NRS 354.6115. This statute allows for local governments to establish and maintain a fund to stabilize the operation of the local government and mitigate the effects of natural disasters. The money in this fund can only be accessed by the City if 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 2006 is anticipated to be approximately \$8.9 million.

## Special Assessment Districts Capital Projects Fund

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

The sources of revenue include interest income, developer reimbursements, transfers of interest from the Debt Service Fund - Special Assessments for use in funding of improvement projects, and bond proceeds. The expenditures in this fund are for Capital Outlay for the improvement projects. This fund has an estimated fund balance for Fiscal Year 2006 of \$45.6 million.



### **LID Revolving Loan Internal Service Fund**

This fund, established under NRS 271.536, provides funding on a loan basis, for costs of special assessment districts such as construction and engineering. These costs are repaid from the bond proceeds, if special assessment bonds are issued, or directly from special assessments collected from property owners. The anticipated revenues in this fund for Fiscal Year 2006 are from Charges for Services and Interest Income at \$7,000 and \$10,000 respectively. There are no budgeted expenditures for this fund.



## **Retired Funds:**

### **HUD Capital Project Fund**

The HUD fund was originally established as a Capital Projects Fund. The nature of the projects have changed such that these funds are better accounted for in a Special Revenue Fund. As such, beginning in Fiscal Year 2005, these funds are accounted for in the Multipurpose Special Revenue Fund.

### **Graffiti Award and Abatement Special Revenue Fund**

Graffiti Award and Abatement Special Revenue Fund was originally established under NRS 268.4085 to impose an administrative assessment to violators of City ordinances prohibiting graffiti or other defacement of property. The revenues collected from these fines were used to reward those individuals providing information leading to the apprehension and conviction of such offenders.

As this fund has experienced no revenue or expenditures for many years, an administrative decision was made in Fiscal Year 2005 to move the remaining fund balance of \$4,463 into the General Operating Fund. This decision was based on the fact that the General Fund incurs expenditures each fiscal year related to the abatement of graffiti.

# Park Development



The Park Development Capital Projects Fund receives revenue from Residential Construction Tax, or RCT. This 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 five established RCT districts within the City. The funds collected must be used within three years of the district reaching 75% build-out. This is a transaction privilege tax adopted by the City of Henderson through the enactment of state legislation and the current rate of collection is \$.36 per square foot with a maximum of \$1,000 per dwelling unit.

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

## KEY FACT

*The City is in the process of pre-design, design, or construction of 24 park and trail projects in excess of \$100 million funded by the Southern Nevada Public Land Management Act (SNPLMA), as well as 7 turn-key developer parks which total over 65 acres.*

## RCT Completed Projects

### 2002

Green Valley Improvements  
Morrell Improvements  
Foxridge Improvements  
Stephanie Lynn Craig Park  
Equestrian Park & Trail Improvements  
Acacia Park

### 2003

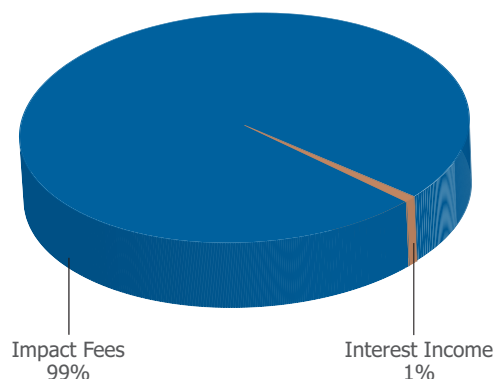
Silver Springs Ballfield Light Improvements  
Arroyo Grande Playground Improvements  
Mountain View Park Playground Improvements

### 2004

Saquaro Park  
Pecos Legacy Playground Improvements  
Acacia Demonstration Garden

| Revenue         | FY 2006 Budget      |
|-----------------|---------------------|
| Impact Fees     | \$ 1,273,000        |
| Interest Income | 15,000              |
| <b>Total</b>    | <b>\$ 1,288,000</b> |

## Fiscal Year 2006 Revenue



| Expenditures   | FY 2006 Budget    |
|----------------|-------------------|
| Capital Outlay | \$ 790,000        |
| <b>Total</b>   | <b>\$ 790,000</b> |



# Redevelopment Agency

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

## KEY FACT

*Several major developments for downtown are currently in various stages of negotiation. The proposed value of these projects is expected to be near \$200 million.*

The Agency uses tax increment financing funds to acquire or lease land, to repay bonds, provide loans for rehabilitation, construct public improvements (provided no other means are available), remove graffiti, and increase and improve housing.



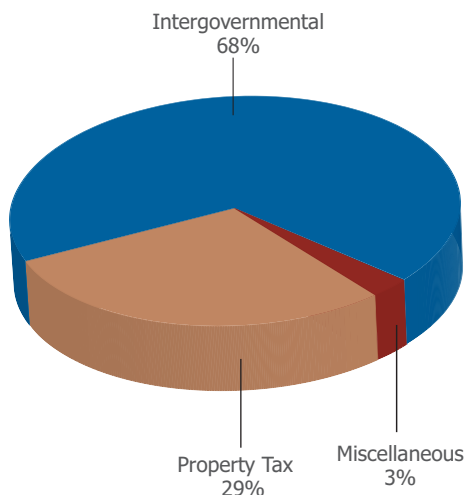
**Downtown Business Remodels and Expands**

In addition, the Agency assists with financing of facilities when it is determined that it is necessary for the economic feasibility of a development.

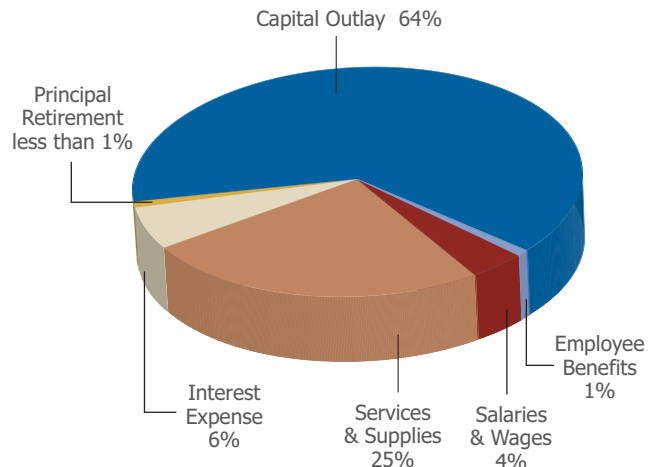
| Revenue           | FY 2006 Budget       |
|-------------------|----------------------|
| Property Tax      | \$ 2,990,458         |
| Intergovernmental | 6,984,012            |
| Miscellaneous     | 255,845              |
| <b>Total</b>      | <b>\$ 10,230,315</b> |

| Expenditures          | FY 2006 Budget       |
|-----------------------|----------------------|
| Salaries and Wages    | \$ 551,916           |
| Employee Benefits     | 211,298              |
| Services and Supplies | 3,611,851            |
| Capital Outlay        | 9,457,500            |
| Principal Retirement  | 23,377               |
| Interest Expense      | 875,927              |
| <b>Total</b>          | <b>\$ 14,731,869</b> |

## Fiscal Year 2006 Revenue



## Fiscal Year 2006 Expenditures



### Redevelopment Agency Debt Payment Requirements

| FY           | Principal            | Interest             | Total               |
|--------------|----------------------|----------------------|---------------------|
| 2006         | \$ -                 | \$ 869,304           | \$ 869,304          |
| 2007         | 500,000              | 859,634              | 1,359,634           |
| 2008         | 520,000              | 839,723              | 1,359,723           |
| 2009         | 540,000              | 817,621              | 1,357,621           |
| 2010-2014    | 3,100,000            | 3,665,884            | 6,765,884           |
| 2015-2019    | 3,975,000            | 2,761,069            | 6,736,069           |
| 2020-2024    | 5,190,000            | 1,505,892            | 6,695,892           |
| 2025-2029    | 2,515,000            | 148,534              | 2,663,534           |
| <b>Total</b> | <b>\$ 16,340,000</b> | <b>\$ 11,467,661</b> | <b>\$27,807,661</b> |

The above chart is for repayment of bonds only and does not include the Note Payable.

### Outstanding Debt Obligations

|                                 | Issuance<br>Date | Original<br>Amount   | Outstanding<br>Balance<br>07/01/05 | Current Year<br>Principal &<br>Interest Pmts | Final Pmt<br>Date |
|---------------------------------|------------------|----------------------|------------------------------------|----------------------------------------------|-------------------|
| <b>General Obligation Bonds</b> |                  |                      |                                    |                                              |                   |
| Bond Payable                    | 06/26/02         | \$ 16,340,000        | \$ 16,340,000                      | \$ 869,304                                   | 10/01/25          |
| Note Payable - Laubach          | 11/01/99         | 230,000              | 120,985                            | 30,000                                       | 11/01/09          |
|                                 |                  | <b>\$ 16,570,000</b> | <b>\$ 16,460,985</b>               | <b>\$ 899,304</b>                            |                   |

### Redevelopment Agency Future Projects

- Enter into an agreement with a private developer to provide a mixed-use retail/office, mid-rise project with structured parking that will anchor the downtown on the southeast corner of Lake Mead Parkway and Water Street.
- Enter into an agreement with a private developer that was chosen through a Request for Qualifications process for a 4.5 acre Agency-owned site on the southwest corner of Victory and Water in downtown.
- Enter into an agreement with a private developer to build a four-story, 40,000 square foot, Moderne style building on agency owned property on the northwest the northwest of Victory and Water in downtown.
- Complete Phase II of Monumentation for downtown.
- Enter into an agreement with a private developer to increase residential density to complement recent and future commercial, mixed-use development in downtown.
- Implement a downtown housing rehabilitation loan/grant program that was approved in June 2005, targeted at those above the 80% median income level.
- Begin construction of the Water Street Improvement Project with Agency completing \$3.2 million in streetscape improvements.
- Complete a study to determine if an additional redevelopment area is warranted.



# Self-Insurance

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

- **Self-Insurance (Casualty/Liability)**
- **Worker's Compensation**
- **Health Insurance**

## Self-Insurance Fund (Casualty/Liability)

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

The claim reserves of the fund are analyzed annually by an independent actuary hired by the City. It is their job to analyze the City's claims experience to

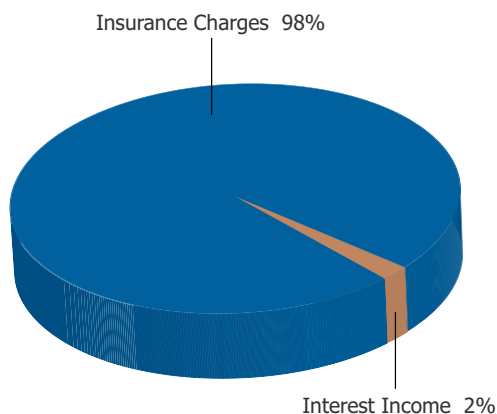


determine whether adequate levels of funding and case reserves are available. Any adjustments for this fund are made in the subsequent fiscal year.

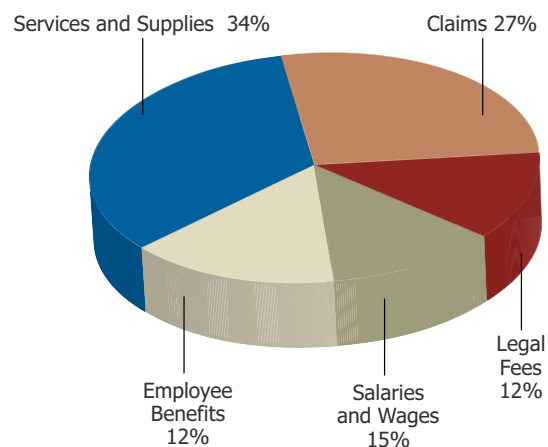
| Revenue              | FY 2006 Budget      |
|----------------------|---------------------|
| Charges for Services | \$ 2,693,360        |
| Interest Income      | 50,000              |
| <b>Total</b>         | <b>\$ 2,743,360</b> |

| Expenditures          | FY 2006 Budget      |
|-----------------------|---------------------|
| Salaries and Wages    | \$ 376,629          |
| Employee Benefits     | 290,854             |
| Services and Supplies | 824,722             |
| Claims                | 673,500             |
| Legal Fees            | 300,000             |
| <b>Total</b>          | <b>\$ 2,465,705</b> |

**Fiscal Year 2006 Revenue**



**Fiscal Year 2006 Expenditures**



## Worker's Compensation

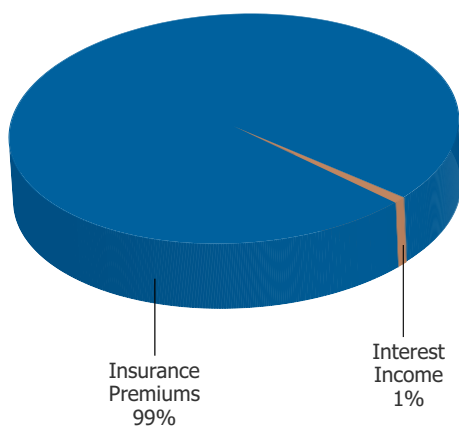
The Worker's Compensation Self-Insurance Fund accounts for the expenditures related to claims filed by City employees for work related injuries, as well as the purchase of stop-loss insurance, mandatory employee physical examinations and the general operations of the fund.

Similar to the Casualty/Liability Self-Insurance Fund, the claim reserves of the Worker's Compensation Fund are analyzed annually 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.



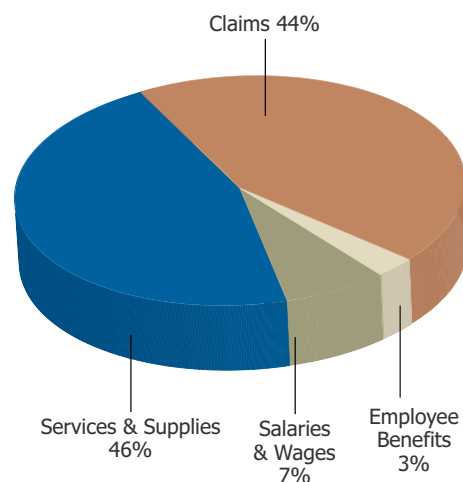
| Revenue              | FY 2006 Budget      |
|----------------------|---------------------|
| Charges for Services | \$ 4,311,598        |
| Interest Income      | 34,000              |
| <b>Total</b>         | <b>\$ 4,345,598</b> |

### Fiscal Year 2006 Revenue



| Expenditures          | FY 2006 Budget      |
|-----------------------|---------------------|
| Salaries and Wages    | \$ 174,253          |
| Employee Benefits     | 63,785              |
| Services and Supplies | 1,057,298           |
| Depreciation          | 1,031,000           |
| Interest Expense      | 1,088               |
| <b>Total</b>          | <b>\$ 2,327,424</b> |

### Fiscal Year 2006 Expenditures



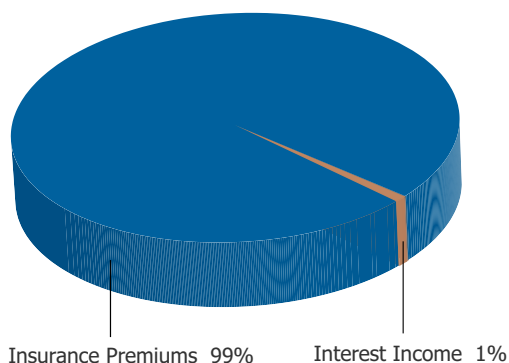
## Health Insurance

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

Insurance contracts are negotiated by the City and the various unions within the City to ensure that adequate insurance coverage is provided to employees at the best possible rates. The insurance coverages and cost to employees vary by employee group. Employee portions of insurance premiums are collected via payroll deduction.

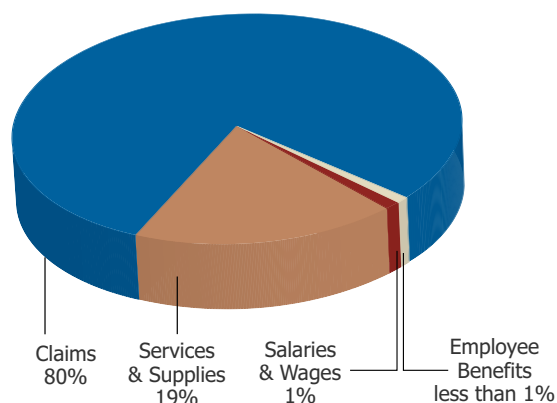
| Revenue            | FY 2006 Budget      |
|--------------------|---------------------|
| Insurance Premiums | \$ 8,692,822        |
| Interest Income    | 45,000              |
| <b>Total</b>       | <b>\$ 8,737,822</b> |

### Fiscal Year 2006 Revenue



| Expenditures          | FY 2006 Budget      |
|-----------------------|---------------------|
| Salaries and Wages    | \$ 60,750           |
| Employee Benefits     | 21,171              |
| Services and Supplies | 1,257,658           |
| Claims                | 5,337,579           |
| <b>Total</b>          | <b>\$ 6,677,158</b> |

### Fiscal Year 2006 Expenditures



# Special Ad Valorem Transportation

The Special Ad Valorem Transportation Capital Projects Fund was established under NRS 354.59815. This statute allows for the Board of County Commissioners to levy an ad valorem tax on all taxable property in the county to be used to alleviate critical transportation needs within the county. These funds can be used for the purchase of capital assets including land, improvements to land, major items of equipment, or the renovation of existing governmental facilities. These funds are distributed to the cities and towns within the county.

Per an interlocal agreement between Clark County and the cities and unincorporated towns within the County, a component of the funds is returned to the Regional Transportation Commission of the County to be used for transportation projects; with the remainder of the funds being retained by the City to be used for capital projects.



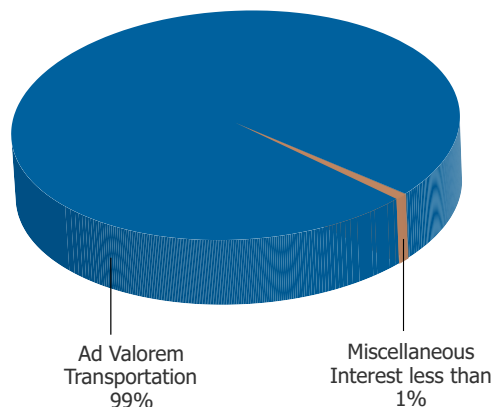
## KEY FACT

*The City of Henderson allocated monies from this fund to provide for additional security upgrades to City facilities to comply with Homeland Security issues.*

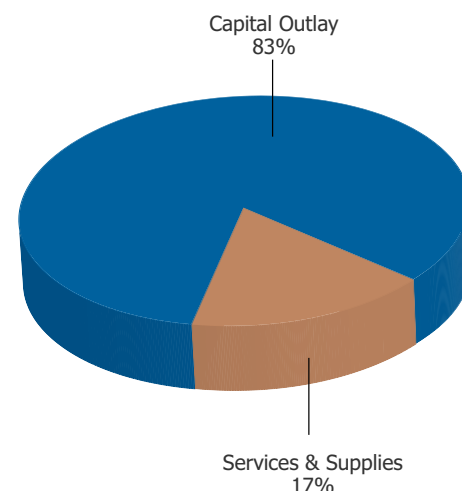
| Expenditures          | 2006 Budget         |
|-----------------------|---------------------|
| Services and Supplies | \$ 200,000          |
| Capital Outlay        | 985,000             |
| <b>Total</b>          | <b>\$ 1,185,000</b> |

| Revenue                     | FY 2006 Budget      |
|-----------------------------|---------------------|
| Ad Valorem - Transportation | \$ 1,898,820        |
| Miscellaneous Interest      | 4,000               |
| <b>Total</b>                | <b>\$ 1,902,820</b> |

## Fiscal Year 2006 Revenue



## Fiscal Year 2006 Expenditures





# Special Recreation

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

## KEY FACT

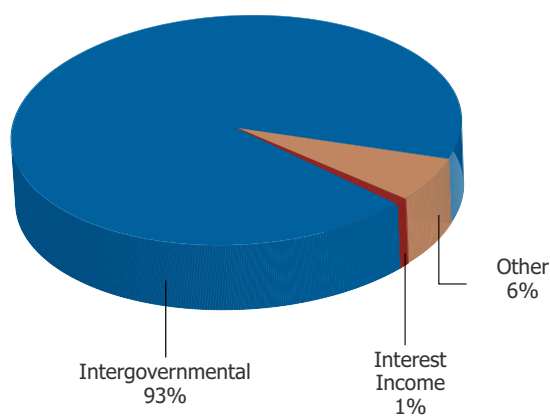
*The City of Henderson, with the Conservation District of Southern Nevada, opened the Acacia Demonstration Gardens. The project features backyard garden demonstration areas, cactus garden, allergy-free garden, wetlands demonstration areas, animal habitat garden, and a Mojave Desert demonstration area.*



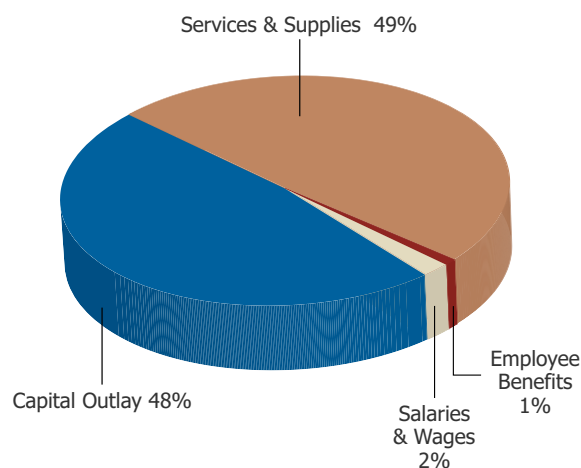
| Revenue           | FY 2006 Budget      |
|-------------------|---------------------|
| Intergovernmental | \$ 2,041,605        |
| Interest Income   | 25,000              |
| Other             | 125,000             |
| <b>Total</b>      | <b>\$ 2,191,605</b> |

| Expenditures          | FY 2006 Budget      |
|-----------------------|---------------------|
| Salaries and Wages    | \$ 53,423           |
| Employee Benefits     | 18,329              |
| Services and Supplies | 1,139,900           |
| Capital Outlay        | 1,133,753           |
| <b>Total</b>          | <b>\$ 2,345,405</b> |

**Fiscal Year 2006 Revenue**



**Fiscal Year 2006 Expenditures**





# Utilities - Water and Sewer

The Water and Sewer Funds are Enterprise Funds that are self-supported primarily through water and sewer rates and system development charges.

Sewer rates consist of a monthly service charge for all customers and a volume charge for commercial accounts. Water rates currently consist of a monthly service charge and a four-tier volume charge. Once treated it is either held in ponds, discharged to the wash, or used for irrigation. The tiered volume charge system is structured so that the difference in cost between the tiers is sufficient to promote conservation. The City of Henderson depends on Lake Mead to provide water for homes and businesses. During the past five years this resource has been threatened due to below average rain and snowfall in the Colorado Rockies, the source of the Colorado River and Lake Mead. The Las Vegas Valley is in the most severe drought in recorded history. Since January 1, 2004, the Valley has been in drought alert stage.

To ensure that Southern Nevada has enough water during this drought period, the City of Henderson and other member agencies of the Southern Nevada Water Authority (SNWA) developed the SNWA Drought Plan. The Henderson City Council adopted this plan on March 4, 2003. On July 15, 2003, the City adopted its drought and conservation ordinance and conservation rates with the four tier system to implement the various components of the Drought Plan. In addition, a water budget for golf courses was implemented in the Fall of 2003 to promote further water use efficiency.



**Acacia Demonstration Gardens**

System development charges (SDCs), are fees that are charged to development customers on a proportionate basis. This is calculated to be the customers' share of the existing infrastructure related to water and sewer systems. SDCs are a non-operating revenue for the Utility Funds.

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

The City treats wastewater to three different levels. Reclaimed water is municipal wastewater that has been processed and treated to a level appropriate for irrigation. This water is then sold to Henderson golf courses, one commercial business, and other City departments for irrigation purposes. The sale of this water allows the utility to extend the capacity to accommodate growth for future reclaimed customers and this, in turn, conserves potable water. Projected revenue from reclaimed water for Fiscal Year 2006 is \$2,400,000.

## KEY FACT

*Henderson is one of the few communities in the country that reuses 100% of its wastewater, either through golf course and landscape irrigation, or return flow credits.*

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

The Water and Sewer capital projects will be detailed in the Capital Improvement Plan presented in this document. Those projects are supported in part by system development fees. Water system development fees for Fiscal Year 2006 are projected at \$8,286,904 and Sewer system development fees are projected at \$12,518,566. This non-operating revenue is not reflected in the charts and graphs in this section.

The City is a charter member of the Las Vegas Wash Coordination Committee (LVWCC), which consists of 28 member agencies. The focus of the committee is to collaborate efforts to address the many issues related to the Las Vegas Wash. The City has partnered with the City of Las Vegas and the Clark County Water Reclamation District to form a new joint power authority known as the Clean Water Coalition (CWC). The CWC is charged with developing alternative solutions to wastewater discharge in the Las Vegas Wash, the primary drainage channel for the Valley. The City participates in the Lake Mead Water Quality Forum to address key issues pertaining to water quality and Lake Mead.

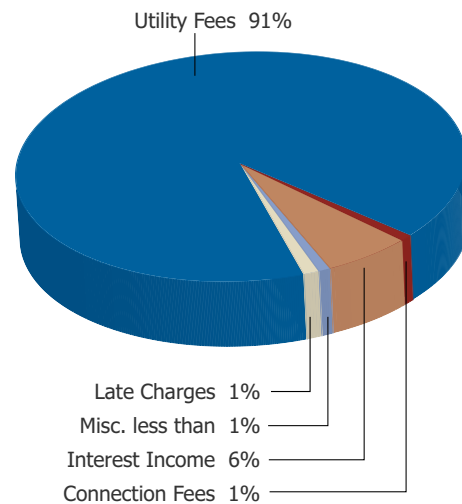


**Las Vegas Wash**

## Water Fund

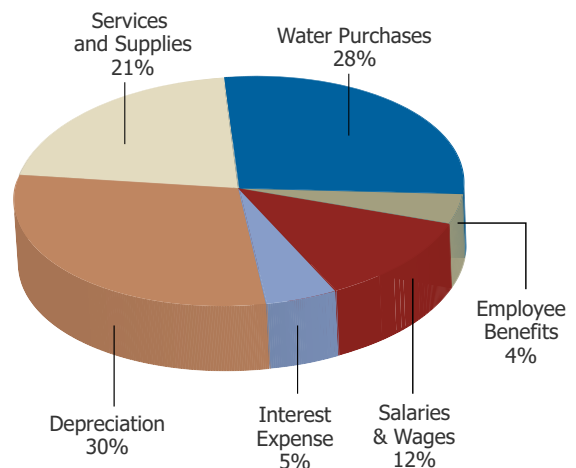
| Revenue - Water | FY 2006 Budget       |
|-----------------|----------------------|
| Utility Fees    | \$ 48,300,000        |
| Late Charges    | 750,000              |
| Miscellaneous   | 32,000               |
| Connection Fees | 1,000,000            |
| Interest Income | 3,215,263            |
| <b>Total</b>    | <b>\$ 53,297,263</b> |

### Fiscal Year 2006 Revenue



| Expenditures - Water  | FY 2006 Budget       |
|-----------------------|----------------------|
| Salaries and Wages    | \$ 9,209,061         |
| Employee Benefits     | 3,187,784            |
| Water Purchases       | 21,414,899           |
| Services and Supplies | 16,170,221           |
| Depreciation          | 22,422,352           |
| Interest Expense      | 3,539,269            |
| <b>Total</b>          | <b>\$ 75,943,586</b> |

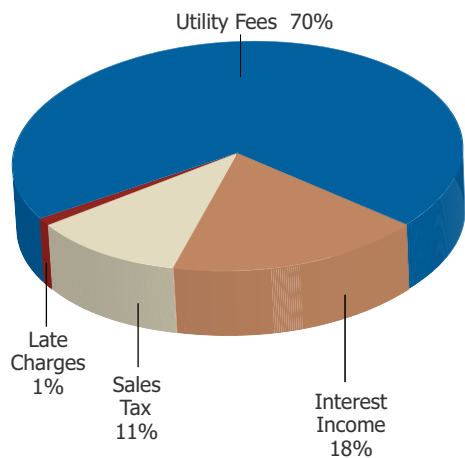
### Fiscal Year 2006 Expenditures



## Sewer Fund

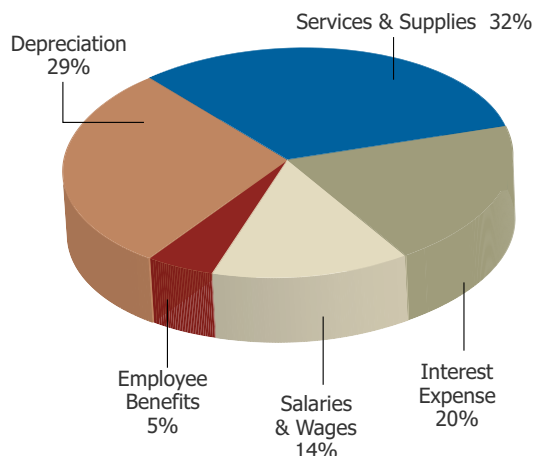
| Revenue - Sewer | FY 2006 Budget       |
|-----------------|----------------------|
| Utility Fees    | \$ 25,400,000        |
| Late Charges    | 365,000              |
| Miscellaneous   | 175,000              |
| Connection Fees | 115,000              |
| Sales Tax       | 3,900,000            |
| Interest Income | 6,738,773            |
| <b>Total</b>    | <b>\$ 36,693,773</b> |

### Fiscal Year 2006 Revenue



| Expenditures - Sewer  | FY 2006 Budget       |
|-----------------------|----------------------|
| Salaries and Wages    | \$ 6,232,121         |
| Employee Benefits     | 2,144,053            |
| Services and Supplies | 13,950,581           |
| Depreciation          | 12,726,153           |
| Interest Expense      | 8,623,631            |
| <b>Total</b>          | <b>\$ 43,676,539</b> |

### Fiscal Year 2006 Expenditures



## UTILITY RATE STRUCTURE

### Water Rates (effective Nov 2005)

#### Residential Service Charge

|               |          |
|---------------|----------|
| 3/4 " or less | \$ 7.45  |
| 1-inch        | \$ 15.50 |

#### Volume Charge (per 1,000 gallons)

|                  |         |
|------------------|---------|
| First Rate Tier  | \$ 1.38 |
| Second Rate Tier | \$ 1.79 |
| Third Rate Tier  | \$ 2.33 |
| Fourth Rate Tier | \$ 3.26 |

### Sewer Rates (effective July 2005)

#### Residential Monthly Charge

|                |          |
|----------------|----------|
| Single Family  | \$ 18.22 |
| Senior Citizen | \$ 14.78 |

Commercial Service Charge \$ 3.44

#### Commercial

|                                   |         |
|-----------------------------------|---------|
| Volume Charge<br>(per 1,000 gals) | \$ 1.67 |
|-----------------------------------|---------|

### Reclaimed Water (effective Nov 2005)

|                   |         |
|-------------------|---------|
| Per 1,000 gallons | \$ 1.07 |
|-------------------|---------|

### Raw Water (effective Nov 2005)

|                   |         |
|-------------------|---------|
| Per 1,000 gallons | \$ 1.25 |
|-------------------|---------|



| Water/Sewer Revenue Supported Bond<br>Payment Requirements |           |                    |           |                    |                       |
|------------------------------------------------------------|-----------|--------------------|-----------|--------------------|-----------------------|
| Fiscal Year                                                | Principal |                    | Interest  |                    | Total                 |
| 2006                                                       | \$        | 12,213,867         | \$        | 12,250,369         | \$ 24,464,236         |
| 2007                                                       |           | 11,876,439         |           | 11,674,486         | 23,550,925            |
| 2008                                                       |           | 12,427,894         |           | 11,101,113         | 23,529,007            |
| 2009                                                       |           | 12,993,388         |           | 10,480,030         | 23,473,418            |
| 2010                                                       |           | 13,028,081         |           | 9,838,275          | 22,866,356            |
| 2011-2015                                                  |           | 69,565,693         |           | 39,656,879         | 109,222,572           |
| 2016-2020                                                  |           | 49,457,421         |           | 23,791,377         | 73,248,798            |
| 2021-2025                                                  |           | 21,433,408         |           | 15,945,653         | 37,379,061            |
| 2026-2030                                                  |           | 25,615,000         |           | 10,223,250         | 35,838,250            |
| 2031-2035                                                  |           | 25,285,000         |           | 3,238,000          | 28,523,000            |
| <b>Total</b>                                               | <b>\$</b> | <b>253,896,191</b> | <b>\$</b> | <b>148,199,432</b> | <b>\$ 402,095,623</b> |

| Outstanding Debt Obligations        |                  |                      |                                    |                                              |                   |
|-------------------------------------|------------------|----------------------|------------------------------------|----------------------------------------------|-------------------|
|                                     | Issuance<br>Date | Original<br>Amount   | Outstanding<br>Balance<br>07/01/05 | Current Year<br>Principal &<br>Interest Pmts | Final Pmt<br>Date |
| <b>Water Enterprise Fund</b>        |                  |                      |                                    |                                              |                   |
| Municipal Utility Bonds - B - Water | 12/01/92         | \$ 987,525           | \$ 883,366                         | \$ 57,229                                    | 12/01/12          |
| Municipal Utility Bonds - Water     | 12/01/94         | 26,255,000           | 5,575,000                          | 1,564,097                                    | 12/01/08          |
| Municipal Utility Bonds - Water     | 06/01/97         | 31,875,000           | 30,535,000                         | 2,738,969                                    | 09/01/17          |
| Municipal Utility Bonds - Water     | 09/01/98         | 38,000,000           | 6,614,000                          | 1,825,526                                    | 09/01/18          |
| State Revolving Loan Bond           | 08/15/00         | 5,500,000            | 5,111,269                          | 386,131                                      | 08/15/20          |
| Water Refunding Bonds               | 07/01/03         | 2,000,000            | 1,044,000                          | 543,586                                      | 06/01/09          |
| Water Refunding Bonds               | 03/01/05         | 22,618,000           | 22,618,000                         | 1,130,900                                    | 09/01/18          |
|                                     |                  | <b>\$127,235,525</b> | <b>\$ 72,380,635</b>               | <b>\$ 8,246,438</b>                          |                   |
| <b>Sewer Enterprise Fund</b>        |                  |                      |                                    |                                              |                   |
| State Revolving Loan Bond           | 10/01/91         | \$ 7,221,110         | \$ 3,345,002                       | \$ 580,307                                   | 07/01/11          |
| State Revolving Loan Bond           | 10/01/92         | 12,300,000           | 5,974,410                          | 915,617                                      | 07/01/12          |
| State Revolving Loan Bond           | 07/01/94         | 12,410,431           | 7,068,534                          | 889,184                                      | 07/01/14          |
| Municipal Utility Bonds - Sewer     | 12/01/94         | 5,645,000            | 1,200,000                          | 334,326                                      | 12/01/08          |
| State Revolving Loan Bond           | 09/01/95         | 9,504,950            | 5,893,610                          | 677,907                                      | 07/01/15          |
| Municipal Utility Bonds - Sewer     | 06/01/97         | 2,750,000            | 2,620,000                          | 150,118                                      | 09/01/14          |
| Municipal Utility Bonds - Sewer     | 09/01/98         | 57,000,000           | 9,921,000                          | 2,738,290                                    | 09/01/18          |
| Sewer Refunding Bonds               | 07/01/03         | 3,000,000            | 1,566,000                          | 815,379                                      | 06/01/09          |
| Municipal Utility Bonds - Sewer     | 11/01/04         | 110,000,000          | 110,000,000                        | 7,332,850                                    | 06/01/34          |
| Sewer Refunding Bonds               | 03/01/05         | 33,927,000           | 33,927,000                         | 1,696,350                                    | 09/01/18          |
|                                     |                  | <b>\$253,758,491</b> | <b>\$ 181,515,556</b>              | <b>\$ 16,130,328</b>                         |                   |



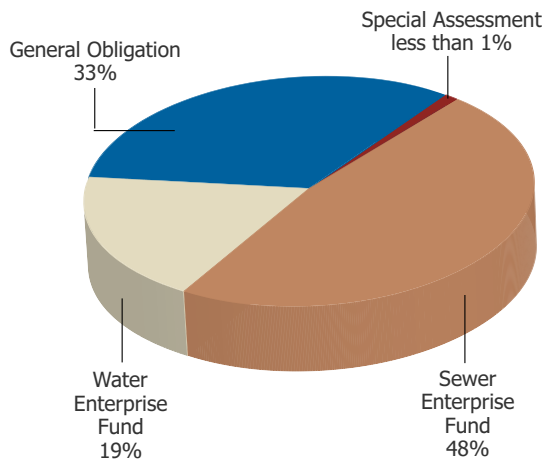
# Debt Management

## Debt Overview

As of July 1, 2005 the City of Henderson's combined outstanding debt totals \$ 380.4 million, consisting of:

- General Obligation Bonds \$ 125.3 million
- Water Revenue Supported Bonds \$ 72.4 million
- Sewer Revenue Supported Bonds \$ 181.5 million
- Special Assessment Bonds \$ 1.2 million  
(Revenue Supported)

### Composition of Outstanding Debt As of 07/01/05



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 City-wide basis. The budget continues to reflect depreciation in Proprietary Funds only.

## General Obligation Bonds

### General Obligation Bonds Payment Requirements

| FY           | Principal             | Interest             | Total                 |
|--------------|-----------------------|----------------------|-----------------------|
| 2006         | \$12,745,000          | \$7,369,694          | \$20,114,694          |
| 2007         | 13,235,000            | 5,098,833            | 18,333,833            |
| 2008         | 9,870,000             | 4,497,657            | 14,367,657            |
| 2009         | 9,920,000             | 4,136,157            | 14,056,157            |
| 2010         | 10,330,000            | 3,724,894            | 14,054,894            |
| 2011-2015    | 41,315,000            | 12,354,325           | 53,669,325            |
| 2016-2020    | 27,825,000            | 3,496,500            | 31,321,500            |
| <b>Total</b> | <b>\$ 125,240,000</b> | <b>\$ 40,678,060</b> | <b>\$ 165,918,060</b> |

The City's \$ 125.3 million general obligation debt can be broken down into three distinct categories:

- General Obligation Bond Indebtedness \$ 60.3 million
- General Obligation Medium-Term Bonds \$ 7.5 million
- General Obligation/Revenue Bonds Secured by Consolidated Tax \$ 57.5 million

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

### General Obligation Bond Indebtedness

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

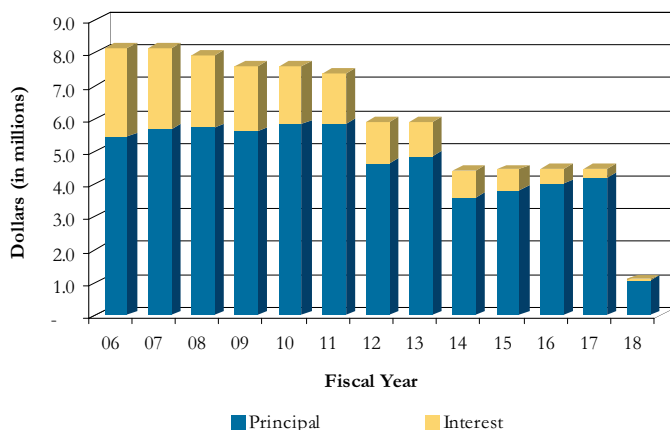
The following table sets forth the City's outstanding general obligation bonded indebtedness supported by property taxes as of July 1, 2005.

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

|                            | Date Issued | Original Amount | Outstanding 7/1/2005 |
|----------------------------|-------------|-----------------|----------------------|
| Refunding Bonds            | 1/1/1997    | \$10,530        | \$ 7,470             |
| Park & Recreation Bonds    | 9/1/1997    | 40,000          | 3,720                |
| Park Bonds                 | 9/1/1998    | 14,660          | 1,995                |
| Refunding Bonds            | 9/1/2001    | 12,940          | 9,905                |
| Park Refunding Bonds       | 7/1/2003    | 5,205           | 2,665                |
| Park&Recreation Refund Bds | 3/1/2004    | 34,505          | 34,505               |
| Total Outstanding          |             |                 | <u>\$ 60,260</u>     |

The following chart illustrates the debt service to maturity on the \$60.3 million in outstanding general obligation bonds secured with property taxes.

#### Existing Debt Service General Obligation Bonds



### General Obligation Medium-Term Bonds

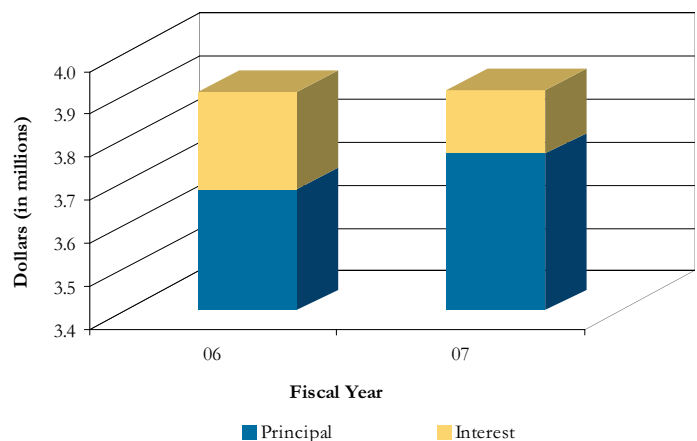
General Obligation Medium-term Bonds constitute direct and general obligations of the City, and the full faith and credit of the City is pledged for the payment of principal and interest, subject to Nevada constitutional and statutory limitations regarding the City's operating property tax rate.

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

|                          | Date Issued | Original Amount | Outstanding 7/1/2005 |
|--------------------------|-------------|-----------------|----------------------|
| Building Refunding Bonds | 7/1/1993    | \$15,100        | \$ 7,450             |
| Total Outstanding        |             |                 | <u>\$ 7,450</u>      |

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 2006 is \$.3813, 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.

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



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

## General Obligation / Revenue Bonds

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

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

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

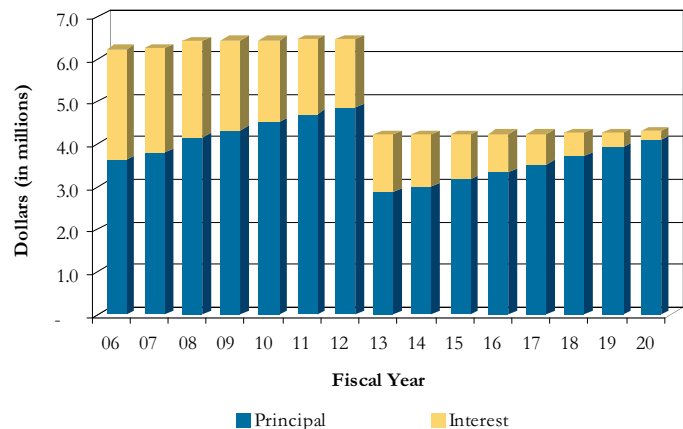
The table below sets forth the City's outstanding general obligation bonded indebtedness that is secured by Consolidated Tax revenues as of July 1, 2004.

### General Obligation Indebtedness Supported by Consolidated Tax Revenues Stated in Thousands (000)

|                            | Date Issued | Original Amount | Outstanding 7 / 1 / 2005 |
|----------------------------|-------------|-----------------|--------------------------|
| Building Bonds             | 1/1/1997    | \$14,550        | \$ 1,845                 |
| Various Purpose Bonds      | 4/1/2000    | 50,000          | 10,720                   |
| Refunding Bonds            | 11/20/2002  | 3,780           | 1,610                    |
| Various Purpose Refund Bds | 3/1/2004    | 43,355          | 43,355                   |
| Total Outstanding          |             |                 | <u>\$ 57,530</u>         |

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

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



### Consolidated Tax Pledged Revenues

|                                  | FY 2004 Actual | FY 2005 Estimated | FY 2006 Budget |
|----------------------------------|----------------|-------------------|----------------|
| Consolidated Tax                 | \$ 78,290,939  | \$ 87,337,124     | \$ 94,932,128  |
| Pledged Revenue Limitation (15%) | 11,743,641     | 13,100,569        | 14,239,819     |
| Existing Debt Service            | 5,470,489      | 6,400,468         | 6,234,375      |
| Coverage                         | 2.15           | 2.05              | 2.28           |

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

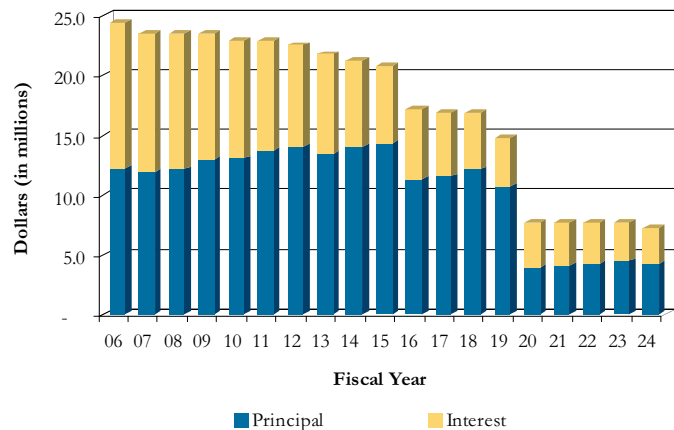
## Water / Sewer Revenue Supported Bonds

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

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

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

**Existing Debt Service  
Supported by Water and Sewer Revenues**



The table below sets forth the City's bonded indebtedness for its existing and authorized general obligation bonds supported by utility revenues as of July 1, 2005.

### Water / Sewer Revenue Supported Bonds

|                                                   | Issuance Date | Original Amount      | Outstanding Balance 07/01/05 | Current Year Principal & Interest Pmts | Final Pmt Date |
|---------------------------------------------------|---------------|----------------------|------------------------------|----------------------------------------|----------------|
| <b>General Obligation Revenue Supported Bonds</b> |               |                      |                              |                                        |                |
| <b>Water Enterprise Fund</b>                      |               |                      |                              |                                        |                |
| Municipal Utility Bonds - B - Water               | 12/01/92      | \$ 987,525           | \$ 883,366                   | \$ 57,229                              | 12/01/12       |
| Municipal Utility Bonds - Water                   | 12/01/94      | 26,255,000           | 5,575,000                    | 1,564,097                              | 12/01/08       |
| Municipal Utility Bonds - Water                   | 06/01/97      | 31,875,000           | 30,535,000                   | 2,738,969                              | 09/01/17       |
| Municipal Utility Bonds - Water                   | 09/01/98      | 38,000,000           | 6,614,000                    | 1,825,526                              | 09/01/18       |
| State Revolving Loan Bond                         | 08/15/00      | 5,500,000            | 5,111,269                    | 386,131                                | 08/15/20       |
| Water Refunding Bonds                             | 07/01/03      | 2,000,000            | 1,044,000                    | 543,586                                | 06/01/09       |
| Water Refunding Bonds                             | 03/01/05      | 22,618,000           | 22,618,000                   | 1,130,900                              | 09/08/18       |
|                                                   |               | <b>\$127,235,525</b> | <b>\$ 72,380,635</b>         | <b>\$ 8,246,438</b>                    |                |
| <b>Sewer Enterprise Fund</b>                      |               |                      |                              |                                        |                |
| State Revolving Loan Bond                         | 10/01/91      | \$ 7,221,110         | \$ 3,345,002                 | \$ 580,307                             | 07/01/11       |
| State Revolving Loan Bond                         | 10/01/92      | 12,300,000           | 5,974,410                    | 915,617                                | 07/01/12       |
| State Revolving Loan Bond                         | 07/01/94      | 12,410,431           | 7,068,534                    | 889,184                                | 07/01/14       |
| Municipal Utility Bonds - Sewer                   | 12/01/94      | 5,645,000            | 1,200,000                    | 334,326                                | 12/01/08       |
| State Revolving Loan Bond                         | 09/01/95      | 9,504,950            | 5,893,610                    | 677,907                                | 07/01/15       |
| Municipal Utility Bonds - Sewer                   | 06/01/97      | 2,750,000            | 2,620,000                    | 150,118                                | 09/01/14       |
| Municipal Utility Bonds - Sewer                   | 09/01/98      | 57,000,000           | 9,921,000                    | 2,738,290                              | 09/01/18       |
| Sewer Refunding Bonds                             | 07/01/03      | 3,000,000            | 1,566,000                    | 815,379                                | 06/01/09       |
| Municipal Utility Bonds - Sewer                   | 11/01/04      | 110,000,000          | 110,000,000                  | 7,332,850                              | 06/01/34       |
| Sewer Refunding Bonds                             | 03/01/05      | 33,927,000           | 33,927,000                   | 1,696,350                              | 09/01/18       |
|                                                   |               | <b>\$253,758,491</b> | <b>\$ 181,515,556</b>        | <b>\$ 16,130,328</b>                   |                |



### Water/Sewer Revenue Supported Bonds Payment Requirements

| FY           | Principal            | Interest             | Total                |
|--------------|----------------------|----------------------|----------------------|
| 2006         | \$12,213,867         | \$12,250,369         | \$24,464,236         |
| 2007         | 11,876,439           | 11,674,486           | 23,550,925           |
| 2008         | 12,427,894           | 11,101,113           | 23,529,007           |
| 2009         | 12,993,388           | 10,480,030           | 23,473,418           |
| 2010         | 13,028,081           | 9,838,275            | 22,866,356           |
| 2011-2015    | 69,565,693           | 39,656,879           | 109,222,572          |
| 2016-2020    | 49,457,421           | 23,791,377           | 73,248,798           |
| 2021-2025    | 21,433,408           | 15,945,653           | 37,379,061           |
| 2026-2030    | 25,616,000           | 10,223,250           | 35,839,250           |
| 2031-2035    | 25,285,000           | 3,238,000            | 28,523,000           |
| <b>Total</b> | <b>\$253,897,191</b> | <b>\$148,199,432</b> | <b>\$402,096,623</b> |

### Revenue Supported Bonds Payment Requirements

| FY           | Principal           | Interest          | Total               |
|--------------|---------------------|-------------------|---------------------|
| 2006         | \$ 130,000          | \$ 109,250        | \$ 239,250          |
| 2007         | 140,000             | 96,425            | 236,425             |
| 2008         | 155,000             | 82,413            | 237,413             |
| 2009         | 170,000             | 66,975            | 236,975             |
| 2010         | 190,000             | 49,875            | 239,875             |
| 2011-2015    | 430,000             | 41,800            | 471,800             |
| <b>Total</b> | <b>\$ 1,215,000</b> | <b>\$ 446,738</b> | <b>\$ 1,661,738</b> |

## Revenue Supported Bonds (Special Assessment)

The principal and interest related to the \$1.2 million T-2 District special assessment bonds are payable from the assessment levied in the district. The City's commitment for the local improvement bond is limited to the limitation of foreclosure proceedings, and to the extent that it has legally available surplus funds which it shall apply to the purchase of property in the assessment district that is not sold as a result of foreclosure proceedings.

## Debt Ratio Comparisons

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

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

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

### Debt Ratio Comparisons

|                  | Total<br>General<br>Obligation<br>Debt | Estimated<br>Fiscal Year<br>2004<br>Population | Fiscal Year<br>2006<br>Assessed<br>Value | General<br>Obligation<br>Debt Per<br>Capita | Debt as<br>a % of<br>Assessed<br>Value |
|------------------|----------------------------------------|------------------------------------------------|------------------------------------------|---------------------------------------------|----------------------------------------|
| Elko             | \$ 8,617,759                           | \$ 17,140                                      | \$ 296,767,639                           | \$ 503                                      | 2.9%                                   |
| <b>Henderson</b> | <b>378,656,643</b>                     | <b>229,984</b>                                 | <b>9,934,624,235</b>                     | <b>1,646</b>                                | <b>3.8%</b>                            |
| Las Vegas        | 296,363,284                            | 549,571                                        | 16,477,577,041                           | 539                                         | 1.8%                                   |
| Lovelock         | 688,334                                | 2,381                                          | 17,170,928                               | 289                                         | 4.0%                                   |
| North Las Vegas  | 97,449,000                             | 164,971                                        | 4,749,825,535                            | 591                                         | 2.1%                                   |
| Reno             | 107,145,692                            | 199,249                                        | 5,596,976,284                            | 538                                         | 1.9%                                   |
| Average:         |                                        |                                                |                                          | 684                                         | 2.7%                                   |

Source: Compiled by Nevada State Bank Public Finance

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

## Debt Capacity

The Charter of the City of Henderson limits the aggregate principal amount of the City's general obligation debt to 15% of the City's total reported assessed valuation. Based upon the assessed valuation projected for Fiscal Year 2006 of \$10.1 billion (including the assessed valuation of the Henderson Redevelopment Agency of \$201 million), the City's debt limit for general obligations is \$1.5 billion. The Chart at the right illustrates the City's general obligation statutory debt limitation.

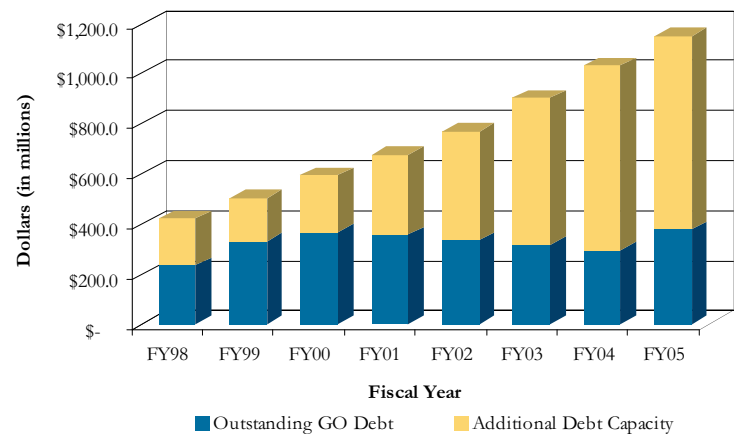
In addition to the City's legal debt limit as a percentage of its total assessed value, the City's ability to issue future property tax supported debt is also constrained by constitutional and statutory limits of total property taxes that may be levied.

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 2006                       | \$ 1,520,283,403      |
| Outstanding General Obligation Indebtedness<br>(as of June 30, 2005) | <u>\$ 378,656,643</u> |
| Additional Statutory Debt Limitation                                 | \$ 1,141,626,760      |

### Historical Statutory Debt Limitation



### KEY FACT

*In October 2004, Standard & Poor's Ratings Service and Moody's Investors Service upgraded the City's general obligation bond rating from "AA-" to "AA" and from "Aa3" to "Aa2", respectively. The City of Henderson was the first city in Nevada to achieve a "AA" bond rating by both Moody's and Standard & Poors and still has the highest bond rating of any City in the State.*

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

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# Capital Improvement Plan Overview

## Contents

|                                                     |     |
|-----------------------------------------------------|-----|
| Capital Improvement Overview.....                   | 98  |
| Capital Project Funds Project Summary & Detail..... | 101 |
| Enterprise Funds Project Summary & Detail .....     | 138 |

## Tables & Illustrations

|                                                      |     |
|------------------------------------------------------|-----|
| Completed Capital Projects in Fiscal Year 2006 ..... | 102 |
| Capital Project Funds FY 2006 Project Summary .....  | 103 |
| FY 2006 Streets Overview & Detail .....              | 102 |
| FY 2006 Street Lights Overview & Detail .....        | 113 |
| FY 2006 Parks & Recreation Overview & Detail .....   | 114 |
| FY 2006 Municipal Facilities Overview & Detail ..... | 124 |
| FY 2006 Traffic Control Overview & Detail .....      | 129 |
| FY 2006 Flood Control Overview & Detail .....        | 133 |
| FY 2006 General Government Overview & Detail.....    | 136 |
| Enterprise Funds FY 2006 Projects Summary .....      | 138 |
| FY 2006 Water Overview & Detail .....                | 140 |
| FY 2006 Sewer Overview & Detail.....                 | 156 |

# Capital Improvement Overview



**Autoshow Rd/I515 Interchange Construction**

A Capital Improvement Plan "CIP" provides a foundation for the control of the acquisition, expansion, and rehabilitation of significant assets relating to the City's infrastructure. This capital development plan involves infrastructure needs assessment, prioritization of the projects, and identification and availability of resources. An integral aspect of capital improvement planning is ensuring the City is meeting the citizen's needs, while balancing the City's resources in relation to 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 five year capital improvement plan to the City's final budget.

The City of Henderson's five-year Capital Improvement Plan includes streets, municipal facilities, parks and recreation, streetlights, traffic control projects, general government, and water and sewer. The plan currently totals \$1.6 billion dollars over the five-year horizon.

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

## What is a Capital Improvement Project?

The City of Henderson has defined a capital improvement project as follows:

- Any construction of a new major facility (e.g., public buildings, pump stations, lift stations, streets, parks, recreation buildings) or an addition to, or extension of such a facility.
- A nonrecurring major rehabilitation of all or part of a building, its grounds or infrastructure, that will cost more than \$50,000 and have a useful life of a minimum of three years (e.g., flood control, water and wastewater lines, streetlights, and traffic control).
- A major technological system or improvements to an existing system costing over \$50,000 that generally impacts more than one department.

Other standard and ongoing City maintenance issues will be addressed through adherence to the policies and requirements for the Equipment Maintenance and Repair Fund.

## The CIP Process

The CIP process has involvement from all participatory departments. The departments informally assess their projects for suitability within the three selection levels.

The level that the project qualifies for will then be used as a multiplier, along with project prioritization rankings, to determine the City's capital improvement schedule of projects. All projects are dependent upon identification of funding sources.

### *The three selection levels are:*

- **Principal (3)** - Principal projects are identified as the following types of projects.

1. critical due to health and/or safety issues
2. legally mandated
3. necessary to protect existing infrastructure

- **Essential (2)** - These projects are defined as essential.

1. a positive impact on current service levels and/or conserve City resources
2. an integral project identified by the City's comprehensive master plan, or as necessary to achieve Citywide strategic goals
3. an enhancement to current revenue sources or decrease current operating costs
4. addresses environmental issue
5. enhance City's economic development
6. public demand has accelerated a discretionary project's time table
7. a prerequisite for a phased essential project

- **Discretionary (1)** - These projects are developed when discretionary funding is available and the project does not meet the other selection levels.

1. project is necessary to meet City infrastructure needs due to slow, continued growth
2. project is necessary to upgrade or rehabilitate existing infrastructure, but does not qualify as an emergency need

Every project will have a ranking and prioritization structure applied to it for the project's viability and inclusion into the capital improvement plan.

### Capital Projects Completed in Fiscal Year 2005

#### Parks and Recreation

Cinnamon Ridge Park

#### Municipal Facilities

City Hall Addition Phase III

#### Streets

Coronado Center  
St. Rose to Eastern  
Green Valley Parkway  
Horizon Ridge to Sunridge Heights  
Arroyo Grande  
Desert Dawn to Paseo Verde



## CIP and Operating Costs

Once a project has been completed, the City's maintenance and operations of the infrastructure will begin. During the CIP development and assessment phase, the project costs relating to operations and maintenance are identified, along with a funding source. In addition, any debt service costs are absorbed into the operating budgets. Consideration must be given during the prioritization phase to the availability of funding for operations once the project has been completed.

### KEY FACT

*The Acacia Demonstration Gardens were completed and a grand opening was held in January 2005. The gardens display a variety of native plants that will thrive in a residential environment.*

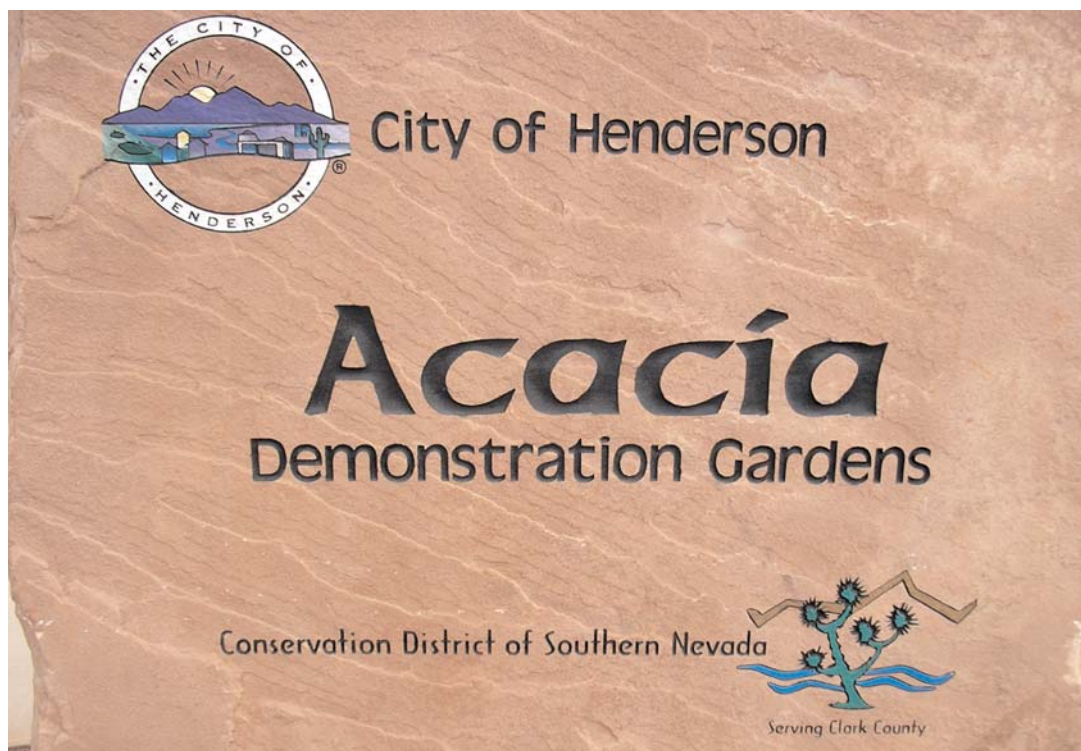
## Capital Improvement Plan Detail

The detail is broken down into two sections. The projects detailed here represent only a portion of the City's CIP, additional project detail can be found in the City's CIP Document. The first section details the projects that are Capital Funded projects and the second section provides the detail on the Enterprise Fund projects.

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

Also, the project detail forms include the funding for projects that are not paid for through the City of Henderson, but are included in the total project cost, for example, NDOT funds, Federal funds, and Developer Funded Projects.

Funding in this section includes anticipated carryovers from Fiscal Year 2005. These carryovers are not reflected in the expenditure totals in the Final Budget. These carryovers will be included in the Augmented Budget.

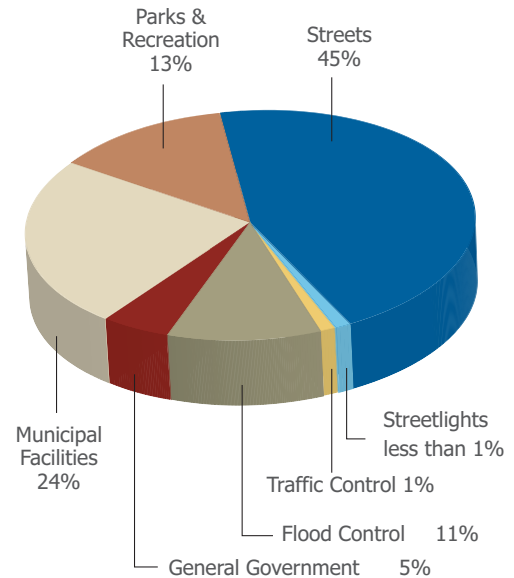


# Capital Project Funds

## FY 2006 Project Summary

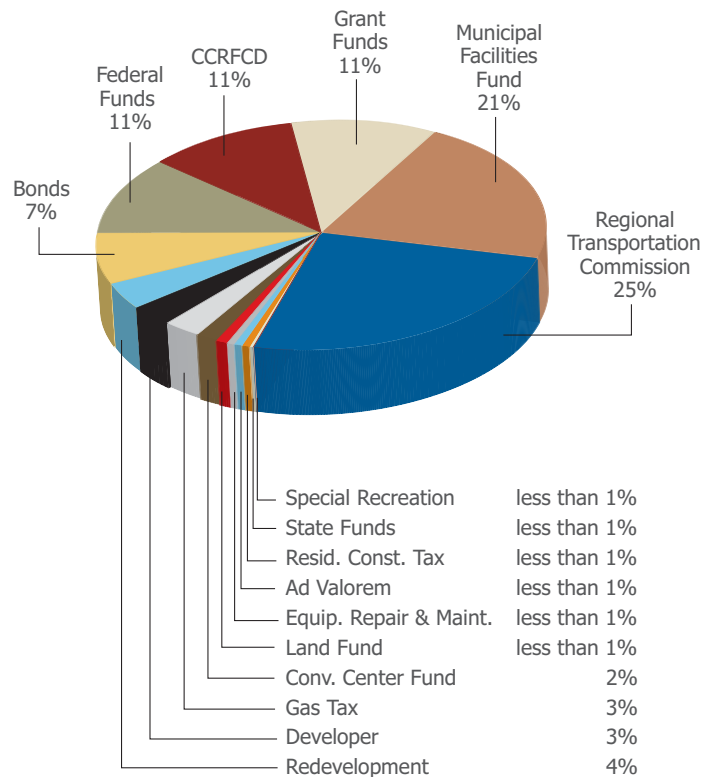
### By Category

| Category             | Construction Costs    | Operating Costs  |
|----------------------|-----------------------|------------------|
| Flood Control        | \$ 12,612,389         | \$ -             |
| General Government   | 5,899,763             | -                |
| Municipal Facilities | 27,725,000            | -                |
| Parks & Recreation   | 15,302,748            | -                |
| Streets              | 52,959,000            | 10,158           |
| Streetlights         | 400,000               | -                |
| Traffic Control      | 1,675,000             | -                |
| <b>Total</b>         | <b>\$ 116,573,900</b> | <b>\$ 10,158</b> |



### By Funding Source

| Source                       | Construction Costs    |
|------------------------------|-----------------------|
| Regional Trans. Commission   | \$ 29,075,000         |
| Municipal Facilities Fund    | 24,400,000            |
| Grant Funds                  | 12,846,205            |
| CCRFCD                       | 12,612,389            |
| Federal Funds                | 12,550,000            |
| Bonds                        | 8,536,762             |
| Redevelopment                | 4,541,712             |
| Developer                    | 3,593,039             |
| Gas Tax                      | 3,075,000             |
| Convention Center Fund       | 2,000,000             |
| Land Fund                    | 865,000               |
| Equipment Repair & Maint.    | 810,000               |
| Ad Valorem                   | 650,000               |
| Residential Construction Tax | 644,293               |
| State Funds                  | 275,000               |
| Special Recreation           | 99,500                |
| <b>Total</b>                 | <b>\$ 116,573,900</b> |



# Streets Overview

FY 2006 CIP

## Uses and Sources of Funds

| Project                                  | Budget<br>FY 2006   | Forecast<br>FY 2007 | Forecast<br>FY 2008 | Forecast<br>FY 2009 | Forecast<br>FY 2010 | Total                |
|------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| I-515/Galleria Interchange               | \$ 6,000,000        | \$15,400,000        | \$ 6,600,000        | \$12,500,000        | \$ -                | \$ 40,500,000        |
| Serene Ave - Pecos to Eastern Phase I    | 1,785,000           | -                   | -                   | -                   | -                   | 1,785,000            |
| Sunset/Mt Vista-Pittman Wash/Patrick Ln  | 1,075,000           | -                   | 1,000,000           | -                   | -                   | 2,075,000            |
| Gibson Rd - Cape Horn to I-215           | 400,000             | 1,930,000           | -                   | -                   | -                   | 2,330,000            |
| Automall Interchange                     | 5,000,000           | -                   | -                   | -                   | -                   | 5,000,000            |
| Burkholder - Lake Mead to Racetrack      | 491,000             | 1,000,000           | -                   | -                   | -                   | 1,491,000            |
| Horizon Ridge Pkwy-Gibson to Seven Hills | 2,000,000           | -                   | -                   | -                   | -                   | 2,000,000            |
| Green Valley Parkway - I215 to UPRR      | 300,000             | 1,200,000           | -                   | -                   | -                   | 1,500,000            |
| Gibson Rd - Cornucopia to Boulder Hwy    | 2,400,000           | -                   | -                   | -                   | -                   | 2,400,000            |
| Eastern Ave - St Rose Parkway to I-215   | 1,100,000           | -                   | -                   | -                   | -                   | 1,100,000            |
| Eastgate Rd - Autoshow Dr to Lake Mead   | 2,744,000           | 2,210,000           | 3,000,000           | -                   | 3,200,000           | 11,154,000           |
| Green Valley Parkway - Sunset to UPRR    | 1,970,000           | -                   | -                   | -                   | -                   | 1,970,000            |
| Lake Mead Imp-Boulder Hwy to LLV Pkwy    | 13,005,000          | 12,095,000          | -                   | -                   | -                   | 25,100,000           |
| Racetrack Rd-Boulder Hwy to Lake Mead    | 750,000             | 5,750,000           | -                   | -                   | -                   | 6,500,000            |
| S Starr - I-15 to St Rose Parkway        | 750,000             | 4,250,000           | -                   | -                   | -                   | 5,000,000            |
| Street Rehabilitation                    | 1,500,000           | 1,500,000           | 1,500,000           | 1,500,000           | 1,500,000           | 7,500,000            |
| CMAQ (Congestion Mit & Air Quality)      | 780,000             | -                   | -                   | -                   | -                   | 780,000              |
| Water Street Improvements                | 9,334,000           | -                   | -                   | -                   | -                   | 9,334,000            |
| 2004 Misc Off-site Improvements          | 1,575,000           | -                   | -                   | -                   | -                   | 1,575,000            |
| <b>Total Streets</b>                     | <b>\$52,959,000</b> | <b>\$45,335,000</b> | <b>\$12,100,000</b> | <b>\$14,000,000</b> | <b>\$ 4,700,000</b> | <b>\$129,094,000</b> |
| <b>Funding Sources</b>                   |                     |                     |                     |                     |                     |                      |
| Regional Transportation Commission       | \$28,000,000        | \$34,585,000        | \$10,600,000        | \$12,500,000        | \$ 3,200,000        | \$ 88,885,000        |
| Federal Funds                            | 12,550,000          | 9,250,000           | -                   | -                   | -                   | 21,800,000           |
| Gas Tax                                  | 3,075,000           | 1,500,000           | 1,500,000           | 1,500,000           | 1,500,000           | 9,075,000            |
| Grants                                   | 1,247,250           | -                   | -                   | -                   | -                   | 1,247,250            |
| Redevelopment                            | 2,349,988           | -                   | -                   | -                   | -                   | 2,349,988            |
| Water Bonds                              | 633,000             | -                   | -                   | -                   | -                   | 633,000              |
| Sewer Bonds                              | 185,000             | -                   | -                   | -                   | -                   | 185,000              |
| GO Bonds                                 | 4,918,762           | -                   | -                   | -                   | -                   | 4,918,762            |
| <b>Total Funding Sources</b>             | <b>\$52,959,000</b> | <b>\$45,335,000</b> | <b>\$12,100,000</b> | <b>\$14,000,000</b> | <b>\$ 4,700,000</b> | <b>\$129,094,000</b> |

## Operating Budget Impact

| Project                                  | Budget<br>FY 2006 | Forecast<br>FY 2007 | Forecast<br>FY 2008 | Forecast<br>FY 2009 | Forecast<br>FY 2010 | Total            |
|------------------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|------------------|
| Serene Ave - Pecos to Eastern Phase I    | \$ -              | \$ 5,200            | \$ 5,200            | \$ 5,200            | \$ 5,200            | \$ 20,800        |
| Automall Interchange                     | 1,600             | 1,600               | 2,100               | 2,100               | 2,100               | 9,500            |
| Horizon Ridge Pkwy-Gibson to Seven Hills | 2,600             | 2,600               | 2,600               | 2,600               | 2,600               | 13,000           |
| Gibson Rd - Cornucopia to Boulder Hwy    | -                 | 2,600               | 2,600               | 2,600               | 2,600               | 10,400           |
| Water Street Improvements                | 5,958             | 5,958               | 5,958               | 5,958               | 5,958               | 29,790           |
| <b>Total Operating Costs</b>             | <b>\$ 10,158</b>  | <b>\$ 17,958</b>    | <b>\$ 18,458</b>    | <b>\$ 18,458</b>    | <b>\$ 18,458</b>    | <b>\$ 83,490</b> |

# Streets Project Profiles

**Project # ST008**

## I-515/Galleria Interchange

### Description:

Design and construction of full four-leg interchange at Galleria Drive including the construction of Athens Avenue from the new interchange at US95/I-515 east to Boulder Highway.

**Scheduling:** Project to be completed in December 2009

| Breakdown of Project Costs   | Budget FY 2006      | Forecast FY 2007     | Forecast FY 2008    | Forecast FY 2009     | Forecast FY 2010 | Total                |
|------------------------------|---------------------|----------------------|---------------------|----------------------|------------------|----------------------|
| Construction                 | \$ 3,600,000        | \$ 14,400,000        | \$ 6,600,000        | \$ 12,500,000        | \$ -             | \$ 37,100,000        |
| Right of Way/Other           | -                   | -                    | -                   | -                    | -                | -                    |
| Engineering/Design           | 2,400,000           | 1,000,000            | -                   | -                    | -                | 3,400,000            |
| <b>Total Project Costs</b>   | <b>\$ 6,000,000</b> | <b>\$ 15,400,000</b> | <b>\$ 6,600,000</b> | <b>\$ 12,500,000</b> | <b>\$ -</b>      | <b>\$ 40,500,000</b> |
| <b>Funding Sources:</b>      |                     |                      |                     |                      |                  |                      |
| RTC                          | \$ 6,000,000        | \$ 15,400,000        | \$ 6,600,000        | \$ 12,500,000        | \$ -             | \$ 40,500,000        |
| <b>Total Funding Sources</b> | <b>\$ 6,000,000</b> | <b>\$ 15,400,000</b> | <b>\$ 6,600,000</b> | <b>\$ 12,500,000</b> | <b>\$ -</b>      | <b>\$ 40,500,000</b> |
| Operating Costs              | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -             | \$ -                 |

**Project # ST018**

## Serene Ave - Pecos to Eastern Phase I

### Description:

Construction of two-lane roadway with traffic and drainage appurtenances.

**Scheduling:** Project to be completed in June 2006

| Breakdown of Project Costs   | Budget FY 2006      | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|---------------------|------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ 1,785,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,785,000        |
| Right of Way/Other           | -                   | -                | -                | -                | -                | -                   |
| Engineering/Design           | -                   | -                | -                | -                | -                | -                   |
| <b>Total Project Costs</b>   | <b>\$ 1,785,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,785,000</b> |
| <b>Funding Sources:</b>      |                     |                  |                  |                  |                  |                     |
| RTC                          | \$ 1,785,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,785,000        |
| <b>Total Funding Sources</b> | <b>\$ 1,785,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,785,000</b> |
| Operating Costs              | \$ -                | \$ 5,200         | \$ 5,200         | \$ 5,200         | \$ 5,200         | \$ 20,800           |

## Project # ST025

**Sunset Rd/Mt. Vista St - Pittman Wash to Patrick Lane**

**Description:** Rehabilitation of existing roadway, improvements to existing underdrain system, and dedicated right-turn lane southbound Sunset at Valle Verde with related appurtenances.

**Scheduling:** Project to be completed in June 2008

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total        |
|------------------------------|----------------|------------------|------------------|------------------|------------------|--------------|
| Construction                 | \$ 1,075,000   | \$ -             | \$ 1,000,000     | \$ -             | \$ -             | \$ 2,075,000 |
| Right of Way/Other           | -              | -                | -                | -                | -                | -            |
| Engineering/Design           | -              | -                | -                | -                | -                | -            |
| <b>Total Project Costs</b>   | \$ 1,075,000   | \$ -             | \$ 1,000,000     | \$ -             | \$ -             | \$ 2,075,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |              |
| RTC                          | \$ 1,075,000   | \$ -             | \$ 1,000,000     | \$ -             | \$ -             | \$ 2,075,000 |
| <b>Total Funding Sources</b> | \$ 1,075,000   | \$ -             | \$ 1,000,000     | \$ -             | \$ -             | \$ 2,075,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | \$ -         |

## Project # ST026

**Gibson Rd - Cape Horn to I-215**

**Description:** Overlay and reconstruction of roadway from Warm Springs to I-215. This project will include the rehabilitation of Autoshow Drive from I-515/US95 to Gibson Road and American Pacific from Gibson Road to Stephanie Street.

**Scheduling:** Project to be completed in December 2006

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total        |
|------------------------------|----------------|------------------|------------------|------------------|------------------|--------------|
| Construction                 | \$ -           | \$ 1,930,000     | \$ -             | \$ -             | \$ -             | \$ 1,930,000 |
| Right of Way/Other           | -              | -                | -                | -                | -                | -            |
| Engineering/Design           | 400,000        | -                | -                | -                | -                | 400,000      |
| <b>Total Project Costs</b>   | \$ 400,000     | \$ 1,930,000     | \$ -             | \$ -             | \$ -             | \$ 2,330,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |              |
| RTC                          | \$ 400,000     | \$ 1,930,000     | \$ -             | \$ -             | \$ -             | \$ 2,330,000 |
| <b>Total Funding Sources</b> | \$ 400,000     | \$ 1,930,000     | \$ -             | \$ -             | \$ -             | \$ 2,330,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | \$ -         |



**Project # ST031****Automall Interchange**

**Description:** Construction of an interchange on I-515 at Autoshow Drive.

**Scheduling:** Project to be completed in October 2005

| Breakdown of Project Costs   | Budget FY 2006      | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|---------------------|------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ 5,000,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 5,000,000        |
| Right of Way/Other           | -                   | -                | -                | -                | -                | -                   |
| Engineering/Design           | -                   | -                | -                | -                | -                | -                   |
| <b>Total Project Costs</b>   | <b>\$ 5,000,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 5,000,000</b> |
| <b>Funding Sources:</b>      |                     |                  |                  |                  |                  |                     |
| RTC                          | \$ 5,000,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 5,000,000        |
| <b>Total Funding Sources</b> | <b>\$ 5,000,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 5,000,000</b> |
| Operating Costs              | \$ 1,600            | \$ 1,600         | \$ 2,100         | \$ 2,100         | \$ 2,100         | \$ 9,500            |

**Project # ST034****Burkholder - Lake Mead to Racetrack**

**Description:** Construct additional two lanes of pavement, median island improvements, and related appurtenances.

**Scheduling:** Project to be completed in June 2009

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007    | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|-------------------|---------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ 100,000        | \$ 1,000,000        | \$ -             | \$ -             | \$ -             | \$ 1,100,000        |
| Right of Way/Other           | -                 | -                   | -                | -                | -                | -                   |
| Engineering/Design           | 391,000           | -                   | -                | -                | -                | 391,000             |
| <b>Total Project Costs</b>   | <b>\$ 491,000</b> | <b>\$ 1,000,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,491,000</b> |
| <b>Funding Sources:</b>      |                   |                     |                  |                  |                  |                     |
| RTC                          | \$ 491,000        | \$ 1,000,000        | \$ -             | \$ -             | \$ -             | \$ 1,491,000        |
| <b>Total Funding Sources</b> | <b>\$ 491,000</b> | <b>\$ 1,000,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,491,000</b> |
| Operating Costs              | \$ -              | \$ -                | \$ -             | \$ -             | \$ -             | \$ -                |

## Project # ST037

**Horizon Ridge Parkway - Gibson to Seven Hills**

**Description:** Construct full roadway improvements up to six lanes with traffic and drainage appurtenances.

**Scheduling:** Project to be completed in September 2005

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total        |
|------------------------------|----------------|------------------|------------------|------------------|------------------|--------------|
| Construction                 | \$ 2,000,000   | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,000,000 |
| Right of Way/Other           | -              | -                | -                | -                | -                | -            |
| Engineering/Design           | -              | -                | -                | -                | -                | -            |
| <b>Total Project Costs</b>   | \$ 2,000,000   | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,000,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |              |
| RTC                          | \$ 2,000,000   | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,000,000 |
| <b>Total Funding Sources</b> | \$ 2,000,000   | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,000,000 |
| Operating Costs              | \$ 2,600       | \$ 2,600         | \$ 2,600         | \$ 2,600         | \$ 2,600         | \$ 13,000    |

## Project # ST045

**Green Valley Parkway - I215 to UPRR**

**Description:** Reconstruct existing roadway.

**Scheduling:** Project to be completed in June 2007

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total        |
|------------------------------|----------------|------------------|------------------|------------------|------------------|--------------|
| Construction                 | \$ -           | \$ 1,200,000     | \$ -             | \$ -             | \$ -             | \$ 1,200,000 |
| Right of Way/Other           | -              | -                | -                | -                | -                | -            |
| Engineering/Design           | 300,000        | -                | -                | -                | -                | 300,000      |
| <b>Total Project Costs</b>   | \$ 300,000     | \$ 1,200,000     | \$ -             | \$ -             | \$ -             | \$ 1,500,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |              |
| RTC                          | \$ 300,000     | \$ 1,200,000     | \$ -             | \$ -             | \$ -             | \$ 1,500,000 |
| <b>Total Funding Sources</b> | \$ 300,000     | \$ 1,200,000     | \$ -             | \$ -             | \$ -             | \$ 1,500,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | -            |

## Project # ST075

**Gibson Road - Cornucopia to Boulder Highway****Description:** Construction of four-lane roadway with traffic and drainage appurtenances.**Scheduling:** Project to be completed in December 2006

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total        |
|------------------------------|----------------|------------------|------------------|------------------|------------------|--------------|
| Construction                 | \$ 2,400,000   |                  | \$ -             | \$ -             | \$ -             | \$ 2,400,000 |
| Right of Way/Other           | -              | -                | -                | -                | -                | -            |
| Engineering/Design           | -              | -                | -                | -                | -                | -            |
| <b>Total Project Costs</b>   | \$ 2,400,000   | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,400,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |              |
| RTC                          | \$ 2,400,000   | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,400,000 |
| <b>Total Funding Sources</b> | \$ 2,400,000   | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,400,000 |
| Operating Costs              | \$ -           | \$ 2,600         | \$ 2,600         | \$ 2,600         | \$ 2,600         | \$ 10,400    |

## Project # ST094

**Eastern Ave - St. Rose Parkway to I-215****Description:** Widen existing roadway to eight lanes.**Scheduling:** Project to be completed in December 2006

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total        |
|------------------------------|----------------|------------------|------------------|------------------|------------------|--------------|
| Construction                 | \$ 1,100,000   | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,100,000 |
| Right of Way/Other           | -              | -                | -                | -                | -                | -            |
| Engineering/Design           | -              | -                | -                | -                | -                | -            |
| <b>Total Project Costs</b>   | \$ 1,100,000   | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,100,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |              |
| RTC                          | \$ 1,100,000   | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,100,000 |
| <b>Total Funding Sources</b> | \$ 1,100,000   | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,100,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | \$ -         |

## Project # ST095

## Eastgate Rd - Autoshow Drive to Lake Mead

**Description:** Construction of four-lane highway and railroad crossing with traffic and drainage appurtenances.

**Scheduling:** Project to be completed in June 2009

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total         |
|------------------------------|----------------|------------------|------------------|------------------|------------------|---------------|
| Construction                 | \$ -           | \$ 2,210,000     | \$ 3,000,000     | \$ -             | \$ 3,200,000     | \$ 8,410,000  |
| Right of Way/Other           | 2,744,000      | -                | -                | -                | -                | 2,744,000     |
| Engineering/Design           | -              | -                | -                | -                | -                | -             |
| <b>Total Project Costs</b>   | \$ 2,744,000   | \$ 2,210,000     | \$ 3,000,000     | \$ -             | \$ 3,200,000     | \$ 11,154,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |               |
| RTC                          | \$ 2,744,000   | \$ 2,210,000     | \$ 3,000,000     | \$ -             | \$ 3,200,000     | \$ 11,154,000 |
| <b>Total Funding Sources</b> | \$ 2,744,000   | \$ 2,210,000     | \$ 3,000,000     | \$ -             | \$ 3,200,000     | \$ 11,154,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | \$ -          |

## Project # ST113

## Green Valley Parkway - Sunset to UPRR

**Description:** Rehabilitate existing roadway complete with delineation and striping.

**Scheduling:** Project to be completed in December 2005

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total        |
|------------------------------|----------------|------------------|------------------|------------------|------------------|--------------|
| Construction                 | \$ 1,800,000   | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,800,000 |
| Right of Way/Other           | -              | -                | -                | -                | -                | -            |
| Engineering/Design           | 170,000        | -                | -                | -                | -                | 170,000      |
| <b>Total Project Costs</b>   | \$ 1,970,000   | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,970,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |              |
| RTC                          | \$ 1,970,000   | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,970,000 |
| <b>Total Funding Sources</b> | \$ 1,970,000   | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,970,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | \$ -         |

## Project # ST130

**Lake Mead Improvements - Boulder Highway to Lake Las Vegas Parkway**

**Description:** Widen existing roadway to six lanes, grade separated intersection at Lake Las Vegas Parkway and enhancements.

**Scheduling:** Project to be completed in June 2007

| Breakdown of Project Costs   | Budget FY 2006       | Forecast FY 2007     | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total                |
|------------------------------|----------------------|----------------------|------------------|------------------|------------------|----------------------|
| Construction                 | \$ 11,295,000        | \$ 11,295,000        | \$ -             | \$ -             | \$ -             | \$ 22,590,000        |
| Right of Way/Other           | -                    | -                    | -                | -                | -                | -                    |
| Engineering/Design           | 1,710,000            | 800,000              | -                | -                | -                | 2,510,000            |
| <b>Total Project Costs</b>   | <b>\$ 13,005,000</b> | <b>\$ 12,095,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 25,100,000</b> |
| <b>Funding Sources:</b>      |                      |                      |                  |                  |                  |                      |
| Federal Funds                | \$ 12,550,000        | \$ 9,250,000         | \$ -             | \$ -             | \$ -             | \$ 21,800,000        |
| RTC                          | 455,000              | 2,845,000            | -                | -                | -                | 3,300,000            |
| <b>Total Funding Sources</b> | <b>\$ 13,005,000</b> | <b>\$ 12,095,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 25,100,000</b> |
| Operating Costs              | \$ -                 | \$ -                 | \$ -             | \$ -             | \$ -             | \$ -                 |

## Project # ST136

**Racetrack Road - Boulder Highway to Lake Mead**

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

**Scheduling:** Project to be completed in December 2007

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007    | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|-------------------|---------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ -              | \$ 5,750,000        | \$ -             | \$ -             | \$ -             | \$ 5,750,000        |
| Right of Way/Other           | -                 | -                   | -                | -                | -                | -                   |
| Engineering/Design           | 750,000           | -                   | -                | -                | -                | 750,000             |
| <b>Total Project Costs</b>   | <b>\$ 750,000</b> | <b>\$ 5,750,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 6,500,000</b> |
| <b>Funding Sources:</b>      |                   |                     |                  |                  |                  |                     |
| RTC                          | \$ 750,000        | \$ 5,750,000        | \$ -             | \$ -             | \$ -             | \$ 6,500,000        |
| <b>Total Funding Sources</b> | <b>\$ 750,000</b> | <b>\$ 5,750,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 6,500,000</b> |
| Operating Costs              | \$ -              | \$ -                | \$ -             | \$ -             | \$ -             | \$ -                |



## Project # ST139

## Starr - I-15 to St. Rose Parkway

**Description:** Construction of four-lane roadway with traffic and drainage appurtenances.

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

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total        |
|------------------------------|----------------|------------------|------------------|------------------|------------------|--------------|
| Construction                 | \$ -           | \$ 4,250,000     | \$ -             | \$ -             | \$ -             | \$ 4,250,000 |
| Right of Way/Other           | -              | -                | -                | -                | -                | -            |
| Engineering/Design           | 750,000        | -                | -                | -                | -                | 750,000      |
| <b>Total Project Costs</b>   | \$ 750,000     | \$ 4,250,000     | \$ -             | \$ -             | \$ -             | \$ 5,000,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |              |
| RTC                          | \$ 750,000     | \$ 4,250,000     | \$ -             | \$ -             | \$ -             | \$ 5,000,000 |
| <b>Total Funding Sources</b> | \$ 750,000     | \$ 4,250,000     | \$ -             | \$ -             | \$ -             | \$ 5,000,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | \$ -         |

## Project # ST146

## Street Rehabilitation

**Description:** Yearly contract funded by gas tax revenues that will generally consist of crack seal, patching, and slurry seal of existing roadways at various locations throughout the city.

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

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total        |
|------------------------------|----------------|------------------|------------------|------------------|------------------|--------------|
| Construction                 | \$ 1,350,000   | \$ 1,350,000     | \$ 1,350,000     | \$ 1,350,000     | \$ 1,350,000     | \$ 6,750,000 |
| Right of Way/Other           | -              | -                | -                | -                | -                | -            |
| Engineering/Design           | 150,000        | 150,000          | 150,000          | 150,000          | 150,000          | 750,000      |
| <b>Total Project Costs</b>   | \$ 1,500,000   | \$ 1,500,000     | \$ 1,500,000     | \$ 1,500,000     | \$ 1,500,000     | \$ 7,500,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |              |
| Gas Tax                      | \$ 1,500,000   | \$ 1,500,000     | \$ 1,500,000     | \$ 1,500,000     | \$ 1,500,000     | \$ 7,500,000 |
| <b>Total Funding Sources</b> | \$ 1,500,000   | \$ 1,500,000     | \$ 1,500,000     | \$ 1,500,000     | \$ 1,500,000     | \$ 7,500,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | \$ -         |

## Project # ST139

## Starr - I-15 to St. Rose Parkway

**Description:** Construction of four-lane roadway with traffic and drainage appurtenances.

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

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total        |
|------------------------------|----------------|------------------|------------------|------------------|------------------|--------------|
| Construction                 | \$ -           | \$ 4,250,000     | \$ -             | \$ -             | \$ -             | \$ 4,250,000 |
| Right of Way/Other           | -              | -                | -                | -                | -                | -            |
| Engineering/Design           | 750,000        | -                | -                | -                | -                | 750,000      |
| <b>Total Project Costs</b>   | \$ 750,000     | \$ 4,250,000     | \$ -             | \$ -             | \$ -             | \$ 5,000,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |              |
| RTC                          | \$ 750,000     | \$ 4,250,000     | \$ -             | \$ -             | \$ -             | \$ 5,000,000 |
| <b>Total Funding Sources</b> | \$ 750,000     | \$ 4,250,000     | \$ -             | \$ -             | \$ -             | \$ 5,000,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | \$ -         |



## Project # ST153

## Water Street Improvements

**Description:** Water Street Improvements from Ocean to Boulder Highway including streetscape, water main, and stormdrain.

**Scheduling:** Project to be completed in June 2006

| Breakdown of Project Costs   | Budget FY 2006      | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|---------------------|------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ 7,834,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 7,834,000        |
| Right of Way/Other           | -                   | -                | -                | -                | -                | -                   |
| Engineering/Design           | 1,500,000           | -                | -                | -                | -                | 1,500,000           |
| <b>Total Project Costs</b>   | <b>\$ 9,334,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 9,334,000</b> |
| <b>Funding Sources:</b>      |                     |                  |                  |                  |                  |                     |
| Grants                       | \$ 1,247,250        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,247,250        |
| GO Bonds                     | 4,918,762           | -                | -                | -                | -                | 4,918,762           |
| Redevelopment                | 2,349,988           | -                | -                | -                | -                | 2,349,988           |
| Sewer Bonds                  | 185,000             | -                | -                | -                | -                | 185,000             |
| Water Bonds                  | 633,000             | -                | -                | -                | -                | 633,000             |
| <b>Total Funding Sources</b> | <b>\$ 9,334,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 9,334,000</b> |
| Operating Costs              | \$ 5,958            | \$ 5,958         | \$ 5,958         | \$ 5,958         | \$ 5,958         | \$ 29,790           |

## Project # ST154

## Miscellaneous Off-site Improvements

**Description:** Curb, gutter, sidewalk, asphalt and related appurtenances at various locations throughout the City of Henderson.

**Scheduling:** Project to be completed in June 2006

| Breakdown of Project Costs   | Budget FY 2006      | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|---------------------|------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ 1,500,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,500,000        |
| Right of Way/Other           | -                   | -                | -                | -                | -                | -                   |
| Engineering/Design           | 75,000              | -                | -                | -                | -                | 75,000              |
| <b>Total Project Costs</b>   | <b>\$ 1,575,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,575,000</b> |
| <b>Funding Sources:</b>      |                     |                  |                  |                  |                  |                     |
| Gas Tax                      | \$ 1,575,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,575,000        |
| <b>Total Funding Sources</b> | <b>\$ 1,575,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,575,000</b> |
| Operating Costs              | \$ -                | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                |

# Street Lights Overview

FY 2006 CIP

## Uses and Sources of Funds

| Project                             | Budget<br>FY 2006 | Forecast<br>FY 2007 | Forecast<br>FY 2008 | Forecast<br>FY 2009 | Forecast<br>FY 2010 | Total      |
|-------------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|------------|
| Replace Existing Street Light Poles | \$ 400,000        | \$ -                | \$ -                | \$ -                | \$ -                | \$ 400,000 |
| <b>Total Street Lights</b>          | \$ 400,000        | \$ -                | \$ -                | \$ -                | \$ -                | \$ 400,000 |
| <b>Funding Sources</b>              |                   |                     |                     |                     |                     |            |
| Ad Valorem                          | \$ 400,000        | \$ -                | \$ -                | \$ -                | \$ -                | \$ 400,000 |
| <b>Total Funding Sources</b>        | \$ 400,000        | \$ -                | \$ -                | \$ -                | \$ -                | \$ 400,000 |

## Operating Budget Impact

| Project                      | Budget<br>FY 2006 | Forecast<br>FY 2007 | Forecast<br>FY 2008 | Forecast<br>FY 2009 | Forecast<br>FY 2010 | Total |
|------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|-------|
| N/A                          | \$ -              | \$ -                | \$ -                | \$ -                | \$ -                | \$ -  |
| <b>Total Operating Costs</b> | \$ -              | \$ -                | \$ -                | \$ -                | \$ -                | \$ -  |

# Street Lights Project Profile

Project # SL011

## Replace Existing City Street Light Poles

**Description:** In the older areas of the City, the existing painted street light poles are rusted to a degree where they are becoming unstable. These poles need to be replaced before they fall. The replacement would be a galvanized pole which has a much longer life.

**Scheduling:** Project to be completed in June 2006

| Breakdown of<br>Project Costs | Budget<br>FY 2006 | Forecast<br>FY 2007 | Forecast<br>FY 2008 | Forecast<br>FY 2009 | Forecast<br>FY 2010 | Total      |
|-------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|------------|
| Construction                  | \$ 400,000        | \$ -                | \$ -                | \$ -                | \$ -                | \$ 400,000 |
| Right of Way/Other            | -                 | -                   | -                   | -                   | -                   | -          |
| Engineering/Design            | -                 | -                   | -                   | -                   | -                   | -          |
| <b>Total Project Costs</b>    | \$ 400,000        | \$ -                | \$ -                | \$ -                | \$ -                | \$ 400,000 |
| <b>Funding Sources:</b>       |                   |                     |                     |                     |                     |            |
| Ad Valorem                    | \$ 400,000        | \$ -                | \$ -                | \$ -                | \$ -                | \$ 400,000 |
| <b>Total Funding Sources</b>  | \$ 400,000        | \$ -                | \$ -                | \$ -                | \$ -                | \$ 400,000 |
| Operating Costs               | \$ -              | \$ -                | \$ -                | \$ -                | \$ -                | \$ -       |

# Parks and Recreation Overview

FY 2006 CIP

## Uses and Sources of Funds

| Project                                    | Budget<br>FY 2006    | Forecast<br>FY 2007 | Forecast<br>FY 2008 | Forecast<br>FY 2009  | Forecast<br>FY 2010 | Total                |
|--------------------------------------------|----------------------|---------------------|---------------------|----------------------|---------------------|----------------------|
| Wetlands Trail - Phase I                   | \$ 330,000           | \$ -                | \$ -                | \$ -                 | \$ -                | \$ 330,000           |
| Cactus Wren Park                           | 2,844,293            | -                   | -                   | -                    | -                   | 2,844,293            |
| River Mountains Loop Trail - Sections 6-10 | 1,449,986            | -                   | -                   | -                    | -                   | 1,449,986            |
| Pittman Wash Trail - Pebble to Wigwam      | 1,217,370            | -                   | -                   | -                    | -                   | 1,217,370            |
| Black Mtn Aquatic Center Deck Repair       | 234,500              | 160,000             | -                   | -                    | -                   | 394,500              |
| Boulder Hwy Trail - Major / Wagonwheel     | 137,500              | 412,500             | -                   | -                    | -                   | 550,000              |
| Union Pacific Railroad Trail - Phase I     | 1,485,000            | -                   | -                   | -                    | -                   | 1,485,000            |
| Union Pacific Railroad Trail - Phase II    | 1,430,000            | -                   | -                   | -                    | -                   | 1,430,000            |
| St. Rose Parkway Trail - Phase I           | 217,666              | 654,000             | -                   | -                    | -                   | 871,666              |
| Cactus Wren Trail                          | 158,812              | 464,438             | -                   | -                    | -                   | 623,250              |
| Amargosa Trailheads                        | 1,340,625            | 4,021,875           | -                   | -                    | -                   | 5,362,500            |
| Whitney Mesa Nature Preserve               | 460,143              | 1,380,432           | -                   | -                    | -                   | 1,840,575            |
| Whitney Springs Park (Whitney Mesa Trail)  | 25,000               | -                   | 2,955,960           | 11,181,240           | -                   | 14,162,200           |
| Burkholder Trail                           | 100,000              | 341,845             | 1,325,536           | -                    | -                   | 1,767,381            |
| Amargosa Trail and Connections             | 2,591,853            | -                   | -                   | -                    | -                   | 2,591,853            |
| Turf Reduction - Phase II                  | 1,280,000            | 393,909             | -                   | -                    | -                   | 1,673,909            |
| <b>Total Parks &amp; Recreation</b>        | <b>\$ 15,302,748</b> | <b>\$ 7,828,999</b> | <b>\$ 4,281,496</b> | <b>\$ 11,181,240</b> | <b>\$ -</b>         | <b>\$ 38,594,483</b> |
| <b>Funding Sources</b>                     |                      |                     |                     |                      |                     |                      |
| Equipment Repair & Maint                   | \$ 160,000           | \$ -                | \$ -                | \$ -                 | \$ -                | \$ 160,000           |
| Special Recreation                         | 99,500               | -                   | -                   | -                    | -                   | 99,500               |
| Boulder Highway Beautification Bonds       | 600,000              | -                   | -                   | -                    | -                   | 600,000              |
| Park Bonds                                 | 2,200,000            | -                   | -                   | -                    | -                   | 2,200,000            |
| Residential Construction Tax               | 644,293              | -                   | -                   | -                    | -                   | 644,293              |
| Grant Funds                                | 11,598,955           | 7,668,999           | 1,325,536           | -                    | -                   | 20,593,490           |
| TBD                                        | -                    | 160,000             | 2,955,960           | 11,181,240           | -                   | 14,297,200           |
| <b>Total Funding Sources</b>               | <b>\$ 15,302,748</b> | <b>\$ 7,828,999</b> | <b>\$ 4,281,496</b> | <b>\$ 11,181,240</b> | <b>\$ -</b>         | <b>\$ 38,594,483</b> |



Cactus Wren Park Groundbreaking



# Parks and Recreation Overview (cont.)

## Operating Budget Impact

| Project                                    | Budget<br>FY 2006 | Forecast<br>FY 2007 | Forecast<br>FY 2008 | Forecast<br>FY 2009 | Forecast<br>FY 2010 | Total        |
|--------------------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| Wetlands Trail - Phase I                   | \$ -              | \$ 70,460           | \$ 59,620           | \$ 59,620           | \$ 59,620           | \$ 249,320   |
| Cactus Wren Park                           | -                 | 118,505             | 72,912              | 72,912              | 72,912              | 337,241      |
| River Mountains Loop Trail - Sections 6-10 | -                 | 199,089             | 122,492             | 122,492             | 122,492             | 566,565      |
| Pittman Wash Trail - Pebble to Wigwam      | -                 | 13,000              | 11,000              | 11,000              | 11,000              | 46,000       |
| Black Mountain Aquatic Center Deck Repair  | -                 | -                   | 8,050               | 8,050               | 8,050               | 24,150       |
| Boulder Highway Trail - Major/Wagonwheel   | -                 | -                   | 78,000              | 66,000              | 66,000              | 210,000      |
| Union Pacific Railroad Trail - Phase I     | -                 | 78,000              | 66,000              | 66,000              | 66,000              | 276,000      |
| Union Pacific Railroad Trail - Phase II    | -                 | 156,000             | 132,000             | 132,000             | 132,000             | 552,000      |
| St. Rose Parkway Trail - Phase I           | -                 | -                   | 42,900              | 36,300              | 36,300              | 115,500      |
| Cactus Wren Trail                          | -                 | -                   | 6,500               | 5,500               | 5,500               | 17,500       |
| Amargosa Trailheads                        | -                 | -                   | 115,000             | 97,000              | 97,000              | 309,000      |
| Whitney Mesa Nature Preserve               | -                 | -                   | 87,005              | 53,531              | 53,531              | 194,067      |
| Whitney Springs Park (Whitney Mesa Trail)  | -                 | -                   | -                   | -                   | 26,000              | 26,000       |
| Burkholder Trail                           | -                 | -                   | -                   | 52,000              | 44,000              | 96,000       |
| Amargosa Trail and Connections             | -                 | 13,000              | 11,000              | 11,000              | 11,000              | 46,000       |
| <b>Total Operating Costs</b>               | \$ -              | \$ 648,054          | \$ 812,479          | \$ 793,405          | \$ 811,405          | \$ 3,065,343 |



Trail System

# Parks & Recreation Project Profiles

## Project # PR004

### Wetlands Trail - Phase I

**Description:** Rural trail for bicycle, hiking, walking, mountain biking & horses connecting the River Mountains Loop Trail with the Wetlands Park adjacent to Lake Las Vegas (5.42 lineal miles).

**Scheduling:** Project to be completed in December 2005

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| Construction                 | \$ 247,500        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 247,500        |
| Right of Way/Other           | 16,500            | -                | -                | -                | -                | 16,500            |
| Engineering/Design           | 66,000            | -                | -                | -                | -                | 66,000            |
| <b>Total Project Costs</b>   | <b>\$ 330,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 330,000</b> |
| <b>Funding Sources:</b>      |                   |                  |                  |                  |                  |                   |
| Grant Funds                  | \$ 330,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 330,000        |
| <b>Total Funding Sources</b> | <b>\$ 330,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 330,000</b> |
| Operating Costs              | \$ -              | \$ 70,460        | \$ 59,620        | \$ 59,620        | \$ 59,620        | \$ 249,320        |

## Project # PR026

### Cactus Wren Park

**Description:** Design and construction (including all off-sites) of an approximately 7 acre park with all neighborhood park amenities.

**Scheduling:** Project to be completed in January 2007

| Breakdown of Project Costs   | Budget FY 2006      | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|---------------------|------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ 2,647,293        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,647,293        |
| Right of Way/Other           | -                   | -                | -                | -                | -                | -                   |
| Engineering/Design           | 197,000             | -                | -                | -                | -                | 197,000             |
| <b>Total Project Costs</b>   | <b>\$ 2,844,293</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 2,844,293</b> |
| <b>Funding Sources:</b>      |                     |                  |                  |                  |                  |                     |
| Park Bonds                   | \$ 2,200,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,200,000        |
| Special Recreation           | 644,293             | -                | -                | -                | -                | 644,293             |
| <b>Total Funding Sources</b> | <b>\$ 2,844,293</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 2,844,293</b> |
| Operating Costs              | \$ -                | \$ 118,505       | \$ 72,912        | \$ 72,912        | \$ 72,912        | \$ 337,241          |

## Project # PR044

**River Mountain Trails: Section 6-10 & Restroom**

**Description:** Design and construct various Henderson segments of the River Mountains Loop Trail, Sections 6-10 with restroom amenities (13.02 lineal miles).

**Scheduling:** Project to be completed in November 2005

| Breakdown of Project Costs   | Budget FY 2006      | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|---------------------|------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ 1,049,986        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,049,986        |
| Right of Way/Other           | -                   | -                | -                | -                | -                | -                   |
| Engineering/Design           | 400,000             | -                | -                | -                | -                | 400,000             |
| <b>Total Project Costs</b>   | <b>\$ 1,449,986</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,449,986</b> |
| <b>Funding Sources:</b>      |                     |                  |                  |                  |                  |                     |
| Grants                       | \$ 1,449,986        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,449,986        |
| <b>Total Funding Sources</b> | <b>\$ 1,449,986</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,449,986</b> |
| Operating Costs              | \$ -                | \$ 199,089       | \$ 122,492       | \$ 122,492       | \$ 122,492       | \$ 566,565          |

## Project # PR115

**Pittman Wash Trail - Pebble to Wigwam**

**Description:** Plan and construct a trail extension of the Pittman Wash from Pebble to Wigwam and wash crossings at Pecos, Green Valley Parkway, and Arroyo Grande (approximately 1 linear mile).

**Scheduling:** Project to be completed by June 2006

| Breakdown of Project Costs   | Budget FY 2006      | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|---------------------|------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ 913,027          | \$ -             | \$ -             | \$ -             | \$ -             | \$ 913,027          |
| Right of Way/Other           | 60,868              | -                | -                | -                | -                | 60,868              |
| Engineering/Design           | 243,475             | -                | -                | -                | -                | 243,475             |
| <b>Total Project Costs</b>   | <b>\$ 1,217,370</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,217,370</b> |
| <b>Funding Sources:</b>      |                     |                  |                  |                  |                  |                     |
| Grants                       | \$ 1,217,370        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,217,370        |
| <b>Total Funding Sources</b> | <b>\$ 1,217,370</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,217,370</b> |
| Operating Costs              | \$ -                | \$ 13,000        | \$ 11,000        | \$ 11,000        | \$ 11,000        | \$ 46,000           |

**Project # PR119****Black Mountain Aquatic Center Deck Repair****Description:** Provide repairs to the Black Mountain Aquatic Center.**Scheduling:** Project to be completed in November 2006

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007  | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|
| Construction                 | \$ 160,000        | \$ 160,000        | \$ -             | \$ -             | \$ -             | \$ 320,000        |
| Right of Way/Other           | -                 | -                 | -                | -                | -                | -                 |
| Engineering/Design           | 74,500            | -                 | -                | -                | -                | 74,500            |
| <b>Total Project Costs</b>   | <b>\$ 234,500</b> | <b>\$ 160,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 394,500</b> |
| <b>Funding Sources:</b>      |                   |                   |                  |                  |                  |                   |
| Equipment Repair & Maint     | \$ 160,000        | \$ -              | \$ -             | \$ -             | \$ -             | \$ 160,000        |
| Special Recreation           | 74,500            | -                 | -                | -                | -                | 74,500            |
| TBD                          | -                 | 160,000           | -                | -                | -                | 160,000           |
| <b>Total Funding Sources</b> | <b>\$ 234,500</b> | <b>\$ 160,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 394,500</b> |
| Operating Costs              | \$ -              | \$ -              | \$ 8,050         | \$ 8,050         | \$ 8,050         | \$ 24,150         |

**Project # PR121****Boulder Highway Trail - Major to Wagonwheel****Description:** Design and construct multi-use trail adjacent to Boulder Highway from Major Avenue to Wagonwheel Drive (approximately 6 linear miles).**Scheduling:** Project to be completed in June 2006

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007  | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|
| Construction                 | \$ -              | \$ 412,500        | \$ -             | \$ -             | \$ -             | \$ 412,500        |
| Right of Way/Other           | 27,500            | -                 | -                | -                | -                | 27,500            |
| Engineering/Design           | 110,000           | -                 | -                | -                | -                | 110,000           |
| <b>Total Project Costs</b>   | <b>\$ 137,500</b> | <b>\$ 412,500</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 550,000</b> |
| <b>Funding Sources:</b>      |                   |                   |                  |                  |                  |                   |
| Grants                       | \$ 137,500        | \$ 412,500        | \$ -             | \$ -             | \$ -             | \$ 550,000        |
| <b>Total Funding Sources</b> | <b>\$ 137,500</b> | <b>\$ 412,500</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 550,000</b> |
| Operating Costs              | \$ -              | \$ -              | \$ 78,000        | \$ 66,000        | \$ 66,000        | \$ 210,000        |

**Project # PR124****Union Pacific Railroad Trail - Phase I**

**Description:** Design and construct a multi-use trail adjacent to the Union Pacific Railroad. Phase I includes the portion of the trail from Lake Mead Drive south to Nevada State Collect (approximately 6 linear miles).

**Scheduling:** Project to be completed in May 2006

| Breakdown of Project Costs   | Budget FY 2006      | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|---------------------|------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ 1,113,750        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,113,750        |
| Right of Way/Other           | 74,250              | -                | -                | -                | -                | 74,250              |
| Engineering/Design           | 297,000             | -                | -                | -                | -                | 297,000             |
| <b>Total Project Costs</b>   | <b>\$ 1,485,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,485,000</b> |
| <b>Funding Sources:</b>      |                     |                  |                  |                  |                  |                     |
| Grants                       | \$ 1,485,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,485,000        |
| <b>Total Funding Sources</b> | <b>\$ 1,485,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,485,000</b> |
| Operating Costs              | \$ -                | \$ 78,000        | \$ 66,000        | \$ 66,000        | \$ 66,000        | \$ 276,000          |

**Project # PR125****Union Pacific Railroad Trail - Phase II**

**Description:** Design and construct a multi-use trail adjacent to the Union Pacific Railroad. Phase II portion of the trail will run north of I-215, Stephanie to Pecos (approximately 12 linear miles).

**Scheduling:** Project to be completed in March 2006

| Breakdown of Project Costs   | Budget FY 2006      | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|---------------------|------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ 1,072,500        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,072,500        |
| Right of Way/Other           | 71,500              | -                | -                | -                | -                | 71,500              |
| Engineering/Design           | 286,000             | -                | -                | -                | -                | 286,000             |
| <b>Total Project Costs</b>   | <b>\$ 1,430,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,430,000</b> |
| <b>Funding Sources:</b>      |                     |                  |                  |                  |                  |                     |
| Grants                       | \$ 1,430,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,430,000        |
| <b>Total Funding Sources</b> | <b>\$ 1,430,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,430,000</b> |
| Operating Costs              | \$ -                | \$ 156,000       | \$ 132,000       | \$ 132,000       | \$ 132,000       | \$ 552,000          |



## Project # PR127

## St. Rose Parkway Trail - Phase I

**Description:** Design and construction of an approximately 1 miles multi-use trail adjacent to St. Rose Parkway from Pecos to Eastern Avenue (approximately 3.3 linear miles).

**Scheduling:** Project to be completed in March 2006

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007  | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|
| Construction                 | \$ -              | \$ 654,000        | \$ -             | \$ -             | \$ -             | \$ 654,000        |
| Right of Way/Other           | 43,533            | -                 | -                | -                | -                | 43,533            |
| Engineering/Design           | 174,133           | -                 | -                | -                | -                | 174,133           |
| <b>Total Project Costs</b>   | <b>\$ 217,666</b> | <b>\$ 654,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 871,666</b> |
| <b>Funding Sources:</b>      |                   |                   |                  |                  |                  |                   |
| Grants                       | \$ 217,666        | \$ 654,000        | \$ -             | \$ -             | \$ -             | \$ 871,666        |
| <b>Total Funding Sources</b> | <b>\$ 217,666</b> | <b>\$ 654,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 871,666</b> |
| Operating Costs              | \$ -              | \$ -              | \$ 42,900        | \$ 36,300        | \$ 36,300        | \$ 115,500        |

## Project # PR144

## Cactus Wren Trail

**Description:** To construct a trail along Fletcher channel in the Serene Estates neighborhood from Cactus Wren Park to the I-215 behind commercial businesses on Eastern Avenue (approximately .5 lineal feet).

**Scheduling:** Project to be completed in July 2006

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007  | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|
| Construction                 | \$ -              | \$ 464,438        | \$ -             | \$ -             | \$ -             | \$ 464,438        |
| Right of Way/Other           | 31,762            | -                 | -                | -                | -                | 31,762            |
| Engineering/Design           | 127,050           | -                 | -                | -                | -                | 127,050           |
| <b>Total Project Costs</b>   | <b>\$ 158,812</b> | <b>\$ 464,438</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 623,250</b> |
| <b>Funding Sources:</b>      |                   |                   |                  |                  |                  |                   |
| Grants                       | \$ 158,812        | \$ 464,438        | \$ -             | \$ -             | \$ -             | \$ 623,250        |
| <b>Total Funding Sources</b> | <b>\$ 158,812</b> | <b>\$ 464,438</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 623,250</b> |
| Operating Costs              | \$ -              | \$ -              | \$ 6,500         | \$ 5,500         | \$ 5,500         | \$ 17,500         |

## Project # PR148

## Amargosa Trailheads

**Description:** Connection of Amargosa Trail at Horizon Ridge, Paseo Verde, and Shady Lane (approximately 9 lineal miles).

**Scheduling:** Project to be completed in June 2007

| Breakdown of Project Costs   | Budget FY 2006      | Forecast FY 2007    | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|---------------------|---------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ -                | \$ 4,021,875        | \$ -             | \$ -             | \$ -             | \$ 4,021,875        |
| Right of Way/Other           | 268,125             | -                   | -                | -                | -                | 268,125             |
| Engineering/Design           | 1,072,500           | -                   | -                | -                | -                | 1,072,500           |
| <b>Total Project Costs</b>   | <b>\$ 1,340,625</b> | <b>\$ 4,021,875</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 5,362,500</b> |
| <b>Funding Sources:</b>      |                     |                     |                  |                  |                  |                     |
| Grants                       | \$ 1,340,625        | \$ 4,021,875        | \$ -             | \$ -             | \$ -             | \$ 5,362,500        |
| <b>Total Funding Sources</b> | <b>\$ 1,340,625</b> | <b>\$ 4,021,875</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 5,362,500</b> |
| Operating Costs              | \$ -                | \$ -                | \$ 115,000       | \$ 97,000        | \$ 97,000        | \$ 309,000          |

## Project # PR151

## Whitney Mesa Nature Preserve

**Description:** To design and construct a 5-acre Nature Center and Preserve in the Whitney Ranch area at Patrick and Galleria.

**Scheduling:** Project to be completed in June 2007

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007    | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|-------------------|---------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ -              | \$ 1,380,432        | \$ -             | \$ -             | \$ -             | \$ 1,380,432        |
| Right of Way/Other           | 92,028            | -                   | -                | -                | -                | 92,028              |
| Engineering/Design           | 368,115           | -                   | -                | -                | -                | 368,115             |
| <b>Total Project Costs</b>   | <b>\$ 460,143</b> | <b>\$ 1,380,432</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,840,575</b> |
| <b>Funding Sources:</b>      |                   |                     |                  |                  |                  |                     |
| Grants                       | \$ 460,143        | \$ 1,380,432        | \$ -             | \$ -             | \$ -             | \$ 1,840,575        |
| <b>Total Funding Sources</b> | <b>\$ 460,143</b> | <b>\$ 1,380,432</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,840,575</b> |
| Operating Costs              | \$ -              | \$ -                | \$ 87,005        | \$ 53,531        | \$ 53,531        | \$ 194,067          |

## Project # PR168

**Whitney Springs Park (aka Whitney Mesa Trail & Trailhead)**

**Description:** This project will incorporate over 20 acres of park and 2 miles of natural trail, trail connections, picnic areas, restroom facility, and trailhead sites that will connect the Whitney Mesa Nature Preserve (approved in SNPLMA Round 4 nominations and in design stage) to the Arroyo Grande/Pittman Wash trailheads, adjacent to neighborhoods and 3 school sites.

**Scheduling:** Project to be completed in December 2008

| Breakdown of Project Costs   | Budget FY 2006   | Forecast FY 2007 | Forecast FY 2008    | Forecast FY 2009     | Forecast FY 2010 | Total                |
|------------------------------|------------------|------------------|---------------------|----------------------|------------------|----------------------|
| Construction                 | \$ -             | \$ -             | \$ 642,600          | \$ -                 | \$ -             | \$ 642,600           |
| Right of Way/Other           | -                | -                | -                   | 11,181,240           | -                | 11,181,240           |
| Engineering/Design           | 25,000           | -                | 2,313,360           | -                    | -                | 2,338,360            |
| <b>Total Project Costs</b>   | <b>\$ 25,000</b> | <b>\$ -</b>      | <b>\$ 2,955,960</b> | <b>\$ 11,181,240</b> | <b>\$ -</b>      | <b>\$ 14,162,200</b> |
| <b>Funding Sources:</b>      |                  |                  |                     |                      |                  |                      |
| Special Recreation           | \$ 25,000        | \$ -             | \$ -                | \$ -                 | \$ -             | \$ 25,000            |
| TBD                          | -                | -                | 2,955,960           | 11,181,240           | -                | 14,137,200           |
| <b>Total Funding Sources</b> | <b>\$ 25,000</b> | <b>\$ -</b>      | <b>\$ 2,955,960</b> | <b>\$ 11,181,240</b> | <b>\$ -</b>      | <b>\$ 14,162,200</b> |
| Operating Costs              | \$ -             | \$ -             | \$ -                | \$ -                 | \$ 26,000        | \$ 26,000            |

## Project # PR178

**Burkholder Trail**

**Description:** A multi-use trail from Lake Mead Parkway to the River Mountains Loop Trail (approximately 4 lineal miles).

**Scheduling:** Project to be completed in June 2008

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007  | Forecast FY 2008    | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|-------------------|-------------------|---------------------|------------------|------------------|---------------------|
| Construction                 | \$ -              | \$ -              | \$ 1,325,536        | \$ -             | \$ -             | \$ 1,325,536        |
| Right of Way/Other           | -                 | 88,369            | -                   | -                | -                | 88,369              |
| Engineering/Design           | 100,000           | 253,476           | -                   | -                | -                | 353,476             |
| <b>Total Project Costs</b>   | <b>\$ 100,000</b> | <b>\$ 341,845</b> | <b>\$ 1,325,536</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,767,381</b> |
| <b>Funding Sources:</b>      |                   |                   |                     |                  |                  |                     |
| Grants                       | \$ 100,000        | \$ 341,845        | \$ 1,325,536        | \$ -             | \$ -             | \$ 1,767,381        |
| <b>Total Funding Sources</b> | <b>\$ 100,000</b> | <b>\$ 341,845</b> | <b>\$ 1,325,536</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,767,381</b> |
| Operating Costs              | \$ -              | \$ -              | \$ -                | \$ 52,000        | \$ 44,000        | \$ 96,000           |

## Project # PR179

## Amargosa Trail and Connections

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

**Scheduling:** Project to be completed in June 2006

| Breakdown of Project Costs   | Budget FY 2006      | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|---------------------|------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ 1,943,890        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,943,890        |
| Right of Way/Other           | 129,593             | -                | -                | -                | -                | 129,593             |
| Engineering/Design           | 518,370             | -                | -                | -                | -                | 518,370             |
| <b>Total Project Costs</b>   | <b>\$ 2,591,853</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 2,591,853</b> |
| <b>Funding Sources:</b>      |                     |                  |                  |                  |                  |                     |
| Grants                       | \$ 2,591,853        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,591,853        |
| <b>Total Funding Sources</b> | <b>\$ 2,591,853</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 2,591,853</b> |
| Operating Costs              | \$ -                | \$ 13,000        | \$ 11,000        | \$ 11,000        | \$ 11,000        | \$ 46,000           |

## Project # PR213

## Turf Reduction - Phase II

**Description:** Warm Springs turn lane - \$67,500, Mission Hills - \$196,682, BH P II - \$1,192,560, Burkholder - \$118,385, Sonata - \$68,602 Total = \$1,643,909.

**Scheduling:** Project to be completed in June 2006

| Breakdown of Project Costs   | Budget FY 2006      | Forecast FY 2007  | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|---------------------|-------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ 1,280,000        | \$ 393,909        | \$ -             | \$ -             | \$ -             | \$ 1,673,909        |
| Right of Way/Other           | -                   | -                 | -                | -                | -                | -                   |
| Engineering/Design           | -                   | -                 | -                | -                | -                | -                   |
| <b>Total Project Costs</b>   | <b>\$ 1,280,000</b> | <b>\$ 393,909</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,673,909</b> |
| <b>Funding Sources:</b>      |                     |                   |                  |                  |                  |                     |
| Boulder Hwy Beaut. Bonds     | \$ 600,000          | \$ -              | \$ -             | \$ -             | \$ -             | \$ 600,000          |
| Grants                       | 680,000             | 393,909           | -                | -                | -                | 1,073,909           |
| <b>Total Funding Sources</b> | <b>\$ 1,280,000</b> | <b>\$ 393,909</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,673,909</b> |
| Operating Costs              | \$ -                | \$ -              | \$ -             | \$ -             | \$ -             | \$ -                |

# Municipal Facilities Overview

FY 2006 CIP

## Uses and Sources of Funds

| Project                                 | Budget<br>FY 2006   | Forecast<br>FY 2007 | Forecast<br>FY 2008 | Forecast<br>FY 2009 | Forecast<br>FY 2010 | Total                |
|-----------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Moser Facility                          | \$ 450,000          | \$ 5,300,000        | \$ 3,100,000        | \$ -                | \$ -                | \$ 8,850,000         |
| City Landfill - Closure                 | 8,000,000           | 4,000,000           | -                   | -                   | -                   | 12,000,000           |
| City Center Plaza                       | 14,000,000          | -                   | -                   | -                   | -                   | 14,000,000           |
| Justice Fac Expansion & Parking Garage  | 2,400,000           | 15,050,000          | 8,422,000           | -                   | -                   | 25,872,000           |
| Convention Center Addition/Renovation   | 2,000,000           | 5,100,000           | -                   | -                   | -                   | 7,100,000            |
| City Hall 3rd Floor Tenant Improvements | 450,000             | -                   | -                   | -                   | -                   | 450,000              |
| Wildhorse Golf Course                   | 425,000             | 331,000             | 333,500             | 360,000             | 360,000             | 1,809,500            |
| <b>Total Municipal Facilities</b>       | <b>\$27,725,000</b> | <b>\$29,781,000</b> | <b>\$11,855,500</b> | <b>\$ 360,000</b>   | <b>\$ 360,000</b>   | <b>\$ 70,081,500</b> |
| <b>Funding Sources</b>                  |                     |                     |                     |                     |                     |                      |
| Municipal Facilities Fund               | \$24,400,000        | \$11,300,000        | \$ -                | \$ -                | \$ -                | \$ 35,700,000        |
| Equipment Repair & Maint                | 650,000             | -                   | -                   | -                   | -                   | 650,000              |
| Convention Center Fund                  | 2,000,000           | -                   | -                   | -                   | -                   | 2,000,000            |
| Ad Valorem                              | 250,000             | -                   | -                   | -                   | -                   | 250,000              |
| Land Fund                               | 425,000             | 331,000             | 333,500             | 360,000             | 360,000             | 1,809,500            |
| Clark County                            | -                   | 3,750,000           | 8,422,000           | -                   | -                   | 12,172,000           |
| TBD                                     | -                   | 14,400,000          | 3,100,000           | -                   | -                   | 17,500,000           |
| <b>Total Funding Sources</b>            | <b>\$27,725,000</b> | <b>\$29,781,000</b> | <b>\$11,855,500</b> | <b>\$ 360,000</b>   | <b>\$ 360,000</b>   | <b>\$ 70,081,500</b> |

## Operating Budget Impact

| Project                               | Budget<br>FY 2006 | Forecast<br>FY 2007 | Forecast<br>FY 2008 | Forecast<br>FY 2009 | Forecast<br>FY 2010 | Total               |
|---------------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Moser Facility                        | \$ -              | \$ -                | \$ -                | \$ 59,760           | \$ 62,150           | \$ 121,910          |
| City Center Plaza                     | -                 | 48,578              | 50,521              | 52,541              | 54,643              | 206,283             |
| Justice Facility Expansion            | -                 | 199,007             | 206,966             | 215,244             | 223,854             | 845,071             |
| Convention Center Addition/Renovation | -                 | 55,251              | 57,462              | 59,760              | 62,150              | 234,623             |
| <b>Total Operating Costs</b>          | <b>\$ -</b>       | <b>\$ 302,836</b>   | <b>\$ 314,949</b>   | <b>\$ 387,305</b>   | <b>\$ 402,797</b>   | <b>\$ 1,407,887</b> |





# Municipal Facilities Project Profiles

## Project # MF003

### Public Works Facility at Moser

**Description:** Relocate the Fleet Maintenance and Facilities Maintenance Operations from the Gibson Building to the Moser Facility and upgrade the Moser Facility for Parks and Recreation, Building Department, and Public Works operations currently housed there.

**Scheduling:** Project to be completed in June 2008

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total        |
|------------------------------|----------------|------------------|------------------|------------------|------------------|--------------|
| Construction                 | \$ -           | \$ 5,000,000     | \$ 3,000,000     | \$ -             | \$ -             | \$ 8,000,000 |
| Right of Way/Other           | -              | -                | -                | -                | -                | -            |
| Engineering/Design           | 450,000        | 300,000          | 100,000          | -                | -                | 850,000      |
| <b>Total Project Costs</b>   | \$ 450,000     | \$ 5,300,000     | \$ 3,100,000     | \$ -             | \$ -             | \$ 8,850,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |              |
| Equipment Repair & Maint     | \$ 450,000     | \$ -             | \$ -             | \$ -             | \$ -             | \$ 450,000   |
| TBD                          | -              | 5,300,000        | 3,100,000        | -                | -                | 8,400,000    |
| <b>Total Funding Sources</b> | \$ 450,000     | \$ 5,300,000     | \$ 3,100,000     | \$ -             | \$ -             | \$ 8,850,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ 59,760        | \$ 62,150        | \$ 121,910   |

## Project # MF017

### City Landfill - Closure

**Description:** Formal closure of Henderson Landfill pursuant to landfill response program agreement entered into between the City, NDEP and Clark County Health District.

**Scheduling:** Project to be completed in January 2007

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total         |
|------------------------------|----------------|------------------|------------------|------------------|------------------|---------------|
| Construction                 | \$ 8,000,000   | \$ 4,000,000     | \$ -             | \$ -             | \$ -             | \$ 12,000,000 |
| Right of Way/Other           | -              | -                | -                | -                | -                | -             |
| Engineering/Design           | -              | -                | -                | -                | -                | -             |
| <b>Total Project Costs</b>   | \$ 8,000,000   | \$ 4,000,000     | \$ -             | \$ -             | \$ -             | \$ 12,000,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |               |
| TBD                          | \$ -           | \$ 4,000,000     | \$ -             | \$ -             | \$ -             | \$ 4,000,000  |
| Municipal Facility Fund      | 8,000,000      | -                | -                | -                | -                | 8,000,000     |
| <b>Total Funding Sources</b> | \$ 8,000,000   | \$ 4,000,000     | \$ -             | \$ -             | \$ -             | \$ 12,000,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | \$ -          |

## Project # MF028

## City Center Plaza

**Description:** The existing plaza between City Hall and the Convention Center will be renovated to a park like setting with interactive water features and expanded, flexible civic space for various public venues. It will also expand eastward to encompass the Justice Facility outdoor public areas.

**Scheduling:** Project to be completed in June 2006

| Breakdown of Project Costs   | Budget FY 2006       | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total                |
|------------------------------|----------------------|------------------|------------------|------------------|------------------|----------------------|
| Construction                 | \$ 9,000,000         | \$ -             | \$ -             | \$ -             | \$ -             | \$ 9,000,000         |
| Right of Way/Other           | 4,000,000            | -                | -                | -                | -                | 4,000,000            |
| Engineering/Design           | 1,000,000            | -                | -                | -                | -                | 1,000,000            |
| <b>Total Project Costs</b>   | <b>\$ 14,000,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 14,000,000</b> |
| <b>Funding Sources:</b>      |                      |                  |                  |                  |                  |                      |
| Municipal Facilities Fund    | \$ 14,000,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 14,000,000        |
| <b>Total Funding Sources</b> | <b>\$ 14,000,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 14,000,000</b> |
| Operating Costs              | \$ -                 | \$ 48,578        | \$ 50,521        | \$ 52,541        | \$ 54,643        | \$ 206,283           |

## Project # MF036

## Justice Facility Expansion &amp; Parking Garage

**Description:** Addition of four courtrooms to the Justice Facility - 2 Judicial, 2 Municipal, including court programs classroom facility, and parking garage.

**Scheduling:** Project to be completed in June 2008

| Breakdown of Project Costs   | Budget FY 2006      | Forecast FY 2007     | Forecast FY 2008    | Forecast FY 2009 | Forecast FY 2010 | Total                |
|------------------------------|---------------------|----------------------|---------------------|------------------|------------------|----------------------|
| Construction                 | \$ -                | \$ 13,550,000        | \$ 7,352,000        | \$ -             | \$ -             | \$ 20,902,000        |
| Right of Way/Other           | -                   | -                    | -                   | -                | -                | -                    |
| Engineering/Design           | 2,400,000           | 1,500,000            | 1,070,000           | -                | -                | 4,970,000            |
| <b>Total Project Costs</b>   | <b>\$ 2,400,000</b> | <b>\$ 15,050,000</b> | <b>\$ 8,422,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 25,872,000</b> |
| <b>Funding Sources:</b>      |                     |                      |                     |                  |                  |                      |
| Municipal Facilities Funds   | \$ 2,400,000        | \$ 11,300,000        | \$ -                | \$ -             | \$ -             | \$ 13,700,000        |
| Clark County                 | -                   | 3,750,000            | 8,422,000           | -                | -                | 12,172,000           |
| <b>Total Funding Sources</b> | <b>\$ 2,400,000</b> | <b>\$ 15,050,000</b> | <b>\$ 8,422,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 25,872,000</b> |
| Operating Costs              | \$ -                | \$ 199,007           | \$ 206,966          | \$ 215,244       | \$ 223,854       | \$ 845,071           |

## Project # MF042

## Convention Center Addition/Renovation

**Description:** Addition to the south and east areas of the Convention Center along with renovations of the remaining areas.

**Scheduling:** Project to be completed in June 2006

| Breakdown of Project Costs   | Budget FY 2006      | Forecast FY 2007    | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|---------------------|---------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ 400,000          | \$ 5,100,000        | \$ -             | \$ -             | \$ -             | \$ 5,500,000        |
| Right of Way/Other           | -                   | -                   | -                | -                | -                | -                   |
| Engineering/Design           | 1,600,000           | -                   | -                | -                | -                | 1,600,000           |
| <b>Total Project Costs</b>   | <b>\$ 2,000,000</b> | <b>\$ 5,100,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 7,100,000</b> |
| <b>Funding Sources:</b>      |                     |                     |                  |                  |                  |                     |
| Convention Center Fund       | \$ 2,000,000        | \$ -                | \$ -             | \$ -             | \$ -             | \$ 2,000,000        |
| TBD                          | -                   | 5,100,000           | -                | -                | -                | 5,100,000           |
| <b>Total Funding Sources</b> | <b>\$ 2,000,000</b> | <b>\$ 5,100,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 7,100,000</b> |
| Operating Costs              | \$ -                | \$ 55,251           | \$ 57,462        | \$ 59,760        | \$ 62,150        | \$ 234,623          |

## Project # MF044

## City Hall 3rd Floor Tenant Improvements

**Description:** Remodel the 3rd floor of the old City Hall for the Office of Budget and Strategic Management.

**Scheduling:** Project to be completed in September 2005

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| Construction                 | \$ 270,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 270,000        |
| Right of Way/Other           | 100,000           | -                | -                | -                | -                | 100,000           |
| Engineering/Design           | 80,000            | -                | -                | -                | -                | 80,000            |
| <b>Total Project Costs</b>   | <b>\$ 450,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 450,000</b> |
| <b>Funding Sources:</b>      |                   |                  |                  |                  |                  |                   |
| Equipment Repair & Maint     | \$ 200,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 200,000        |
| Ad Valorem                   | 250,000           | -                | -                | -                | -                | 250,000           |
| <b>Total Funding Sources</b> | <b>\$ 450,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 450,000</b> |
| Operating Costs              | \$ -              | \$ -             | \$ -             | \$ -             | \$ -             | \$ -              |

## Project # MF069

## Wildhorse Golf Course

**Description:** Consists of ground water assessment, irrigation storage and delivery system enhancements to increase efficiency. Signage improvements, tree beautification program, environmental containment system and miscellaneous rehabilitation.

**Scheduling:** Project to be completed in June 2015

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007  | Forecast FY 2008  | Forecast FY 2009  | Forecast FY 2010  | Total               |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Construction                 | \$ 375,000        | \$ 331,000        | \$ 333,500        | \$ 360,000        | \$ 360,000        | \$ 1,759,500        |
| Right of Way/Other           | -                 | -                 | -                 | -                 | -                 | -                   |
| Engineering/Design           | 50,000            | -                 | -                 | -                 | -                 | 50,000              |
| <b>Total Project Costs</b>   | <b>\$ 425,000</b> | <b>\$ 331,000</b> | <b>\$ 333,500</b> | <b>\$ 360,000</b> | <b>\$ 360,000</b> | <b>\$ 1,809,500</b> |
| <b>Funding Sources:</b>      |                   |                   |                   |                   |                   |                     |
| Land Fund                    | \$ 425,000        | \$ 331,000        | \$ 333,500        | \$ 360,000        | \$ 360,000        | \$ 1,809,500        |
| <b>Total Funding Sources</b> | <b>\$ 425,000</b> | <b>\$ 331,000</b> | <b>\$ 333,500</b> | <b>\$ 360,000</b> | <b>\$ 360,000</b> | <b>\$ 1,809,500</b> |
| Operating Costs              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                |



# Traffic Control Overview

FY 2006 CIP

## Uses and Sources of Funds

| Project                             | Budget<br>FY 2006   | Forecast<br>FY 2007 | Forecast<br>FY 2008 | Forecast<br>FY 2009 | Forecast<br>FY 2010 | Total               |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Olson & Athens/Lake Mead Dr Sig     | \$ 275,000          | \$ -                | \$ -                | \$ -                | \$ -                | \$ 275,000          |
| College Dr/I-515 Interchange Sig    | 275,000             | -                   | -                   | -                   | -                   | 275,000             |
| Sunset Rd/Valle Verde Signal Mod    | 300,000             | -                   | -                   | -                   | -                   | 300,000             |
| Bermuda Dr/St Rose Parkway Sig      | 275,000             | -                   | -                   | -                   | -                   | 275,000             |
| Starr-Executive Airport/St Rose Sig | 275,000             | -                   | -                   | -                   | -                   | 275,000             |
| St Rose/Coronado Center Dr Sig      | 275,000             | -                   | -                   | -                   | -                   | 275,000             |
| <b>Total Traffic Control</b>        | <b>\$ 1,675,000</b> | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 1,675,000</b> |
| <b>Funding Sources</b>              |                     |                     |                     |                     |                     |                     |
| RTC                                 | \$ 1,025,000        | \$ -                | \$ -                | \$ -                | \$ -                | \$ 1,025,000        |
| Developer                           | 375,000             | -                   | -                   | -                   | -                   | 375,000             |
| NDOT                                | 275,000             | -                   | -                   | -                   | -                   | 275,000             |
| <b>Total Funding Sources</b>        | <b>\$ 1,675,000</b> | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 1,675,000</b> |

## Operating Budget Impact

| Project                             | Budget<br>FY 2006 | Forecast<br>FY 2007 | Forecast<br>FY 2008 | Forecast<br>FY 2009 | Forecast<br>FY 2010 | Total            |
|-------------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|------------------|
| Olson & Athens/Lake Mead Dr Sig     | \$ -              | \$ 3,400            | \$ 3,400            | \$ 3,400            | \$ 3,400            | \$ 13,600        |
| College Dr/I-515 Interchange Sig    | -                 | 3,400               | 3,400               | 3,400               | 3,400               | 13,600           |
| Sunset Rd/Valle Verde Dr Sig Mod    | -                 | 3,400               | 3,400               | 3,400               | 3,400               | 13,600           |
| Starr-Executive Airport/St Rose Sig | -                 | 3,400               | 3,400               | 3,400               | 3,400               | 13,600           |
| St Rose/Coronado Center Dr Sig      | -                 | 3,400               | 3,400               | 3,400               | 3,400               | 13,600           |
| <b>Total Operating Costs</b>        | <b>\$ -</b>       | <b>\$ 17,000</b>    | <b>\$ 17,000</b>    | <b>\$ 17,000</b>    | <b>\$ 17,000</b>    | <b>\$ 68,000</b> |





## Project # TC041

## Olson Street &amp; Athens/Lake Mead Signalization

Description: Install traffic signal. Intersection No. 056.

Scheduling: Project to be completed in June 2006

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| Construction                 | \$ 265,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 265,000        |
| Right of Way/Other           | -                 | -                | -                | -                | -                | -                 |
| Engineering/Design           | 10,000            | -                | -                | -                | -                | 10,000            |
| <b>Total Project Costs</b>   | <b>\$ 275,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 275,000</b> |
| <b>Funding Sources:</b>      |                   |                  |                  |                  |                  |                   |
| Developer                    | \$ 50,000         | \$ -             | \$ -             | \$ -             | \$ -             | \$ 50,000         |
| RTC                          | 225,000           | -                | -                | -                | -                | 225,000           |
| <b>Total Funding Sources</b> | <b>\$ 275,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 275,000</b> |
| Operating Costs              | \$ -              | \$ 3,400         | \$ 3,400         | \$ 3,400         | \$ 3,400         | \$ 13,600         |

## Project # TC042

## College Dr/I-515 Interchange Signalization

Description: Install two traffic signals. Intersections No. 050 and No. 051.

Scheduling: Project to be completed in July 2006

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| Construction                 | \$ 265,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 265,000        |
| Right of Way/Other           | -                 | -                | -                | -                | -                | -                 |
| Engineering/Design           | 10,000            | -                | -                | -                | -                | 10,000            |
| <b>Total Project Costs</b>   | <b>\$ 275,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 275,000</b> |
| <b>Funding Sources:</b>      |                   |                  |                  |                  |                  |                   |
| Developer                    | \$ 50,000         | \$ -             | \$ -             | \$ -             | \$ -             | \$ 50,000         |
| RTC                          | 225,000           | -                | -                | -                | -                | 225,000           |
| <b>Total Funding Sources</b> | <b>\$ 275,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 275,000</b> |
| Operating Costs              | \$ -              | \$ 3,400         | \$ 3,400         | \$ 3,400         | \$ 3,400         | \$ 13,600         |

## Project # TC056

**Sunset Road/Valle Verde Drive Signal Modification**

**Description:** Modify the existing signal and road to include a dedicated right-turn lane for eastbound Sunset Road traffic. Part of Sunset Road Rehab Project.

**Scheduling:** Project to be completed in June 2006

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| Construction                 | \$ 300,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 300,000        |
| Right of Way/Other           | -                 | -                | -                | -                | -                | -                 |
| Engineering/Design           | -                 | -                | -                | -                | -                | -                 |
| <b>Total Project Costs</b>   | <b>\$ 300,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 300,000</b> |
| <b>Funding Sources:</b>      |                   |                  |                  |                  |                  |                   |
| RTC                          | \$ 300,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 300,000        |
| <b>Total Funding Sources</b> | <b>\$ 300,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 300,000</b> |
| Operating Costs              | \$ -              | \$ 3,400         | \$ 3,400         | \$ 3,400         | \$ 3,400         | \$ 13,600         |

## Project # TC079

**Bermuda Dr/St Rose Parkway Signalization**

**Description:** Construct Traffic Signal. Intersection No. 165.

**Scheduling:** Project to be completed in June 2006

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| Construction                 | \$ 275,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 275,000        |
| Right of Way/Other           | -                 | -                | -                | -                | -                | -                 |
| Engineering/Design           | -                 | -                | -                | -                | -                | -                 |
| <b>Total Project Costs</b>   | <b>\$ 275,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 275,000</b> |
| <b>Funding Sources:</b>      |                   |                  |                  |                  |                  |                   |
| NDOT                         | \$ 275,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 275,000        |
| <b>Total Funding Sources</b> | <b>\$ 275,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 275,000</b> |
| Operating Costs              | \$ -              | \$ -             | \$ -             | \$ -             | \$ -             | \$ -              |

## Project # TC080

## Starr Avenue - Executive Airport Dr/St Rose Parkway Signalization

**Description:** Construct Traffic Signal. Intersection No. 029.

**Scheduling:** Project to be completed in August 2005

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| Construction                 | \$ 260,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 260,000        |
| Right of Way/Other           | -                 | -                | -                | -                | -                | -                 |
| Engineering/Design           | 15,000            | -                | -                | -                | -                | 15,000            |
| <b>Total Project Costs</b>   | <b>\$ 275,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 275,000</b> |
| <b>Funding Sources:</b>      |                   |                  |                  |                  |                  |                   |
| Developer                    | \$ 75,000         | \$ -             | \$ -             | \$ -             | \$ -             | 75,000            |
| RTC                          | 200,000           | -                | -                | -                | -                | 200,000           |
| <b>Total Funding Sources</b> | <b>\$ 275,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 275,000</b> |
| Operating Costs              | \$ -              | \$ 3,400         | \$ 3,400         | \$ 3,400         | \$ 3,400         | \$ 13,600         |

## Project # TC089

## St Rose Parkway/Coronado Center Dr Signalization

**Description:** Install traffic signal. Intersection No. 172.

**Scheduling:** Project to be completed in December 2006

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| Construction                 | \$ 265,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 265,000        |
| Right of Way/Other           | -                 | -                | -                | -                | -                | -                 |
| Engineering/Design           | 10,000            | -                | -                | -                | -                | 10,000            |
| <b>Total Project Costs</b>   | <b>\$ 275,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 275,000</b> |
| <b>Funding Sources:</b>      |                   |                  |                  |                  |                  |                   |
| Developer                    | \$ 200,000        | \$ -             | \$ -             | \$ -             | \$ -             | 200,000           |
| RTC                          | 75,000            | -                | -                | -                | -                | 75,000            |
| <b>Total Funding Sources</b> | <b>\$ 275,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 275,000</b> |
| Operating Costs              | \$ -              | \$ 3,400         | \$ 3,400         | \$ 3,400         | \$ 3,400         | \$ 13,600         |

# Flood Control Overview

FY 2006 CIP

## Uses and Sources of Funds

| Project                               | Budget<br>FY 2006   | Forecast<br>FY 2007 | Forecast<br>FY 2008 | Forecast<br>FY 2009 | Forecast<br>FY 2010 | Total                |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Pittman Pecos West/Eastern Conveyance | \$ 7,979,345        | \$ -                | \$ -                | \$ -                | \$ -                | \$ 7,979,345         |
| Equestrian Detention Basin Outfall    | 2,213,689           | -                   | -                   | -                   | -                   | 2,213,689            |
| Pittman Wash Railroad Channel         | 2,331,450           | -                   | -                   | -                   | -                   | 2,331,450            |
| Equestrian Tributary                  | 87,905              | -                   | 1,217,531           | -                   | -                   | 1,305,436            |
| <b>Total Flood Control</b>            | <b>\$12,612,389</b> | <b>\$ -</b>         | <b>\$ 1,217,531</b> | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 13,829,920</b> |
| <b>Funding Sources</b>                |                     |                     |                     |                     |                     |                      |
| CCRFCD                                | \$12,612,389        | \$ -                | \$ 1,217,531        | \$ -                | \$ -                | \$ 13,829,920        |
| <b>Total Funding Sources</b>          | <b>\$12,612,389</b> | <b>\$ -</b>         | <b>\$ 1,217,531</b> | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 13,829,920</b> |

## Operating Budget Impact

| Project                               | Budget<br>FY 2006 | Forecast<br>FY 2007 | Forecast<br>FY 2008 | Forecast<br>FY 2009 | Forecast<br>FY 2010 | Total            |
|---------------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|------------------|
| Pittman Pecos West/Eastern Conveyance | \$ -              | \$ 1,192            | \$ 1,192            | \$ 1,192            | \$ 1,192            | \$ 4,768         |
| Equestrian Detention Basin Outfall    | -                 | 5,958               | 5,958               | 5,958               | -                   | 17,874           |
| Pittman Wash Railroad Channel         | -                 | 4,767               | 4,767               | 4,767               | 4,767               | 19,068           |
| Equestrian Tributary                  | -                 | -                   | -                   | 1,750               | 1,750               | 3,500            |
| <b>Total Operating Costs</b>          | <b>\$ -</b>       | <b>\$ 11,917</b>    | <b>\$ 11,917</b>    | <b>\$ 13,667</b>    | <b>\$ 7,709</b>     | <b>\$ 45,210</b> |

# Flood Control Project Profile

## Project # FC026

### Pittman Pecos West/Eastern Conveyance

**Description:** Concrete channel 3,200 feet long with a capacity of 723 cfs located north of Lake Mead Drive and east of Eastern in Section 24.

**Scheduling:** Project to be completed in June 2006

| Breakdown of Project Costs   | Budget FY 2006      | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|---------------------|------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ 6,685,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 6,685,000        |
| Right of Way/Other           | 900,000             | -                | -                | -                | -                | 900,000             |
| Engineering/Design           | 394,345             | -                | -                | -                | -                | 394,345             |
| <b>Total Project Costs</b>   | <b>\$ 7,979,345</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 7,979,345</b> |
| <b>Funding Sources:</b>      |                     |                  |                  |                  |                  |                     |
| CCRFCD                       | \$ 7,979,345        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 7,979,345        |
| <b>Total Funding Sources</b> | <b>\$ 7,979,345</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 7,979,345</b> |
| Operating Costs              | \$ -                | \$ 1,192         | \$ 1,192         | \$ 1,192         | \$ 1,192         | \$ 4,768            |

## Project # FC033

### Equestrian Detention Basin Outfall

**Description:** Reinforced concrete pipe ranging from 66 inches to 90 inches, 12,300 feet long. The pipe would extend from the outlet of Equestrian Detention Basin to the C-1 Channel near Burkholder.

**Scheduling:** Project to be completed in July 2006

| Breakdown of Project Costs   | Budget FY 2006      | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|---------------------|------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ 2,086,633        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,086,633        |
| Right of Way/Other           | -                   | -                | -                | -                | -                | -                   |
| Engineering/Design           | 127,056             | -                | -                | -                | -                | 127,056             |
| <b>Total Project Costs</b>   | <b>\$ 2,213,689</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 2,213,689</b> |
| <b>Funding Sources:</b>      |                     |                  |                  |                  |                  |                     |
| CCRFCD                       | \$ 2,213,689        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,213,689        |
| <b>Total Funding Sources</b> | <b>\$ 2,213,689</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 2,213,689</b> |
| Operating Costs              | \$ -                | \$ 5,958         | \$ 5,958         | \$ 5,958         | \$ -             | \$ 17,874           |



## Project # FC037

**Pittman Wash Railroad Channel**

**Description:** Concrete channel with a capacity of 1,630 cfs from Major Avenue to the I-515 channel following the Union Pacific Railroad. The channel would be approximately 2 miles long. It will also include concrete culverts and channels under the proposed I-515 / I-215 interchange being designed by the Nevada Department of Transportation.

**Scheduling:** Project to be completed in June 2006

| Breakdown of Project Costs   | Budget FY 2006      | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|---------------------|------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ 2,331,450        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,331,450        |
| Right of Way/Other           | -                   | -                | -                | -                | -                | -                   |
| Engineering/Design           | -                   | -                | -                | -                | -                | -                   |
| <b>Total Project Costs</b>   | <b>\$ 2,331,450</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 2,331,450</b> |
| <b>Funding Sources:</b>      |                     |                  |                  |                  |                  |                     |
| CCRFCD                       | \$ 2,331,450        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,331,450        |
| <b>Total Funding Sources</b> | <b>\$ 2,331,450</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 2,331,450</b> |
| Operating Costs              | \$ -                | \$ 4,767         | \$ 4,767         | \$ 4,767         | \$ 4,767         | \$ 19,068           |

## Project # FC044

**Equestrian Tributary**

**Description:** Design and construction of the flood control facilities in Equestrian Drive to Appaloosa Road. This will convey storm water to the Equestrian Detention Basin.

**Scheduling:** Project to be completed in December 2008

| Breakdown of Project Costs   | Budget FY 2006   | Forecast FY 2007 | Forecast FY 2008    | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|------------------|------------------|---------------------|------------------|------------------|---------------------|
| Construction                 | \$ -             | \$ -             | \$ 1,154,389        | \$ -             | \$ -             | \$ 1,154,389        |
| Right of Way/Other           | -                | -                | -                   | -                | -                | -                   |
| Engineering/Design           | 87,905           | -                | 63,142              | -                | -                | 151,047             |
| <b>Total Project Costs</b>   | <b>\$ 87,905</b> | <b>\$ -</b>      | <b>\$ 1,217,531</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,305,436</b> |
| <b>Funding Sources:</b>      |                  |                  |                     |                  |                  |                     |
| CCRFCD                       | \$ 87,905        | \$ -             | \$ 1,217,531        | \$ -             | \$ -             | \$ 1,305,436        |
| <b>Total Funding Sources</b> | <b>\$ 87,905</b> | <b>\$ -</b>      | <b>\$ 1,217,531</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,305,436</b> |
| Operating Costs              | \$ -             | \$ -             | \$ -                | \$ 1,750         | \$ 1,750         | \$ 3,500            |

# General Government Overview

FY 2006 CIP

## Uses and Sources of Funds

| Project                          | Budget<br>FY 2006   | Forecast<br>FY 2007 | Forecast<br>FY 2008 | Forecast<br>FY 2009 | Forecast<br>FY 2010 | Total               |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| San Eduardo Estates Improvements | \$ 440,000          | \$ -                | \$ -                | \$ -                | \$ -                | \$ 440,000          |
| Water Street South LLC           | 5,459,763           | -                   | -                   | -                   | -                   | 5,459,763           |
| <b>Total General Government</b>  | <b>\$ 5,899,763</b> | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 5,899,763</b> |
| <b>Funding Sources</b>           |                     |                     |                     |                     |                     |                     |
| Land Fund                        | \$ 440,000          | \$ -                | \$ -                | \$ -                | \$ -                | \$ 440,000          |
| Developer                        | 3,268,039           | -                   | -                   | -                   | -                   | 3,268,039           |
| Redevelopment                    | 2,191,724           | -                   | -                   | -                   | -                   | 2,191,724           |
| <b>Total Funding Sources</b>     | <b>\$ 5,899,763</b> | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 5,899,763</b> |

## Operating Budget Impact

| Project                      | Budget<br>FY 2006 | Forecast<br>FY 2007 | Forecast<br>FY 2008 | Forecast<br>FY 2009 | Forecast<br>FY 2010 | Total    |
|------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|----------|
| N/A                          | \$ -              | \$ -                | \$ -                | \$ -                | \$ -                | -        |
| <b>Total Operating Costs</b> | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>-</b> |

# General Government Project Profile

**Project # GG034**

## San Eduardo Estates Improvements

**Description:** Improvements to City owned land in San Eduardo Estates in anticipation of sale.

**Scheduling:** Project to be completed in December 2005

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| Construction                 | \$ 400,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 400,000        |
| Right of Way/Other           | 40,000            | -                | -                | -                | -                | 40,000            |
| Engineering/Design           | -                 | -                | -                | -                | -                | -                 |
| <b>Total Project Costs</b>   | <b>\$ 440,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 440,000</b> |
| <b>Funding Sources:</b>      |                   |                  |                  |                  |                  |                   |
| Land Fund                    | \$ 440,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 440,000        |
| <b>Total Funding Sources</b> | <b>\$ 440,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 440,000</b> |
| Operating Costs              | \$ -              | \$ -             | \$ -             | \$ -             | \$ -             | -                 |

**Project # GGR02**

## Water Street South LLC

**Description:** Mixed-use project that will have 1st floor retail and 2nd floor office. Building is expected to be 30,400.

**Scheduling:** Project to be completed December 2005

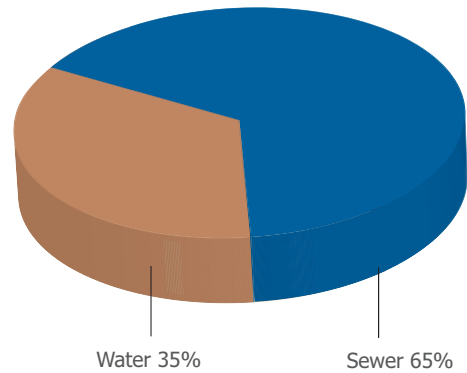
| Breakdown of Project Costs   | Budget FY 2006      | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|---------------------|------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ -                | \$ -             | \$ -             | \$ -             | \$ -             | -                   |
| Right of Way/Other           | 5,459,763           | -                | -                | -                | -                | 5,459,763           |
| Engineering/Design           | -                   | -                | -                | -                | -                | -                   |
| <b>Total Project Costs</b>   | <b>\$ 5,459,763</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 5,459,763</b> |
| <b>Funding Sources:</b>      |                     |                  |                  |                  |                  |                     |
| Developer                    | \$ 3,268,039        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 3,268,039        |
| Redevelopment                | 2,191,724           | -                | -                | -                | -                | 2,191,724           |
| <b>Total Funding Sources</b> | <b>\$ 5,459,763</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 5,459,763</b> |
| Operating Costs              | \$ -                | \$ -             | \$ -             | \$ -             | \$ -             | -                   |

# Enterprise Funds

## FY 2006 Project Summary

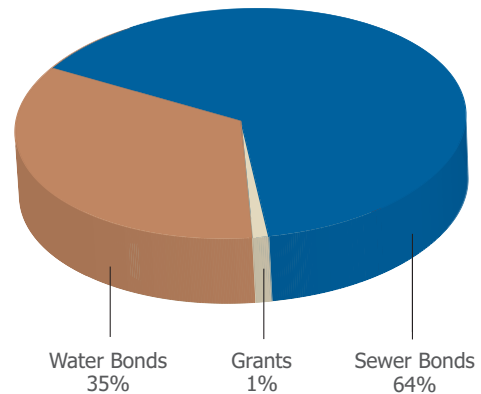
### By Category

| Category     | Construction Costs |            | Operating Costs |       |
|--------------|--------------------|------------|-----------------|-------|
| Water        | \$                 | 19,150,000 | \$              | -     |
| Sewer        |                    | 35,826,043 |                 | 1,800 |
| <b>Total</b> | \$                 | 54,976,043 | \$              | 1,800 |



### By Funding Source

| Source       | Construction Costs |            |
|--------------|--------------------|------------|
| Water Bonds  | \$                 | 19,150,000 |
| Sewer Bonds  |                    | 35,248,543 |
| Grants       |                    | 577,500    |
| <b>Total</b> | \$                 | 54,976,043 |



# Water Overview

FY 2006 CIP

## Uses and Sources of Funds

| Project                             | Budget<br>FY 2006   | Forecast<br>FY 2007 | Forecast<br>FY 2008 | Forecast<br>FY 2009 | Forecast<br>FY 2010 | Total                |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Townsite Cast Iron Water Main Repl  | \$ 383,000          | \$ 712,000          | \$ -                | \$ -                | \$ -                | \$ 1,095,000         |
| Misc Water Facility Improvement     | 250,000             | 250,000             | 250,000             | 250,000             | 250,000             | 1,250,000            |
| City Miscellaneous Oversizing       | 200,000             | 200,000             | 200,000             | 200,000             | 200,000             | 1,000,000            |
| Water Resource Development          | 2,600,000           | 2,600,000           | 2,600,000           | 2,600,000           | 2,600,000           | 13,000,000           |
| SW Henderson Utility Annex          | 65,000              | 190,000             | 320,000             | -                   | -                   | 575,000              |
| R-12A Reservoir                     | 115,000             | 2,385,000           | -                   | -                   | -                   | 2,500,000            |
| Misc PRV & Pressure Zone - Phase II | 240,000             | 1,200,000           | -                   | -                   | -                   | 1,440,000            |
| Sect 4 & 9 - 2007 & 2100 Zone Imp   | 304,500             | 217,500             | -                   | -                   | -                   | 522,000              |
| R-5A Reservoir (2610 Refunding)     | 830,000             | -                   | -                   | -                   | -                   | 830,000              |
| Reporting System Improvements       | 200,000             | 200,000             | -                   | -                   | -                   | 400,000              |
| Network System Improvements         | 200,000             | 200,000             | -                   | -                   | -                   | 400,000              |
| Misc PRV & Press Zone - Phase III   | 225,000             | 1,125,000           | -                   | -                   | -                   | 1,350,000            |
| Sunset WL Replacement Phase 2       | 275,000             | -                   | -                   | -                   | -                   | 275,000              |
| Utility Services Support Building   | 4,152,500           | 250,000             | -                   | -                   | -                   | 4,402,500            |
| Radio Read Retrofit                 | 2,245,000           | -                   | -                   | -                   | -                   | 2,245,000            |
| R-8A Reservoir                      | 827,500             | 702,500             | -                   | -                   | -                   | 1,530,000            |
| GIS Implementation Project          | 325,000             | 325,000             | -                   | -                   | -                   | 650,000              |
| Water Street Utility Project        | 862,500             | -                   | -                   | -                   | -                   | 862,500              |
| Miscellaneous Distribution Projects | 250,000             | 250,000             | 250,000             | 250,000             | 250,000             | 1,250,000            |
| Gibson Rd (2240 to 2120) PRV        | 310,000             | 310,000             | -                   | -                   | -                   | 620,000              |
| 2100 E Transmission Main - Phase I  | 170,000             | 755,000             | 775,000             | -                   | -                   | 1,700,000            |
| VA Response Implementation Project  | 250,000             | 250,000             | -                   | -                   | -                   | 500,000              |
| Large Meter Repl Program - Phase II | 480,000             | -                   | -                   | -                   | -                   | 480,000              |
| AMR Meter & Register Repl - Phase I | 2,500,000           | -                   | -                   | -                   | -                   | 2,500,000            |
| UM Version 8 Upgrade                | 300,000             | -                   | -                   | -                   | -                   | 300,000              |
| Misc PRV & Pres Zone Imp - Phase I  | 240,000             | 1,200,000           | -                   | -                   | -                   | 1,440,000            |
| Security Imp for Water Facilities   | 200,000             | 200,000             | 200,000             | 200,000             | 200,000             | 1,000,000            |
| RTC Related Water Projects          | 150,000             | 150,000             | 150,000             | 150,000             | 150,000             | 750,000              |
| <b>Total Water</b>                  | <b>\$19,150,000</b> | <b>\$13,672,000</b> | <b>\$ 4,745,000</b> | <b>\$ 3,650,000</b> | <b>\$ 3,650,000</b> | <b>\$ 44,867,000</b> |
| <b>Funding Sources</b>              |                     |                     |                     |                     |                     |                      |
| Water Bonds                         | \$19,150,000        | \$13,672,000        | \$ 4,745,000        | \$ 3,650,000        | \$ 3,650,000        | \$ 44,867,000        |
| <b>Total Funding Sources</b>        | <b>\$19,150,000</b> | <b>\$13,672,000</b> | <b>\$ 4,745,000</b> | <b>\$ 3,650,000</b> | <b>\$ 3,650,000</b> | <b>\$ 44,867,000</b> |

## Operating Budget Impact

| Project                           | Budget<br>FY 2006 | Forecast<br>FY 2007 | Forecast<br>FY 2008 | Forecast<br>FY 2009 | Forecast<br>FY 2010 | Total            |
|-----------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|------------------|
| R-12A Reservoir                   | \$ -              | \$ -                | \$ 16,258           | \$ 16,258           | \$ 16,258           | \$ 48,774        |
| Sect 4 & 9 - 2007 & 2100 Zone Imp | -                 | -                   | 577                 | 577                 | 577                 | 1,731            |
| <b>Total Operating Costs</b>      | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ 16,835</b>    | <b>\$ 16,835</b>    | <b>\$ 16,835</b>    | <b>\$ 50,505</b> |



# Water Project Profiles

## Project # W017

### Townsite Cast Iron Water Main Replacement

**Description:** Installation of approximately 2,568 lineal feet of 8-inch water main, eight fire hydrants & lateral assemblies, 149 new water services, 7,930 square yards of rotomill of existing asphalt payment, 26,922 square yards of open grade and 3,266 square yards of asphalt removal and replacement on Atlantic, Oklahoma, Kansas, Nebraska and Texas Avenues. Includes moving service laterals out of alley.

**Scheduling:** Project to be completed in June 2007

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007  | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|-------------------|-------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ 373,000        | \$ 644,000        | \$ -             | \$ -             | \$ -             | \$ 1,017,000        |
| Right of Way/Other           | -                 | 68,000            | -                | -                | -                | 68,000              |
| Engineering/Design           | 10,000            | -                 | -                | -                | -                | 10,000              |
| <b>Total Project Costs</b>   | <b>\$ 383,000</b> | <b>\$ 712,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,095,000</b> |
| <b>Funding Sources:</b>      |                   |                   |                  |                  |                  |                     |
| Water Bonds                  | \$ 383,000        | \$ 712,000        | \$ -             | \$ -             | \$ -             | \$ 1,095,000        |
| <b>Total Funding Sources</b> | <b>\$ 383,000</b> | <b>\$ 712,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,095,000</b> |
| Operating Costs              | \$ -              | \$ -              | \$ -             | \$ -             | \$ -             | \$ -                |

## Project # W023

### Miscellaneous Water Facility Improvements

**Description:** This annual allocation provides for miscellaneous water capital improvement projects.

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

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007  | Forecast FY 2008  | Forecast FY 2009  | Forecast FY 2010  | Total               |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Construction                 | \$ 250,000        | \$ 250,000        | \$ 250,000        | \$ 250,000        | \$ 250,000        | \$ 1,250,000        |
| Right of Way/Other           | -                 | -                 | -                 | -                 | -                 | -                   |
| Engineering/Design           | -                 | -                 | -                 | -                 | -                 | -                   |
| <b>Total Project Costs</b>   | <b>\$ 250,000</b> | <b>\$ 250,000</b> | <b>\$ 250,000</b> | <b>\$ 250,000</b> | <b>\$ 250,000</b> | <b>\$ 1,250,000</b> |
| <b>Funding Sources:</b>      |                   |                   |                   |                   |                   |                     |
| Water Bonds                  | \$ 250,000        | \$ 250,000        | \$ 250,000        | \$ 250,000        | \$ 250,000        | \$ 1,250,000        |
| <b>Total Funding Sources</b> | <b>\$ 250,000</b> | <b>\$ 250,000</b> | <b>\$ 250,000</b> | <b>\$ 250,000</b> | <b>\$ 250,000</b> | <b>\$ 1,250,000</b> |
| Operating Costs              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                |

**Project # W040****City Miscellaneous Oversizing**

**Description:** City contribution to oversizing facilities. As various developers are installing mains in major street corridors, the City may require those developers to oversize a water main in order to provide adequate service at full buildout to all customers within a district pressure zone.

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

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total        |
|------------------------------|----------------|------------------|------------------|------------------|------------------|--------------|
| Construction                 | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | \$ -         |
| Right of Way/Other           | 200,000        | 200,000          | 200,000          | 200,000          | 200,000          | 1,000,000    |
| Engineering/Design           | -              | -                | -                | -                | -                | -            |
| <b>Total Project Costs</b>   | \$ 200,000     | \$ 200,000       | \$ 200,000       | \$ 200,000       | \$ 200,000       | \$ 1,000,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |              |
| Water Bonds                  | \$ 200,000     | \$ 200,000       | \$ 200,000       | \$ 200,000       | \$ 200,000       | \$ 1,000,000 |
| <b>Total Funding Sources</b> | \$ 200,000     | \$ 200,000       | \$ 200,000       | \$ 200,000       | \$ 200,000       | \$ 1,000,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | \$ -         |

**Project # W043****Water Resource Development**

**Description:** Cost associated with water resource development.

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

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total         |
|------------------------------|----------------|------------------|------------------|------------------|------------------|---------------|
| Construction                 | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | \$ -          |
| Right of Way/Other           | 2,600,000      | 2,600,000        | 2,600,000        | 2,600,000        | 2,600,000        | 13,000,000    |
| Engineering/Design           | -              | -                | -                | -                | -                | -             |
| <b>Total Project Costs</b>   | \$ 2,600,000   | \$ 2,600,000     | \$ 2,600,000     | \$ 2,600,000     | \$ 2,600,000     | \$ 13,000,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |               |
| Water Bonds                  | \$ 2,600,000   | \$ 2,600,000     | \$ 2,600,000     | \$ 2,600,000     | \$ 2,600,000     | \$ 13,000,000 |
| <b>Total Funding Sources</b> | \$ 2,600,000   | \$ 2,600,000     | \$ 2,600,000     | \$ 2,600,000     | \$ 2,600,000     | \$ 13,000,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | \$ -          |

## Project # W054

## SW Henderson Utility Annex

**Description:** The utility annex site will consist of approximately 10 acres directly adjacent to the West Henderson 2500 pressure zone reservoir and 2630 zone pump station site. This site will provide additional staging, maintenance and an equipment storage yard for the Department of Utility Services. NOTE: Finalization of this site may be dependent upon final acquisition of the proposed reservoir and pump station site.

**Scheduling:** Project to be completed in March 2008

| Breakdown of Project Costs   | Budget FY 2006   | Forecast FY 2007  | Forecast FY 2008  | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|------------------|-------------------|-------------------|------------------|------------------|-------------------|
| Construction                 | \$ -             | \$ 145,000        | \$ 310,000        | \$ -             | \$ -             | \$ 455,000        |
| Right of Way/Other           | -                | 10,000            | 10,000            | -                | -                | 20,000            |
| Engineering/Design           | 65,000           | 35,000            | -                 | -                | -                | 100,000           |
| <b>Total Project Costs</b>   | <b>\$ 65,000</b> | <b>\$ 190,000</b> | <b>\$ 320,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 575,000</b> |
| <b>Funding Sources:</b>      |                  |                   |                   |                  |                  |                   |
| Water Bonds                  | \$ 65,000        | \$ 190,000        | \$ 320,000        | \$ -             | \$ -             | \$ 575,000        |
| <b>Total Funding Sources</b> | <b>\$ 65,000</b> | <b>\$ 190,000</b> | <b>\$ 320,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 575,000</b> |
| Operating Costs              | \$ -             | \$ -              | \$ -              | \$ -             | \$ -             | \$ -              |

## Project # W093

## R-12A Reservoir

**Description:** Construct an additional 3.0 million gallon reservoir next to the existing R-12 Reservoir.

**Scheduling:** Project to be completed in June 2007

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007    | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|-------------------|---------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ -              | \$ 2,300,000        | \$ -             | \$ -             | \$ -             | \$ 2,300,000        |
| Right of Way/Other           | -                 | 85,000              | -                | -                | -                | 85,000              |
| Engineering/Design           | 115,000           | -                   | -                | -                | -                | 115,000             |
| <b>Total Project Costs</b>   | <b>\$ 115,000</b> | <b>\$ 2,385,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 2,500,000</b> |
| <b>Funding Sources:</b>      |                   |                     |                  |                  |                  |                     |
| Water Bonds                  | \$ 115,000        | \$ 2,385,000        | \$ -             | \$ -             | \$ -             | \$ 2,500,000        |
| <b>Total Funding Sources</b> | <b>\$ 115,000</b> | <b>\$ 2,385,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 2,500,000</b> |
| Operating Costs              | \$ -              | \$ -                | \$ 16,258        | \$ 16,258        | \$ 16,258        | \$ 48,774           |

## Project # W097

**Misc PRV & Pressure Zone System Improvements - Phase II**

**Description:** Construction of 660 linear feet of 16-inch main in Magic Way between Essex Avenue and Firth Street; 2,300 linear feet of 16-inch main in Firth Street between Magic Way and Jena Street; 2,900 linear feet of 12-inch main in Firth Street between Jena Street and Pueblo.

**Scheduling:** Project to be completed in June 2007

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007    | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|-------------------|---------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ -              | \$ 1,000,000        | \$ -             | \$ -             | \$ -             | \$ 1,000,000        |
| Right of Way/Other           | -                 | 200,000             | -                | -                | -                | 200,000             |
| Engineering/Design           | 240,000           | -                   | -                | -                | -                | 240,000             |
| <b>Total Project Costs</b>   | <b>\$ 240,000</b> | <b>\$ 1,200,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,440,000</b> |
| <b>Funding Sources:</b>      |                   |                     |                  |                  |                  |                     |
| Water Bonds                  | \$ 240,000        | \$ 1,200,000        | \$ -             | \$ -             | \$ -             | \$ 1,440,000        |
| <b>Total Funding Sources</b> | <b>\$ 240,000</b> | <b>\$ 1,200,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,440,000</b> |
| Operating Costs              | \$ -              | \$ -                | \$ -             | \$ -             | \$ -             | -                   |



**Water Treatment Plant**

## Project # W129

## Section 4 &amp; 9 - 2007 and 2100 Zone Improvements

## Description:

Installation of approximately 1,200 lineal feet of 10-inch waterline in Kiel St. from Essex Ave to Cadiz Ave;  
1,000 lineal feet of 12-inch in Ithica from Libson to Orleans; 1,500 lineal feet of 8-inch in Orleans  
from Ithica to Geneva; and 1,500 lineal feet of 8-inch in Milan from London to Ithica.

**Scheduling:** Project to be completed in December 2006

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007  | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|
| Construction                 | \$ 200,000        | \$ 200,000        | \$ -             | \$ -             | \$ -             | \$ 400,000        |
| Right of Way/Other           | 17,500            | 17,500            | -                | -                | -                | 35,000            |
| Engineering/Design           | 87,000            | -                 | -                | -                | -                | 87,000            |
| <b>Total Project Costs</b>   | <b>\$ 304,500</b> | <b>\$ 217,500</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 522,000</b> |
| <b>Funding Sources:</b>      |                   |                   |                  |                  |                  |                   |
| Water Bonds                  | \$ 304,500        | \$ 217,500        | \$ -             | \$ -             | \$ -             | \$ 522,000        |
| <b>Total Funding Sources</b> | <b>\$ 304,500</b> | <b>\$ 217,500</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 522,000</b> |
| Operating Costs              | \$ -              | \$ -              | \$ 577           | \$ 577           | \$ 577           | \$ 1,731          |

## Project # W130

## R-5A Reservoir (2610 Refunding)

**Description:** Construction of an additional 1 million gallon reservoir to serve the remaining 2610 pressure zone.

**Scheduling:** Project to be completed in June 2006

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| Construction                 | \$ 780,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 780,000        |
| Right of Way/Other           | 50,000            | -                | -                | -                | -                | 50,000            |
| Engineering/Design           | -                 | -                | -                | -                | -                | -                 |
| <b>Total Project Costs</b>   | <b>\$ 830,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 830,000</b> |
| <b>Funding Sources:</b>      |                   |                  |                  |                  |                  |                   |
| Water Bonds                  | \$ 830,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 830,000        |
| <b>Total Funding Sources</b> | <b>\$ 830,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 830,000</b> |
| Operating Costs              | \$ -              | \$ -             | \$ -             | \$ -             | \$ -             | \$ -              |



## Project # W132B

## Reporting System Improvements

**Description:** The HENNET CRISP System Historical Data and Reporting System does not provide the functionality, nor consistency/accuracy of HENNETT Historical Data for use in Utilities water/wastewater operations and management reports.

This project would allow for the exchange of SCADA information for reports, charts, and trends. Additionally, HENNET connectivity to a comprehensive preventative maintenance program will save significant time and human resource at the WRF and the WTP.

**Scheduling:** Project to be completed in June 2007

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total      |
|------------------------------|----------------|------------------|------------------|------------------|------------------|------------|
| Construction                 | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | -          |
| Right of Way/Other           | 200,000        | 200,000          | -                | -                | -                | 400,000    |
| Engineering/Design           | -              | -                | -                | -                | -                | -          |
| <b>Total Project Costs</b>   | \$ 200,000     | \$ 200,000       | \$ -             | \$ -             | \$ -             | \$ 400,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |            |
| Water Bonds                  | \$ 200,000     | \$ 200,000       | \$ -             | \$ -             | \$ -             | \$ 400,000 |
| <b>Total Funding Sources</b> | \$ 200,000     | \$ 200,000       | \$ -             | \$ -             | \$ -             | \$ 400,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | -          |

## Project # W132C

## Project Name: Network System Improvements

**Description:** This project will provide a communications plan and alternatives to overcome future MAS radio problem installations.

This project will include fiber optic installation and the necessary communications infrastructure to increase performance and manageability of the WRF's network.

**Scheduling:** Project to be completed in June 2007

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total      |
|------------------------------|----------------|------------------|------------------|------------------|------------------|------------|
| Construction                 | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | -          |
| Right of Way/Other           | 200,000        | 200,000          | -                | -                | -                | 400,000    |
| Engineering/Design           | -              | -                | -                | -                | -                | -          |
| <b>Total Project Costs</b>   | \$ 200,000     | \$ 200,000       | \$ -             | \$ -             | \$ -             | \$ 400,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |            |
| Water Bonds                  | \$ 200,000     | \$ 200,000       | \$ -             | \$ -             | \$ -             | \$ 400,000 |
| <b>Total Funding Sources</b> | \$ 200,000     | \$ 200,000       | \$ -             | \$ -             | \$ -             | \$ 400,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | -          |

## Project # W136

**Miscellaneous PRV and Pressure Zone Improvements - Phase III**

**Description:** Installation of approximately 1,350 lineal feet of 12-inch water main in Racetrack Road between Ithaca and Geneva; and 1,350 lineal feet of 12-inch water main in Jena between Geneva and Essex. Includes replacement, removal or rehab or several PRVs listed above. Two pressure zone conversions will be done as part of this project.

**Scheduling:** Project to be completed in June 2007

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total        |
|------------------------------|----------------|------------------|------------------|------------------|------------------|--------------|
| Construction                 | \$ -           | \$ 1,000,000     | \$ -             | \$ -             | \$ -             | \$ 1,000,000 |
| Right of Way/Other           | -              | 125,000          | -                | -                | -                | 125,000      |
| Engineering/Design           | 225,000        | -                | -                | -                | -                | 225,000      |
| <b>Total Project Costs</b>   | \$ 225,000     | \$ 1,125,000     | \$ -             | \$ -             | \$ -             | \$ 1,350,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |              |
| Water Bonds                  | \$ 225,000     | \$ 1,125,000     | \$ -             | \$ -             | \$ -             | \$ 1,350,000 |
| <b>Total Funding Sources</b> | \$ 225,000     | \$ 1,125,000     | \$ -             | \$ -             | \$ -             | \$ 1,350,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | -            |

## Project # W151

**Sunset WL Replacement Phase 2**

**Description:** Replacement of approximately 3,200 lineal feet of 12-inch main in Sunset Rd; 1,000 feet of Gibson to Foster St. Reconnect services and fire hydrants to 10-inch main in Parkson Rd between Sunset Rd and Cape Horn Dr.

**Scheduling:** Project to be completed in December 2005

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total      |
|------------------------------|----------------|------------------|------------------|------------------|------------------|------------|
| Construction                 | \$ 256,500     | \$ -             | \$ -             | \$ -             | \$ -             | \$ 256,500 |
| Right of Way/Other           | 18,500         | -                | -                | -                | -                | 18,500     |
| Engineering/Design           | -              | -                | -                | -                | -                | -          |
| <b>Total Project Costs</b>   | \$ 275,000     | \$ -             | \$ -             | \$ -             | \$ -             | \$ 275,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |            |
| Water Bonds                  | \$ 275,000     | \$ -             | \$ -             | \$ -             | \$ -             | \$ 275,000 |
| <b>Total Funding Sources</b> | \$ 275,000     | \$ -             | \$ -             | \$ -             | \$ -             | \$ 275,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | -          |

## Project # W165

## Utility Services Support Building

**Description:** The USSB proposes to provide four departmental sections with needed administrative office and workshop areas. Environmental Administration, Meter Services, Field Services and Pretreatment are proposed to move to the new 28,000 square foot building providing space for a 10-year growth period. Relocation of the proposed sections will allow other office-cramped sections, such as Wastewater Operations and Electrical Maintenance, to relocate personnel into larger, previously occupied buildings. Moving sections into the USSB will strengthen Wastewater Reclamation Facility site security by relocating non-related Wastewater operation personnel out of the secured site boundary.

**Scheduling:** Project to be completed in August 2006

| Breakdown of Project Costs   | Budget FY 2006      | Forecast FY 2007  | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|---------------------|-------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ 3,172,500        | \$ 230,000        | \$ -             | \$ -             | \$ -             | \$ 3,402,500        |
| Right of Way/Other           | 980,000             | 20,000            | -                | -                | -                | 1,000,000           |
| Engineering/Design           | -                   | -                 | -                | -                | -                | -                   |
| <b>Total Project Costs</b>   | <b>\$ 4,152,500</b> | <b>\$ 250,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 4,402,500</b> |
| <b>Funding Sources:</b>      |                     |                   |                  |                  |                  |                     |
| Water Bonds                  | \$ 4,152,500        | \$ 250,000        | \$ -             | \$ -             | \$ -             | \$ 4,402,500        |
| <b>Total Funding Sources</b> | <b>\$ 4,152,500</b> | <b>\$ 250,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 4,402,500</b> |
| Operating Costs              | \$ -                | \$ -              | \$ -             | \$ -             | \$ -             | \$ -                |

## Project # W168

## Radio Read Retrofit

**Description:** Citywide retrofit of existing meters from manual read to radio read technology. Approximately 60,000 services to be impacted.

**Scheduling:** Project to be completed in June 2006

| Breakdown of Project Costs   | Budget FY 2006      | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|---------------------|------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ 2,240,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,240,000        |
| Right of Way/Other           | 5,000               | -                | -                | -                | -                | 5,000               |
| Engineering/Design           | -                   | -                | -                | -                | -                | -                   |
| <b>Total Project Costs</b>   | <b>\$ 2,245,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 2,245,000</b> |
| <b>Funding Sources:</b>      |                     |                  |                  |                  |                  |                     |
| Water Bonds                  | \$ 2,245,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,245,000        |
| <b>Total Funding Sources</b> | <b>\$ 2,245,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 2,245,000</b> |
| Operating Costs              | \$ -                | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                |

## Project # W173

## R-8A Reservoir

**Description:** Provide an additional 3 million gallon (at grade DYK) reservoir at the R-8 site.

**Scheduling:** Project to be completed in June 2007

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007  | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|-------------------|-------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ 702,500        | \$ 614,500        | \$ -             | \$ -             | \$ -             | \$ 1,317,000        |
| Right of Way/Other           | -                 | 88,000            | -                | -                | -                | 88,000              |
| Engineering/Design           | 125,000           | -                 | -                | -                | -                | 125,000             |
| <b>Total Project Costs</b>   | <b>\$ 827,500</b> | <b>\$ 702,500</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,530,000</b> |
| <b>Funding Sources:</b>      |                   |                   |                  |                  |                  |                     |
| Water Bonds                  | \$ 827,500        | \$ 702,500        | \$ -             | \$ -             | \$ -             | \$ 1,530,000        |
| <b>Total Funding Sources</b> | <b>\$ 827,500</b> | <b>\$ 702,500</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,530,000</b> |
| Operating Costs              | \$ -              | \$ -              | \$ -             | \$ -             | \$ -             | -                   |

## Project # W176

## GIS Implementation System

**Description:** Project would provide the software, hardware and professional services to develop and implement a GIS information System to support the Department of Utility Services. Software costs include purchasing additional licenses and hardware costs include purchasing additional PC workstations and GPS equipment.

**Scheduling:** Project to be completed in June 2007

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007  | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|
| Construction                 | \$ -              | \$ -              | \$ -             | \$ -             | \$ -             | -                 |
| Right of Way/Other           | 325,000           | 325,000           | -                | -                | -                | 650,000           |
| Engineering/Design           | -                 | -                 | -                | -                | -                | -                 |
| <b>Total Project Costs</b>   | <b>\$ 325,000</b> | <b>\$ 325,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 650,000</b> |
| <b>Funding Sources:</b>      |                   |                   |                  |                  |                  |                   |
| Water Bonds                  | \$ 325,000        | \$ 325,000        | \$ -             | \$ -             | \$ -             | \$ 650,000        |
| <b>Total Funding Sources</b> | <b>\$ 325,000</b> | <b>\$ 325,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 650,000</b> |
| Operating Costs              | \$ -              | \$ -              | \$ -             | \$ -             | \$ -             | -                 |

## Project # W178

## Water Street Utility Project

**Description:** Installation of approximately 4,200 lineal feet of 16-inch transmission main and lateral assemblies in the downtown redevelopment area.

**Scheduling:** Project to be completed in June 2006

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| Construction                 | \$ 431,250        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 431,250        |
| Right of Way/Other           | 431,250           | -                | -                | -                | -                | 431,250           |
| Engineering/Design           | -                 | -                | -                | -                | -                | -                 |
| <b>Total Project Costs</b>   | <b>\$ 862,500</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 862,500</b> |
| <b>Funding Sources:</b>      |                   |                  |                  |                  |                  |                   |
| Water Bonds                  | \$ 862,500        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 862,500        |
| <b>Total Funding Sources</b> | <b>\$ 862,500</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 862,500</b> |
| Operating Costs              | \$ -              | \$ -             | \$ -             | \$ -             | \$ -             | -                 |

## Project # W179

## Miscellaneous Distribution Improvements

**Description:** This annual allocation provides for miscellaneous water capital improvement projects.

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

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007  | Forecast FY 2008  | Forecast FY 2009  | Forecast FY 2010  | Total               |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Construction                 | \$ 250,000        | \$ 250,000        | \$ 250,000        | \$ 250,000        | \$ 250,000        | \$ 1,250,000        |
| Right of Way/Other           | -                 | -                 | -                 | -                 | -                 | -                   |
| Engineering/Design           | -                 | -                 | -                 | -                 | -                 | -                   |
| <b>Total Project Costs</b>   | <b>\$ 250,000</b> | <b>\$ 250,000</b> | <b>\$ 250,000</b> | <b>\$ 250,000</b> | <b>\$ 250,000</b> | <b>\$ 1,250,000</b> |
| <b>Funding Sources:</b>      |                   |                   |                   |                   |                   |                     |
| Water Bonds                  | \$ 250,000        | \$ 250,000        | \$ 250,000        | \$ 250,000        | \$ 250,000        | \$ 1,250,000        |
| <b>Total Funding Sources</b> | <b>\$ 250,000</b> | <b>\$ 250,000</b> | <b>\$ 250,000</b> | <b>\$ 250,000</b> | <b>\$ 250,000</b> | <b>\$ 1,250,000</b> |
| Operating Costs              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | -                   |





**Flow equalization basin walls**

## Project # W181

**Gibson Rd (2240 to 2120) PRV**

**Description:** Pressure reducing valve (PRV) station off the Black Mountain 36-inch transmission main.

**Scheduling:** Project to be completed in December 2006

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007  | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|
| Construction                 | \$ 238,500        | \$ 238,500        | \$ -             | \$ -             | \$ -             | \$ 477,000        |
| Right of Way/Other           | 71,500            | 71,500            | -                | -                | -                | 143,000           |
| Engineering/Design           | -                 | -                 | -                | -                | -                | -                 |
| <b>Total Project Costs</b>   | <b>\$ 310,000</b> | <b>\$ 310,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 620,000</b> |
| <b>Funding Sources:</b>      |                   |                   |                  |                  |                  |                   |
| Water Bonds                  | \$ 310,000        | \$ 310,000        | \$ -             | \$ -             | \$ -             | \$ 620,000        |
| <b>Total Funding Sources</b> | <b>\$ 310,000</b> | <b>\$ 310,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 620,000</b> |
| Operating Costs              | \$ -              | \$ -              | \$ -             | \$ -             | \$ -             | -                 |

## Project # W208

**2100 East Transmission Main - Phase I**

**Description:** Installation of approximately 1.5 miles of 24-inch water transmission main.

**Scheduling:** Project to be completed in June 2008

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007  | Forecast FY 2008  | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|-------------------|-------------------|-------------------|------------------|------------------|---------------------|
| Construction                 | \$ -              | \$ 425,000        | \$ 575,000        | \$ -             | \$ -             | \$ 1,000,000        |
| Right of Way/Other           | -                 | 75,000            | 200,000           | -                | -                | 275,000             |
| Engineering/Design           | 170,000           | 255,000           | -                 | -                | -                | 425,000             |
| <b>Total Project Costs</b>   | <b>\$ 170,000</b> | <b>\$ 755,000</b> | <b>\$ 775,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,700,000</b> |
| <b>Funding Sources:</b>      |                   |                   |                   |                  |                  |                     |
| Water Bonds                  | \$ 170,000        | \$ 755,000        | \$ 775,000        | \$ -             | \$ -             | \$ 1,700,000        |
| <b>Total Funding Sources</b> | <b>\$ 170,000</b> | <b>\$ 755,000</b> | <b>\$ 775,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,700,000</b> |
| Operating Costs              | \$ -              | \$ -              | \$ -              | \$ -             | \$ -             | -                   |

## Project # W211

## VA Response Implementation Project

**Description:** This project will implement the findings from the VA study to protect the City's water supply and system infrastructure.

**Scheduling:** Project to be completed in June 2007

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total      |
|------------------------------|----------------|------------------|------------------|------------------|------------------|------------|
| Construction                 | \$ 250,000     | \$ 250,000       | \$ -             | \$ -             | \$ -             | \$ 500,000 |
| Right of Way/Other           | -              | -                | -                | -                | -                | -          |
| Engineering/Design           | -              | -                | -                | -                | -                | -          |
| <b>Total Project Costs</b>   | \$ 250,000     | \$ 250,000       | \$ -             | \$ -             | \$ -             | \$ 500,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |            |
| Water Bonds                  | \$ 250,000     | \$ 250,000       | \$ -             | \$ -             | \$ -             | \$ 500,000 |
| <b>Total Funding Sources</b> | \$ 250,000     | \$ 250,000       | \$ -             | \$ -             | \$ -             | \$ 500,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | -          |

## Project # W213

## Large Meter Replacement - Phase II

**Description:** Project involves the replacement of approximately 40 existing 6x3 and 8x4 mechanical meters with new and upgradeable meters.

**Scheduling:** Project to be completed in June 2006

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total      |
|------------------------------|----------------|------------------|------------------|------------------|------------------|------------|
| Construction                 | \$ 450,000     | \$ -             | \$ -             | \$ -             | \$ -             | \$ 450,000 |
| Right of Way/Other           | 30,000         | -                | -                | -                | -                | 30,000     |
| Engineering/Design           | -              | -                | -                | -                | -                | -          |
| <b>Total Project Costs</b>   | \$ 480,000     | \$ -             | \$ -             | \$ -             | \$ -             | \$ 480,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |            |
| Water Bonds                  | \$ 480,000     | \$ -             | \$ -             | \$ -             | \$ -             | \$ 480,000 |
| <b>Total Funding Sources</b> | \$ 480,000     | \$ -             | \$ -             | \$ -             | \$ -             | \$ 480,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | -          |

## Project # W221

## AMR Meter and Register Replacement - Phase I

**Description:** This project is the replacement of approximately 17,000 existing non-encoded meters with new encoded type meters and/or registers for the second half of the City's AMR radio-read retrofit.

**Scheduling:** Project to be completed in June 2006

| Breakdown of Project Costs   | Budget FY 2006      | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|---------------------|------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ -                | \$ -             | \$ -             | \$ -             | \$ -             | -                   |
| Right of Way/Other           | 2,500,000           | -                | -                | -                | -                | 2,500,000           |
| Engineering/Design           | -                   | -                | -                | -                | -                | -                   |
| <b>Total Project Costs</b>   | <b>\$ 2,500,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 2,500,000</b> |
| <b>Funding Sources:</b>      |                     |                  |                  |                  |                  |                     |
| Water Bonds                  | \$ 2,500,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,500,000        |
| <b>Total Funding Sources</b> | <b>\$ 2,500,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 2,500,000</b> |
| Operating Costs              | \$ -                | \$ -             | \$ -             | \$ -             | \$ -             | -                   |

## Project # W223

## UM Version 8 Upgrade

**Description:** Upgrading software system to Version 8, including additional hardware requirements.

**Scheduling:** Project to be completed in June 2006

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| Construction                 | \$ -              | \$ -             | \$ -             | \$ -             | \$ -             | -                 |
| Right of Way/Other           | 300,000           | -                | -                | -                | -                | 300,000           |
| Engineering/Design           | -                 | -                | -                | -                | -                | -                 |
| <b>Total Project Costs</b>   | <b>\$ 300,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 300,000</b> |
| <b>Funding Sources:</b>      |                   |                  |                  |                  |                  |                   |
| Water Bonds                  | \$ 300,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 300,000        |
| <b>Total Funding Sources</b> | <b>\$ 300,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 300,000</b> |
| Operating Costs              | \$ -              | \$ -             | \$ -             | \$ -             | \$ -             | -                 |

## Project # W226

## Misc PRV &amp; Pressure Zone System Improvements - Phase I

**Description:** Replace and relocate PRV's #8 and #18. Installation of 8-inch and 12-inch water main and conversion of existing pressure zones.

**Scheduling:** Project to be completed in June 2007

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total        |
|------------------------------|----------------|------------------|------------------|------------------|------------------|--------------|
| Construction                 | \$ -           | \$ 1,000,000     | \$ -             | \$ -             | \$ -             | \$ 1,000,000 |
| Right of Way/Other           | -              | 200,000          | -                | -                | -                | 200,000      |
| Engineering/Design           | 240,000        | -                | -                | -                | -                | 240,000      |
| <b>Total Project Costs</b>   | \$ 240,000     | \$ 1,200,000     | \$ -             | \$ -             | \$ -             | \$ 1,440,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |              |
| Water Bonds                  | \$ 240,000     | \$ 1,200,000     | \$ -             | \$ -             | \$ -             | \$ 1,440,000 |
| <b>Total Funding Sources</b> | \$ 240,000     | \$ 1,200,000     | \$ -             | \$ -             | \$ -             | \$ 1,440,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | \$ -         |

## Project # W227

## Security Improvements for Water Facilities

**Description:** This project provides for improvements to developer-provided pumping stations, reservoirs, PRV's and related water projects requiring security features that may not be required in the Henderson Utility Guidelines.

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

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total        |
|------------------------------|----------------|------------------|------------------|------------------|------------------|--------------|
| Construction                 | \$ 200,000     | \$ 200,000       | \$ 200,000       | \$ 200,000       | \$ 200,000       | \$ 1,000,000 |
| Engineering/Design           | -              | -                | -                | -                | -                | -            |
| <b>Total Project Costs</b>   | \$ 200,000     | \$ 200,000       | \$ 200,000       | \$ 200,000       | \$ 200,000       | \$ 1,000,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |              |
| Water Bonds                  | \$ 200,000     | \$ 200,000       | \$ 200,000       | \$ 200,000       | \$ 200,000       | \$ 1,000,000 |
| <b>Total Funding Sources</b> | \$ 200,000     | \$ 200,000       | \$ 200,000       | \$ 200,000       | \$ 200,000       | \$ 1,000,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | \$ -         |



## Project # W230

## RTC Related Water Projects

**Description:** This project provides for improvements to developer-provided pumping stations, reservoirs, PRV's and related water projects requiring security features that may not be required in the Henderson Utility Guidelines.

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

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007  | Forecast FY 2008  | Forecast FY 2009  | Forecast FY 2010  | Total             |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Construction                 | \$ 150,000        | \$ 150,000        | \$ 150,000        | \$ 150,000        | \$ 150,000        | \$ 750,000        |
| Right of Way/Other           | -                 | -                 | -                 | -                 | -                 | -                 |
| Engineering/Design           | -                 | -                 | -                 | -                 | -                 | -                 |
| <b>Total Project Costs</b>   | <b>\$ 150,000</b> | <b>\$ 150,000</b> | <b>\$ 150,000</b> | <b>\$ 150,000</b> | <b>\$ 150,000</b> | <b>\$ 750,000</b> |
| <b>Funding Sources:</b>      |                   |                   |                   |                   |                   |                   |
| Water Bonds                  | \$ 150,000        | \$ 150,000        | \$ 150,000        | \$ 150,000        | \$ 150,000        | \$ 750,000        |
| <b>Total Funding Sources</b> | <b>\$ 150,000</b> | <b>\$ 150,000</b> | <b>\$ 150,000</b> | <b>\$ 150,000</b> | <b>\$ 150,000</b> | <b>\$ 750,000</b> |
| Operating Costs              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |



**New Reservoir Construction**

# Sewer Overview

## FY 2006 CIP

### Uses and Sources of Funds

| Project                              | Budget<br>FY 2006   | Forecast<br>FY 2007 | Forecast<br>FY 2008 | Forecast<br>FY 2009 | Forecast<br>FY 2010 | Total                |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Manganese Park Sewer Repl            | \$ 101,000          | \$ 762,000          | \$ -                | \$ -                | \$ -                | \$ 863,000           |
| Miscellaneous Collection Sys Imp     | 375,000             | 375,000             | 375,000             | 375,000             | 375,000             | 1,875,000            |
| Plant 1 Demolition                   | 890,000             | 165,000             | -                   | -                   | -                   | 1,055,000            |
| SW Henderson Utility Annex           | 65,000              | 190,000             | 320,000             | -                   | -                   | 575,000              |
| Northeast Reuse Pump Station         | 655,000             | 655,000             | 655,000             | -                   | -                   | 1,965,000            |
| Gibson Relief Sewer                  | 1,425,000           | -                   | -                   | -                   | -                   | 1,425,000            |
| Reporting System Improvements        | 200,000             | 200,000             | -                   | -                   | -                   | 400,000              |
| Network System Improvements          | 200,000             | 200,000             | -                   | -                   | -                   | 400,000              |
| Warm Springs Relief Sewer            | 580,000             | -                   | -                   | -                   | -                   | 580,000              |
| WRF Expansion - Phase 3              | 18,701,000          | 18,701,000          | 17,699,000          | -                   | -                   | 55,101,000           |
| Southwest Satellite WRF - Phase III  | 3,500,000           | 27,000,000          | 25,000,000          | 10,000,000          | -                   | 65,500,000           |
| Misc Small Wastewater Projects       | 250,000             | 250,000             | 250,000             | 250,000             | 250,000             | 1,250,000            |
| East Athens Interceptor Sewer        | 200,000             | 350,000             | 255,000             | -                   | -                   | 805,000              |
| Utility Services Support Building    | 4,152,500           | 250,000             | -                   | -                   | -                   | 4,402,500            |
| SCOP - Cleanwater Conveyance         | 2,281,543           | 6,836,025           | 26,132,820          | 30,077,495          | 23,001,125          | 88,329,008           |
| Sunset Sewer Main Replacement        | 800,000             | -                   | -                   | -                   | -                   | 800,000              |
| I-215 Sewer Access Road              | 550,000             | -                   | -                   | -                   | -                   | 550,000              |
| VA Response Implementation Proj      | 250,000             | 250,000             | -                   | -                   | -                   | 500,000              |
| UM Version 8 Upgrade                 | 300,000             | -                   | -                   | -                   | -                   | 300,000              |
| Security Imp - Wastewater Facilities | 200,000             | 200,000             | 200,000             | 200,000             | 200,000             | 1,000,000            |
| RTC Related Sewer Projects           | 150,000             | 150,000             | 150,000             | 150,000             | 150,000             | 750,000              |
| <b>Total Sewer</b>                   | <b>\$35,826,043</b> | <b>\$56,534,025</b> | <b>\$71,036,820</b> | <b>\$41,052,495</b> | <b>\$23,976,125</b> | <b>\$228,425,508</b> |
| <b>Funding Sources</b>               |                     |                     |                     |                     |                     |                      |
| Sewer Bonds                          | \$35,248,543        | \$56,206,525        | \$70,709,320        | \$41,052,495        | \$23,976,125        | \$227,193,008        |
| Grants                               | 577,500             | 327,500             | 327,500             | -                   | -                   | 1,232,500            |
| <b>Total Funding Sources</b>         | <b>\$35,826,043</b> | <b>\$56,534,025</b> | <b>\$71,036,820</b> | <b>\$41,052,495</b> | <b>\$23,976,125</b> | <b>\$228,425,508</b> |

### Operating Budget Impact

| Project                      | Budget<br>FY 2006 | Forecast<br>FY 2007 | Forecast<br>FY 2008 | Forecast<br>FY 2009 | Forecast<br>FY 2010 | Total             |
|------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Gibson Relief Sewer          | \$ 1,800          | \$ 1,800            | \$ 1,800            | \$ 1,800            | \$ -                | \$ 7,200          |
| Northeast Reuse Pump Station | -                 | -                   | -                   | 356,996             | -                   | 356,996           |
| <b>Total Operating Costs</b> | <b>\$ 1,800</b>   | <b>\$ 1,800</b>     | <b>\$ 1,800</b>     | <b>\$ 358,796</b>   | <b>\$ -</b>         | <b>\$ 364,196</b> |

# Sewer Project Profiles

## Project # S005

### Manganese Park Sewer Replacement

**Description:** Annual allocation for adjustments to water related appurtenances in connection with RTC projects.

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

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007  | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|
| Construction                 | \$ -              | \$ 716,000        | \$ -             | \$ -             | \$ -             | \$ 716,000        |
| Right of Way/Other           | 3,000             | 46,000            | -                | -                | -                | 49,000            |
| Engineering/Design           | 98,000            | -                 | -                | -                | -                | 98,000            |
| <b>Total Project Costs</b>   | <b>\$ 101,000</b> | <b>\$ 762,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 863,000</b> |
| <b>Funding Sources:</b>      |                   |                   |                  |                  |                  |                   |
| Sewer Bonds                  | \$ 101,000        | \$ 762,000        | \$ -             | \$ -             | \$ -             | \$ 863,000        |
| <b>Total Funding Sources</b> | <b>\$ 101,000</b> | <b>\$ 762,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 863,000</b> |
| Operating Costs              | \$ -              | \$ -              | \$ -             | \$ -             | \$ -             | -                 |

## Project # S015

### Miscellaneous Collection System Improvements

**Description:** This annual allocation provides for miscellaneous collection system capital improvement projects.

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

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007  | Forecast FY 2008  | Forecast FY 2009  | Forecast FY 2010  | Total               |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Construction                 | \$ 375,000        | \$ 375,000        | \$ 375,000        | \$ 375,000        | \$ 375,000        | \$ 1,875,000        |
| Right of Way/Other           | -                 | -                 | -                 | -                 | -                 | -                   |
| Engineering/Design           | -                 | -                 | -                 | -                 | -                 | -                   |
| <b>Total Project Costs</b>   | <b>\$ 375,000</b> | <b>\$ 375,000</b> | <b>\$ 375,000</b> | <b>\$ 375,000</b> | <b>\$ 375,000</b> | <b>\$ 1,875,000</b> |
| <b>Funding Sources:</b>      |                   |                   |                   |                   |                   |                     |
| Sewer Bonds                  | \$ 375,000        | \$ 375,000        | \$ 375,000        | \$ 375,000        | \$ 375,000        | \$ 1,875,000        |
| <b>Total Funding Sources</b> | <b>\$ 375,000</b> | <b>\$ 375,000</b> | <b>\$ 375,000</b> | <b>\$ 375,000</b> | <b>\$ 375,000</b> | <b>\$ 1,875,000</b> |
| Operating Costs              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | -                   |

**Project # S028****Plant 1 Demolition**

**Description:** Old COH Plant 1 structures are still standing adjacent to Plant III and the City's animal shelter. Project will demolish and remove structures.

**Scheduling:** Project to be completed in August 2006

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007  | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|-------------------|-------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ 843,300        | \$ 156,700        | \$ -             | \$ -             | \$ -             | \$ 1,000,000        |
| Right of Way/Other           | 4,200             | 800               | -                | -                | -                | 5,000               |
| Engineering/Design           | 42,500            | 7,500             | -                | -                | -                | 50,000              |
| <b>Total Project Costs</b>   | <b>\$ 890,000</b> | <b>\$ 165,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,055,000</b> |
| <b>Funding Sources:</b>      |                   |                   |                  |                  |                  |                     |
| Sewer Bonds                  | \$ 890,000        | \$ 165,000        | \$ -             | \$ -             | \$ -             | \$ 1,055,000        |
| <b>Total Funding Sources</b> | <b>\$ 890,000</b> | <b>\$ 165,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,055,000</b> |
| Operating Costs              | \$ -              | \$ -              | \$ -             | \$ -             | \$ -             | -                   |

**Project # S032****SW Henderson Utility Annex**

**Description:** The utility annex site will consist of approximately 10 acres directly adjacent to the West Henderson 2,500 pressure zone reservoir and 2,630 zone pump station site. This site will provide additional staging, maintenance and an equipment storage yard for the Department of Utility Services. NOTE: Finalization of this site may be dependent upon final acquisition of the proposed reservoir and pump station site.

**Scheduling:** Project to be completed in March 2008

| Breakdown of Project Costs   | Budget FY 2006   | Forecast FY 2007  | Forecast FY 2008  | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|------------------|-------------------|-------------------|------------------|------------------|-------------------|
| Construction                 | \$ -             | \$ 180,000        | \$ 310,000        | \$ -             | \$ -             | \$ 490,000        |
| Right of Way/Other           | -                | 10,000            | 10,000            | -                | -                | 20,000            |
| Engineering/Design           | 65,000           | -                 | -                 | -                | -                | 65,000            |
| <b>Total Project Costs</b>   | <b>\$ 65,000</b> | <b>\$ 190,000</b> | <b>\$ 320,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 575,000</b> |
| <b>Funding Sources:</b>      |                  |                   |                   |                  |                  |                   |
| Sewer Bonds                  | \$ 65,000        | \$ 190,000        | \$ 320,000        | \$ -             | \$ -             | \$ 575,000        |
| <b>Total Funding Sources</b> | <b>\$ 65,000</b> | <b>\$ 190,000</b> | <b>\$ 320,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 575,000</b> |
| Operating Costs              | \$ -             | \$ -              | \$ -              | \$ -             | \$ -             | -                 |

## Project # S048

## Northeast Reuse Pump Station

**Description:** Construction of a new reclaimed pumping station to serve the northeast portion of the City. Bid with Phase III expansion.

**Scheduling:** Project to be completed in March 2008

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007  | Forecast FY 2008  | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|-------------------|-------------------|-------------------|------------------|------------------|---------------------|
| Construction                 | \$ 645,000        | \$ 650,000        | \$ 650,000        | \$ -             | \$ -             | \$ 1,945,000        |
| Right of Way/Other           | 10,000            | 5,000             | 5,000             | -                | -                | 20,000              |
| Engineering/Design           | -                 | -                 | -                 | -                | -                | -                   |
| <b>Total Project Costs</b>   | <b>\$ 655,000</b> | <b>\$ 655,000</b> | <b>\$ 655,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,965,000</b> |
| <b>Funding Sources:</b>      |                   |                   |                   |                  |                  |                     |
| Sewer Bonds                  | \$ 327,500        | \$ 327,500        | \$ 327,500        | \$ -             | \$ -             | \$ 982,500          |
| Grants                       | 327,500           | 327,500           | 327,500           | -                | -                | 982,500             |
| <b>Total Funding Sources</b> | <b>\$ 655,000</b> | <b>\$ 655,000</b> | <b>\$ 655,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,965,000</b> |
| Operating Costs              | \$ -              | \$ -              | \$ -              | \$ 356,996       | \$ -             | \$ 356,996          |

## Project # S056

## Gibson Relief Sewer (GRI-01)

**Description:** Installation of approximately 3,910 lineal feet of 36-inch sewer in Gibson Road between Athens Ave and Cape Horn Dr.

**Scheduling:** Project to be completed in June 2006

| Breakdown of Project Costs   | Budget FY 2006      | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|---------------------|------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ 1,332,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,332,000        |
| Right of Way/Other           | 93,000              | -                | -                | -                | -                | 93,000              |
| Engineering/Design           | -                   | -                | -                | -                | -                | -                   |
| <b>Total Project Costs</b>   | <b>\$ 1,425,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,425,000</b> |
| <b>Funding Sources:</b>      |                     |                  |                  |                  |                  |                     |
| Sewer Bonds                  | \$ 1,425,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,425,000        |
| <b>Total Funding Sources</b> | <b>\$ 1,425,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,425,000</b> |
| Operating Costs              | \$ 1,800            | \$ 1,800         | \$ 1,800         | \$ 1,800         | \$ -             | \$ 7,200            |



## Project # S066B

## Reporting System Improvements

**Description:** The HENNET CRISP System Historical Data and Reporting System does not provide the functionality, nor consistency/accuracy of HENNET Historical Data for use in Utility Services water/wastewater operations and management reports. This project would allow for the exchange of SCADA information for reports, charts, and trends. Additionally, HENNET connectivity to a comprehensive preventative maintenance program will save significant time and human resources at the WFF and WTP.

**Scheduling:** Project to be completed in June 2007

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007  | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total          |
|------------------------------|-------------------|-------------------|------------------|------------------|------------------|----------------|
| Construction                 | \$ -              | \$ -              | \$ -             | \$ -             | \$ -             | -              |
| Right of Way/Other           | 200,000           | 200,000           | -                | -                | -                | 400,000        |
| Engineering/Design           | -                 | -                 | -                | -                | -                | -              |
| <b>Total Project Costs</b>   | <b>\$ 200,000</b> | <b>\$ 200,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>400,000</b> |
| <b>Funding Sources:</b>      |                   |                   |                  |                  |                  |                |
| Sewer Bonds                  | \$ 200,000        | \$ 200,000        | \$ -             | \$ -             | \$ -             | 400,000        |
| <b>Total Funding Sources</b> | <b>\$ 200,000</b> | <b>\$ 200,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>400,000</b> |
| Operating Costs              | \$ -              | \$ -              | \$ -             | \$ -             | \$ -             | -              |

## Project # S066C

## Network System Improvements

**Description:** This project will provide a communications plan and alternatives to overcome future MAS radio problem installations. This project will include fiber optic installation and the necessary communications infrastructure to increase performance and manageability of the WRF's network.

**Scheduling:** Project to be completed in June 2007

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007  | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total          |
|------------------------------|-------------------|-------------------|------------------|------------------|------------------|----------------|
| Construction                 | \$ -              | \$ -              | \$ -             | \$ -             | \$ -             | -              |
| Right of Way/Other           | 200,000           | 200,000           | -                | -                | -                | 400,000        |
| Engineering/Design           | -                 | -                 | -                | -                | -                | -              |
| <b>Total Project Costs</b>   | <b>\$ 200,000</b> | <b>\$ 200,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>400,000</b> |
| <b>Funding Sources:</b>      |                   |                   |                  |                  |                  |                |
| Sewer Bonds                  | \$ 200,000        | \$ 200,000        | \$ -             | \$ -             | \$ -             | 400,000        |
| <b>Total Funding Sources</b> | <b>\$ 200,000</b> | <b>\$ 200,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>400,000</b> |
| Operating Costs              | \$ -              | \$ -              | \$ -             | \$ -             | \$ -             | -              |

## Project # S071

## Warm Springs Relief Sewer (PLT-01, PLT-03)

**Description:** Construction of approximately 3,300 lineal feet of 27-inch sewer between Lake Mead Drive and Pabco R.I.B.s.

**Scheduling:** Project to be completed in June 2006

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| Construction                 | \$ 580,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 580,000        |
| Right of Way/Other           | -                 | -                | -                | -                | -                | -                 |
| Engineering/Design           | -                 | -                | -                | -                | -                | -                 |
| <b>Total Project Costs</b>   | <b>\$ 580,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 580,000</b> |
| <b>Funding Sources:</b>      |                   |                  |                  |                  |                  |                   |
| Sewer Bonds                  | \$ 580,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 580,000        |
| <b>Total Funding Sources</b> | <b>\$ 580,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 580,000</b> |
| Operating Costs              | \$ -              | \$ -             | \$ -             | \$ -             | \$ -             | \$ -              |

## Project # S075

## WRF Expansion - Phase 3

**Description:** Includes a new master headworks (with odor control), flow equalization, a new 10 mgd biological nutrient removal (BNR) secondary treatment and AWT treatment train, and a new chemical feed building at the West Complex. WTP No. 3 will be decommissioned during phase 1B. Two separate 10 mgd anoxic/anaerobic BNR basin will be constructed to operate with the existing oxidation ditches. New residual solids storage and dewatering facilities will also be added at the WRF. The AWT and dewatering technologies employed for Phase 1B will be determined during preliminary design, potentially through pilot testing.

**Scheduling:** Project to be completed in June 2008

| Breakdown of Project Costs   | Budget FY 2006       | Forecast FY 2007     | Forecast FY 2008     | Forecast FY 2009 | Forecast FY 2010 | Total                |
|------------------------------|----------------------|----------------------|----------------------|------------------|------------------|----------------------|
| Construction                 | \$ 17,699,000        | \$ 17,699,000        | \$ 17,699,000        | \$ -             | \$ -             | \$ 53,097,000        |
| Right of Way/Other           | 1,002,000            | 1,002,000            | -                    | -                | -                | 2,004,000            |
| Engineering/Design           | -                    | -                    | -                    | -                | -                | -                    |
| <b>Total Project Costs</b>   | <b>\$ 18,701,000</b> | <b>\$ 18,701,000</b> | <b>\$ 17,699,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 55,101,000</b> |
| <b>Funding Sources:</b>      |                      |                      |                      |                  |                  |                      |
| Sewer Bonds                  | \$ 18,701,000        | \$ 18,701,000        | \$ 17,699,000        | \$ -             | \$ -             | \$ 55,101,000        |
| <b>Total Funding Sources</b> | <b>\$ 18,701,000</b> | <b>\$ 18,701,000</b> | <b>\$ 17,699,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 55,101,000</b> |
| Operating Costs              | \$ -                 | \$ -                 | \$ -                 | \$ -             | \$ -             | \$ -                 |

**Project # S080****Southwest Statellite WRF - Phase III**

**Description:** Design and construction of a new satellite water reclamation facility to service the City's west side.

**Scheduling:** Project to be completed in March 2009

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total         |
|------------------------------|----------------|------------------|------------------|------------------|------------------|---------------|
| Construction                 | \$ -           | \$ 25,000,000    | \$ 23,000,000    | \$ 9,000,000     | \$ -             | \$ 57,000,000 |
| Right of Way/Other           | -              | 2,000,000        | 2,000,000        | 1,000,000        | -                | 5,000,000     |
| Engineering/Design           | 3,500,000      | -                | -                | -                | -                | 3,500,000     |
| <b>Total Project Costs</b>   | \$ 3,500,000   | \$ 27,000,000    | \$ 25,000,000    | \$ 10,000,000    | \$ -             | \$ 65,500,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |               |
| Sewer Bonds                  | \$ 3,250,000   | \$ 27,000,000    | \$ 25,000,000    | \$ 10,000,000    | \$ -             | \$ 65,250,000 |
| Grants                       | 250,000        | -                | -                | -                | -                | 250,000       |
| <b>Total Funding Sources</b> | \$ 3,250,000   | \$ 27,000,000    | \$ 25,000,000    | \$ 10,000,000    | \$ -             | \$ 65,250,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | \$ -          |

**Project # S081****Miscellaneous Small Wastewater Projects**

**Description:** For smaller miscellaneous wastewater projects.

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

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total        |
|------------------------------|----------------|------------------|------------------|------------------|------------------|--------------|
| Construction                 | \$ 250,000     | \$ 250,000       | \$ 250,000       | \$ 250,000       | \$ 250,000       | \$ 1,250,000 |
| Right of Way/Other           | -              | -                | -                | -                | -                | -            |
| Engineering/Design           | -              | -                | -                | -                | -                | -            |
| <b>Total Project Costs</b>   | \$ 250,000     | \$ 250,000       | \$ 250,000       | \$ 250,000       | \$ 250,000       | \$ 1,250,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |              |
| Sewer Bonds                  | \$ 250,000     | \$ 250,000       | \$ 250,000       | \$ 250,000       | \$ 250,000       | \$ 1,250,000 |
| <b>Total Funding Sources</b> | \$ 250,000     | \$ 250,000       | \$ 250,000       | \$ 250,000       | \$ 250,000       | \$ 1,250,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | \$ -         |

## Project # S085

## East Athens Interceptor Sewer

**Description:** Construction of approximately 2,000 lineal feet of 42-inch interceptor sewer from new WRF to east of Pabco road. Construction ongoing part of WRF Phase III expansion.

**Scheduling:** Project to be completed in June 2008

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007  | Forecast FY 2008  | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|-------------------|-------------------|-------------------|------------------|------------------|-------------------|
| Construction                 | \$ 195,000        | \$ 350,000        | \$ 255,000        | \$ -             | \$ -             | \$ 800,000        |
| Right of Way/Other           | 5,000             | -                 | -                 | -                | -                | 5,000             |
| Engineering/Design           | -                 | -                 | -                 | -                | -                | -                 |
| <b>Total Project Costs</b>   | <b>\$ 200,000</b> | <b>\$ 350,000</b> | <b>\$ 255,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 805,000</b> |
| <b>Funding Sources:</b>      |                   |                   |                   |                  |                  |                   |
| Sewer Bonds                  | \$ 200,000        | \$ 350,000        | \$ 255,000        | \$ -             | \$ -             | \$ 805,000        |
| <b>Total Funding Sources</b> | <b>\$ 200,000</b> | <b>\$ 350,000</b> | <b>\$ 255,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 805,000</b> |
| Operating Costs              | \$ -              | \$ -              | \$ -              | \$ -             | \$ -             | \$ -              |

## Project # S100

## Utility Service Support Building

**Description:** The USSB proposes to provide four departmental sections with needed administrative office and workshop areas. Environmental Administration, Meter Services, Field Services and Pretreatment are proposed to move to the new 28,000 square foot building providing space for a 10-year growth period. Relocation of the proposed sections will allow other office-cramped sections, such as Wastewater Operations and Electrical Maintenance, to relocate personnel into larger, previously occupied buildings. Moving sections into the USSB will strengthen Wastewater Reclamation Facility site security by relocating non-related Wastewater operation personnel out of the secured site boundary.

**Scheduling:** Project to be completed in August 2006

| Breakdown of Project Costs   | Budget FY 2006      | Forecast FY 2007  | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total               |
|------------------------------|---------------------|-------------------|------------------|------------------|------------------|---------------------|
| Construction                 | \$ 3,372,500        | \$ 30,000         | \$ -             | \$ -             | \$ -             | \$ 3,402,500        |
| Right of Way/Other           | 780,000             | 220,000           | -                | -                | -                | 1,000,000           |
| Engineering/Design           | -                   | -                 | -                | -                | -                | -                   |
| <b>Total Project Costs</b>   | <b>\$ 4,152,500</b> | <b>\$ 250,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 4,402,500</b> |
| <b>Funding Sources:</b>      |                     |                   |                  |                  |                  |                     |
| Sewer Bonds                  | \$ 4,152,500        | \$ 250,000        | \$ -             | \$ -             | \$ -             | \$ 4,402,500        |
| <b>Total Funding Sources</b> | <b>\$ 4,152,500</b> | <b>\$ 250,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 4,402,500</b> |
| Operating Costs              | \$ -                | \$ -              | \$ -             | \$ -             | \$ -             | \$ -                |

## Project # S105

**SCOP - Cleanwater Conveyance System (Effluent Interceptor)**

**Description:** Implementation for addressing issues relating to the Alternate Discharge Study to date. This includes Effluent Interceptor, Boulder Basin Modeling, Colorado Outfall Location Analysis, and Water Quality Criteria Assessment.

**Scheduling:** Project to be completed in June 2011

| Breakdown of Project Costs   | Budget FY 2006      | Forecast FY 2007    | Forecast FY 2008     | Forecast FY 2009     | Forecast FY 2010     | Total                |
|------------------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| Construction                 | \$ -                | \$ -                | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Right of Way/Other           | 2,281,543           | 6,836,025           | 26,132,820           | 30,077,495           | 23,001,125           | 88,329,008           |
| Engineering/Design           | -                   | -                   | -                    | -                    | -                    | -                    |
| <b>Total Project Costs</b>   | <b>\$ 2,281,543</b> | <b>\$ 6,836,025</b> | <b>\$ 26,132,820</b> | <b>\$ 30,077,495</b> | <b>\$ 23,001,125</b> | <b>\$ 88,329,008</b> |
| <b>Funding Sources:</b>      |                     |                     |                      |                      |                      |                      |
| Sewer Bonds                  | \$ 2,281,543        | \$ 6,836,025        | \$ 26,132,820        | \$ 30,077,495        | \$ 23,001,125        | \$ 88,329,008        |
| <b>Total Funding Sources</b> | <b>\$ 2,281,543</b> | <b>\$ 6,836,025</b> | <b>\$ 26,132,820</b> | <b>\$ 30,077,495</b> | <b>\$ 23,001,125</b> | <b>\$ 88,329,008</b> |
| Operating Costs              | \$ -                | \$ -                | \$ -                 | \$ -                 | \$ -                 | \$ -                 |

## Project # S117

**Sunset Sewer Main Replacement**

**Description:** Reline approximately 2,500 lineal feet of 10-inch non-reinforced concrete sewer main from Gibson Rd to Eastgate Rd and approximately 1,100 linear feet of 10-inch non-reinforced sewer main in Foster St from Sunset Rd to Burns Rd. Reline 28 manholes from Gibson Rd to Foster/Boulder Hwy. Construct approximately 3,300 linear feet of 15-inch sewer main in Sunset Rd from Eastgate Rd to Burns Rd and approximately 1,700 linear feet in Burns Rd from Sunset Rd to the 48-inch sewer in Athens Ave. Abandon the existing 10-inch non-reinforced sewer main in Sunset Rd between Eastgate Rd and Foster Rd.

**Scheduling:** Project to be completed in December 2005

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| Construction                 | \$ 800,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 800,000        |
| Right of Way/Other           | -                 | -                | -                | -                | -                | -                 |
| Engineering/Design           | -                 | -                | -                | -                | -                | -                 |
| <b>Total Project Costs</b>   | <b>\$ 800,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 800,000</b> |
| <b>Funding Sources:</b>      |                   |                  |                  |                  |                  |                   |
| Sewer Bonds                  | \$ 800,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 800,000        |
| <b>Total Funding Sources</b> | <b>\$ 800,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 800,000</b> |
| Operating Costs              | \$ -              | \$ -             | \$ -             | \$ -             | \$ -             | \$ -              |



**Project # S118****I-215 Sewer Access Road****Description:** Addition of a sewer main access road.**Scheduling:** Project to be completed in December 2005

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| Construction                 | \$ 550,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 550,000        |
| Right of Way/Other           | -                 | -                | -                | -                | -                | -                 |
| Engineering/Design           | -                 | -                | -                | -                | -                | -                 |
| <b>Total Project Costs</b>   | <b>\$ 550,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 550,000</b> |
| <b>Funding Sources:</b>      |                   |                  |                  |                  |                  |                   |
| Sewer Bonds                  | \$ 550,000        | \$ -             | \$ -             | \$ -             | \$ -             | \$ 550,000        |
| <b>Total Funding Sources</b> | <b>\$ 550,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 550,000</b> |
| Operating Costs              | \$ -              | \$ -             | \$ -             | \$ -             | \$ -             | -                 |

**Project # S120****VA Response Implementation Project****Description:** This project will implement the findings from the VA study to protect the City's water supply and system infrastructure.**Scheduling:** Project to be completed in June 2007

| Breakdown of Project Costs   | Budget FY 2006    | Forecast FY 2007  | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total             |
|------------------------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|
| Construction                 | \$ 250,000        | \$ 250,000        | \$ -             | \$ -             | \$ -             | \$ 500,000        |
| Right of Way/Other           | -                 | -                 | -                | -                | -                | -                 |
| Engineering/Design           | -                 | -                 | -                | -                | -                | -                 |
| <b>Total Project Costs</b>   | <b>\$ 250,000</b> | <b>\$ 250,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 500,000</b> |
| <b>Funding Sources:</b>      |                   |                   |                  |                  |                  |                   |
| Sewer Bonds                  | \$ 250,000        | \$ 250,000        | \$ -             | \$ -             | \$ -             | \$ 500,000        |
| <b>Total Funding Sources</b> | <b>\$ 250,000</b> | <b>\$ 250,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 500,000</b> |
| Operating Costs              | \$ -              | \$ -              | \$ -             | \$ -             | \$ -             | -                 |

## Project # S136

## UM Version 8 Upgrade

**Description:** Upgrading software system to Version 8, including additional hardware requirements.

**Scheduling:** Project to be completed in June 2006

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total      |
|------------------------------|----------------|------------------|------------------|------------------|------------------|------------|
| Construction                 | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | -          |
| Right of Way/Other           | 300,000        | -                | -                | -                | -                | 300,000    |
| Engineering/Design           | -              | -                | -                | -                | -                | -          |
| <b>Total Project Costs</b>   | \$ 300,000     | \$ -             | \$ -             | \$ -             | \$ -             | \$ 300,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |            |
| Sewer Bonds                  | \$ 300,000     | \$ -             | \$ -             | \$ -             | \$ -             | \$ 300,000 |
| <b>Total Funding Sources</b> | \$ 300,000     | \$ -             | \$ -             | \$ -             | \$ -             | \$ 300,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | -          |

## Project # S141

## Security Improvements for Wastewater Facility

**Description:** This project provides for improvements to developer-provided pumping stations, reservoirs, PRV's and related water projects requiring security features that may not be required in the Henderson Utility Guidelines.

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

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total        |
|------------------------------|----------------|------------------|------------------|------------------|------------------|--------------|
| Construction                 | \$ 200,000     | \$ 200,000       | \$ 200,000       | \$ 200,000       | \$ 200,000       | \$ 1,000,000 |
| Right of Way/Other           | -              | -                | -                | -                | -                | -            |
| Engineering/Design           | -              | -                | -                | -                | -                | -            |
| <b>Total Project Costs</b>   | \$ 200,000     | \$ 200,000       | \$ 200,000       | \$ 200,000       | \$ 200,000       | \$ 1,000,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |              |
| Sewer Bonds                  | \$ 200,000     | \$ 200,000       | \$ 200,000       | \$ 200,000       | \$ 200,000       | \$ 1,000,000 |
| <b>Total Funding Sources</b> | \$ 200,000     | \$ 200,000       | \$ 200,000       | \$ 200,000       | \$ 200,000       | \$ 1,000,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | -            |

## Project # S145

## RTC Related Sewer Projects

**Description:** This is an annual allocation for sewer related adjustments related to RTC projects.

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

| Breakdown of Project Costs   | Budget FY 2006 | Forecast FY 2007 | Forecast FY 2008 | Forecast FY 2009 | Forecast FY 2010 | Total      |
|------------------------------|----------------|------------------|------------------|------------------|------------------|------------|
| Construction                 | \$ 150,000     | \$ 150,000       | \$ 150,000       | \$ 150,000       | \$ 150,000       | \$ 750,000 |
| Right of Way/Other           | -              | -                | -                | -                | -                | -          |
| Engineering/Design           | -              | -                | -                | -                | -                | -          |
| <b>Total Project Costs</b>   | \$ 150,000     | \$ 150,000       | \$ 150,000       | \$ 150,000       | \$ 150,000       | \$ 750,000 |
| <b>Funding Sources:</b>      |                |                  |                  |                  |                  |            |
| Sewer Bonds                  | \$ 150,000     | \$ 150,000       | \$ 150,000       | \$ 150,000       | \$ 150,000       | \$ 750,000 |
| <b>Total Funding Sources</b> | \$ 150,000     | \$ 150,000       | \$ 150,000       | \$ 150,000       | \$ 150,000       | \$ 750,000 |
| Operating Costs              | \$ -           | \$ -             | \$ -             | \$ -             | \$ -             | \$ -       |



**WRF Expansion**



*A Place To Call Home*

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# Long-Range Planning Overview

## Contents

|                                                  |     |
|--------------------------------------------------|-----|
| The Strategic Plan .....                         | 171 |
| Market Environment .....                         | 182 |
| Financial Trends.....                            | 189 |
| General Fund Forecast.....                       | 192 |
| Water & Sewer Forecast .....                     | 200 |
| Development Services Center Forecast.....        | 202 |
| Convention Center/Visitors Bureau Forecast ..... | 203 |

## Tables & Illustrations

|                                                        |     |
|--------------------------------------------------------|-----|
| Median Household Effective Buying Income .....         | 182 |
| Total Population.....                                  | 184 |
| Demographic Statistics .....                           | 188 |
| General Fund Forecast                                  |     |
| Total General Fund Revenue.....                        | 193 |
| General Fund Revenue By Source .....                   | 193 |
| Intergovernmental Resources .....                      | 193 |
| Property Taxes.....                                    | 194 |
| Charges for Services .....                             | 195 |
| Franchise Fees.....                                    | 195 |
| Licenses and Permits.....                              | 195 |
| Fines, Forfeits, and Misc Revenue .....                | 196 |
| Other Financing Sources.....                           | 196 |
| Total General Fund Expenditures .....                  | 196 |
| General Fund Expenditures by Category .....            | 197 |
| Recurring Revenue vs. Recurring Expenditures .....     | 199 |
| Water & Sewer Forecast                                 |     |
| Water Operating Revenue .....                          | 200 |
| Sewer Operating Revenue.....                           | 200 |
| Development Services Center Forecast                   |     |
| Development Services Center Operating Revenue.....     | 201 |
| Convention Center & Visitors Bureau Forecast           |     |
| Convention Center & Visitors Bureau Revenue .....      | 202 |
| Convention Center & Visitors Bureau Expenditures ..... | 202 |

# *City of Henderson*

## 2005 - 2009 Strategic Plan



*A Place To Call Home*



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# Strategic Plan

## The Planning Process

Strategic planning is the cornerstone of effective public management. The City first began its performance planning efforts in 1999. Building upon these efforts, the 2005-2009 Strategic Plan addresses several critical issues facing Henderson over the next five years. The Henderson community, City Council, and City Management Team all played key roles in the development of this plan.

The Strategic Plan serves as the foundation for the City's annual performance budgeting process. The strategic priorities and issues contained within this plan will be guiding factors in planning and resource allocation decisions in the future.

Development of this Strategic Plan began with each City department identifying the most important issues facing their operation over the next three to five years. Each department developed goals to address their issues and identified which of those issues were the most strategically important to the City. Senior management then prioritized the statements by citywide importance. The issue statements that were designated as having top citywide importance were then grouped by topic to create a foundation for the development of the City's priorities.

The community's input was obtained through two citizen surveys which included the National Citizen Survey and the City of Henderson Community Assessment Survey. This data allowed City staff to validate issues generated from departments against citizen responses, as well as incorporate other areas identified by citizens as being important. In the development of the City's strategic priorities the City Council focused on areas of alignment between the top Citywide issues developed by departments and citizen survey results.



Each priority is presented with the following components:

- ❖ Priority Overview
- ❖ Issues Related to the Priorities
- ❖ Goals
- ❖ Community Voice (citizen survey results)
- ❖ Measures of Success (performance measures)

The Community's Voice (obtained through the use of citizen surveys) and Measures of Success (performance measures) associated with each priority will be instrumental in monitoring and reporting the results of this plan.

# Vision Statement:

“We envision our City as a fully integrated, progressive, and engaged community of citizens and neighborhoods enjoying premier amenities, services, and opportunities.”



## Priorities:

### **Economic Development**

Expand the City's economic and employment opportunities.

### **Financial Planning**

Maintain financial stewardship while maximizing the use of resources.

### **Natural Resource Management**

Protect and preserve our natural resources for future generations.

### **Public Safety**

Ensure public safety through prevention and efficient emergency response.

### **Quality Development**

Preserve quality of planning and development as the City grows and ensure reinvestment in the existing community.

### **Transportation**

Improve and maintain our community's transportation network.

# Mission Statement:

“ To provide services & amenities that enhance the quality of life for those who live, learn, work, & play in the City of Henderson.”



## Values in ACTION

### **A**ccountability

We enjoy working for the Henderson community and take our responsibility to ensure public trust very seriously. We hold ourselves accountable for our actions, are fiscally responsible, and provide competent and efficient services to meet our community's needs.

### **C**ustomer Service

We maintain high standards in providing city services. We work with courtesy, respect, and responsiveness to meet our customer's needs.

### **T**eamwork

We encourage an atmosphere of open communication, listening, and trust within the organization and the community. We work together, toward common goals, building on each other's strengths.

### **I**ntegrity

We believe in complete honesty in all that we do. We have a high standard of ethics, in staying true to our values and in our commitment to public service.

### **O**ur Employees

We recognize that our employees are the reason for our quality organization and excellent service record. We support employee development and seek opportunities for personal and professional growth.

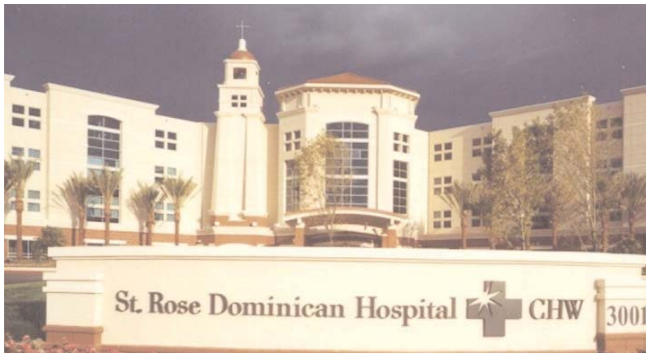
### **N**ew Ideas & Risk = Innovation

We are open to new ideas, the basis for imaginative and resourceful problem solving.

We encourage employees to accept responsible risk-taking to transform a new idea into innovative service.

## Economic Development

The City continues to focus its efforts on recruiting new businesses, strengthening existing businesses, and diversifying our local economy. This includes maintaining a pro-business climate and recruiting a select list of target industries including medical, industrial, financial, educational, and administrative offices. Expansion of employment opportunities in Henderson is important in maintaining a healthy economic environment.



### **Balanced Land Use**

Recruitment of targeted businesses and expansion of existing companies is essential for the long-term economic stability of our community. An important aspect to economic development strategies is maintaining a balance between retail, commercial, and industrial land uses, each of which create job opportunities for our residents. The types of new businesses that can be recruited is dependent upon the availability of marketable land.

**Goal:** To develop a systematic approach to ensure adequate inventory of industrial land for business recruitment.

### **West Henderson Industrial Development**

The City entered into an agreement with Clark County and the Federal Bureau of Land Management to develop a land use plan for

the annexation area known as "West Henderson." The City, serving in the lead role, ensured the appropriate balance of residential, commercial, industrial, recreation, public services, and open space was planned prior to the land auction. Due to the escalating prices of raw, developable land, the City must continue its role in protecting the industrial land for future development.

**Goal:** To protect the development of approximately 500+ acres of industrial land located within the West Henderson area.

## Community Voice

**Availability of job opportunities** was identified as one of the top **Quality of Life** issues in our community.

- ❖ When asked the importance of "Increasing Job Opportunities," **76%** of surveyed residents indicated that it was either extremely important or very important
- ❖ When asked the importance of "Improving the Business Climate," **68%** of surveyed residents indicated that it was either extremely important or very important

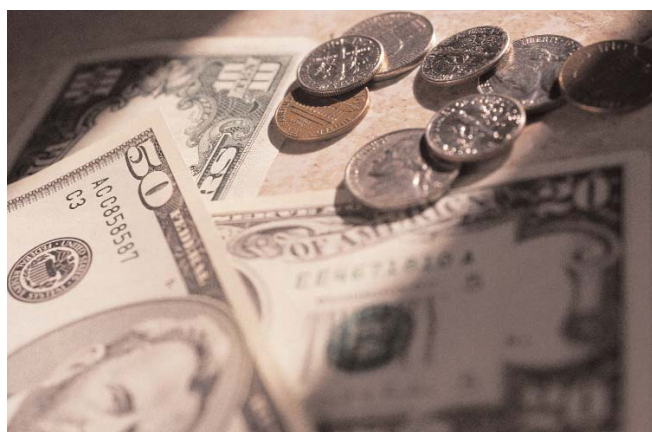
## Measures of Success

- ❖ Number and quality of new jobs created
- ❖ Growth in the valuation of non-residential properties
- ❖ Economic impact of targeted companies that have established operations within the City



## Financial Planning

Responsible financial stewardship is imperative to provide for the current and future needs of our growing community. Long-term financial planning is a key component in maximizing our resources to meet the increasing service demands of our citizens. The availability of timely and pertinent financial information will provide management with the tools needed for effective and efficient resource management.



### Financial Planning to Meet Growth Needs

The discretionary funds available to allocate each year have been declining over time and represent less than 5% of the total General Fund. This poses a significant challenge for the City to maintain current service levels and meet the service demands of a growing population base.

**Goal:** To improve the City's long-range financial planning process by assisting in the creation of a performance management system. This system will focus on outcomes, allow for the strategic investment of resources, and ensure financial stewardship for our citizens.



### New Financial Management System

The scope and complexity of the accounting and financial reporting environment has increased substantially over the past ten years. The current financial management system, which was implemented in 1987, presents challenges in providing adequate and timely financial information. These factors are the driving force for a new financial management system.

**Goal:** To improve the dissemination of financial information by implementing a new financial management system.

### Community Voice

- ❖ When asked the importance of "Managing the City's Finances," **87%** of surveyed residents indicated that it was either extremely important or very important

### Measures of Success

- ❖ Citizens' satisfaction with the value received from their tax dollars
- ❖ Percentage of new financial management system implemented

## Natural Resource Management

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. Due to the prolonged drought, promoting water conservation continues to be a priority for the City, as well as for the entire valley.

### Water Conservation

Southern Nevada and the City of Henderson depend on the Colorado River and Lake Mead for over 90% of our water. Precipitation in the Colorado Rocky Mountains which flows into the Colorado River and ultimately into Lake Mead, has been significantly below normal since 1999, resulting in a 90 foot drop in Lake Mead. We are currently in drought alert and may be in drought emergency within the next year. The City was a major participant in the development of a regional water conservation plan and adopted a Drought and Conservation Ordinance to implement measures to encourage the necessary water conservation. To ensure we are able to meet necessary water demands, outdoor water use is restricted.



**Goal:** To implement drought and conservation measures that reduce residential and commercial water consumption.

### Utility System Reliability

The challenge for the City is to ensure that our water, wastewater, and reclaimed water services keep pace with demand, while maintaining financial stability for our capital improvement program and the operations and maintenance of our facilities and service.

**Goal:** To ensure that our services keep pace with demand while maintaining the financial stability of the utility.

## Community Voice

**Quality and availability of drinking water** were identified as top **Quality of Life** issues in our community.

- ❖ When asked the importance of "Quality of Drinking Water," **86%** of surveyed residents indicated that it was either extremely important or very important

## Measures of Success

- ❖ Reduction in average monthly consumption per residential account
- ❖ System capacity reliably meeting system demands



## Public Safety

Providing for the safety of our community continues to be one of the highest priorities of the City. With the expansion of our population and boundaries, Henderson is committed to providing the best public safety services and programs in partnership with our community. This includes efficient emergency response, state-of-the-art technology, prevention programs, and coordination with other governmental entities on Homeland Security initiatives.

### **Emergency Medical Service Levels**

Emergency medical service incidents and transports have increased at approximately 9.8% annually over the past ten years. During this period there has been a direct correlation between population growth and calls for service. Population increases and expansion of geographical boundaries present challenges in maintaining our efficient response to fire and medical emergencies.

**Goal:** To maintain or improve where necessary response times to emergency calls for service through strategically located fire stations, apparatus, and staffing.

### **Technology & Support Services Plan**

The City has recently invested significant resources to enhance and integrate public safety technologies. These technologies include a computer aided dispatch system (CAD), and mobile data computers in emergency response vehicles. This technology allows emergency responders to receive rapid updates of critical response information including address, street maps, and “pre-arrival” information such as patient medical history, fire location, etc. There are also computerized reporting systems that

allow critical data such as response times, number of calls for service, and other information used in the planning of future services to be addressed. This new technology brings opportunity to automate and streamline outdated processes.

In the development of a Technology and Support Services Plan it is also essential to provide for support services. This includes support personnel, training for personnel, hardware/software updates, and updates to the CAD system. This plan will enhance the department’s ability to increase responsiveness in some areas of service delivery and will contribute to gathering reliable data for measuring key processes and planning for future services.



**Goal:** To develop a comprehensive technology and support services plan that addresses the installation, maintenance and upgrade of computer hardware and software programs, training of emergency response personnel and dispatchers, and long-term replacement of these critical systems.

## Public Safety (continued)

### Police Service Levels

The number of crimes reported has continued to increase as our City has grown from under 100,000 residents a decade ago to over 225,000 in 2004. The challenge will be to provide the needed attention to proactive police services while having resources available to handle calls for service in a timely manner.



**Goal:** To sustain the current level of service in the community.

### Criminalistics Capacity

The challenge to process all evidence has made it necessary for the City to send a majority of the forensic evidence to local and national processing labs. These labs experience backlogs and can cause delays in the investigation and prosecution of crimes. Dedicating resources to obtaining the latest technological equipment and hiring technicians will ensure that evidence is processed timely and effectively which will increase the City's ability to solve crimes.

**Goal:** To improve the capacity to process evidence internally and increase our ability to solve crimes.

## Community Voice

**Overall feeling of safety** was identified as one of the top **Quality of Life** issues in our community.

- ❖ When asked the importance of "Maintaining a Low Crime Rate," **97%** of surveyed residents indicated that it was either extremely important or very important
- ❖ When asked the importance of "Dispatching Personnel Quickly and Efficiently," **96%** of surveyed residents indicated that it was either extremely important or very important
- ❖ When asked the importance of "Providing Fire Protection and Prevention Services," **94%** of surveyed residents indicated that it was either extremely important or very important
- ❖ When asked the importance of "Investigation of Criminal Activity," **93%** of surveyed residents indicated that it was either extremely important or very important
- ❖ When asked the importance of "Overall Feeling of Safety," **91%** of surveyed residents indicated that it was either extremely important or very important

## Measures of Success

- ❖ Response times for public safety services
- ❖ Increase in timeliness of cases solved
- ❖ Integration of new technologies to enhance the City's service delivery

## Quality Planning

The City is known both locally and nationally for advocating quality development. It is important to ensure the right balance of land uses, such as residential, commercial, industrial, public use, and open space as the City grows. The City requires developers to fund infrastructure including roads and water and sewer lines. In addition, many developers have negotiated cost sharing agreements to provide land and assist in the construction of parks and fire stations. The City also partners with businesses to reinvest in existing areas of the City to insure future vitality. These partnerships are critical in our continued success in quality development.

### Quality Planning

Currently, more than 1,000 new residents call Henderson their home each month. This growth attracts many new businesses and amenities to the community. While this expansion provides for a vibrant community it also presents challenges to the City in maintaining current service levels, keeping pace with infrastructure improvements, and providing for the recreational and cultural needs of residents. Quality planning continues to be a high priority for us as our city continues to grow.



**Goal:** To ensure responsible development by planning and promoting a sustainable community.

### Community Voice

**Overall appearance and cleanliness** was identified as one of the top **Quality of Life** issues in our community.

- ❖ When asked the importance of “Appearance & Cleanliness of the City,” **84%** of surveyed residents indicated that it was either extremely important or very important
- ❖ When asked the importance of “Managing Residential Growth,” **82%** of surveyed residents indicated that it was either extremely important or very important

### Measures of Success

- ❖ Relative property value increases compared to average in region.
- ❖ Citizens’ satisfaction with the quality of land use, planning, and zoning



## Transportation

The City's transportation network is vital to the economic development and quality of life within our community. The growth of Henderson has led to significant challenges and opportunities in providing the most efficient and effective transportation network. These challenges include construction of new roadways and the maintenance of our existing streets and highways to meet current and future needs of the City. Planning for alternative transit opportunities that will maximize connectivity is of equal importance. Coordination with the Nevada Department of Transportation and Regional Transportation Commission ensures that Henderson taxpayers receive the benefits of taxes remitted to these agencies.

### Transportation System Improvements

As the City of Henderson has grown to a population of more than 225,000 citizens, more than 630 miles of paved streets, and over 100 signal lights; traffic congestion has become a concern. It continues to be important to plan for the current and anticipated impacts to the City's transportation system, including increasing the size and amount of roadways, maintaining our existing infrastructure, and identifying alternative modes of transportation.



**Goal:** To maintain efficient traffic access throughout the community and maintain an acceptable level of road maintenance.

### Community Voice

**Condition of streets and roads** was identified as one of the top **Quality of Life** issues in our community.

- ❖ When asked the importance of "Repairing and Maintaining Local Streets and Roads," **89%** of surveyed residents indicated that it was either extremely important or very important
- ❖ When asked the importance of "Reducing Traffic Congestion," **89%** of surveyed residents indicated that it was either extremely important or very important

### Measures of Success

- ❖ Percentage of traffic signals coordinated
- ❖ Citizens' satisfaction with the quality of street repair

## Monitoring Progress

### Monitoring Results

A "Strategic Plan Progress Report" will be issued at the close of each fiscal year to provide an update as to the progress made toward the City's priorities. This report will include trend data from City Departments, results of citywide surveys, and performance measurement data. This report will be used in the Performance Budget Process to assist in progressing toward completing the goals of the Strategic Plan. The first Progress Report will be available in the Fall of 2006 and will be used in the development of the Fiscal Year 2007 Budget.

### Managing for Results

Annually a "Strategic Plan In Action" will be issued which demonstrates the linkages between the ensuing year's Performance Budget and our Strategic Plan. This action plan will list specific objectives that have been developed toward the accomplishment of each priority. The action plan will be used as a management tool throughout the year by City staff to keep the organization focused on the goals outlined in the Strategic Plan. The Strategic Plan in Action for Fiscal Year 2006 will be the second publication of this document.



# Market Environment

## Economic Analysis

Although the U.S. recession officially ended in November 2001, the contractionary forces that had been holding back renewed economic growth did not give way until the third quarter of 2003. Beginning in the third quarter of 2003, inflation-adjusted Gross Domestic Product (GDP) returned to growth levels above both the 5-yr and 10-yr historical averages. After increasing to 5.0 percent, the fastest growth of any four-quarter period in nearly two decades, growth has moderated to a 3.6 percent pace in the first quarter of 2005. While growth continues above historically average rates, growth in 2004 and 2005 has moderated in part due to the rise in world oil prices. Everything considered, GDP growth appears headed for about 3.5 percent for the first half of the year, and that pattern should generate ongoing improvements in the labor market.

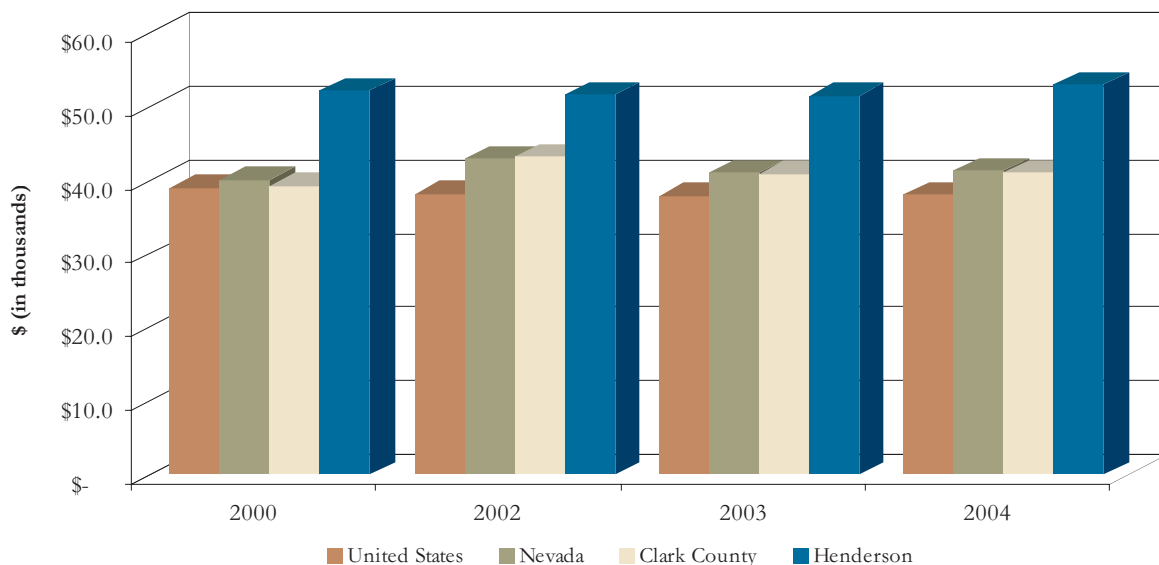
The national labor market has responded to this stronger growth with national unemployment, which reached a peak of 6.4 percent in June 2003, declining to 5.2 percent in March 2005. While still above the rates experienced before the recession, the current unemployment rate is lower than the 5.8 percent average for the decade of the 1990s. There has been continuing concern over the softness in the job market and analysts have been looking for signs of

strength in the national labor market to indicate solidification in the economic recovery. The April employment report not only revised away some of the apparent weakness from the beginning of 2005, but the preliminary numbers also unveiled a robust picture for April.

Nevada has continued to lead the recovery from the national recession with the state's seasonally adjusted unemployment rate holding steady at 3.9 percent in March 2005. Not only is the state's unemployment rate near historic lows, but it is also a full 1.3 percentage points lower than the national unemployment rate.

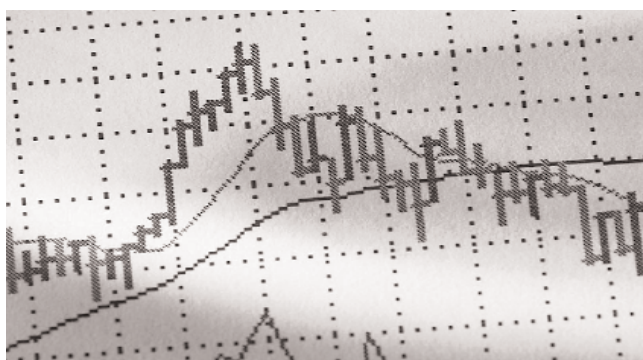
Employment growth in Nevada continues at a faster rate than any other state in the nation with Nevada adding more than 75,000 new jobs during the past year. Top job growth industries in Nevada during the past year are: Construction (19,900 new jobs over the prior year), Leisure & Hospitality (13,400), Professional & Business Services (11,700), Transportation & Utilities (7,800), and Education & Health Services (4,600) sectors. The Leisure & Hospitality sector is expected to experience a large spike in 2005 due to the opening of Steve Wynn's mega-resort in Las Vegas.

**Median Household Effective Buying Income (EBI)**



Note: Due to a change in methodologies beginning in FY 2002, the EBI represents the current period. Prior to this change the EBI reflected the previous year. For this reason the 2001 EBI is not available.

One of the pillars of the recent economic recovery has been consumer spending, which accounts for 70 percent of GDP. The faster growth in personal consumption expenditures has played a significant role in boosting overall economic growth and recovery. During the six months ending the first quarter of 2005, real consumer spending increased at a 3.6 percent annual rate, holding between the 5-yr historical average of 3.46 percent and the 10-year historical average of 3.74 percent. The exceptionally strong housing market throughout 2004 and into the first half of 2005 has helped support consumer spending as households have taken advantage of low lending rates, alternative financing products, and home equity loans.



The Conference Board's Consumer Confidence Index, which reversed from a low of 61.4 in March of 2003, has established an upward trend registering 105.8 in June of 2005. While overall consumer confidence has been improving and consumers have been increasingly willing and able to spend, the Conference Board's Expectations Index is now at its lowest reading since July 2003 as consumers are less optimistic about the economy and job market for the second half of 2005.

Nevada continues to lead the national economic recovery with taxable sales continuing to post gains, up 15.9 percent in Clark County for the 12-month period ended April 2005 over the same period of the prior year. Clark County Gaming Revenue increased 9.6 percent for the 12-month period ended May 2005, the average daily room rate increased 10.3 percent, total passengers at McCarran increased 11.0 percent, and the number of conventions held in Las Vegas increased 5.2 percent over the same period suggesting continued strength in the tourism industry in the future.

Throughout the national and local economic weakening of the past few years, Henderson has continued to maintain a strong financial position. Conservative budgeting combined with the focus on building financial reserves since the last recession in 1991 has provided the city with the ability to maintain and enhance municipal service levels during the recent economic downturn. The City continues to experience strong growth in population, a function of positive market forces. The median household buying income in Henderson continues to outpace the national average. The availability of relatively high-paying jobs and affordable housing also continue to attract new citizens.

## Median Household Income

Henderson's Median Household Effective Buying Income increased from \$51,707 in Fiscal Year 2003 to \$53,176 in Fiscal Year 2004, as compared to Clark County's increase from \$41,007 to \$41,208 and Nevada's \$41,114 to \$41,389 over the same period. The City's high Median Household Buying Income, coupled with continued record growth in population and a strong local economy is reflected in substantial increases in local consumer spending. This in turn creates a desirable market place for new companies to invest in commercial facilities within the City.

## Inflation

The Consumer Price Index (CPI) is probably the most widely recognized and used measure of price level changes for consumer goods and services. The CPI is based on a weighted average of prices for specified goods from six different categories including food, housing, apparel, transportation, health, and recreation. Stability in these price levels is generally beneficial and, coupled with continued low rates of inflation, indicate a positive trend.

Key measures of core inflation (excluding prices of food and energy) have firmed up considerably since late 2003 as the rise of oil prices has trickled down producing upward pressure on the cost of core products and services. Analyzing data on core inflation suggests that prices on core items are increasing at moderate rates. The core Producer Price Index (PPI) was up by 2.6 percent on a year-over-year basis in April and the core Consumer Price

Index (CPI) was unchanged in April showed a year-over-year advance of only 2.2 percent, slower than for any month in the first quarter of the year. Significant increases in electricity and natural gas rates in Southern Nevada continue to outpace inflation by a significant margin. With the Fed's interest rate strategy in place, inflation should remain in the 2.7 percent to 2.9 percent range during Fiscal Year 2006. We have made the necessary budgetary adjustments for such increases in the proposed operating budgets.

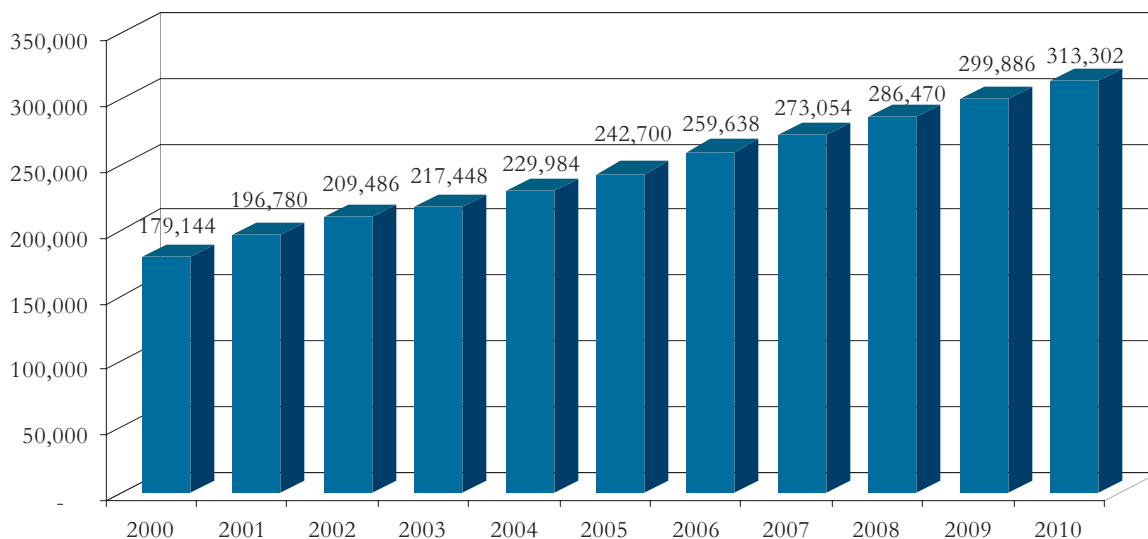
## Interest Rates

The Fed raised its target overnight lending rate a quarter point to 3.0 percent in May 2005, representing the eighth straight increase since the Fed started raising rates in June 2004. The Fed has used the word “measured” to describe its stance on future rate hikes and the Federal Open Market Committee (FOMC) statement of May 3, 2005 said that the upside and downside risks to the attainment of sustainable economic growth and price stability should be kept roughly equal “with appropriate monetary policy action.” The City is anticipating another quarter-point rate hike at the June 30, 2005 FOMC meeting and a funds rate target of 4 percent by year-end.

Interest rates are expected continue their slow upward trend in the coming months as a result of the Fed Policy to encourage contain inflation and maintain the momentum of the economic recovery. Presently, thirty-year mortgages are around 6.00 percent and may increase to 7.00 percent by June of 2006. Throughout 2004 housing demand accelerated as interest rates hovered near 46-year lows and alternative lending products made it possible for many individuals to purchase a home with little or no down payment. In the spring of 2004, the median price for a single-family home in Las Vegas was \$269,000, 52 percent higher than the year before—a national record for appreciation, according to the National Association of Realtors. The combination of a housing shortage combined with the influx of new residents in one of the nation's fastest growing cities, and investors from California and other states set off a wave of speculation.

By the end of 2004 home sales activity and prices have moderated as the number of existing homes for sale on the Multiple Listing Service increased from about 1,400 in February 2004 to more than 16,000 by October 2004. The recent uptrend in interest rates and tighter restrictions on sales to investors has also contributed to the moderation of home sales and the associated price increases. New home permits for the

**Total Population**



first quarter 2005 rose to 8,007 after dipping to 5,640 in the fourth quarter of 2004. While the first quarter numbers are far from the 12,179 permits recorded at the height of the housing boom in the second quarter of 2004, they are in the normal range of activity experienced during the eight quarters prior to the accelerated market experienced in 2004.

The City of Henderson has the highest bond rating of any city in the state of Nevada. In addition, Henderson is the first and only city in the state to have a bond rating equal to Clark County and the state of Nevada. In February 2005 Standard & Poor's Rating Service upgraded the City of Henderson's general obligation bond rating from AA- to AA, while Moody's Investors Service upgraded the City from Aa3 to Aa2. Both services cited Henderson's strong financial reserves, supported by longstanding management and policies as primary reasons for upgrading the bond ratings. The City's borrowing rate continues to be attractive, between 3.0 percent and 5.5 percent for long-term debt. The City's strong AA bond rating will continue to maintain the marketability for its debt. We will continue to watch the yield curve for refunding opportunities and new money financing opportunities.

#### KEY FACT

*Henderson received recognition for becoming Nevada's highest rated city with a bond rating upgrade of "AA" by Standard and Poors and "Aa2" by Moody's Investor's.*

On the other side of this equation is the interest earnings the City receives from the investment of its surplus funds. In June the City's investment portfolio was earning approximately 3.0 percent. This yield is expected to increase as portfolio assets mature are replaced by new assets with rates surpassing the Federal Funds Rate.

## Employment and Wages

Employment growth in Nevada has continued to lead the national job market throughout the past year. Nevada's seasonally adjusted unemployment rate was 3.9 percent in March, 1.3 percentage points lower than the national rate. Job growth in Nevada was led by the Construction (19,900 new jobs over the prior year), Leisure & Hospitality (13,400), Professional &

Business Services (11,700), Transportation & Utilities (7,800), and Education & Health Services (4,600) sectors. The Leisure & Hospitality sector experienced a large spike in 2005 due to the opening of Steve Wynn's mega-resort in Las Vegas in April.



The forecasts for employment in Clark County and southern Nevada remain stronger than neighboring regions such as California. As the national economy continues to improve, employment growth in the tourism, gaming, and entertainment sectors should accelerate to meet the new demand for services.

High paid employment in construction and professional services should continue to provide strength to local employment. Ongoing efforts to entice businesses to move to Southern Nevada should prove more successful as corporate profits increase and businesses look for opportunities to relocate to more tax advantageous states. Job growth is anticipated to be 4.1 percent for southern Nevada in 2005. The expected United States recovery and renewed travel demand should offer local economic stimulus in 2006.

## Population

The driving force in the phenomenal growth in Clark County population over the past decade and a half has been in-migration. People move to the Las Vegas valley in search of employment opportunities and amenities. This fast-growing labor market, stimulated by business and employment development offers relatively good-paying jobs. Changes in population can have a direct effect on City revenues because many taxes are collected on a per capita basis and many intergovernmental revenues are distributed according to population. A gradually increasing population trend is considered favorable.



Henderson's population is expected to reach 242,700 in 2005, a 7.1 percent increase over 2004. This growth trend is expected to continue in future years fueled mainly by the continuous growth in the Las Vegas metropolitan area.

## Visitor Volume

Tourism is vital to the stability of Southern Nevada's economy. While the national economy continued to struggle with the "jobless recovery" Clark County experienced renewed growth in 2004. Traffic through McCarran International Airport increased by 11.0 percent for the 12-month period ending April 2005. Occupancy rates of Las Vegas hotels rebounded to near all time high levels in March with 94.5 percent occupancy, the highest occupancy rate since March 2001. Clark County visitor volume increased 1.1 percent for the 12-month period ended May 2005, while gross gaming revenue increased 9.6 percent, and Las Vegas convention attendance improved 5.2 percent over the same period.

Consumer confidence, which had been recovering in 2004, began to slide as concern over unemployment and the national economic climate began to rise in the first half of 2005. Nevertheless, market demand in Las Vegas is still strong as new properties opened, including the Wynn Las Vegas 2,716-room resort, further fueling local visitor activity. While analysts agree that the Las Vegas market is not likely to replicate the double-digit room-price growth rates experienced during 2004 rates are expected increase at slower rates into the end of the year. Property owners have been expanding convention facilities to help offset potential declines in leisure travel. Convention attendance in the first half of 2005 was up 14 percent compared with the first half of 2004. Looking forward, construction activity continues to be strong with the Caesars Palace expansion to be completed in 2005 and the South Coast Hotel & Casino slated for completion in early 2006. It is expected that these new properties will attract many new and return visitors to the Las Vegas Valley. This translates into expected growth in visitor volume of 3.7 percent in 2005 and 2.2 percent in 2006.

## Residential and Commercial Construction

At the national level, short-term housing market indicators, recent signals on overall economic activity and the recent decline in long-term interest rates all point toward ongoing strength in home sales and single-family housing starts, despite persistent tightening of monetary policy by the Fed. National single-family numbers for 2005 are expected to challenge the records of last year.

While there has been ongoing concern about the possibility of a housing bubble in Clark County, local consensus is that future growth will be sufficient to prevent any major price declines. The continued strength in residential and commercial construction has been due to ongoing job growth in the Vegas Valley as businesses continue to expand operations and new business relocate to take advantage of Nevada's pro-business environment.



Clark County new home sales are up 9.8 percent and the median new home price increased 33.1 percent for the 12-month period ended May 2005 over the prior 12-month period. Existing home sales increased 1.6 percent and the median price of pre-owned homes increased by 35.4 percent over the same period. The Las Vegas area added 15,200 construction jobs over the past year representing an annual growth rate of 17.2 percent.

The forecast for new residential construction takes stock of demand and expected supply of new homes. While demand forces remain strong and interest rates remain at relatively low levels we are monitoring some subtle changes in the local housing market and the possible impacts of these changes on citywide revenue. The Focus Property Group finalized the



development agreement for the South Edge Master Plan in May 2005. This new development is anticipated to provide approximately 11,500 housing units for as many as 28,750 new residents in the 1,940 acres south of the Henderson Executive Airport. This construction, as well as other residential and commercial projects planned or currently under construction in Henderson will continue to provide for growth and expansion into 2007.

## Conclusion

The Las Vegas Valley economy has been resilient in comparison with other tourist based economies when faced with a recession and increased concern for safety. Las Vegas continues to be an internationally recognized destination resort. Many of the 36 million tourists and conventioners each year are return visitors. New retail opportunities also attract new visitors and help maintain the momentum of tourism

demand to the Strip. The opening of Steve Wynn's new property Wynn Las Vegas is expected to boost demand for gaming, tourism, and conventions as it is expected to generate increased visitor traffic from new and repeat visitors to Las Vegas throughout fiscal year 2006.

The forecast for the Southern Nevada economy is optimistic for 2006. While local housing and construction is anticipated to return to more normal growth levels, it is expected to provide a solid base for continued economic growth. Gaming and tourism are expected to show continued growth as national employment levels improve, enabling more visitors to spend discretionary funds on travel and leisure activities. Employment growth is expected to be modest relative to historical employment growth. Generally, economic conditions point to moderate growth in 2006. Overall, the future of southern Nevada and Henderson continues to remain positive.

# Demographics

|                                           | ZIP CODE  |           |           |           |           |          |
|-------------------------------------------|-----------|-----------|-----------|-----------|-----------|----------|
|                                           | 89011     | 89012     | 89014     | 89015     | 89052     | 89074    |
| <b>Population</b>                         | 847       | 26,427    | 39,609    | 78,456    | 42,317    | 50,079   |
| <b>Household Income</b>                   |           |           |           |           |           |          |
| Under - \$15,000                          | 1%        | 2%        | 5%        | 11%       | 1%        | 3%       |
| \$15,000 - \$19,999                       | 1%        | 2%        | 5%        | 4%        | 1%        | 4%       |
| \$20,000 - \$24,999                       | 1%        | 8%        | 7%        | 9%        | 2%        | 2%       |
| \$25,000 - \$34,999                       | 11%       | 6%        | 10%       | 13%       | 6%        | 14%      |
| \$35,000 - \$49,999                       | 12%       | 20%       | 20%       | 19%       | 16%       | 16%      |
| \$50,000 - \$74,999                       | 23%       | 29%       | 24%       | 23%       | 26%       | 24%      |
| \$75,000 - \$100,000                      | 5%        | 15%       | 16%       | 14%       | 19%       | 16%      |
| Over \$100,000                            | 46%       | 18%       | 13%       | 7%        | 29%       | 21%      |
| <b>Median Household Income</b>            | \$78,723  | \$60,018  | \$53,298  | \$44,552  | \$73,227  | \$61,831 |
| <b>Age of Adults</b>                      |           |           |           |           |           |          |
| 18 - 24                                   | 12%       | 4%        | 10%       | 9%        | 8%        | 10%      |
| 25 - 34                                   | 6%        | 17%       | 19%       | 13%       | 18%       | 12%      |
| 35 - 44                                   | 8%        | 17%       | 19%       | 16%       | 25%       | 16%      |
| 45 - 54                                   | 27%       | 13%       | 20%       | 23%       | 15%       | 22%      |
| 55 - 64                                   | 28%       | 22%       | 18%       | 22%       | 18%       | 17%      |
| 65 +                                      | 19%       | 27%       | 14%       | 17%       | 16%       | 23%      |
| <b>Children (under 18)</b>                |           |           |           |           |           |          |
| Yes                                       | 33%       | 27%       | 31%       | 28%       | 33%       | 29%      |
| No                                        | 67%       | 73%       | 69%       | 72%       | 67%       | 71%      |
| <b>Housing Units</b>                      |           |           |           |           |           |          |
| Occupied                                  | 331       | 11,187    | 15,498    | 28,091    | 17,876    | 19,130   |
| Total                                     | 618       | 11,370    | 15,976    | 28,790    | 18,913    | 19,545   |
| <b>Type of Dwelling</b>                   |           |           |           |           |           |          |
| Single-family                             | 82%       | 74%       | 46%       | 71%       | 78%       | 67%      |
| Apartment                                 | 0%        | 21%       | 38%       | 15%       | 16%       | 14%      |
| Condo/Townhome                            | 18%       | 5%        | 16%       | 9%        | 6%        | 17%      |
| Mobile home                               | 0%        | 0%        | 0%        | 5%        | 0%        | 2%       |
| <b>New Home Sales</b>                     |           |           |           |           |           |          |
| # Sold                                    | 183       | 312       | 70        | 903       | 2,968     | n/a      |
| Average Size (Sq Ft)                      | 2,015     | 2,418     | 2,757     | 2,026     | 2,089     | n/a      |
| Average Price                             | \$774,448 | \$350,325 | \$258,433 | \$258,266 | \$374,498 | n/a      |
| <b>Source: Las Vegas Perspective 2005</b> |           |           |           |           |           |          |

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# Financial Trends

## Introduction

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

The long-range forecast is updated on an annual basis and is used to evaluate the current status of citywide short and long-range goals and objectives, and to make predictions about how future events and circumstances may affect the City's financial stability.

The forecasting process is continuous. Fine-tuning adjustments are made each year to update assumptions and historical data. Forecasting is one of the most powerful tools the City has available to help make the kinds of informed financial decisions that will ensure the City's future vitality and economic stability.

## Forecast Methodology

Forecasting as represented in this analysis refers to the estimating of future values of revenues and expenditures. It provides an estimate of how much revenue will be available and the resources required to meet current service levels and programs over the forecast period, along with an understanding of how the total financial program will be affected by the demographic and economic factors driving these forecasts. The value of forecasts is in estimating whether, given assumptions about local financial policies and economic trends, the City will have sufficient resources to meet the resource requirements of ongoing, planned, or mandated programs. Forecast models have the added value of providing a planning tool for capital projects and/or whether bonded indebtedness will be required for capital funding. In short, forecasting provides an estimate of the financial flexibility of the City, as well as insight into tax, revenue, and service options the Council can address.



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

In general, we try to match revenue sources with the economic and/or demographic variables that most directly affect year-to-date changes in those revenues. For example, a revenue such as the Consolidated Tax (sales tax) will reflect consensus forecasts related to taxable sales growth. In contrast, revenue from building permits and plan review are tied to the expected trends in development. Other revenues, such as those from recreation services, are linked to Henderson's expected population growth. By identifying and utilizing as many revenue-related variables as possible in our forecast, we hope to minimize the risks of overstating or understating revenues that could arise from using only a few variables to forecast all revenue sources.

For expenditures, growth is closely linked to two major factors: 1) inflation (including general inflation, market adjustments to salaries and changes in benefit costs) and 2) City financial policies related to the amount of new funding added each year for new programs and/or the expansion of existing programs (including new funding associated with Capital Improvement Program (CIP) projects). As with our revenue forecasts, consensus forecasts are used related to general inflation. For certain expenditure categories (such as fuel and utilities), inflation factors are used that reflect the historical rate of price inflation in these categories relative to overall inflation. Amounts for new programs and/or program expansions are assumed to be constant over the forecast period (same amount is added to each year of the forecast).

## Growth: Challenges and Benefits

The City's primary revenue sources, which are state shared revenues and sales taxes (Consolidated Taxes), are subject to variations due to changes in the economic and political environment. Population growth is always accompanied by increased demands for services that translate directly into increases in the City's ongoing operating expenses. The amount of new revenue generated by new residents through sales and property taxes is not necessarily sufficient to meet the total cost of service expansion, especially if this growth occurs while the state and local economies are in a downward cycle.

Revenue resources fluctuate with changing times, but expenses are always rising in response to population growth. Therefore, it is prudent policy to financially plan for significant changes in revenue or expenses in order to avoid reducing basic services or delaying infrastructure improvements.

Growth is both a challenge and a benefit. Without a growing population to fuel and maintain a healthy local economy, the City would not have the financial resources it needs to continue improving and expanding the services and amenities its residents enjoy. However, rapid and prolonged population growth also places a great deal of stress on existing resources to maintain current levels of service, repair, and replace existing infrastructure as it ages, and to finance future growth related demands.



The demand for essential City services, capital improvements, and infrastructure maintenance and expansion steadily increases as a direct result of population growth and the normal aging of City facilities.

Under virtually any population growth scenario, existing revenue generating sources, such as sales and property taxes and traditional bond financing for capital projects, would be hard pressed to keep up with the normal demand for streets, storm sewers, fire stations, and other facilities and infrastructure. Large capital improvement projects take many years to plan, finance, and complete. Funding for these projects will be needed long before the number of residents moving into the area will support the facility construction costs. It might be several years before population growth is sufficient to generate the revenue needed for ongoing operating expenses. This is a particularly critical issue if the actual growth rate is lower than predicted.

In a worst-case scenario, if a prolonged economic downturn occurred, and annual revenues could not support the costs of essential services and infrastructure development, the City could consider several options. The first option could be to increase revenues from existing sources such as property taxes or creating new taxing sources. The second option could include delaying future growth-related infrastructure development. The last option could include reducing operating expenses by cutting back on essential services such as public safety and various capital projects.

The purpose of financial forecasting is to reduce the likelihood of ever having to resort to any worst-case financial alternatives, except in the most extreme circumstances. For this reason a conservative approach is used, so as not to overstate revenue sources or understate expenses.

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. 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 must rely exclusively on General Fund revenues to finance their operating costs, and most departments receive at least some financial support from the General Fund. It is therefore imperative that the City plans for growth and ensure that growth pays for itself as much as economically possible.

## Forecast Assumptions

The City's approach to forecasting in general is to apply a conservative philosophy that will produce the long-term goals of not overstating revenues nor understating expenditures. Economic forecasting is not an exact science and at times relies upon the best professional judgement 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 includes the assumptions relating to major revenues and expenditures for the various funds.





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# General Fund Forecast

*The General Fund is the City's largest single fund, and serves as the primary operating fund. Revenues that the City is not required to account for in a separate fund are deposited in the General Fund. The sources of revenue that comprise the General Fund are described below:*

## **Operating Revenues:**

### **Property Taxes**

Property taxes are levied against the tangible assessed valuation of real and personal property as of January 1 of each year. The County Assessor determines the taxable value of each parcel of improved and unimproved property in Henderson.

### **Franchise Fees**

Franchise fees are assessments, based upon gross receipts, for gas, electric, telephone, and other public utility companies.

### **Licenses & Permits**

Licenses and permits include revenue for business, gaming, liquor, and animal licenses.

### **Intergovernmental Resources**

These resources are comprised of revenues received from other governmental entities. The City's predominant funding source is the Consolidated Tax, which is controlled by and distributed through the State of Nevada. The Consolidated Tax is comprised mainly of sales taxes and accounts for almost half of the City's General Fund revenue.

### **Charges for Services**

Charges for services include emergency response service fees (ambulance) and other judicial and public safety fees, and charges for parks and recreation programs and facility usage.

### **Fines & Forfeits**

This category of revenue includes court fines and forfeitures as well as traffic fines.

### **Miscellaneous**

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

## **Other Financing Sources:**

### **Proceeds of Capital Lease**

This source represents the reporting of a capital lease as required by Generally Accepted Accounting Principals (GAAP). This amount is offset by an expenditure of the same amount for the purchase of equipment.

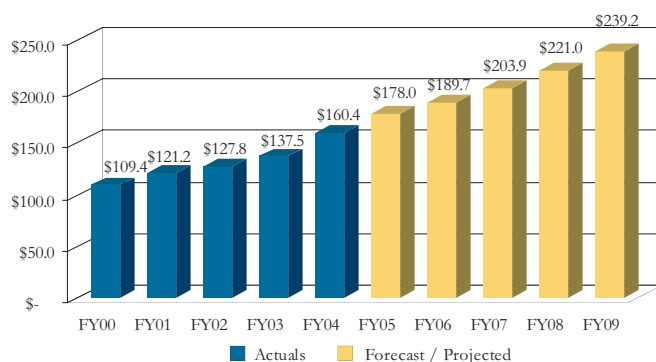
### **Operating Transfers In**

Transfers from other City Funds.

## Operating Revenues

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

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

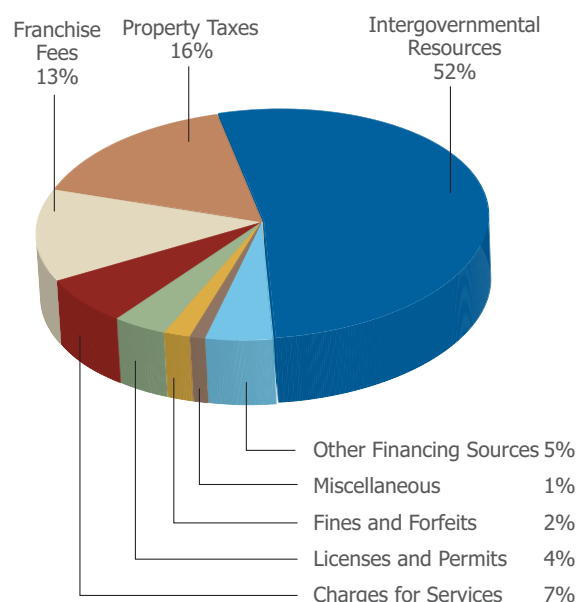


The graph above shows the historical trends and projections for all General Fund revenues. Over the past decade there has been steady growth in all major revenue categories. Most of the growth in revenue has been a direct result of the strong growth in population in Southern Nevada and Henderson in particular. This growth in new citizens has made Henderson the second largest city in the state. General Fund revenues are expected to continue increasing throughout the scope of this analysis.

By Fiscal Year 2009, General Fund revenues and Other Financing Sources are estimated to reach \$239.2 million, a 49.1% increase over Fiscal Year 2004 revenues.

The major sources that make up the General Fund revenues and Other Financing Sources for Fiscal Year 2006 include: Intergovernmental Resources (52%), Property Taxes (16%), Franchise Fees (13%), Charges for Services (7%), Licenses and Permits (4%), Fines and Forfeits (2%), Misc. (1%), and Other Financing Sources (5%). A description of each source as well as a discussion of the outlook over the next five years follows.

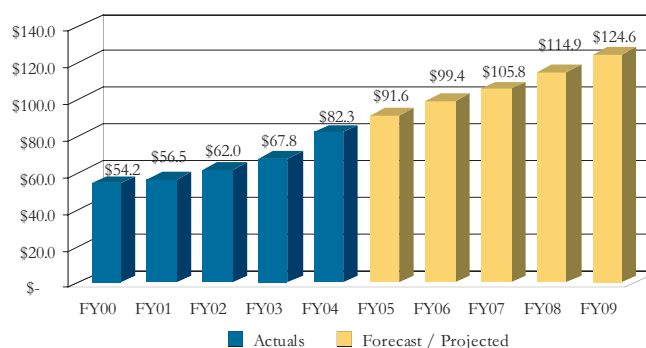
## General Fund Revenue by Source



## Intergovernmental Resources

Intergovernmental Resources for Fiscal Year 2006 are expected to total \$99.4 million, or 52.4% of the total General Fund revenue and Other Financing Sources. As such, it represents a significant source of the City's revenue base. Revenues in this category are derived from state and county revenue sharing that includes a Consolidated Tax (\$94.9 million), County Gaming License Fees (\$2.4 million) and a Motor Vehicle Fuel Tax (\$2.1 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)



The Consolidated Tax is controlled and distributed by the Nevada Department of Taxation. The consolidated revenue consists of the Supplemental City/County Relief Tax (SCCRT), the Basic City/County Relief Tax (BCCRT), the cigarette tax, liquor tax, governmental services tax, and the real property transfer tax. These taxes are consolidated and then distributed at the county level. The formula is further refined within each county and its entities.

The major revenue sources for the Consolidated Tax are the SCCRT and BCCRT, which are based on taxable sales and therefore are heavily dependent upon population growth and tourism. The city continues to monitor the performance of the consolidated tax distribution formula to ensure that revenues received are in proportion to increasing service demands from new residents and businesses. Intergovernmental Resources is projected to increase 7% to 9% per year for each of the next four years.

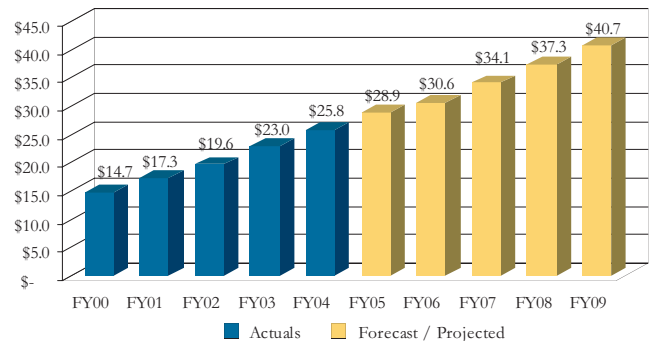
## Property Taxes

Property tax revenue for Fiscal Year 2006 is expected to total \$30.6 million, or 16.1% of the total General Fund revenue and Other Financing Sources. Property tax revenue has experienced strong growth in the past primarily due to the continued increase of the City's assessed valuation.

For Fiscal Year 2006, the General Fund portion of the tax rate is made up of two components, an operating rate of .1503 and a voter approved public safety tax override of .231. The City of Henderson property tax rate has remained relatively steady for the past sixteen years and continues to be one of the lowest rates in the State of Nevada.

The growth of the City's assessed valuation is expected to grow at a substantially lower rate in the coming years as the Nevada State Legislature passed a law to provide property tax relief to all citizens. Assembly Bill 489, signed into law on April 6, 2005, provides a partial abatement of taxes by applying a 3% cap on the tax bill of the owner's primary residence. Some rental dwellings that meet the low-income rent limits may also qualify for a 3% cap on the tax bill.

## Property Taxes (in millions)



An 8% cap on the tax bill will be applied to residences that are not owner occupied. The 8% cap would also apply to land, commercial buildings, business personal property, aircraft, etc. New construction or property that has a change of use (zoning change or manufactured home conversion) will not qualify for any cap for this fiscal year but will receive the 3% or 8% cap starting next year.

While this tax relief package will lower the growth rate from existing properties, Henderson has several major communities under construction that will bring significant new value to the City. Property tax revenue is expected to grow at 6 to 7% for the next four years.

## Charges for Services

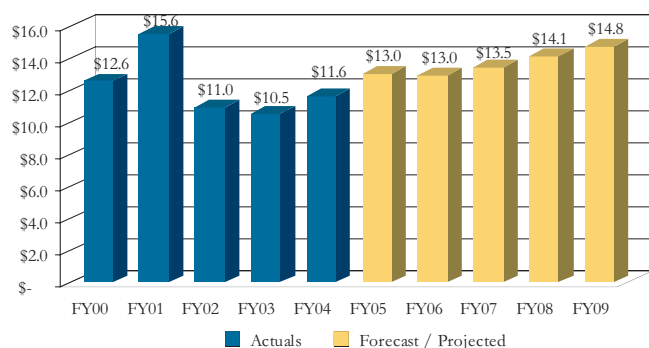
Charges for Services for Fiscal Year 2006 are expected to total \$13.0 million, or 6.8% of the total General Fund revenue and Other Financing Sources. This revenue source includes a variety of City fees, including emergency medical transport services, prison detention fees to house inmates from other jurisdictions and cultural and recreation charges. Wherever practical, charges for services provided are used to support the delivery of the specific services rendered.

An accounting change occurred in Fiscal Year 2002 that changed the way reimbursements from Enterprise Funds to the General Fund for administrative services were reported. The change reclassified this type of resource as a contra-expense rather than revenue.

This explains the sharp decline in that fiscal year. Future growth projections have been revised to account for this change in methodology.

As with most of the City's revenue, Charges for Services have risen steadily over the past years mainly as a result of the City's growth in population, and overall that trend is expected to continue. There is continued strong growth in recreation fees. This reflects not only the growth in population, but the opening of several new recreational facilities. Overall the rise in Charges for Services is expected to grow between 5% to 6% percent over the next four years.

**Charges for Services**  
(in millions)



## Franchise Fees

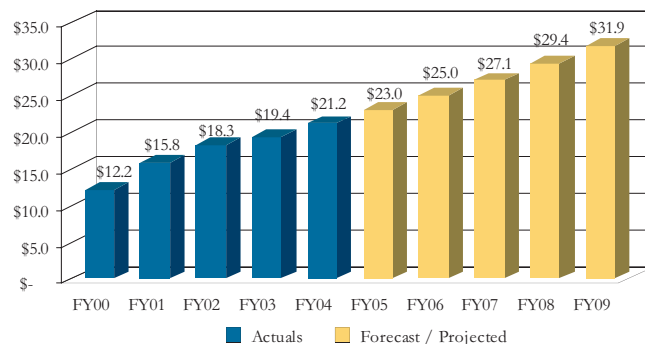
Franchise fees for Fiscal Year 2006 are expected to total \$25.0 million, or 13.2% of the total General Fund revenue. They are collected from public utility companies and include electricity, natural gas, phone, cable, sanitation, water and sewer. The fees are based upon designated percentages of gross receipts pursuant to each firm's respective franchise agreement. City Franchise Fees have experienced consistent growth over the past years and are expected to continue that same trend. The driving force behind the growth in franchise fees is the City's continued population growth and development, which will create many new customers for the utility companies, and as a result will generate additional revenue for the City.

In the 2005 Legislative session a bill was introduced which would have eliminated local governments' ability to impose franchise fees and other similar fees upon public utility companies. While this bill failed

to get out of the Senate Commerce and Labor Committee, proponents of the bill have suggested that future efforts will be made to enact similar legislation. If such legislation were to be adopted the City would need to revise revenue forecasts to reflect such policy changes.

The overall increase in Franchise Fees is expected to rise in the 8 - 9% range over the next four years.

**Franchise Fees**  
(in millions)

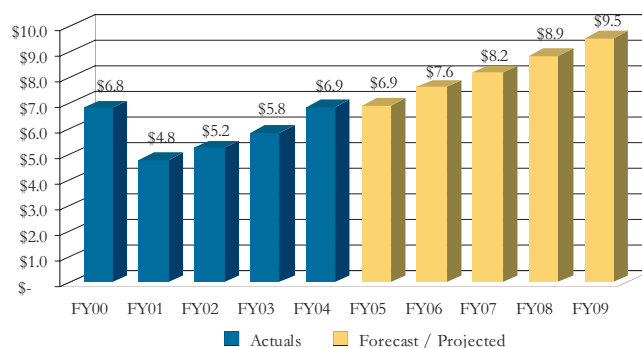


## Licenses and Permits

Licenses and permits for this fiscal year are expected to total \$7.6 million, or 4.0% of the total General Fund revenue. This category includes such revenue sources as business, gaming, liquor, and animal licenses. A business license fee is charged to persons engaged in any trade, business, or profession, or maintaining offices within the City limits. The fee consists of a base rate, or depending on the business classification, a percentage of gross sales.

Licenses and Permits are expected to increase in the 7 - 9% range over the next four years.

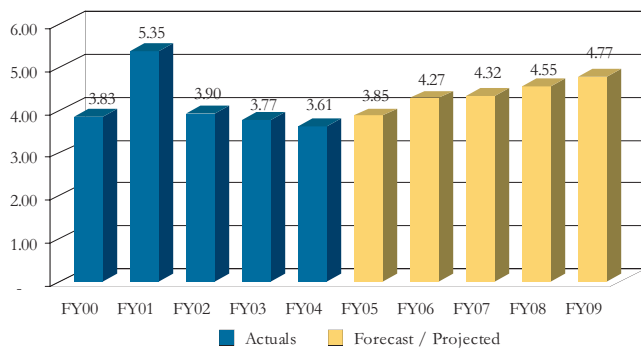
**Licenses and Permits**  
(in millions)



## Fine, Forfeits and Miscellaneous

Fines, Forfeits and Miscellaneous for Fiscal Year 2006 are expected to be \$4.3 million, or 2.3% of the total General Fund revenue and Other Financing Sources. This category includes fines and forfeitures for a full range of violations of State and City codes, interest income, and miscellaneous developer contributions and reimbursements. The revenues are expected to increase in the 5 - 7% range over the next four years.

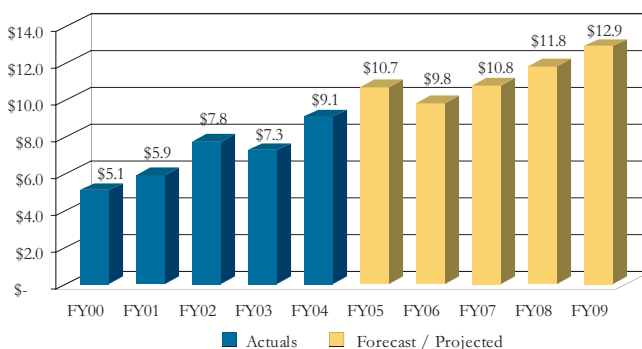
**Total Fines, Forfeits and Misc. Revenues**  
(in millions)



## Other Financing Sources

Other Financing Sources for Fiscal Year 2006 are expected to total \$9.8 million, or 5.2% of the total General Fund revenue & Other Financing Sources. This revenue source originates mainly as a transfer from the Debt Service Fund. This transfer represents proceeds from a voter approved property tax measure that encompassed operating expenses along with the construction costs of several recreation facilities and parks. The operating expenses are a part of the General Fund, and therefore, the transfer from the

**Other Financing Sources**  
(in millions)



Debt Service Fund provides the resources for these expenditures. The revenues are expected to increase in the 9 - 10% range over the next four years.

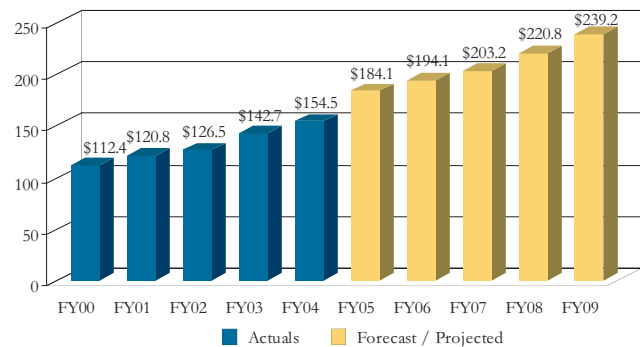
## Operating Expenditures

The City's future will be shaped by the continued refinement of strategic issues and goals the citizens, Mayor and Council, and management identify through their planning process. The identification of these issues and concerns will affect the overall cost of providing the high quality level of services that the citizens of Henderson have come to expect.

The following graph shows the historical trends and projections for all General Fund expenditures. Over the past decade there has been steady growth in all major expenditure categories, resulting from the strong growth in the City's population and the need for increased services.

Expenditure increases fluctuate year-to-year mainly due to one-time expenditures.

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





Expenditures are broken down by category and function as follows:

## Categories

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

## Functions

### General Government

- Mayor and City Council
- City Manager's Office
- Intergovernmental Relations
- City Attorney's Office
- City Clerk's Office
- Budget & Strategic Management
- Building Maintenance
- Community Development
- Finance
- Human Resources
- Information Technology
- Property Management

### Judicial

- Municipal Court
- City Attorney- Criminal
- City Attorney- Court Programs

### Public Safety

- Fire
- Police
- Code Enforcement & Fire Safety

### Public Works

- Paved Streets
- Street Lighting
- Flood Control
- Public Works General

### Culture and Recreation

- Parks Maintenance
- Recreation

### Community Support

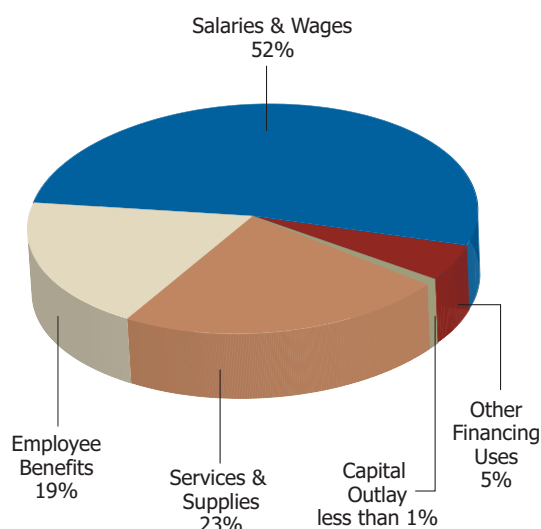
- Economic Development
- Neighborhood Services

The scope of this analysis examines the operational impacts of growth as well as capital improvements the City currently has underway as well as those on the horizon. As the City constructs new facilities to enhance the services provided to Henderson residents, the City must assess its ability to support the operations of these new facilities.

## General Fund Expenditures by Category

The major expenditures that make up the General Fund for Fiscal Year 2006 include Salaries and Wages (52%), Employee Benefits (19%), Services and Supplies (23%), Capital Outlay (less than 1%), and Other Financing Uses (5%). A description of each expenditure category as well as a discussion of the outlook over the next five years follows:

### General Fund Expenditures by Category



### Salaries, Wages and Employee Benefits

Salaries, wages and employee benefits represent the largest expenditure category in the General Fund. The City's payroll for Fiscal Year 2006 is expected to total \$137.3 million, or 71% of the total General Fund expenses and other financing uses. Most personnel and major functions of city government are located within the General Fund.

Payroll will continue to represent the major portion of fund expenditures over the next four years and will be impacted by the continued expansion of services to operate and maintain new City facilities, growth in staffing resulting from increased population levels as well as the negotiated cost of living adjustments for employees.

Planning for the next several years must address the issue of compensation because of its significant expenditure impact. It is obvious that whatever policy

decision is made with regard to compensation scenarios will have a profound effect on future decision-making options.

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 \$45.0 million, or 23% of the total General Fund expenses. This category encompasses all operating expenditures including supplies, utility costs (electricity, water, natural gas, refuse, and sewer), contracted services, and equipment rental and repair. Utility expenses continue to increase faster than inflation and are adjusted for new facilities that are projected to be completed. Increases in this category over the next four years are expected to be driven largely by the new City facilities as well as inflation.

### **Capital Outlay**

Capital Outlay accounts for \$1.4 million, or less than 1.0% of the total Fiscal Year 2006 General Fund expenditures. This amount represents funding for new and replacement equipment for General Fund operations. Funding in this category comes mainly from “pay-as-you-go” financing resulting primarily from prior year operating surpluses.

### **Other Financing Uses**

Other Financing Uses for Fiscal Year 2006 are expected to total \$10.4 million, or 5% of the total General Fund expenses. This amount represents a transfer to the Engineering Fund (\$4.4 million), Development Services Fund (\$3.1 million), Equipment Repair and Maintenance Fund (\$1.9 million), Lake Las Vegas Fund (\$0.3 million), and Budget Stabilization Fund (\$0.6 million). The transfer to Equipment Repair and Maintenance reflects ongoing reinvestment in the City’s infrastructure, as well as specific remodeling projects.

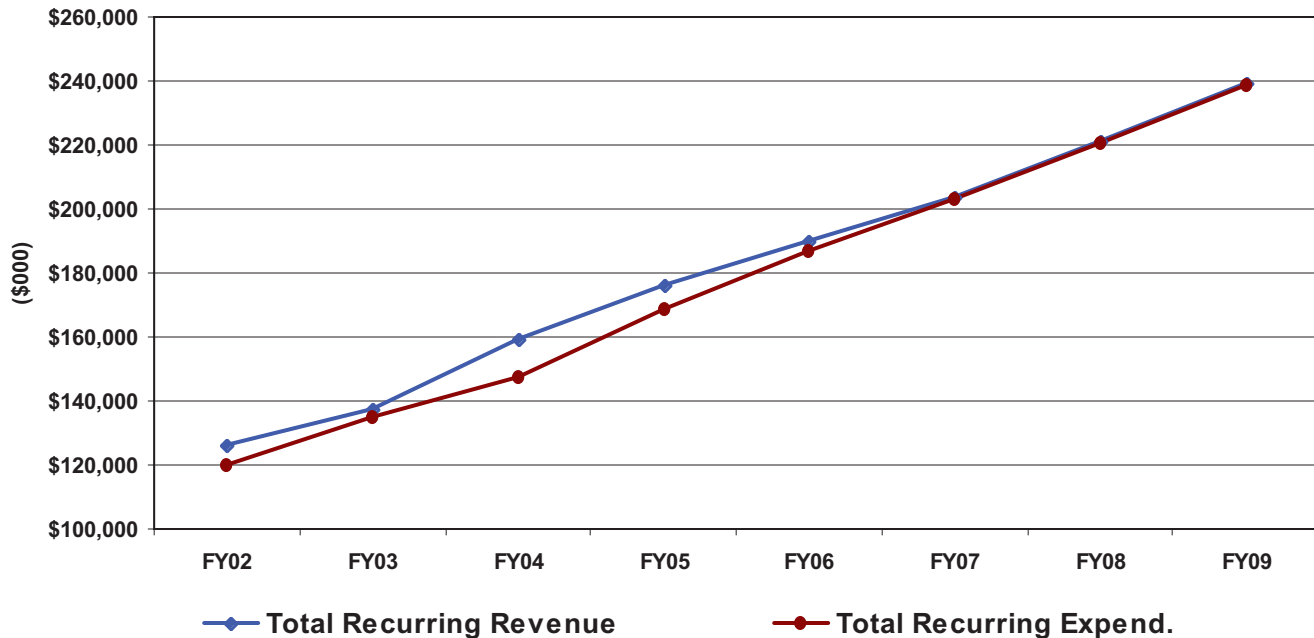
## **Capital Improvement Program Impacts**

The City’s Capital Improvement Program over the next five years will provide an array of facilities and services to Henderson residents including Parks, Recreation Centers, Trails, New and Improved Roadways, the Justice Facility Expansion, and completion of the City Center Plaza. 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 resulting from inflation and employee wage increases.

## **Recurring Revenue Versus Recurring Expenditures**

The City’s forecasting model continues to evaluate the relationship between recurring revenues and recurring expenditures, as evidenced on the table on the following page. The forecast horizon includes a matching of two variables, allowing the City to maximize available resources to provide growth-related services. Salaries and wages are projected at full employment, assuming all authorized employees will work for the entire fiscal year. However, based on historical experience, savings from employee vacancies (attrition) occurs throughout the year. This results in unexpended appropriations that can be used for one-time purchases in the following year. This conservative method of budgeting allows the City to maximize its resources for service delivery and maintain a healthy financial position.

## General Fund Recurring Revenue vs Recurring Expenditures



|                                  | FY02<br>Actual    | FY03<br>Actual    | FY04<br>Actual    | FY05<br>Forecast  | FY06<br>Budget    | FY07<br>Projected | FY08<br>Projected | FY09<br>Projected |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Recurring Revenue (\$000)</b> |                   |                   |                   |                   |                   |                   |                   |                   |
| Property taxes                   | \$ 19,639         | \$ 22,972         | \$ 25,765         | \$ 28,853         | \$ 30,640         | \$ 34,107         | \$ 37,313         | \$ 40,746         |
| Franchise fees                   | 18,298            | 19,353            | 21,228            | 23,042            | 25,007            | 27,127            | 29,414            | 31,879            |
| Licenses and permits             | 5,243             | 5,848             | 6,856             | 6,928             | 7,619             | 8,192             | 8,852             | 9,525             |
| Intergovernmental                | 62,000            | 67,752            | 82,252            | 91,554            | 99,400            | 105,843           | 114,910           | 124,638           |
| Charges for services             | 10,982            | 10,546            | 11,616            | 13,028            | 12,960            | 13,467            | 14,119            | 14,776            |
| Fines, forfeits & misc.          | 3,903             | 3,771             | 3,615             | 3,855             | 4,270             | 4,315             | 4,544             | 4,772             |
| Other Financing Sources          | 6,057             | 7,270             | 8,269             | 9,081             | 9,844             | 10,807            | 11,823            | 12,910            |
| <b>Total Recurring Revenue</b>   | <b>\$ 126,122</b> | <b>\$ 137,512</b> | <b>\$ 159,601</b> | <b>\$ 176,341</b> | <b>\$ 189,740</b> | <b>\$ 203,858</b> | <b>\$ 220,975</b> | <b>\$ 239,246</b> |

|                                       |                   |                   |                   |                   |                   |                   |                   |                   |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Recurring Expenditures (\$000)</b> |                   |                   |                   |                   |                   |                   |                   |                   |
| Salaries and wages                    | \$ 65,098         | \$ 75,324         | \$ 81,531         | \$ 92,170         | \$ 99,894         | \$ 109,692        | \$ 119,480        | \$ 129,642        |
| Employee benefits                     | 21,310            | 24,523            | 28,274            | 32,384            | 35,171            | 37,381            | 40,678            | 44,168            |
| Services and supplies                 | 27,789            | 26,767            | 28,940            | 34,888            | 41,669            | 46,374            | 50,351            | 54,469            |
| Capital outlay                        | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| Other Financing Uses                  | 5,851             | 8,167             | 8,776             | 9,417             | 10,405            | 9,768             | 10,256            | 10,769            |
| <b>Total Recurring Expend.</b>        | <b>\$ 120,048</b> | <b>\$ 134,781</b> | <b>\$ 147,521</b> | <b>\$ 168,859</b> | <b>\$ 187,139</b> | <b>\$ 203,215</b> | <b>\$ 220,765</b> | <b>\$ 239,048</b> |

|                                  |                 |                 |                  |                 |                 |               |               |               |
|----------------------------------|-----------------|-----------------|------------------|-----------------|-----------------|---------------|---------------|---------------|
| <b>Current Surplus/(Deficit)</b> | <b>\$ 6,074</b> | <b>\$ 2,731</b> | <b>\$ 12,080</b> | <b>\$ 7,482</b> | <b>\$ 2,601</b> | <b>\$ 643</b> | <b>\$ 210</b> | <b>\$ 198</b> |
|----------------------------------|-----------------|-----------------|------------------|-----------------|-----------------|---------------|---------------|---------------|

### Non-Recurring Revenue (\$000)

|                           |          |      |        |          |      |      |      |      |
|---------------------------|----------|------|--------|----------|------|------|------|------|
| Proceeds of Capital Lease | \$ 1,701 | \$ - | \$ 809 | \$ 1,634 | \$ - | \$ - | \$ - | \$ - |
|---------------------------|----------|------|--------|----------|------|------|------|------|

### Non-Recurring Expenditures (\$000)

|                                |       |       |       |       |       |            |            |            |
|--------------------------------|-------|-------|-------|-------|-------|------------|------------|------------|
| Salaries and wages (Attrition) | \$ -  | \$ -  | \$ -  | \$ -  | \$ -  | \$ (3,200) | \$ (3,300) | \$ (3,200) |
| Other Financing Uses           | -     | -     | -     | 6,081 | -     | -          | -          | -          |
| Services and supplies          | -     | 4,478 | 4,300 | 3,801 | 5,419 | -          | -          | -          |
| Capital lease                  | 1,701 | -     | 809   | 1,634 | -     | -          | -          | -          |
| Capital outlay                 | 4,769 | 3,439 | 1,880 | 3,824 | 1,411 | 3,200      | 3,300      | 3,300      |

|                                |                   |                   |                   |                   |                   |                   |                   |                   |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Total All Revenue</b>       | <b>\$ 127,823</b> | <b>\$ 137,512</b> | <b>\$ 160,410</b> | <b>\$ 177,975</b> | <b>\$ 189,740</b> | <b>\$ 203,858</b> | <b>\$ 220,975</b> | <b>\$ 239,246</b> |
| <b>Total All Expenditures</b>  | <b>\$ 126,518</b> | <b>\$ 142,698</b> | <b>\$ 154,510</b> | <b>\$ 184,199</b> | <b>\$ 193,969</b> | <b>\$ 203,215</b> | <b>\$ 220,765</b> | <b>\$ 239,148</b> |
| <b>Total Surplus/(Deficit)</b> | <b>\$ 1,305</b>   | <b>\$ (5,186)</b> | <b>\$ 5,900</b>   | <b>\$ (6,224)</b> | <b>\$ (4,229)</b> | <b>\$ 643</b>     | <b>\$ 210</b>     | <b>\$ 98</b>      |
| <b>Fund Balance-Beginning</b>  | <b>\$ 24,086</b>  | <b>\$ 25,391</b>  | <b>\$ 20,205</b>  | <b>\$ 26,105</b>  | <b>\$ 19,881</b>  | <b>\$ 15,652</b>  | <b>\$ 16,295</b>  | <b>\$ 16,505</b>  |
| <b>Fund Balance-End</b>        | <b>\$ 25,391</b>  | <b>\$ 20,205</b>  | <b>\$ 26,105</b>  | <b>\$ 19,881</b>  | <b>\$ 15,652</b>  | <b>\$ 16,295</b>  | <b>\$ 16,505</b>  | <b>\$ 16,603</b>  |

# Water & Sewer Forecast

*The City of Henderson provides water and sewer services to approximately 242,700 residents. The City has designated both water and sewer as separate Enterprise Funds for the tracking of all resources and expenditures related to these utility services.*

These funds are comprised of three major components:

- **Operating Funds**
- **System Development Charge (SDC) Funds**
- **Capital Projects Funds**

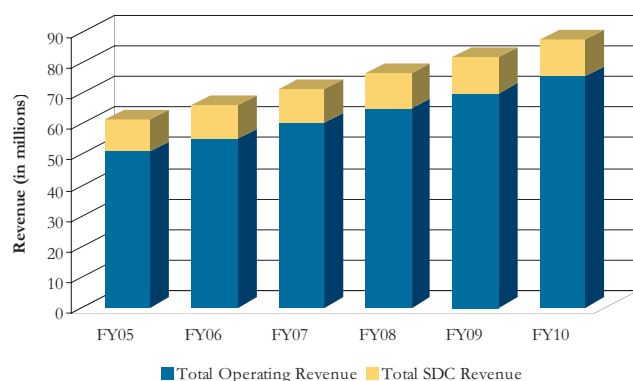
## **Operating Funds**

The Water and Sewer Operating Funds track the financial activities associated with the daily operations of the facilities and services provided to the utilities' customers.

The sources of revenue for the Water Operating Fund are derived from the sale of potable and raw water, connection fees, interest income and miscellaneous sources. Potable and raw water sales represent the most significant source of revenue to the operating fund. The sale of potable and raw water averages 91% of the total water operating fund revenue.

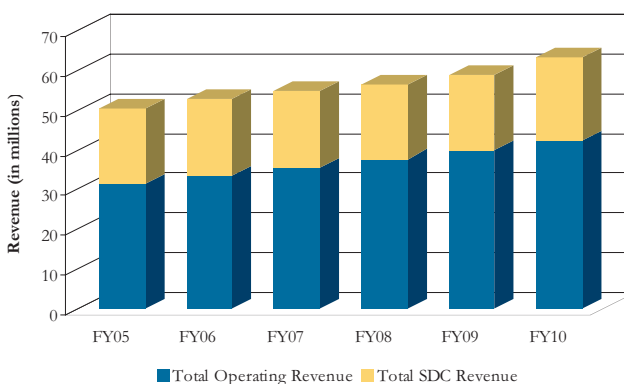
Based on growth projections, total operating revenue is forecasted to increase from \$54.8 million in Fiscal Year 2006 to \$75.0 million in Fiscal Year 2010.

### **Water Operating Revenue**



The sources of revenue for the Sewer Operating Fund comes from the following areas: sewer service sales, reclaimed water sales, interest income, and miscellaneous. Sewer service sales represent the most significant source of revenue to the sewer operating fund and averages about 72% of the total operating fund revenue. Total operating revenues are expected to increase from \$33.4 million in Fiscal Year 2006 to \$42.2 million in Fiscal Year 2010.

### **Sewer Operating Revenue**



The wastewater utility sells reclaimed water to golf courses, developers who use it for construction, and commercial customers that use it for irrigation. Revenues from these sales are projected to increase as additional golf courses are built. The sewer operating fund also receives a portion of sales tax receipts, which is then used exclusively for water reclamation facility improvements. Additional operating revenues include: billed/labor equipment, lateral fees, main extension fees, refund agreement surcharge, extra-strength surcharges, late charges, and miscellaneous sources.

## **System Development Charge (SDC)**

The System Development Charge Fund tracks financial activities associated with annual SDC revenues. The existing water and sewer utility SDCs have been in effect since February 2005 and were developed using the system buy-in method. The funding sources include SDC revenues and interest income.

The system buy-in method is based upon the concept that existing customers, through rates and other assessments, have developed a valuable water and sewer system. A new customer "buys-in" to each system by making a contribution equal to the amount of equity a similar existing customer has in the system. The implementation of the System Development Charge using the system buy-in method results in new customers paying their proportionate share of facility costs incurred to serve them.

Water System Development Charges for fiscal year 2006 are \$2,650 per equivalent dwelling unit (EDU). Sewer System Development Charges are currently \$2,760 per Equivalent Residential Unit (ERU).

## **Capital Project Funds**

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

## **Expenditures**

Water operating fund expenditures include operation and maintenance expenses (O&M), routine capital outlays and debt service on bonds and loans.

Projected Water operation and maintenance expenses consist of the costs for personnel, materials, supplies, and contractual services incurred to supply, treat, and distribute water on a routine basis. These expenses are expected to increase from \$72.4 million in Fiscal Year 2006 to \$92.8 million in Fiscal Year 2009. Allowances for growth and inflation are incorporated into these operation and maintenance projections.

Approximately 30% of the \$72.4 mentioned above is for operation and maintenance expenses related to purchasing water from external sources. Raw water is purchased from Basic Management Incorporated for resale to Lake Las Vegas and for a raw water source to the City's water treatment plant. Additionally, the utility purchases treated water from the Southern Nevada Water System to disperse directly to the distribution system.

Sewer operating fund expenditures consist of the costs for personnel, materials, supplies and contractual services to collect, treat and dispose of wastewater on a routine basis. Future operation and maintenance expenses are expected to increase from \$35.1 million in Fiscal Year 2006 to \$57.7 million in Fiscal Year 2009.

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 operations. Rates are evaluated every two years to ensure the utility is recovering their costs and remaining competitive with other municipal operations in the Las Vegas valley.



# Development Services Center Forecast

*The Development Services Center (DSC) Fund was created as a new Enterprise Fund in February 2000. This fund is used to track all financial activities related to the 'one-stop shop' meant to simplify the development process for City development related customers.*

The DSC includes staffing from the following departments: Building & Fire Safety, Community Development, DSC Administrative Office, Public Works, City Clerk's Office, Information Technology, and Utilities.

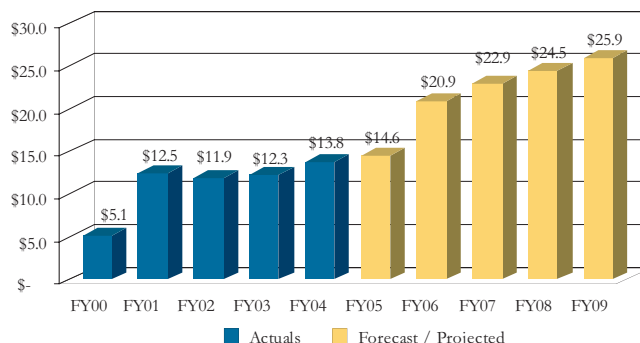
The sources of revenue for the Development Services Center Fund can be divided into four distinct categories: licenses & permits, charges for services, developer contributions and miscellaneous revenues. The fees are established and reviewed by the Development Services Center Steering Committee.

## Revenue Trends

The revenues for the DSC fund are heavily reliant upon development activity, which can fluctuate with the economy and normal business cycles. Last year an extensive fee study was commissioned to ensure a more predictable revenue stream and reinforce the solvency of the fund. The new fees, approved by Council in October 2004, changed the structure from a valuation approach to a cost of doing business approach. After the successful completion of the DSC's demonstration program, a commitment to the Development Industry to deliver an on-time rate of 90% or better for plan review and inspection services, new fees were effective May 1, 2005.

Revenue increased in the last half of Fiscal Year 2004 and first half of Fiscal Year 2005 due to increased permit activity and increases in operational efficiency attributed to DSC Online, integrated plan submittal checklists and training, and the elimination of the backlog of work. The forecasted revenue of \$20.9 million in Fiscal Year 2006 reflects the first full year of revenue based on the new rate schedule implemented in May 2005. Revenue estimates for Fiscal Year 2006 through 2009 have been adjusted to reflect estimates from new fee study as well as the most recent development projections and estimated trends in development activity.

**DSC Operating Revenue**  
(in millions)



## Expenditures

Expenses in the DSC Fund are significantly up over previous years with the addition of 31.5 new positions; hired in October 2004 to ramp up services to meet the new service targets established by the Development Industry Advisory Committee. The new positions were required to provide more reliable and on-time plan review, inspection and permit services. These positions were identified and included in the Fee Study.

The DSC Steering Committee, concerned about the time necessary to validate the actual revenue stream generated by the new fee structure, placed limits on new spending in Fiscal Year 2006. New spending was only authorized for known budget increases, such as shared support expenses attributed to the significant increase in staffing, (ie: copies and supply costs). New positions were put on-hold, unless the requesting department was able to demonstrate the revenue generated from the position would cover the actual cost and have a neutral impact to the ending fund balance. Pro-active business decisions to strengthen the performance of the fund were made through allocations to establish a reserve balance and capital refresh accounts. Projected expenses for Fiscal Year 2006 were set at \$23.7 million dollars.

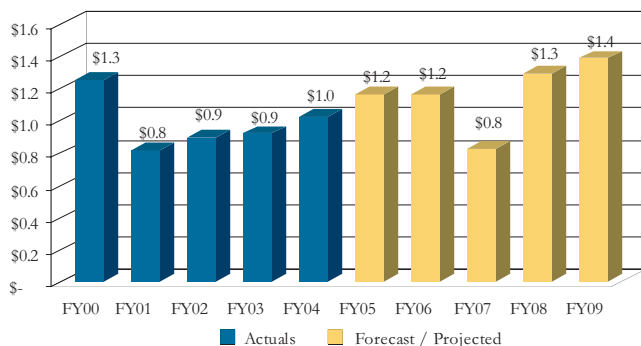
# Convention Ctr/Visitors Bureau Forecast

*The Convention Center & Visitors Bureau Fund tracks all financial activities related to the operation of the Henderson Convention Center as well as revenues and expenditures related to the promotion of tourism within the City. The Henderson Convention Center offers facilities and services for a wide range of events. In addition to a 10,800 square-foot, column-free exhibit area, the Henderson Convention Center has affordable meeting facilities and equipment rentals.*

## **Operating Revenues**

Revenues for the Convention Center & Visitors Bureau are generated from Convention Center events and associated space and equipment rental, as well as gaming license fees. Convention Center space rental revenues for Fiscal Year 2007 reflect a reduction in revenues that are anticipated in conjunction with the proposed remodel of the Convention Center facility. The construction is anticipated to start in July of 2006 and require eight months to complete. Space rentals for Fiscal Year 2008 and beyond are expected to remain fairly consistent with historical trends.

### **Convention Center & Visitors Bureau Operating Revenue**



## **Non-Operating Revenues**

Non-operating revenues are generated from earned interest and Room Tax that is directly related to hotel occupancy rates, which can be impacted by the economy. Tourism in Nevada has remained strong throughout the national recession and other geopolitical events. Projections are based on continued economic strength, with the assumption

that tourism will continue to recover as visitors and businesses return to Henderson to take advantage of the existing and new properties and venues available for tourism and conventions.

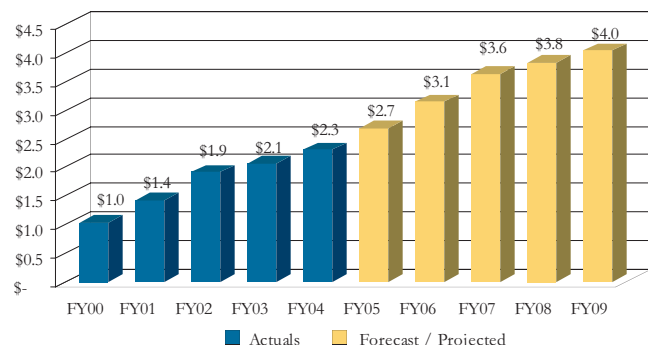
A substantial increase in room tax is expected as the number of hotel rooms in Henderson is projected to increase from 2,000 to 4,000 over the five-year period. This is a result of continued development within the City limits of gaming and resort properties.

## **Expenditures**

The Convention Center & Visitors Bureau Fund's expenditures are comprised of 54% salaries, wages and benefits, 41% services and supplies and 5% depreciation. Growth over the forecast period is expected to remain consistent with the increase in demand for services.

Despite the marginal decline in profitability over the projection period, the cash position of the Convention Center & Visitors Bureau Fund is expected to remain strong over the next several fiscal years.

### **Convention Center & Visitors Bureau Operating Expenditures**





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# Performance Budget Overview

## Contents

|                                           |     |
|-------------------------------------------|-----|
| Performance Budget Introduction .....     | 207 |
| Process Overview .....                    | 208 |
| Annual Performance Budget Cycle .....     | 208 |
| Strategic Plan in Action                  |     |
| Economic Development .....                | 209 |
| Financial Planning .....                  | 210 |
| Natural Resource Management .....         | 212 |
| Public Safety.....                        | 214 |
| Quality Development .....                 | 217 |
| Transportation.....                       | 219 |
| Performance Budget Highlights.....        | 220 |
| Departments/Funding Sources.....          | 222 |
| Departmental Performance Budgets .....    | 224 |
| Budget & Strategic Management .....       | 227 |
| Building and Fire Safety .....            | 231 |
| City Attorney's Office .....              | 234 |
| City Clerk's Office .....                 | 237 |
| City Manager's Office .....               | 240 |
| Community Development .....               | 244 |
| Convention Center & Visitors Bureau ..... | 247 |
| Development Services Center .....         | 251 |
| Economic Development .....                | 256 |
| Finance .....                             | 259 |
| Fire .....                                | 263 |
| Human Resources.....                      | 268 |
| Information Technology .....              | 271 |
| Mayor and Council.....                    | 274 |
| Municipal Court .....                     | 278 |
| Neighborhood Services .....               | 280 |
| Parks and Recreation .....                | 284 |
| Police .....                              | 288 |
| Property Management & Redevelopment ..... | 292 |
| Public Works .....                        | 295 |
| Utility Services.....                     | 299 |

## Tables & Illustrations

|                                                  |     |
|--------------------------------------------------|-----|
| Process Overview .....                           | 208 |
| Annual Performance Budget Cycle .....            | 208 |
| Performance Budget Highlights                    |     |
| Past Accomplishments- Strategic Highlights ..... | 220 |
| Performance Measures- Strategic Highlights ..... | 221 |
| Departments/Funding Sources.....                 | 222 |

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|                                                    |     |
|----------------------------------------------------|-----|
| Departmental Performance Budgets                   |     |
| What You Will Find On Each Department's Page ..... | 224 |
| Budget & Strategic Management .....                | 227 |
| Building and Fire Safety .....                     | 231 |
| City Attorney's Office .....                       | 234 |
| City Clerk's Office .....                          | 237 |
| City Manager's Office .....                        | 240 |
| Community Development .....                        | 244 |
| Convention Center & Visitors Bureau .....          | 247 |
| Development Services Center .....                  | 251 |
| Economic Development .....                         | 256 |
| Finance .....                                      | 259 |
| Fire .....                                         | 263 |
| Human Resources .....                              | 268 |
| Information Technology .....                       | 271 |
| Mayor and Council .....                            | 274 |
| Municipal Court .....                              | 278 |
| Neighborhood Services .....                        | 280 |
| Parks and Recreation .....                         | 284 |
| Police .....                                       | 288 |
| Property Management & Redevelopment .....          | 292 |
| Public Works .....                                 | 295 |
| Utility Services .....                             | 299 |



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# Performance Budget Introduction

This section will relate how the City of Henderson allocates its resources based on specific departmental information. The detail from this section stems from information gathered during the Performance Budget Process for Fiscal Year 2006.

Mayor and City Council Priority Initiatives are found in this section. The Priorities are guides to assist the departments in helping the City to achieve its vision.

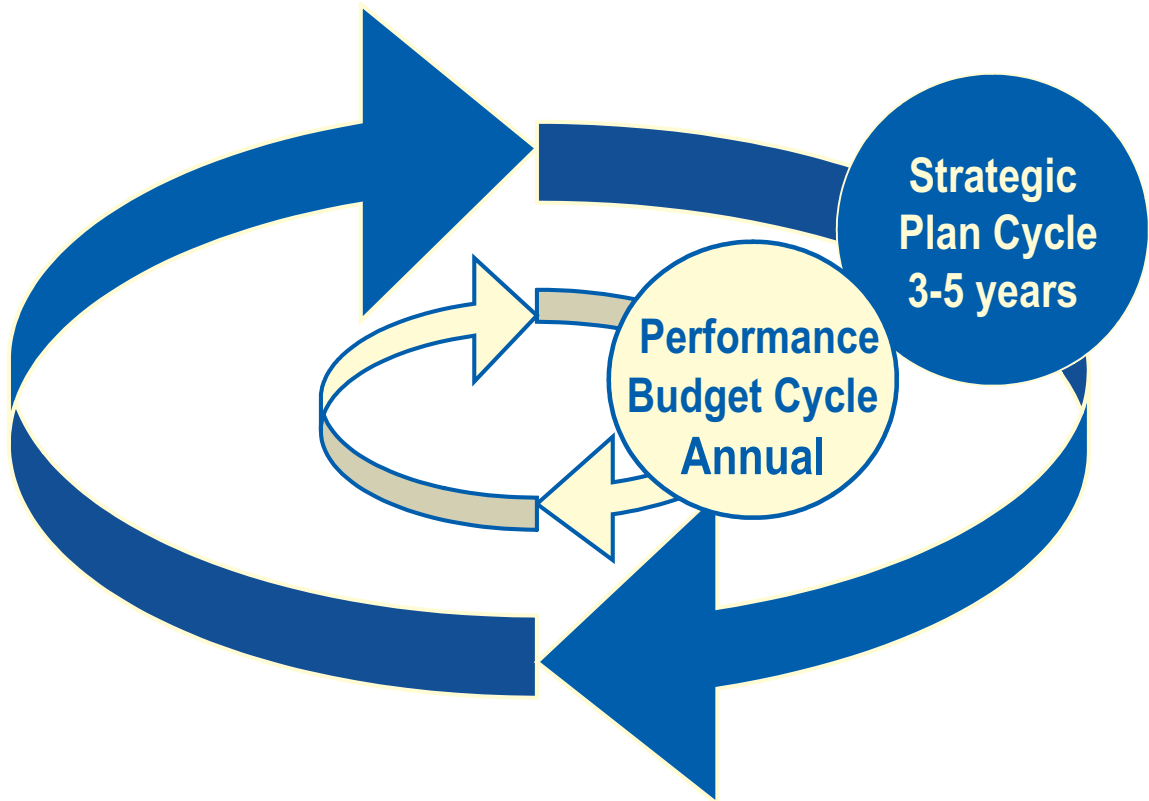
The Strategic Plan in Action highlights objectives that are found in the departmental Performance Budgets and can be directly linked to the Strategic Plan. These objectives represent initiatives for the next fiscal year. These objectives will be updated on an annual basis. Progress on these initiatives will be reported in the Strategic Plan Progress Report which will be issued at the close of each fiscal year.

The current Performance Budgets for the departments were developed for Fiscal Year 2006. The Department Performance Budgets include short-term and long-term goals. The Performance Measurement aspect of the Performance Budget is being refined and developed to assist each department in providing beneficial data to enable them to evaluate their current business processes in a more effective manner. The Performance Budgets are updated annually by each department.

The Strategic Plan was updated in the spring of 2004 for implementation for Fiscal Year 2005. For additional information on the Strategic Plan refer to the Long-Range Planning Section of this document.



## Process Overview



## Annual Performance Budget Cycle



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# Strategic Plan In Action

## Economic Development

*The City continues to focus its efforts on recruiting new businesses, strengthening existing businesses, and diversifying our local economy. This includes maintaining a pro-business climate and recruiting a select list of target industries including medical, industrial, financial, educational, and administrative offices. Expansion of employment opportunities in Henderson is important in maintaining a healthy economic environment.*

### Issue: Balanced Land Use

**Goal:** To develop a systematic approach to ensure adequate inventory of industrial land for business recruitment.

**Objective(s):**

- Evaluate and target businesses best suited to City land uses for relocation and expansion. *Lead: Economic Development; Funding: Existing Resources*

### Issue: West Henderson Industrial Development

**Goal:** To protect the development of approximately 500+ acres of industrial land located within the West Henderson area.

**Objective(s):**

- To monitor status of West Henderson and assist staff as directed in developing strategies and policies for future development. *Lead: Economic Development; Funding: Existing Resources*

## Financial Planning

***Responsible financial stewardship is imperative to provide for the current and future needs of our growing community. Long-term financial planning is a key component in maximizing our resources to meet the increasing service demands of our citizens. The availability of timely and pertinent financial information will provide management with the tools needed for effective and efficient resource management.***

### Issue: Financial Planning to Meet Growth Needs

**Goal:** To improve the City's long-range financial planning process by assisting in the creation of a performance management system. This system will focus on outcomes, allow for the strategic investment of resources, and ensure financial stewardship for our citizens.

**Objective(s):**

- To increase by 10% the linkages of the City's Strategic Plan to the Performance Budget and Capital Improvement Plan. *Lead: Budget & Strategic Mgmt; Funding: Existing Resources*
- To increase by a minimum of 20% the annual amount of resources dedicated to reinvest and refresh the City's capital assets. *Lead: Budget & Strategic Mgmt; Funding: \$300,000 General Fund*
- To increase by 5% resident's satisfaction with the management of City finances. *Lead: Budget & Strategic Mgmt; Funding: Existing Resources*
- To increase internal capacity and ability to provide heightened fiscal modeling expertise within the organization. *Lead: Budget & Strategic Mgmt; Funding: Existing Resources*
- To improved COH best practices by actively participating in the Asset Management Program. *Lead: Budget & Strategic Mgmt; Funding: Existing Resources*
- To maintain health insurance premiums in the self-funded plan at or below the average national annual increase while offering the same high quality care that is currently provided. *Lead: Human Resources; Funding: Existing Resources*
- To create ability to obtain funding for local flood projects by developing a local drainage master plan. *Lead: Public Works; Funding: \$250,000 General Fund*

### Issue: New Financial Management System

**Goal:** To improve the dissemination of financial information by implementing a new financial management system.

**Objective(s):**

- To increase business license audits by at least 50% promoting compliance with business license codes including the ability to evaluate financial internal controls and reporting structure for the Wildhorse Golf Course. *Lead: Finance; Funding: \$7,240 General Fund*
- To maintain GASB 34 & GAAP compliance in preparing statistical section of CAFR, Monthly Financial Status Reports, CIP Plan, and during the development of the asset management program. *Lead: Finance; Funding: Existing Resources*
- To increase ability to provide assistance with payroll related accounting function. *Lead: Finance; Funding: Existing Resources*
- To maintain support necessary for increase in number of ambulance transportation billings. *Lead: Finance; Funding: Increased Ambulance Revenue*
- To increase the implementation rate and ongoing support of PeopleSoft applications. *Lead: Information Technology; Funding: \$270,356 General Fund*
- To increase City staff efficiency through the implementation of additional financial applications and services. *Lead: Information Tech.; Funding: \$300,000 General Fund*
- To increase City staff efficiency through the implementation of additional Budget and Performance Management applications. *Lead: Information Tech.; Funding: \$450,000 General Fund*
- To increase by 3 the number of PeopleSoft financial and performance reports available to users to ensure they have access to critical information for decision making. *Lead: Budget & Strategic Mgmt; Funding: Existing Resources*
- To increase user knowledge of the PeopleSoft modules through development of ongoing training programs and support. *Lead: Budget & Strategic Mgmt; Funding: Existing Resources*
- To increase the number of enterprise-wide PeopleSoft modules available to ensure users have access to a vast array of timely, relevant, and accurate data for decision making. *Lead: Budget & Strategic Mgmt; Funding: Existing Resources*



## Natural Resource Management

*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. Due to the prolonged drought, promoting water conservation continues to be a priority for the City, as well as for the entire valley.*

### Issue: Water Conservation

**Goal:** To implement drought and conservation measures that reduce residential and commercial water consumption.

**Objective(s):**

- To increase public awareness of water, wastewater, and reclaimed water issues.  
*Lead: Utility Services; Funding: \$285,000 Utility Services Funds*
- To ensure sufficient water resources by changing water conservation behaviors by our customers. *Lead: Utility Services; Funding: \$67,500 Utility Services Funds*
- To ensure adequate water resources during shortages due to drought conditions.  
*Lead: Utility Services & Parks & Recreation; Funding: \$1,561,563 Utility Services Funds & General Fund*
- To maintain Turf Reduction Program, begin year 3 of 5 year program to remove 60 acres of non-functional turf from park system. *Lead: Parks & Recreation; Funding: \$355,000 Grant Funds + \$125,000 Utility Services Funds + \$600,000 Boulder Hwy Fund*

### Issue: Utility System Reliability

**Goal:** To ensure that our services keep pace with demand while maintaining the financial stability of the utility.

**Objective(s):**

- To ensure that the treatment and conveyance capacity are sufficient to sustain growth by updating & enhancing the utility master plans. *Lead: Utility Services; Funding: Existing Resources*
- To maintain support for West Henderson and SW Henderson development. *Lead: Utility Services; Funding: \$484,895 Utility Services Funds*
- To improve COH best practices by developing maintenance guidelines and service levels for local flood facility maintenance. *Lead: Public Works; Funding: Existing Resources*
- To improve compliance with NPDES requirements for cleaning and maintaining drainage facilities. *Lead: Public Works; Funding: \$80,000 General Fund)*

## **Public Safety**

*Providing for the safety of our community continues to be one of the highest priorities of the City. With the expansion of our population and boundaries, Henderson is committed to providing the best public safety services and programs in partnership with our community. This includes efficient emergency response, state-of-the-art technology, prevention programs, and coordination with other governmental entities on Homeland Security initiatives.*

### **Issue: Emergency Medical Service Levels**

**Goal:** To maintain or improve where necessary response times to emergency calls for service through strategically located fire stations, apparatus, and staffing.

**Objective(s):**

- To maintain current level of EMS transport service. To minimize the number of times a priority EMS call for transport is received without the availability of a rescue. Provide rapid transport and definitive care for critically ill patients.  
*Lead: Fire; Funding: \$763,125 General Fund*
- To improve 911 dispatching services by reducing call processing times for Fire and EMS calls. *Lead: Fire & Police; Funding: \$750,717 General Fund*

### **Issue: Criminalistics Capacity**

**Goal:** To improve the capacity to process evidence internally and increase our ability to solve crimes.

**Objective(s):**

- To reduce time to process evidence by enabling Latent Print Examiner, Forensic Investigative Assistance & Crime Scene Analyst to process evidence at the same time.  
*Lead: Police; Funding: Existing Resources*

### Issue: Technology & Support Services Plan

**Goal:** To develop a comprehensive technology and support services plan that addresses the installation, maintenance and upgrade of computer hardware and software programs, training of emergency response personnel and dispatchers, and long-term replacement of these critical systems.

**Objective(s):**

- To improve the reliability of the fire station alerting system by providing a primary “hard line” method of communication between Dispatch and Station 82. To improve the speed and efficiency of numerous computers at Station 82 and the Training Center.  
*Lead: Fire; Funding: \$14,400 General Fund*
- To improve the reliability of the fire station alerting system and to reduce emergency call process times. *Lead: Fire; Funding: \$103,000 Grant Funds + \$26,741 General Fund*
- To improve the reliability of the station alarm and radio systems.  
*Lead: Fire; Funding: Existing Resources*
- To improve the ability to dispatch closest engine and/or rescue to a call for service.  
*Lead: Fire; Funding: \$95,010 General Fund*
- To increase public safety by inspection and repair of street light pull boxes.  
*Lead: Public Works; Funding: \$275,000 General Fund*
- To improve public safety by replacing 10% of aging streetlight poles.  
*Lead: Public Works; Funding: \$400,000 Ad Valorem Funds*

**Issue: Police Service Levels**

**Goal:** To sustain the current level of service in the community.

**Objective(s):**

- To reduce injury and fatal accidents. To reduce delay in addressing traffic complaints.  
*Lead: Police; Funding: \$555,785 General Fund*
- To provide first line supervision to newly created additional traffic unit.  
*Lead: Police; Funding: \$167,364 General Fund*
- To get in compliance with NRS reference tracking and monitoring sex offenders in the community. *Lead: Police; Funding: \$134,069 General Fund*
- Have a vehicle for Sexual Assault Detectives to go on call out 24/7.  
*Lead: Police; Funding: \$50,000 General Fund*
- Equipment needed for officers to photograph crime scenes, accidents, etc.  
*Lead: Police; Funding: \$60,000 General Fund*
- Provide every patrol officer and Sgt with a Taser.  
*Lead: Police; Funding: \$80,000 General Fund*



## Quality Development

*The City is known both locally and nationally for advocating quality development. It is important to ensure the right balance of land uses, such as residential, commercial, industrial, public use, and open space as the City grows. The City requires developers to fund infrastructure including roads and water and sewer lines. In addition, many developers have negotiated cost sharing agreements to provide land and assist in the construction of parks and fire stations. The City also partners with businesses to reinvest in existing areas of the City to insure future vitality. These partnerships are critical in our continued success in quality development.*

### Issue: Quality Planning

**Goal:** To ensure responsible development by planning and promoting a sustainable community.

**Objective(s):**

- To develop and maintain GIS applications including Community VIZ, Sector Analysis and PC View. *Lead: Community Dev.; Funding: \$13,000 General Fund*
- To update the Comprehensive Plan, which will serve as a 20-year guide for future growth. *Lead: Community Dev.; Funding: Existing Resources*
- To update and improve standards in the Development Code to implement the Comprehensive Plan, include water efficient development, infill standards, and legislative changes. *Lead: Community Dev.; Funding: Existing Resources*
- To develop a Land Use Plan and Design Standards for the LTA in conjunction with Property Management and Economic Development. *Lead: Community Dev.; Funding: Existing Resources*
- To prepare citywide open space plan. *Lead: Community Dev.; Funding: Existing Resources & SNPLMA Funds*
- To develop a Land Use Plan and Design Standards for federally owned land in and adjacent to the City such as Ivanpah Valley. *Lead: Community Dev.; Funding: Existing Resources*
- To maintain partnership with the RTC, to include participation in transportation related projects and the Regional Fixed Guideway System. *Lead: Community Dev.; Funding: Existing Resources*

**Issue: Quality Planning-** (continued)

- To maintain support of the West Henderson, Plan Parks Department Projects, SNPLMA, SNRPC, and Sloan Canyon NCA Management Plan. *Lead: Community Dev.; Funding: Existing Resources*
- To improve online access to project files and Planning Commission information through the implementation of a departmental document scanning system. *Lead: Community Dev.; Funding: Existing Resources*
- To support the goal to increase the conversion of federally owned lands in privately owned lands that can be developed in the City. *Lead: City Attorney; Funding: \$114,000 General fund*
- To increase protection of City's development opportunities during the final development of air quality programs. *Lead: City Attorney; Funding: Existing Resources*
- To increase GIS users access to GIS software, speed and quality of map production, and to compress digital air photos. *Lead: Information Tech.; Funding: \$39,000 Land Fund*
- To increase GIS staff ability to deliver on-site services via portable hardware and software. *Lead: Information Tech.; Funding: \$20,000 Land Fund*
- To increase the City's access to GIS information in emergency situations. *Lead: Information Tech.; Funding: \$30,000 Land Fund*
- To increase the quality of GIS information, application deployment, and to convert GIS data to City standards. *Lead: Information Tech.; Funding: \$50,000 Land Fund*

## Transportation

*The City's transportation network is vital to the economic development and quality of life within our community. The growth of Henderson has led to significant challenges and opportunities in providing the most efficient and effective transportation network. These challenges include construction of new roadways and the maintenance of our existing streets and highways to meet current and future needs of the City. Planning for alternative transit opportunities that will maximize connectivity is of equal importance. Coordination with the Nevada Department of Transportation and Regional Transportation Commission ensures that Henderson taxpayers receive the benefits of taxes remitted to these agencies.*

### Issue: Transportation System Improvements

**Goal:** To maintain efficient traffic access throughout the community and maintain an acceptable level of road maintenance.

**Objective(s):**

- To improve project management and increase utilization of RTC3 funding by obtaining construction project management software. *Lead: Public Works; Funding: \$120,000 General Fund*
- To provide an adequate maintenance and rehabilitation program. *Lead: Public Works; Funding: Gas Tax Fund*
- To improve curb, gutter, and other flood mitigation devices to protect streets in areas that have recurring flooding. *Lead: Public Works; Funding: \$80,000 Gas Tax Fund*
- To improve traffic striping and delineation to “fair” or above to meet national standards on 20% of identified roadways. (Phase 2 of 5) *Lead: Public Works; Funding: \$100,000 Gas Tax Fund*

# Performance Budget Highlights

This section will highlight some of the past accomplishments that have been achieved throughout the City of Henderson and some of the performance

measurement data that correlates to the City's Strategic Priorities. Detail is contained on the Department's individual pages within this section.

## Past Accomplishments - Strategic Highlights

### *All Strategic Issues*

- **City Manager's Office**

Increased effectiveness of City departments' performance by monitoring results of the performance budget and strategic plan, and publishing an annual report on progress.

### *Economic Development*

- **Economic Development**

Assisted in the recruitment of over 80 industrial businesses to the City since 2000 (creating approximately 4,600 new jobs and an economic impact of more than \$300 million).

### *Financial Planning*

- **Budget & Strategic Management**

Initiated and assisted with negotiating a new formula for the Special Ad Valorem Tax.

- **Information Technology**

Implemented the following HR, Budget Management, and Finance systems: Training Administration, Budgeting, E-Procurement, and Billing.

### *Natural Resource Management*

- **Parks and Recreation**

Developed Park and Recreation Drought Response Plan and began implementation of plan; including turf reduction and water usage reduction.

- **Utility Services**

Updated and adopted drought-related ordinances as part of Title 13 of the Henderson Municipal Code.

### *Public Safety*

- **Fire**

Implemented a peak load rescue to provide additional capacity for transport of sick and injured.

- **Information Technology**

Developed a Sex Offender Tracking Program.

- **Police Department**

Created mid-shift to handle peak call times.

### *Quality Development*

- **Building and Fire Safety**

Adopted 2003 Model Energy Code.

- **Community Development**

Developed guiding themes and policies for the Comprehensive Plan to help steer the City's future growth.

- **Neighborhood Services**

Assisted in the development and financing of 84 affordable senior housing units

### *Transportation*

- **Public Works**

Completed numerous projects to improve traffic flow. (Detailed projects contained in fund and department sections)

## Performance Measures - Strategic Highlights

|                                                                                                                                                      | FY 2003<br>Actual       | FY 2004<br>Actual       | FY 2005<br>Estimated    | FY 2006<br>Projected    |
|------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b><i>Economic Development</i></b>                                                                                                                   |                         |                         |                         |                         |
| • <b>Economic Development</b><br>Estimated economic impact of business attraction expansion activities (local payroll, purchases, and construction). | \$46 Million            | \$90 Million            | \$65 Million            | \$65 Million            |
| <b><i>Financial Planning</i></b>                                                                                                                     |                         |                         |                         |                         |
| • <b>Budget &amp; Strategic Management</b><br>Maintain the accuracy of revenue projections for the General Fund at 97% or above.                     |                         | 98%                     | 96%                     | 97%                     |
| • <b>Finance</b><br># of consecutive years awarded the "Certificate of Achievement for Excellence in Financial Reporting"                            | 21                      | 22                      | 23                      | 24                      |
| <b><i>Natural Resource Management</i></b>                                                                                                            |                         |                         |                         |                         |
| • <b>Parks and Recreation</b><br># of natural resources acres maintained                                                                             | 277                     | 277                     | 277                     | 277                     |
| • <b>Utility Services</b><br>Gallons of water saved as a result of turf removal                                                                      | 15.7 Million            | 23.2 Million            | 214.3 Million           | 200 Million             |
| <b><i>Public Safety</i></b>                                                                                                                          |                         |                         |                         |                         |
| • <b>Fire</b><br>Average response time for Priority Calls                                                                                            | 5 minutes<br>16 seconds | 5 minutes<br>13 seconds | 5 minutes<br>13 seconds | 5 minutes<br>13 seconds |
| • <b>Police Department</b><br>Total 9-1-1 calls received                                                                                             | 62,227                  | 81,346                  | 100,465                 | 119,584                 |
| <b><i>Quality Development</i></b>                                                                                                                    |                         |                         |                         |                         |
| • <b>City Manager's Office</b><br>% of residents that rate Henderson as a good or excellent place to live                                            | N/A                     | 91%                     | 94%                     | 94%                     |
| • <b>Development Services Center</b><br>% of major projects reviewed on time                                                                         | 63%                     | 57%                     | 99%                     | 95%                     |
| • <b>Neighborhood Services</b><br># of housing units complete                                                                                        | 685                     | 485                     | 230                     | 291                     |
| • <b>Property Management &amp; Redevelopment</b><br>Division of lands not requiring technical amendments                                             | 90%                     | 90%                     | 92%                     | 94%                     |
| <b><i>Transportation</i></b>                                                                                                                         |                         |                         |                         |                         |
| • <b>Public Works</b><br>City signalized intersections that are synchronized.                                                                        | 32%                     | 29%                     | 38%                     | 58%                     |



# Departments/Funding Sources

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

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

## FY 2006 Budget By Fund

|                                            |                         |
|--------------------------------------------|-------------------------|
| <b>General Fund</b>                        | \$ 183,663,435          |
| <b>Special Revenue Funds</b>               |                         |
| Equip Repair & Maint                       | 2,595,585               |
| Forfeited Assets Rev Fund                  | 36,000                  |
| Multipurpose (Grants)                      | 1,248,491               |
| Muni Court Admin. Fee                      | 544,024                 |
| <b>Capital Projects Funds</b>              |                         |
| Special Recreation                         | 2,345,405               |
| <b>Internal Service Funds</b>              |                         |
| City Shop                                  | 8,244,956               |
| Citywide                                   | 1,151,393               |
| Engineering                                | 7,938,751               |
| Health Insurance                           | 6,677,158               |
| Self Insurance- Liability                  | 2,465,705               |
| Workmen's Compensation                     | 2,327,424               |
| <b>Enterprise Funds</b>                    |                         |
| Convention Center                          | 3,143,761               |
| Development Services                       | 23,010,338              |
| Sewer                                      | 43,676,539              |
| Water                                      | 75,943,586              |
| <b>Redevelopment Agency</b>                | 14,731,869              |
|                                            | <b>\$ 379,744,420</b>   |
| <b>Funds not included in this section:</b> |                         |
| Bond Proceeds                              | \$ 3,300,000            |
| Debt Service Funds                         | 20,394,444              |
| Gas Tax                                    | 3,075,000               |
| Land Sales                                 | 1,181,361               |
| Municipal Facilities                       | 29,318,762              |
| Park Development                           | 790,000                 |
| Municipal Golf Course                      | 5,023,871               |
| Special Ad Valorem Trans.                  | 1,185,000               |
|                                            | <b>\$ 64,268,438</b>    |
| <b>Total All Funds</b>                     | <b>\$ 444,012,858 *</b> |

## FY 2006 Budget By Department

|                                  |                       |
|----------------------------------|-----------------------|
| Budget & Strategic Mgmt          | \$ 697,231            |
| Building & Fire Safety           | 14,888,144            |
| City Attorney's Office           | 7,581,000             |
| City Clerk's Office              | 2,595,310             |
| City Manager's Office            | 2,853,172             |
| Community Development            | 3,948,117             |
| Convention Ctr & Visitors Bureau | 3,143,761             |
| Development Services Center**    | 642,866               |
| Economic Development             | 581,970               |
| Finance                          | 5,152,024             |
| Fire                             | 31,721,013            |
| Human Resources                  | 13,894,114            |
| Information Technology           | 12,840,636            |
| Mayor & City Council             | 713,785               |
| Miscellaneous ***                | 4,475,656             |
| Municipal Court                  | 5,030,839             |
| Neighborhood Services            | 2,086,635             |
| Parks and Recreation             | 32,720,738            |
| Police                           | 57,254,299            |
| Property Mgmt & Redevelopment    | 16,452,684            |
| Public Works                     | 40,850,301            |
| Utilities- Water & Sewer         | 119,620,125           |
|                                  | <b>\$ 379,744,420</b> |

\*\* The expenditures related to the Development Services Center (DSC) are presented in the individual departments that comprise the DSC. The DSC as presented above represents the administrative expenditures related to the department. DSC budgeted expenditures across departments total \$23,010,338 for Fiscal Year 2006.

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

\* This total includes City funds of \$429,280,989 and Redevelopment Agency of \$14,731,869.

# FY 2006 Budget

## Departments & Funding Sources

| Department                       | Fund         |                           |                  |                       |                            |                    |           |          |             |                  |                          |                        |                   |                            |       |
|----------------------------------|--------------|---------------------------|------------------|-----------------------|----------------------------|--------------------|-----------|----------|-------------|------------------|--------------------------|------------------------|-------------------|----------------------------|-------|
|                                  | General Fund | Equipment Repair & Maint. | Forfeited Assets | Multipurpose (Grants) | Municipal Court Admin. Fee | Special Recreation | City Shop | Citywide | Engineering | Health Insurance | Self-Insurance Liability | Workmen's Compensation | Convention Center | Development Service Center | Sewer |
| Budget & Strategic Management    | ✓            |                           |                  |                       |                            |                    |           |          |             |                  |                          |                        |                   |                            |       |
| Building & Fire Safety           | ✓            |                           |                  |                       |                            |                    |           |          |             |                  |                          |                        |                   | ✓                          |       |
| City Attorney's Office           | ✓            |                           |                  |                       |                            |                    |           |          |             |                  |                          |                        |                   |                            |       |
| City Clerk's Office              | ✓            |                           |                  |                       |                            |                    |           |          |             |                  |                          |                        |                   | ✓                          |       |
| City Manager's Office            | ✓            |                           |                  |                       |                            |                    |           |          |             |                  |                          |                        |                   |                            |       |
| Community Development            | ✓            |                           |                  |                       |                            |                    |           |          |             |                  |                          |                        |                   | ✓                          |       |
| Convention Ctr & Visitors Bureau |              |                           |                  |                       |                            |                    |           |          |             |                  |                          |                        | ✓                 |                            |       |
| Development Services Center      |              |                           |                  |                       |                            |                    |           |          |             |                  |                          |                        |                   | ✓                          |       |
| Economic Development             | ✓            |                           |                  |                       |                            |                    |           |          |             |                  |                          |                        |                   |                            |       |
| Finance                          | ✓            |                           |                  |                       |                            |                    |           |          |             |                  |                          |                        |                   |                            |       |
| Fire                             | ✓            |                           |                  |                       |                            |                    |           |          |             |                  |                          |                        |                   |                            |       |
| Human Resources                  | ✓            |                           |                  |                       |                            |                    |           |          |             | ✓                | ✓                        | ✓                      |                   |                            |       |
| Information Technology           | ✓            | ✓                         |                  |                       |                            |                    |           | ✓        |             |                  |                          |                        |                   | ✓                          |       |
| Mayor & City Council             | ✓            |                           |                  |                       |                            |                    |           |          |             |                  |                          |                        |                   |                            |       |
| Miscellaneous                    | ✓            |                           |                  |                       |                            |                    |           |          |             |                  |                          |                        |                   |                            |       |
| Municipal Court                  | ✓            |                           |                  |                       | ✓                          |                    |           |          |             |                  |                          |                        |                   |                            |       |
| Neighborhood Services            | ✓            |                           |                  | ✓                     |                            |                    |           |          |             |                  |                          |                        |                   |                            |       |
| Parks and Recreation             | ✓            |                           |                  |                       |                            | ✓                  |           |          |             |                  |                          |                        |                   |                            |       |
| Police                           | ✓            |                           | ✓                |                       |                            |                    |           |          |             |                  |                          |                        |                   |                            |       |
| Property Mgmt & Redevelopment    | ✓            |                           |                  |                       |                            |                    |           |          | ✓           |                  |                          |                        |                   |                            | ✓     |
| Public Works                     | ✓            | ✓                         |                  |                       |                            |                    | ✓         | ✓        |             |                  |                          |                        | ✓                 |                            |       |
| Utilities - Water & Sewer        |              |                           |                  |                       |                            |                    |           |          |             |                  |                          |                        |                   | ✓                          | ✓     |

General Fund

Capital Projects Funds

Enterprise Funds

Special Revenue Funds

Internal Service Funds

Redevelopment Fund

# Departmental Performance Budgets

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

## What You Will Find on Each of the Departments' Pages

### 1. Title of Department



## Municipal Court

### PURPOSE STATEMENT

*To promote Public Safety through the adjudication of misdemeanors.*

### 2. Purpose Statement



Developed by the Department to identify the overall purpose of the the department's functions a City unit the department's contribution to the City's mission

### Core Services

The Henderson Municipal Court hears traffic and misdemeanor 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 6 years. The core services include:

- Case Management
- Safety and Security
- Enforcement



### 3. Core Services



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

**Case Management** is the primary service of the Court Operations Division. The staff in this division coordinate public access to the Court using a variety of technologies. The staff process, manage, and distribute all monies collected by the Court. This division also provides courtroom support to the judges and is responsible for maintaining the official records of the Court.

**Safety and Security** is achieved through the use of uniformed personnel in the Justice Center. It is this division's responsibility to ensure appropriate

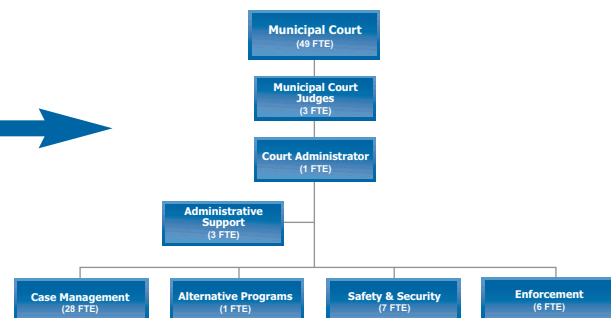
separation of victims, witnesses, defendants, Judges, court personnel, and the public during Court proceedings and at the counter. Environmental security is maintained by the physical screenings and monitoring of all persons entering the facility.

**Enforcement** encompasses the field enforcement of all judicial orders. Enforcement is crucial in maintaining the integrity of Court Orders.

### 4. Organizational Chart (not titled)



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



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PERFORMANCE BUDGET 243

## 5. Past Accomplishments

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

## 6. Goals and Objectives

Key areas noted in the Performance Budgets that will be given particular attention in an effort to better serve the citizens of Henderson

## 7. Expenditures by Category/Program

Detailed information relating to actual expenditures from Fiscal Year 2003 through Projections for Fiscal Year 2006. Includes information relating to the number of full-time employees within the departments

## 8. Financial Overview

Provides any explanations necessary for the detailed financial data presented in the table

## 9. Performance Measures

Information pertaining to past and projected performance measures for the department

## 10. Key Facts

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

### Past Accomplishments

- Began implementation of the Third Municipal Court Department
- Completed an extensive third courtroom and ancillary space remodeling project to provide work space for the Third Court judge and staff
- Implemented the Third Phase of the Judicial Enforcement Project, which improved field service work space
- Implemented the Legal Minds Program. This program is designed to educate Fifth Grade students about the judicial system

### Goals & Objectives

- Implement a joint project with the Police Department to automate traffic ticket processing
- Implement the Maximus WebPak module to allow internet access to the Maximus CourtView case management system
- Continue planning for the long-term expansion of the Justice Center

### Municipal Court Expenditures by Category / Program

| Category                     | FY 2003 Actual      | FY 2004 Actual      | FY 2005 Estimate    | FY 2006 Budget      | Increase / (Decrease) | % Change   |
|------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|------------|
| Salaries and Wages           | \$ 1,961,134        | \$ 2,150,683        | \$ 2,539,417        | \$ 2,964,385        | \$ 424,968            | 17%        |
| Employee Benefits            | 662,206             | 762,944             | 939,400             | 1,113,086           | 173,686               | 18%        |
| Services and Supplies        | 675,992             | 621,368             | 999,787             | 953,368             | (46,419)              | -5%        |
| Capital Outlay               | 164,437             | 36,980              | 443,477             | -                   | (443,477)             | -100%      |
| <b>Total</b>                 | <b>\$ 3,463,769</b> | <b>\$ 3,571,975</b> | <b>\$ 4,922,081</b> | <b>\$ 5,030,839</b> | <b>\$ 108,758</b>     | <b>2%</b>  |
| <b>Program</b>               |                     |                     |                     |                     |                       |            |
| General Fund                 |                     |                     |                     |                     |                       |            |
| General                      | \$ 2,766,624        | \$ 3,186,786        | \$ 3,779,224        | \$ 4,486,815        | \$ 707,591            | 19%        |
| DUI Traffic School           | 118,767             | -                   | -                   | -                   | -                     | N/A        |
| <b>Subtotal General Fund</b> | <b>\$ 2,885,391</b> | <b>\$ 3,186,786</b> | <b>\$ 3,779,224</b> | <b>\$ 4,486,815</b> | <b>\$ 707,591</b>     | <b>19%</b> |
| Equip.Repair & Maint Fund    | \$ 215,683          | \$ 226,846          | \$ 556,471          | \$ -                | \$ (556,471)          | -100%      |
| Muni Court Special Revenue   | \$ 362,695          | \$ 158,343          | \$ 586,386          | \$ 544,024          | \$ (42,362)           | -7%        |
| <b>Total</b>                 | <b>\$ 3,463,769</b> | <b>\$ 3,571,975</b> | <b>\$ 4,922,081</b> | <b>\$ 5,030,839</b> | <b>\$ 108,758</b>     | <b>2%</b>  |
| <b>Full Time Employees</b>   |                     |                     |                     |                     |                       |            |
| General Fund                 | 37                  | 38                  | 47                  | 49                  | 2                     | 4%         |
| <b>Total</b>                 | <b>37</b>           | <b>38</b>           | <b>47</b>           | <b>49</b>           | <b>2</b>              | <b>4%</b>  |

### Financial Overview

Increases in costs in Fiscal Years 2005 and 2006 reflect the addition of a third municipal court room.

### KEY FACT

The Henderson City Council created a Third Municipal Court Department on November 2, 2004.

### Performance Measures

|                                     | FY 2003 Actual | FY 2004 Actual | FY 2005 Estimated | FY 2006 Projected |
|-------------------------------------|----------------|----------------|-------------------|-------------------|
| Average Warrants Cleared per Day    | 3.30           | 8.17           | 10.10             | 11.00             |
| Dollar Value of Assets              | \$3,114        | \$9,537        | \$15,132          | \$16,500          |
| Average Cost per New Case           | \$109          | \$116          | \$140             | \$136             |
| Cost per Capita (City of Henderson) | \$15.57        | \$15.30        | \$19.99           | \$19.38           |

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PERFORMANCE BUDGET 279



*A Place To Call Home*



# Budget & Strategic Management

## PURPOSE STATEMENT

*To develop sound strategic and fiscal management practices for the effective allocation and usage of scarce resources to meet operating and capital needs of today, while ensuring fiscal integrity for the future.*

### Core Services

- *Strategic & Long-Term Financial Planning*
- *Performance Budget Development and Management*

**Strategic Planning** is an integral part of the City's responsibilities to its community. This office assists the City Council, City Manager's Office, department heads and senior management in establishing long-term goals, annual objectives, and detailed actions/strategies that address issues related to performance, productivity, required statutory services, and community well-being.

**Long-Term Financial Planning** encompasses a variety of areas including strategic planning, operations management, capital improvement, facilities, economic development, land use, and technology planning. Working with departments and management, this office helps to identify and analyze current and future trends and their effect on the City's



short and long-range goals and objectives. Long-range planning is one of the most powerful tools the City has available to help make the kinds of informed decisions that will ensure the City's future vitality and economic stability.



***Performance Budget Development and Management***

includes the responsibility for creating and managing the City's budget process. This includes establishing a framework for budget preparation and adoption that emphasizes performance management, and encourages decisions to be made in part on the efficiency and effectiveness of service delivery to the community. This requires the use of performance information to enhance the resource allocation and management process.

Performance Measurement and Benchmarking assists decision making for employees at all levels in the organization. Critical information is gathered that is useful in the evaluation of operations and processes. Programs and services are monitored to ensure that the desired level of performance is achieved. This information is also useful in comparing the operations of the City to other jurisdictions to ensure resources are being utilized in the most effective and efficient manner.

Financial and Budget Reporting provides for the timely and accurate dissemination of financial information to City departments, as well as the community. These reports include the statutorily required annual budget, the Comprehensive Annual Budget Report (CABR), Budget in Summary, Popular Annual Financial Report (PAFR), and the Economic and Demographic Overview (EDO).

**Past Accomplishments**

- Established financial policies and processes that contributed toward the City of Henderson receiving a bond rating upgrade during Fiscal Year 2005 that resulted in the City obtaining the highest bond rating of any City in the State of Nevada
- Developed and enhanced the City's Comprehensive Annual Budget Report (CABR) that received the Government Finance Officers Association's (GFOA) *Distinguished Budget Presentation Award* for the third year
- Created and managed a new process to update the City's Strategic Plan that included stakeholder input of our citizens, Mayor & Council, senior management & department staff
- Implemented and managed the International City/County Management Association (ICMA) Center for Performance Measurement (CPM) program that resulted in the City receiving the *Silver Certificate of Achievement* for its use of performance information in the management of local government
- Assisted in the successful implementation of the Budget Development module of the new PeopleSoft Financial Management System

## Goals & Objectives

- Improve the City's long-range financial planning process by assisting in the creation of a performance management system that focuses on outcomes, allows for the strategic investment of resources, and ensures fiscal stewardship for citizens
- Increase by 10% the linkages of the City's Strategic Plan, Performance Budget, and Capital Improvement Plan
- Increase by 5% the percentage of data collected citywide for the ICMA Center for Performance Measurement program by assisting departments in creating capacity to gather pertinent data
- Increase by 1% the accuracy in revenue and expenditure projections by improving methodology beyond trend analysis and developing heightened fiscal modeling expertise within the organization
- Increase the capacity to track capital assets and assist in the creation of an Asset Management Program that identifies existing infrastructure and develops reinvestment and maintenance strategies
- Increase the number of enterprise-wide PeopleSoft modules available to ensure users have access to a vast array of timely, relevant, and accurate data for decision making
- Increase by 5% resident's satisfaction with the management of City finances by disseminating additional financial performance data and comparative performance management reports to the public
- Increase the City's existing or identify new revenue streams and expenditure efficiencies to help departments maximize their capacity
- Maintain the City's awards of recognition for financial reporting from the Government Finance Officers Association (GFOA) and seek additional best practice recognition for its leadership efforts in Strategic and Long-range planning and reporting
- Increase by a minimum of 20% the annual amount of resources dedicated to reinvest and refresh the City's capital assets

## Budget & Strategic Management Expenditures by Category/Program

|                            | FY 2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimate | FY 2006<br>Budget | Increase /<br>(Decrease) | %<br>Change |
|----------------------------|-------------------|-------------------|---------------------|-------------------|--------------------------|-------------|
| <b>Category</b>            |                   |                   |                     |                   |                          |             |
| Salaries and Wages         | \$ -              | \$ -              | \$ 491,197          | \$ 479,173        | \$ (12,024)              | -2%         |
| Employee Benefits          | -                 | -                 | 196,450             | 184,311           | (12,139)                 | -6%         |
| Services and Supplies      | -                 | -                 | 173,220             | 33,747            | (139,473)                | -81%        |
| Capital Outlay             | -                 | -                 | 9,410               | -                 | (9,410)                  | -100%       |
| <b>Total</b>               | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 870,277</b>   | <b>\$ 697,231</b> | <b>\$ (173,046)</b>      | <b>-20%</b> |
| <b>Program</b>             |                   |                   |                     |                   |                          |             |
| <b>General Fund</b>        |                   |                   |                     |                   |                          |             |
| Strat. & LR Planning       | \$ -              | \$ -              | \$ 593,898          | \$ 517,773        | \$ (76,125)              | -13%        |
| Performance Budget         | -                 | -                 | 485,917             | 425,356           | (60,561)                 | -12%        |
| Admin Cost Reimbursement   | -                 | -                 | (209,538)           | (245,898)         | (36,360)                 | 17%         |
| <b>Total</b>               | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 870,277</b>   | <b>\$ 697,231</b> | <b>\$ (173,046)</b>      | <b>-20%</b> |
| <b>Full Time Employees</b> |                   |                   |                     |                   |                          |             |
| General Fund               | -                 | -                 | 6                   | 7                 | 1                        | 17%         |
| <b>Total</b>               | <b>-</b>          | <b>-</b>          | <b>6</b>            | <b>7</b>          | <b>1</b>                 | <b>17%</b>  |

## Financial Overview

A reorganization took place in Fiscal Year 2005 that created the Office of Budget and Strategic Management. Previously, the Budget Division had been located within the Finance Department. A new analyst was added to the office in the Fiscal Year 2006 budget to increase the City's capacity and ability to provide heightened fiscal modeling expertise and assist departments to leverage technology, improve processes, and maximize their return on investment.



### KEY FACT

*The City's Comprehensive Annual Budget Report (CABR) has received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the past three years and was awarded the additional distinction of "Outstanding Communication Device" in 2004.*

## Performance Measures

|                                                                                                     | FY 2003<br>Goal/Actual | FY 2004<br>Goal/Actual | FY 2005<br>Goal/Est. | FY 2006<br>Goal |
|-----------------------------------------------------------------------------------------------------|------------------------|------------------------|----------------------|-----------------|
| <b>Strategic Priority:</b> Financial Planning                                                       |                        |                        |                      |                 |
| <b>Goal:</b> To improve the City's long-range financial planning to ensure fiscal stewardship       |                        |                        |                      |                 |
| <b>Objective:</b>                                                                                   |                        |                        |                      |                 |
| Increase the % of data collected citywide for the ICMA Center for Performance Measurement Program   | 55%/45%                | 55%/51%                | 55%/52%              | 55%             |
| Maintain the accuracy of revenue projections for the general fund at 97% or above                   | 97%/98%                | 97%/96%                | 97%/97%              | 97%             |
| Maintain bond rating with major Investor Services:                                                  |                        |                        |                      |                 |
| Standard & Poor's Rating Service                                                                    | AA-                    | AA-                    | AA                   | AA              |
| Moody's Investor Service                                                                            | Aa3                    | Aa3                    | Aa2                  | Aa2             |
| Community satisfaction with the overall direction that the City of Henderson is taking (percentile) | N/A                    | 90%/88%                | 90%/97%              | 90%             |
| Community satisfaction with the value from their tax dollars (percentile)                           | N/A                    | 85%/76%                | 85%/80%              | 85%             |

### Strategic Priority: Financial Planning

**Goal:** To improve the dissemination of financial information

**Objective:**

Maintain the City's awards for recognition for financial reporting from the Government Finance Officers Association (GFOA)

-Receipt of the national award (PAFR)

-Receipt of the national award (CABR)

Maintain internal customer satisfaction rating at 90% of above

Maintain the percentage of transfer requests processed within 2 days

|         |         |         |     |
|---------|---------|---------|-----|
| Yes     | Yes     | Yes     | Yes |
| Yes     | Yes     | Yes     | Yes |
| 90%/94% | 90%/93% | 90%/93% | 90% |
| 90%/89% | 90%/93% | 90%/91% | 90% |

# Building and Fire Safety

## PURPOSE STATEMENT

*To ensure safe and properly maintained buildings for those who live, learn, work and play in our community.*

### Core Services

- *Permitting*
- *Plan Check*
- *Inspection*
- *Code Enforcement*
- *Administration*

**Permitting** assists citizens and the development community by facilitating the permit process in a professional and courteous manner.

**Plan Check** provides complete, consistent and timely reviews of construction documents and facilitates compliance with adopted codes and standards to ensure a reasonable level of life safety and property protection.

**Inspection** is responsible for providing professional building and fire inspection services. These inspections facilitate code compliance of new and existing buildings and premises through site visits.

**Code Enforcement** is responsible for citizen compliance with regulatory issues pertaining to “disturbance of the quality of life”.

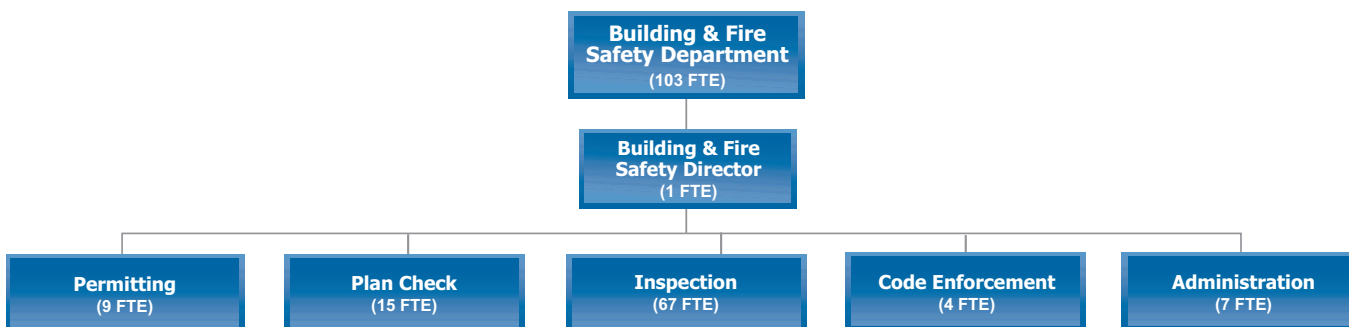
**Administration** functions include budget development and program development, performance audit and measurement coordination, strategic planning and administrative support.



**New Construction**

### Past Accomplishments

- Improved the ISO Building Code Effectiveness Grading classification for commercial and industrial property to “2”, while maintaining a classification of “3” for 1 and 2 family residential property
- Adopted 2003 Model Energy Code
- Reduced response time for Fire Inspection requests from 48 to 24 hours





## Goals & Objectives

- Increase communication with customers by updating department web page
- Maintain or exceed department service goal of 90% on-time plan check and inspection service
- Analyze and benchmark results of current customer service survey
- Review existing permit and code requirements and identify opportunities for regulatory relief



New Construction Inspection

## Building & Fire Safety Expenditures by Category / Program

|                               | FY 2003<br>Actual    | FY 2004<br>Actual    | FY 2005<br>Estimate  | FY 2006<br>Budget    | Increase /<br>(Decrease) | %<br>Change |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------------|-------------|
| <b>Category</b>               |                      |                      |                      |                      |                          |             |
| Salaries and Wages            | \$ 6,037,981         | \$ 6,515,073         | \$ 8,379,623         | \$ 7,795,331         | \$ (584,292)             | -7%         |
| Employee Benefits             | 1,631,857            | 1,861,838            | 2,360,985            | 2,449,435            | 88,450                   | 4%          |
| Services and Supplies         | 2,717,702            | 2,931,952            | 4,063,404            | 4,236,344            | 172,940                  | 4%          |
| Depreciation                  | 419,440              | 282,831              | 336,502              | 407,034              | 70,532                   | 21%         |
| <b>Total</b>                  | <b>\$ 10,806,980</b> | <b>\$ 11,591,694</b> | <b>\$ 15,140,514</b> | <b>\$ 14,888,144</b> | <b>\$ (252,370)</b>      | <b>-2%</b>  |
| <b>Program</b>                |                      |                      |                      |                      |                          |             |
| <b>General Fund</b>           |                      |                      |                      |                      |                          |             |
| Code Enforcement              | \$ 352,791           | \$ 401,497           | \$ 495,125           | \$ 447,650           | \$ (47,475)              | -10%        |
| Fire Safety Inspection        | 368,377              | 355,404              | 370,164              | 385,727              | 15,563                   | 4%          |
| Fire Safety Plans Exam        | 294,928              | 430,430              | 474,203              | 480,145              | 5,942                    | 1%          |
| <b>Subtotal General Fund</b>  | <b>\$ 1,016,096</b>  | <b>\$ 1,187,331</b>  | <b>\$ 1,339,492</b>  | <b>\$ 1,313,522</b>  | <b>\$ (25,970)</b>       | <b>-2%</b>  |
| <b>Development Serv. Fund</b> |                      |                      |                      |                      |                          |             |
| Administration                | \$ 2,175,805         | \$ 2,152,819         | \$ 1,879,597         | \$ 1,867,413         | \$ (12,184)              | -1%         |
| Plan Check                    | 1,023,678            | 1,314,036            | 1,579,439            | 1,967,155            | 387,716                  | 25%         |
| Building Permits              | -                    | -                    | 711,810              | 961,576              | 249,766                  | 35%         |
| Fire Safety Inspection        | 325,216              | 606,684              | 1,363,716            | 951,619              | (412,097)                | -30%        |
| Fire Safety Plans Exam        | 889,461              | 770,659              | 1,227,761            | 905,995              | (321,766)                | -26%        |
| Building Inspection           | 5,376,724            | 5,560,165            | 7,038,699            | 6,920,864            | (117,835)                | -2%         |
| <b>Subtotal Dev. Serv.</b>    | <b>\$ 9,790,884</b>  | <b>\$ 10,404,363</b> | <b>\$ 13,801,022</b> | <b>\$ 13,574,622</b> | <b>\$ (226,400)</b>      | <b>-2%</b>  |
| <b>Total</b>                  | <b>\$ 10,806,980</b> | <b>\$ 11,591,694</b> | <b>\$ 15,140,514</b> | <b>\$ 14,888,144</b> | <b>\$ (252,370)</b>      | <b>-2%</b>  |
| <b>Full Time Employees</b>    |                      |                      |                      |                      |                          |             |
| General Fund                  | 10                   | 10                   | 11                   | 11                   | -                        | 0%          |
| DSC-Building                  | 71                   | 73                   | 92                   | 92                   | -                        | 0%          |
| <b>Total</b>                  | <b>81</b>            | <b>83</b>            | <b>103</b>           | <b>103</b>           | <b>-</b>                 | <b>0%</b>   |



## Financial Overview

In Fiscal Year 2005, the Permitting section was realigned to reflect its costs separately for improved reporting functionality.

The Development Services Fund page in the Budget Overview section of this document will contain additional information pertaining to the development related functions of the department.

In Fiscal Year 2005, a new pilot program for Property Maintenance needs have been identified and will be developed over time in conjunction with Neighborhood Services.

The demonstration period for the DSC Fee Study included various one-time expenditures for the additional staff added in FY 05. These costs included the purchase of vehicles, computers, software, workstations, etc.



### KEY FACT

*The Building and Fire Safety Department issues more than 20,000 permits and performs over 400,000 inspections per year.*

## Performance Measures

|                                                             | FY 2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimated | FY 2006<br>Projected |
|-------------------------------------------------------------|-------------------|-------------------|----------------------|----------------------|
| Average time from receipt of complaint to response          | 3 days            | 3 days            | 2 days               | 2 days               |
| % of time Building Plans Check achieves service level goals | 66.0%             | 83.0%             | 91.7%                | 90.0%                |
| % of time Fire Plans Check achieves service level goals     | 66.0%             | 75.0%             | 95.2%                | 90.0%                |
| % of Building Inspections completed next business day       | 95.0%             | 92.0%             | 94.6%                | 95.0%                |
| % of Fire Inspections completed next business day           | N/A               | N/A               | 99.7%                | 95.0%                |



**New Commercial Construction Project**

# City Attorney's Office

## PURPOSE STATEMENT

*To protect the City by providing legal counsel and representation in all civil and criminal matters.*

### Core Services

- *Civil*
- *Criminal*
- *Legal Administration & Support*
- *Environmental Programs*
- *Court Programs*

The **Civil** division provides legal guidance and support for elected City officials, City departments, and boards and commissions as they conduct the business of the City. The department represents the City before judicial and administrative agencies in civil litigation proceedings; furnishes legal advice and opinions; drafts and reviews contracts and other legal documents; initiates legal action; interprets law.

The **Criminal** division prosecutes DUIs, domestic batteries, traffic infractions, and all other adult misdemeanor crimes occurring in the City of Henderson. In conjunction with the Clark County District Attorney's Office, this office handles the forfeiture legal proceedings with regard to drug and felony cases. The Victim Advocate program is also a part of the Criminal division.

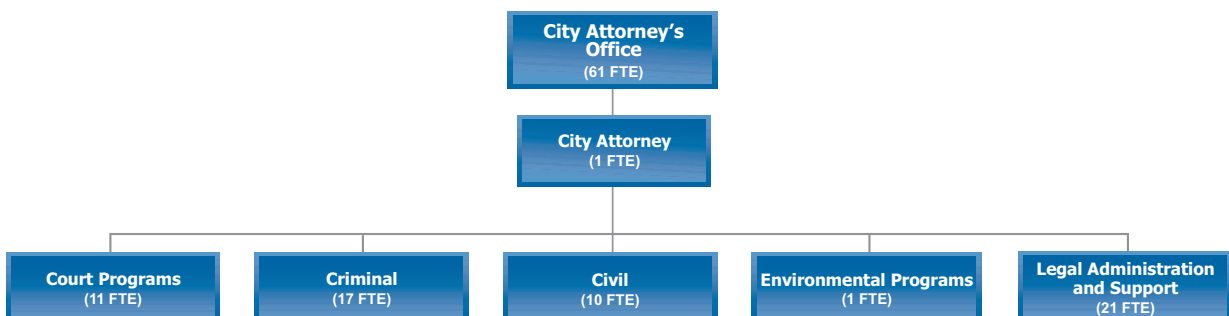
The **Legal Administration** and Support division enhances the quality of legal services provided to the City through para-professional support, legal



secretarial support, specialized clerical work in criminal justice, and administrative management.

The **Environmental Programs** division administers the City's compliance with environmental laws, advises other departments on environmental requirements, and coordinates with local agencies on regional air quality issues.

The **Court Programs** division offers a wide range of services to the community. The division assists court-mandated defendants in complying post-sentencing requirements with such programs as Highway Alcohol Awareness (DUI school) and traffic school, and providing program referral and case tracking. This division also has two Substance Abuse Evaluation Technicians on staff to provide written evaluations that are used for sentencing.



## Past Accomplishments

- Key contributor in the negotiation of the Development Agreement and Design Standards for the 1940-acre new urbanist community in Southwest Henderson. Drafted and negotiated land transfer, lease agreement and golf course management agreement related to the reopening of the Wildhorse Golf Course as a municipal course. Coordinated disposition of Whitney Ranch Plan
- Presented a class on civil liability at the So. NV Regional Police Academy and trained the officers of the Henderson Police Dept on Nature, Scope, & Voluntariness of Consent
- Prepared written policy for the successful implementation of a telephonic warrant procedure for the Henderson Police Department
- Reviewed and provided legal analysis on 422 bills considered during the 73rd session of the Nevada State Legislature
- Introduced a bill to prevent civil compromise of domestic violence cases which was rolled into AB21 at the 73rd session of the Nevada State Legislature and signed by the Governor on May 9, 2005
- Worked with Clark County regulators to clarify air quality permitting requirement resulting in a reduced number of necessary permits and a substantial cost savings to the City
- Court Programs Division completed 371 assessments and closed 1,648 cases in which all post-sentencing requirements were met
- The Assessment Center of the Court Programs Division exceeded the standards for the Nevada State Bureau of Alcohol & Drug Abuse re-accreditation process, and may also be used as a model for new programs that seek to undergo the State's accreditation process
- Successfully prepared the Criminal Division and Court Programs Division to manage the increased workload generated by a third judicial department

## KEY FACT



*The Criminal Division is implementing an organizational structure that encourages “vertical prosecution” whereby victims of crime benefit from being able to work with the same prosecutor, investigator, and victim advocate from initial filing through sentencing of the offender.*

*Prosecutors are able to develop expertise and increase the time spent preparing the victim for trial. Specialization results in higher conviction rates.*

## Goals & Objectives

- Continued partnership with NDEP and BMI companies toward completion of Phase III Consent Agreement
- Continued partnership with Landwell and NDEP toward completion of a closure plan which is the prerequisite for cleanup and eventual development
- Enhance knowledge management by developing application to assemble, secure, and publish legal opinions
- Implement e-filing of documents with the courts
- Advance the “vertical prosecution” case management system to more effectively handle the increased caseload from three judicial departments
- Increase course offerings and evaluate a strategic marketing of the existing services provided by Court Programs Division
- Research and develop more efficient technology to track conditions for court-ordered defendants
- Reduce the City's liability by implementing a citywide environmental program to ensure compliance with environmental laws

## City Attorney's Office Expenditures by Category / Program

|                            | FY 2003<br>Actual   | FY 2004<br>Actual   | FY 2005<br>Estimate | FY 2006<br>Budget   | Increase /<br>(Decrease) | %<br>Change |
|----------------------------|---------------------|---------------------|---------------------|---------------------|--------------------------|-------------|
| <b>Category</b>            |                     |                     |                     |                     |                          |             |
| Salaries and Wages         | \$ 2,682,047        | \$ 2,938,294        | \$ 3,151,766        | \$ 3,783,930        | \$ 632,164               | 20%         |
| Employee Benefits          | 893,533             | 1,046,697           | 1,283,043           | 1,447,685           | 164,642                  | 13%         |
| Services and Supplies      | 1,735,358           | 1,141,506           | 1,770,448           | 2,329,385           | 558,937                  | 32%         |
| Capital Outlay             | 85,816              | 47,603              | 362,376             | 20,000              | (342,376)                | -94%        |
| <b>Total</b>               | <b>\$ 5,396,754</b> | <b>\$ 5,174,100</b> | <b>\$ 6,567,633</b> | <b>\$ 7,581,000</b> | <b>\$ 1,013,367</b>      | <b>15%</b>  |
| <b>Program</b>             |                     |                     |                     |                     |                          |             |
| <b>General Fund</b>        |                     |                     |                     |                     |                          |             |
| General                    | \$ 4,871,707        | \$ 4,454,633        | \$ 7,276,395        | \$ 3,428,719        | \$ (3,847,676)           | -53%        |
| Grant Funded*              | 96,946              | 79,801              | 93,140              | -                   | (93,140)                 | -100%       |
| Seized Assets              | 58,340              | 64,203              | 69,246              | 66,811              | (2,435)                  | -4%         |
| Court Programs             | 431,132             | 644,018             | 896,293             | 988,366             | 92,073                   | 10%         |
| Right of Way               | 919,795             | 1,154,762           | -                   | -                   | -                        | N/A         |
| Modular Offices            | 36,735              | 84,126              | 17,976              | -                   | (17,976)                 | -100%       |
| Legal Admin                | -                   | -                   | -                   | 1,450,037           | 1,450,037                | 100%        |
| Environmental Mgmt         | -                   | -                   | -                   | 1,697,777           | 1,697,777                | 100%        |
| Criminal                   | -                   | -                   | -                   | 2,108,914           | 2,108,914                | 100%        |
| Admin Cost Reimbursement   | (1,017,901)         | (1,307,443)         | (1,785,417)         | (2,159,624)         | (374,207)                | 21%         |
| <b>Total</b>               | <b>\$ 5,396,754</b> | <b>\$ 5,174,100</b> | <b>\$ 6,567,633</b> | <b>\$ 7,581,000</b> | <b>\$ 1,013,367</b>      | <b>15%</b>  |
| <b>Full Time Employees</b> |                     |                     |                     |                     |                          |             |
| General                    | 55                  | 55                  | 60                  | 61                  | 1                        | 2%          |
| <b>Total</b>               | <b>55</b>           | <b>55</b>           | <b>60</b>           | <b>61</b>           | <b>1</b>                 | <b>2%</b>   |

\* Position within this program in previous years was partially paid from grant funds. However, grant funding is no longer available and the costs have been absorbed by the General Fund.

## Financial Overview

The third municipal court added 14 new employees to the City Attorney's office in late FY 2005 with full impact taking effect in FY 2006. Ten full-time employees were moved to the newly created Office of Property Management and Redevelopment at the beginning of FY 2005. Three new divisions were created for FY 2006. Legal Administration, Environmental Mgmt., and Criminal were created from the General City Attorney Budget.

### KEY FACT

*The Witness-Victim Advocate Unit, which is part of the Criminal division, explains court proceedings, provides case status information, and offers referrals to local service agencies to address specific social service needs of victims of domestic violence.*

## Performance Measures

|                                    | FY 2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimated | FY 2006<br>Projected |
|------------------------------------|-------------------|-------------------|----------------------|----------------------|
| Follow-up Investigations           | 625               | 710               | 859                  | 1,000                |
| Criminal cases filed (non-traffic) | 9,100             | 10,295            | 13,027               | 13,678               |
| Traffic Cases Prosecuted           | 18,094            | 20,588            | 22,134               | 23,240               |
| Subpoenas/Summons Served           | 3,800             | 3,850             | 4,400                | 5,100                |
| Appeals/Forfeiture Cases           | 109               | 128               | 120                  | 130                  |
| Legal Opinions Issued              | N/A               | 82                | 85                   | 90                   |
| Contracts Reviewed or Drafted      | N/A               | 205               | 215                  | 220                  |
| Traffic Safety School Attendance   | N/A               | 2,398             | 2,425                | TBD                  |

# City Clerk's Office

## PURPOSE STATEMENT

*To ensure the integrity of municipal governance through the administration of the electoral, legislative, and recordkeeping processes.*

### Core Services

- *City Council and Commission Services*
- *Election Administration and Voter Services*
- *Records Management & Archive Services*
- *Public Information Resources*

The City Clerk is appointed by the Mayor and City Council and is responsible for administration and facilitation of City Council meetings, municipal elections, public recordkeeping, and lobby information services in accordance with local, state, and federal regulations. The City Clerk's Office also administers a full-service passport acceptance program on behalf of the U.S. Department of State and serves as the City's municipal corporate secretary and official custodian of records.

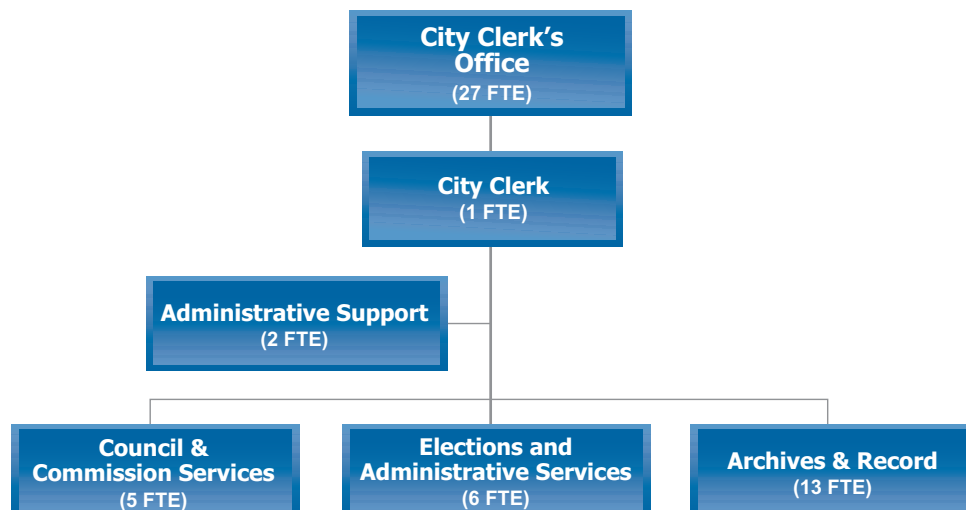
*City Council and Commission Services* facilitates the municipal governing process through compliance with the Nevada Open Meeting Law, Henderson Municipal Code, and City Charter. Direct support to the City Council, staff, and public is provided through management of the agenda, public notice, ordinance, resolution, and municipal codification processes for the City Council and Redevelopment Agency. Administrative support is also provided to



**City Council Chambers**

all Citizen Advisory Boards and Commissions established by the City Council, ongoing civic education programs are also offered through various public outreach opportunities.

*Election Administration and Voter Services* ensures municipal elections are administered in accordance with local, state, and federal regulations (NRS Chapter 293, The Voter Rights Act, and The Help America Vote Act). Civic education programs and convenient voting opportunities are provided throughout the community promoting voter education and participation while preserving the integrity of the election process.





**Records Management and Archive Services**

ensures that public records are managed and made accessible to the public in accordance with state and City regulations. Standards and procedures have been developed and implemented for the effective and efficient management of municipal records, including: archives services for the preservation of historical and permanent records, aging/microfilming services, records storage for inactive records and reference resources.

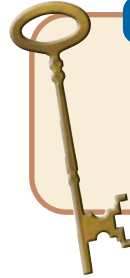
**Past Accomplishments**

- Fully implemented Citywide electronic document management system (EDMS), adding four libraries and providing desktop access to nine new record types. City staff has been provided with streamlined search capability and desktop access to City Council Agendas and backup information in addition to full text searchable City Council Minutes, Ordinances, and Resolutions
- Administered the 2005 Municipal Elections with 100% accuracy in accordance with local, state, and federal regulations by ensuring there were no irreconcilable errors in any ballot cast in the 147 precincts for the Municipal General Election
- Redesigned and upgraded the City Council Chambers with enhanced audio/visual components including Modero touch screen monitors, speaker cameras, upgraded document camera, voting and display software, GIS services, as well as additional seating capacity, and improved ADA solutions
- Improved web navigation to public meeting information with enhanced web links, and additional Intranet resources including the implementation of new portal links to agenda and minute information
- Implemented a full-service mobile passport application service program providing convenient services for large groups such as schools, homeowner associations, and community organizations
- Initiated Citywide customer service delivery standards in partnership with the cross departmental Customer Service Initiative Committee including the development of the Citywide Resource Guide and CityLink Lobby Monitor slide presentations

**Public Information Resources** ensures optimal customer service through coordination of standardized citywide lobby information. Full-service United States passport acceptance is also provided along with various official services, including: lobbyist registration, public bid openings, lien releases, certification services, oath administration, and public notary services.

**KEY FACT**

*The Clerk's Office worked with City Departments to digitize over 500,000 documents making 80% accessible at the desktop.*

**Goals & Objectives**

- Collaborate with local, county, and state election officials and administrators to apply the most effective methods and strategies for the administration of municipal elections
- Development and implementation of a Business Continuity/Disaster Recovery program to ensure that business essential records are made accessible in the event of a disaster or emergency
- Fully implement Citywide electronic records management system (ERMS) to ensure compliance with statutory public recordkeeping requirements and efficient records accessibility
- Enhance Citywide reformatting program to provide full-service imaging and micrographics services to include on-site digital imaging and outsourcing of large format backfile conversion
- Full implementation of the cross-departmental Customer Services Initiative Team Kiosk project establishing stand alone interactive Kiosks in designated locations, including Municipal Court and The Galleria at Sunset Mall
- Implementation of on-line courses providing convenient access to mandatory Archives and Records Management training for City staff



## City Clerk's Office Expenditures by Category / Program

|                               | FY 2003<br>Actual   | FY 2004<br>Actual   | FY 2005<br>Estimate | FY 2006<br>Budget   | Increase /<br>(Decrease) | %<br>Change |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------------|-------------|
| <b>Category</b>               |                     |                     |                     |                     |                          |             |
| Salaries and Wages            | \$ 907,398          | \$ 1,021,872        | \$ 1,284,655        | \$ 1,432,399        | \$ 147,744               | 12%         |
| Employee Benefits             | 288,133             | 345,096             | 502,994             | 534,910             | 31,916                   | 6%          |
| Services and Supplies         | 574,553             | 267,492             | 1,150,015           | 603,001             | (547,014)                | -48%        |
| Capital Outlay                | 94,394              | 44,345              | 258,958             | 25,000              | (233,958)                | -90%        |
| <b>Total</b>                  | <b>\$ 1,864,478</b> | <b>\$ 1,678,805</b> | <b>\$ 3,196,622</b> | <b>\$ 2,595,310</b> | <b>\$ (601,312)</b>      | <b>-19%</b> |
| <b>Program</b>                |                     |                     |                     |                     |                          |             |
| <b>General Fund</b>           |                     |                     |                     |                     |                          |             |
| General                       | \$ 2,030,002        | \$ 1,821,126        | \$ 2,349,371        | \$ 2,246,005        | \$ (103,366)             | -4%         |
| Elections                     | -                   | -                   | 519,775             | -                   | (519,775)                | -100%       |
| Admin Cost Reimbursement      | (382,328)           | (368,606)           | (505,270)           | (534,560)           | (29,290)                 | 6%          |
| <b>Total General Fund</b>     | <b>\$ 1,647,674</b> | <b>\$ 1,452,520</b> | <b>\$ 2,363,876</b> | <b>\$ 1,711,445</b> | <b>\$ (652,431)</b>      | <b>-28%</b> |
| <b>Development Serv. Fund</b> | <b>\$ 216,804</b>   | <b>\$ 226,285</b>   | <b>\$ 832,746</b>   | <b>\$ 883,865</b>   | <b>\$ 51,119</b>         | <b>6%</b>   |
| <b>Total</b>                  | <b>\$ 1,864,478</b> | <b>\$ 1,678,805</b> | <b>\$ 3,196,622</b> | <b>\$ 2,595,310</b> | <b>\$ (601,312)</b>      | <b>-19%</b> |
| <b>Full Time Employees</b>    |                     |                     |                     |                     |                          |             |
| General Fund                  | 18                  | 19                  | 20                  | 20                  | -                        | -           |
| DSC-City Clerk                | 2                   | 2                   | 7                   | 7                   | -                        | -           |
| <b>Total</b>                  | <b>20</b>           | <b>21</b>           | <b>27</b>           | <b>27</b>           | <b>-</b>                 | <b>-</b>    |

## Financial Overview

The City Clerk's budget fluctuates significantly between years due to biannual Municipal Primary and General elections. FY 2006 is not an election year resulting in the decrease in total budget from FY 2005 to FY 2006. Approximately \$16,000 will be spent on voter outreach programs from the General City Clerk Budget in FY 2006.

### KEY FACT

*Since the Passport Acceptance Program implementation, the Office of the City Clerk has processed over 3,500 passport applications generating \$346,615 in passport fees, and \$128,530 in direct revenue to the City.*

## Performance Measures

|                                                                                                                        | FY 2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimated | FY 2006<br>Projected |
|------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|----------------------|----------------------|
| Total # of registered voters vs. voter turnout (municipal)                                                             | 14%               | N/A               | 8.8%                 | N/A                  |
| Total % of vote signatures for early voting, mail ballots, and election day vs. total vote count on canvas (municipal) | 100%              | N/A               | 100%                 | N/A                  |
| % of voters satisfied with DRE voting machines (municipal)                                                             | 90%               | N/A               | 95%                  | N/A                  |
| % of time DSC Records Center service target (1 day) is met                                                             | N/A               | N/A               | 90%                  | 95%                  |
| % of records received for records storage/reformatting failing to meet acceptable standards                            | 5%                | 10%               | 3%                   | 1%                   |
| Average # of days draft minutes are available to the public after a City Council Meeting.                              | 14                | 10                | 7                    | 7                    |
| Average # of days between City Council Meeting and availability of annotated agenda                                    | 1                 | 1                 | 1                    | 1                    |
| Average length of processing time per passport application                                                             | 25 min.           | 20 min.           | 20 min.              | 20 min.              |

# City Manager's Office

## PURPOSE STATEMENT

*To provide strategic leadership to the City of Henderson organization and promote the vision and priorities of the City Council.*

### Core Services

- *City Management Services*
- *Public Information Office*
- *Intergovernmental Relations*
- *Budget & Strategic Management\**
- *Convention Center and Visitors Bureau \**
- *Economic Development \**
- *Neighborhood Services \**
- *Property Management & Redevelopment \**

*\*These areas are offices reporting to the City Manager's Office, not departments. Additional information on these offices is in this section of the document.*

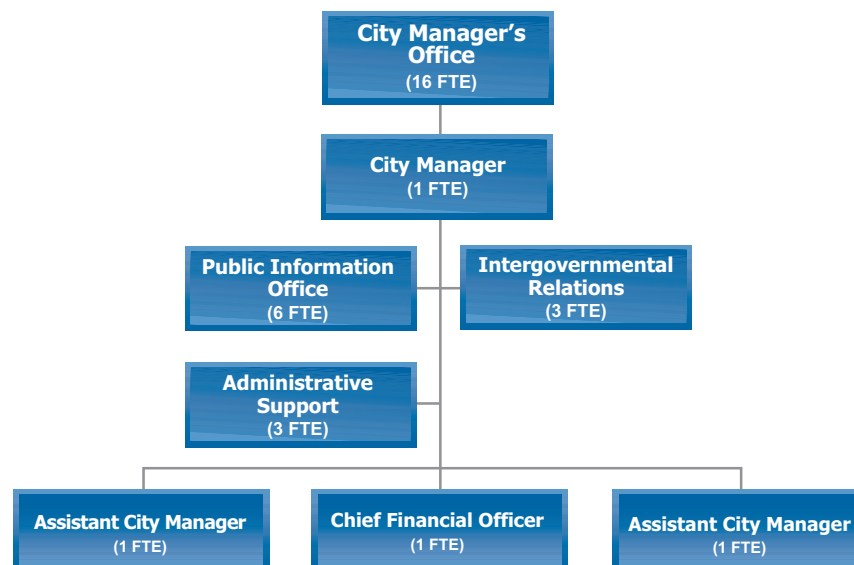
The City of Henderson operates under a Council - Manager form of government. The City Manager's Office develops programs and policy alternatives for consideration by the City Council and implements City Council approved policy decisions and directives.

*City Management Services* incorporates both Organizational Leadership and Organizational Advocacy. Organizational Leadership involves the direction of internal management and oversight for



**City Hall Expansion-Phase III**

the implementation of policies, goals and objectives established by the Mayor and City Council. The City Manager's Office works to ensure interdepartmental coordination; increase the capacity of the organization to meet the growing needs of the community; and coordinates and prioritizes departmental business goals. Organizational Advocacy is directing and supporting external management issues. The City Manager's Office supports the Mayor and Council as they serve on regional boards (such as the Southern Nevada Regional Planning Coalition) and in negotiations with other governmental agencies.



The **Public Information Office** serves as spokesperson for the City Manager's Office and City organization. The office is responsible for communications during emergencies, media relations, graphic arts, community research and analysis, community outreach, and professional communications support to City departments.

**Intergovernmental Relations** serves as the City's Chief Lobbyist and is responsible for representing the City's interests with other governmental and non-governmental agencies at the local, regional, state and national levels.

### Past Accomplishments

- Increased effectiveness of city departments' performance by monitoring results of the performance budget and strategic plan, and publishing an annual report on progress
- Increased effectiveness of municipal government by working collaboratively with community organizations and special interest groups to formulate positions on issues of mutual concern
- Increased support of the community for council initiatives by learning and cultivating the "sense of community" shared by Henderson's residents, business owners and civic leaders
- Increased the amount of funding available for projects in the city's capital improvement plan through continuing efforts to develop a capital budget and finance plan
- Improved the use of citywide performance management by increasing the number of departments tracking and reporting performance indicators in city databases
- Improved capacity to address the planning, financing, development and service delivery for West Henderson

### Goals & Objectives

- Maintain regional relationships and issue awareness through participation in regional issues committees. Maintain awareness of current issues by monitoring and attending regional meetings. Increase support of departmental priorities by providing reporting and analysis of issues
- Increase department use of research, survey and trend analysis
- Increase standardization of citywide communication to maximize branding, imaging and messaging (Sense of Community) through video services needs citywide
- Increase professionalism in local government management through the funding of an ICMA fellow position in the City in 2005/2006
- Increase the number of eligible internal candidates for staff leadership positions through support of the talent management initiatives and training for the CMO
- Improve the use of citywide performance management by increasing the number of departments/divisions capable of accessing and reporting activities utilizing multiple databases
- Increase effectiveness of city departments' performance by monitoring results of the performance budget and strategic plan
- Increase level of emergency preparedness by increasing the number and level of trained personnel by cross-training city committees in the emergency communication plan
- Maintain research commitment to provide statistically valid survey data supporting city direction through citizen responses and gauging residents' sense of community, quality of life, and service satisfaction levels



Mayor &amp; Council Board Room

## KEY FACT

*Henderson is the largest full-service city in Southern Nevada offering Police, Fire, Ambulance, Water, and Sewer Services, in addition to traditional municipal services.*

## City Manager's Office Expenditures by Category / Program

|                                 | FY 2003<br>Actual   | FY 2004<br>Actual   | FY 2005<br>Estimate | FY 2006<br>Budget   | Increase /<br>(Decrease) | %<br>Change  |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------------|--------------|
| <b>Category</b>                 |                     |                     |                     |                     |                          |              |
| Salaries and Wages              | \$ 1,027,847        | \$ 1,046,804        | \$ 1,297,917        | \$ 1,491,287        | \$ 193,370               | 15%          |
| Employee Benefits               | 326,007             | 350,810             | 397,930             | 520,255             | 122,325                  | 31%          |
| Services and Supplies           | 816,422             | 592,231             | 1,048,289           | 841,630             | (206,659)                | -20%         |
| <b>Total</b>                    | <b>\$ 2,170,276</b> | <b>\$ 1,989,845</b> | <b>\$ 2,744,136</b> | <b>\$ 2,853,172</b> | <b>\$ 109,036</b>        | <b>4%</b>    |
| <b>Program</b>                  |                     |                     |                     |                     |                          |              |
| <b>General Fund</b>             |                     |                     |                     |                     |                          |              |
| General                         | \$ 2,388,015        | \$ 1,341,165        | \$ 1,601,710        | \$ 1,844,768        | \$ 243,058               | 15%          |
| Lobby Expenses                  | 365,449             | 2,649               | 179,275             | 8,011               | (171,264)                | -96%         |
| PIO/Research                    | 82,429              | 898,887             | 1,347,711           | 1,088,543           | (259,168)                | -19%         |
| Intergovernmental               | -                   | 552,890             | 609,072             | 703,000             | 93,928                   | 15%          |
| Strategic Planning              | 2,572               | -                   | -                   | -                   | -                        | N/A          |
| Admin Cost Reimbursement        | (784,939)           | (835,600)           | (1,164,740)         | (791,150)           | 373,590                  | -32%         |
| <b>Subtotal General Fund</b>    | <b>\$ 2,053,526</b> | <b>\$ 1,959,991</b> | <b>\$ 2,573,028</b> | <b>\$ 2,853,172</b> | <b>\$ 280,144</b>        | <b>11%</b>   |
| <b>Multipurpose Special Rev</b> | <b>\$ 116,750</b>   | <b>\$ 29,854</b>    | <b>\$ 171,108</b>   | <b>\$ -</b>         | <b>\$ (171,108)</b>      | <b>-100%</b> |
| <b>Total</b>                    | <b>\$ 2,170,276</b> | <b>\$ 1,989,845</b> | <b>\$ 2,744,136</b> | <b>\$ 2,853,172</b> | <b>\$ 109,036</b>        | <b>4%</b>    |
| <b>Full Time Employees</b>      |                     |                     |                     |                     |                          |              |
| General Fund                    | 17                  | 16                  | 15                  | 16                  | 1                        | 7%           |
| <b>Total</b>                    | <b>17</b>           | <b>16</b>           | <b>15</b>           | <b>16</b>           | <b>1</b>                 | <b>7%</b>    |

## Financial Overview

In FY 2005, program expenditures were realigned for tracking purposes. Expenditures related to the Public Information Office/Research and Intergovernmental Relations are now presented separately. The State of Nevada operates on a biennial budget process. The increase in Lobby Expenses and Intergovernmental in

FY 2005 covers City expenses incurred during the legislative year. Decreases in these categories in FY 2006 resulted from it being a non-legislative year.

## Resident Survey Efforts

Over the past two years, the City of Henderson has conducted three resident surveys demonstrating the City's ongoing commitment to citizen input. In August 2003, a community assessment survey was conducted that ranked residents' importance and satisfaction levels of City services and programs. The other two survey instruments allowed residents to rate how various community and city services are meeting citizen needs. These ongoing survey efforts allow the city to analyze trends in residents' quality of life as well as gauge the level of satisfaction of services and programs offered to Henderson citizens.

When surveyed, almost 90% of residents rated their quality of life as being good or excellent, with 8 out of 10 residents believing the quality of life in Henderson is getting better or staying the same. Residents rated City satisfaction levels consistently in all three surveys. Nine out of 10 residents are very or somewhat satisfied or gauged their satisfaction levels as fair, good, or excellent when rating the quality levels of City of Henderson services. When asked in the community assessment survey about the importance and satisfaction levels of 31 separate City services, residents ranked 11 of the services as being of both high in importance and satisfaction.

## Customer Service

In the most recently conducted survey, City employees were graded on various aspects of customer service including courtesy, knowledge and responsiveness.

Among residents who interacted with the City, 8 out of 10 respondents rated their overall impression of City employees as excellent or good.

## City Services That Ranked High In Importance & Satisfaction

- *Providing emergency medical services*
- *Maintaining a low crime rate*
- *Dispatching emergency personnel quickly and efficiently*
- *Providing fire protection and prevention programs*
- *Investigating criminal activity*
- *Preparing the City for emergencies*
- *Maintaining parks and recreation facilities*
- *Providing youth recreation programs*
- *Providing crime prevention programs*
- *Preventing floods*
- *Providing and maintaining street lights*

## Residents Top Issues

In all three city-wide surveys, residents identified growth and traffic as the top issues confronting our community.

## Ongoing Survey Efforts

The City is implementing customer surveys throughout the organization to obtain ongoing input on employees' customer service levels and to receive feedback and suggestions from our citizens.

## Performance Measures

|                                                                                                                       | FY 2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimated | FY 2006<br>Projected |
|-----------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|----------------------|----------------------|
| % of residents that rate the overall quality of life in Henderson as good or excellent                                | N/A               | 88%               | 89%                  | 90%                  |
| % of residents that rate Henderson as a good or excellent place to live                                               | N/A               | 91%               | 94%                  | 94%                  |
| % of residents that rate overall City services as good or excellent                                                   | N/A               | 79%               | 83%                  | 85%                  |
| % of residents that rate the overall impression of their most recent contact with City employees as good or excellent | N/A               | 71%               | 82%                  | 85%                  |

Source: The National Citizen Survey. Note: Questions and responses have changed to reflect data from the annual National Citizen Survey, which is the city's annual survey conducted by the National Research Center, Inc.



# Community Development

## PURPOSE STATEMENT

*To partner with the community to plan and promote a vibrant, balanced and cohesive city for today and tomorrow.*

### Core Services

- *Current Planning*
- *Long Range Planning*

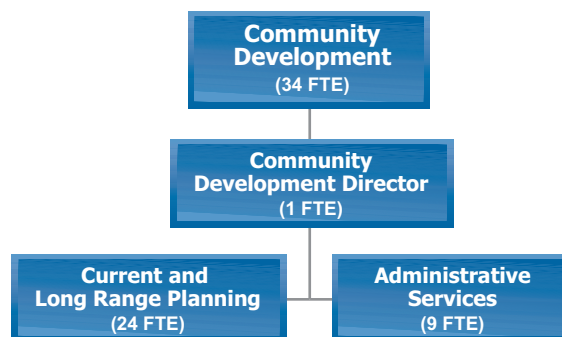
**Current Planning** performs all plan review and approval, as well as provides recommendations to the Planning Commission and City Council. Development Processing also issues permits and responds to all development related requests. Current Planning also prepares maps and assists with analytical reporting.

**Long Range Planning** monitors growth and develops plans to address future growth. A comprehensive look at growth is taken by participating in regional planning. Long Range Planning is also responsible for maintaining census information and preparing population estimates.



### KEY FACT

*To support the influx of new residents, nearly 300 new dwelling units (houses, apartments, or condominiums) are completed each month.*



## Past Accomplishments

- Developed guiding themes and policies for the Comprehensive Plan to help steer the City's future growth
- Southern Nevada Public Lands Management Act Round 6 projects, \$30 million in future parks and trails projects for the City, received preliminary approved . In addition, the City is in the process of nominating projects for Round 7
- Developed the Open Space and Trails Framework Map, a trails standards and classification system, implementation concepts and preliminary recommendations for the Open Space Plan
- The City of Henderson worked with other local jurisdictions and the Southern Nevada Regional Planning Coalition to develop a Land Use, Transportation, and Air Quality model. This model will allow policy makers to examine the effects of specific policy decisions on Southern Nevada
- Assisted the Development Services Center in meeting their service targets 99% of the time from January through March of 2005

## Goals & Objectives

- Maintain partnership with the RTC through participation in the Regional Fixed Guideway (UPRR and Ivanpah Corridor), Boulder Highway Corridor Implementation, and the SW Valley Transportation Plan
- Increase level of standards in the Development Code including landscape, design, signs, noise, and changes as a result of the Comprehensive Plan Update
- Maintain support of SNRPC efforts and ensure the City's conformance with the SNRPC Regional Policy Plan
- Address the regional aspects of planning for future growth and development in the Las Vegas Valley for the next 20 years
- To improve online access to project files and Planning Commission information
- To increase ability to update the Visual Interactive Code concurrent with updates to the Development Code



## Community Development Expenditures by Category / Program

|                               | FY 2003<br>Actual   | FY 2004<br>Actual   | FY 2005<br>Estimate | FY 2006<br>Budget   | Increase /<br>(Decrease) | %<br>Change |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------------|-------------|
| <b>Category</b>               |                     |                     |                     |                     |                          |             |
| Salaries and Wages            | \$ 2,521,865        | \$ 2,766,784        | \$ 2,466,312        | \$ 2,375,469        | \$ (90,843)              | -4%         |
| Employee Benefits             | 800,249             | 946,501             | 888,635             | 877,791             | (10,844)                 | -1%         |
| Services and Supplies         | 2,298,040           | 1,415,881           | 1,019,177           | 694,857             | (324,320)                | -32%        |
| Capital Outlay                | 19,309              | -                   | -                   | -                   | -                        | N/A         |
| Interest Expense              | -                   | 878,564             | -                   | -                   | -                        | N/A         |
| Principal Retirement          | -                   | 20,740              | -                   | -                   | -                        | N/A         |
| <b>Total</b>                  | <b>\$ 5,639,463</b> | <b>\$ 6,028,470</b> | <b>\$ 4,374,124</b> | <b>\$ 3,948,117</b> | <b>\$ (426,007)</b>      | <b>-10%</b> |
| <b>Program</b>                |                     |                     |                     |                     |                          |             |
| <b>General Fund</b>           |                     |                     |                     |                     |                          |             |
| General                       | \$ 2,833,323        | \$ 2,691,653        | \$ 3,520,464        | \$ 2,943,981        | \$ (576,483)             | -16%        |
| GIS Committee                 | 321,714             | 580,857             | -                   | -                   | -                        | N/A         |
| Farmer's Market               | 138,599             | -                   | -                   | -                   | -                        | N/A         |
| Planning Commission           | 14,530              | 30,055              | 46,763              | 40,558              | (6,205)                  | -13%        |
| Current Planning              | -                   | -                   | 194,378             | 225,728             | 31,350                   | 16%         |
| Long Range Planning           | -                   | -                   | -                   | 27,000              | 27,000                   | 100%        |
| <b>Subtotal General Fund</b>  | <b>\$ 3,308,165</b> | <b>\$ 3,302,565</b> | <b>\$ 3,761,605</b> | <b>\$ 3,237,267</b> | <b>\$ (524,338)</b>      | <b>-14%</b> |
| <b>Development Serv. Fund</b> | <b>\$ 272,767</b>   | <b>\$ 297,885</b>   | <b>\$ 612,519</b>   | <b>\$ 710,850</b>   | <b>\$ 98,331</b>         | <b>16%</b>  |
| <b>Redevelopment Agency</b>   | <b>\$ 2,058,531</b> | <b>\$ 2,428,020</b> | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>              | <b>N/A</b>  |
| <b>Total</b>                  | <b>\$ 5,639,463</b> | <b>\$ 6,028,470</b> | <b>\$ 4,374,124</b> | <b>\$ 3,948,117</b> | <b>\$ (426,007)</b>      | <b>-10%</b> |
| <b>Full Time Employees</b>    |                     |                     |                     |                     |                          |             |
| General Fund                  | 28                  | 28                  | 28                  | 28                  | -                        | -           |
| DSC-Comm Dev                  | 3                   | 3                   | 6                   | 6                   | -                        | -           |
| Redevelopment Agency          | 6                   | 6                   | -                   | -                   | -                        | -           |
| <b>Total</b>                  | <b>37</b>           | <b>37</b>           | <b>34</b>           | <b>34</b>           | <b>-</b>                 | <b>-</b>    |

## Financial Overview

Beginning in FY 2005, the Redevelopment Agency was realigned to the Property Management Office of the City Manager. GIS was realigned to the Information Technology Department. Fiscal Year 2005 reflects the decrease in costs and full-time equivalents from these changes. The decrease in funds from FY 05 to FY 06 can be attributed to the non-recurring Professional Services dollars used for the update of the City's Comprehensive Plan.

### KEY FACT

*In 2005 the City of Henderson maintained its designation of "Best Workplaces for Commuters". Best Workplaces was created by the U.S. Environmental Protection Agency (EPA) as an employer recognition program for companies and other organizations who provide their employees with commuting benefits that meet the National Standard of Excellence.*

## Performance Measures

|                                                | FY 2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimated | FY 2006<br>Projected |
|------------------------------------------------|-------------------|-------------------|----------------------|----------------------|
| Home Occupation Permits Issued                 | 1,229             | 1,190             | 1,266                | 1,263                |
| Business License Inspections Conducted         | 844               | 1,002             | 1,032                | 1,063                |
| Certificate of Occupancy Inspections Completed | 793               | 816               | 840                  | 865                  |

# Convention Center & Visitors Bureau

## PURPOSE STATEMENTS

### CONVENTION CENTER

*To provide a quality multipurpose facility that offers convenience and value to a diverse customer base.*

### VISITORS BUREAU

*To enhance the economic and tax base of the City by developing and promoting Henderson as a desirable convention and visitor destination.*

## Core Services

### Convention Center

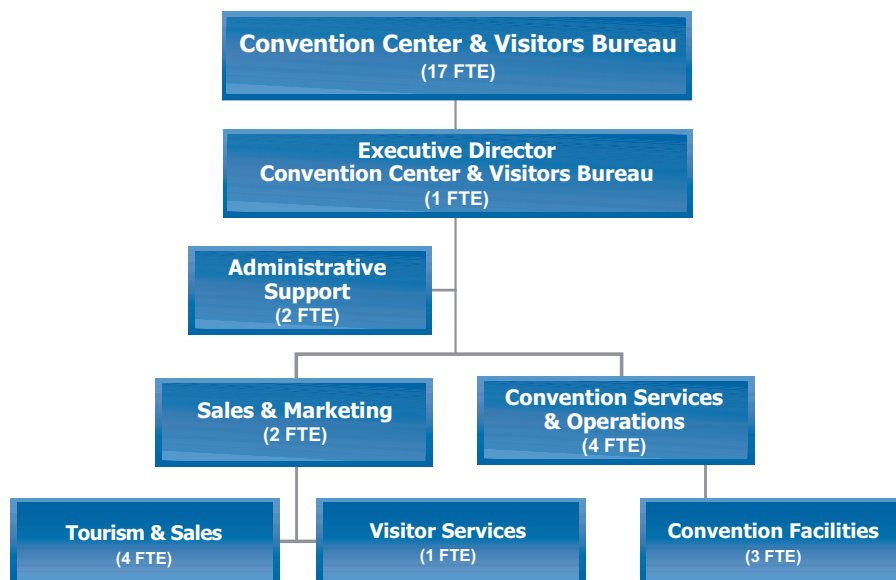
The Henderson Convention Center offers facilities and services for a wide range of events. In addition to a 10,800 square-foot, column-free exhibit area, the Henderson Convention Center has affordable meeting facilities and equipment rentals. The following core services are provided:

- *Sales*
- *Customer Support*
- *Maintenance*
- *Operations*

The *Sales* division conducts market research, performs analysis, and handles marketing and advertising for the facilities and services available



at the Convention Center. This includes the creation of new programs that focus on customer retention and new client development.





The **Customer Support** division is responsible for the services provided at meetings and events held at the facility. This includes set up and tear down, security, and management of various functions. In addition, the coordination of outsource services, such as catering, entertainment, and transportation are also handled by this division.

**Maintenance** encompasses the daily maintenance of the facility and equipment including custodial, HVAC, and preventative maintenance. The maintenance division also provides customer service to in-house clients.

**Operations** encompasses venue research, development and improvement of facility policy, procedures and service. This area tracks the financial impact of events on our City. Operations also handles employee training and relations, community outreach programs, and budget and strategic planning for the Convention Center.



#### KEY FACT

*The 35,000 sq. ft. City Center Plaza is scheduled to open in May 2006. This venue will be the City's flagship for downtown events.*

### Visitors Bureau

The Visitors Bureau conducts promotional and marketing activities to increase tourism and attract local and visitor groups for meetings, conventions, business, and leisure activities. The Bureau is responsible for promoting Henderson as a desirable visitor destination and promoting the City's attractions and special events.



The following core services are provided:

- **Communications**
- **Destination Sales**
- **Marketing**
- **Special Events**
- **Visitor Services**

The **Communications** Division of the Visitors Bureau is responsible for all public relations activities including the development and distribution of press releases, relationship development with travel industry and local media, visual support development. Communications is also responsible for managing the visithenderson website including content and visual graphics management as well as the associated e-database.

The **Destination Sales** division of the Bureau is responsible for generating convention and business leads to Henderson hospitality partners. It is also responsible for tracking the number of room nights generated as well as relationship development with hotel partners.

**Marketing** for the Bureau oversees all advertising, collateral development, database marketing, and market research. The Marketing division is responsible for the overall promotion of Henderson as a destination.

The **Special Events** division is responsible for the production of all Bureau-sponsored special events, sport tournaments, and golf groups/tournaments.

**Visitor Services** oversees all correspondence with individual visitors. This division is responsible for visitor relations, volunteer services, mailing services, and destination merchandising.





## Past Accomplishments

### Convention Center

- Increased facility usage by community groups by 38%
- Increased attendance by 31%
- Increased revenue by 10%
- 98.7% of Customer satisfaction surveys return a rating of above average or better
- Expanded our support of citywide events
- Increased customer opinions to request and receive information online

### Visitors Bureau

- Henderson's Terrible Off-Road race generated over 9,000 visitors and an economic impact of just over \$6.5 million
- Henderson was host to the USSSA 10 and under World Series in July. Over 50 baseball teams including 600 players attended from 21 states and Puerto Rico
- Hosted the Senior Softball USA World Series. This two-week event with over 300 teams from the U.S., Canada, and Japan created an estimated economic impact of \$12.3 million
- Henderson split the Triple Crown Sports Fall Nationals into two weekends consisting of 90 teams per weekend, doubling the event from the previous year
- Henderson visitors stay an average of 3.8 nights

## Goals & Objectives

### Convention Center

- Implement asset management
- Creation of special events plaza booking policy, event procedures, venue contact and facility users guide
- Expand client base and enhance product equipment / services
- Community awareness campaign
- Expand facility amenities to better meet client demand
- Improve facility sales information online [www.visithenderson.com](http://www.visithenderson.com)
- Improve signage and implement an information kiosk
- Assist with pre-sales of special events plaza

### Visitors Bureau

- Position Henderson as a premier events destination
- Develop, program, and market key signature events for the City Center Plaza
- Develop and launch marketing campaign targeting the LV Strip visitor
- Enhance website features to assist with increasing citywide visitation
- Develop a stable volunteer base for HCCVB

## Convention Center & Visitors Bureau Expenditures by Category / Program

|                                                     | FY 2003<br>Actual   | FY 2004<br>Actual   | FY 2005<br>Estimate | FY 2006<br>Budget   | Increase /<br>(Decrease) | %<br>Change |
|-----------------------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------------|-------------|
| <b>Category</b>                                     |                     |                     |                     |                     |                          |             |
| Salaries and Wages                                  | \$ 845,873          | \$ 976,382          | \$ 1,092,926        | \$ 1,238,186        | \$ 145,260               | 13%         |
| Employee Benefits                                   | 255,305             | 309,394             | 375,458             | 464,330             | 88,872                   | 24%         |
| Services and Supplies                               | 821,725             | 874,181             | 1,049,214           | 1,279,245           | 230,031                  | 22%         |
| Depreciation                                        | 154,260             | 145,432             | 161,974             | 162,000             | 26                       | 0%          |
| <b>Total</b>                                        | <b>\$ 2,077,163</b> | <b>\$ 2,305,389</b> | <b>\$ 2,679,572</b> | <b>\$ 3,143,761</b> | <b>\$ 464,189</b>        | <b>17%</b>  |
| <b>Program</b>                                      |                     |                     |                     |                     |                          |             |
| <b>Convention Center &amp; Visitors Bureau Fund</b> |                     |                     |                     |                     |                          |             |
| Convention Center                                   | \$ 1,039,548        | \$ 1,051,547        | \$ 1,039,972        | \$ 1,133,861        | \$ 93,889                | 9%          |
| Visitors Bureau                                     | 996,535             | 1,213,597           | 1,584,600           | 1,953,900           | 369,300                  | 23%         |
| Convention Services                                 | 41,080              | 40,245              | 55,000              | 56,000              | 1,000                    | 2%          |
| <b>Total</b>                                        | <b>\$ 2,077,163</b> | <b>\$ 2,305,389</b> | <b>\$ 2,679,572</b> | <b>\$ 3,143,761</b> | <b>\$ 464,189</b>        | <b>17%</b>  |
| <b>Full Time Employees</b>                          |                     |                     |                     |                     |                          |             |
| Convention Center                                   | 7                   | 7                   | 7                   | 7                   | 0                        | 0%          |
| Visitors Bureau                                     | 8                   | 8                   | 9                   | 10                  | 1                        | 11%         |
| <b>Total</b>                                        | <b>15</b>           | <b>15</b>           | <b>16</b>           | <b>17</b>           | <b>1</b>                 | <b>6%</b>   |

### Financial Overview

Visitors Bureau budgeted expenditures for FY 2006 reflects an increased effort to market Henderson as a destination and attract new events. The costs associated with this function are passed on to Convention Center customers through coordination fees.

#### KEY FACT

*The Convention Center housed 725 functions with a total attendance of 231,827 people in 2004.*

### Performance Measures

|                                    | FY 2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimated | FY 2006<br>Projected |
|------------------------------------|-------------------|-------------------|----------------------|----------------------|
| Shows, social events, & meetings   | 722               | 725               | 700                  | 725                  |
| Attendance                         | 180,000           | 231,827           | 185,000              | 240,000              |
| City-wide occupancy                | 79%               | 81%               | 85%                  | 87%                  |
| City-wide room nights              | 650,000           | 654,673           | 675,000              | 675,000              |
| City-wide ADR (average daily rate) | \$90.00           | \$99.32           | \$101.00             | \$102.00             |

# Development Services Center

## PURPOSE STATEMENT

*To be a one-stop location for all development permitting needs in one of America's fastest growing cities.*

### Core Services

- *Permit Intake and Issuance*
- *Plan Review*
- *Inspections*
- *Technology and Records Support Services*
- *DSC Administrative Office*

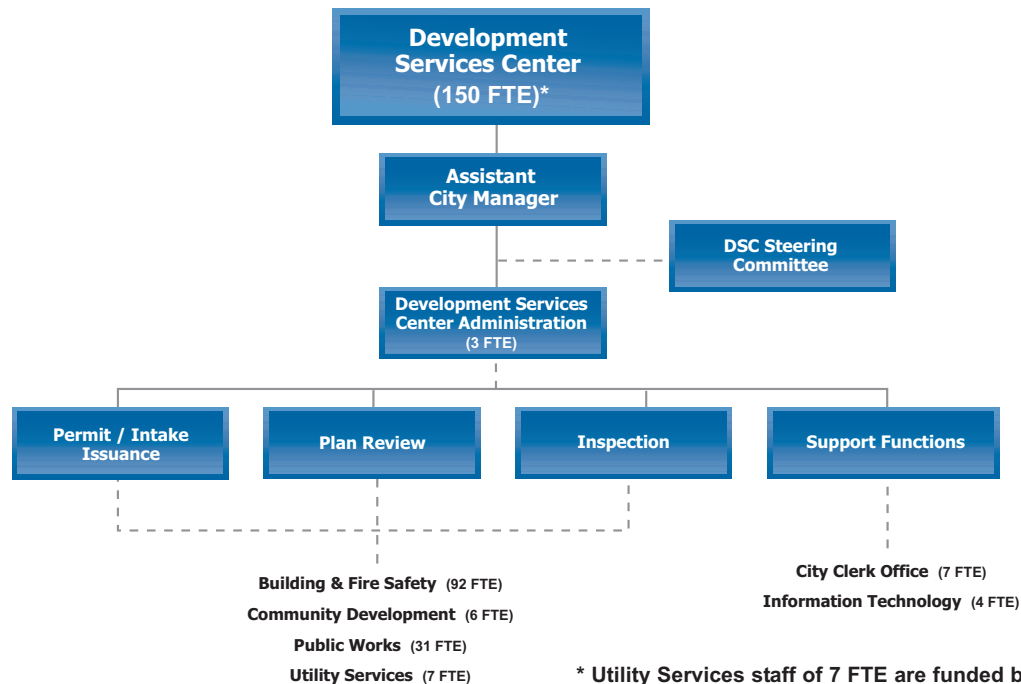
The Development Services Center (DSC) is a centralized, one-stop location to handle all of the development services needs for builders, developers, and property owners. The DSC is unique in that it is not a department, but a team comprised of members from the following City departments: Building and Fire Safety, City Clerk's Office, Community Development, DSC Administrative Office, Information Technology, Public Works, and Utility Services.

DSC staff members are paid through the DSC Enterprise Fund to recover the majority of its operating costs from permit and inspection fees.



**DSC Lobby**

In this way, new development pays for the costs of the services it generates and minimizes the costs on the taxpayers. Day-to-day operation of the DSC is the responsibility of the DSC Manager, who reports to an Assistant City Manager. A DSC Steering Committee provides over-arching policy direction.



\* Utility Services staff of 7 FTE are funded by Utility funds

Core services are identified in other sections of this document for each department within the DSC. This section focuses on the core services of the DSC as a whole unit.

**Permit Intake and Issuance** begins with accepting customer applications and submitted plans to start the permitting process. Applications are then pre-screened to assure they are complete and ready for review. Once the plan review process is complete, permit specialists calculate fees and issue the permit.

**Plan Review** is the actual review of permit applications for compliance with related codes and ordinances. Plan reviewers work directly with the applicant's design professionals on required plan revisions. Plan review includes civil improvement, building, fire engineering, mapping services, as well as traffic and flood studies.

**Inspections** are performed once a permit is issued and construction is underway on a project. Field inspections ensure what is actually built in the field conforms to approved plans. Inspections are performed for buildings, fire protection systems, and on-site and off-site improvements. Inspections are conducted for several stages of construction and a project is not completed until passing final inspection and issuance of a certificate of occupancy.

**Technology and Records Support Services** are the internal support for the DSC. Technology support is responsible for the development, implementation, and on-going maintenance of computer technology that tracks applications, records field inspections, and provides online services and information. Records support includes the storage and routing of plans and application documents in a centralized facility. Records is also responsible for managing the DSC records retention policy and ensuring construction plans and technical reports are eventually digitized for electronic storage.

The **DSC Administrative Office**, provides day-to-day management of the DSC's operation. The office is responsible for cross-departmental coordination, process flow and performance planning. The office works with the Steering Committee on policy issues and the Supervisors Committee on process issues. The DSC Manager monitors the fund to assure that

revenues and expenses are on target, produces overall performance reports and keeps in touch with customers through the monthly newsletter and meetings with the Development Industry Advisory Committee.

#### KEY FACT

*Each business day there is an average of approximately 300 projects in the DSC.*

### Past Accomplishments

- Improved the financial stability of the Enterprise fund by implementing new fees based on a cost recovery model
- Established "cost centers" to monitor revenues and expenses for each operating unit
- Eliminated the backlog to "clear the plate" for plan review and ensured more timely and predictable plan review services
- Improved plan review and inspection services, maintained an on-time rate of 99% since January, 2005
- Implemented "DSC Online", an internet based customer service status program
- Produced a monthly newsletter "DSC Developments" that was e-mailed to customers and is available on DSC website
- Improved access to information by creating a DSC web page; including online access to plan review status, fee estimators, submittal checklists, forms, applications, and news releases
- Improved the plan review submittal process by providing comprehensive submittal checklists and training staff to pre-screen application material for completeness and accuracy

## Goals & Objectives

- Maintain the financial stability of the DSC Enterprise Fund by closely monitoring and validating cost recovery assumptions
- Sustain a 90% or better on-time rate for DSC plan review and inspection services
- Validate work effort assumptions and service levels to maintain appropriate staffing levels
- Improve methods of coordinating and improving services for special development projects, such as West Henderson
- Develop a training program for DSC employees and customers
- Conduct a follow-up survey to the 2004 Customer Service Survey
- Improve online services for customers through enhancements to the DSC's website.

### KEY FACT

*The DSC fee schedule uses a cost recovery model, ensuring the fees charged for services cover the costs of providing the service.*





## Development Services Center Expenditures by Category / Program

|                              | FY 2003<br>Actual    | FY 2004<br>Actual    | FY 2005<br>Estimate  | FY 2006<br>Budget    | Increase /<br>(Decrease) | %<br>Change |
|------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------------|-------------|
| <b>Category</b>              |                      |                      |                      |                      |                          |             |
| Salaries and Wages           | \$ 8,021,927         | \$ 8,489,461         | \$ 11,207,386        | \$ 11,657,606        | \$ 450,220               | 4%          |
| Employee Benefits            | 2,218,597            | 2,484,127            | 3,314,093            | 3,767,579            | 453,486                  | 14%         |
| Services and Supplies        | 4,510,784            | 4,737,456            | 6,726,758            | 6,884,344            | 157,586                  | 2%          |
| Depreciation                 | 419,440              | 495,069              | 589,014              | 700,809              | 111,795                  | 19%         |
| <b>Total</b>                 | <b>\$ 15,170,748</b> | <b>\$ 16,206,113</b> | <b>\$ 21,837,251</b> | <b>\$ 23,010,338</b> | <b>\$ 1,173,087</b>      | <b>5%</b>   |
| <b>Program</b>               |                      |                      |                      |                      |                          |             |
| DSC- Administration          | \$ -                 | \$ -                 | \$ 398,662           | \$ 642,866           | \$ 244,204               | 61%         |
| Building & Fire Safety       |                      |                      |                      |                      |                          |             |
| Administration               | 2,175,805            | 2,152,819            | 1,879,597            | 1,867,413            | (12,184)                 | -1%         |
| Plan Check                   | 1,023,678            | 1,314,036            | 1,579,439            | 1,967,155            | 387,716                  | 25%         |
| Building Permits             | -                    | -                    | 711,810              | 961,576              | 249,766                  | 35%         |
| Fire Safety Inspections      | 325,216              | 606,684              | 1,363,716            | 951,619              | (412,097)                | -30%        |
| Fire Safety Plans Exam       | 889,461              | 770,659              | 1,227,761            | 905,995              | (321,766)                | -26%        |
| Building Inspection          | 5,376,724            | 5,560,165            | 7,038,699            | 6,920,864            | (117,835)                | -2%         |
| Community Development        |                      |                      |                      |                      |                          |             |
| General                      | 272,767              | 297,885              | 612,519              | 710,850              | 98,331                   | 16%         |
| City Clerk                   |                      |                      |                      |                      |                          |             |
| Administration               | 216,804              | 226,285              | 832,746              | 883,865              | 51,119                   | 6%          |
| Finance                      | 95,557               | 112,635              | -                    | -                    | -                        | N/A         |
| Public Works                 |                      |                      |                      |                      |                          |             |
| DSC-Traffic                  | 136,519              | 149,417              | 152,416              | 155,470              | 3,054                    | 2%          |
| DSC-Engineering              | -                    | -                    | -                    | -                    | -                        | N/A         |
| New Development              | 1,222,399            | 1,389,598            | 1,837,069            | 2,251,274            | 414,205                  | 23%         |
| Quality Control              | 2,589,924            | 2,872,501            | 3,296,441            | 4,106,022            | 809,581                  | 25%         |
| Flood Control                | 237,215              | 151,305              | 274,957              | 8,043                | (266,914)                | -97%        |
| Del Webb Reimb.              | 51,701               | -                    | -                    | -                    | -                        | N/A         |
| American NV Reimb.           | 9,619                | -                    | -                    | -                    | -                        | N/A         |
| Information Technology       |                      |                      |                      |                      |                          |             |
| Citywide                     | 132,164              | 169,678              | 169,216              | 178,365              | 9,149                    | 5%          |
| Kiva Phase II                | 415,196              | 432,446              | 462,203              | 498,961              | 36,758                   | 8%          |
| <b>Total</b>                 | <b>\$ 15,170,749</b> | <b>\$ 16,206,113</b> | <b>\$ 21,837,251</b> | <b>\$ 23,010,338</b> | <b>\$ 1,173,087</b>      | <b>5%</b>   |
| <b>Full Time Employees *</b> |                      |                      |                      |                      |                          |             |
| Administration               | -                    | -                    | 3                    | 3                    | -                        | 0%          |
| Other Departments            | 110                  | 113                  | 140                  | 140                  | -                        | 0%          |
| <b>Total</b>                 | <b>110</b>           | <b>113</b>           | <b>143</b>           | <b>143</b>           | <b>-</b>                 | <b>0%</b>   |

\*Represents only those employees housed in and funded by the Development Services Center Fund.

The breakdown of the Departmental DSC information is contained within the various departmental data.

## Financial Overview

Additional information can be found under the Development Services Fund in the Budget Overview section of this document.

Starting in FY 2005, DSC Administration was separated from department budgets to enable identification of enterprise-wide related activities. The Finance Department component of the DSC was relocated for FY 2005 into the General Fund.

In FY 2005, the development community agreed to pay for more timely and reliable plan review and inspection services. As a result of this partnership, fee increases occurred to accommodate the service level changes and increased staffing levels. New fees are based on a cost recovery approach versus the traditional construction valuation appraisal. One-time costs such as vehicles, workstations, and computers were also purchased. These staffing adjustments were validated through the DSC Fee Study demonstration period.

### KEY FACT

*The DSC has been on time more than 99% with plan review and inspection services in 2005.*

## Performance Measures

|                                             | FY 2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimated | FY 2006<br>Projected |
|---------------------------------------------|-------------------|-------------------|----------------------|----------------------|
| % of <u>all projects</u> reviewed on time   | 73%               | 69%               | 98%                  | 95%                  |
| % of <u>major projects</u> reviewed on time | 63%               | 57%               | 99%                  | 95%                  |
| # of plan review activities                 | 57,590            | 73,387            | 84,476               | 90,000               |
| % of projects that are backlogged           | N/A               | 24%               | 5%                   | 0%                   |

Note: KIVA Enhancements, effective January 1, 2005, enable the DSC to now measure all review activities. This estimate is based on six months of valid KIVA data..

# Economic Development

## PURPOSE STATEMENT

*To enhance the well-being of the community by creating a healthy economy through the attraction, retention and expansion of businesses.*

### Core Services

- *Attract “new” Businesses to Henderson*
- *Retain Existing Businesses*
- *Expand Existing Businesses*

The purpose of these core services is to create new job opportunities for the local residents and to generate new tax revenues from the businesses to support public services provided by the City of Henderson.

The Economic Development Division provides professional and business services to the public, private development companies, local and out-of-state businesses, Henderson Chamber of Commerce, the Mayor, Council and City Management.

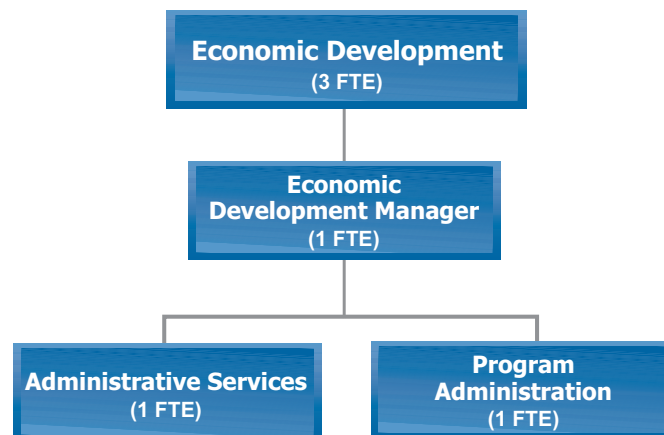
*Attracting ‘New’ Businesses to Henderson* is accomplished through activities which are oriented to recruit out-of-state companies that fit into selective ‘targeted’ industries. These companies are growth-oriented, produce good paying jobs, and are environmentally clean. The City is marketed through direct mail campaigns, brochures, public relations,



**Lake Las Vegas Resort**

advertisements, newsletters, sales missions, and providing informational tours to prospective companies.

Another key component of the City’s Economic Development Strategy is the creation of new jobs by local start-up companies. Among the centerpieces to this effort is the Henderson Business Resource Center and Incubator which opened in June of 2001, operated by the Henderson Chamber of Commerce. The City serves as a program advisor. Partners such as the Nevada Small Business Development Center



(NSBDC), Service Corps of Retired Executives (SCORE), Henderson District Public Library (HDPL), and the Nevada Microenterprise Initiative (NMI) also participate in the efforts of the Henderson Business Resource Center to provide support and technical assistance to small business start-ups. In an effort to *Retain Existing Businesses* and *Expand Existing Businesses*, several quality programs have been implemented, including:

- One-on-One Business Visitation - The City Council, Economic Development staff and Henderson Development Association volunteers conduct weekly visits to area companies.
- Mayor and Council Business Roundtable - Meetings are held three times a year with local companies. Sessions are used for networking, feedback, and open discussion regarding relevant business and development issues.
- Business Survey Program - Regular business surveys are conducted to help businesses and government stay informed concerning business issues and opportunities. The surveys also match the needs of Henderson companies with local resource professionals.
- Business Ombudsman Program - Economic Development serves as the clearinghouse for all questions, concerns, or issues that local businesses may have with the City.



**Siena Office Park**

## Past Accomplishments

- Assisted in the recruitment of over 80 industrial business service companies to Henderson since 2000 (creating approximately 4,600 new jobs and an economic impact of more than \$300 million)
- Provided information, assistance and outreach to over 400 local companies in the past year
- Efforts to attract private post-secondary institutions have proven successful. Henderson is now home to over a dozen schools including Touro University, Nevada's first school of osteopathic medicine
- Established partnership with the Henderson library district to assist local businesses through "economic gardening". The Gibson Library Business Center opened in early 2004 and offers local businesses access to computer stations, business databases, e-books, and technical assistance from reference librarians

### KEY FACT

*Over the past 5 years, new companies expanding to Henderson have created over 4,600 new jobs.*

## Goals & Objectives

- Create and maintain a proactive business recruitment program to include development of marketing campaigns to attract new companies and jobs within target industries, and recruit quality companies to create 1,000 new jobs annually for local residents
- Collaborate with Southern Nevada Medical Industry Coalition, manufacturing groups, local development organizations, and other business sectors to increase targeted attraction of new companies
- Retain and expand existing businesses through proactive outreach efforts

## Economic Development Expenditures by Category / Program

|                            | FY 2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimate | FY 2006<br>Budget | Increase /<br>(Decrease) | %<br>Change |
|----------------------------|-------------------|-------------------|---------------------|-------------------|--------------------------|-------------|
| <b>Category</b>            |                   |                   |                     |                   |                          |             |
| Salaries and Wages         | \$ 246,190        | \$ 269,751        | \$ 296,560          | \$ 304,475        | \$ 7,915                 | 3%          |
| Employee Benefits          | 82,998            | 95,096            | 105,468             | 113,637           | 8,169                    | 8%          |
| Services and Supplies      | 193,979           | 193,593           | 174,105             | 163,858           | (10,247)                 | -6%         |
| <b>Total</b>               | <b>\$ 523,167</b> | <b>\$ 558,440</b> | <b>\$ 576,133</b>   | <b>\$ 581,970</b> | <b>\$ 5,837</b>          | <b>1%</b>   |
| <b>Program</b>             |                   |                   |                     |                   |                          |             |
| <b>General Fund</b>        |                   |                   |                     |                   |                          |             |
| General                    | \$ 523,167        | \$ 558,440        | \$ 576,133          | \$ 581,970        | \$ 5,837                 | 1%          |
| <b>Total</b>               | <b>\$ 523,167</b> | <b>\$ 558,440</b> | <b>\$ 576,133</b>   | <b>\$ 581,970</b> | <b>\$ 5,837</b>          | <b>1%</b>   |
| <b>Full Time Employees</b> |                   |                   |                     |                   |                          |             |
| General Fund               | 3                 | 3                 | 3                   | 3                 | 0                        | 0%          |
| <b>Total</b>               | <b>3</b>          | <b>3</b>          | <b>3</b>            | <b>3</b>          | <b>0</b>                 | <b>0%</b>   |

### Financial Overview

The increase in Fiscal Year 2006 reflects routine growth related costs.

#### KEY FACT

*The Economic Development Division utilizes over 300 volunteers to help with business programs and activities.*

### Performance Measures

|                                                                                                                       | FY 2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimated | FY 2006<br>Projected |
|-----------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|----------------------|----------------------|
| # of requests for information on business relocation/expansion opportunities                                          | 511               | 234               | 180                  | 200                  |
| Average response time (in days)                                                                                       | 1.3               | 1.08              | 1.09                 | 1.0                  |
| Local business requests for information/assistance/outreach                                                           | 312               | 416               | 475                  | 500                  |
| Estimated economic impact of business attraction/expansion activities<br>(local payroll, purchases, and construction) | \$45,820,800      | \$89,920,500      | \$65,000,000         | \$65,000,000         |
| # jobs created                                                                                                        | 762               | 1,335             | 1,000                | 1,000                |



# Finance

## PURPOSE STATEMENT

*To facilitate financial responsibility, encourage municipal stewardship and provide strategic direction and leadership for the City's financial activities.*

### Core Services

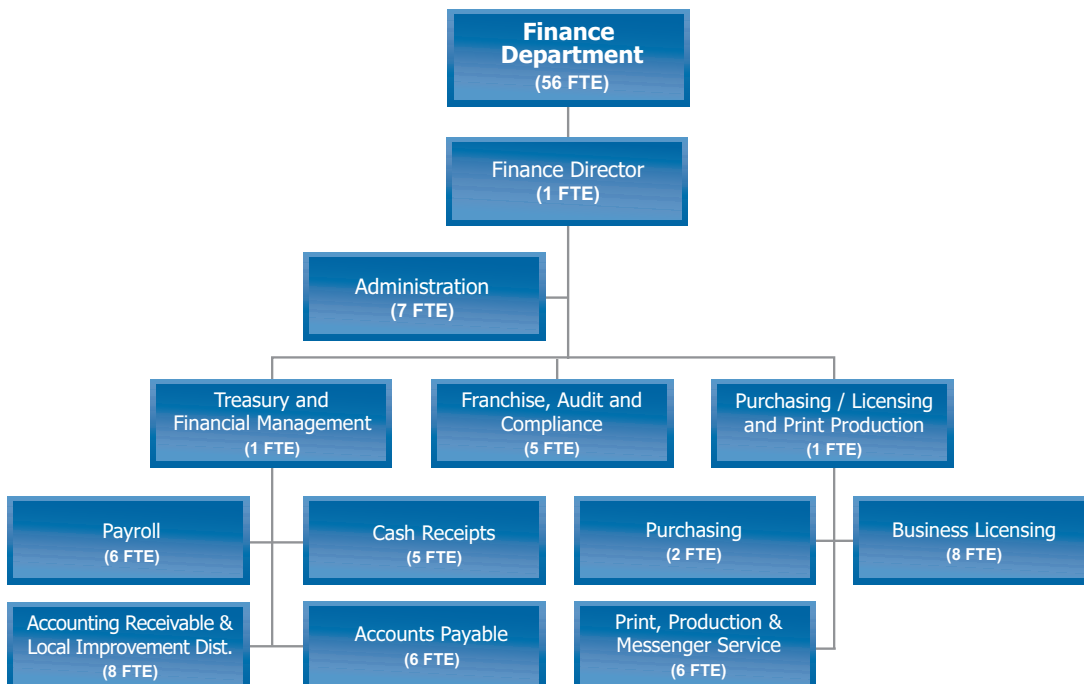
- *Accounting*
- *Licensing*
- *Purchasing*
- *Franchise, Audit and Compliance*
- *Printing and Messenger Services*

The Finance Department provides financial management services to the public, state agencies, bond-holders, grantors, auditors, the Mayor, Council, and City Management. As a support department, finance provides leadership and skills to assist in the delivery of services by the line departments in a manner that promotes and balances both the immediate and long-term financial health of the City of Henderson.

The *Accounting* Division is responsible for the processing of accounts payable, accounts receivable, cash receipts, and local improvement district (billing



and tracking) transactions, as well as payroll, and treasury services. Financial reporting is an important core service provided by this division and includes assisting external auditors in the preparation of the City's Comprehensive Annual Financial Report (CAFR). Internal Controls are maintained through the administration of financial policies and



procedures, which helps ensure the availability of accurate and up-to-date financial data. Treasury personnel are responsible for the management of the City's debt and cash investments in order to maintain or improve its general obligation bond rating, which in turn contributes to a lower cost of debt.

The Business **Licensing** Division provides service to the general public, business license applicants and existing licensees, ensuring compliance with Nevada Revised Statutes (NRS) and the City's business license ordinances. Complaint investigation, license inspections, and random audits are components of the Business Licensing Division, and are an integral part of conducting business within the City of Henderson.

#### KEY FACT

*There are currently 14,312 active businesses licensed in the City of Henderson*

The **Purchasing** Division provides procurement services to City departments. The division processes requisitions for goods and services into purchase orders; provides assistance relating to the purchasing functions in general and to PeopleSoft in particular; prepares and advertises formal bids and requests for proposal for non-construction goods and services; and monitors the purchasing functions for compliance with state purchasing laws and city purchasing policies and procedures.

The **Franchise, Audit and Compliance** Division is responsible for ensuring that proper accountability is maintained over public funds and to 'add value' to the City's operations through recommendations to improve internal controls and promote the efficiency and effectiveness of City operations.

Franchise agreements are monitored to ensure that activities are in compliance with federal, state, and local laws. Responsibilities also include negotiation of new franchise agreements, renewals of existing agreements, and acting as a liaison between the City and other local jurisdictions through the Regional Franchise Jurisdictions cooperative agreement.

An annual audit plan is developed to include a variety of audits validating the reliability and integrity of financial records; compliance with City policies and procedures; that City assets are properly safeguarded; and, that expected program results are achieved. Additional duties include maintaining and tracking grant activities, as well as monitoring all federal awards received by the City.

**Printing and Messenger Services** is a division of Finance which provides the following services to City departments: printing, copying and binding of City documents, and the printing and processing of City billings. In addition it provides both internal and external messenger services for the various City departments, as well as internal and U.S. mail services.

#### Past Accomplishments

- Implementation of first phase of Web-Based Purchasing Card management
- Maximized capabilities of the new cash receipts system to eliminate redundancy in recording and reporting financial information
- Decentralization of on-line system for purchase requisitions and payment requests (eliminating the need for paper routing)
- Development of interface from Safari to the PeopleSoft general ledger
- Providing enhanced grant accounting including partnering with Neighborhood Services and external auditors in the development of a Grants Management process for the City
- Print service enhancements resulting from purchase of offset press
- Purchasing potential is being maximized through increased usage of DemandStar for bids

## Goals & Objectives

- To maintain GASB 34 & GAAP compliance in preparing statistical section of CAFR, Monthly Financial Status Reports, CIP Plan, and during the development of the asset management program
- Establish, implement and maintain the financial component of the West Henderson refunding district
- To standardize and strengthen process controls over service contracts and construction projects
- To maintain the administrative support necessary for the increase in the number of ambulance transportation billings
- Finish Citywide roll out of Web-Based Purchasing Card management
- Provide internet access to LID information on the Internet to increase customer service and decrease staff time needed to provide information

## KEY FACT

*Henderson received recognition for becoming Nevada's highest rated city with a bond rating upgrade to "AA" by Standard and Poors and "Aa2" by Moody's Investor's.*



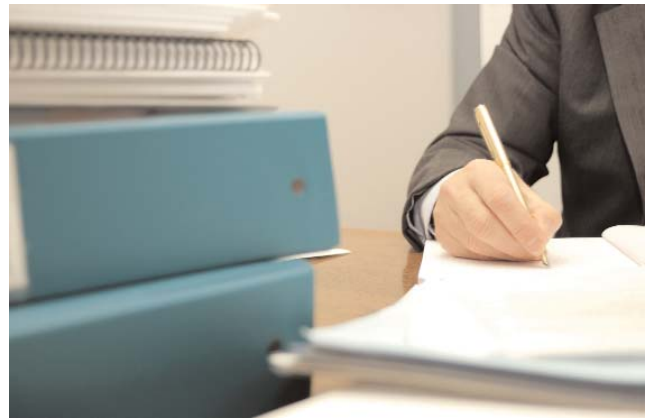
## Finance Expenditures by Category / Program

|                                | FY 2003<br>Actual   | FY 2004<br>Actual   | FY 2005<br>Estimate | FY 2006<br>Budget   | Increase /<br>(Decrease) | %<br>Change |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------------|-------------|
| <b>Category</b>                |                     |                     |                     |                     |                          |             |
| Salaries and Wages             | \$ 2,486,661        | \$ 2,710,546        | \$ 2,801,340        | \$ 3,035,208        | \$ 233,868               | 8%          |
| Employee Benefits              | 834,112             | 965,859             | 957,412             | 1,159,885           | 202,473                  | 21%         |
| Services and Supplies          | 554,001             | 821,205             | 902,851             | 949,431             | 46,580                   | 5%          |
| Capital Outlay                 | -                   | 42,205              | 63,508              | 7,500               | (56,008)                 | -88%        |
| <b>Total</b>                   | <b>\$ 3,874,774</b> | <b>\$ 4,539,815</b> | <b>\$ 4,725,111</b> | <b>\$ 5,152,024</b> | <b>\$ 426,913</b>        | <b>9%</b>   |
| <b>Program</b>                 |                     |                     |                     |                     |                          |             |
| <b>General Fund</b>            |                     |                     |                     |                     |                          |             |
| General                        | \$ 2,891,547        | \$ 3,475,558        | \$ 3,484,712        | \$ 3,697,439        | \$ 212,727               | 6%          |
| Licensing/Purchasing           | 1,018,733           | 1,104,410           | 1,180,275           | 1,100,380           | (79,895)                 | -7%         |
| Special Assessments            | 38,713              | 359,948             | 436,760             | 435,584             | (1,176)                  | 0%          |
| Support Services               | 781,739             | 831,327             | 852,682             | 968,794             | 116,112                  | 14%         |
| Franchise, Audit, & Compliance | -                   | -                   | 382,504             | 435,905             | 53,401                   | 14%         |
| Admin Cost Reimbursement       | \$ (951,516)        | \$ (1,344,063)      | \$ (1,611,822)      | \$ (1,486,078)      | \$ 125,744               | -8%         |
| <b>Subtotal General Fund</b>   | <b>\$ 3,779,217</b> | <b>\$ 4,427,180</b> | <b>\$ 4,725,111</b> | <b>\$ 5,152,024</b> | <b>\$ 426,913</b>        | <b>9%</b>   |
| <b>Development Serv. Fund</b>  | <b>\$ 95,557</b>    | <b>\$ 112,635</b>   | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>              | <b>N/A</b>  |
| <b>Total</b>                   | <b>\$ 3,874,774</b> | <b>\$ 4,539,815</b> | <b>\$ 4,725,111</b> | <b>\$ 5,152,024</b> | <b>\$ 426,913</b>        | <b>9%</b>   |
| <b>Full Time Employees</b>     |                     |                     |                     |                     |                          |             |
| General Fund                   | 48                  | 54                  | 52                  | 56                  | 4                        | 8%          |
| DSC-Finance                    | 1                   | 1                   | -                   | -                   | -                        | N/A         |
| <b>Total</b>                   | <b>49</b>           | <b>55</b>           | <b>52</b>           | <b>56</b>           | <b>4</b>                 | <b>8%</b>   |

## Financial Overview

During the 2005 Fiscal Year, the function of Franchise Management was transferred from the City Attorney's office to the Finance Department. As a result, the core service of the department previously referred to as Internal Audit has been renamed and is now referred to as the Franchise, Audit and Compliance Division of Finance. This change in core service included assignment of the Franchise Officer to Finance.

Due to growth, the implementation of a new Financial Management System, new GASB 34 accounting requirements, and in an effort to prevent the digression of service levels, the need for additional staff has come to the forefront of priorities for the Finance Department. In order to address these needs, five positions are being added to the Finance Department, two of which are being funded by a reallocation of the department's discretionary operating budget.



### KEY FACT

*Henderson has received the Certificate of Achievement for Excellence in Financial Reporting for the last twenty-three consecutive years.*

## Performance Measures

|                                                                                                            | FY 2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimated | FY 2006<br>Projected |
|------------------------------------------------------------------------------------------------------------|-------------------|-------------------|----------------------|----------------------|
| Business Licenses issued per FTE (annual)*                                                                 | 1,412             | 1,369             | 1,050                | 1,100                |
| Average number of days to process business invoices (from the time received in finance)                    | 2.0               | 1.6               | 2.0                  | 2.0                  |
| Maintain or improve bond ratings (outside objective measure of the City's economic & financial status)     |                   |                   |                      |                      |
| Moody's Investor Service                                                                                   | Aa3               | Aa3               | Aa2                  | Aa2                  |
| Standard & Poors Rating Group                                                                              | AA-               | AA -              | AA                   | AA                   |
| Number of consecutive years awarded the "Certificate of Achievement for Excellence in Financial Reporting" | 21                | 22                | 23                   | 24                   |
| Cost per cash receipt transaction (refer to **)                                                            | \$1.80            | \$3.21            | \$4.00               | \$4.00               |
| Cash receipt transactions per FTE**                                                                        | 67,115            | 45,858            | 42,000               | 45,000               |

\*Decrease due to addition of one Business License Technician during FY 2003/04.

\*\* Decrease due to new consolidated cash receipts system that eliminates multiple entries of one transaction. Staff used for other finance related functions.

# Fire

## PURPOSE STATEMENT

*To provide rapid mitigation of fire, rescue and medical emergencies with compassion, integrity, and respect towards our customers. We will maintain a safe community with quality public education and fire prevention.*

### Core Services

The Fire Department provides core services to the residents, businesses, and visitors of the City that include:

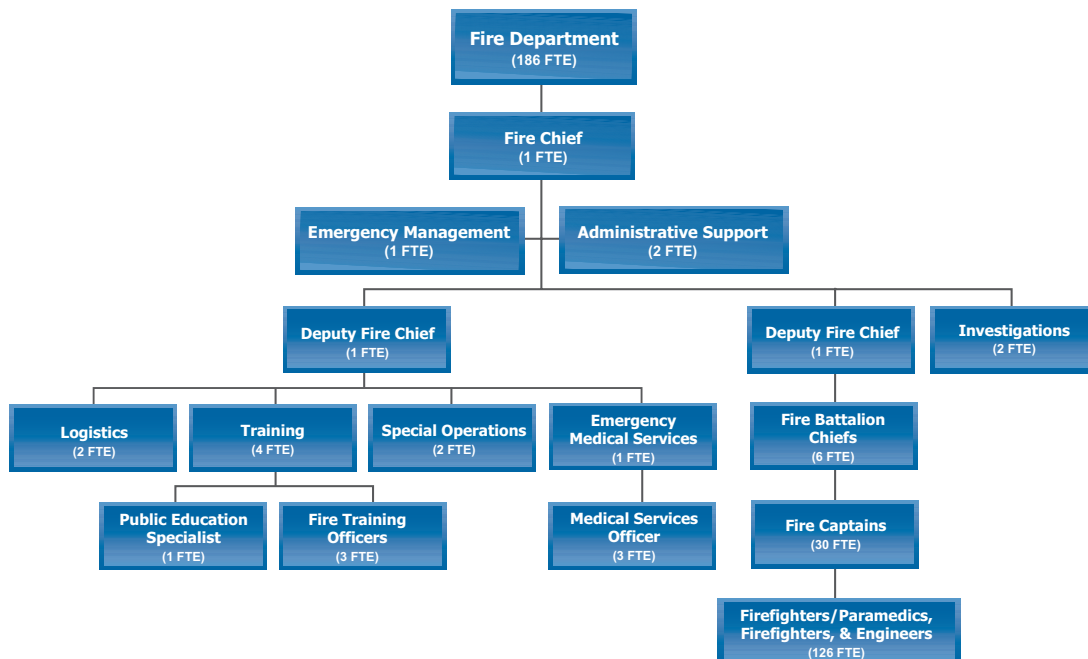
- *Emergency Medical Services*
- *Fire and Rescue Services*
- *Community Outreach*

*Emergency Medical Services* consists of five transport-capable paramedic rescue units servicing the City 24 hours a day, each staffed with firefighter/paramedics. Nine fire engines, one truck company, and one truck tender are equipped and staffed to provide first response services from nine fire stations throughout the City. Each of the nine stations has an engine company staffed with firefighter/paramedics who provide advanced life support first response; the truck company and truck tender are staffed with EMS-trained personnel. All emergency response units are equipped with defibrillation capabilities.



All front-line rescue units are equipped with 12-lead EKG monitors.

Henderson is one of three paid fire departments in Southern Nevada that provide complete EMS service, from first response to treatment and transport of victims to area hospitals.





The department is one of eight fire departments in the nation to be accredited through the Commission on Accreditation of Ambulance Services (CAAS). The Emergency Medical Services Division also coordinates the Quality Improvement (QI) Program. The QI Board is made up of members throughout the ranks and includes a physician medical advisor. The QI Board meets monthly to review and discuss emergency medical service issues. Processes have been put in place to identify areas of strengths and opportunities to improve the services provided to the citizens of Henderson.

**Fire and Rescue Services** has the ability to respond to emergencies with nine advanced life support engine companies, five advanced life support ambulances and one truck company. The primary duties of the division are fire suppression and the treatment and transportation of the sick and injured to the hospital. The Technical Rescue Team on each shift provides expertise on swift water, confined-space, high angle, and trench rescues. All units provide first response to Haz-Mat incidents and, with the assistance from Clark County Fire Department's Haz-Mat teams, help mitigate any incidents. Non-emergency duties of the stations include pre-planning target hazards for local businesses, fire and emergency exit drills for local schools, public education, hose and pump testing, and fire hydrant acceptance testing.

Fire Investigations researches all fires to determine origin and cause. Upon determination of suspicious or incendiary fires (arson fires), follow-up investigations are conducted to gather evidence to prosecute suspected arsonists. When requested, the Police Department assists with fire investigations and helps secure evidence. The Police Department provides training to the Fire Investigators in order to maintain the State of Nevada Peace Officer requirements.

The mission of the Training Division is to facilitate, coordinate, support, and provide the department's current and projected training initiatives. Training initiatives are outlined in the department training plan, which is updated annually.

The Training Division provides training to the entire Fire Department according to Federal, State, County, and City mandates. In addition, NFPA standards and certification programs are supported such as firefighter skills continuing education, Driver Certification, Fire Service Instructor, Fire Officer I & II and the Henderson Fire Department Fire Officer Intern Program. Training Division personnel also assist in providing training to other City departments and other agencies throughout the County.

In addition to supporting the initiatives of the training plan, the training staff assists in development and implementation of new or updated policies and procedures. Specifically this includes cadet academy training, tactics and strategies, subject matter experts for promotional testing, construction of training props, review and training of target hazards, etc.



**Extrication Practice**

#### KEY FACT



*The City of Henderson Fire Department is one of the few departments in the nation to have received accreditation from both the Commission on Fire Accreditation International and the Commission on Accreditation of Ambulance Services.*

Health and Wellness is an ongoing priority. Fire Administration, IAFF Local 1883 and the Human Resources Department are steadily working towards full implementation of the IAFF/IAFC Joint Fire Service Wellness Fitness Initiative. The Training Division facilitates the training and certification elements of the Initiative.

The Training Division, as the liaison to the Department of Human Resources, assists with new hire recruitment and testing including pre-test orientation and physical agility testing. All new-hire testing includes passing the CPAT as outlined in the Joint Fire Service Initiative.

**Community Outreach** is a vital ingredient to the community and department. Many staff in various divisions participate in providing safety education to the citizens and business community of Henderson. This includes heavy involvement in the Youth Firesetter Program (YFS). This program is a valley-wide program that works with the juvenile courts and referrals to provide education to both the youth and the parent. Our program for educating children, called RISK WATCH, is nationally recognized. It was developed by the National Fire Protection Association. Its curriculum is brought to elementary schools through public education specialists. Risk Watch focuses on many aspects of fire and life safety issues like drowning prevention, helmet safety, fire and burn education, and many others.

Additional responsibilities moved to the Public Education Specialist include CPR, First Aid, Automatic External Defibrillation (AED), as well as various programs targeted for the growing senior population.

Logistics is responsible for the purchasing of all supplies, protective clothing, communications equipment, and vehicles. This division also oversees the maintenance and repair of all of the apparatus and Fire Department facilities.

Emergency Management Coordination (EMC) is responsible for coordinating all the components of the emergency management system in the City of Henderson. These components consist of fire, police, civil defense effort, emergency medical service, public information, volunteers, and other groups' contribution to the management of major emergencies or disasters. The emergency management coordinator facilitates homeland

security issues for the City. The EMC position is appointed by the City Manager and is subject to the direction and control of the Fire Chief. The EMC performs and exercises other functions as necessary to promote and secure public safety and protection within the territorial limits of the City.

Special Operations is responsible for implementing the computer information/communications systems and maintaining the City's Fire Service Accreditation. This division provides the ability to evaluate the department's services, needs, and accomplishments, and consequently determine future goals through effective information management.

### Past Accomplishments

- Customer service survey cards sent from the department had a response rate of 35% and satisfaction rate of over 97%
- Successfully obtained fire department accreditation in accordance with the Commission on Fire Accreditation International
- Successfully obtained ambulance accreditation in accordance with the Commission on Accreditation of Ambulance Services
- Improved staffing in the communication center by hiring four dispatchers (in the Police Dept)
- Improved training and promotional testing processes with the addition of a new Administrative Analyst II in the Training Dept
- Implemented a peak load rescue to provide additional capacity for the transport of sick and injured citizens
- Completed a computerized supply tracking system in warehouse to increase efficiency
- Obtained a \$900,000 grant to purchase a CBRNE response vehicle, and CBRNE combination response vehicle/fire engine
- Obtained grants for the following:
  - New laptop computers for emergency response vehicles
  - 11 new thermal imaging cameras
  - 4 hydraulic power plants
  - 25 new handheld radios
  - Heavy rescue tools

## Goals & Objectives

- Add a 6th full time rescue to transport the sick and injured
- Continue to staff a peak load rescue to provide additional capacity for transport of the sick and injured
- Implement improvements to the Computer Aided Dispatch system and MOSCAD fire station alerting system to reduce call processing times and emergency response times
- Implement the use of automatic ventilators to provide an increased level of care to patients suffering respiratory failure and head trauma.
- Provide consistent and valuable captain and chief officer training to ensure operational effectiveness and succession planning
- Implement a physical fitness equipment replacement schedule to support the IAFC/IAFF Joint Fire Service Wellness Fitness Initiative
- Implement the use of fiber optic cable to the Paul Ruth Fire Training Center/Station 82 to increase computer efficiencies and provide for a reliable means of transmitting emergency dispatch information
- Establish a maintenance agreement with Motorola to maintain fire station alerting systems to ensure the reliable transmission of emergency dispatch information to all fire stations
- Purchase, implement, and provide training for new CBRNE (chemical, biological, radiological, nuclear, explosive) apparatus and equipment
- Implement the use of the Automatic Vehicle Locating dispatch system to ensure the efficient dispatching of emergency vehicles
- Improve staffing in the communication center by hiring four dispatchers

## Fire Expenditures by Category / Program

|                                  | FY 2003<br>Actual    | FY 2004<br>Actual    | FY 2005<br>Estimate  | FY 2006<br>Budget    | Increase /<br>(Decrease) | %<br>Change  |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------------|--------------|
| <b>Category</b>                  |                      |                      |                      |                      |                          |              |
| Salaries and Wages               | \$ 15,442,988        | \$ 17,057,672        | \$ 18,610,331        | \$ 20,086,228        | \$ 1,475,897             | 8%           |
| Employee Benefits                | 5,452,887            | 6,122,694            | 6,728,187            | 7,422,362            | 694,175                  | 10%          |
| Services and Supplies            | 3,544,484            | 4,181,593            | 3,525,057            | 3,966,823            | 441,766                  | 13%          |
| Capital Outlay                   | 20,627               | 375,725              | 257,319              | 245,600              | (11,719)                 | -5%          |
| <b>Total</b>                     | <b>\$ 24,460,986</b> | <b>\$ 27,737,684</b> | <b>\$ 29,120,894</b> | <b>\$ 31,721,013</b> | <b>\$ 2,600,119</b>      | <b>9%</b>    |
| <b>Program</b>                   |                      |                      |                      |                      |                          |              |
| <b>General Fund</b>              |                      |                      |                      |                      |                          |              |
| General                          | \$ 15,063,723        | \$ 16,390,234        | \$ 17,588,843        | \$ 18,501,280        | \$ 912,437               | 5%           |
| EMS                              | 8,256,859            | 9,808,013            | 10,093,712           | 11,912,084           | 1,818,372                | 18%          |
| Fire Suppression                 | 847,036              | 905,156              | 999,570              | 938,530              | (61,040)                 | -6%          |
| Training                         | 105,261              | 99,378               | 188,763              | 140,593              | (48,170)                 | -26%         |
| Fire Prevention                  | 37,815               | 25,826               | 41,507               | 45,035               | 3,528                    | 8%           |
| Emergency Mgmt.                  | 97,696               | 105,441              | 166,167              | 183,491              | 17,324                   | 10%          |
| <b>Subtotal General Fund</b>     | <b>\$ 24,408,390</b> | <b>\$ 27,334,048</b> | <b>\$ 29,078,562</b> | <b>\$ 31,721,013</b> | <b>\$ 2,642,451</b>      | <b>9%</b>    |
| <b>Multipurpose Spec.Rev Fnd</b> | <b>\$ 52,596</b>     | <b>\$ 403,636</b>    | <b>\$ 42,332</b>     | <b>\$ -</b>          | <b>\$ (42,332)</b>       | <b>-100%</b> |
| <b>Total</b>                     | <b>\$ 24,460,986</b> | <b>\$ 27,737,684</b> | <b>\$ 29,120,894</b> | <b>\$ 31,721,013</b> | <b>\$ 2,600,119</b>      | <b>9%</b>    |
| <b>Full Time Employees</b>       |                      |                      |                      |                      |                          |              |
| General Fund                     | 173                  | 179                  | 180                  | 186                  | 6                        | 3%           |
| <b>Total</b>                     | <b>173</b>           | <b>179</b>           | <b>180</b>           | <b>186</b>           | <b>6</b>                 | <b>3%</b>    |

## Financial Overview

In FY 2006, overtime funding was approved to provide for a peak load rescue to enhance emergency response coverage in the City and improve response times in growth areas.

The variance in Fire Prevention is a result of a one time adjustment made in FY 2004. In comparison to the 2003 actual expenditures, the 2005 estimate has not significantly increased.

## Performance Measures

|                                                 | FY 2003<br>Actual       | FY 2004<br>Actual       | FY 2005<br>Estimated    | FY 2006<br>Projected    |
|-------------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Total EMS Incidents                             | 12,198                  | 13,488                  | 14,836                  | 16,320                  |
| Total EMS Transports                            | 8,153                   | 9,059                   | 9,965                   | 10,962                  |
| Total Fire Responses                            | 829                     | 768                     | 850                     | 850                     |
| Average Response Time for Priority Calls        | 5 minutes<br>16 seconds | 5 minutes<br>13 seconds | 5 minutes<br>13 seconds | 5 minutes<br>13 seconds |
| Respiratory Customer Service Survey             |                         |                         |                         |                         |
| Outstanding and Excellent                       | 97%                     | 97%                     | 97%                     | 97%                     |
| Outstanding and Excellent in overall experience | 98%                     | 98%                     | 98%                     | 98%                     |
| Cardiac Customer Service Survey                 |                         |                         |                         |                         |
| Outstanding and Excellent                       | 98%                     | 99%                     | 98%                     | 98%                     |
| Outstanding and Excellent in overall experience | 100%                    | 99%                     | 100%                    | 100%                    |
| Orthopedic Customer Service Survey              |                         |                         |                         |                         |
| Outstanding and Excellent                       | 94%                     | 94%                     | 94%                     | 94%                     |
| Outstanding and Excellent in overall experience | 96%                     | 95%                     | 96%                     | 96%                     |
| General Fire & Rescue Customer Service Survey   |                         |                         |                         |                         |
| Customer Satisfaction Rating                    | 97%                     | 97%                     | 97%                     | 97%                     |
| Ambulance Billing Collection Rate               | 67%                     | 65%                     | 65%                     | 65%                     |

NOTE: These performance measures are based on calendar year performance, not fiscal year.

# Human Resources

## PURPOSE STATEMENT

*To attract, retain and maximize human resources through collaborative partnerships with our customers.*

### Core Services

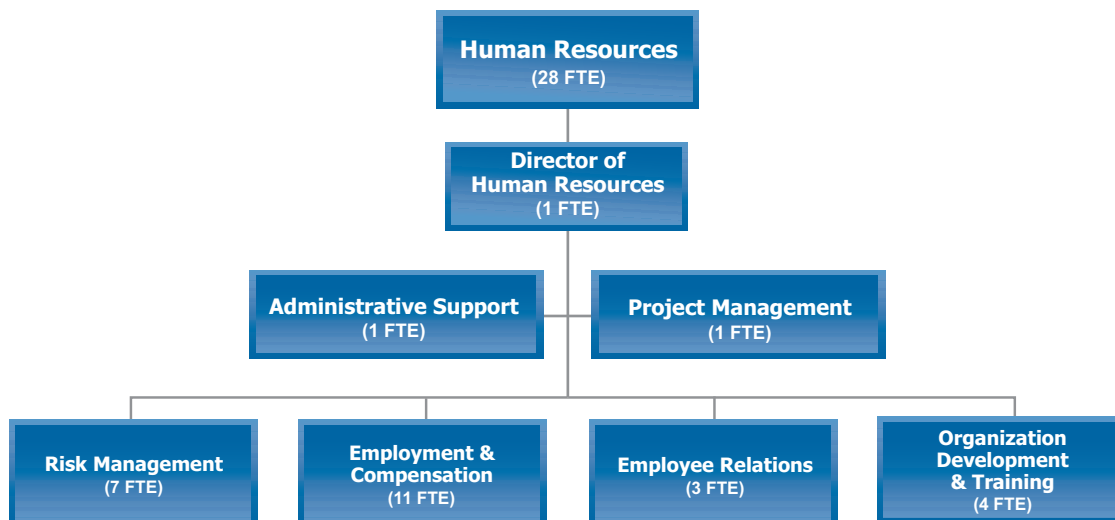
- *Employment & Compensation*
- *Employee Relations*
- *Organization Development & Training*
- *Risk Management*

**Employment & Compensation** facilitates candidate selection through the coordination of recruitment, advertising, screening, interviewing, and testing. The Human Resources Department markets Henderson as an employment 'choice' and proactively develops and maintains policies and procedures that allow the City of Henderson to recruit and retain the finest employees in the region.

**Employee Relations** fosters a positive workplace through effective communication and problem-solving across the organization. Collaborative relationships with each of local union leadership and all the employees represented by these organizations is actively cultivated through regular interaction and timely resolution of issues and operational challenges. An Employee Mediation Program has been created to assist employees in resolving potential conflicts that occur throughout the workplace. Employee reward and recognition



programs are in place to facilitate effective employee relations and to encourage employees to make a full commitment to the City's goals and objectives. As the City's workforce grows and becomes more diverse, constructively addressing employee concerns is becoming more complex and challenging. Through a competitive wage and benefits package, the City is able to recruit and retain a high quality work force that, in turn, provides exceptional service to customers and residents.





The City's **Organization Development & Training Division** provides a wide range of learning and developmental opportunities for employee performance, career, and leadership development. These opportunities have been upgraded by the new success-factor-based Talent Management processes rolling out this summer. Along with training and organizational development programs, consulting services are also available for individual and group development. As part of Leadership Development, three new Institutes have been added to prepare our leaders for future assignments: Supervisor Institute, Manager Institute, and Senior Leader Institute.

Throughout all employee learning offerings, we use a blended delivery system with on-line, classroom, and customized facilitation. Our workforce continues to grow and mature and as the City works to meet the ongoing business challenges of continued growth and resource limitations, employee development becomes a critical need of the City.

### Past Accomplishments

- Implemented Employee Mediation Program
- Improved citywide safety, health and wellness programs, including improved manual and new-hire safety orientation
- Implemented web based application and review process
- Created core and job specific success factors for Professional, Technical, Managerial, and Executive employees
- Created a success-factor-based 360° multi-rater assessment for managers and executives
- Created new Supervisor Institute, Management Institute, and Leadership Institute
- Implemented a systematic process to reinforce the Training and OD learning to maximize results

**Risk Management** coordinates the City's casualty, workers' compensation and employee health insurance programs. The division focuses on loss control and prevention through ongoing safety consultation, promotion of employee health and wellness, and active claims management. The City's assets are protected through a blend of self-insurance and risk transfer, including the selected purchase of commercial insurance. Risk financing is managed through three Internal Service Funds established for this purpose. Constructively addressing citizen and employee safety concerns continues to be more complex and time consuming due to the growth of the City and its workforce.

### Goals & Objectives

- Implement Human Resources Information System
- Streamline recruitment time and expand qualified labor pool
- Create a Career Development and Succession Management process
- Develop a Performance Management Process
- Develop loss control tracking and risk management cost allocation system
- Increase the competencies (success factors) of employees through success-factor-based Talent Management Process
- Enhance the capabilities of the Talent Management and Performance Evaluation process through PeopleSoft applications
- Conduct employee opinion survey to understand actions needed for continuous improvement

## Human Resources Expenditures by Category / Program

|                                   | FY 2003<br>Actual    | FY 2004<br>Actual    | FY 2005<br>Estimate  | FY 2006<br>Budget    | Increase /<br>(Decrease) | %<br>Change |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------------|-------------|
| <b>Category</b>                   |                      |                      |                      |                      |                          |             |
| Salaries and Wages                | \$ 1,503,416         | \$ 1,574,554         | \$ 1,688,145         | \$ 2,076,440         | \$ 388,295               | 23%         |
| Employee Benefits                 | 478,159              | 541,247              | 808,306              | 899,680              | 91,374                   | 11%         |
| Services and Supplies             | 9,495,031            | 10,164,518           | 10,583,769           | 10,916,906           | 333,137                  | 3%          |
| Capital Outlay                    | -                    | -                    | 31,000               | -                    | (31,000)                 | -100%       |
| Interest Expense                  | 1,088                | 1,088                | 1,088                | 1,088                | -                        | 0%          |
| <b>Total</b>                      | <b>\$ 11,477,694</b> | <b>\$ 12,281,407</b> | <b>\$ 13,112,308</b> | <b>\$ 13,894,114</b> | <b>\$ 781,806</b>        | <b>6%</b>   |
| <b>Program</b>                    |                      |                      |                      |                      |                          |             |
| <b>General Fund</b>               |                      |                      |                      |                      |                          |             |
| General                           | \$ 2,195,178         | \$ 2,360,738         | \$ 820,798           | \$ 703,579           | \$ (117,219)             | -14%        |
| Extra Help                        | 82,306               | 70,970               | 73,091               | 61,506               | (11,585)                 | -16%        |
| Employment & Comp                 | -                    | -                    | 988,035              | 1,373,974            | 385,939                  | 39%         |
| Admin & Labor Relations           | -                    | -                    | 539,689              | 381,887              | (157,802)                | -29%        |
| Org Development & Training        | -                    | -                    | 613,998              | 704,721              | 90,723                   | 15%         |
| Admin Cost Reimbursement          | (474,530)            | (518,266)            | (732,206)            | (801,840)            | (69,634)                 | 10%         |
| <b>Subtotal General Fund</b>      | <b>\$ 1,802,954</b>  | <b>\$ 1,913,442</b>  | <b>\$ 2,303,405</b>  | <b>\$ 2,423,827</b>  | <b>\$ 120,422</b>        | <b>5%</b>   |
| <b>Health Ins.Self Funded</b>     | <b>\$ 6,445,479</b>  | <b>\$ 6,543,859</b>  | <b>\$ 6,538,036</b>  | <b>\$ 6,677,158</b>  | <b>\$ 139,122</b>        | <b>2%</b>   |
| <b>Self-Insurance (liability)</b> | <b>\$ 1,071,861</b>  | <b>\$ 1,714,128</b>  | <b>\$ 2,093,606</b>  | <b>\$ 2,465,705</b>  | <b>\$ 372,099</b>        | <b>18%</b>  |
| <b>Workers' Compensation</b>      | <b>\$ 2,157,400</b>  | <b>\$ 2,109,978</b>  | <b>\$ 2,177,261</b>  | <b>\$ 2,327,424</b>  | <b>\$ 150,163</b>        | <b>7%</b>   |
| <b>Total</b>                      | <b>\$ 11,477,694</b> | <b>\$ 12,281,407</b> | <b>\$ 13,112,308</b> | <b>\$ 13,894,114</b> | <b>\$ 781,806</b>        | <b>6%</b>   |
| <b>Full Time Employees</b>        |                      |                      |                      |                      |                          |             |
| Human Resources                   | 20                   | 21                   | 22                   | 22                   | 0                        | 0%          |
| Health Ins.Self Funded            | 1                    | 1                    | 1                    | 1                    | 0                        | 0%          |
| Self-Insurance (liability)        | 0                    | 0                    | 3                    | 3                    | 0                        | 0%          |
| Workers' Compensation             | 4                    | 4                    | 2                    | 2                    | 0                        | 0%          |
| <b>Total</b>                      | <b>25</b>            | <b>26</b>            | <b>28</b>            | <b>28</b>            | <b>0</b>                 | <b>0%</b>   |

## Financial Overview

For Fiscal Year 2005, Human Resources aligned their programs from General and Extra Help to include Employment & Compensation, Administration & Labor Relations, and Organization Development & Training. The Workmen's Compensation Fund realigned two

positions to the Self Insurance Fund to better align with the work performed. For Fiscal Year 2005, the Self-Insurance Fund added a Senior Human Resources Analyst to provide more responsive claims, investigations, mitigation techniques, and prevention services.

## Performance Measures

|                                                      | FY 2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimated | FY 2006<br>Projected |
|------------------------------------------------------|-------------------|-------------------|----------------------|----------------------|
| % of safety problems addressed within 24 hours       | 100%              | 100%              | 100%                 | 100%                 |
| Grievances resolved before arbitration               | 100%              | 95%               | 100%                 | 100%                 |
| Employee Satisfaction with training on 5 point scale | 4.57              | 4.75              | 4.75                 | 4.75                 |

# Information Technology

## PURPOSE STATEMENT

*To provide fiscally responsible information management technology that enhances the delivery of City services.*

### Core Services

The Department of Information Technology provides a cost effective data management platform, and access to technology that enables the City to deliver the highest level of services to its citizens through the following activities:

- *Planning, Implementation, and Support of Voice and Data Services*
- *Operations and Maintenance of The City's Data Processing Systems*
- *Mobile Connectivity for Police, Fire, & other City Departments*

*Planning, Implementation, and Support of Voice and Data Services* is comprised of computer systems, data center operations, desktop & mobile computers, the City-owned PBX system, and application software.

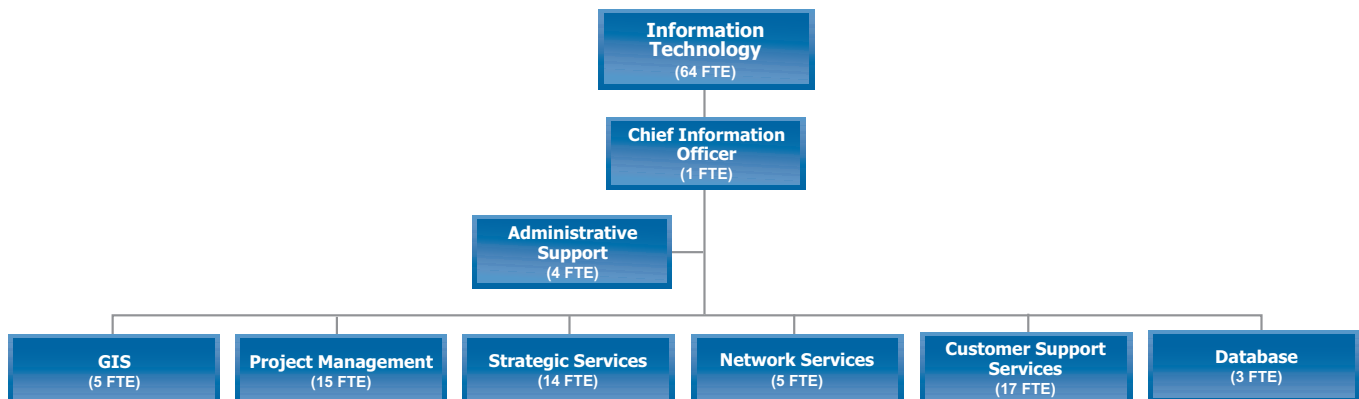
This department is responsible for the *Operations and Maintenance of the City's Data Processing Systems* that support voice services, information



**Server Room in City Hall Expansion**

processing systems, and software applications including data security, integrity, and access control.

*Mobile Connectivity for Police, Fire & other City Departments* enables connectivity to internal and external information resources.



## Past Accomplishments

- Implemented the following HR, Budget Management, and Finance systems: Training Administration, Budgeting, E-Procurement, and Billing
- Completed City staff move into new City Hall
- Completed upgrades to Land Management Application
- Developed a Sex Offender Tracking Program
- Implemented credit card security system
- Upgraded desktop application to Microsoft XP
- Increased the number of Internet based services

## Goals & Objectives

- Increase E-Government applications via the Internet
- Increase number of IT training classes developed and delivered
- Increase Desktop service delivery
- Enhance Technology Refresh Program
- Increase security for City network, systems, and applications
- Increase the efficiency of processing technology procurement by 30%

## Information Technology Expenditures by Category / Program

|                                      | FY 2003<br>Actual   | FY 2004<br>Actual   | FY 2005<br>Estimate  | FY 2006<br>Budget    | Increase /<br>(Decrease) | %<br>Change |
|--------------------------------------|---------------------|---------------------|----------------------|----------------------|--------------------------|-------------|
| <b>Category</b>                      |                     |                     |                      |                      |                          |             |
| Salaries and Wages                   | \$ 3,050,183        | \$ 3,046,643        | \$ 4,020,977         | \$ 4,433,043         | \$ 412,066               | 10%         |
| Employee Benefits                    | 998,549             | 1,079,957           | 1,512,156            | 1,650,541            | 138,385                  | 9%          |
| Services and Supplies                | 2,389,473           | 3,040,485           | 5,198,444            | 5,883,137            | 684,693                  | 13%         |
| Capital Outlay                       | 697,901             | 479,852             | 638,289              | 526,000              | (112,289)                | -18%        |
| Interest Expense                     | -                   | -                   | 68,478               | 55,336               | (13,142)                 | -19%        |
| Depreciation                         | -                   | -                   | 250,000              | 292,579              | 42,579                   | 17%         |
| <b>Total</b>                         | <b>\$ 7,136,106</b> | <b>\$ 7,646,937</b> | <b>\$ 11,688,344</b> | <b>\$ 12,840,636</b> | <b>\$ 1,152,292</b>      | <b>10%</b>  |
| <b>Program</b>                       |                     |                     |                      |                      |                          |             |
| <b>General Fund</b>                  |                     |                     |                      |                      |                          |             |
| General                              | \$ 4,749,874        | \$ 4,734,925        | \$ 6,259,116         | \$ 7,888,003         | \$ 1,628,887             | 26%         |
| Computer Maintenance                 | 44,543              | -                   | -                    | -                    | -                        | N/A         |
| Citywide Communications              | 221,113             | 190,341             | 205,142              | 209,273              | 4,131                    | 2%          |
| Network                              | 60,177              | 74,035              | 168,339              | 108,197              | (60,142)                 | -36%        |
| Customer Support                     | 22,453              | 17,683              | 49,368               | -                    | (49,368)                 | -100%       |
| GIS Committee                        | -                   | -                   | 503,626              | 470,010              | (33,616)                 | -7%         |
| Application's Team                   | 49,933              | 29,096              | 16,794               | 17,538               | 744                      | 4%          |
| Citywide Recurring                   | 1,968,309           | 2,140,532           | 2,687,129            | 3,143,642            | 456,513                  | 17%         |
| Citywide Capital                     | 270,389             | 480,998             | 344,364              | 101,000              | (243,364)                | -71%        |
| Admin Cost Reimbursement             | (1,231,807)         | (1,417,609)         | (1,732,078)          | (2,031,331)          | (299,253)                | 17%         |
| <b>Subtotal General Fund</b>         | <b>\$ 6,154,984</b> | <b>\$ 6,250,001</b> | <b>\$ 8,501,800</b>  | <b>\$ 9,906,332</b>  | <b>\$ 1,404,532</b>      | <b>17%</b>  |
| <b>Development Services Fund</b>     |                     |                     |                      |                      |                          |             |
| Citywide                             | \$ 132,164          | \$ 169,678          | \$ 169,216           | \$ 178,365           | \$ 9,149                 | 5%          |
| Kiva Phase II                        | 415,196             | 432,446             | 462,203              | 498,961              | 36,758                   | 8%          |
| <b>Subtotal Dev. Serv. Fund</b>      | <b>\$ 547,360</b>   | <b>\$ 602,124</b>   | <b>\$ 631,419</b>    | <b>\$ 677,326</b>    | <b>\$ 45,907</b>         | <b>7%</b>   |
| <b>Equip.Repair &amp; Maint Fund</b> | <b>\$ 433,762</b>   | <b>\$ 420,886</b>   | <b>\$ 1,675,376</b>  | <b>\$ 1,105,585</b>  | <b>\$ (569,791)</b>      | <b>-34%</b> |
| <b>Citywide Internal Svs Fund</b>    | <b>\$ -</b>         | <b>\$ 373,926</b>   | <b>\$ 879,749</b>    | <b>\$ 1,151,393</b>  | <b>\$ 271,644</b>        | <b>31%</b>  |
| <b>Total</b>                         | <b>\$ 7,136,106</b> | <b>\$ 7,646,937</b> | <b>\$ 11,688,344</b> | <b>\$ 12,840,636</b> | <b>\$ 1,152,292</b>      | <b>10%</b>  |
| <b>Full Time Employees</b>           |                     |                     |                      |                      |                          |             |
| General Fund                         | 46                  | 44                  | 51                   | 58                   | 7                        | 14%         |
| DSC- Info Tech                       | 4                   | 4                   | 4                    | 4                    | -                        | 0%          |
| Citywide Internal Svs Fund           | -                   | 2                   | 2                    | 2                    | -                        | 0%          |
| <b>Total</b>                         | <b>50</b>           | <b>50</b>           | <b>57</b>            | <b>64</b>            | <b>7</b>                 | <b>12%</b>  |

## Financial Overview

The increases in Fiscal Year 2006 budgeted salaries, wages and benefits reflect the addition of five employees. These employees were added to increase support for new and existing IT applications, to maintain existing E-Government initiatives, as well as, to maintain security and access rights to the City's systems.

GIS Committee was formerly in the Community Development Department and was realigned to Information Technology in Fiscal Year 2005

The budget for citywide capital reflects changes in one-time technology expenditures that vary between years depending on current City needs. Approximately \$1 million of new funding in the General Fund was allocated in the budget process to provide for implementation of PeopleSoft and E-Government applications.

### KEY FACT

*The City of Henderson Information Technology department maintains an information management structure that includes:*

- 154 application servers,*
- 1,500 workstations,*
- 1,900 line PBX system, and*
- 100+ miles of network wiring/fiber connections.*



**Fiber Optic Network Switch**

## Performance Measures

|                                                                             | FY 2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimated | FY 2006<br>Projected |
|-----------------------------------------------------------------------------|-------------------|-------------------|----------------------|----------------------|
| Network availability                                                        | N/A               | 99%               | 99.9%                | 99.9%                |
| Percentage of tickets closed by Customer Service & Support                  | N/A               | N/A               | 75%                  | 70%                  |
| Percentage of Customer Service & Support tickets closed on initial contact  | N/A               | N/A               | 34%                  | 35%                  |
| Average time to close by Customer Service & Support (days)                  | N/A               | N/A               | 13                   | 15                   |
| <b>Customer Service &amp; Support Average time to close details (days):</b> |                   |                   |                      |                      |
| HelpDesk average time to close                                              | N/A               | N/A               | 3.9                  | 5                    |
| Desktop Team average time to close                                          | N/A               | N/A               | 20.6                 | 22                   |
| Telecommunications Team average time to close                               | N/A               | N/A               | 13.6                 | 15                   |
| Desktop Public Safety average time to close                                 | N/A               | N/A               | 14.6                 | 16                   |



# Mayor and Council

## VISION STATEMENT

*To provide services and amenities that enhance the quality of life for those who live, learn, work, and play in the City of Henderson.*

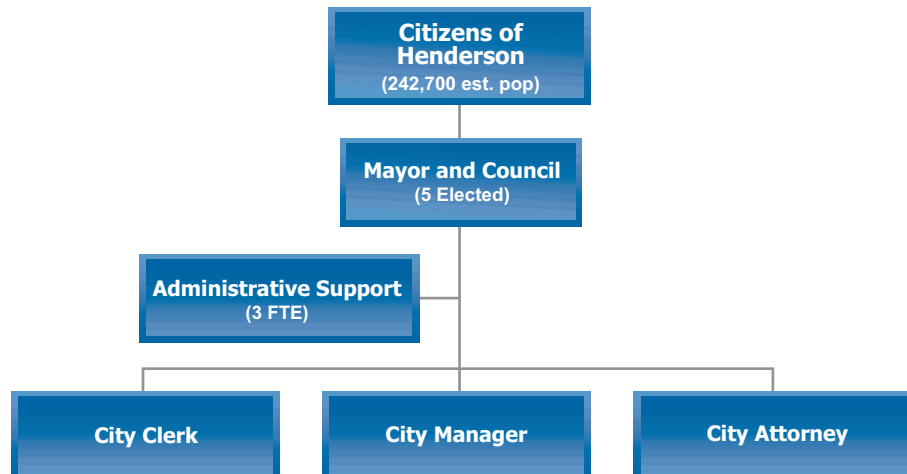
### Mayor and Council Priorities

- *Economic Development*
- *Financial Planning*
- *Natural Resource Management*
- *Public Safety*
- *Quality Development*
- *Transportation*

One of the primary roles of the City Council is to assist in shaping the future of the City of Henderson, determining which path is in the best interest of the City and its residents. With the assistance of staff and the input of citizens, the City has adopted a Strategic Plan, which serves as the foundation for the City's annual performance budgeting process. The six strategic priorities contained within this plan will be guiding factors in planning and resource allocation decisions in the future.



From left to right:  
Andy A. Hafen, Councilman Ward II;  
Philip D. Speight, City Manager;  
James B. Gibson, Mayor  
Amanda M. Cyphers, Councilman Ward I;  
Steven D. Kirk, Councilman Ward IV;  
Jack K. Clark, Councilman Ward III



### ***Economic Development***

The City continues to focus its efforts on recruiting new businesses, strengthening existing businesses, and diversifying our local economy. This includes maintaining a pro-business climate and recruiting a select list of target industries including medical, industrial, financial, educational, and administrative offices. Expansion of employment opportunities in Henderson is important in maintaining a healthy economic environment.



### ***Financial Planning***

Responsible financial stewardship is imperative to provide for the current and future needs of our growing community. Long-term financial planning is a key component in maximizing our resources to meet the increasing service demands of our citizens. The availability of timely and pertinent financial information will provide management with the tools needed for effective and efficient resource management.

### ***Natural Resource Management***

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. Due to the prolonged drought, promoting water conservation continues to be a priority for the City, as well as for the entire valley.

### ***Public Safety***

Providing for the safety of our community continues to be one of the highest priorities of the City. With the expansion of our population and boundaries, Henderson is committed to providing the best public safety services and programs in partnership with our community. This includes efficient emergency response, state-of-the-art technology, prevention programs, and coordination with other governmental entities on Homeland Security initiatives.

### ***Quality Development***

The City is known both locally and nationally for advocating quality development. It is important to ensure the right balance of land uses, such as residential, commercial, industrial, public use, and open space as the City grows. The City requires developers to fund infrastructure including roads and water and sewer lines. In addition, many developers have negotiated cost sharing agreements to provide land and assist in the construction of parks and fire stations. The City also partners with businesses to reinvest in existing areas of the City to ensure future vitality. These partnerships are critical in our continued success in quality development.

### ***Transportation***

The City's transportation network is vital to the economic development and quality of life within our community. The growth of Henderson has led to significant challenges and opportunities in providing the most efficient and effective transportation network. These challenges include construction of new roadways and the maintenance of our existing streets and highways to meet current and future needs of the City. Planning for alternative transit opportunities that will maximize connectivity is of equal importance. Coordination with the Nevada Department of Transportation and the Regional Transportation Commission ensures that Henderson taxpayers receive the benefits of taxes remitted to these agencies.

The Mayor and four City Council Members are the representatives of the City of Henderson which are elected at large to serve a four-year term. The Mayor and City Council are responsible for appointing the City Manager, City Clerk, City Attorney, and Internal Auditor.

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 specific citywide issues.

## Goals & Objectives

- Increase the City's involvement in homeless coordination on a regional basis
- Increase funding for City priorities and realize critical legislative initiatives
- Increase relationships with federal representatives
- Enhance sense of community through citywide special events
- Implement E-Community enabling residents to connect to City services via the Internet
- Establish a citywide volunteer program
- Preserve hillside open space
- Update the comprehensive plan
- Strengthen Henderson as a visitor destination
- Develop an incentive study / plan for targeted growth companies
- Develop an asset management program



### Citywide survey completed March 2005

In a recent citywide survey, 80 percent of the residents surveyed agreed that they were pleased with the overall direction the City of Henderson is taking. Seventy nine percent said that they were pleased with the steps the City is taking to welcome community involvement.

Overall, 89 percent of the residents from the survey said that they have a good quality of life in Henderson, with nearly 30 percent rating their quality of life as excellent.

## Mayor and Council Expenditures by Category / Program

|                            | FY 2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimate | FY 2006<br>Budget | Increase /<br>(Decrease) | %<br>Change |
|----------------------------|-------------------|-------------------|---------------------|-------------------|--------------------------|-------------|
| <b>Category</b>            |                   |                   |                     |                   |                          |             |
| Salaries and Wages         | \$ 241,406        | \$ 228,682        | \$ 289,176          | \$ 307,741        | \$ 18,565                | 6%          |
| Employee Benefits          | 118,597           | 135,125           | 181,662             | 215,851           | 34,189                   | 19%         |
| Services and Supplies      | 226,478           | 215,405           | 195,120             | 190,193           | (4,927)                  | -3%         |
| Capital Outlay             | 2,655             | -                 | -                   | -                 | -                        | N/A         |
| <b>Total</b>               | <b>\$ 589,136</b> | <b>\$ 579,212</b> | <b>\$ 665,958</b>   | <b>\$ 713,785</b> | <b>\$ 47,827</b>         | <b>7%</b>   |
| <b>Program</b>             |                   |                   |                     |                   |                          |             |
| <b>General Fund</b>        |                   |                   |                     |                   |                          |             |
| General                    | \$ 737,274        | \$ 733,722        | \$ 873,497          | \$ 948,992        | \$ 75,495                | 9%          |
| Admin Cost Reimbursement   | (148,138)         | (154,510)         | (207,539)           | (235,207)         | (27,668)                 | 13%         |
| <b>Total</b>               | <b>\$ 589,136</b> | <b>\$ 579,212</b> | <b>\$ 665,958</b>   | <b>\$ 713,785</b> | <b>\$ 47,827</b>         | <b>7%</b>   |
| <b>Full Time Employees</b> |                   |                   |                     |                   |                          |             |
| <b>General Fund</b>        | 7                 | 7                 | 8                   | 8                 | 0                        | 0%          |
| <b>Total</b>               | 7                 | 7                 | 8                   | 8                 | 0                        | 0%          |

## Financial Overview

The increase in Fiscal Year 2006 reflects routine growth related costs.

### KEY FACT

*Identified through the 2005 National Citizen Survey, 94% of residents rated Henderson as a "good" or "excellent" place to live, which was an important element to "quality of life".*

## Performance Measures

|                                                                                                    | FY 2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimated | FY 2006<br>Projected |
|----------------------------------------------------------------------------------------------------|-------------------|-------------------|----------------------|----------------------|
| Residents that feel safe in their neighborhood during the day                                      | N/A               | 93%               | 95%                  | 95%                  |
| Residents who rated the overall quality of services provided by the City as "good" or "excellent." | N/A               | 76%               | 81%                  | 81%                  |
| Residents who rated the quality of land use, planning, and zoning as "good" or "excellent."        | N/A               | 41%               | 41%                  | 41%                  |
| Residents satisfied with recreational opportunities                                                | N/A               | 67%               | 75%                  | 75%                  |
| Satisfaction with Quality of Life in Henderson                                                     | N/A               | 87%               | 89%                  | 89%                  |

Source: The National Citizen Survey. Note: Questions and responses have changed to reflect data from the annual National Citizen Survey, which is the city's annual survey conducted by the National Research Center, Inc. Some questions in the 2004 Comprehensive Annual Budget Report reflected survey results from the Godbe Community Assessment Survey.

# Municipal Court

## PURPOSE STATEMENT

*To promote Public Safety through the adjudication of misdemeanors.*

### Core Services

The Henderson Municipal Court hears traffic and misdemeanor 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 6 years. The core services include:

- *Case Management*
- *Safety and Security*
- *Enforcement*

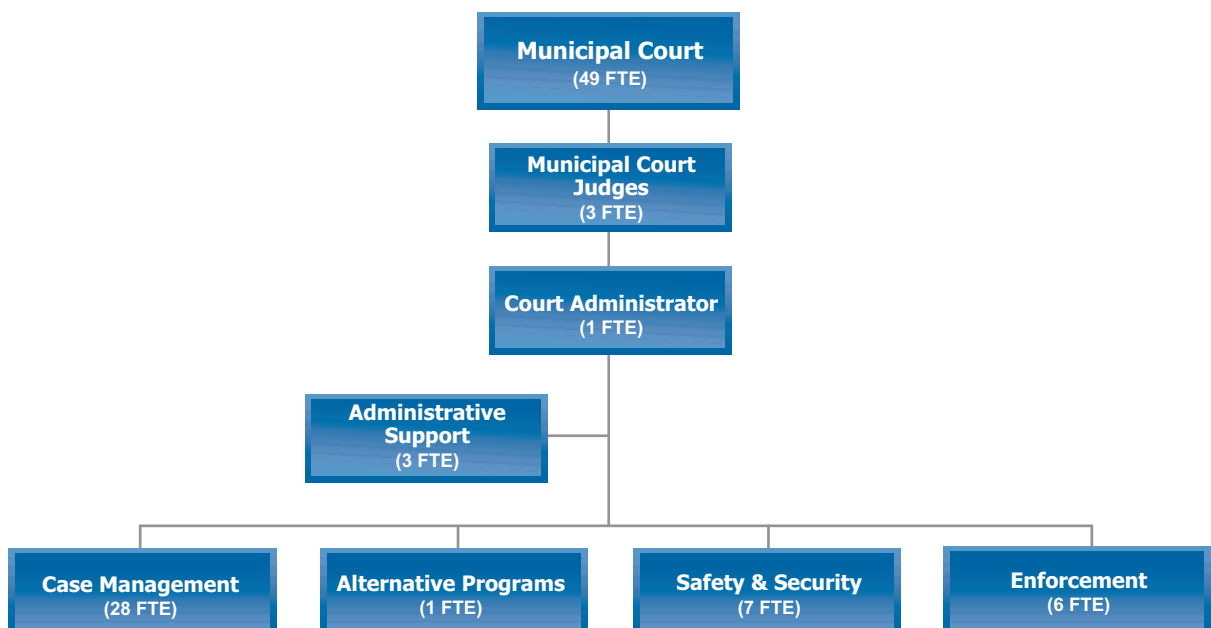
*Case Management* is the primary service of the Court Operations Division. The staff in this division coordinates public access to the Court using a variety of technologies. The staff processes, manages, and distributes all monies collected by the Court. This division also provides courtroom support to the judges and is responsible for maintaining the official records of the Court.

*Safety and Security* is achieved through the use of uniformed personnel in the Justice Center. It is this division's responsibility to ensure appropriate



separation of victims, witnesses, defendants, Judges, court personnel, and the public during Court proceedings and at the counter. Environmental security is maintained by the physical screenings and monitoring of all persons entering the facility.

*Enforcement* encompasses the field enforcement of all judicial orders. Enforcement is crucial in maintaining the integrity of Court Orders.





## Past Accomplishments

- Began implementation of the Third Municipal Court Department
- Completed an extensive third courtroom and ancillary space remodeling project to provide work space for the Third Court judge and staff
- Implemented the Third Phase of the Judicial Enforcement Project, which improved field service work space
- Implemented the Legal Minds Program. This program is designed to educate Fifth Grade students about the judicial system

## Goals & Objectives

- Implement a joint project with the Police Department to automate traffic ticket processing
- Implement the Maximus WebPak module to allow internet access to the Maximus CourtView case management system
- Continue planning for the long-term expansion of the Justice Center

## Municipal Court Expenditures by Category / Program

| Category                             | FY 2003<br>Actual   | FY 2004<br>Actual   | FY 2005<br>Estimate | FY 2006<br>Budget   | Increase /<br>(Decrease) | %<br>Change  |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------------|--------------|
| Salaries and Wages                   | \$ 1,961,134        | \$ 2,150,683        | \$ 2,539,417        | \$ 2,964,385        | \$ 424,968               | 17%          |
| Employee Benefits                    | 662,206             | 762,944             | 939,400             | 1,113,086           | 173,686                  | 18%          |
| Services and Supplies                | 675,992             | 621,368             | 999,787             | 953,368             | (46,419)                 | -5%          |
| Capital Outlay                       | 164,437             | 36,980              | 443,477             | -                   | (443,477)                | -100%        |
| <b>Total</b>                         | <b>\$ 3,463,769</b> | <b>\$ 3,571,975</b> | <b>\$ 4,922,081</b> | <b>\$ 5,030,839</b> | <b>\$ 108,758</b>        | <b>2%</b>    |
| <b>Program</b>                       |                     |                     |                     |                     |                          |              |
| <b>General Fund</b>                  |                     |                     |                     |                     |                          |              |
| General                              | \$ 2,766,624        | \$ 3,186,786        | \$ 3,779,224        | \$ 4,486,815        | \$ 707,591               | 19%          |
| DUI Traffic School                   | 118,767             | -                   | -                   | -                   | -                        | N/A          |
| <b>Subtotal General Fund</b>         | <b>\$ 2,885,391</b> | <b>\$ 3,186,786</b> | <b>\$ 3,779,224</b> | <b>\$ 4,486,815</b> | <b>\$ 707,591</b>        | <b>19%</b>   |
| <b>Equip.Repair &amp; Maint Fund</b> | <b>\$ 215,683</b>   | <b>\$ 226,846</b>   | <b>\$ 556,471</b>   | <b>\$ -</b>         | <b>\$ (556,471)</b>      | <b>-100%</b> |
| <b>Muni Court Special Revenue</b>    | <b>\$ 362,695</b>   | <b>\$ 158,343</b>   | <b>\$ 586,386</b>   | <b>\$ 544,024</b>   | <b>\$ (42,362)</b>       | <b>-7%</b>   |
| <b>Total</b>                         | <b>\$ 3,463,769</b> | <b>\$ 3,571,975</b> | <b>\$ 4,922,081</b> | <b>\$ 5,030,839</b> | <b>\$ 108,758</b>        | <b>2%</b>    |
| <b>Full Time Employees</b>           |                     |                     |                     |                     |                          |              |
| General Fund                         | 37                  | 38                  | 47                  | 49                  | 2                        | 4%           |
| <b>Total</b>                         | <b>37</b>           | <b>38</b>           | <b>47</b>           | <b>49</b>           | <b>2</b>                 | <b>4%</b>    |

## Financial Overview

Increases in costs in Fiscal Years 2005 and 2006 reflect the addition of a third municipal court room.

### KEY FACT

*The Henderson City Council created a Third Municipal Court Department on November 2, 2004.*

## Performance Measures

|                                     | FY 2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimated | FY 2006<br>Projected |
|-------------------------------------|-------------------|-------------------|----------------------|----------------------|
| Average Warrants Cleared Per Day    | 3.30              | 8.17              | 10.10                | 11.00                |
| Dollar Value of AWCPD               | \$3,114           | \$9,537           | \$15,132             | \$16,500             |
| Average Cost Per New Case           | \$109             | \$116             | \$140                | \$136                |
| Cost Per Capita (City of Henderson) | \$15.57           | \$15.30           | \$19.99              | \$19.38              |

# Neighborhood Services

## PURPOSE STATEMENT

*To develop “unified and healthy” neighborhoods and enhance citizen self-sufficiency while maintaining their “uniqueness and identity.”*

### Core Services

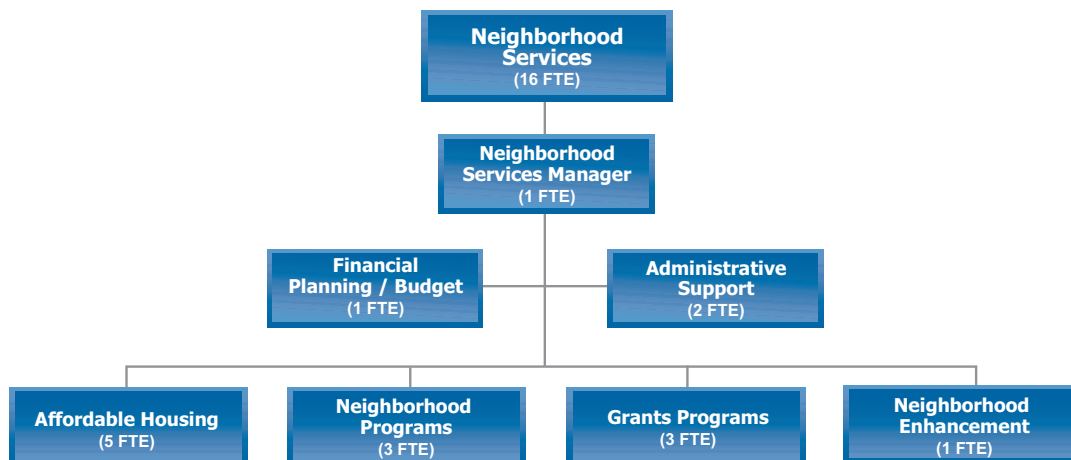
Neighborhood Services is a division of the City Manager’s Office. The core services are as follows:

- *Affordable and Stable Housing*
- *Neighborhood Enhancement and Preservation*
- *Neighborhood Relationship Management*
- *Leverage external resources to serve the community*
- *Citizen self-sufficiency (carried out in partnership with community service providers)*

The City of Henderson operates numerous programs in order to maintain and expand **Affordable and Stable Housing** opportunities within the community. The purpose of these programs is to provide and maintain safe, decent, affordable housing for all residents of the City of Henderson. Under the HOME Program, HUD generally allocates funds by formula among eligible State and local governments to provide affordable housing.



HOME funds may be provided for affordable rental and homeownership housing through downpayment assistance developments, rehabilitation, new construction and tenant-based rental assistance. To achieve these goals the City has developed programs to assist eligible individuals and families with a variety of housing needs. Some of those programs are Interest-Free Deferred Loans, Emergency/Repair Grants, Low-Interest Loans, First Time Homebuyer Programs, weatherization grants, and Affordable Housing Production.





In an effort to provide energy efficiency to lower income households, the City successfully sought grant funds from the State of Nevada and local utility companies. These funds are used to install energy efficient materials in eligible houses and apartments.

#### KEY FACT

*The City of Henderson is the only local government agency to receive weatherization funds to benefit households. This year, nearly half a million dollars will be allocated to help weatherize homes.*

***The Neighborhood Enhancement and Preservation Program*** is designed to provide assistance and resources that enrich and enhance the physical environmental characteristics of Henderson

neighborhoods. These programs assist residential property owners and renters with neighborhood cleanup events, cleanup assistance, and neighborhood enhancement grants. The Neighborhood Clean-up Program assists residents within designated areas with organized clean-up events in their neighborhoods. The focus is to reduce unsightly conditions before they develop into more serious concerns. The purpose of the Clean-up Assistance and Grant program is to help seniors, the disabled, and low income residents in cleaning up their properties. The Neighborhood Enhancement Grants are to provide organized neighborhoods with an incentive to work together on projects that will enhance their neighborhoods.

***Neighborhood Relationship Management*** programs are designed to help foster positive relationships with citizens, neighborhood groups, and the City through a variety of different services, programs, and partnerships that promote a sense of community. These programs provide opportunities for Neighborhood Services to work with existing neighborhood organizations to build a network for the exchange of information between neighborhoods and the City. Peer Consulting offers a variety of services to internal departments dealing with neighborhood meetings, issues, projects, and programs. Consulting services include "Your Neighborhood Matters" newsletter publication, "Surviving Public Meeting" training, meeting design, and meeting facilitation. Inter-disciplinary teams are established to partner and foster improved communication and problem solving with departments throughout the City who are working on projects and issues involving particular neighborhoods.



Neighborhood education and information involves a variety of programs and events including neighborhood (residential area) organization, and FOCUS Speakers Bureau program to help educate and pass information about City services and programs available to the community.

Customer Service is provided to Henderson citizens who are searching for information and are not sure who to contact in the City. This department serves as a point of contact to customers who find they are dealing with multiple City issues and concerns.

Through the Grants Clearinghouse, the City of Henderson continually searches to *leverage external resources* when possible to supplement the City's financial condition. Staff researches publications, websites, foundations, federal agencies, and organizations to tap into additional funds that may benefit a City project or a community based non-profit organization that serves our community.



#### KEY FACT

*Since 1997 the City of Henderson has helped finance construction of 1162 affordable senior apartment units.*

To promote *Citizen Self-Sufficiency*, the Community Development Block Grant Program (CDBG), HUD allocates funds by formula among eligible states and local governments to expand economic opportunities, ensure decent housing and provide a suitable living environment for citizens. Some of the projects that have utilized CDBG funds or are planning on using the funds are: Pittman area sidewalks, curbs and gutters; Morrell Park shade shelter and trail; S.A.F.E. House; Opportunity Village building improvements; Salvation Army remodeling; and Giving Life Ministries' Emergency Assistance Program. Major projects include the E.O.B. Headstart, Affordable Childcare Center near Morrell Park, and the new H.A.C.A. Family Resource Center. CDBG is also funding costs to construct a Nathan Adelson Hospice.



### Past Accomplishments

- Assisted in the development and financing of 84 affordable senior housing units
- Completed 34 single-family affordable housing projects
- Completed infrastructure and recreational opportunities in the Pittman area
- Public services agencies assisted over 16,000 residents utilizing CDBG funds
- Weatherized 112 units
- Assisted in the formation of neighborhood organizations

### Goals & Objectives

- Maintain and increase the supply of affordable housing throughout the City
- Create opportunities for City and resident education and intervention
- Support a coordinated use of public and private sector resources
- Facilitate neighborhood enhancement and preservation

## Neighborhood Services Expenditures by Category / Program

|                                 | FY 2003<br>Actual   | FY 2004<br>Actual   | FY 2005<br>Estimate | FY 2006<br>Budget   | Increase /<br>(Decrease) | %<br>Change |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------------|-------------|
| <b>Category</b>                 |                     |                     |                     |                     |                          |             |
| Salaries and Wages              | \$ 834,362          | \$ 948,369          | \$ 990,432          | \$ 1,005,704        | \$ 15,272                | 2%          |
| Employee Benefits               | 286,968             | 337,606             | 316,958             | 355,533             | 38,575                   | 12%         |
| Services and Supplies           | 1,907,795           | 2,542,114           | 3,552,812           | 725,398             | (2,827,414)              | -80%        |
| Capital Outlay                  | 663,768             | 88,674              | 1,794,542           | -                   | (1,794,542)              | -100%       |
| <b>Total</b>                    | <b>\$ 3,692,893</b> | <b>\$ 3,916,763</b> | <b>\$ 6,654,744</b> | <b>\$ 2,086,635</b> | <b>\$ (4,568,109)</b>    | <b>-69%</b> |
| <b>Program</b>                  |                     |                     |                     |                     |                          |             |
| <b>General Fund</b>             |                     |                     |                     |                     |                          |             |
| Neighborhood Services           | \$ 805,215          | \$ 941,238          | \$ 953,720          | \$ 838,144          | \$ (115,576)             | -12%        |
| <b>Subtotal General Fund</b>    | <b>\$ 805,215</b>   | <b>\$ 941,238</b>   | <b>\$ 953,720</b>   | <b>\$ 838,144</b>   | <b>\$ (115,576)</b>      | <b>-12%</b> |
| <b>HUD Proceeds Fund</b>        | <b>\$ 2,887,678</b> | <b>\$ 2,975,525</b> | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>              | <b>N/A</b>  |
| <b>Multipurpose Special Rev</b> | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 5,701,024</b> | <b>\$ 1,248,491</b> | <b>\$ (4,452,533)</b>    | <b>-78%</b> |
| <b>Total</b>                    | <b>\$ 3,692,893</b> | <b>\$ 3,916,763</b> | <b>\$ 6,654,744</b> | <b>\$ 2,086,635</b> | <b>\$ (4,568,109)</b>    | <b>-69%</b> |
| <b>Full Time Employees</b>      |                     |                     |                     |                     |                          |             |
| General Fund                    | 10                  | 10                  | 11                  | 11                  | -                        | 0%          |
| HUD Proceeds Fund               | 3                   | 3                   | -                   | -                   | -                        | N/A         |
| Multipurpose Special Rev        | -                   | -                   | 5                   | 5                   | -                        | 0%          |
| <b>Total</b>                    | <b>13</b>           | <b>13</b>           | <b>16</b>           | <b>16</b>           | <b>-</b>                 | <b>0%</b>   |

## Financial Overview

The FY 2005 budget reflects budgeted expenditures for grants that will be carried forward to FY 2006. The FY 2006 projected budget reflects conservative expenditures based on available information at the time the final budget was filed with the state in May 2005.

The activity previously recorded in the HUD Proceeds Capital Projects Fund is now accounted for in the Multipurpose Special Revenue Fund.

## Performance Measures

|                                                                      | FY 2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimated | FY 2006<br>Projected |
|----------------------------------------------------------------------|-------------------|-------------------|----------------------|----------------------|
| # of housing units complete                                          | 685               | 485               | 230                  | 291                  |
| Total # of neighborhood clean-ups                                    | 10                | 10                | 26                   | 15                   |
| # of clients (subrecipients) served                                  | 7,200             | 8,800             | 16,000               | 14,400               |
| Amount of local, state and Federal grants that the City has received | \$3,388,000       | \$4,500,000       | \$5,846,000          | \$5,900,000          |



# Parks and Recreation

## PURPOSE STATEMENT

*To provide community services through diverse and innovative parks, cultural, and natural resource opportunities.*

### Core Services

- *Community Services*
- *Cultural Arts*
- *Parks and Facilities Operations and Management*
- *Planning and Resource Development*
- *Recreation Opportunities and Services*

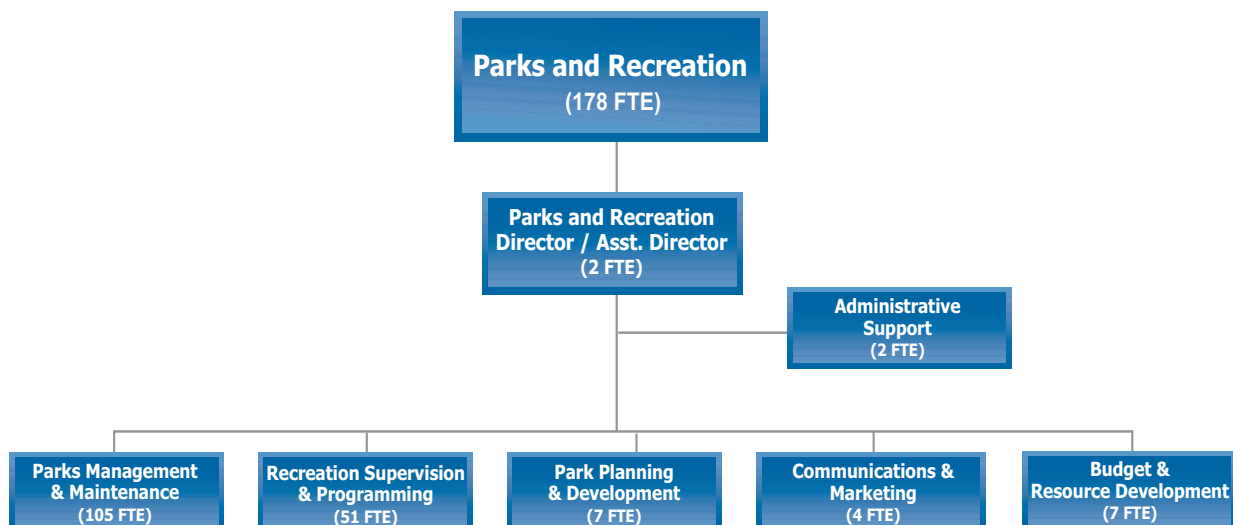
**Community Services** include a variety of recreation programs focused on addressing the special needs of many Henderson residents. Our senior adult residents are offered programs such as health screenings, outreach, tax assistance, volunteer opportunities, and nutrition. For the disabled, a number of adaptive and mainstreaming activities are offered. Our younger school-age residents benefit from programs such as Safekey, Kids Zone, and Teen Zone.

**Cultural Arts** include activities, events, and concerts at numerous Henderson locations. Programs of visual arts are also available. The Henderson Pavilion is the largest cultural arts venue with a great variety of concerts and community events.



**Cinnamon Ridge Park**

**Park and Facilities Management** provides for the overall management and maintenance of over 1,500 acres of developed park land, open space, trails, and civic grounds. Henderson's parks and facility inventory includes 45 neighborhood parks, six swimming pools, six community centers, and one senior center. There are a number of streetscapes also maintained as part of this core service area.



There are over 50 lighted and non-lighted sports fields throughout the park system. Park sites offer the community opportunities for both active and passive usage; active use such as sports leagues and passive use such as hiking and picnics.

#### KEY FACT

*The City of Henderson has held the title of Tree City USA for fifteen years resulting in the longest consecutive streak within the State of Nevada in obtaining this designation.*

**Planning and Resource Development** provides for the long-range parks planning initiatives. Services also include open space protection, grant writing, capital improvement program management, and review for all public and private development landscape requirements.

**Recreation Opportunities and Services** provides for the management and delivery of all recreation programs, including those listed under Community Services. General recreation programs such as fee classes, fitness, drop-in classes, sports, aquatics, and special events are offered through the department's community centers and special sports facilities. Services are available for all Henderson residents.



## Past Accomplishments

- Developed Park and Recreation Drought Response Plan and began implementation of plan; including turf reduction and water usage reduction
- Held the Grand Openings for Cinnamon Ridge & Saguaro Parks
- Therapeutic Recreation section has received approximately \$500,000 over 3 years (from a federal grant) to expand its services
- Maintain water conservation savings achieved in 2004 (11% overall water use reduction)

## Goals & Objectives

- Grand Openings coming in Fiscal Year 2006
  - Cactus Wren Park
  - River Mountain Loop Trail, Sections 6-10
- Continue connection of River Mountain Loop Trail
- Enhancement and expansion of cultural programming events held at Henderson Pavilion
- Continue water usage reduction in parks for FY 2006
- Continue to expand therapeutic recreation services offered to public
- Begin to develop Park and Rec strategic plan
- Continue turf reduction efforts by removing at least 5 acres of turf

## Parks and Recreation Expenditures by Category / Program

|                                     | FY 2003<br>Actual    | FY 2004<br>Actual    | FY 2005<br>Estimate  | FY 2006<br>Budget    | Increase /<br>(Decrease) | %<br>Change  |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------------|--------------|
| <b>Category</b>                     |                      |                      |                      |                      |                          |              |
| Salaries and Wages                  | \$ 12,955,360        | \$ 14,245,780        | \$ 16,153,170        | \$ 16,525,899        | \$ 372,729               | 2%           |
| Employee Benefits                   | 3,070,651            | 3,742,327            | 4,052,258            | 4,595,501            | 543,243                  | 13%          |
| Services and Supplies               | 9,371,094            | 8,949,306            | 12,518,032           | 10,430,085           | (2,087,947)              | -17%         |
| Capital Outlay                      | 2,049,120            | 545,869              | 13,721,692           | 1,169,253            | (12,552,439)             | -91%         |
| <b>Total</b>                        | <b>\$ 27,446,225</b> | <b>\$ 27,483,282</b> | <b>\$ 46,445,152</b> | <b>\$ 32,720,738</b> | <b>\$ (13,724,414)</b>   | <b>-30%</b>  |
| <b>Program</b>                      |                      |                      |                      |                      |                          |              |
| <b>General Fund</b>                 |                      |                      |                      |                      |                          |              |
| Parks                               |                      |                      |                      |                      |                          |              |
| General                             | \$ 5,176,631         | \$ 5,768,334         | \$ 6,089,655         | \$ 6,283,849         | \$ 194,194               | 3%           |
| Parkway Median Lands                | 335,480              | 298,665              | 354,884              | 311,709              | (43,175)                 | -12%         |
| Planning/Resource Dev.              | 7,664                | 5,916                | 14,439               | 14,753               | 314                      | 2%           |
| SNPLMA                              | -                    | -                    | -                    | 392,684              | 392,684                  | 100%         |
| O & M Bond Funded                   | 4,298,779            | 4,468,500            | 5,001,678            | 5,119,313            | 117,635                  | 2%           |
| <b>Subtotal Parks</b>               | <b>\$ 9,818,554</b>  | <b>\$ 10,541,415</b> | <b>\$ 11,460,656</b> | <b>\$ 12,122,308</b> | <b>\$ 661,652</b>        | <b>6%</b>    |
| Recreation                          |                      |                      |                      |                      |                          |              |
| General                             | \$ 1,678,233         | \$ 2,036,816         | \$ 2,079,131         | \$ 2,137,051         | \$ 57,920                | 3%           |
| Communication                       | 641,632              | 691,112              | 762,742              | 793,969              | 31,227                   | 4%           |
| Cultural Arts                       | 279,634              | 255,456              | 306,473              | 293,374              | (13,099)                 | -4%          |
| Bird Viewing Preserve               | 61,286               | 68,757               | 80,704               | 91,401               | 10,697                   | 13%          |
| Recreation-Inclusion                | 106,040              | 146,996              | 158,845              | 154,584              | (4,261)                  | -3%          |
| Special Events                      | 250,285              | 277,021              | 347,189              | 350,744              | 3,555                    | 1%           |
| Sports                              | 730,851              | 789,790              | 835,094              | 888,369              | 53,275                   | 6%           |
| Technical Services                  | 149,967              | 200,747              | 200,433              | 216,624              | 16,191                   | 8%           |
| Recreation Centers                  | 4,958,891            | 4,845,754            | 5,118,786            | 5,322,284            | 203,498                  | 4%           |
| Adult Sr Services                   | 332,326              | 368,562              | 367,831              | 483,930              | 116,099                  | 32%          |
| Swimming Pools                      | 1,928,867            | 2,016,601            | 2,065,790            | 2,138,921            | 73,131                   | 4%           |
| SNPLMA                              | -                    | -                    | -                    | 10,000               | 10,000                   | 100%         |
| O & M Bond Funded                   | 3,246,699            | 4,007,012            | 4,840,240            | 5,371,774            | 531,534                  | 11%          |
| <b>Subtotal Recreation</b>          | <b>\$ 14,364,711</b> | <b>\$ 15,704,624</b> | <b>\$ 17,163,258</b> | <b>\$ 18,253,025</b> | <b>\$ 1,089,767</b>      | <b>6%</b>    |
| <b>Subtotal General Fund</b>        | <b>\$ 24,183,265</b> | <b>\$ 26,246,039</b> | <b>\$ 28,623,914</b> | <b>\$ 30,375,333</b> | <b>\$ 1,751,419</b>      | <b>6%</b>    |
| <b>Special Recreation Fund</b>      | <b>\$ 2,269,393</b>  | <b>\$ 540,036</b>    | <b>\$ 1,503,135</b>  | <b>\$ 2,345,405</b>  | <b>\$ 842,270</b>        | <b>56%</b>   |
| <b>Equipment Repair &amp; Maint</b> | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ 744,297</b>    | <b>\$ -</b>          | <b>\$ (744,297)</b>      | <b>-100%</b> |
| <b>Multipurpose Spec.Rev Fund</b>   | <b>\$ 993,567</b>    | <b>\$ 697,207</b>    | <b>\$ 15,573,806</b> | <b>\$ -</b>          | <b>\$ (15,573,806)</b>   | <b>-100%</b> |
| <b>Total</b>                        | <b>\$ 27,446,225</b> | <b>\$ 27,483,282</b> | <b>\$ 46,445,152</b> | <b>\$ 32,720,738</b> | <b>\$ (13,724,414)</b>   | <b>-30%</b>  |
| <b>Full Time Employees</b>          |                      |                      |                      |                      |                          |              |
| General Fund                        | 158                  | 155                  | 163                  | 176                  | 13                       | 8%           |
| Special Recreation Fund             | -                    | -                    | 1                    | 1                    | -                        | 0%           |
| Multipurpose Special Rev. Fund      | -                    | -                    | 1                    | 1                    | -                        | 0%           |
| <b>Total</b>                        | <b>158</b>           | <b>155</b>           | <b>165</b>           | <b>178</b>           | <b>13</b>                | <b>8%</b>    |

## Financial Overview

The Parks and Recreation Department has two main operating funding sources. The general fund and the 1997 voter-approved tax override. The general fund is comprised of charges for facility and program use and is the major source of funding for the department. The Parks and Recreation Department receives funds from room tax distributed into the Special Recreation Operating Fund. The financial data presented in the table depicts expenditures by facilities and programs.

Parks and Recreation also has a considerable capital budget from a variety of sources. The latest source of funds comes from the Southern Nevada Public Lands Management Act (SNPLMA). These funds now are estimated to be in excess of \$110 million dollars, approved as of 2005. This enhanced capital program will greatly add to the City's trails, open space, and park inventory over the next several years.

The Fiscal Year 2005 Performance Budget process added an Office Assistant II, a Parks & Facilities Maintenance II, two Aquatics Maintenance Technicians, two Park Planners, a Secretary I, a Recreation Supervisor, a Recreation Leader, a Recreation Coordinator, a Park Supervisor, and two Administrative



**Springsational Heritage Day Parade**

Analyst III's. These positions are funded by the Parks and Recreation Tax Override and the SNPLMA Grant funds. The Recreation Coordinator (for the Senior Center) was funded by revenue from the General Fund.

## Performance Measures

|                                                                                                   | FY 2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimated | FY 2006<br>Projected |
|---------------------------------------------------------------------------------------------------|-------------------|-------------------|----------------------|----------------------|
| # of sites maintained<br>(parks, city facilities, medians, natural resources, and trails)         | 63                | 79                | 81                   | 94                   |
| # of total park acres maintained                                                                  | 740               | 993               | 1,004                | 1,153                |
| # of total non-park acres maintained<br>(city facilities, medians, natural resources, and trails) | 181               | 181               | 181                  | 181                  |
| # of natural resources acres maintained                                                           | 277               | 277               | 277                  | 277                  |
| # of linear miles of trails maintained                                                            | 61.0              | 70.2              | 70.2                 | 155                  |
| # of recreation facilities                                                                        | 8                 | 8                 | 8                    | 8                    |
| overall customer satisfaction of recreation classes/workshops<br>(scale 1-5, 1=poor, 5=excellent) | 4.72              | 4.74              | 4.77                 | 4.77                 |
| # of registrations for recreation classes/programs                                                | 230,930           | 235,225           | 238,343              | 240,000              |

# Police

## PURPOSE STATEMENT

*To work cooperatively with the public and within the framework of the U.S. Constitution to enforce the laws, preserve the peace, and provide for a safe environment.*

## Core Services

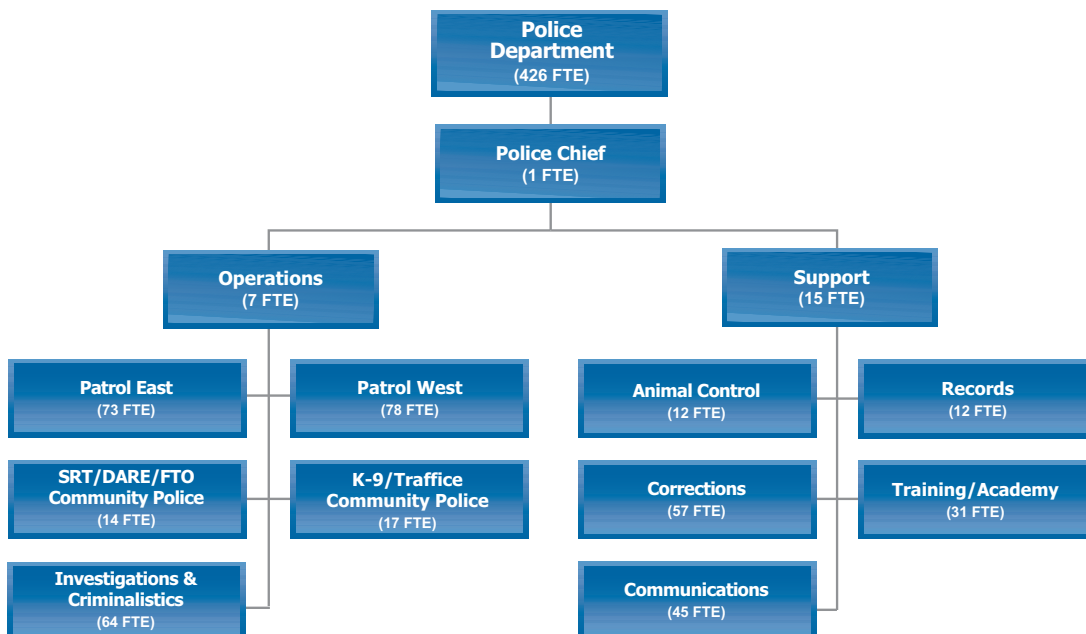
The core services of the Police Department include:

- *Patrol*
- *Investigations*
- *Detention*
- *Animal Control*
- *Department Wide Support*

The *Patrol* function preserves the law, protects life and property, and enforces Federal laws, statutes of the State of Nevada, and ordinances of the City of Henderson. Patrol strives to respond to the emergency and law enforcement needs of the community through response to calls for service in accordance with established priorities, visible police patrols, enforcement of traffic laws, investigation and abatement of crime, and coordination of problem solving units and activities. Community relations are enhanced through the Department's use of community policing philosophies.



The *Investigations* function investigates all major crimes, conducts follow up on reported crimes, conducts backgrounds on licensing applications, acts as liaison to the District Attorney's office, and conducts forensic investigations. Criminal deterrent activities are performed through the use of specialized task forces, the Narcotics Unit, and intelligence gathering. Crime statistics and trends are maintained and reported. Investigations uncovers the evidence needed to arrest offenders and bring them to justice while protecting the rights of the innocent.





The **Detention** Facility's functions are to book, incarcerate, house, release, classify, and move inmates. The Detention Facility provides transportation to and from medical facilities and municipal and justice courts. A medical contractor provides in-house medical services.

The **Animal Control** function provides a unique service to the citizens of the City by combining activities of a law enforcement agency that protects people and their property with a humane organization that protects animals. Animal Control investigates animal cruelty, abuse, and neglect calls, and strives to protect the public by responding to complaints of animals running loose. They provide a humane, full-service shelter and animal adoptions. As the rabies control authority for the City of Henderson, Animal Control investigates all animal bites.

**Department Wide Support** incorporates four main sections: Communications, Civil Processing, Records, and Crime Prevention. The function of NEPS (Non-Enforcement Police Support) is to support Patrol, Investigations, the Detention Facility, and Animal Control through the use of documents, programs, statistics, administrative duties, and other such support functions.

## Past Accomplishments

- Expand Community Police
- Maintained National Accreditation
- Expanded reverse 9-1-1 program
- Created Problem Solving Unit
- Created mid-shift to handle peak call times

## Goals & Objectives

- Decrease call processing time
- Expand traffic unit
- Increase number of sex offenders that are tracked & monitored
- Decrease response time on emergency calls



## KEY FACT

*Upgrades to the radio system have been taking place since March 2005. SNACC (Southern Nevada Area Communications Council) has received funding to enable upgrading the 3-site Simulcast 800 MHz trucking radio system to a SmartZone, multi-site radio system. This upgrade will provide "seamless" radio coverage in newer areas of Henderson. The highlight for Communications will be the "direct connect" to the system, which will enable us to monitor all channels, features and functions of the system, including identifying the radio end user. The "direct connect" portion of this multi-million dollar project should be completed in the 3rd Quarter of 2005.*

## Police Expenditures by Category / Program

|                                     | FY 2003<br>Actual    | FY 2004<br>Actual    | FY 2005<br>Estimate  | FY 2006<br>Budget    | Increase /<br>(Decrease) | %<br>Change  |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------------|--------------|
| <b>Category</b>                     |                      |                      |                      |                      |                          |              |
| Salaries and Wages                  | \$ 26,627,608        | \$ 29,330,302        | \$ 31,417,966        | \$ 34,848,824        | \$ 3,430,858             | 11%          |
| Employee Benefits                   | 9,816,570            | 11,331,036           | 12,370,353           | 14,751,613           | 2,381,260                | 19%          |
| Services and Supplies               | 5,702,072            | 6,963,491            | 8,363,169            | 7,377,547            | (985,622)                | -12%         |
| Capital Outlay                      | 2,097,448            | 1,326,149            | 3,433,205            | 276,315              | (3,156,890)              | -92%         |
| <b>Total</b>                        | <b>\$ 44,243,698</b> | <b>\$ 48,950,978</b> | <b>\$ 55,584,693</b> | <b>\$ 57,254,299</b> | <b>\$ 1,669,606</b>      | <b>3%</b>    |
| <b>Program</b>                      |                      |                      |                      |                      |                          |              |
| <b>General Fund</b>                 |                      |                      |                      |                      |                          |              |
| General                             | \$ 1,630,247         | \$ 1,068,842         | \$ 1,289,290         | \$ 1,247,413         | \$ (41,877)              | -3%          |
| Support Services                    | 2,490,485            | 4,056,596            | 3,780,766            | 3,333,302            | (447,464)                | -12%         |
| Animal Control                      | 890,632              | 949,126              | 1,266,514            | 1,152,904            | (113,610)                | -9%          |
| Jail                                | 6,103,960            | 6,341,703            | 7,139,770            | 7,657,811            | 518,041                  | 7%           |
| Patrol Admin                        | 5,343,823            | 5,813,459            | 5,640,017            | 4,941,736            | (698,281)                | -12%         |
| Patrol-East Command                 | 7,100,429            | 7,444,877            | 7,835,015            | 10,610,820           | 2,775,805                | 35%          |
| Patrol-West Command                 | 7,691,056            | 8,501,640            | 9,290,498            | 11,374,188           | 2,083,690                | 22%          |
| Investigations                      | 3,393,499            | 3,369,905            | 3,602,333            | 4,070,423            | 468,090                  | 13%          |
| Information Services                | 2,952,284            | 3,364,306            | 4,329,500            | 4,920,505            | 591,005                  | 14%          |
| Police Training                     | 846,968              | 1,300,612            | 1,493,135            | 1,430,566            | (62,569)                 | -4%          |
| Records                             | 875,638              | 946,639              | 1,139,756            | 1,160,382            | 20,626                   | 2%           |
| Special Operations                  | 2,360,576            | 3,415,190            | 3,417,048            | 3,593,976            | 176,928                  | 5%           |
| Crime Prevention                    | 39,932               | 52,264               | 47,494               | 61,012               | 13,518                   | 28%          |
| Professional Standards              | 18,421               | 9,070                | 125,744              | 52,663               | (73,081)                 | -58%         |
| Criminalistics                      | 620,888              | 986,308              | 1,370,272            | 1,271,627            | (98,645)                 | -7%          |
| Homeland Security                   | -                    | -                    | 430,208              | 338,971              | (91,237)                 | -21%         |
| Police Athletic League              | 5,091                | 4,325                | -                    | -                    | -                        | N/A          |
| Grant                               | 40                   | 20,863               | -                    | -                    | -                        | N/A          |
| <b>Total General Fund</b>           | <b>\$ 42,363,969</b> | <b>\$ 47,645,725</b> | <b>\$ 52,197,360</b> | <b>\$ 57,218,299</b> | <b>\$ 5,020,939</b>      | <b>10%</b>   |
| <b>Forfeited Assets Special Rev</b> | <b>\$ 174,413</b>    | <b>\$ 81,432</b>     | <b>\$ 150,943</b>    | <b>\$ 36,000</b>     | <b>\$ (114,943)</b>      | <b>-76%</b>  |
| <b>Multipurpose Spec.Rev Fund</b>   | <b>\$ 1,705,316</b>  | <b>\$ 1,223,821</b>  | <b>\$ 3,236,390</b>  | <b>\$ -</b>          | <b>\$ (3,236,390)</b>    | <b>-100%</b> |
| <b>Total</b>                        | <b>\$ 44,243,698</b> | <b>\$ 48,950,978</b> | <b>\$ 55,584,693</b> | <b>\$ 57,254,299</b> | <b>\$ 1,669,606</b>      | <b>3%</b>    |
| <b>Full Time Employees</b>          |                      |                      |                      |                      |                          |              |
| General Fund                        | 359                  | 370                  | 414                  | 426                  | 12                       | 3%           |
| Grant Proceeds Fund                 | 30                   | 30                   | -                    | -                    | -                        | N/A          |
| <b>Total</b>                        | <b>389</b>           | <b>400</b>           | <b>414</b>           | <b>426</b>           | <b>12</b>                | <b>3%</b>    |

## Financial Overview

The increases in the Fiscal Year 2006 budget is mainly attributable to the addition of 14 positions: 1 Traffic Sergeant, 4 Traffic Officers, 1 Sexual Offender Detective, and 8 Dispatchers. Two technology positions were moved to the Information Technology Department.

In Fiscal Year 2005, the City contracted with Clark County, for us to house some County Prisoners in the Henderson jail. This contract will continue for Fiscal Year 2006.



## Performance Measures

|                            | FY 2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimated | FY 2006<br>Projected |
|----------------------------|-------------------|-------------------|----------------------|----------------------|
| Reports                    | 20,521            | 27,333            | 34,145               | 40,957               |
| Calls for Service          | 129,871           | 157,630           | 185,389              | 213,148              |
| Total 9-1-1 Calls Received | 62,227            | 81,346            | 100,465              | 119,584              |

### KEY FACT

*The Henderson Police Department uses innovative Community Policing strategies, including the “Every 15 Minutes” program (pictured at right) conducted at all City high schools. It teaches the dangers of teenage drinking and driving, demonstrating to teens how their decisions affect their family, friends, and fellow students.*



**“Every 15 Minute” program  
conducted at City High Schools**

# Property Management & Redevelopment

## PURPOSE STATEMENT

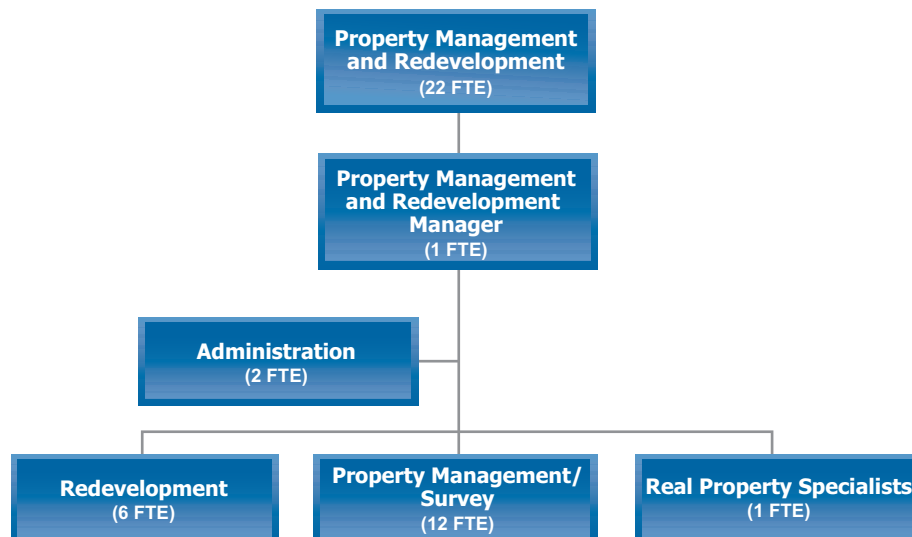
*To manage the City's real estate interests  
for the benefit of the community.*

### Core Services

- *Property Management*
- *Redevelopment*

The **Property Management** division is responsible for the acquisition, management, and disposition of properties and rights-of-way for the City. The division manages City initiated enterprise projects and is the City's liaison on matters relating to public lands. This division includes the City Surveyor's office and ensures subdivisions of land conform to State laws and local ordinances. This office provides real estate services to the Redevelopment Agency.

**Redevelopment** is a separate agency established by the City to revitalize specific areas of the community. Revenues and expenditures for this core service are accounted for in the Redevelopment Agency Special Revenue Fund. Redevelopment continues to look for opportunities to revitalize and improve older areas of the City and provides financial assistance to new public/private partnership projects within three separate areas.





## Past Accomplishments

- State College Henderson Campus through federal legislation
- Prepared 1,940 acres of federal land in West Henderson for development
- Acquisition of the City's first municipal golf course (Wildhorse)
- Entered into agreements with five developers to add over 200,000 square feet of new mixed-use projects in downtown with a value of over \$35.5 million
- Added 91 single-family housing units and 186 units of low-income housing to the Downtown Redevelopment Area with a total value of over \$34 million
- In the Tuscany Redevelopment Area, model homes were opened and 73 homes have been purchased with a value of \$39 million
- All of the parcels in the Cornerstone redevelopment area have been sold to private developers and the construction of a 40,000 sq foot Wal-Mart Neighborhood Grocery began in late 2004

## Goals & Objectives

- Increase City revenue through proactive property management
- Enhance the property management practices to maximize the efficiency and effectiveness of the acquisition, management, and disposition of real property and rights-of-ways
- Assess City's internal costs for processing certain vacations, rights-of-ways by separate documents, and annexations to develop an appropriate fee schedule
- Continue to implement the Downtown Investment Strategy and manage the redevelopment of two other areas (Cornerstone and Tuscany)

### KEY FACT

*The Office of Property Management manages over one-half billion dollars in real estate for the City.*





## Property Management & Redevelopment Expenditures by Category / Program

|                               | FY 2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimate | FY 2006<br>Budget    | Increase /<br>(Decrease) | %<br>Change |
|-------------------------------|-------------------|-------------------|---------------------|----------------------|--------------------------|-------------|
| <b>Category</b>               |                   |                   |                     |                      |                          |             |
| Salaries and Wages            | \$ -              | \$ -              | \$ 1,838,492        | \$ 1,740,917         | \$ (97,575)              | -5%         |
| Employee Benefits             | -                 | -                 | 680,453             | 627,657              | (52,796)                 | -8%         |
| Services and Supplies         | -                 | -                 | 2,634,222           | 3,727,306            | 1,093,084                | 41%         |
| Capital Outlay                | -                 | -                 | 548,500             | 9,457,500            | 8,909,000                | 1624%       |
| Interest Expense              | -                 | -                 | 889,873             | 875,927              | (13,946)                 | -2%         |
| Principal Retirement          | -                 | -                 | 107,103             | 23,377               | (83,726)                 | -78%        |
| <b>Total</b>                  | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 6,698,643</b> | <b>\$ 16,452,684</b> | <b>\$ 9,754,041</b>      | <b>146%</b> |
| <b>Program</b>                |                   |                   |                     |                      |                          |             |
| <b>General Fund</b>           |                   |                   |                     |                      |                          |             |
| General                       |                   |                   |                     |                      |                          |             |
| Property Management           | \$ -              | \$ -              | \$ 1,199,259        | \$ 1,171,205         | \$ (28,054)              | -2%         |
| Survey                        | -                 | -                 | 555,935             | 549,610              | (6,325)                  | -1%         |
| <b>Subtotal General Fund</b>  | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 1,755,194</b> | <b>\$ 1,720,815</b>  | <b>\$ (28,054)</b>       | <b>-2%</b>  |
| <b>Redevelopment</b>          |                   |                   |                     |                      |                          |             |
| General                       | \$ -              | \$ -              | \$ 278,169          | \$ 594,374           | \$ 594,374               | 100%        |
| Downtown                      | -                 | -                 | 4,304,556           | 13,866,519           | 9,561,963                | 222%        |
| Tuscany                       | -                 | -                 | 139,026             | 30,000               | (109,026)                | -78%        |
| Cornerstone                   | -                 | -                 | 221,698             | 240,976              | 19,278                   | 9%          |
| <b>Subtotal Redevelopment</b> | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 4,943,449</b> | <b>\$ 14,731,869</b> | <b>\$ 9,788,420</b>      | <b>198%</b> |
| <b>Total</b>                  | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 6,698,643</b> | <b>\$ 16,452,684</b> | <b>\$ 9,754,041</b>      | <b>146%</b> |
| <b>Full Time Employees</b>    |                   |                   |                     |                      |                          |             |
| General Fund                  | -                 | -                 | 16                  | 16                   | -                        | 0%          |
| Redevelopment                 | -                 | -                 | 6                   | 6                    | -                        | 0%          |
| <b>Total</b>                  | <b>-</b>          | <b>-</b>          | <b>22</b>           | <b>22</b>            | <b>-</b>                 | <b>0%</b>   |

### Financial Overview

This office was created in Fiscal Year 2005 from the Property Management Division of the City Attorney's Office and the Redevelopment Division of the Community Development Department.

The budget increase in FY 2006 can mostly be attributed to the Water Street Utility Project in Redevelopment. This project is to update the major utility services provided to downtown Henderson businesses and residents. The total for the project is approximately \$9.3 million.

### Performance Measures

|                                                         | FY 2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimated | FY 2006<br>Projected |
|---------------------------------------------------------|-------------------|-------------------|----------------------|----------------------|
| Rights-of-way acquisitions completed on time            | 90%               | 90%               | 92%                  | 94%                  |
| Rights-of-way vacations completed on time               | 90%               | 90%               | 92%                  | 94%                  |
| Division of lands not requiring technical amendments    | 90%               | 90%               | 92%                  | 94%                  |
| Leases/permits on City-owned Property completed on time | N/A               | 90%               | 90%                  | 90%                  |
| Increase in Tax Increment                               | N/A               | N/A               | 7.5%                 | 7.5%                 |

# Public Works

## PURPOSE STATEMENT

*To provide safe, integrated public buildings and community infrastructure for existing and future needs.*

### Core Services

- *Facility Management*
- *Fleet Management*
- *Floodplain Management*
- *Street Management*
- *Traffic Management*
- *Capital Improvement*
- *New Development*

**Facility Management** provides the management, operation, maintenance, and repair services for City facilities. Construction Management oversees space management issues for Facility Management.

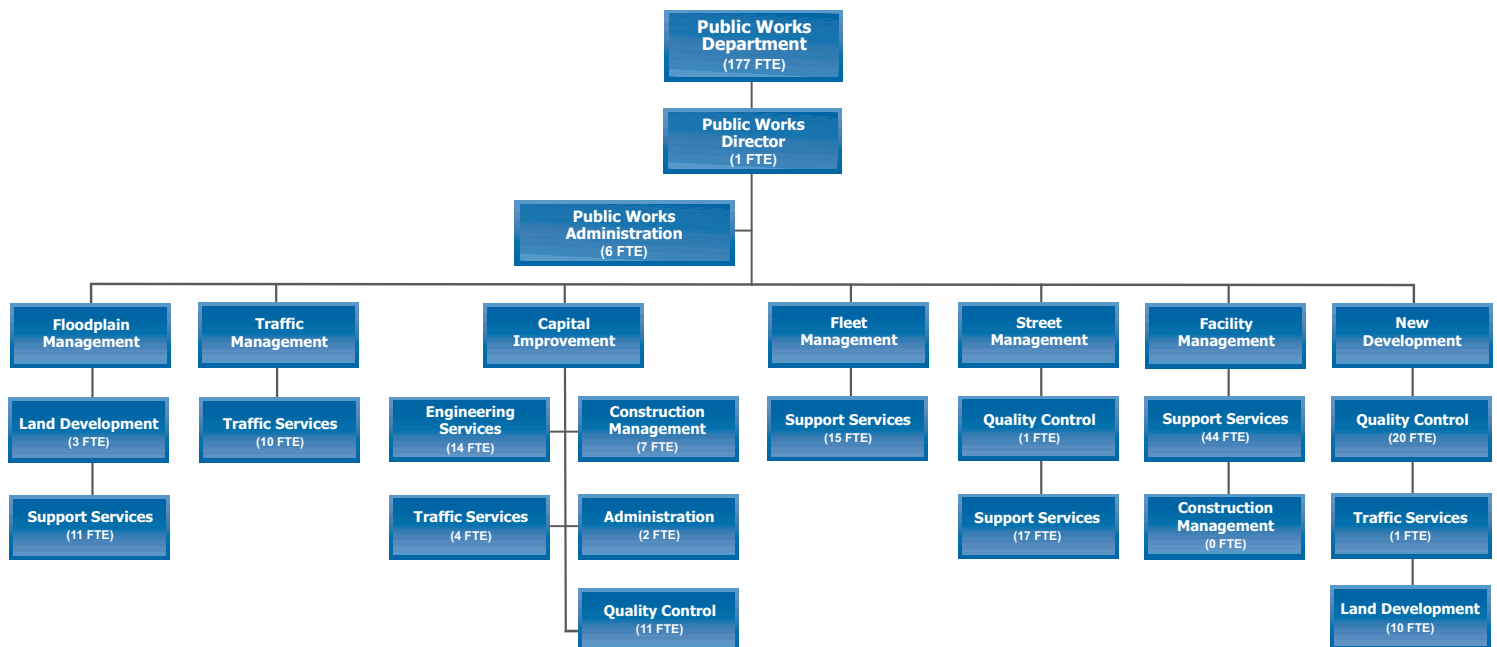
**Fleet Management** provides procurement, preventative maintenance, repair, replacement and disposition services of the City's vehicles and equipment.



**Street Sign Inventory**

**Floodplain Management** plans and maintains flood control facilities; provides street sweeping; assures compliance with environmental permits, regulations, and standards; and provides emergency preparedness, response, recovery and mitigation services.

**Street Management** provides pavement management, maintenance and repair services for streets, sidewalks, curbs and gutters.



**Traffic Management** provides barricade scheduling and monitoring services; graffiti removal services; management, operations, repairs and maintenance of the City's transportation network and streetlight system.

**Capital Improvement** provides planning, design, project management and construction management, inspection and testing services for City-owned infrastructure projects.

**New Development** provides plan review, inspections, testing, permits, regulatory compliance and approvals from project development through construction for developer projects.

### Past Accomplishments

- Established a process requiring contractors prequalification through the State of Nevada before bidding on City non-right-of-way, prevailing wage rate projects
- Implemented upgrade of Fleet management software
- Implemented use of pocket PC's to improve inspection documentation and interface with the KIVA project tracking base
- Projects completed: Green Valley Parkway, Horizon Ridge to Sunridge Heights; Arroyo Grande, Desert Dawn to Paseo Verde; Paseo Verde, Stephanie to Pittman Tributary; Warm Springs/Valle Verde/Stephanie Rehabilitation and Reconstruction; Van Wagenen Sidewalk Improvements; Coronado Center, St. Rose to Eastern; Saguaro Park
- City crews completed street improvements at Palo Verde & Burkholder, eliminating a long-term drainage problem
- Implemented program to clean and maintain street medians

### Goals & Objectives

- Improve project management by installing construction project management software
- Complete design of a facility for Public Works maintenance and fleet services
- Complete local drainage master plan
- Complete inspection and repair of streetlight pull boxes
- Create GIS map of stormwater drainage system
- Develop and implement NPDES Monitoring Program
- Improve Pittman Wash aesthetics by designing and constructing Project Green



**Street Patching**

## Public Works Expenditures by Category / Program

|                                  | FY 2003<br>Actual    | FY 2004<br>Actual    | FY 2005<br>Estimate  | FY 2006<br>Budget    | Increase /<br>(Decrease) | %<br>Change  |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------------|--------------|
| <b>Category</b>                  |                      |                      |                      |                      |                          |              |
| Salaries and Wages               | \$ 9,822,141         | \$ 10,478,114        | \$ 11,487,874        | \$ 12,683,971        | \$ 1,196,097             | 10%          |
| Employee Benefits                | 2,922,624            | 3,308,582            | 3,748,399            | 4,413,573            | 665,174                  | 18%          |
| Services and Supplies            | 10,501,666           | 12,644,097           | 16,645,856           | 18,321,982           | 1,676,126                | 10%          |
| Capital Outlay                   | 822,107              | 844,458              | 2,326,458            | 1,790,000            | (536,458)                | -23%         |
| Depreciation                     | 3,004,252            | 3,220,039            | 3,343,094            | 3,640,775            | 297,681                  | 9%           |
| Interest Expense                 | 15,825               | 8,117                | 4,878                | -                    | (4,878)                  | -100%        |
| Loss on Disposition of Asset     | 13,374               | -                    | -                    | -                    | -                        | N/A          |
| <b>Total</b>                     | <b>\$ 27,101,989</b> | <b>\$ 30,503,407</b> | <b>\$ 37,556,559</b> | <b>\$ 40,850,301</b> | <b>\$ 3,293,742</b>      | <b>9%</b>    |
| <b>Program</b>                   |                      |                      |                      |                      |                          |              |
| <b>General Fund</b>              |                      |                      |                      |                      |                          |              |
| Building Maintenance             | \$ 3,984,440         | \$ 4,507,214         | \$ 6,204,964         | \$ 7,349,681         | \$ 1,144,717             | 18%          |
| Streets                          | 2,801,952            | 2,527,165            | 2,965,075            | 1,977,151            | (987,924)                | -33%         |
| Traffic                          | 3,422,107            | 3,635,454            | 4,017,833            | 4,254,727            | 236,894                  | 6%           |
| Flood                            | 358,352              | 337,655              | 464,555              | 2,016,410            | 1,551,855                | 334%         |
| Support Services                 | 277,657              | 296,602              | 324,976              | 1,057,816            | 732,840                  | 226%         |
| <b>Subtotal General Fund</b>     | <b>\$ 10,844,508</b> | <b>\$ 11,304,090</b> | <b>\$ 13,977,403</b> | <b>\$ 16,655,785</b> | <b>\$ 2,678,382</b>      | <b>19%</b>   |
| <b>Engineering Fund</b>          |                      |                      |                      |                      |                          |              |
| Administration                   | \$ 1,280,313         | \$ 2,626,304         | \$ 2,564,004         | \$ 2,681,709         | \$ 117,705               | 5%           |
| Drafting/Design                  | 1,105,817            | 1,352,646            | 1,513,486            | 1,696,598            | 183,112                  | 12%          |
| Improvement Districts            | 124,517              | 131,361              | 136,945              | 141,954              | 5,009                    | 4%           |
| New Development                  | 115,826              | 127,063              | 131,576              | 117,261              | (14,315)                 | -11%         |
| Quality Control                  | 1,183,903            | 1,199,628            | 1,541,293            | 1,986,702            | 445,409                  | 29%          |
| Survey                           | 498,298              | 497,323              | -                    | -                    | -                        | N/A          |
| Flood Control-Admin              | 249,142              | 255,545              | 291,155              | 302,301              | 11,146                   | 4%           |
| Project Mgmt                     | 516                  | -                    | 42,892               | -                    | (42,892)                 | -100%        |
| Construction Mgmt                | 739,933              | 728,710              | 913,368              | 886,436              | (26,932)                 | -3%          |
| Parks Design                     | 113,625              | 120,829              | 120,736              | 125,790              | 5,054                    | 4%           |
| <b>Subtotal Eng Fund</b>         | <b>\$ 5,411,890</b>  | <b>\$ 7,039,409</b>  | <b>\$ 7,255,455</b>  | <b>\$ 7,938,751</b>  | <b>\$ 683,296</b>        | <b>9%</b>    |
| <b>Development Services Fund</b> |                      |                      |                      |                      |                          |              |
| DSC-Traffic                      | \$ 136,519           | \$ 149,417           | \$ 152,416           | \$ 155,470           | \$ 3,054                 | 2%           |
| DSC-Engineering                  |                      |                      |                      |                      |                          |              |
| New Development                  | 1,222,399            | 1,389,598            | 1,837,069            | 2,251,274            | 414,205                  | 23%          |
| Quality Control                  | 2,589,924            | 2,872,501            | 3,296,441            | 4,106,022            | 809,581                  | 25%          |
| Flood Control                    | 237,215              | 151,305              | 274,957              | 8,043                | (266,914)                | -97%         |
| Del Webb Reimb.                  | 51,701               | -                    | -                    | -                    | -                        | N/A          |
| American NV Reimb.               | 9,619                | -                    | -                    | -                    | -                        | N/A          |
| <b>Subtotal Dev Serv Fund</b>    | <b>\$ 4,247,377</b>  | <b>\$ 4,562,821</b>  | <b>\$ 5,560,883</b>  | <b>\$ 6,520,809</b>  | <b>\$ 959,926</b>        | <b>17%</b>   |
| <b>City Shop Fund</b>            | <b>\$ 6,162,240</b>  | <b>\$ 6,784,180</b>  | <b>\$ 7,459,660</b>  | <b>\$ 8,244,956</b>  | <b>\$ 785,296</b>        | <b>11%</b>   |
| <b>Multipurpose Spec Rev</b>     | <b>\$ 2,500</b>      | <b>\$ 4,811</b>      | <b>\$ 131,005</b>    | <b>\$ -</b>          | <b>\$ (131,005)</b>      | <b>-100%</b> |
| <b>Equip Repair &amp; Maint</b>  | <b>\$ 433,474</b>    | <b>\$ 808,096</b>    | <b>\$ 3,172,153</b>  | <b>\$ 1,490,000</b>  | <b>\$ (1,682,153)</b>    | <b>-53%</b>  |
| <b>Total</b>                     | <b>\$ 27,101,989</b> | <b>\$ 30,503,407</b> | <b>\$ 37,556,559</b> | <b>\$ 40,850,301</b> | <b>\$ 3,293,742</b>      | <b>9%</b>    |
| <b>Full Time Employees</b>       |                      |                      |                      |                      |                          |              |
| General Fund                     | 72                   | 82                   | 83                   | 87                   | 4                        | 5%           |
| Engineering Fund                 | 48                   | 48                   | 43                   | 44                   | 1                        | 2%           |
| DSC-Public Works                 | 29                   | 30                   | 31                   | 31                   | -                        | 0%           |
| City Shop Fund                   | 14                   | 14                   | 15                   | 15                   | -                        | 0%           |
| <b>Total</b>                     | <b>163</b>           | <b>174</b>           | <b>172</b>           | <b>177</b>           | <b>5</b>                 | <b>3%</b>    |

## Financial Overview

This section will cover an overview of the Public Works Department. More specific detail on the areas of the department funded outside of the General Fund will be found in the Fund Overview Section of the document.

Public Works is comprised of the General Fund, as well as Internal Service Funds such as the City Shop/ Fleet Maintenance and the Engineering Services Fund. Also, certain components of development related services such as Quality Control, Traffic Services, and Land Development are in the Development Services Center, an Enterprise Fund. Gas Taxes are Special Revenue Funds that are more capital project related in structure. There are also Capital Projects Funds that are managed by the Public Works Department. These funds are detailed in the Budget Overview Section of this document.

Capital outlay that was previously included in the General Fund was moved to the Equipment Repair and Maintenance Fund starting in Fiscal Year 2003.

Indirect services were realigned for Fiscal Year 2006 to allocate costs more directly related with the core services. The changes within the Traffic, Flood and Support Services sections of the General Fund reflect this realignment effort. Public Works DSC staff and related costs were realigned by function within DSC from Flood Control to New Development.

Increases to the DSC Fund reflect the new personnel brought on board as identified in the Fee Study and demonstration period and the related one-time costs; including vehicles, workstations, and computers.

New positions approved for FY 2006 are an Assistant Public Works Director, an Equipment Operator II, and Public Works Maintenance I, a Senior Technical Analyst, and a Secretary I.



**Streetlight Control Panel Repair**

### KEY FACT

*Completed the City Hall Phase 3 project, receiving the 'Nevada Project of the Year for Engineering Excellence' award from the American Council of Engineering Companies (ACEC).*

## Performance Measures

|                                                        | FY 2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimated | FY 2006<br>Projected |
|--------------------------------------------------------|-------------------|-------------------|----------------------|----------------------|
| Permits and Studies reviewed within target time        | 38%               | 41%               | 92%                  | 95%                  |
| City signalized intersections that are synchronized    | 32%               | 29%               | 38%                  | 58%                  |
| Fleet workorders completed within 2 days               | 71%               | 73%               | 71%                  | 70%                  |
| Street "Request for Service" responded to within goals | 83%               | 81%               | 83%                  | 85%                  |
| Facilities work orders completed within goals          | 76%               | 76%               | 77%                  | 77%                  |



# Utility Services

## PURPOSE STATEMENT

*To provide vital water and wastewater services to our citizens while protecting the environment, health, and prosperity of our community.*

## Core Services

- *Community Water Supply*
- *Wastewater Treatment and Reclamation*
- *Customer Service, Information and Support*
- *Strategic Planning and Systems Development*

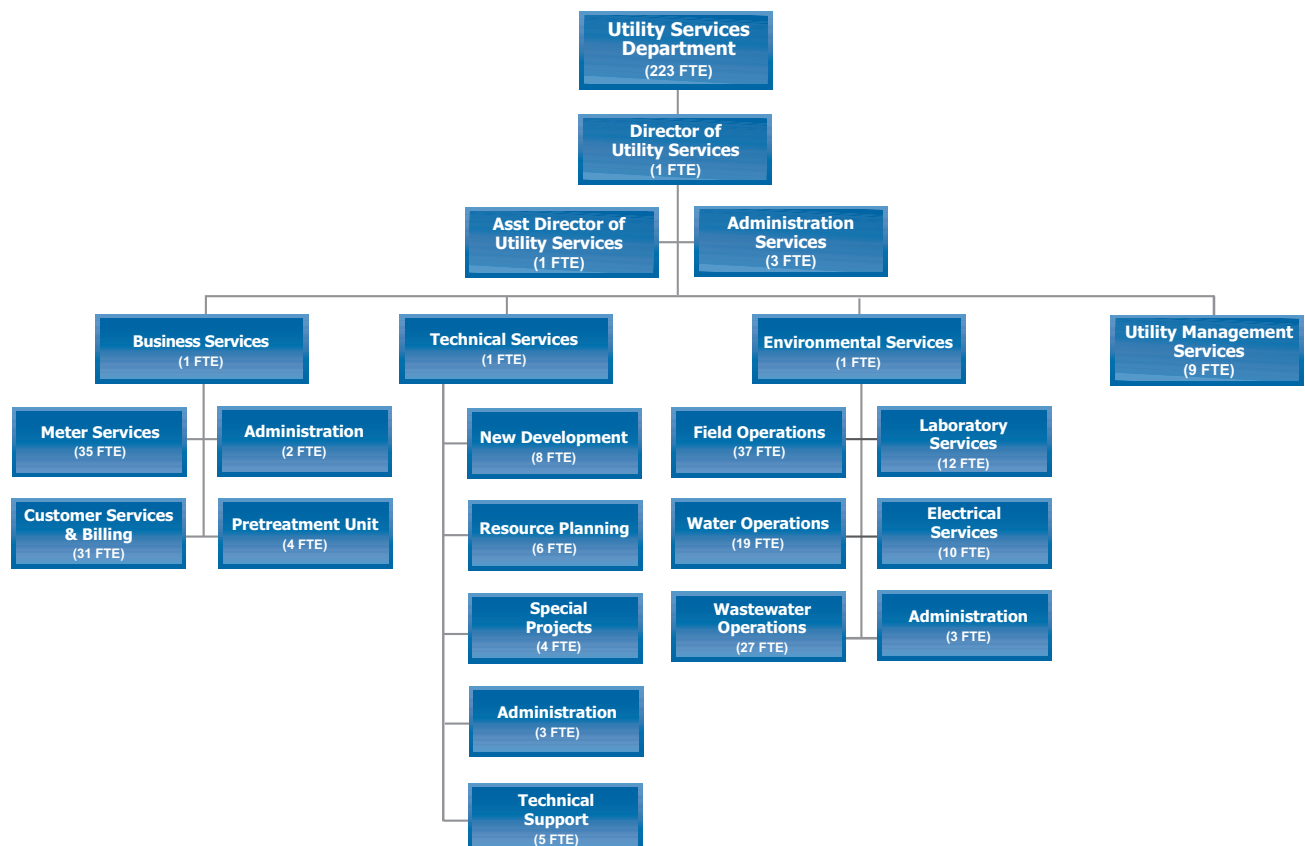
The Department of Utility Services is responsible for all facets of water treatment and delivery for the community. The Department is a diverse organization that is responsible for the overall operation and maintenance of the City's water treatment and delivery, wastewater collection, treatment and reclamation, and customer services and billing.

The Department is organized into four divisions: Business Services, Technical Services, Environmental Services, and Utility Management Services.



**Maintenance of Utility System**

The divisions are comprised of nine operational sections, which include: 1) Field Operations, 2) Water Operations, 3) Wastewater Operations, 4) Customer Service and Billing, 5) Laboratory, 6) Technical Services, 7) Meter Services, 8) Electrical and 9) Pretreatment.



**Community Water Supply** provides drinking water treatment, water transmission and distribution, and protection of the City's water source.

**Wastewater Treatment and Reclamation** includes wastewater collection, wastewater treatment and reclaimed water delivery, source water protection, laboratory services, regulatory involvement and compliance, and technical support.

**Customer Service, Information, and Support** provides billing and collection services, public outreach, metering services, water conservation, customer relations, and revenue generation.

**Strategic Planning and Systems Development** is involved with long-range facilities planning, water resource planning, plans review, inspections, technical support, financial planning, regional coordination and engagement, and capital improvement program development and management.

The Department has also identified vital programs that are performed throughout the department which include:

- **Customer Service** - a commitment to deliver quality service to customers
- **Energy Efficiency** - the cost of energy fluctuates greatly and the Department aggressively pursues methods to decrease energy costs through conservation measures
- **Training and Safety** - the Department is committed to keeping all employees up-to-date on technical, operational, maintenance and safety issues through its employee development program
- **Water Conservation and Drought** - the Department is committed to ensuring sufficient water resources by increasing water conservation behaviors of our customers. The City's conservation and drought ordinance and public outreach programs have resulted in increased water conservation
- **Bird Viewing Preserve** - the Department and the Parks and Recreation Department jointly operate the Bird Viewing Preserve, an award winning facility
- **Environmental** - the Department is committed to protecting the environment in all of its operations

## Past Accomplishments

- Started construction on the Phase III Expansion of the WRF to add 8 mgd capacity for a total of 32 mgd capacity by 2008
- Received excellent marks from the Energy Audit performed on water, wastewater, and reclaimed water systems. Energy consultant confirmed "Department facilities are currently being operated as near optimally as possible in terms of energy efficiency"
- Achieved best safety frequency ratio (# of lost time accidents per 100 employees) in seven years- approximately 0.57 versus a 2.5 national average
- Developed a department-wide Geographical Information System (GIS) Plan
- Brought five potable reservoirs and one reclaimed reservoir on-line to support the City's continued growth
- Implemented new web-based payment options, on-line utility account access, and a new bill format to enhance information exchange and payment efficiency for customers
- Addressed drought conditions through a number of measures:
  - updated and adopted drought-related ordinances as part of Title 13 of the HMC
  - continued public outreach & drought education programs
  - supported Parks and Recreation Department's conservation efforts, including the Acacia Demonstration Gardens and turf removal projects
- Completed "proof of concept" model for LIMS system to test three systems prior to purchase and implementation
- Evaluated the existing CIP process to increase emphasis on projects that enhance community safety, ensure regulatory compliance and improve the quality of the environment
- Completed Phased Capacity expansion project adding 20% capacity to the WRF and 50% capacity to Black Mountain and Green Valley reuse pumping systems

## Goals & Objectives

- Continue on-time, on-schedule construction efforts for the Phase III expansion of the WRF
- Complete the design of the Southwest Water Reclamation Facility
- Support City growth with the addition of numerous reservoirs and pump stations throughout the system
- Continue aggressive maintenance and replacement of Department assets via reservoir rehabilitation, pumpstation rehabilitation/site improvement, and large equipment replacement programs
- Maintain an excellent safety record
- Update the 1997 Water and Wastewater Collection System Master Plans
- Install an integrated voice response system (IVR) in Customer Service
- Begin construction on the Utility Services Support Building (USSB) at the WRF site
- Complete the Henderson Utility Guidelines (HUGS) for large water infrastructure
- Create and document asset and maintenance management strategies and business processes necessary to achieve the mission and goals of the Asset Management Program

## Water Fund Expenditures by Category / Program

|                              | FY 2003<br>Actual    | FY 2004<br>Actual    | FY 2005<br>Estimate  | FY 2006<br>Budget    | Increase /<br>(Decrease) | %<br>Change |
|------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------------|-------------|
| <b>Category</b>              |                      |                      |                      |                      |                          |             |
| Salaries and Wages           | \$ 6,502,939         | \$ 7,841,780         | \$ 8,764,593         | \$ 9,209,061         | \$ 444,468               | 5%          |
| Employee Benefits            | 1,941,554            | 2,442,124            | 2,852,027            | 3,187,784            | 335,757                  | 12%         |
| Services and Supplies        | 25,891,285           | 27,133,597           | 35,117,654           | 37,585,120           | 2,467,466                | 7%          |
| Depreciation                 | 13,349,481           | 15,317,423           | 18,862,919           | 22,422,352           | 3,559,433                | 19%         |
| Interest Expense             | 3,585,178            | 3,742,885            | 3,793,054            | 3,539,269            | (253,785)                | -7%         |
| Loss on Disposition of Asset | -                    | 88,302               | -                    | -                    | -                        | N/A         |
| <b>Total</b>                 | <b>\$ 51,270,437</b> | <b>\$ 56,566,111</b> | <b>\$ 69,390,247</b> | <b>\$ 75,943,586</b> | <b>\$ 6,553,339</b>      | <b>9%</b>   |
| <b>Program</b>               |                      |                      |                      |                      |                          |             |
| <b>Water Fund</b>            |                      |                      |                      |                      |                          |             |
| Field Services               | \$ 2,680,207         | \$ 2,768,745         | \$ 3,127,088         | \$ 3,211,289         | \$ 84,201                | 3%          |
| Water Operations             | 20,596,365           | 21,135,403           | 27,930,178           | 30,760,516           | 2,830,338                | 10%         |
| Customer Services            | 3,745,000            | 4,059,415            | 4,772,540            | 4,748,990            | (23,550)                 | 0%          |
| Administration/General       | 20,090,992           | 23,145,209           | 25,800,873           | 27,479,506           | 1,678,633                | 7%          |
| Laboratory Services          | 20,985               | 20,804               | 42,900               | 43,400               | 500                      | 1%          |
| Tech Services                | 1,051,966            | 1,124,130            | 3,321,916            | 2,997,507            | (324,409)                | -10%        |
| Meter Services               | 2,291,254            | 3,291,339            | 3,320,363            | 4,823,926            | 1,503,563                | 45%         |
| Electric Services            | 784,676              | 898,084              | 1,074,389            | 1,003,046            | (71,343)                 | -7%         |
| Water Capital Projects       | 8,992                | 122,982              | -                    | -                    | -                        | N/A         |
| Management Service           | -                    | -                    | -                    | 875,406              | 875,406                  | 100%        |
| <b>Total</b>                 | <b>\$ 51,270,437</b> | <b>\$ 56,566,111</b> | <b>\$ 69,390,247</b> | <b>\$ 75,943,586</b> | <b>\$ 6,553,339</b>      | <b>9%</b>   |
| <b>Full Time Employees</b>   |                      |                      |                      |                      |                          |             |
| Water Fund                   | 114                  | 119                  | 126                  | 134                  | 8                        | 6%          |
| <b>Total</b>                 | <b>114</b>           | <b>119</b>           | <b>126</b>           | <b>134</b>           | <b>8</b>                 | <b>6%</b>   |

## Financial Overview

The Department of Utility Services received approval to add nine positions to the staff complement for Fiscal Year 2006. These positions consisted of a Technical Analyst II, Water Facilities Operator I, Utility Services Engineer I, Senior Systems Support Analyst, Meter Services Supervisor, two Meter Services Specialist I, and two Meter Services Specialist III.

Some sections have components in both the water and the sewer funds, while other sections are only applicable to a single fund. For example, the majority of the services provided by the Laboratory section are sewer related; therefore the budget for the Laboratory in the water fund is minimal based on the service levels provided.

Management Services, a new division, was created for FY 2006. This division serves the leadership, management, and employees of the Department by providing stewardship for financial resources,

coordinating programs for safety and security, assisting with analysis through reporting and specialized skills, facilitating intellectual capital, and supporting leadership decisions.



**UV Pipes**

### KEY FACT

*The department delivered over 24 billion gallons of drinking water to Henderson residents in 2004.*

## Performance Measures

|                                                                                                       | FY 2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimated | FY 2006<br>Projected |
|-------------------------------------------------------------------------------------------------------|-------------------|-------------------|----------------------|----------------------|
| Conservation: Reduction in average monthly consumption per residential account                        | 1%                | 3%                | 8%                   | 2%                   |
| Percent of time plans reviewed in less than 3 weeks                                                   | 60%               | 65%               | 90%                  | 90%                  |
| % of surveyed customers satisfied with:<br>service levels, customer service support and water quality | N/A               | N/A               | 75%                  | 75%                  |
| Days in compliance (with regulatory guidelines)                                                       | 365               | 365               | 364                  | 365                  |
| % of bills billed accurately                                                                          | 98%               | 98%               | 98%                  | 98%                  |
| % of meter reading accuracy                                                                           | 99%               | 99%               | 99%                  | 99%                  |
| Actual expenditures as % of budget                                                                    | 94%               | 87%               | 87%                  | 88%                  |
| Power: kWh usage per 1000 gallons of<br>water, wastewater, and reclaimed water                        | 2.18              | 2.30              | 2.30                 | 2.30                 |
| Gallons of water saved as a result of turf removal                                                    | 15,742,234        | 23,232,211        | 214,349,300          | 200,000,000          |

## Sewer Fund Expenditures by Category / Program

|                              | FY 2003<br>Actual    | FY 2004<br>Actual    | FY 2005<br>Estimate  | FY 2006<br>Budget    | Increase /<br>(Decrease) | %<br>Change |
|------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------------|-------------|
| <b>Category</b>              |                      |                      |                      |                      |                          |             |
| Salaries and Wages           | \$ 4,537,090         | \$ 5,280,611         | \$ 6,062,240         | \$ 6,232,121         | \$ 169,881               | 3%          |
| Employee Benefits            | 1,336,550            | 1,657,893            | 2,022,632            | 2,144,053            | 121,421                  | 6%          |
| Services and Supplies        | 9,477,602            | 9,756,431            | 15,995,391           | 13,950,581           | (2,044,810)              | -13%        |
| Depreciation                 | 8,224,384            | 9,023,460            | 10,945,345           | 12,726,153           | 1,780,808                | 16%         |
| Interest Expense             | 3,206,335            | 2,289,296            | 6,684,830            | 8,623,631            | 1,938,801                | 29%         |
| Loss on Disposition of Asset | 607                  | -                    | -                    | -                    | -                        | N/A         |
| <b>Total</b>                 | <b>\$ 26,782,568</b> | <b>\$ 28,007,691</b> | <b>\$ 41,710,438</b> | <b>\$ 43,676,539</b> | <b>\$ 1,966,101</b>      | <b>5%</b>   |
| <b>Program</b>               |                      |                      |                      |                      |                          |             |
| <b>Sewer Fund</b>            |                      |                      |                      |                      |                          |             |
| Field Services               | \$ 1,208,622         | \$ 1,488,623         | \$ 1,570,138         | \$ 1,614,144         | \$ 44,006                | 3%          |
| Wastewater Operations        | 7,350,429            | 7,444,861            | 9,741,114            | 8,916,679            | (824,435)                | -8%         |
| Customer Services            | 1,946,413            | 2,142,544            | 2,998,635            | 2,944,097            | (54,538)                 | -2%         |
| Administration/General       | 13,528,432           | 13,802,372           | 22,401,729           | 24,471,584           | 2,069,855                | 9%          |
| Laboratory Services          | 1,240,411            | 1,352,491            | 1,633,870            | 1,684,335            | 50,465                   | 3%          |
| Tech Services                | 886,075              | 1,013,078            | 2,557,346            | 2,317,183            | (240,163)                | -9%         |
| Electric Services            | 272,030              | 262,938              | 366,065              | 389,186              | 23,121                   | 6%          |
| Pretreatment                 | 350,156              | 383,341              | 441,541              | 469,654              | 28,113                   | 6%          |
| Management Services          | -                    | -                    | -                    | 869,677              | 869,677                  | 100%        |
| Sewer Capital Projects       | -                    | 117,443              | -                    | -                    | -                        | N/A         |
| <b>Total</b>                 | <b>\$ 26,782,568</b> | <b>\$ 28,007,691</b> | <b>\$ 41,710,438</b> | <b>\$ 43,676,539</b> | <b>\$ 1,966,101</b>      | <b>5%</b>   |
| <b>Full Time Employees</b>   |                      |                      |                      |                      |                          |             |
| Sewer Fund                   | 77                   | 85                   | 88                   | 89                   | 1                        | 1%          |
| <b>Total</b>                 | <b>77</b>            | <b>85</b>            | <b>88</b>            | <b>89</b>            | <b>1</b>                 | <b>1%</b>   |



**WRF Construction**





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# Schedules & Summaries Overview

## Contents

|                                        |     |
|----------------------------------------|-----|
| State Form Budget Detail By Fund ..... | 306 |
| Staff Complement Additions .....       | 343 |
| Staffing Summary .....                 | 344 |
| Staffing Detail .....                  | 345 |

## Tables & Illustrations

|                                                                             |     |
|-----------------------------------------------------------------------------|-----|
| State Form Budget Detail                                                    |     |
| General Fund .....                                                          | 306 |
| Gas Tax Special Revenue Fund.....                                           | 309 |
| Forfeited Assets Special Revenue Fund .....                                 | 310 |
| Municipal Court Admin Fee Special Revenue Fund .....                        | 311 |
| Financial Stabilization Special Revenue Fund .....                          | 312 |
| Graffiti Reward and Abatement Special Revenue Fund .....                    | 313 |
| Equipment Repair & Maintenance Special Revenue Fund .....                   | 314 |
| Multipurpose Special Revenue Fund .....                                     | 315 |
| Lake Las Vegas Special Revenue Fund .....                                   | 316 |
| Bond Proceeds Capital Projects Fund.....                                    | 317 |
| Flood Control Capital Projects Fund .....                                   | 318 |
| HUD Proceeds Capital Projects Fund.....                                     | 319 |
| Land Sales Capital Projects Fund .....                                      | 320 |
| Municipal Facilities Acquisition & Construction Capital Projects Fund ..... | 321 |
| Park Development Capital Projects Fund.....                                 | 322 |
| RTC/County Funded Capital Projects Fund .....                               | 323 |
| Special Ad Valorem Capital Projects Fund.....                               | 324 |
| Special Assessment Capital Projects Fund .....                              | 325 |
| Special Recreation Capital Project .....                                    | 326 |
| Debt Service Fund (Operating) .....                                         | 327 |
| Debt Service Fund (Ad Valorem) .....                                        | 328 |
| Convention Center Enterprise Fund .....                                     | 329 |
| Sewer Enterprise Fund .....                                                 | 330 |
| Water Enterprise Fund.....                                                  | 331 |
| Development Services Enterprise Fund .....                                  | 332 |
| Municipal Golf Course Enterprise Fund.....                                  | 333 |
| City Shop Enterprise Fund .....                                             | 334 |
| Citywide Internal Service Fund .....                                        | 335 |
| Engineering Internal Service Fund .....                                     | 336 |
| Self-Insurance Internal Service Fund .....                                  | 337 |
| Health Insurance Internal Service Fund .....                                | 338 |
| Workmen's Compensation Internal Service Fund.....                           | 339 |
| LID Revolving Loan Internal Service Fund .....                              | 340 |
| Redevelopment Agency .....                                                  | 341 |
| Staff Complement Additions .....                                            | 343 |
| Staffing Summary .....                                                      | 344 |
| Staffing Detail .....                                                       | 345 |

# General Fund

|                                            | FY 2004<br>Actual | FY 2005<br>Estimate | FY 2006<br>Budget | Increase /<br>(Decrease) | %<br>Change |
|--------------------------------------------|-------------------|---------------------|-------------------|--------------------------|-------------|
| <b>Revenues</b>                            |                   |                     |                   |                          |             |
| <b>Taxes:</b>                              |                   |                     |                   |                          |             |
| Property Tax                               | \$ 10,155,676     | \$ 11,373,294       | \$ 12,077,426     | \$ 704,132               | 6%          |
| Property Tax - Public Safety               | 15,609,895        | 17,479,913          | 18,562,112        | 1,082,199                | 6%          |
| <b>Subtotal - Taxes</b>                    | <b>25,765,571</b> | <b>28,853,207</b>   | <b>30,639,538</b> | <b>1,786,331</b>         | <b>6%</b>   |
| <b>Licenses and Permits:</b>               |                   |                     |                   |                          |             |
| Business Licenses                          | 4,212,241         | 4,694,742           | 5,203,337         | 508,595                  | 11%         |
| Liquor Licenses                            | 906,778           | 478,719             | 528,984           | 50,265                   | 10%         |
| City Gaming Licenses                       | 1,527,599         | 1,649,807           | 1,773,543         | 123,736                  | 8%          |
| Franchise Fees:                            |                   |                     |                   |                          |             |
| Gas                                        | 2,108,576         | 2,310,999           | 2,530,544         | 219,545                  | 10%         |
| Electric                                   | 9,462,568         | 10,077,634          | 10,722,602        | 644,968                  | 6%          |
| Water                                      | 1,842,257         | 2,008,060           | 2,186,777         | 178,717                  | 9%          |
| Phone                                      | 1,950,193         | 2,154,963           | 2,379,079         | 224,116                  | 10%         |
| Sanitation                                 | 1,262,501         | 1,376,126           | 1,505,482         | 129,356                  | 9%          |
| Cable                                      | 2,123,903         | 2,421,249           | 2,757,803         | 336,554                  | 14%         |
| Sewer                                      | 976,109           | 1,063,959           | 1,158,651         | 94,692                   | 9%          |
| Other                                      | 1,501,726         | 1,629,373           | 1,766,240         | 136,867                  | 8%          |
| <b>Nonbusiness Licenses &amp; Permits:</b> |                   |                     |                   |                          |             |
| Animal Licenses                            | 57,935            | 60,542              | 62,964            | 2,422                    | 4%          |
| Other                                      | 152,020           | 44,227              | 49,727            | 5,500                    | 12%         |
| <b>Subtotal - Licenses &amp; Permits</b>   | <b>28,084,406</b> | <b>29,970,400</b>   | <b>32,625,733</b> | <b>2,655,333</b>         | <b>9%</b>   |
| <b>Intergovernmental Revenues:</b>         |                   |                     |                   |                          |             |
| Federal Sources                            | -                 | -                   | -                 | -                        | -           |
| State Shared Revenues:                     |                   |                     |                   |                          |             |
| MVFT 1.75 NRS 365.18                       | 1,843,361         | 1,959,493           | 2,079,022         | 119,529                  | 6%          |
| Consolidated Tax Distribution              | 78,290,939        | 87,337,124          | 94,932,128        | 7,595,004                | 9%          |
| Other Local Governments Shared Revenues:   |                   |                     |                   |                          |             |
| County Sources                             | 2,117,379         | 1,929,118           | 2,387,849         | 458,731                  | 24%         |
| Other                                      | -                 | 328,605             | 1,533             | (327,072)                | -100%       |
| <b>Subtotal - Intergovernmental</b>        | <b>82,251,679</b> | <b>91,554,340</b>   | <b>99,400,532</b> | <b>7,846,192</b>         | <b>9%</b>   |
| <b>Charges for Services:</b>               |                   |                     |                   |                          |             |
| General Government:                        |                   |                     |                   |                          |             |
| Assessment Districts                       | 190,989           | 208,942             | 300,350           | 91,408                   | 44%         |
| Other                                      | 395,504           | 359,503             | 369,986           | 10,483                   | 3%          |
| Judicial:                                  |                   |                     |                   |                          |             |
| DUI School                                 | 88,020            | 93,741              | 99,741            | 6,000                    | 6%          |
| Traffic Survival School                    | 204,260           | 217,537             | 231,459           | 13,922                   | 6%          |
| Other                                      | 66,891            | 41,603              | 46,331            | 4,728                    | 11%         |
| Public Safety:                             |                   |                     |                   |                          |             |
| Police                                     | 77,792            | 83,704              | 89,898            | 6,194                    | 7%          |
| Fire - Ambulance                           | 3,929,704         | 4,185,135           | 4,634,985         | 449,850                  | 11%         |
| Prison Detention                           | 69,350            | 914,075             | 457,175           | (456,900)                | -50%        |
| Other                                      | 387,756           | 431,985             | 428,868           | (3,117)                  | -1%         |
| Culture and Recreation:                    |                   |                     |                   |                          |             |
| Swimming Pool                              | 655,062           | 685,195             | 688,500           | 3,305                    | 0%          |
| Safekey Revenue                            | 2,012,017         | 2,104,570           | 1,917,046         | (187,524)                | -9%         |
| Other                                      | 3,538,876         | 3,701,638           | 3,695,350         | (6,288)                  | 0%          |
| <b>Subtotal - Service Charges</b>          | <b>11,616,221</b> | <b>13,027,628</b>   | <b>12,959,689</b> | <b>(67,939)</b>          | <b>-1%</b>  |

## General Fund (cont.)

|                                            | FY 2004<br>Actual     | FY 2005<br>Estimate   | FY 2006<br>Budget     | Increase /<br>(Decrease) | %<br>Change |
|--------------------------------------------|-----------------------|-----------------------|-----------------------|--------------------------|-------------|
| <b>Fines and Forfeits - Judicial:</b>      |                       |                       |                       |                          |             |
| Fines and Forfeits                         | 83,836                | 85,904                | 91,917                | 6,013                    | 7%          |
| <b>Fines and Forfeits - Public Safety:</b> |                       |                       |                       |                          |             |
| Fines and Forfeits                         | 2,413,699             | 2,598,809             | 2,949,034             | 350,225                  | 13%         |
| <b>Subtotal - Fines and Forfeits</b>       | <b>2,497,535</b>      | <b>2,684,713</b>      | <b>3,040,951</b>      | <b>356,238</b>           | <b>13%</b>  |
| <b>Miscellaneous:</b>                      |                       |                       |                       |                          |             |
| Interest Earnings                          | 75,602                | 350,000               | 367,500               | 17,500                   | 5%          |
| Rents and Royalties                        | -                     | 107,304               | 109,450               | 2,146                    | 2%          |
| Developer Contributions                    | 200,305               | 126,218               | 25,865                | (100,353)                | -80%        |
| Other                                      | 840,886               | 586,694               | 726,821               | 140,127                  | 24%         |
| <b>Subtotal - Miscellaneous</b>            | <b>1,116,793</b>      | <b>1,170,216</b>      | <b>1,229,636</b>      | <b>59,420</b>            | <b>5%</b>   |
| <b>SUBTOTAL REVENUE ALL SOURCES</b>        | <b>151,332,205</b>    | <b>167,260,504</b>    | <b>179,896,079</b>    | <b>12,635,575</b>        | <b>8%</b>   |
| <b>OTHER FINANCING SOURCES</b>             |                       |                       |                       |                          |             |
| Operating Transfers In                     |                       |                       |                       |                          |             |
| Debt Service - Parks and Recreation        | 8,163,876             | 9,080,474             | 9,642,656             | 562,182                  | 6%          |
| City Shop                                  | 104,531               | -                     | 13,750                | 13,750                   | 100%        |
| Sewer Fund                                 | -                     | -                     | 88,125                | 88,125                   | 100%        |
| Water Fund                                 | -                     | -                     | 99,375                | 99,375                   | 100%        |
| Proceeds of Capital Lease                  | 809,200               | 1,634,354             | -                     | (1,634,354)              | -100%       |
| <b>Subtotal - Other Financing Sources</b>  | <b>9,077,607</b>      | <b>10,714,828</b>     | <b>9,843,906</b>      | <b>(870,922)</b>         | <b>-8%</b>  |
| <b>BEGINNING FUND BALANCE</b>              |                       |                       |                       |                          |             |
| Reserved                                   | 1,171,208             | 1,485,055             | -                     | (1,485,055)              | -100%       |
| Unreserved                                 | 19,034,111            | 24,619,246            | 19,980,803            | (4,638,443)              | -19%        |
| <b>TOTAL BEGINNING FUND BALANCE</b>        | <b>20,205,319</b>     | <b>26,104,301</b>     | <b>19,980,803</b>     | <b>(6,123,498)</b>       | <b>-23%</b> |
| <b>TOTAL AVAILABLE RESOURCES</b>           | <b>\$ 180,615,131</b> | <b>\$ 204,079,633</b> | <b>\$ 209,720,788</b> | <b>\$ 5,641,155</b>      | <b>3%</b>   |

## Expenditures by Function and Activity

## General Government:

|                                      |                   |                   |                   |                  |           |
|--------------------------------------|-------------------|-------------------|-------------------|------------------|-----------|
| Mayor and Council (Legislative)      | \$ 579,212        | \$ 665,958        | \$ 713,785        | \$ 47,827        | 7%        |
| City Manager (Executive)             | 1,959,991         | 2,573,028         | 2,853,172         | 280,144          | 11%       |
| Finance                              | 4,427,180         | 4,725,111         | 5,152,024         | 426,913          | 9%        |
| Information Technology               | 6,250,001         | 8,501,800         | 9,906,332         | 1,404,532        | 17%       |
| City Clerk                           | 1,452,520         | 2,363,876         | 1,711,445         | (652,431)        | -28%      |
| Attorney                             | 5,174,100         | 4,226,968         | 4,483,720         | 256,752          | 6%        |
| Human Resources                      | 1,913,442         | 2,303,405         | 2,423,827         | 120,422          | 5%        |
| Community Development                | 3,302,565         | 3,761,605         | 3,237,267         | (524,338)        | -14%      |
| Building Maintenance                 | 4,507,214         | 6,204,964         | 7,349,681         | 1,144,717        | 18%       |
| Miscellaneous (City-wide)            | 2,271,665         | 3,786,805         | 4,475,656         | 688,851          | 18%       |
| Budget & Strategic Management        | -                 | 870,277           | 697,231           | (173,046)        | -20%      |
| Property Management                  | -                 | 1,755,194         | 1,720,815         | (34,379)         | -2%       |
| <b>Subtotal - General Government</b> | <b>31,837,890</b> | <b>41,738,991</b> | <b>44,724,955</b> | <b>2,985,964</b> | <b>7%</b> |

## Judicial:

|                            |                  |                  |                  |                  |            |
|----------------------------|------------------|------------------|------------------|------------------|------------|
| Municipal Court            | 3,186,786        | 3,779,224        | 4,486,815        | 707,591          | 19%        |
| Attorney - Criminal        | -                | 1,447,072        | 2,108,914        | 661,842          | 46%        |
| Attorney - Court Programs  | -                | 893,593          | 988,366          | 94,773           | 11%        |
| <b>Subtotal - Judicial</b> | <b>3,186,786</b> | <b>6,119,889</b> | <b>7,584,095</b> | <b>1,464,206</b> | <b>24%</b> |

## General Fund (cont.)

|                                             | FY 2004<br>Actual     | FY 2005<br>Estimate   | FY 2006<br>Budget     | Increase /<br>(Decrease) | %<br>Change |
|---------------------------------------------|-----------------------|-----------------------|-----------------------|--------------------------|-------------|
| <b>Public Safety:</b>                       |                       |                       |                       |                          |             |
| Fire                                        | \$ 27,334,048         | \$ 29,078,562         | \$ 31,721,013         | \$ 2,642,451             | 9%          |
| Police                                      | 47,645,725            | 52,197,360            | 57,218,299            | 5,020,939                | 10%         |
| Building Inspection                         | 1,187,331             | 1,339,492             | 1,313,522             | (25,970)                 | -2%         |
| <b>Subtotal - Public Safety</b>             | <b>76,167,104</b>     | <b>82,615,414</b>     | <b>90,252,834</b>     | <b>7,637,420</b>         | <b>9%</b>   |
| <b>Public Works:</b>                        |                       |                       |                       |                          |             |
| Paved Streets                               | 2,527,165             | 2,965,075             | 1,977,151             | (987,924)                | -33%        |
| Street Lighting                             | 3,635,454             | 4,017,833             | 4,254,727             | 236,894                  | 6%          |
| Flood Control                               | 337,655               | 464,555               | 2,016,410             | 1,551,855                | 334%        |
| Public Works - General Services             | 296,602               | 324,976               | 1,057,816             | 732,840                  | 226%        |
| <b>Subtotal - Public Works</b>              | <b>6,796,876</b>      | <b>7,772,439</b>      | <b>9,306,104</b>      | <b>1,533,665</b>         | <b>20%</b>  |
| <b>Culture and Recreation:</b>              |                       |                       |                       |                          |             |
| Parks Maintenance                           | 10,541,415            | 11,460,656            | 12,122,308            | 661,652                  | 6%          |
| Recreation                                  | 15,704,624            | 17,163,258            | 18,253,025            | 1,089,767                | 6%          |
| <b>Subtotal - Culture and Rec.</b>          | <b>26,246,039</b>     | <b>28,623,914</b>     | <b>30,375,333</b>     | <b>1,751,419</b>         | <b>6%</b>   |
| <b>Community Support:</b>                   |                       |                       |                       |                          |             |
| Economic Development                        | 558,440               | 576,133               | 581,970               | 5,837                    | 1%          |
| Neighborhood Services                       | 941,238               | 953,720               | 838,144               | (115,576)                | -12%        |
| <b>Subtotal - Community Support</b>         | <b>1,499,678</b>      | <b>1,529,853</b>      | <b>1,420,114</b>      | <b>(109,739)</b>         | <b>-7%</b>  |
| <b>Total Expenditures All Functions</b>     | <b>145,734,373</b>    | <b>168,400,500</b>    | <b>183,663,435</b>    | <b>15,262,935</b>        | <b>9%</b>   |
| <b>OTHER USES:</b>                          |                       |                       |                       |                          |             |
| Transfers Out - City Shop                   | -                     | 20,509                | -                     | (20,509)                 | -100%       |
| Transfers Out - Municipal Golf Course       | -                     | 593,825               | -                     | (593,825)                | -100%       |
| Transfers Out - Engineering Fund            | 3,419,325             | 3,772,040             | 4,392,931             | 620,891                  | 16%         |
| Transfers Out - Dev. Services Fund          | 2,713,470             | 6,887,128             | 3,125,141             | (3,761,987)              | -55%        |
| Transfers Out - Special Ad Valorem          | -                     | 50,000                | -                     | (50,000)                 | -100%       |
| Transfers Out - Municipal Facilities        | -                     | 1,530,116             | -                     | (1,530,116)              | -100%       |
| Transfers Out - Equip. Repair & Maint.      | 1,160,000             | 1,830,000             | 1,925,000             | 95,000                   | 5%          |
| Transfers Out - Lake Las Vegas Fund         | 273,662               | 314,712               | 361,919               | 47,207                   | 15%         |
| Transfers Out - Health Insurance Fund       | 750,000               | -                     | -                     | -                        | -           |
| Transfers Out - Stabilization Fund          | 350,000               | 700,000               | 600,000               | (100,000)                | -14%        |
| Transfers Out - Multipurpose Fund           | 110,000               | -                     | -                     | -                        | -           |
| <b>Total Expenditures &amp; Other Uses:</b> | <b>154,510,830</b>    | <b>184,098,830</b>    | <b>194,068,426</b>    | <b>9,969,596</b>         | <b>5%</b>   |
| <b>Ending Fund Balance:</b>                 |                       |                       |                       |                          |             |
| Reserved                                    | 1,485,055             | -                     | -                     | -                        | -           |
| Unreserved                                  | 24,619,246            | 19,980,803            | 15,652,362            | (4,328,441)              | -22%        |
| <b>TOTAL ENDING FUND BALANCE</b>            | <b>26,104,301</b>     | <b>19,980,803</b>     | <b>15,652,362</b>     | <b>(4,328,441)</b>       | <b>-22%</b> |
| <b>TOTAL COMMITMENTS AND FUND BALANCE</b>   | <b>\$ 180,615,131</b> | <b>\$ 204,079,633</b> | <b>\$ 209,720,788</b> | <b>\$ 5,641,155</b>      | <b>3%</b>   |



# Gas Tax Special Revenue Fund

|                                           | FY 2004<br>Actual   | FY 2005<br>Estimate | FY 2006<br>Budget   | Increase /<br>(Decrease) | %<br>Change |
|-------------------------------------------|---------------------|---------------------|---------------------|--------------------------|-------------|
| <b>Revenues:</b>                          |                     |                     |                     |                          |             |
| Intergovernmental                         |                     |                     |                     |                          |             |
| Motor Vehicle Fuel Tax-.01                | \$ 949,424          | \$ 964,701          | \$ 1,027,124        | \$ 62,423                | 6%          |
| Motor Vehicle Fuel Tax-1.29/2.35          | 967,979             | 1,047,342           | 1,137,825           | 90,483                   | 9%          |
| Room Tax 1%-Transportation                | 737,474             | 745,000             | 765,000             | 20,000                   | 3%          |
| Interest Income                           | 43,643              | 45,000              | 45,000              | -                        | 0%          |
| Miscellaneous Income                      | 87,554              | -                   | -                   | -                        | -           |
| <b>Total Revenue</b>                      | <b>2,786,074</b>    | <b>2,802,043</b>    | <b>2,974,949</b>    | <b>172,906</b>           | <b>6%</b>   |
| <b>Total Beginning Fund Balance</b>       | 4,432,184           | 6,152,400           | 2,679,829           | (3,472,571)              | -56%        |
| <b>Total Resources</b>                    | <b>7,218,258</b>    | <b>8,954,443</b>    | <b>5,654,778</b>    | <b>(3,299,665)</b>       | <b>-37%</b> |
| <b>Expenditures:</b>                      |                     |                     |                     |                          |             |
| <b>Public Works</b>                       |                     |                     |                     |                          |             |
| Services and Supplies                     | -                   | 637,170             | -                   | (637,170)                | -100%       |
| Capital Outlay                            | 937,389             | 5,592,444           | 3,075,000           | (2,517,444)              | -45%        |
| <b>Total Expenditures</b>                 | <b>937,389</b>      | <b>6,229,614</b>    | <b>3,075,000</b>    | <b>(3,154,614)</b>       | <b>-51%</b> |
| <b>Other Uses</b>                         |                     |                     |                     |                          |             |
| Transfers Out - General Fund              |                     |                     |                     |                          |             |
| Transfers Out - Municipal Facilities Fund | 127,469             | 45,000              | 45,000              | -                        | 0%          |
| <b>Ending Fund Balance</b>                |                     |                     |                     |                          |             |
| Reserved                                  | -                   | -                   | -                   | -                        | -           |
| Unreserved                                | 6,152,400           | 2,679,829           | 2,534,778           | (145,051)                | -5%         |
| <b>Total Ending Fund Balance</b>          | <b>6,152,400</b>    | <b>2,679,829</b>    | <b>2,534,778</b>    | <b>(145,051)</b>         | <b>-5%</b>  |
| <b>Total Commitments and Fund Balance</b> | <b>\$ 7,217,258</b> | <b>\$ 8,954,443</b> | <b>\$ 5,654,778</b> | <b>\$ (3,299,665)</b>    | <b>-37%</b> |

# Forfeited Assets Special Revenue Fund

|                                             | FY 2004<br>Actual | FY 2005<br>Estimate | FY 2006<br>Budget | Increase /<br>(Decrease) | %<br>Change |
|---------------------------------------------|-------------------|---------------------|-------------------|--------------------------|-------------|
| <b>Revenues:</b>                            |                   |                     |                   |                          |             |
| Forfeitures                                 | \$ 160,304        | \$ 36,000           | \$ 36,000         | \$ -                     | 0%          |
| Interest Income                             | 510               | 400                 | 300               | (100)                    | -25%        |
| <b>Total Revenue</b>                        | <b>160,814</b>    | <b>36,400</b>       | <b>36,300</b>     | <b>(100)</b>             | <b>0%</b>   |
| <b>Beginning Fund Balance</b>               |                   |                     |                   |                          |             |
| Reserved                                    | -                 | -                   | -                 | -                        | -           |
| Unreserved                                  | 71,026            | 150,408             | 35,865            | (114,543)                | -76%        |
| <b>Total Beginning Fund Balance</b>         | <b>71,026</b>     | <b>150,408</b>      | <b>35,865</b>     | <b>(114,543)</b>         | <b>-76%</b> |
| <b>Total Resources</b>                      | <b>231,840</b>    | <b>186,808</b>      | <b>72,165</b>     | <b>(114,643)</b>         | <b>-61%</b> |
| <b>Expenditures:</b>                        |                   |                     |                   |                          |             |
| <b>Public Safety</b>                        |                   |                     |                   |                          |             |
| Services and Supplies                       | 43,950            | 150,943             | 36,000            | (114,943)                | -76%        |
| Capital Outlay                              | 37,482            | -                   | -                 | -                        | -           |
| <b>Total Expenditures</b>                   | <b>81,432</b>     | <b>150,943</b>      | <b>36,000</b>     | <b>(114,943)</b>         | <b>-76%</b> |
| <b>Other Uses</b>                           |                   |                     |                   |                          |             |
| Transfers Out - General Fund                | -                 | -                   | -                 | -                        | -           |
| <b>Ending Fund Balance</b>                  |                   |                     |                   |                          |             |
| Reserved                                    | -                 | -                   | -                 | -                        | -           |
| Unreserved                                  | 150,408           | 35,865              | 36,165            | 300                      | 1%          |
| <b>Total Ending Fund Balance</b>            | <b>150,408</b>    | <b>35,865</b>       | <b>36,165</b>     | <b>300</b>               | <b>1%</b>   |
| <b>Total Commitments &amp; Fund Balance</b> | <b>\$ 231,840</b> | <b>\$ 186,808</b>   | <b>\$ 72,165</b>  | <b>\$ (114,643)</b>      | <b>-61%</b> |

# Municipal Court Admin. Fee Special Revenue Fund

|                                           | FY 2004<br>Actual | FY 2005<br>Estimate | FY 2006<br>Budget | Increase /<br>(Decrease) | %<br>Change |
|-------------------------------------------|-------------------|---------------------|-------------------|--------------------------|-------------|
| <b>Revenues:</b>                          |                   |                     |                   |                          |             |
| Fines & Forfeits                          | \$ 340,202        | \$ 332,000          | \$ 351,000        | \$ 19,000                | 6%          |
| Miscellaneous                             | 1,549             | -                   | -                 | -                        | -           |
| <b>Total Revenue</b>                      | <b>341,751</b>    | <b>332,000</b>      | <b>351,000</b>    | <b>19,000</b>            | <b>6%</b>   |
| <b>Beginning Fund Balance</b>             |                   |                     |                   |                          |             |
| Reserved                                  | -                 | -                   | -                 | -                        | -           |
| Unreserved                                | 384,018           | 567,426             | 313,040           | (254,386)                | -45%        |
| <b>Total Beginning Fund Balance</b>       | <b>384,018</b>    | <b>567,426</b>      | <b>313,040</b>    | <b>(254,386)</b>         | <b>-45%</b> |
| <b>Total Resources</b>                    | <b>725,769</b>    | <b>899,426</b>      | <b>664,040</b>    | <b>(235,386)</b>         | <b>-26%</b> |
| <b>Expenditures:</b>                      |                   |                     |                   |                          |             |
| <b>Judicial</b>                           |                   |                     |                   |                          |             |
| Services and Supplies                     | 129,179           | 532,909             | 544,024           | 11,115                   | 2%          |
| Capital Outlay                            | 29,164            | 53,477              | -                 | (53,477)                 | -100%       |
| <b>Total Expenditures</b>                 | <b>158,343</b>    | <b>586,386</b>      | <b>544,024</b>    | <b>(42,362)</b>          | <b>-7%</b>  |
| <b>Other Uses</b>                         |                   |                     |                   |                          |             |
| Transfers Out - General Fund              | -                 | -                   | -                 | -                        | -           |
| <b>Ending Fund Balance</b>                |                   |                     |                   |                          |             |
| Reserved                                  | -                 | -                   | -                 | -                        | -           |
| Unreserved                                | 567,426           | 313,040             | 120,016           | (193,024)                | -62%        |
| <b>Total Ending Fund Balance</b>          | <b>567,426</b>    | <b>313,040</b>      | <b>120,016</b>    | <b>(193,024)</b>         | <b>-62%</b> |
| <b>Total Commitments and Fund Balance</b> | <b>\$ 725,769</b> | <b>\$ 899,426</b>   | <b>\$ 664,040</b> | <b>\$ (235,386)</b>      | <b>-26%</b> |

# Financial Stabilization Special Revenue Fund

|                                           | FY 2004<br>Actual   | FY 2005<br>Estimate | FY 2006<br>Budget   | Increase /<br>(Decrease) | %<br>Change |
|-------------------------------------------|---------------------|---------------------|---------------------|--------------------------|-------------|
| <b>Revenues:</b>                          |                     |                     |                     |                          |             |
| Interest Income                           | \$ 53,859           | \$ 55,000           | \$ 55,000           | \$ -                     | 0%          |
| Miscellaneous Income                      | -                   | -                   | -                   | -                        | -           |
| <b>Total Revenue</b>                      | <b>53,859</b>       | <b>55,000</b>       | <b>55,000</b>       | <b>-</b>                 | <b>0%</b>   |
| <b>Other Financial Sources</b>            |                     |                     |                     |                          |             |
| Operating Transfers In<br>General Fund    | 350,000             | 700,000             | 600,000             | (100,000)                | -14%        |
| <b>Beginning Fund Balance</b>             |                     |                     |                     |                          |             |
| Reserved                                  | -                   | -                   | -                   | -                        | -           |
| Unreserved                                | 7,124,892           | 7,528,751           | 8,283,751           | 755,000                  | 10%         |
| <b>Total Beginning Fund Balance</b>       | <b>7,124,892</b>    | <b>7,528,751</b>    | <b>8,283,751</b>    | <b>755,000</b>           | <b>10%</b>  |
| <b>Total Resources</b>                    | <b>7,528,751</b>    | <b>8,283,751</b>    | <b>8,938,751</b>    | <b>655,000</b>           | <b>8%</b>   |
| <b>Ending Fund Balance</b>                |                     |                     |                     |                          |             |
| Reserved                                  |                     |                     |                     |                          |             |
| Unreserved                                | 7,528,751           | 8,283,751           | 8,938,751           | 655,000                  | 8%          |
| <b>Total Ending Fund Balance</b>          | <b>7,528,751</b>    | <b>8,283,751</b>    | <b>8,938,751</b>    | <b>655,000</b>           | <b>8%</b>   |
| <b>Total Commitments and Fund Balance</b> | <b>\$ 7,528,751</b> | <b>\$ 8,283,751</b> | <b>\$ 8,938,751</b> | <b>\$ 655,000</b>        | <b>8%</b>   |

# Graffiti Award and Abatement Special Revenue Fund

|                                           | FY 2004<br>Actual | FY 2005<br>Estimate | FY 2006<br>Budget | Increase /<br>(Decrease) | %<br>Change  |
|-------------------------------------------|-------------------|---------------------|-------------------|--------------------------|--------------|
| <b>Revenues:</b>                          |                   |                     |                   |                          |              |
| Fines & Forfeits                          | \$ -              | \$ -                | \$ -              | \$ -                     | -            |
| <b>Total Revenue</b>                      | -                 | -                   | -                 | -                        | -            |
| <b>Beginning Fund Balance</b>             |                   |                     |                   |                          |              |
| Reserved                                  | -                 | -                   | -                 | -                        | -            |
| Unreserved                                | 4,463             | 4,463               | -                 | (4,463)                  | -100%        |
| <b>Total Beginning Fund Balance</b>       | <b>4,463</b>      | <b>4,463</b>        | <b>-</b>          | <b>(4,463)</b>           | <b>-100%</b> |
| <b>Total Resources</b>                    | <b>4,463</b>      | <b>4,463</b>        | <b>-</b>          | <b>(4,463)</b>           | <b>-100%</b> |
| <b>Transfer out to</b>                    |                   |                     |                   |                          |              |
| Multipurpose Special Revenue              | -                 | 4,463               | -                 | (4,463)                  | -100%        |
| <b>Ending Fund Balance</b>                |                   |                     |                   |                          |              |
| Reserved                                  | -                 | -                   | -                 | -                        | -            |
| Unreserved                                | 4,463             | -                   | -                 | -                        | -            |
| <b>Total Ending Fund Balance</b>          | <b>4,463</b>      | <b>-</b>            | <b>-</b>          | <b>-</b>                 | <b>-</b>     |
| <b>Total Commitments and Fund Balance</b> | <b>\$ 4,463</b>   | <b>\$ 4,463</b>     | <b>\$ -</b>       | <b>\$ (4,463)</b>        | <b>-100%</b> |



# Equipment Repair & Maintenance Special Revenue Fund

|                                           | FY 2004<br>Actual   | FY 2005<br>Estimate | FY 2006<br>Budget   | Increase /<br>(Decrease) | %<br>Change  |
|-------------------------------------------|---------------------|---------------------|---------------------|--------------------------|--------------|
| <b>Revenues:</b>                          |                     |                     |                     |                          |              |
| Interest Income                           | \$ 31,469           | \$ 35,000           | \$ 35,000           | \$ -                     | 0%           |
| Developer Contributions                   | 935,510             | 335,000             | -                   | (335,000)                | -100%        |
| Charges for Services                      | 170,960             | 196,604             | 255,585             | 58,981                   | 30%          |
| Miscellaneous                             | 6,008               | 94,297              | -                   | (94,297)                 | -100%        |
| <b>Total Revenue</b>                      | <b>1,143,947</b>    | <b>660,901</b>      | <b>290,585</b>      | <b>(370,316)</b>         | <b>-56%</b>  |
| <b>Other Financing Sources</b>            |                     |                     |                     |                          |              |
| Operating Transfers In                    |                     |                     |                     |                          |              |
| General Fund                              | 1,175,000           | 1,830,000           | 1,925,000           | 95,000                   | 5%           |
| <b>Total Operating Transfer In</b>        | <b>1,175,000</b>    | <b>1,830,000</b>    | <b>1,925,000</b>    | <b>95,000</b>            | <b>5%</b>    |
| <b>Beginning Fund Balance</b>             |                     |                     |                     |                          |              |
| Reserved                                  | -                   | -                   | -                   | -                        | -            |
| Unreserved                                | 3,674,679           | 4,434,788           | 742,392             | (3,692,396)              | -83%         |
| <b>Total Beginning Fund Balance</b>       | <b>3,674,679</b>    | <b>4,434,788</b>    | <b>742,392</b>      | <b>(3,692,396)</b>       | <b>-83%</b>  |
| <b>Total Resources</b>                    | <b>5,993,626</b>    | <b>6,925,689</b>    | <b>2,957,977</b>    | <b>(3,967,712)</b>       | <b>-57%</b>  |
| <b>Expenditures:</b>                      |                     |                     |                     |                          |              |
| <b>General Government</b>                 |                     |                     |                     |                          |              |
| Services and Supplies                     | 381,353             | 1,475,376           | 980,585             | (494,791)                | -34%         |
| Capital Outlay                            | 39,533              | 200,000             | 125,000             | (75,000)                 | -38%         |
| <b>Sub-total General Government</b>       | <b>420,886</b>      | <b>1,675,376</b>    | <b>1,105,585</b>    | <b>(569,791)</b>         | <b>-34%</b>  |
| <b>Judicial</b>                           |                     |                     |                     |                          |              |
| Salaries                                  | 20,000              | -                   | -                   | -                        | -            |
| Services and Supplies                     | 199,030             | 166,471             | -                   | (166,471)                | -100%        |
| Capital Outlay                            | 7,816               | 390,000             | -                   | (390,000)                | -100%        |
| <b>Sub-total Judicial</b>                 | <b>226,846</b>      | <b>556,471</b>      | <b>-</b>            | <b>(556,471)</b>         | <b>-100%</b> |
| <b>Public Works</b>                       |                     |                     |                     |                          |              |
| Services and Supplies                     | 11,322              | 1,606,628           | -                   | (1,606,628)              | -100%        |
| Capital Outlay                            | 796,774             | 1,565,525           | 1,490,000           | (75,525)                 | -5%          |
| <b>Sub-total Public Works</b>             | <b>808,096</b>      | <b>3,172,153</b>    | <b>1,490,000</b>    | <b>(1,682,153)</b>       | <b>-53%</b>  |
| <b>Culture and Recreation</b>             |                     |                     |                     |                          |              |
| Capital Outlay                            | -                   | 744,297             | -                   | (744,297)                | -100%        |
| <b>Sub-total Culture and Recreation</b>   | <b>-</b>            | <b>744,297</b>      | <b>-</b>            | <b>(744,297)</b>         | <b>-100%</b> |
| <b>Total Expenditures</b>                 | <b>1,455,828</b>    | <b>6,148,297</b>    | <b>2,595,585</b>    | <b>(3,552,712)</b>       | <b>-58%</b>  |
| <b>Operating Transfers</b>                |                     |                     |                     |                          |              |
| Transfer to Muni Facilities Fund          | 103,010             | 35,000              | 35,000              | -                        | 0%           |
| <b>Other Uses</b>                         |                     |                     |                     |                          |              |
| <b>Ending Fund Balance</b>                |                     |                     |                     |                          |              |
| Reserved                                  | -                   | -                   | -                   | -                        | -            |
| Unreserved                                | 4,434,788           | 742,392             | 327,392             | (415,000)                | -56%         |
| <b>Total Ending Fund Balance</b>          | <b>4,434,788</b>    | <b>742,392</b>      | <b>327,392</b>      | <b>(415,000)</b>         | <b>-56%</b>  |
| <b>Total Commitments and Fund Balance</b> | <b>\$ 5,993,626</b> | <b>\$ 6,925,689</b> | <b>\$ 2,957,977</b> | <b>\$ (3,967,712)</b>    | <b>-57%</b>  |

# Multipurpose Special Revenue Fund

|                                           | FY 2004<br>Actual   | FY 2005<br>Estimate  | FY 2006<br>Budget   | Increase /<br>(Decrease) | %<br>Change  |
|-------------------------------------------|---------------------|----------------------|---------------------|--------------------------|--------------|
| <b>Revenues:</b>                          |                     |                      |                     |                          |              |
| Intergovernmental                         | \$ 1,888,790        | \$ 23,733,651        | \$ 2,248,491        | \$ (21,485,160)          | -91%         |
| Other                                     | 592,050             | 1,033,322            | -                   | (1,033,322)              | -100%        |
| <b>Total Revenue</b>                      | <b>2,480,840</b>    | <b>24,766,973</b>    | <b>2,248,491</b>    | <b>(22,518,482)</b>      | <b>-91%</b>  |
| <b>Other Financing Sources</b>            |                     |                      |                     |                          |              |
| Operating Transfers In                    |                     |                      |                     |                          |              |
| General Fund                              | 110,000             | -                    | -                   | -                        | -            |
| Graffiti Reward & Abatement               | -                   | 4,463                | -                   | (4,463)                  | -100%        |
| <b>Beginning Fund Balance</b>             |                     |                      |                     |                          |              |
| Reserved                                  | -                   | -                    | -                   | -                        | -            |
| Unreserved                                | (82,091)            | 149,420              | 65,191              | (84,229)                 | -56%         |
| <b>Total Beginning Fund Balance</b>       | <b>(82,091)</b>     | <b>149,420</b>       | <b>65,191</b>       | <b>(84,229)</b>          | <b>-56%</b>  |
| <b>Total Resources</b>                    | <b>2,508,749</b>    | <b>24,920,856</b>    | <b>2,313,682</b>    | <b>(22,607,174)</b>      | <b>-91%</b>  |
| <b>Expenditures:</b>                      |                     |                      |                     |                          |              |
| <b>General Government</b>                 |                     |                      |                     |                          |              |
| Services and Supplies                     | 29,854              | 171,108              | -                   | (171,108)                | -100%        |
| <b>Sub-total General Government</b>       | <b>29,854</b>       | <b>171,108</b>       | <b>-</b>            | <b>(171,108)</b>         | <b>-100%</b> |
| <b>Public Safety</b>                      |                     |                      |                     |                          |              |
| Salaries and Wages                        | 570,774             | 175,117              | -                   | (175,117)                | -100%        |
| Employee Benefits                         | 236,392             | 91,852               | -                   | (91,852)                 | -100%        |
| Services and Supplies                     | 205,470             | 959,580              | -                   | (959,580)                | -100%        |
| Capital Outlay                            | 614,821             | 2,052,173            | -                   | (2,052,173)              | -100%        |
| <b>Sub-total Public Safety</b>            | <b>1,627,457</b>    | <b>3,278,722</b>     | <b>-</b>            | <b>(3,278,722)</b>       | <b>-100%</b> |
| <b>Public Works</b>                       |                     |                      |                     |                          |              |
| Services and Supplies                     | 4,811               | 6,455                | -                   | (6,455)                  | -100%        |
| Capital Outlay                            | -                   | 124,550              | -                   | (124,550)                | -100%        |
| <b>Sub-total Public Works</b>             | <b>4,811</b>        | <b>131,005</b>       | <b>-</b>            | <b>(131,005)</b>         | <b>-100%</b> |
| <b>Culture and Recreation</b>             |                     |                      |                     |                          |              |
| Salaries and Wages                        | 74,988              | 630,737              | -                   | (630,737)                | -100%        |
| Employee Benefits                         | 12,901              | 137,971              | -                   | (137,971)                | -100%        |
| Services and Supplies                     | 482,140             | 2,918,969            | -                   | (2,918,969)              | -100%        |
| Capital Outlay                            | 127,178             | 11,886,129           | -                   | (11,886,129)             | -100%        |
| <b>Sub-total Culture and Recreation</b>   | <b>697,207</b>      | <b>15,573,806</b>    | <b>-</b>            | <b>(15,573,806)</b>      | <b>-100%</b> |
| <b>Community Support</b>                  |                     |                      |                     |                          |              |
| Salaries and Wages                        | -                   | 397,354              | 431,296             | 33,942                   | 9%           |
| Employee Benefits                         | -                   | 103,278              | 157,032             | 53,754                   | 52%          |
| Services and Supplies                     | -                   | 3,414,550            | 660,163             | (2,754,387)              | -81%         |
| Capital Outlay                            | -                   | 1,785,842            | -                   | (1,785,842)              | -100%        |
| <b>Sub-total Community Support</b>        | <b>-</b>            | <b>5,701,024</b>     | <b>1,248,491</b>    | <b>(4,452,533)</b>       | <b>-78%</b>  |
| <b>Total Expenditures</b>                 | <b>2,359,329</b>    | <b>24,855,665</b>    | <b>1,248,491</b>    | <b>(23,607,174)</b>      | <b>-95%</b>  |
| <b>Other Uses</b>                         |                     |                      |                     |                          |              |
| Operating Transfer to Debt                | -                   | -                    | 500,000             | 500,000                  | 100%         |
| <b>Ending Fund Balance</b>                |                     |                      |                     |                          |              |
| Reserved                                  | -                   | -                    | -                   | -                        | -            |
| Unreserved                                | 149,420             | 65,191               | 565,191             | 500,000                  | 767%         |
| <b>Total Ending Fund Balance</b>          | <b>149,420</b>      | <b>65,191</b>        | <b>565,191</b>      | <b>500,000</b>           | <b>767%</b>  |
| <b>Total Commitments and Fund Balance</b> | <b>\$ 2,508,749</b> | <b>\$ 24,920,856</b> | <b>\$ 2,313,682</b> | <b>\$ (22,607,174)</b>   | <b>-91%</b>  |

# Lake Las Vegas Special Revenue Fund

|                                                                       | FY 2004<br>Actual   | FY 2005<br>Estimate | FY 2006<br>Budget   | Increase /<br>(Decrease) | %<br>Change |
|-----------------------------------------------------------------------|---------------------|---------------------|---------------------|--------------------------|-------------|
| <b>Revenues:</b>                                                      |                     |                     |                     |                          |             |
| Developer Contributions                                               | \$ 53,040           | \$ 55,000           | \$ 55,000           | \$ -                     | 0%          |
| Interest Income                                                       | 20,023              | 20,000              | 20,000              | -                        | 0%          |
| <b>Total Revenue</b>                                                  | <b>73,063</b>       | <b>75,000</b>       | <b>75,000</b>       | <b>-</b>                 | <b>0%</b>   |
| <b>Other Financing Sources</b>                                        |                     |                     |                     |                          |             |
| Operating Transfers In                                                |                     |                     |                     |                          |             |
| General Fund                                                          | 273,662             | 314,712             | 361,919             | 47,207                   | 15%         |
| Municipal Facilities Acquisition<br>and Construction Capital Projects | -                   | -                   | -                   | -                        | -           |
| <b>Total Operating Transfers In</b>                                   | <b>273,662</b>      | <b>314,712</b>      | <b>361,919</b>      | <b>47,207</b>            | <b>15%</b>  |
| <b>Beginning Fund Balance</b>                                         |                     |                     |                     |                          |             |
| Reserved                                                              | 2,751,673           | 3,098,398           | 3,488,110           | 389,712                  | 13%         |
| Unreserved                                                            | -                   | -                   | -                   | -                        | -           |
| <b>Total Beginning Fund Balance</b>                                   | <b>2,751,673</b>    | <b>3,098,398</b>    | <b>3,488,110</b>    | <b>389,712</b>           | <b>13%</b>  |
| <b>Total Resources</b>                                                | <b>3,098,398</b>    | <b>3,488,110</b>    | <b>3,925,029</b>    | <b>436,919</b>           | <b>13%</b>  |
| <b>Ending Fund Balance</b>                                            |                     |                     |                     |                          |             |
| Reserved                                                              | 3,098,398           | 3,488,110           | 3,925,029           | 436,919                  | 13%         |
| Unreserved                                                            | -                   | -                   | -                   | -                        | -           |
| <b>Total Ending Fund Balance</b>                                      | <b>3,098,398</b>    | <b>3,488,110</b>    | <b>3,925,029</b>    | <b>436,919</b>           | <b>13%</b>  |
| <b>Total Commitments and Fund Balance</b>                             | <b>\$ 3,098,398</b> | <b>\$ 3,488,110</b> | <b>\$ 3,925,029</b> | <b>\$ 436,919</b>        | <b>13%</b>  |

# Bond Proceeds Capital Projects Fund

|                                           | FY 2004<br>Actual   | FY 2005<br>Estimate | FY 2006<br>Budget   | Increase /<br>(Decrease) | %<br>Change  |
|-------------------------------------------|---------------------|---------------------|---------------------|--------------------------|--------------|
| <b>Revenues:</b>                          |                     |                     |                     |                          |              |
| Interest Income                           | \$ 1,695            | \$ 700              | \$ 100              | \$ (600)                 | -86%         |
| Intergovernmental                         | -                   | -                   | -                   | -                        | -            |
| Other                                     | 10                  | -                   | -                   | -                        | -            |
| <b>Total Revenue</b>                      | <b>1,705</b>        | <b>700</b>          | <b>100</b>          | <b>(600)</b>             | <b>-86%</b>  |
| <b>Other Financing Sources</b>            |                     |                     |                     |                          |              |
| Operating Transfers In                    |                     |                     |                     |                          |              |
| Special Recreation Fund                   | -                   | -                   | -                   | -                        | -            |
| Park Development Fund                     | -                   | 1,500,000           | -                   | (1,500,000)              | -100%        |
| Municipal Facilities Fund                 | -                   | -                   | -                   | -                        | -            |
| <b>Total Operating Transfers In</b>       | <b>-</b>            | <b>1,500,000</b>    | <b>-</b>            | <b>(1,500,000)</b>       | <b>-100%</b> |
| <b>Beginning Fund Balance</b>             |                     |                     |                     |                          |              |
| Reserved                                  | -                   | -                   | -                   | -                        | -            |
| Unreserved                                | 2,632,192           | 2,518,497           | 3,401,210           | 882,713                  | 35%          |
| <b>Total Beginning Fund Balance</b>       | <b>2,632,192</b>    | <b>2,518,497</b>    | <b>3,401,210</b>    | <b>882,713</b>           | <b>35%</b>   |
| <b>Total Resources</b>                    | <b>2,633,897</b>    | <b>4,019,197</b>    | <b>3,401,310</b>    | <b>(617,887)</b>         | <b>-15%</b>  |
| <b>Expenditures:</b>                      |                     |                     |                     |                          |              |
| <b>Culture and Recreation</b>             |                     |                     |                     |                          |              |
| Services and Supplies                     | 57,627              | 85,950              | -                   | (85,950)                 | -100%        |
| Capital Outlay                            | 38,819              | 194,802             | 2,700,000           | 2,505,198                | 1286%        |
| <b>Sub-total Culture and Recreation</b>   | <b>96,446</b>       | <b>280,752</b>      | <b>2,700,000</b>    | <b>2,419,248</b>         | <b>862%</b>  |
| <b>Public Works</b>                       |                     |                     |                     |                          |              |
| Services and Supplies                     | -                   | 100,000             | -                   | (100,000)                | -100%        |
| Capital Outlay                            | 17,259              | 236,535             | 600,000             | 363,465                  | 154%         |
| <b>Sub-total Public Works</b>             | <b>17,259</b>       | <b>336,535</b>      | <b>600,000</b>      | <b>263,465</b>           | <b>78%</b>   |
| <b>Total Expenditures</b>                 | <b>113,705</b>      | <b>617,287</b>      | <b>3,300,000</b>    | <b>2,682,713</b>         | <b>435%</b>  |
| <b>Other Uses</b>                         |                     |                     |                     |                          |              |
| Transfers Out - Municipal Facilities Fund | 1,695               | 700                 | 100                 | (600)                    | -86%         |
| <b>Ending Fund Balance</b>                |                     |                     |                     |                          |              |
| Reserved                                  | -                   | -                   | -                   | -                        | -            |
| Unreserved                                | 2,518,497           | 3,401,210           | 101,210             | (3,300,000)              | -97%         |
| <b>Total Ending Fund Balance</b>          | <b>2,518,497</b>    | <b>3,401,210</b>    | <b>101,210</b>      | <b>(3,300,000)</b>       | <b>-97%</b>  |
| <b>Total Commitments and Fund Balance</b> | <b>\$ 2,633,897</b> | <b>\$ 4,019,197</b> | <b>\$ 3,401,310</b> | <b>\$ (617,887)</b>      | <b>-15%</b>  |

# Flood Control Capital Projects Fund

|                                           | FY 2004<br>Actual | FY 2005<br>Estimate | FY 2006<br>Budget | Increase /<br>(Decrease) | %<br>Change |
|-------------------------------------------|-------------------|---------------------|-------------------|--------------------------|-------------|
| <b>Revenues:</b>                          |                   |                     |                   |                          |             |
| Interest Income                           | \$ 1,073          | \$ 1,000            | \$ 1,000          | \$ -                     | 0%          |
| Intergovernmental                         | -                 | -                   | -                 | -                        | -           |
| <b>Total Revenue</b>                      | <b>1,073</b>      | <b>1,000</b>        | <b>1,000</b>      | <b>-</b>                 | <b>0%</b>   |
| <b>Beginning Fund Balance</b>             |                   |                     |                   |                          |             |
| Reserved                                  | -                 | -                   | -                 | -                        | -           |
| Unreserved                                | 105,316           | 106,389             | 107,389           | 1,000                    | 1%          |
| <b>Total Beginning Fund Balance</b>       | <b>105,316</b>    | <b>106,389</b>      | <b>107,389</b>    | <b>1,000</b>             | <b>1%</b>   |
| <b>Total Resources</b>                    | <b>106,389</b>    | <b>107,389</b>      | <b>108,389</b>    | <b>1,000</b>             | <b>1%</b>   |
| <b>Expenditures:</b>                      |                   |                     |                   |                          |             |
| <b>Public Works</b>                       |                   |                     |                   |                          |             |
| Services and Supplies                     | -                 | -                   | -                 | -                        | -           |
| <b>Total Expenditures</b>                 | <b>-</b>          | <b>-</b>            | <b>-</b>          | <b>-</b>                 | <b>-</b>    |
| <b>Ending Fund Balance</b>                |                   |                     |                   |                          |             |
| Reserved                                  | -                 | -                   | -                 | -                        | -           |
| Unreserved                                | 106,389           | 107,389             | 108,389           | 1,000                    | 1%          |
| <b>Total Ending Fund Balance</b>          | <b>106,389</b>    | <b>107,389</b>      | <b>108,389</b>    | <b>1,000</b>             | <b>1%</b>   |
| <b>Total Commitments and Fund Balance</b> | <b>\$ 106,389</b> | <b>\$ 107,389</b>   | <b>\$ 108,389</b> | <b>\$ 1,000</b>          | <b>1%</b>   |



# HUD Proceeds Capital Projects Fund

|                                           | FY 2004<br>Actual   | FY 2005<br>Estimate | FY 2006<br>Budget | Increase /<br>(Decrease) | %<br>Change  |
|-------------------------------------------|---------------------|---------------------|-------------------|--------------------------|--------------|
| <b>Revenues:</b>                          |                     |                     |                   |                          |              |
| Intergovernmental                         | \$ 2,573,680        | \$ 65,191           | \$ -              | \$ (65,191)              | -100%        |
| Developer Contributions                   | 121,502             | -                   | -                 | -                        | -            |
| <b>Total Revenue</b>                      | <b>2,695,182</b>    | <b>65,191</b>       | <b>-</b>          | <b>(65,191)</b>          | <b>-100%</b> |
| <b>Other Financing Sources</b>            |                     |                     |                   |                          |              |
| Operating Transfers In<br>General Fund    | -                   | -                   | -                 | -                        | -            |
| <b>Beginning Fund Balance</b>             |                     |                     |                   |                          |              |
| Reserved                                  | -                   | -                   | -                 | -                        | -            |
| Unreserved                                | 215,152             | (65,191)            | -                 | 65,191                   | -100%        |
| <b>Total Beginning Fund Balance</b>       | <b>215,152</b>      | <b>(65,191)</b>     | <b>-</b>          | <b>65,191</b>            | <b>-100%</b> |
| <b>Total Resources</b>                    | <b>2,910,334</b>    | <b>-</b>            | <b>-</b>          | <b>-</b>                 | <b>-</b>     |
| <b>Expenditures:</b>                      |                     |                     |                   |                          |              |
| <b>Public Works</b>                       |                     |                     |                   |                          |              |
| Salaries and Wages                        | 356,110             | -                   | -                 | -                        | -            |
| Employee Benefits                         | 121,382             | -                   | -                 | -                        | -            |
| Services and Supplies                     | 2,409,359           | -                   | -                 | -                        | -            |
| Capital Outlay                            | 88,674              | -                   | -                 | -                        | -            |
| <b>Total Expenditures</b>                 | <b>2,975,525</b>    | <b>-</b>            | <b>-</b>          | <b>-</b>                 | <b>-</b>     |
| <b>Ending Fund Balance</b>                |                     |                     |                   |                          |              |
| Reserved                                  | -                   | -                   | -                 | -                        | -            |
| Unreserved                                | (65,191)            | -                   | -                 | -                        | -            |
| <b>Total Ending Fund Balance</b>          | <b>(65,191)</b>     | <b>-</b>            | <b>-</b>          | <b>-</b>                 | <b>-</b>     |
| <b>Total Commitments and Fund Balance</b> | <b>\$ 2,910,334</b> | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>              | <b>-</b>     |

# Land Sales Capital Projects Fund

|                                             | FY 2004<br>Actual   | FY 2005<br>Estimate  | FY 2006<br>Budget   | Increase /<br>(Decrease) | %<br>Change |
|---------------------------------------------|---------------------|----------------------|---------------------|--------------------------|-------------|
| <b>Revenues:</b>                            |                     |                      |                     |                          |             |
| Interest Income                             | \$ 56,088           | \$ 58,000            | \$ 58,000           | \$ -                     | 0%          |
| Developer Contributions                     | 41,544              | -                    | -                   | -                        | -           |
| Other                                       | 367,870             | 347,500              | 466,000             | 118,500                  | 34%         |
| <b>Total Revenue</b>                        | <b>465,502</b>      | <b>405,500</b>       | <b>524,000</b>      | <b>118,500</b>           | <b>29%</b>  |
| <b>Other Financing Sources</b>              |                     |                      |                     |                          |             |
| Land Sales                                  | 3,472,086           | 40,135,215           | 3,000,000           | (37,135,215)             | -93%        |
| <b>Beginning Fund Balance</b>               |                     |                      |                     |                          |             |
| Reserved                                    | -                   | -                    | -                   | -                        | -           |
| Unreserved                                  | 641,056             | 3,020,122            | 5,514,095           | 2,493,973                | 83%         |
| <b>Total Beginning Fund Balance</b>         | <b>641,056</b>      | <b>3,020,122</b>     | <b>5,514,095</b>    | <b>2,493,973</b>         | <b>83%</b>  |
| <b>Total Resources</b>                      | <b>4,578,644</b>    | <b>43,560,837</b>    | <b>9,038,095</b>    | <b>(34,522,742)</b>      | <b>-79%</b> |
| <b>Expenditures:</b>                        |                     |                      |                     |                          |             |
| <b>Public Works</b>                         |                     |                      |                     |                          |             |
| Salaries and Wages                          | 6,002               | -                    | 30,000              | 30,000                   | 100%        |
| Employee Benefits                           | 1,415               | -                    | 10,361              | 10,361                   | 100%        |
| Services and Supplies                       | 580,193             | 932,554              | 611,000             | (321,554)                | -34%        |
| Capital Outlay                              | 799,385             | 34,756,188           | 530,000             | (34,226,188)             | -98%        |
| <b>Total Expenditures</b>                   | <b>1,386,995</b>    | <b>35,688,742</b>    | <b>1,181,361</b>    | <b>(34,507,381)</b>      | <b>-97%</b> |
| <b>Other Uses</b>                           |                     |                      |                     |                          |             |
| Transfers Out - LID Revolving Fund          | -                   | 2,300,000            | -                   | (2,300,000)              | -100%       |
| Transfers Out - Municipal Facilities Fund   | 171,527             | 58,000               | 58,000              | -                        | 0%          |
| Transfers Out - Municipal Golf Course       | -                   | -                    | 425,000             | 425,000                  | 100%        |
| <b>Ending Fund Balance</b>                  |                     |                      |                     |                          |             |
| Reserved                                    | -                   | -                    | -                   | -                        | -           |
| Unreserved                                  | 3,020,122           | 5,514,095            | 7,373,734           | 1,859,639                | 34%         |
| <b>Total Ending Fund Balance</b>            | <b>3,020,122</b>    | <b>5,514,095</b>     | <b>7,373,734</b>    | <b>1,859,639</b>         | <b>34%</b>  |
| <b>Total Commitments &amp; Fund Balance</b> | <b>\$ 4,578,644</b> | <b>\$ 43,560,837</b> | <b>\$ 9,038,095</b> | <b>\$ (34,522,742)</b>   | <b>-79%</b> |

# Muni. Facilities Acquisition & Const. Capital Projects Fund

|                                           | FY 2003<br>Actual    | FY 2004<br>Estimate  | FY 2005<br>Budget    | Increase /<br>(Decrease) | %<br>Change  |
|-------------------------------------------|----------------------|----------------------|----------------------|--------------------------|--------------|
| <b>Revenues:</b>                          |                      |                      |                      |                          |              |
| Ad Valorem                                | \$ 7,250,281         | \$ 8,074,055         | \$ 8,573,928         | \$ 499,873               | 6%           |
| Interest Income                           | 415,372              | 200,000              | 200,000              | -                        | 0%           |
| Other                                     | 8,419                | -                    | -                    | -                        | -            |
| <b>Total Revenue</b>                      | <b>7,674,072</b>     | <b>8,274,055</b>     | <b>8,773,928</b>     | <b>499,873</b>           | <b>6%</b>    |
| <b>Other Financing Sources</b>            |                      |                      |                      |                          |              |
| Operating Transfers In                    |                      |                      |                      |                          |              |
| Gas Tax                                   | 128,469              | 45,000               | 45,000               | -                        | 0%           |
| Bond Proceeds Fund                        | 1,695                | 700                  | 100                  | (600)                    | -86%         |
| Special Recreation Fund                   | 51,632               | 25,000               | 25,000               | -                        | 0%           |
| Debt Service Fund                         | 197,232              | 160,000              | 165,000              | 5,000                    | 3%           |
| Sewer Fund                                | 3,250,000            | 3,250,000            | 3,250,000            | -                        | 0%           |
| Water Fund                                | 3,250,000            | 3,250,000            | 3,250,000            | -                        | 0%           |
| LID Revolving Loan Fund                   | 36,287               | 9,500                | 10,000               | 500                      | 5%           |
| General Fund                              | -                    | 1,530,116            | -                    | (1,530,116)              | -100%        |
| Equipment Repair & Replacement            | 103,010              | 35,000               | 35,000               | -                        | 0%           |
| Land Fund                                 | 171,527              | 58,000               | 58,000               | -                        | 0%           |
| Proceeds from the Sale of Bonds           | -                    | -                    | 40,000,000           | 40,000,000               | 100%         |
| <b>Subtotal - Other Financing</b>         | <b>7,189,852</b>     | <b>8,363,316</b>     | <b>46,838,100</b>    | <b>38,474,784</b>        | <b>460%</b>  |
| <b>Beginning Fund Balance</b>             |                      |                      |                      |                          |              |
| Reserved                                  | -                    | -                    | -                    | -                        | -            |
| Unreserved                                | 27,664,220           | 18,771,154           | 3,055,421            | (15,715,733)             | -84%         |
| <b>Total Beginning Fund Balance</b>       | <b>27,664,220</b>    | <b>18,771,154</b>    | <b>3,055,421</b>     | <b>(15,715,733)</b>      | <b>-84%</b>  |
| <b>Total Resources</b>                    | <b>42,528,144</b>    | <b>35,408,525</b>    | <b>58,667,449</b>    | <b>23,258,924</b>        | <b>66%</b>   |
| <b>Expenditures:</b>                      |                      |                      |                      |                          |              |
| <b>General Government</b>                 |                      |                      |                      |                          |              |
| Salaries and Wages                        | 88,296               | 33,058               | -                    | (33,058)                 | -100%        |
| Employee Benefits                         | 7,734                | 4,881                | -                    | (4,881)                  | -100%        |
| Services and Supplies                     | 3,989,245            | 3,807,662            | -                    | (3,807,662)              | -100%        |
| Capital Outlay                            | 8,288,310            | 3,621,579            | -                    | (3,621,579)              | -100%        |
| <b>Sub-total General Government</b>       | <b>12,373,585</b>    | <b>7,467,180</b>     | <b>-</b>             | <b>(7,467,180)</b>       | <b>-100%</b> |
| <b>Public Safety</b>                      |                      |                      |                      |                          |              |
| Services and Supplies                     | 3,036                | -                    | -                    | -                        | -            |
| Capital Outlay                            | 117,227              | -                    | -                    | -                        | -            |
| <b>Sub-total Public Safety</b>            | <b>120,263</b>       | <b>-</b>             | <b>-</b>             | <b>-</b>                 | <b>-</b>     |
| <b>Public Works</b>                       |                      |                      |                      |                          |              |
| Salaries and Wages                        | -                    | 33,628               | -                    | (33,628)                 | -100%        |
| Services and Supplies                     | -                    | 2,355,135            | -                    | (2,355,135)              | -100%        |
| Capital Outlay                            | -                    | 12,200,395           | 29,318,762           | 17,118,367               | 140%         |
| <b>Sub-total Public Works</b>             | <b>-</b>             | <b>14,589,158</b>    | <b>29,318,762</b>    | <b>14,729,604</b>        | <b>101%</b>  |
| <b>Culture and Recreation</b>             |                      |                      |                      |                          |              |
| Services and Supplies                     | 8,937                | -                    | -                    | -                        | -            |
| Capital Outlay                            | 1,030                | -                    | -                    | -                        | -            |
| <b>Sub-total Culture and Recreation</b>   | <b>9,967</b>         | <b>-</b>             | <b>-</b>             | <b>-</b>                 | <b>-</b>     |
| <b>Total Expenditures</b>                 | <b>12,503,815</b>    | <b>22,056,338</b>    | <b>29,318,762</b>    | <b>7,262,424</b>         | <b>33%</b>   |
| <b>Other Uses</b>                         |                      |                      |                      |                          |              |
| Transfers Out - Debt Service Fund         | 11,253,175           | 10,296,766           | 10,143,674           | (153,092)                | -1%          |
| <b>Ending Fund Balance</b>                |                      |                      |                      |                          |              |
| Reserved                                  | -                    | -                    | -                    | -                        | -            |
| Unreserved                                | 18,771,154           | 3,055,421            | 19,205,013           | 16,149,592               | 529%         |
| <b>Total Ending Fund Balance</b>          | <b>18,771,154</b>    | <b>3,055,421</b>     | <b>19,205,013</b>    | <b>16,149,592</b>        | <b>529%</b>  |
| <b>Total Commitments and Fund Balance</b> | <b>\$ 42,528,144</b> | <b>\$ 35,408,525</b> | <b>\$ 58,667,449</b> | <b>\$ 23,258,924</b>     | <b>66%</b>   |

# Park Development Capital Projects Fund

|                                           | FY 2004<br>Actual   | FY 2005<br>Estimate | FY 2006<br>Budget   | Increase /<br>(Decrease) | %<br>Change |
|-------------------------------------------|---------------------|---------------------|---------------------|--------------------------|-------------|
| <b>Revenues:</b>                          |                     |                     |                     |                          |             |
| Impact Fees                               | \$ 1,499,185        | \$ 1,281,400        | \$ 1,273,000        | \$ (8,400)               | -1%         |
| Intergovernmental                         | -                   | -                   | -                   | -                        | -           |
| Interest Income                           | 38,832              | 25,500              | 15,000              | (10,500)                 | -41%        |
| Other                                     | -                   | -                   | -                   | -                        | -           |
| <b>Total Revenue</b>                      | <b>1,538,017</b>    | <b>1,306,900</b>    | <b>1,288,000</b>    | <b>(18,900)</b>          | <b>-1%</b>  |
| <b>Other Financing Sources</b>            |                     |                     |                     |                          |             |
| Operating Transfers In                    |                     |                     |                     |                          |             |
| Special Recreation Fund                   | 1,166,250           | 644,294             | 852,782             | 208,488                  | 32%         |
| <b>Beginning Fund Balance</b>             |                     |                     |                     |                          |             |
| Reserved                                  | 154,607             | 154,607             | -                   | (154,607)                | -100%       |
| Unreserved                                | 6,751,497           | 5,598,407           | 2,910,866           | (2,687,541)              | -48%        |
| <b>Total Beginning Fund Balance</b>       | <b>6,906,104</b>    | <b>5,753,014</b>    | <b>2,910,866</b>    | <b>(2,842,148)</b>       | <b>-49%</b> |
| <b>Total Resources</b>                    | <b>9,610,371</b>    | <b>7,704,208</b>    | <b>5,051,648</b>    | <b>(2,652,560)</b>       | <b>-34%</b> |
| <b>Expenditures:</b>                      |                     |                     |                     |                          |             |
| <b>Culture and Recreation</b>             |                     |                     |                     |                          |             |
| Services and Supplies                     | 154,227             | 342,442             | -                   | (342,442)                | -100%       |
| Capital Outlay                            | 3,703,130           | 2,950,900           | 790,000             | (2,160,900)              | -73%        |
| <b>Total Expenditures</b>                 | <b>3,857,357</b>    | <b>3,293,342</b>    | <b>790,000</b>      | <b>(2,503,342)</b>       | <b>-76%</b> |
| <b>Other Uses</b>                         |                     |                     |                     |                          |             |
| Transfer to Bond Proceeds Fund            | -                   | 1,500,000           | -                   | (1,500,000)              | -100%       |
| <b>Ending Fund Balance</b>                |                     |                     |                     |                          |             |
| Reserved                                  | 154,607             | -                   | -                   | -                        | -           |
| Unreserved                                | 5,598,407           | 2,910,866           | 4,261,648           | 1,350,782                | 46%         |
| <b>Total Ending Fund Balance</b>          | <b>5,753,014</b>    | <b>2,910,866</b>    | <b>4,261,648</b>    | <b>1,350,782</b>         | <b>46%</b>  |
| <b>Total Commitments and Fund Balance</b> | <b>\$ 9,610,371</b> | <b>\$ 7,704,208</b> | <b>\$ 5,051,648</b> | <b>\$ (2,652,560)</b>    | <b>-34%</b> |

# RTC/County Funded Capital Projects Fund

|                                             | FY 2003<br>Actual   | FY 2004<br>Estimate | FY 2005<br>Budget | Increase /<br>(Decrease) | %<br>Change  |
|---------------------------------------------|---------------------|---------------------|-------------------|--------------------------|--------------|
| <b>Revenues:</b>                            |                     |                     |                   |                          |              |
| Intergovernmental                           | \$ 1,111,071        | \$ 1,410,000        | \$ -              | \$ (1,410,000)           | -100%        |
| Developer contributions                     | 60,569              | 695,000             | -                 | (695,000)                | -100%        |
| Other                                       | -                   | -                   | -                 | -                        | -            |
| <b>Total Revenue</b>                        | <b>1,171,640</b>    | <b>2,105,000</b>    | <b>-</b>          | <b>(2,105,000)</b>       | <b>-100%</b> |
| <b>Other Financing Sources</b>              |                     |                     |                   |                          |              |
| Operating Transfers In                      |                     |                     |                   |                          |              |
| General Fund                                | -                   | -                   | -                 | -                        | -            |
|                                             | -                   | -                   | -                 | -                        | -            |
| <b>Beginning Fund Balance</b>               |                     |                     |                   |                          |              |
| Reserved                                    | -                   | -                   | -                 | -                        | -            |
| Unreserved                                  | 493,223             | 593,186             | -                 | (593,186)                | -100%        |
| <b>Total Beginning Fund Balance</b>         | <b>493,223</b>      | <b>593,186</b>      | <b>-</b>          | <b>(593,186)</b>         | <b>-100%</b> |
| <b>Total Resources</b>                      | <b>1,664,863</b>    | <b>2,698,186</b>    | <b>-</b>          | <b>(2,698,186)</b>       | <b>-100%</b> |
| <b>Expenditures:</b>                        |                     |                     |                   |                          |              |
| <b>Public Works</b>                         |                     |                     |                   |                          |              |
| Services and Supplies                       | -                   | 89,157              | -                 | (89,157)                 | -100%        |
| Capital Outlay                              | 1,071,677           | 2,609,029           | -                 | (2,609,029)              | -100%        |
| <b>Total Expenditures</b>                   | <b>1,071,677</b>    | <b>2,698,186</b>    | <b>-</b>          | <b>(2,698,186)</b>       | <b>-100%</b> |
| <b>Ending Fund Balance</b>                  |                     |                     |                   |                          |              |
| Reserved                                    | -                   | -                   | -                 | -                        | -            |
| Unreserved                                  | 593,186             | -                   | -                 | -                        | -            |
| <b>Total Ending Fund Balance</b>            | <b>593,186</b>      | <b>-</b>            | <b>-</b>          | <b>-</b>                 | <b>-</b>     |
| <b>Total Commitments &amp; Fund Balance</b> | <b>\$ 1,664,863</b> | <b>\$ 2,698,186</b> | <b>\$ -</b>       | <b>\$ (2,698,186)</b>    | <b>-100%</b> |



# Special Ad Valorem Capital Projects Fund

|                                           | FY 2004<br>Actual   | FY 2005<br>Estimate | FY 2006<br>Budget   | Increase /<br>(Decrease) | %<br>Change |
|-------------------------------------------|---------------------|---------------------|---------------------|--------------------------|-------------|
| <b>Revenues:</b>                          |                     |                     |                     |                          |             |
| Ad Valorem - Transportation               | \$ 1,199,219        | \$ 1,767,989        | \$ 1,898,820        | \$ 130,831               | 7%          |
| Miscellaneous Interest                    | 4,160               | 4,000               | 4,000               | -                        | 0%          |
| <b>Total Revenue</b>                      | <b>1,203,379</b>    | <b>1,771,989</b>    | <b>1,902,820</b>    | <b>130,831</b>           | <b>7%</b>   |
| <b>Other Financing Sources:</b>           |                     |                     |                     |                          |             |
| Transfers In                              | -                   | 50,000              | -                   | (50,000)                 | -100%       |
| <b>Beginning Fund Balance</b>             |                     |                     |                     |                          |             |
| Reserved                                  | -                   | -                   | -                   | -                        | -           |
| Unreserved                                | 831,857             | 1,866,533           | 3,294,225           | 1,427,692                | 76%         |
| <b>Total Beginning Fund Balance</b>       | <b>831,857</b>      | <b>1,866,533</b>    | <b>3,294,225</b>    | <b>1,427,692</b>         | <b>76%</b>  |
| <b>Total Resources</b>                    | <b>2,035,236</b>    | <b>3,688,522</b>    | <b>5,197,045</b>    | <b>1,508,523</b>         | <b>41%</b>  |
| <b>Expenditures:</b>                      |                     |                     |                     |                          |             |
| <b>Public Works</b>                       |                     |                     |                     |                          |             |
| Services and Supplies                     | 168,703             | 125,501             | 200,000             | 74,499                   | 59%         |
| Capital Outlay                            | -                   | 268,796             | 985,000             | 716,204                  | 266%        |
| <b>Total Expenditures</b>                 | <b>168,703</b>      | <b>394,297</b>      | <b>1,185,000</b>    | <b>790,703</b>           | <b>201%</b> |
| <b>Other Uses</b>                         |                     |                     |                     |                          |             |
| Transfer to Debt Service Fund             | -                   | -                   | 1,223,000           | 1,223,000                | 100%        |
| <b>Ending Fund Balance</b>                |                     |                     |                     |                          |             |
| Reserved                                  | -                   | -                   | -                   | -                        | -           |
| Unreserved                                | 1,866,533           | 3,294,225           | 2,789,045           | (505,180)                | -15%        |
| <b>Total Ending Fund Balance</b>          | <b>1,866,533</b>    | <b>3,294,225</b>    | <b>2,789,045</b>    | <b>(505,180)</b>         | <b>-15%</b> |
| <b>Total Commitments and Fund Balance</b> | <b>\$ 2,035,236</b> | <b>\$ 3,688,522</b> | <b>\$ 5,197,045</b> | <b>\$ 285,523</b>        | <b>8%</b>   |

# Special Assessment Capital Projects Fund

|                                             | FY 2004<br>Actual    | FY 2005<br>Estimate  | FY 2006<br>Budget    | Increase /<br>(Decrease) | %<br>Change  |
|---------------------------------------------|----------------------|----------------------|----------------------|--------------------------|--------------|
| <b>Revenues:</b>                            |                      |                      |                      |                          |              |
| Interest Income                             | \$ 767,585           | \$ 750,000           | \$ -                 | \$ (750,000)             | -100%        |
| Development Fees                            | 5,073,490            | -                    | -                    | -                        | -            |
| Other                                       | -                    | -                    | -                    | -                        | -            |
| <b>Total Revenue</b>                        | <b>5,841,075</b>     | <b>750,000</b>       | <b>-</b>             | <b>(750,000)</b>         | <b>-100%</b> |
| <b>Other Financing Sources</b>              |                      |                      |                      |                          |              |
| Operating Transfers In                      |                      |                      |                      |                          |              |
| Debt Service Fund - Special Assessments     | 55,652               | 54,122               | 39,000               | (15,122)                 | -28%         |
| <b>Beginning Fund Balance</b>               |                      |                      |                      |                          |              |
| Reserved                                    | -                    | -                    | -                    | -                        | -            |
| Unreserved                                  | 72,861,139           | 64,377,730           | 45,579,718           | (18,798,012)             | -29%         |
| <b>Total Beginning Fund Balance</b>         | <b>72,861,139</b>    | <b>64,377,730</b>    | <b>45,579,718</b>    | <b>(18,798,012)</b>      | <b>-29%</b>  |
| <b>Total Resources</b>                      | <b>78,757,866</b>    | <b>65,181,852</b>    | <b>45,618,718</b>    | <b>(19,563,134)</b>      | <b>-30%</b>  |
| <b>Expenditures:</b>                        |                      |                      |                      |                          |              |
| <b>Public Works</b>                         |                      |                      |                      |                          |              |
| Services and Supplies                       | 153,275              | 516,731              | -                    | (516,731)                | -100%        |
| Capital Outlay                              | 14,226,861           | 19,085,403           | -                    | (19,085,403)             | -100%        |
| <b>Total Expenditures</b>                   | <b>14,380,136</b>    | <b>19,602,134</b>    | <b>-</b>             | <b>(19,602,134)</b>      | <b>-100%</b> |
| <b>Other Uses</b>                           |                      |                      |                      |                          |              |
| Transfers Out - Special Assessments         | -                    | -                    | -                    | -                        | -            |
| <b>Ending Fund Balance</b>                  |                      |                      |                      |                          |              |
| Reserved                                    | -                    | -                    | -                    | -                        | -            |
| Unreserved                                  | 64,377,730           | 45,579,718           | 45,618,718           | 39,000                   | 0%           |
| <b>Total Ending Fund Balance</b>            | <b>64,377,730</b>    | <b>45,579,718</b>    | <b>45,618,718</b>    | <b>39,000</b>            | <b>0%</b>    |
| <b>Total Commitments &amp; Fund Balance</b> | <b>\$ 78,757,866</b> | <b>\$ 65,181,852</b> | <b>\$ 45,618,718</b> | <b>\$ (19,563,134)</b>   | <b>-30%</b>  |

# Special Recreation Capital Projects Fund

|                                           | FY 2004<br>Actual   | FY 2005<br>Estimate | FY 2006<br>Budget   | Increase /<br>(Decrease) | %<br>Change |
|-------------------------------------------|---------------------|---------------------|---------------------|--------------------------|-------------|
| <b>Revenues:</b>                          |                     |                     |                     |                          |             |
| Intergovernmental                         | \$ 1,967,915        | \$ 1,900,000        | \$ 2,041,605        | \$ 141,605               | 7%          |
| Interest Income                           | 26,229              | 25,000              | 25,000              | -                        | 0%          |
| Other                                     | -                   | -                   | 125,000             | 125,000                  | 100%        |
| <b>Total Revenue</b>                      | <b>1,994,144</b>    | <b>1,925,000</b>    | <b>2,191,605</b>    | <b>266,605</b>           | <b>14%</b>  |
| <b>Other Financing Sources</b>            |                     |                     |                     |                          |             |
| Operating Transfers In                    |                     |                     |                     |                          |             |
| Special Recreation Fund                   | -                   | -                   | -                   | -                        | -           |
| <b>Beginning Fund Balance</b>             |                     |                     |                     |                          |             |
| Reserved                                  | -                   | -                   | -                   | -                        | -           |
| Unreserved                                | 1,684,006           | 1,920,232           | 1,672,803           | (247,429)                | -13%        |
| <b>Total Beginning Fund Balance</b>       | <b>1,684,006</b>    | <b>1,920,232</b>    | <b>1,672,803</b>    | <b>(247,429)</b>         | <b>-13%</b> |
| <b>Total Resources</b>                    | <b>3,678,150</b>    | <b>3,845,232</b>    | <b>3,864,408</b>    | <b>19,176</b>            | <b>0%</b>   |
| <b>Expenditures:</b>                      |                     |                     |                     |                          |             |
| <b>Culture and Recreation</b>             |                     |                     |                     |                          |             |
| Salaries and Wages                        | -                   | 63,998              | 53,423              | (10,575)                 | -17%        |
| Employee Benefits                         | -                   | 17,392              | 18,329              | 937                      | 5%          |
| Services and Supplies                     | 329,687             | 707,505             | 1,139,900           | 432,395                  | 61%         |
| Capital Outlay                            | 210,349             | 714,240             | 1,133,753           | 419,513                  | 59%         |
| <b>Total Expenditures</b>                 | <b>540,036</b>      | <b>1,503,135</b>    | <b>2,345,405</b>    | <b>842,270</b>           | <b>56%</b>  |
| <b>Other Uses</b>                         |                     |                     |                     |                          |             |
| Transfers Out-Debt Service                | -                   | -                   | 381,000             | 381,000                  | 100%        |
| Transfers Out-Park Development Fund       | 1,166,250           | 644,294             | 852,782             | 208,488                  | 32%         |
| Transfers Out-Municipal Facilities Fund   | 51,632              | 25,000              | 25,000              | -                        | 0%          |
| <b>Subtotal - Other Uses</b>              | <b>1,217,882</b>    | <b>669,294</b>      | <b>1,258,782</b>    | <b>589,488</b>           | <b>88%</b>  |
| <b>Ending Fund Balance</b>                |                     |                     |                     |                          |             |
| Reserved                                  | -                   | -                   | -                   | -                        | -           |
| Unreserved                                | 1,920,232           | 1,672,803           | 260,221             | (1,412,582)              | -84%        |
| <b>Total Ending Fund Balance</b>          | <b>1,920,232</b>    | <b>1,672,803</b>    | <b>260,221</b>      | <b>(1,412,582)</b>       | <b>-84%</b> |
| <b>Total Commitments and Fund Balance</b> | <b>\$ 3,678,150</b> | <b>\$ 3,845,232</b> | <b>\$ 3,864,408</b> | <b>\$ 19,176</b>         | <b>0%</b>   |

# Debt Service Fund (Ad Valorem)

|                                             | FY 2004<br>Actual     | FY 2005<br>Estimate  | FY 2006<br>Budget    | Increase /<br>(Decrease) | %<br>Change |
|---------------------------------------------|-----------------------|----------------------|----------------------|--------------------------|-------------|
| <b>Revenues:</b>                            |                       |                      |                      |                          |             |
| Property Taxes                              | \$ 14,976,539         | \$ 16,859,414        | \$ 17,903,197        | \$ 1,043,783             | 6%          |
| Interest Income                             | 157,640               | 160,000              | 165,000              | 5,000                    | 3%          |
| Miscellaneous                               | 20                    | -                    | -                    | -                        | -           |
| <b>Subtotal - Revenue</b>                   | <b>15,134,199</b>     | <b>17,019,414</b>    | <b>18,068,197</b>    | <b>1,048,783</b>         | <b>6%</b>   |
| <b>Other Financing Sources</b>              |                       |                      |                      |                          |             |
| Operating Transfers In                      |                       |                      |                      |                          |             |
| Special Recreation                          | -                     | -                    | 381,000              | 381,000                  | 100%        |
| Special Ad Valorem Transportation           | -                     | -                    | 1,223,000            | 1,223,000                | 100%        |
| Municipal Facilities Fund                   | 11,253,175            | 10,296,766           | 10,143,674           | (153,092)                | -1%         |
| Multipurpose Special Revenue Fund           | -                     | -                    | 500,000              | 500,000                  | 100%        |
| Proceeds from Refunding Debt                | 106,180,686           | -                    | -                    | -                        | -           |
| <b>Total Revenue</b>                        | <b>132,568,060</b>    | <b>27,316,180</b>    | <b>30,315,871</b>    | <b>2,999,691</b>         | <b>11%</b>  |
| <b>Beginning Fund Balance</b>               |                       |                      |                      |                          |             |
| Reserved                                    | 3,111,752             | 1,573,486            | 615,471              | (958,015)                | -61%        |
| Unreserved                                  | -                     | -                    | -                    | -                        | -           |
| <b>Total Beginning Fund Balance</b>         | <b>3,111,752</b>      | <b>1,573,486</b>     | <b>615,471</b>       | <b>(958,015)</b>         | <b>-61%</b> |
| <b>Total Resources</b>                      | <b>135,679,812</b>    | <b>28,889,666</b>    | <b>30,931,342</b>    | <b>2,041,676</b>         | <b>7%</b>   |
| <b>G.O. Bonds</b>                           |                       |                      |                      |                          |             |
| Principal                                   | 13,035,000            | 12,425,000           | 12,745,000           | 320,000                  | 3%          |
| Interest                                    | 4,963,244             | 6,598,221            | 7,369,694            | 771,473                  | 12%         |
| Reserves - Increases or <Decreases>         | 1,538,266             | 958,015              | 377,021              | (580,994)                | -61%        |
| Administrative Costs & Other Costs          | 2,706,481             | 10,500               | 16,500               | 6,000                    | 57%         |
| <b>Total Reserved Amount</b>                | <b>1,573,486</b>      | <b>615,471</b>       | <b>992,492</b>       | <b>377,021</b>           | <b>61%</b>  |
| <b>Other Financing Uses</b>                 |                       |                      |                      |                          |             |
| Transfers Out - General Fund                | 8,163,876             | 9,080,474            | 9,642,656            | 562,182                  | 6%          |
| Transfers Out - Municipal Facilities        | 197,232               | 160,000              | 165,000              | 5,000                    | 3%          |
| Bond Refunding                              | 105,040,493           | -                    | -                    | -                        | -           |
| <b>Ending Fund Balance</b>                  |                       |                      |                      |                          |             |
| Reserved                                    | 1,573,486             | 615,471              | 992,492              | 377,021                  | 61%         |
| Unreserved                                  | -                     | -                    | -                    | -                        | -           |
| <b>Total Ending Fund Balance</b>            | <b>1,573,486</b>      | <b>615,471</b>       | <b>992,492</b>       | <b>377,021</b>           | <b>61%</b>  |
| <b>Total Commitments &amp; Fund Balance</b> | <b>\$ 135,679,812</b> | <b>\$ 28,889,666</b> | <b>\$ 30,914,842</b> | <b>\$ 2,025,176</b>      | <b>7%</b>   |

## Debt Service Fund (Operating)

|                                           | FY 2004<br>Actual   | FY 2005<br>Estimate | FY 2006<br>Budget   | Increase /<br>(Decrease) | %<br>Change |
|-------------------------------------------|---------------------|---------------------|---------------------|--------------------------|-------------|
| <b>Revenues:</b>                          |                     |                     |                     |                          |             |
| Special Assessment Income                 | \$ 1,818,361        | \$ 285,374          | \$ 148,248          | \$ (137,126)             | -48%        |
| Interest Income                           | 400,579             | 143,713             | 124,661             | (19,052)                 | -13%        |
| Miscellaneous                             | 45,346              | 10,000              | 11,511              | 1,511                    | 15%         |
| <b>Total Revenue</b>                      | <b>2,264,286</b>    | <b>439,087</b>      | <b>284,420</b>      | <b>(154,667)</b>         | <b>-35%</b> |
| <b>Other Financing Sources</b>            |                     |                     |                     |                          |             |
| Operating Transfers In                    |                     |                     |                     |                          |             |
| Special Assessment Capital Projects       | -                   | -                   | -                   | -                        | -           |
| Proceeds from refunding debt              | -                   | -                   | -                   | -                        | -           |
| Proceeds from issuance of debt            | -                   | -                   | -                   | -                        | -           |
| <b>Subtotal - Other Financing Sources</b> | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>                 | <b>-</b>    |
| <b>Beginning Fund Balance</b>             |                     |                     |                     |                          |             |
| Reserved                                  | 1,181,925           | 2,453,016           | 1,262,168           | (1,190,848)              | -49%        |
| Unreserved                                | -                   | -                   | -                   | -                        | -           |
| <b>Total Beginning Fund Balance</b>       | <b>1,181,925</b>    | <b>2,453,016</b>    | <b>1,262,168</b>    | <b>(1,190,848)</b>       | <b>-49%</b> |
| <b>Total Resources</b>                    | <b>3,446,211</b>    | <b>2,892,103</b>    | <b>1,546,588</b>    | <b>(1,345,515)</b>       | <b>-47%</b> |
| <b>Special Assessment</b>                 |                     |                     |                     |                          |             |
| Principal                                 | 635,000             | 1,285,000           | 130,000             | (1,155,000)              | -90%        |
| Interest                                  | 288,400             | 226,813             | 109,250             | (117,563)                | -52%        |
| Reserves - Increases or <Decreases>       | 1,271,091           | (1,190,848)         | (17,830)            | 1,173,018                | -99%        |
| Other (Specify) Administrative Costs      | 14,143              | 64,000              | 24,000              | (40,000)                 | -63%        |
| Advance Refunding Escrow                  | -                   | -                   | -                   | -                        | -           |
| <b>Total Reserved Amount</b>              | <b>2,453,016</b>    | <b>1,262,168</b>    | <b>1,244,338</b>    | <b>(17,830)</b>          | <b>-1%</b>  |
| <b>Other Financing Uses</b>               |                     |                     |                     |                          |             |
| Transfers Out - Special Assessment        | 55,652              | 54,122              | 39,000              | (15,122)                 | -28%        |
| Payment to refunded bond escrow agent     | -                   | -                   | -                   | -                        | -           |
| <b>Ending Fund Balance</b>                |                     |                     |                     |                          |             |
| Reserved                                  | 2,453,016           | 1,262,168           | 1,244,338           | (17,830)                 | -1%         |
| Unreserved                                | -                   | -                   | -                   | -                        | -           |
| <b>Total Ending Fund Balance</b>          | <b>2,453,016</b>    | <b>1,262,168</b>    | <b>1,244,338</b>    | <b>(17,830)</b>          | <b>-1%</b>  |
| <b>Total Commitments and Fund Balance</b> | <b>\$ 3,446,211</b> | <b>\$ 2,892,103</b> | <b>\$ 1,546,588</b> | <b>\$ (1,345,515)</b>    | <b>-47%</b> |



# Convention Center Enterprise Fund

|                                       | FY 2004<br>Actual  | FY 2005<br>Estimate | FY 2006<br>Budget  | Increase /<br>(Decrease) | %<br>Change |
|---------------------------------------|--------------------|---------------------|--------------------|--------------------------|-------------|
| <b>Operating Revenues:</b>            |                    |                     |                    |                          |             |
| City Gaming License                   | \$ 604,022         | \$ 675,000          | \$ 675,000         | \$ -                     | 0%          |
| Rental Fees                           | 349,911            | 380,000             | 386,500            | 6,500                    | 2%          |
| Misc                                  | 67,238             | 109,000             | 102,500            | (6,500)                  | -6%         |
| <b>Total Operating Revenues</b>       | <b>1,021,171</b>   | <b>1,164,000</b>    | <b>1,164,000</b>   | <b>-</b>                 | <b>0%</b>   |
| <b>Operating Expenses:</b>            |                    |                     |                    |                          |             |
| Salaries and Wages                    | 976,382            | 1,092,926           | 1,238,186          | 145,260                  | 13%         |
| Employee Benefits                     | 309,394            | 375,458             | 464,330            | 88,872                   | 24%         |
| Services and Supplies                 | 874,181            | 1,049,214           | 1,279,245          | 230,031                  | 22%         |
| Depreciation/Amortization             | 145,432            | 161,974             | 162,000            | 26                       | 0%          |
| <b>Total Operating Expenses</b>       | <b>2,305,389</b>   | <b>2,679,572</b>    | <b>3,143,761</b>   | <b>464,189</b>           | <b>17%</b>  |
| <b>Operating Income (Loss)</b>        | <b>(1,284,218)</b> | <b>(1,515,572)</b>  | <b>(1,979,761)</b> | <b>(464,189)</b>         | <b>-31%</b> |
| <b>Non-Operating Revenues:</b>        |                    |                     |                    |                          |             |
| Interest Earned                       | 12,230             | 75,000              | 75,000             | -                        | 0%          |
| Room Tax                              | 1,469,649          | 1,537,835           | 2,212,300          | 674,465                  | 44%         |
| <b>Total Non-Operating Revenues</b>   | <b>1,481,879</b>   | <b>1,612,835</b>    | <b>2,287,300</b>   | <b>674,465</b>           | <b>42%</b>  |
| <b>Non-Operating Expenses:</b>        |                    |                     |                    |                          |             |
| Interest Expense                      | -                  | -                   | -                  | -                        | -           |
| Loss on Disposition of Assets         | -                  | -                   | -                  | -                        | -           |
| <b>Total Non-Operating Expenses</b>   | <b>-</b>           | <b>-</b>            | <b>-</b>           | <b>-</b>                 | <b>-</b>    |
| <b>Income (Loss) Before Transfers</b> | <b>197,661</b>     | <b>97,263</b>       | <b>307,539</b>     | <b>210,276</b>           | <b>216%</b> |
| <b>Net Income (Loss)</b>              | <b>\$ 197,661</b>  | <b>\$ 97,263</b>    | <b>\$ 307,539</b>  | <b>\$ 210,276</b>        | <b>216%</b> |

# Sewer Enterprise Fund

|                                                                           | FY 2004<br>Actual    | FY 2005<br>Estimate   | FY 2006<br>Budget   | Increase /<br>(Decrease) | %<br>Change |
|---------------------------------------------------------------------------|----------------------|-----------------------|---------------------|--------------------------|-------------|
| <b>Operating Revenues:</b>                                                |                      |                       |                     |                          |             |
| Utility Fees                                                              | \$ 23,911,663        | \$ 24,600,000         | \$ 25,400,000       | \$ 800,000               | 3%          |
| Late Charges                                                              | 363,462              | 370,000               | 365,000             | (5,000)                  | -1%         |
| Miscellaneous                                                             | 64,203               | 106,000               | 175,000             | 69,000                   | 65%         |
| Connection Fees                                                           | 194,415              | 75,000                | 115,000             | 40,000                   | 53%         |
| <b>Total Operating Revenues</b>                                           | <b>24,533,743</b>    | <b>25,151,000</b>     | <b>26,055,000</b>   | <b>904,000</b>           | <b>4%</b>   |
| <b>Operating Expenses:</b>                                                |                      |                       |                     |                          |             |
| Salaries and Wages                                                        | 5,280,611            | 6,062,240             | 6,232,121           | 169,881                  | 3%          |
| Employee Benefits                                                         | 1,657,893            | 2,022,632             | 2,144,053           | 121,421                  | 6%          |
| Services and Supplies                                                     | 9,756,431            | 15,995,391            | 13,950,581          | (2,044,810)              | -13%        |
| Depreciation/Amortization                                                 | 9,023,460            | 10,945,345            | 12,726,153          | 1,780,808                | 16%         |
| <b>Total Operating Expenses</b>                                           | <b>25,718,395</b>    | <b>35,025,608</b>     | <b>35,052,908</b>   | <b>27,300</b>            | <b>0%</b>   |
| <b>Operating Income (Loss)</b>                                            | <b>(1,184,652)</b>   | <b>(9,874,608)</b>    | <b>(8,997,908)</b>  | <b>876,700</b>           | <b>9%</b>   |
| <b>Non-Operating Revenues:</b>                                            |                      |                       |                     |                          |             |
| Interest Earned                                                           | 1,580,698            | 4,520,000             | 6,738,773           | 2,218,773                | 49%         |
| Sales Tax                                                                 | 3,971,520            | 3,570,600             | 3,900,000           | 329,400                  | 9%          |
| Miscellaneous                                                             | 206                  | -                     | -                   | -                        | -           |
| Bond Amortization                                                         | 47,843               | -                     | -                   | -                        | -           |
| Gain on Disposition of Assets                                             | 737,836              | -                     | -                   | -                        | -           |
| <b>Total Non-Operating Revenues</b>                                       | <b>6,338,103</b>     | <b>8,090,600</b>      | <b>10,638,773</b>   | <b>2,548,173</b>         | <b>31%</b>  |
| <b>Non-Operating Expenses:</b>                                            |                      |                       |                     |                          |             |
| Interest Expense                                                          | 2,289,296            | 6,684,830             | 8,623,631           | 1,938,801                | 29%         |
| <b>Total Non-Operating Expenses</b>                                       | <b>2,289,296</b>     | <b>6,684,830</b>      | <b>8,623,631</b>    | <b>1,938,801</b>         | <b>29%</b>  |
| <b>Income (Loss) Before Capital Contributions and Operating Transfers</b> | <b>2,864,155</b>     | <b>(8,468,838)</b>    | <b>(6,982,766)</b>  | <b>1,486,072</b>         | <b>18%</b>  |
| <b>Capital Contributions</b>                                              |                      |                       |                     |                          |             |
| System Development Fees                                                   | 27,474,999           | 10,000,000            | 12,518,566          | 2,518,566                | 25%         |
| Donated Assets                                                            | -                    | -                     | -                   | -                        | -           |
| <b>Total Capital Contributions</b>                                        | <b>27,474,999</b>    | <b>10,000,000</b>     | <b>12,518,566</b>   | <b>2,518,566</b>         | <b>25%</b>  |
| <b>Operating Transfers</b>                                                |                      |                       |                     |                          |             |
| Out - General Fund                                                        | -                    | -                     | (88,125)            | (88,125)                 | 100%        |
| Out - Municipal Facilities Fund                                           | (3,250,000)          | (3,250,000)           | (3,250,000)         | -                        | 0%          |
| <b>Net Operating Transfers</b>                                            | <b>(3,250,000)</b>   | <b>(3,250,000)</b>    | <b>(3,338,125)</b>  | <b>(88,125)</b>          | <b>3%</b>   |
| <b>Net Income (Loss)</b>                                                  | <b>\$ 27,089,154</b> | <b>\$ (1,718,838)</b> | <b>\$ 2,197,675</b> | <b>\$ 3,916,513</b>      | <b>228%</b> |

# Water Enterprise Fund

|                                                                           | FY 2004<br>Actual    | FY 2005<br>Estimate    | FY 2006<br>Budget      | Increase /<br>(Decrease) | %<br>Change |
|---------------------------------------------------------------------------|----------------------|------------------------|------------------------|--------------------------|-------------|
| <b>Operating Revenues:</b>                                                |                      |                        |                        |                          |             |
| Utility Fees                                                              | \$ 43,955,267        | \$ 44,500,000          | \$ 48,300,000          | \$ 3,800,000             | 9%          |
| Late Charges                                                              | 690,398              | 760,000                | 750,000                | (10,000)                 | -1%         |
| Miscellaneous                                                             | 225,743              | 19,500                 | 32,000                 | 12,500                   | 64%         |
| Connection Fees                                                           | 997,551              | 660,000                | 1,000,000              | 340,000                  | 52%         |
| <b>Total Operating Revenues</b>                                           | <b>45,868,959</b>    | <b>45,939,500</b>      | <b>50,082,000</b>      | <b>4,142,500</b>         | <b>9%</b>   |
| <b>Operating Expenses:</b>                                                |                      |                        |                        |                          |             |
| Salaries and Wages                                                        | 7,841,780            | 8,764,593              | 9,209,061              | 444,468                  | 5%          |
| Employee Benefits                                                         | 2,442,124            | 2,852,027              | 3,187,784              | 335,757                  | 12%         |
| Water Purchases                                                           | 16,095,515           | 19,920,836             | 21,414,899             | 1,494,063                | 8%          |
| Services and Supplies                                                     | 11,038,082           | 15,196,818             | 16,170,221             | 973,403                  | 6%          |
| Depreciation/Amortization                                                 | 15,317,423           | 18,862,919             | 22,422,352             | 3,559,433                | 19%         |
| <b>Total Operating Expenses</b>                                           | <b>52,734,924</b>    | <b>65,597,193</b>      | <b>72,404,317</b>      | <b>6,807,124</b>         | <b>10%</b>  |
| <b>Operating Income (Loss)</b>                                            | <b>(6,865,965)</b>   | <b>(19,657,693)</b>    | <b>(22,322,317)</b>    | <b>(2,664,624)</b>       | <b>-14%</b> |
| <b>Non-Operating Revenues:</b>                                            |                      |                        |                        |                          |             |
| Interest Earned                                                           | 929,573              | 3,420,000              | 3,215,263              | (204,737)                | -6%         |
| Miscellaneous                                                             | 221,663              | -                      | -                      | -                        | -           |
| Bond Amortization                                                         | 31,898               | -                      | -                      | -                        | -           |
| <b>Total Non-Operating Revenues</b>                                       | <b>1,183,134</b>     | <b>3,420,000</b>       | <b>3,215,263</b>       | <b>(204,737)</b>         | <b>-6%</b>  |
| <b>Non-Operating Expenses:</b>                                            |                      |                        |                        |                          |             |
| Interest Expense                                                          | 3,742,885            | 3,793,054              | 3,539,269              | (253,785)                | -7%         |
| Loss on Disposition of Assets                                             | 88,302               | -                      | -                      | -                        | -           |
| <b>Total Non-Operating Expenses</b>                                       | <b>3,831,187</b>     | <b>3,793,054</b>       | <b>3,539,269</b>       | <b>(253,785)</b>         | <b>-7%</b>  |
| <b>Income (Loss) Before Capital Contributions and Operating Transfers</b> | <b>(9,514,018)</b>   | <b>(20,030,747)</b>    | <b>(22,646,323)</b>    | <b>(2,615,576)</b>       | <b>-13%</b> |
| <b>Capital Contributions</b>                                              |                      |                        |                        |                          |             |
| System Development Fees                                                   | 36,076,665           | 7,700,000              | 8,286,904              | 586,904                  | 8%          |
| Donated Assets                                                            | -                    | -                      | -                      | -                        | -           |
| <b>Total Capital Contributions</b>                                        | <b>36,076,665</b>    | <b>7,700,000</b>       | <b>8,286,904</b>       | <b>586,904</b>           | <b>8%</b>   |
| <b>Operating Transfers</b>                                                |                      |                        |                        |                          |             |
| Out - General Fund                                                        | -                    | -                      | (99,375)               | (99,375)                 | 100%        |
| Out - Municipal Facilities Fund                                           | (3,250,000)          | (3,250,000)            | (3,250,000)            | -                        | 0%          |
| <b>Net Operating Transfers</b>                                            | <b>(3,250,000)</b>   | <b>(3,250,000)</b>     | <b>(3,349,375)</b>     | <b>(99,375)</b>          | <b>3%</b>   |
| <b>Net Income (Loss)</b>                                                  | <b>\$ 23,312,647</b> | <b>\$ (15,580,747)</b> | <b>\$ (17,708,794)</b> | <b>\$ (2,128,047)</b>    | <b>-14%</b> |

# Development Services Enterprise Fund

|                                                                           | FY 2004<br>Actual  | FY 2005<br>Estimate | FY 2006<br>Budget   | Increase /<br>(Decrease) | %<br>Change |
|---------------------------------------------------------------------------|--------------------|---------------------|---------------------|--------------------------|-------------|
| <b>Operating Revenues:</b>                                                |                    |                     |                     |                          |             |
| Licenses and permits                                                      | \$ 6,866,184       | \$ 6,568,046        | \$ 9,383,865        | \$ 2,815,819             | 43%         |
| Charges for Services                                                      | 6,804,710          | 7,869,328           | 11,411,998          | 3,542,670                | 45%         |
| Developer Contributions                                                   | 28,899             | -                   | -                   | -                        | -           |
| Miscellaneous                                                             | 67,028             | 156,191             | 104,137             | (52,054)                 | -33%        |
| <b>Total Operating Revenues</b>                                           | <b>13,766,821</b>  | <b>14,593,565</b>   | <b>20,900,000</b>   | <b>6,306,435</b>         | <b>43%</b>  |
| <b>Operating Expenses:</b>                                                |                    |                     |                     |                          |             |
| Salaries and Wages                                                        | 8,489,461          | 11,207,386          | 11,657,606          | 450,220                  | 4%          |
| Employee Benefits                                                         | 2,484,127          | 3,314,093           | 3,767,579           | 453,486                  | 14%         |
| Services and Supplies                                                     | 4,737,456          | 6,726,758           | 6,884,344           | 157,586                  | 2%          |
| Depreciation/Amortization                                                 | 495,069            | 589,014             | 700,809             | 111,795                  | 19%         |
| <b>Total Operating Expenses</b>                                           | <b>16,206,113</b>  | <b>21,837,251</b>   | <b>23,010,338</b>   | <b>1,173,087</b>         | <b>5%</b>   |
| <b>Operating Income (Loss)</b>                                            | <b>(2,439,292)</b> | <b>(7,243,686)</b>  | <b>(2,110,338)</b>  | <b>5,133,348</b>         | <b>71%</b>  |
| <b>Non-Operating Revenues:</b>                                            |                    |                     |                     |                          |             |
| Interest Earned                                                           | 15,103             | 15,000              | 15,000              | -                        | 0%          |
| Miscellaneous                                                             | -                  | -                   | -                   | -                        | -           |
| <b>Total Non-Operating Revenues</b>                                       | <b>15,103</b>      | <b>15,000</b>       | <b>15,000</b>       | <b>-</b>                 | <b>0%</b>   |
| <b>Non-Operating Expenses:</b>                                            |                    |                     |                     |                          |             |
| Loss on Disposition of Assets                                             | -                  | -                   | -                   | -                        | -           |
| Interest Expense                                                          | -                  | -                   | -                   | -                        | -           |
| <b>Total Non-Operating Expenses</b>                                       | <b>-</b>           | <b>-</b>            | <b>-</b>            | <b>-</b>                 | <b>-</b>    |
| <b>Income (Loss) Before Capital Contributions and Operating Transfers</b> | <b>(2,424,189)</b> | <b>(7,228,686)</b>  | <b>(2,095,338)</b>  | <b>5,133,348</b>         | <b>71%</b>  |
| <b>Total Capital Contributions</b>                                        | <b>-</b>           | <b>-</b>            | <b>-</b>            | <b>-</b>                 | <b>-</b>    |
| <b>Operating Transfers</b>                                                |                    |                     |                     |                          |             |
| In - General Fund                                                         | 2,713,470          | 6,887,128           | 3,125,141           | (3,761,987)              | -55%        |
| Out                                                                       | -                  | -                   | -                   | -                        | -           |
| <b>Net Operating Transfers</b>                                            | <b>2,713,470</b>   | <b>6,887,128</b>    | <b>3,125,141</b>    | <b>(3,761,987)</b>       | <b>-55%</b> |
| <b>Net Income (Loss)</b>                                                  | <b>\$ 289,281</b>  | <b>\$ (341,558)</b> | <b>\$ 1,029,803</b> | <b>\$ 1,371,361</b>      | <b>402%</b> |

# Municipal Golf Course Enterprise Fund

|                                                                           | FY 2004<br>Actual | FY 2005<br>Estimate  | FY 2006<br>Budget   | Increase /<br>(Decrease) | %<br>Change  |
|---------------------------------------------------------------------------|-------------------|----------------------|---------------------|--------------------------|--------------|
| <b>Operating Revenues:</b>                                                |                   |                      |                     |                          |              |
| Charges for Services                                                      | \$ -              | \$ 2,488,598         | \$ 3,778,360        | \$ 1,289,762             | 52%          |
| <b>Total Operating Revenues</b>                                           | -                 | <b>2,488,598</b>     | <b>3,778,360</b>    | <b>1,289,762</b>         | <b>52%</b>   |
| <b>Operating Expenses:</b>                                                |                   |                      |                     |                          |              |
| Salaries and Wages                                                        | -                 | -                    | -                   | -                        | -            |
| Employee Benefits                                                         | -                 | -                    | -                   | -                        | -            |
| Services and Supplies                                                     | -                 | 2,459,342            | 3,382,069           | 922,727                  | 38%          |
| Depreciation/Amortization                                                 | -                 | 326,250              | 1,641,802           | 1,315,552                | 403%         |
| <b>Total Operating Expenses</b>                                           | -                 | <b>2,785,592</b>     | <b>5,023,871</b>    | <b>2,238,279</b>         | <b>80%</b>   |
| <b>Operating Income (Loss)</b>                                            | -                 | <b>(296,994)</b>     | <b>(1,245,511)</b>  | <b>(948,517)</b>         | <b>-319%</b> |
| <b>Non-Operating Revenues:</b>                                            |                   |                      |                     |                          |              |
| Interest Earned                                                           | -                 | -                    | -                   | -                        | -            |
| Miscellaneous                                                             | -                 | -                    | -                   | -                        | -            |
| <b>Total Non-Operating Revenues</b>                                       | -                 | -                    | -                   | -                        | -            |
| <b>Non-Operating Expenses:</b>                                            |                   |                      |                     |                          |              |
| Loss on Disposition of Assets                                             | -                 | -                    | -                   | -                        | -            |
| Interest Expense                                                          | -                 | -                    | -                   | -                        | -            |
| <b>Total Non-Operating Expenses</b>                                       | -                 | -                    | -                   | -                        | -            |
| <b>Income (Loss) Before Capital Contributions and Operating Transfers</b> | -                 | <b>(296,994)</b>     | <b>(1,245,511)</b>  | <b>(948,517)</b>         | <b>-319%</b> |
| <b>Total Capital Contributions</b>                                        | -                 | <b>34,350,000</b>    | -                   | <b>(34,350,000)</b>      | <b>-100%</b> |
| <b>Operating Transfers</b>                                                |                   |                      |                     |                          |              |
| In - General Fund                                                         | -                 | 593,825              | -                   | (593,825)                | -100%        |
| In - Land Fund                                                            | -                 | -                    | 425,000             | 425,000                  | 100%         |
| Out                                                                       | -                 | -                    | -                   | -                        | -            |
| <b>Net Operating Transfers</b>                                            | -                 | <b>593,825</b>       | <b>425,000</b>      | <b>(168,825)</b>         | <b>-28%</b>  |
| <b>Net Income (Loss)</b>                                                  | \$ -              | \$ <b>34,646,831</b> | \$ <b>(820,511)</b> | \$ <b>(35,467,342)</b>   | <b>-102%</b> |

# City Shop Internal Service Fund

|                                                                           | FY 2003<br>Actual   | FY 2004<br>Estimate | FY 2005<br>Budget   | Increase /<br>(Decrease) | %<br>Change  |
|---------------------------------------------------------------------------|---------------------|---------------------|---------------------|--------------------------|--------------|
| <b>Operating Revenues:</b>                                                |                     |                     |                     |                          |              |
| Service Fees                                                              | \$ 8,189,320        | \$ 8,692,294        | \$ 9,020,449        | \$ 328,155               | 4%           |
| <b>Total Operating Revenues</b>                                           | <b>8,189,320</b>    | <b>8,692,294</b>    | <b>9,020,449</b>    | <b>328,155</b>           | <b>4%</b>    |
| <b>Operating Expenses:</b>                                                |                     |                     |                     |                          |              |
| Salaries and Wages                                                        | 1,153,573           | 1,203,999           | 1,197,459           | (6,540)                  | -1%          |
| Employee Benefits                                                         | 307,994             | 343,940             | 372,370             | 28,430                   | 8%           |
| Services and Supplies                                                     | 2,350,463           | 2,861,261           | 3,375,127           | 513,866                  | 18%          |
| Depreciation/Amortization                                                 | 2,965,723           | 3,045,582           | 3,300,000           | 254,418                  | 8%           |
| <b>Total Operating Expenses</b>                                           | <b>6,777,753</b>    | <b>7,454,782</b>    | <b>8,244,956</b>    | <b>790,174</b>           | <b>11%</b>   |
| <b>Operating Income (Loss)</b>                                            | <b>1,411,567</b>    | <b>1,237,512</b>    | <b>775,493</b>      | <b>(462,019)</b>         | <b>-37%</b>  |
| <b>Non-Operating Revenues:</b>                                            |                     |                     |                     |                          |              |
| Interest Earned                                                           | 137,643             | 140,000             | 145,000             | 5,000                    | 4%           |
| Miscellaneous                                                             | 16,930              | 14,000              | 15,000              | 1,000                    | 7%           |
| Gain (Loss) on Disposition of Assets                                      | 351,734             | 100,000             | 50,000              | (50,000)                 | -50%         |
| <b>Total Non-Operating Revenues</b>                                       | <b>506,307</b>      | <b>254,000</b>      | <b>210,000</b>      | <b>(44,000)</b>          | <b>-17%</b>  |
| <b>Non-Operating Expenses:</b>                                            |                     |                     |                     |                          |              |
| Loss on Disposition of Assets                                             | -                   | -                   | -                   | -                        | -            |
| Interest Expense                                                          | 6,427               | 4,878               | -                   | (4,878)                  | -100%        |
| <b>Total Non-Operating Expenses</b>                                       | <b>6,427</b>        | <b>4,878</b>        | <b>-</b>            | <b>(4,878)</b>           | <b>-100%</b> |
| <b>Income (Loss) Before Capital Contributions and Operating Transfers</b> | <b>1,911,447</b>    | <b>1,486,634</b>    | <b>985,493</b>      | <b>(501,141)</b>         | <b>-34%</b>  |
| <b>Total Capital Contributions</b>                                        | <b>638,692</b>      | <b>550,000</b>      | <b>500,000</b>      | <b>(50,000)</b>          | <b>-9%</b>   |
| <b>Operating Transfers</b>                                                |                     |                     |                     |                          |              |
| <b>Net Operating Transfers</b>                                            | <b>(104,531)</b>    | <b>20,509</b>       | <b>(13,750)</b>     | <b>(34,259)</b>          | <b>-167%</b> |
| <b>Net Income (Loss)</b>                                                  | <b>\$ 2,445,608</b> | <b>\$ 2,057,143</b> | <b>\$ 1,471,743</b> | <b>\$ (585,400)</b>      | <b>-28%</b>  |



# Citywide Internal Service Fund

|                                                                           | FY 2003<br>Actual | FY 2004<br>Estimate | FY 2005<br>Budget  | Increase /<br>(Decrease) | %<br>Change  |
|---------------------------------------------------------------------------|-------------------|---------------------|--------------------|--------------------------|--------------|
| <b>Operating Revenues:</b>                                                |                   |                     |                    |                          |              |
| Charges For Services                                                      | \$ 559,855        | \$ 950,000          | \$ 1,057,226       | \$ 107,226               | 11%          |
| <b>Total Operating Revenues</b>                                           | <b>559,855</b>    | <b>950,000</b>      | <b>1,057,226</b>   | <b>107,226</b>           | <b>11%</b>   |
| <b>Operating Expenses:</b>                                                |                   |                     |                    |                          |              |
| Salaries and Wages                                                        | 126,715           | 120,123             | 171,903            | 51,780                   | 43%          |
| Employee Benefits                                                         | 38,821            | 46,082              | 50,910             | 4,828                    | 10%          |
| Services and Supplies                                                     | 208,390           | 395,066             | 580,665            | 185,599                  | 47%          |
| Depreciation/Amortization                                                 | -                 | 250,000             | 292,579            | 42,579                   | 17%          |
| <b>Total Operating Expenses</b>                                           | <b>373,926</b>    | <b>811,271</b>      | <b>1,096,057</b>   | <b>284,786</b>           | <b>35%</b>   |
| <b>Operating Income (Loss)</b>                                            | <b>185,929</b>    | <b>138,729</b>      | <b>(38,831)</b>    | <b>(177,560)</b>         | <b>-128%</b> |
| <b>Non-Operating Revenues:</b>                                            |                   |                     |                    |                          |              |
| Interest Earned                                                           | 534               | -                   | -                  | -                        | -            |
| Miscellaneous                                                             | -                 | -                   | -                  | -                        | -            |
| Gain (Loss) on Disposition of Assets                                      | -                 | -                   | -                  | -                        | -            |
| <b>Total Non-Operating Revenues</b>                                       | <b>534</b>        | <b>-</b>            | <b>-</b>           | <b>-</b>                 | <b>-</b>     |
| <b>Non-Operating Expenses:</b>                                            |                   |                     |                    |                          |              |
| Interest Expense                                                          | -                 | 68,478              | 55,336             | (13,142)                 | -19%         |
| Loss on Disposition of Assets                                             | -                 | -                   | -                  | -                        | -            |
| <b>Total Non-Operating Expenses</b>                                       | <b>-</b>          | <b>68,478</b>       | <b>55,336</b>      | <b>(13,142)</b>          | <b>-19%</b>  |
| <b>Income (Loss) Before Capital Contributions and Operating Transfers</b> | <b>186,463</b>    | <b>70,251</b>       | <b>(94,167)</b>    | <b>(164,418)</b>         | <b>-234%</b> |
| <b>Net Income (Loss)</b>                                                  | <b>\$ 186,463</b> | <b>\$ 70,251</b>    | <b>\$ (94,167)</b> | <b>\$ (164,418)</b>      | <b>-234%</b> |

# Engineering Internal Service Fund

|                                       | FY 2004<br>Actual   | FY 2005<br>Estimate | FY 2006<br>Budget   | Increase /<br>(Decrease) | %<br>Change |
|---------------------------------------|---------------------|---------------------|---------------------|--------------------------|-------------|
| <b>Operating Revenues:</b>            |                     |                     |                     |                          |             |
| Service Fees                          | \$ 2,862,145        | \$ 2,568,200        | \$ 2,900,000        | \$ 331,800               | 13%         |
| Other                                 | -                   | -                   | -                   | -                        | -           |
| <b>Total Operating Revenues</b>       | <b>2,862,145</b>    | <b>2,568,200</b>    | <b>2,900,000</b>    | <b>331,800</b>           | <b>13%</b>  |
| <b>Operating Expenses:</b>            |                     |                     |                     |                          |             |
| Salaries and Wages                    | 3,854,640           | 3,726,307           | 4,093,254           | 366,947                  | 10%         |
| Employee Benefits                     | 1,233,537           | 1,289,043           | 1,448,268           | 159,225                  | 12%         |
| Services and Supplies                 | 1,907,464           | 2,195,105           | 2,350,229           | 155,124                  | 7%          |
| Depreciation/Amortization             | 42,078              | 45,000              | 47,000              | 2,000                    | 4%          |
| <b>Total Operating Expenses</b>       | <b>7,037,719</b>    | <b>7,255,455</b>    | <b>7,938,751</b>    | <b>683,296</b>           | <b>9%</b>   |
| <b>Operating Income (Loss)</b>        | <b>(4,175,574)</b>  | <b>(4,687,255)</b>  | <b>(5,038,751)</b>  | <b>(351,496)</b>         | <b>-7%</b>  |
| <b>Non-Operating Revenues:</b>        |                     |                     |                     |                          |             |
| Miscellaneous                         | 81,979              | -                   | -                   | -                        | -           |
| Gain on Disposition of Assets         | -                   | -                   | -                   | -                        | -           |
| <b>Total Non-Operating Revenues</b>   | <b>81,979</b>       | <b>-</b>            | <b>-</b>            | <b>-</b>                 | <b>-</b>    |
| <b>Non-Operating Expenses:</b>        |                     |                     |                     |                          |             |
| Interest Expense                      | 1,690               | -                   | -                   | -                        | -           |
| Loss on Disposition of Assets         | -                   | -                   | -                   | -                        | -           |
| <b>Total Non-Operating Expenses</b>   | <b>1,690</b>        | <b>-</b>            | <b>-</b>            | <b>-</b>                 | <b>-</b>    |
| <b>Income (Loss) Before Transfers</b> | <b>(4,095,285)</b>  | <b>(4,687,255)</b>  | <b>(5,038,751)</b>  | <b>(351,496)</b>         | <b>-7%</b>  |
| <b>Operating Transfers</b>            |                     |                     |                     |                          |             |
| In                                    | 3,419,325           | 3,772,040           | 4,392,931           | 620,891                  | 16%         |
| Out                                   | (15,000)            | -                   | -                   | -                        | -           |
| <b>Net Operating Transfers</b>        | <b>3,404,325</b>    | <b>3,772,040</b>    | <b>4,392,931</b>    | <b>620,891</b>           | <b>16%</b>  |
| <b>Net Income (Loss)</b>              | <b>\$ (690,960)</b> | <b>\$ (915,215)</b> | <b>\$ (645,820)</b> | <b>\$ 269,395</b>        | <b>29%</b>  |

# Self-Insurance Internal Service Fund

|                                       | FY 2004<br>Actual  | FY 2005<br>Estimate | FY 2006<br>Budget | Increase /<br>(Decrease) | %<br>Change |
|---------------------------------------|--------------------|---------------------|-------------------|--------------------------|-------------|
| <b>Operating Revenues:</b>            |                    |                     |                   |                          |             |
| Insurance Charges                     | \$ 1,592,125       | \$ 2,482,723        | \$ 2,693,360      | \$ 210,637               | 8%          |
| <b>Total Operating Revenues</b>       | <b>1,592,125</b>   | <b>2,482,723</b>    | <b>2,693,360</b>  | <b>210,637</b>           | <b>8%</b>   |
| <b>Operating Expenses:</b>            |                    |                     |                   |                          |             |
| Salaries and Wages                    | -                  | 191,483             | 376,629           | 185,146                  | 97%         |
| Employee Benefits                     | -                  | 215,557             | 290,854           | 75,297                   | 35%         |
| Services and Supplies                 | 769,872            | 809,099             | 824,722           | 15,623                   | 2%          |
| Claims                                | 502,176            | 642,467             | 673,500           | 31,033                   | 5%          |
| Legal Fees                            | 442,080            | 235,000             | 300,000           | 65,000                   | 28%         |
| <b>Total Operating Expenses</b>       | <b>1,714,128</b>   | <b>2,093,606</b>    | <b>2,465,705</b>  | <b>372,099</b>           | <b>18%</b>  |
| <b>Operating Income (Loss)</b>        | <b>(122,003)</b>   | <b>389,117</b>      | <b>227,655</b>    | <b>(161,462)</b>         | <b>-41%</b> |
| <b>Non-Operating Revenues:</b>        |                    |                     |                   |                          |             |
| Interest Earned                       | 45,871             | 47,000              | 50,000            | 3,000                    | 6%          |
| <b>Total Non-Operating Revenues</b>   | <b>45,871</b>      | <b>47,000</b>       | <b>50,000</b>     | <b>3,000</b>             | <b>6%</b>   |
| <b>Non-Operating Expenses:</b>        |                    |                     |                   |                          |             |
| Interest Expense                      | -                  | -                   | -                 | -                        | -           |
| <b>Total Non-Operating Expenses</b>   | <b>-</b>           | <b>-</b>            | <b>-</b>          | <b>-</b>                 | <b>-</b>    |
| <b>Income (Loss) Before Transfers</b> | <b>(76,132)</b>    | <b>436,117</b>      | <b>277,655</b>    | <b>(158,462)</b>         | <b>-36%</b> |
| <b>Net Income (Loss)</b>              | <b>\$ (76,132)</b> | <b>\$ 436,117</b>   | <b>\$ 277,655</b> | <b>\$ (158,462)</b>      | <b>-36%</b> |

# Health Insurance Internal Service Fund

|                                       | FY 2004<br>Actual   | FY 2005<br>Estimate | FY 2006<br>Budget   | Increase /<br>(Decrease) | %<br>Change |
|---------------------------------------|---------------------|---------------------|---------------------|--------------------------|-------------|
| <b>Operating Revenues:</b>            |                     |                     |                     |                          |             |
| Charges for Services                  | \$ 7,199,876        | \$ 8,085,000        | \$ 8,692,822        | \$ 607,822               | 8%          |
| <b>Total Operating Revenues</b>       | <b>7,199,876</b>    | <b>8,085,000</b>    | <b>8,692,822</b>    | <b>607,822</b>           | <b>8%</b>   |
| <b>Operating Expenses:</b>            |                     |                     |                     |                          |             |
| Salaries and Wages                    | 59,304              | 58,477              | 60,750              | 2,273                    | 4%          |
| Employee Benefits                     | 18,506              | 21,851              | 21,171              | (680)                    | -3%         |
| Services and Supplies                 | 1,481,520           | 1,224,787           | 1,257,658           | 32,871                   | 3%          |
| Claims                                | 4,984,529           | 5,232,921           | 5,337,579           | 104,658                  | 2%          |
| <b>Total Operating Expenses</b>       | <b>6,543,859</b>    | <b>6,538,036</b>    | <b>6,677,158</b>    | <b>139,122</b>           | <b>2%</b>   |
| <b>Operating Income (Loss)</b>        | <b>656,017</b>      | <b>1,546,964</b>    | <b>2,015,664</b>    | <b>468,700</b>           | <b>30%</b>  |
| <b>Non-Operating Revenues:</b>        |                     |                     |                     |                          |             |
| Interest Earned                       | 43,593              | 44,000              | 45,000              | 1,000                    | 2%          |
| Miscellaneous                         | -                   | -                   | -                   | -                        | -           |
| <b>Total Non-Operating Revenues</b>   | <b>43,593</b>       | <b>44,000</b>       | <b>45,000</b>       | <b>1,000</b>             | <b>2%</b>   |
| <b>Income (Loss) Before Transfers</b> | <b>699,610</b>      | <b>1,590,964</b>    | <b>2,060,664</b>    | <b>469,700</b>           | <b>30%</b>  |
| <b>Operating Transfers</b>            |                     |                     |                     |                          |             |
| Net Operating Transfers               | 750,000             | -                   | -                   | -                        | -           |
| <b>Net Income (Loss)</b>              | <b>\$ 1,449,610</b> | <b>\$ 1,590,964</b> | <b>\$ 2,060,664</b> | <b>\$ 469,700</b>        | <b>30%</b>  |

# Workmen's Compensation Internal Service Fund

|                                       | FY 2004<br>Actual | FY 2005<br>Estimate | FY 2006<br>Budget   | Increase /<br>(Decrease) | %<br>Change |
|---------------------------------------|-------------------|---------------------|---------------------|--------------------------|-------------|
| <b>Operating Revenues:</b>            |                   |                     |                     |                          |             |
| Insurance Premiums                    | \$ 2,754,540      | \$ 3,483,841        | \$ 4,311,598        | \$ 827,757               | 24%         |
| <b>Total Operating Revenues</b>       | <b>2,754,540</b>  | <b>3,483,841</b>    | <b>4,311,598</b>    | <b>827,757</b>           | <b>24%</b>  |
| <b>Operating Expenses:</b>            |                   |                     |                     |                          |             |
| Salaries and Wages                    | 331,859           | 163,015             | 174,253             | 164,615                  | 101%        |
| Employee Benefits                     | 108,957           | 59,081              | 63,785              | 58,481                   | 99%         |
| Services and Supplies                 | 781,540           | 942,077             | 1,057,298           | 1,954,077                | 207%        |
| Claims                                | 886,534           | 1,012,000           | 1,031,000           | 1,954,077                | 193%        |
| <b>Total Operating Expenses</b>       | <b>2,108,890</b>  | <b>2,176,173</b>    | <b>2,326,336</b>    | <b>150,163</b>           | <b>7%</b>   |
| <b>Operating Income (Loss)</b>        | <b>645,650</b>    | <b>1,307,668</b>    | <b>1,985,262</b>    | <b>677,594</b>           | <b>52%</b>  |
| <b>Non-Operating Revenues:</b>        |                   |                     |                     |                          |             |
| Interest Earned                       | 32,943            | 33,000              | 34,000              | 1,000                    | 3%          |
| Other                                 | 4,940             | -                   | -                   | -                        | -           |
| <b>Total Non-Operating Revenues</b>   | <b>37,883</b>     | <b>33,000</b>       | <b>34,000</b>       | <b>1,000</b>             | <b>3%</b>   |
| <b>Non-Operating Expenses:</b>        |                   |                     |                     |                          |             |
| Interest Expense                      | 1,088             | 1,088               | 1,088               | -                        | 0%          |
| <b>Total Nonoperating Expenses</b>    | <b>1,088</b>      | <b>1,088</b>        | <b>1,088</b>        | <b>-</b>                 | <b>0%</b>   |
| <b>Income (Loss) Before Transfers</b> | <b>682,445</b>    | <b>1,339,580</b>    | <b>2,018,174</b>    | <b>678,594</b>           | <b>51%</b>  |
| <b>Operating Transfers</b>            |                   |                     |                     |                          |             |
| Net Operating Transfers               | -                 | -                   | -                   | -                        | -           |
| <b>Net Income (Loss)</b>              | <b>\$ 682,445</b> | <b>\$ 1,339,580</b> | <b>\$ 2,018,174</b> | <b>\$ 678,594</b>        | <b>51%</b>  |

# LID Revolving Loan Internal Service Fund

|                                       | FY 2004<br>Actual  | FY 2005<br>Estimate | FY 2006<br>Budget | Increase /<br>(Decrease) | %<br>Change  |
|---------------------------------------|--------------------|---------------------|-------------------|--------------------------|--------------|
| <b>Operating Revenues:</b>            |                    |                     |                   |                          |              |
| Charges for Services                  | \$ 7,651           | \$ 6,500            | \$ 7,000          | \$ 500                   | 8%           |
| Interest on Loans                     | -                  | -                   | -                 | -                        | -            |
| <b>Total Operating Revenues</b>       | <b>7,651</b>       | <b>6,500</b>        | <b>7,000</b>      | <b>500</b>               | <b>8%</b>    |
| <b>Operating Income (Loss)</b>        | <b>7,651</b>       | <b>6,500</b>        | <b>7,000</b>      | <b>500</b>               | <b>8%</b>    |
| <b>Non-Operating Revenues:</b>        |                    |                     |                   |                          |              |
| Interest Earned                       | 9,226              | 9,500               | 10,000            | 500                      | 5%           |
| <b>Total Non-Operating Revenues</b>   | <b>9,226</b>       | <b>9,500</b>        | <b>10,000</b>     | <b>500</b>               | <b>5%</b>    |
| <b>Income (Loss) Before Transfers</b> | <b>16,877</b>      | <b>16,000</b>       | <b>17,000</b>     | <b>1,000</b>             | <b>6%</b>    |
| <b>Operating Transfers</b>            |                    |                     |                   |                          |              |
| Transfers In                          | -                  | 2,300,000           | -                 | (2,300,000)              | -100%        |
| Out - Municipal Facilities Fund       | (36,287)           | (9,500)             | (10,000)          | (500)                    | 5%           |
| <b>Net Operating Transfers</b>        | <b>(36,287)</b>    | <b>2,290,500</b>    | <b>(10,000)</b>   | <b>(2,300,500)</b>       | <b>-100%</b> |
| <b>Net Income (Loss)</b>              | <b>\$ (19,410)</b> | <b>\$ 2,306,500</b> | <b>\$ 7,000</b>   | <b>\$ (2,299,500)</b>    | <b>-100%</b> |



# Redevelopment Agency

|                                           | FY 2004<br>Actual    | FY 2005<br>Estimate  | FY 2006<br>Budget    | Increase /<br>(Decrease) | %<br>Change |
|-------------------------------------------|----------------------|----------------------|----------------------|--------------------------|-------------|
| <b>Revenues:</b>                          |                      |                      |                      |                          |             |
| Taxes                                     |                      |                      |                      |                          |             |
| Property Tax                              | \$ 2,164,528         | \$ 2,656,369         | \$ 2,990,458         | \$ 334,089               | 13%         |
| Intergovernmental                         | 1,450                | 288,200              | 6,984,012            | -                        | 0%          |
| Miscellaneous Income                      | 519,491              | 408,298              | 255,845              | (152,453)                | -37%        |
| <b>Total Revenue</b>                      | <b>2,685,469</b>     | <b>3,352,867</b>     | <b>10,230,315</b>    | <b>6,877,448</b>         | <b>205%</b> |
| <b>Other Financing Sources</b>            |                      |                      |                      |                          |             |
| Proceeds of Long-Term Debt                | -                    | -                    | -                    | -                        | -           |
| <b>Beginning Fund Balance</b>             |                      |                      |                      |                          |             |
| Reserved                                  | 8,802,306            | 9,118,139            | 9,118,139            | -                        | 0%          |
| Unreserved                                | 8,943,892            | 8,885,508            | 7,294,926            | (1,590,582)              | -18%        |
| <b>Total Beginning Fund Balance</b>       | <b>17,746,198</b>    | <b>18,003,647</b>    | <b>16,413,065</b>    | <b>(1,590,582)</b>       | <b>-9%</b>  |
| <b>Total Resources</b>                    | <b>20,431,667</b>    | <b>21,356,514</b>    | <b>26,643,380</b>    | <b>5,286,866</b>         | <b>25%</b>  |
| <b>Expenditures:</b>                      |                      |                      |                      |                          |             |
| <b>General Government</b>                 |                      |                      |                      |                          |             |
| Salaries and Wages                        | 506,330              | 571,947              | 551,916              | (20,031)                 | -4%         |
| Employee Benefits                         | 196,070              | 237,996              | 211,298              | (26,698)                 | -11%        |
| Services and Supplies                     | 826,316              | 2,588,030            | 3,611,851            | 1,023,821                | 40%         |
| Capital Outlay                            | -                    | 548,500              | 9,457,500            | 8,909,000                | 1624%       |
| Debt Service                              |                      |                      |                      |                          |             |
| Principal Retirement                      | 20,740               | 107,103              | 23,377               | (83,726)                 | -78%        |
| Interest Cost                             | 878,564              | 889,873              | 875,927              | (13,946)                 | -2%         |
| Administrative & Other Costs              | -                    | -                    | -                    | -                        | -           |
| <b>Total Expenditures</b>                 | <b>2,428,020</b>     | <b>4,943,449</b>     | <b>14,731,869</b>    | <b>9,788,420</b>         | <b>198%</b> |
| <b>Ending Fund Balance</b>                |                      |                      |                      |                          |             |
| Reserved                                  | 9,118,139            | 9,118,139            | 9,118,139            | -                        | 0%          |
| Unreserved                                | 8,885,508            | 7,294,926            | 2,793,372            | (4,501,554)              | -62%        |
| <b>Total Ending Fund Balance</b>          | <b>18,003,647</b>    | <b>16,413,065</b>    | <b>11,911,511</b>    | <b>(4,501,554)</b>       | <b>-27%</b> |
| <b>Total Commitments and Fund Balance</b> | <b>\$ 20,431,667</b> | <b>\$ 21,356,514</b> | <b>\$ 26,643,380</b> | <b>\$ 5,286,866</b>      | <b>25%</b>  |



# Staff Complement Additions

|                                                 | <b>Full-time<br/>Equivalents (FTEs)</b> |       |
|-------------------------------------------------|-----------------------------------------|-------|
| <b>General Fund</b>                             |                                         |       |
| Accountant I                                    | 4.0                                     | * (1) |
| Accounting Clerk                                | 1.0                                     |       |
| Aquatics Maintenance Technician                 | 2.0                                     |       |
| Administrative Analyst III                      | 2.0                                     |       |
| Assistant City Attorney                         | 1.0                                     | *     |
| Communications Operator I                       | 8.0                                     |       |
| Court Marshall                                  | 2.0                                     | *     |
| Court Programs Administrative Clerk             | 2.0                                     | *     |
| Court Programs Office Assistant                 | 1.0                                     | *     |
| Criminal Justice Clerk                          | 7.0                                     | *     |
| Deputy City Attorney                            | 2.0                                     | *     |
| Equipment Operator II                           | 2.0                                     |       |
| Firefighter/Paramedic                           | 6.0                                     |       |
| Intergovernmental Relations Specialist          | 1.0                                     |       |
| Legal Office Assistant                          | 1.0                                     |       |
| Legal Secretary                                 | 3.0                                     | *     |
| Municipal Court Judge                           | 1.0                                     | *     |
| Office Assistant II                             | 2.0                                     |       |
| Park Planner                                    | 2.0                                     |       |
| Park Supervisor                                 | 1.0                                     |       |
| Parks & Facilities Maintenance II               | 1.0                                     |       |
| Process Server                                  | 1.0                                     | *     |
| Project Manager Asset Mgmt/CIP                  | 1.0                                     |       |
| Recreation Coordinator                          | 1.0                                     |       |
| Recreation Leader                               | 1.0                                     |       |
| Recreation Supervisor                           | 1.0                                     |       |
| Secretary I                                     | 2.0                                     |       |
| Security Officer                                | 2.0                                     | * (1) |
| Senior City Marshall                            | 1.0                                     | *     |
| Senior Financial Analyst                        | 1.0                                     |       |
| Senior System Support Analyst                   | 3.0                                     |       |
| Senior Technical Analyst                        | 1.0                                     |       |
| Sexual Offender Detective                       | 1.0                                     |       |
| Supervisor Court Clerk                          | 1.0                                     |       |
| Traffic Officer                                 | 4.0                                     |       |
| Traffic Sergeant                                | 1.0                                     |       |
| Victim Witness Advocate                         | 1.0                                     | *     |
|                                                 | <b>75.0</b>                             |       |
| <b>Water &amp; Sewer Funds</b>                  |                                         |       |
| Meter Services Specialists I                    | 2.0                                     |       |
| Meter Services Specialist III                   | 2.0                                     |       |
| Meter Services Supervisor                       | 1.0                                     |       |
| Senior System Support Analyst                   | 1.0                                     |       |
| Technical Analyst II                            | 1.0                                     |       |
| Water Facilities Operator I                     | 1.0                                     |       |
| Utility Services Engineer I                     | 1.0                                     |       |
|                                                 | <b>9.0</b>                              |       |
| Assistant Public Works Director                 | 1.0                                     |       |
|                                                 | <b>1.0</b>                              |       |
| <b>Convention Center Fund</b>                   |                                         |       |
| Special Events & Sports Assistant               | 1.0                                     |       |
|                                                 | <b>1.0</b>                              |       |
| <b>Total FY 2006 Staff Complement Additions</b> | <b>86.0</b>                             | **    |

\* Noted positions were brought on at the end of FY 2005, mainly for the implementation of the third municipal court

\*\* The net total positions added in FY06 is 62 (excluding the 24 positions noted above)

# Staffing Summary

|                                   | FY2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimate | FY 2006<br>Budget | Increase/<br>(Decrease) | %<br>Change |
|-----------------------------------|------------------|-------------------|---------------------|-------------------|-------------------------|-------------|
| <b>General Fund</b>               |                  |                   |                     |                   |                         |             |
| Budget & Strategic Mgmt           | -                | -                 | 6                   | 7                 | 1                       | 17%         |
| Building & Fire Safety            | 10               | 10                | 11                  | 11                | -                       | 0%          |
| City Attorney                     | 55               | 55                | 60                  | 61                | 1                       | 2%          |
| City Clerk                        | 18               | 19                | 20                  | 20                | -                       | 0%          |
| City Council                      | 7                | 7                 | 8                   | 8                 | -                       | 0%          |
| City Manager                      | 17               | 16                | 15                  | 16                | 1                       | 7%          |
| Community Development             | 28               | 28                | 28                  | 28                | -                       | 0%          |
| Economic Development              | 3                | 3                 | 3                   | 3                 | -                       | 0%          |
| Finance                           | 48               | 54                | 52                  | 56                | 4                       | 8%          |
| Fire                              | 173              | 179               | 180                 | 186               | 6                       | 3%          |
| Human Resources                   | 20               | 21                | 22                  | 22                | -                       | 0%          |
| Information Technology            | 46               | 44                | 51                  | 58                | 7                       | 14%         |
| Municipal Court                   | 37               | 38                | 47                  | 49                | 2                       | 4%          |
| Neighborhood Services             | 10               | 10                | 11                  | 11                | -                       | 0%          |
| Parks & Recreation                | 158              | 155               | 163                 | 176               | 13                      | 8%          |
| Police                            | 359              | 370               | 414                 | 426               | 12                      | 3%          |
| Property Management               | -                | -                 | 16                  | 16                | -                       | 0%          |
| Public Works                      | 72               | 82                | 83                  | 87                | 4                       | 1%          |
| <b>Total General Fund</b>         | <b>1,061</b>     | <b>1,091</b>      | <b>1,190</b>        | <b>1,241</b>      | <b>51</b>               | <b>4%</b>   |
| <b>Proprietary Funds</b>          |                  |                   |                     |                   |                         |             |
| Convention Center                 | 15               | 15                | 16                  | 17                | 1                       | 6%          |
| Sewer                             | 77               | 85                | 88                  | 89                | 1                       | 1%          |
| Water                             | 114              | 119               | 126                 | 134               | 8                       | 6%          |
| <b>DSC</b>                        |                  |                   |                     |                   |                         |             |
| Finance                           | 1                | 1                 | -                   | -                 | -                       | N/A         |
| Building & Fire Safety            | 71               | 73                | 92                  | 92                | -                       | 0%          |
| Community Development             | 3                | 3                 | 6                   | 6                 | -                       | 0%          |
| City Clerk                        | 2                | 2                 | 7                   | 7                 | -                       | 0%          |
| Public Works                      | 29               | 30                | 31                  | 31                | -                       | 0%          |
| DSC-Admin                         | -                | -                 | 3                   | 3                 | -                       | 0%          |
| IT                                | 4                | 4                 | 4                   | 4                 | -                       | 0%          |
| <b>Subtotal DSC</b>               | <b>110</b>       | <b>113</b>        | <b>143</b>          | <b>143</b>        | <b>-</b>                | <b>0%</b>   |
| Workmen's Comp                    | 4                | 4                 | 2                   | 2                 | -                       | 0%          |
| Self-funded Insurance             | -                | -                 | 3                   | 3                 | -                       | 0%          |
| HUD Proceeds Fund                 | 2                | 2                 | -                   | -                 | -                       | N/A         |
| Health Insurance                  | 1                | 1                 | 1                   | 1                 | -                       | 0%          |
| Engineering                       | 48               | 48                | 43                  | 44                | 1                       | 2%          |
| Citywide                          | -                | 2                 | 2                   | 2                 | -                       | 0%          |
| City Shop                         | 14               | 14                | 15                  | 15                | -                       | 0%          |
| <b>Subtotal Proprietary Funds</b> | <b>385</b>       | <b>403</b>        | <b>439</b>          | <b>450</b>        | <b>11</b>               | <b>3%</b>   |
| <b>Other</b>                      |                  |                   |                     |                   |                         |             |
| Grant Funded                      | 31               | 31                | 6                   | 6                 | -                       | 0%          |
| Redevelopment                     | 6                | 6                 | 6                   | 6                 | -                       | 0%          |
| Special Recreation                | -                | -                 | 1                   | 1                 | -                       | 0%          |
| <b>Subtotal Other</b>             | <b>37</b>        | <b>37</b>         | <b>13</b>           | <b>13</b>         | <b>-</b>                | <b>0%</b>   |
| <b>Total FTEs</b>                 | <b>1,483</b>     | <b>1,531</b>      | <b>1,642</b>        | <b>1,704</b>      | <b>62</b>               | <b>4%</b>   |

# Staffing Detail

| Department                         | Fund | FY2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimate | FY 2006<br>Budget | Increase/<br>(Decrease) | %<br>Change |
|------------------------------------|------|------------------|-------------------|---------------------|-------------------|-------------------------|-------------|
| <b>Budget &amp; Strategic Mgmt</b> |      |                  |                   |                     |                   |                         |             |
| Perf Budget Dev & Mgmt             |      | -                | -                 | 6                   | 4                 | (2)                     | -33%        |
| Strategic & Long-term Planning     |      |                  |                   |                     | 3                 | 3                       | 100%        |
| <b>Department Total</b>            |      | -                | -                 | 6                   | 7                 | 1                       | 17%         |
| <b>General Fund</b>                |      | -                | -                 | 6                   | 7                 | 1                       | 17%         |
| <b>Sub Total</b>                   |      | -                | -                 | 6                   | 7                 | 1                       | 17%         |
| <b>Building &amp; Fire Safety</b>  |      |                  |                   |                     |                   |                         |             |
| Code Enforcement                   |      | 4                | 4                 | 4                   | 4                 | -                       | 0%          |
| Fire Safety - Plans Exam           |      | 3                | 3                 | 3                   | 3                 | -                       | 0%          |
| Fire Safety - Inspections          |      | 3                | 3                 | 4                   | 4                 | -                       | 0%          |
| DSC-Bldg Admin                     |      | 11               | 14                | 5                   | 5                 | -                       | 0%          |
| DSC-Plan Check                     |      | 8                | 9                 | 9                   | 9                 | -                       | 0%          |
| DSC-Building Inspection            |      | 43               | 41                | 51                  | 51                | -                       | 0%          |
| DSC-Permitting                     |      | -                | -                 | 9                   | 9                 | -                       | 0%          |
| DSC-Fire Plans Exam                |      | 5                | 5                 | 6                   | 6                 | -                       | 0%          |
| DSC-Fire Inspections               |      | 4                | 4                 | 12                  | 12                | -                       | 0%          |
| <b>Department Total</b>            |      | 81               | 83                | 103                 | 103               | -                       | 0%          |
| <b>General Fund</b>                |      | 10               | 10                | 11                  | 11                | -                       | 0%          |
| <b>DSC Fund</b>                    |      | 71               | 73                | 92                  | 92                | -                       | 0%          |
| <b>Sub Total</b>                   |      | 81               | 83                | 103                 | 103               | -                       | 0%          |
| <b>City Attorney</b>               |      |                  |                   |                     |                   |                         |             |
| General Administration             |      | 35               | 35                | 47                  | 11                | (36)                    | -77%        |
| Victim Advocate                    |      | 1                | 1                 | 1                   | 2                 | 1                       | 100%        |
| Seized-Asset Processing            |      | 1                | 1                 | 1                   | -                 | (1)                     | -100%       |
| Court Appointed Programs           |      | 8                | 8                 | 11                  | 11                | -                       | 0%          |
| Criminal                           |      | -                | -                 | -                   | 15                | 15                      | 100%        |
| Legal Administration               |      | -                | -                 | -                   | 21                | 21                      | 100%        |
| Environmental Mgmt                 |      | -                | -                 | -                   | 1                 | 1                       | 100%        |
| Property Management                |      | 10               | 10                | -                   | -                 | -                       | N/A         |
| <b>Department Total</b>            |      | 55               | 55                | 60                  | 61                | 1                       | 2%          |
| <b>General Fund</b>                |      | 55               | 55                | 60                  | 61                | 1                       | 2%          |
| <b>Sub Total</b>                   |      | 55               | 55                | 60                  | 61                | 1                       | 2%          |
| <b>City Clerk</b>                  |      |                  |                   |                     |                   |                         |             |
| General Administration             |      | 18               | 19                | 20                  | 20                | -                       | 0%          |
| DSC-Clerk Admin                    |      | 2                | 2                 | 7                   | 7                 | -                       | 0%          |
| <b>Department Total</b>            |      | 20               | 21                | 27                  | 27                | -                       | 0%          |
| <b>General Fund</b>                |      | 18               | 19                | 20                  | 20                | -                       | 0%          |
| <b>DSC Fund</b>                    |      | 2                | 2                 | 7                   | 7                 | -                       | 0%          |
| <b>Sub Total</b>                   |      | 20               | 21                | 27                  | 27                | -                       | 0%          |
| <b>City Council</b>                |      |                  |                   |                     |                   |                         |             |
| General Administration             |      | 2                | 2                 | 3                   | 3                 | -                       | 0%          |
| Elected                            |      | 5                | 5                 | 5                   | 5                 | -                       | 0%          |
| <b>Department Total</b>            |      | 7                | 7                 | 8                   | 8                 | -                       | 0%          |
| <b>General Fund</b>                |      | 7                | 7                 | 8                   | 8                 | -                       | 0%          |
| <b>Sub Total</b>                   |      | 7                | 7                 | 8                   | 8                 | -                       | 0%          |

# Staffing Detail

| Department                   | Fund | FY2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimate | FY 2006<br>Budget | Increase/<br>(Decrease) | %<br>Change |
|------------------------------|------|------------------|-------------------|---------------------|-------------------|-------------------------|-------------|
| <b>City Manager</b>          |      |                  |                   |                     |                   |                         |             |
| General Administration       |      | 17               | 7                 | 7                   | 7                 | -                       | 0%          |
| Public Information           |      | -                | 6                 | 5                   | 5                 | -                       | 0%          |
| Intergovernmental            |      | -                | 3                 | 3                   | 4                 | 1                       | 33%         |
| <b>Department Total</b>      |      | 17               | 16                | 15                  | 16                | 1                       | 7%          |
| <b>General Fund</b>          |      | 17               | 16                | 15                  | 16                | 1                       | 7%          |
| <b>Sub Total</b>             |      | 17               | 16                | 15                  | 16                | 1                       | 7%          |
| <b>Community Development</b> |      |                  |                   |                     |                   |                         |             |
| General Administration       |      | 23               | 23                | 26                  | 26                | -                       | 0%          |
| Current Planning             |      | 5                | 5                 | 2                   | 2                 | -                       | 0%          |
| Redevelopment                |      | 6                | 6                 | -                   | -                 | -                       | N/A         |
| DSC-Comm Dev General         |      | 3                | 3                 | 6                   | 6                 | -                       | 0%          |
| <b>Department Total</b>      |      | 37               | 37                | 34                  | 34                | -                       | 0%          |
| <b>General Fund</b>          |      | 28               | 28                | 28                  | 28                | -                       | 0%          |
| <b>DSC Fund</b>              |      | 3                | 3                 | 6                   | 6                 | -                       | 0%          |
| <b>Redevelopment Fund</b>    |      | 6                | 6                 | -                   | -                 | -                       | N/A         |
| <b>Sub Total</b>             |      | 37               | 37                | 34                  | 34                | -                       | 0%          |
| <b>Convention Center</b>     |      |                  |                   |                     |                   |                         |             |
| Convention Center-General    |      | 7                | 7                 | 7                   | 7                 | -                       | 0%          |
| Visitor's Bureau             |      | 8                | 8                 | 9                   | 10                | 1                       | 11%         |
| <b>Department Total</b>      |      | 15               | 15                | 16                  | 17                | 1                       | 6%          |
| <b>Conv Cntr Fund</b>        |      | 15               | 15                | 16                  | 17                | 1                       | 6%          |
| <b>Sub Total</b>             |      | 15               | 15                | 16                  | 17                | 1                       | 6%          |
| <b>DSC-Administration</b>    |      |                  |                   |                     |                   |                         |             |
| General Administration       |      | -                | -                 | 3                   | 3                 | -                       | 0%          |
| <b>Department Total</b>      |      | -                | -                 | 3                   | 3                 | -                       | 0%          |
| <b>DSC Fund</b>              |      | -                | -                 | 3                   | 3                 | -                       | 0%          |
| <b>Sub Total</b>             |      | -                | -                 | 3                   | 3                 | -                       | 0%          |
| <b>Economic Development</b>  |      |                  |                   |                     |                   |                         |             |
| General Administration       |      | 3                | 3                 | 3                   | 3                 | -                       | 0%          |
| <b>Department Total</b>      |      | 3                | 3                 | 3                   | 3                 | -                       | 0%          |
| <b>General Fund</b>          |      | 3                | 3                 | 3                   | 3                 | -                       | 0%          |
| <b>Sub Total</b>             |      | 3                | 3                 | 3                   | 3                 | -                       | 0%          |
| <b>Finance</b>               |      |                  |                   |                     |                   |                         |             |
| General Administration       |      | 30               | 28                | 30                  | 33                | 3                       | 10%         |
| Licensing/Purchasing         |      | 12               | 12                | 9                   | 9                 | -                       | 0%          |
| Special Assessments          |      | 1                | 2                 | 2                   | 2                 | -                       | 0%          |
| Support Services             |      | 5                | 6                 | 6                   | 6                 | -                       | 0%          |
| Budget                       |      | -                | 6                 | -                   | -                 | -                       | N/A         |
| Purchasing                   |      | -                | -                 | 2                   | 2                 | -                       | 0%          |
| Audit                        |      | -                | -                 | 3                   | 4                 | 1                       | 33%         |
| DSC-General - Finance        |      | 1                | 1                 | -                   | -                 | -                       | N/A         |
| <b>Department Total</b>      |      | 49               | 55                | 52                  | 56                | 4                       | 8%          |
| <b>General Fund</b>          |      | 48               | 54                | 52                  | 56                | 4                       | 8%          |
| <b>DSC Fund</b>              |      | 1                | 1                 | -                   | -                 | -                       | N/A         |
| <b>Sub Total</b>             |      | 49               | 55                | 52                  | 56                | 4                       | 8%          |



# Staffing Detail

| Department                      | Fund                         | FY2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimate | FY 2006<br>Budget | Increase/<br>(Decrease) | %<br>Change |
|---------------------------------|------------------------------|------------------|-------------------|---------------------|-------------------|-------------------------|-------------|
| <b>Fire</b>                     |                              |                  |                   |                     |                   |                         |             |
| Admin. & Payroll                |                              | 114              | 114               | 115                 | 115               | -                       | 0%          |
| EMS                             |                              | 58               | 64                | 64                  | 70                | 6                       | 9%          |
| Emergency Mgmt.                 |                              | 1                | 1                 | 1                   | 1                 | -                       | 0%          |
| <b>Department Total</b>         |                              | 173              | 179               | 180                 | 186               | 6                       | 3%          |
|                                 | <b>General Fund</b>          | 173              | 179               | 180                 | 186               | 6                       | 3%          |
| <b>Sub Total</b>                |                              | 173              | 179               | 180                 | 186               | 6                       | 3%          |
| <b>Human Resources</b>          |                              |                  |                   |                     |                   |                         |             |
| General Administration          |                              | 20               | 21                | 9                   | 9                 | -                       | 0%          |
| Employment & Compensation       |                              | -                | -                 | 9                   | 9                 | -                       | 0%          |
| Labor Relations                 |                              | -                | -                 | 1                   | 1                 | -                       | 0%          |
| Training & Org Dev              |                              | -                | -                 | 3                   | 3                 | -                       | 0%          |
| Self-Fund Workmens Comp         |                              | 4                | 4                 | 2                   | 2                 | -                       | 0%          |
| Self-Insurance                  |                              | -                | -                 | 3                   | 3                 | -                       | 0%          |
| Health Insurance                |                              | 1                | 1                 | 1                   | 1                 | -                       | 0%          |
| <b>Department Total</b>         |                              | 25               | 26                | 28                  | 28                | -                       | 0%          |
|                                 | <b>General Fund</b>          | 20               | 21                | 22                  | 22                | -                       | 0%          |
|                                 | <b>Workmens Comp Fund</b>    | 4                | 4                 | 2                   | 2                 | -                       | 0%          |
|                                 | <b>Self Insurance Fund</b>   | -                | -                 | 3                   | 3                 | -                       | 0%          |
|                                 | <b>Health Insurance Fund</b> | 1                | 1                 | 1                   | 1                 | -                       | 0%          |
| <b>Sub Total</b>                |                              | 25               | 26                | 28                  | 28                | -                       | 0%          |
| <b>Information Technology</b>   |                              |                  |                   |                     |                   |                         |             |
| General Administration          |                              | 46               | 44                | 48                  | 55                | 7                       | 15%         |
| GIS                             |                              | -                | -                 | 3                   | 3                 | -                       | 0%          |
| DSC-Kiva Phase II               |                              | 3                | 3                 | 3                   | 3                 | -                       | 0%          |
| DSC-Citywide                    |                              | 1                | 1                 | 1                   | 1                 | -                       | 0%          |
| Citywide Communications         |                              | -                | 2                 | 2                   | 2                 | -                       | 0%          |
| <b>Department Total</b>         |                              | 50               | 50                | 57                  | 64                | 7                       | 12%         |
|                                 | <b>General Fund</b>          | 46               | 44                | 51                  | 58                | 7                       | 14%         |
|                                 | <b>DSC Fund</b>              | 4                | 4                 | 4                   | 4                 | -                       | 0%          |
|                                 | <b>Citywide Fund</b>         | -                | 2                 | 2                   | 2                 | -                       | 0%          |
| <b>Sub Total</b>                |                              | 50               | 50                | 57                  | 64                | 7                       | 12%         |
| <b>Municipal Court Services</b> |                              |                  |                   |                     |                   |                         |             |
| General Administration          |                              | 35               | 36                | 44                  | 46                | 2                       | 5%          |
| General-Elected                 |                              | 2                | 2                 | 3                   | 3                 | -                       | 0%          |
| <b>Department Total</b>         |                              | 37               | 38                | 47                  | 49                | 2                       | 4%          |
|                                 | <b>General Fund</b>          | 37               | 38                | 47                  | 49                | 2                       | 4%          |
| <b>Sub Total</b>                |                              | 37               | 38                | 47                  | 49                | 2                       | 4%          |
| <b>Neighborhood Services</b>    |                              |                  |                   |                     |                   |                         |             |
| Neighborhood Services           |                              | 10               | 10                | 11                  | 11                | -                       | 0%          |
| HUD                             |                              | 2                | 2                 | -                   | -                 | -                       | N/A         |
| Grant Funded                    |                              | 1                | 1                 | 5                   | 5                 | -                       | 0%          |
| <b>Department Total</b>         |                              | 13               | 12                | 16                  | 16                | -                       | 0%          |
|                                 | <b>General Fund</b>          | 10               | 10                | 11                  | 11                | -                       | 0%          |
|                                 | <b>Grant Funded</b>          | 1                | 1                 | 5                   | 5                 | -                       | 0%          |
|                                 | <b>HUD Fund</b>              | 2                | 2                 | -                   | -                 | -                       | N/A         |
| <b>Sub Total</b>                |                              | 13               | 13                | 16                  | 16                | -                       | 0%          |

# Staffing Detail

| Department                     | Fund | FY2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimate | FY 2006<br>Budget | Increase/<br>(Decrease) | %<br>Change |
|--------------------------------|------|------------------|-------------------|---------------------|-------------------|-------------------------|-------------|
| <b>Parks &amp; Recreation</b>  |      |                  |                   |                     |                   |                         |             |
| Parks Maintenance              |      | 52               | 54                | 53                  | 53                | -                       | 0%          |
| Parks Maint. Bond Funded       |      | 39               | 39                | 43                  | 48                | 5                       | 12%         |
| Bldg Maint-Bond Funded         |      | 6                | -                 | -                   | -                 | -                       | N/A         |
| Recreation-Spec Rec Admin      |      | -                | -                 | 1                   | 1                 | -                       | 0%          |
| Recreation - Administration    |      | 27               | 9                 | 10                  | 10                | -                       | 0%          |
| Recreation - Comm & Mktg       |      | -                | 2                 | 2                   | 2                 | -                       | 0%          |
| Recreation - Arts              |      | -                | 1                 | 1                   | 1                 | -                       | 0%          |
| Recreation - Bird Preserve     |      | -                | -                 | -                   | -                 | -                       | N/A         |
| Recreation - Inclusion         |      | -                | -                 | 1                   | 1                 | -                       | 0%          |
| Recreation - Sports            |      | -                | 3                 | 3                   | 3                 | -                       | 0%          |
| Recreation - Special Events    |      | -                | 1                 | 1                   | 1                 | -                       | 0%          |
| Recreation - Tech Srvs         |      | -                | 1                 | 1                   | 1                 | -                       | 0%          |
| Recreation - VVRC              |      | -                | 1                 | 2                   | 2                 | -                       | 0%          |
| Recreation - SSRC              |      | -                | 3                 | 3                   | 3                 | -                       | 0%          |
| Recreation - Safekey           |      | -                | 2                 | 2                   | 2                 | -                       | 0%          |
| Recreation - BMRC              |      | -                | 3                 | 2                   | 2                 | -                       | 0%          |
| Recreation - WRRC              |      | -                | 2                 | 2                   | 2                 | -                       | 0%          |
| Recreation - Sr Center         |      | -                | 1                 | 1                   | 1                 | -                       | 0%          |
| Recreation - East Pools        |      | -                | 2                 | 2                   | 2                 | -                       | 0%          |
| Parks-SNPLMA                   |      | -                | -                 | -                   | 3                 | 3                       | 100%        |
| Rec - Pools W. Bond Fund       |      | 20               | 21                | 24                  | 26                | 2                       | 8%          |
| Rec - Bond Downtown            |      | 1                | 1                 | 1                   | 1                 | -                       | 0%          |
| Rec - Bond Promenade           |      | 3                | 3                 | 2                   | 4                 | 2                       | 100%        |
| Rec - Bond Multigen            |      | 4                | 4                 | 4                   | 4                 | -                       | 0%          |
| Rec - Bond Aquatics            |      | 3                | 2                 | 2                   | 2                 | -                       | 0%          |
| Rec - Bond Funded Spec Event   |      | -                | -                 | 1                   | 2                 | 1                       | 100%        |
| Pools                          |      | 2                | -                 | -                   | -                 | -                       | N/A         |
| Rec - Bond Fnd Sr Citizens'    |      | 1                | -                 | 1                   | 1                 | -                       | 0%          |
| <b>Department Total</b>        |      | 158              | 155               | 165                 | 178               | 13                      | 8%          |
| <b>General Fund</b>            |      | 158              | 155               | 163                 | 176               | 13                      | 8%          |
| <b>Grant Total</b>             |      | -                | -                 | 1                   | 1                 | -                       | 0%          |
| <b>Special Recreation Fund</b> |      | -                | -                 | 1                   | 1                 | -                       | 0%          |
| <b>Sub Total</b>               |      | 158              | 155               | 165                 | 178               | 13                      | 8%          |
| <b>Police</b>                  |      |                  |                   |                     |                   |                         |             |
| General Administration         |      | 6                | 7                 | 8                   | 8                 | -                       | 0%          |
| Support Services               |      | 15               | 15                | 14                  | 13                | (1)                     | -7%         |
| Animal Control                 |      | 11               | 12                | 12                  | 12                | -                       | 0%          |
| Jail                           |      | 57               | 57                | 57                  | 57                | -                       | 0%          |
| Patrol Administration          |      | 14               | 12                | 12                  | 12                | -                       | 0%          |
| Investigations                 |      | 25               | 26                | 29                  | 30                | 1                       | 3%          |
| Information Services           |      | 35               | 35                | 37                  | 45                | 8                       | 22%         |
| Police Training                |      | 9                | 10                | 9                   | 9                 | -                       | 0%          |
| Records Division               |      | 11               | 11                | 12                  | 12                | -                       | 0%          |
| Special Operations             |      | 24               | 24                | 25                  | 25                | -                       | 0%          |
| Patrol - East Command          |      | 65               | 70                | 91                  | 91                | -                       | 0%          |
| Patrol - West Command          |      | 80               | 83                | 96                  | 100               | 4                       | 4%          |
| Criminalistics                 |      | 7                | 8                 | 9                   | 9                 | -                       | 0%          |

# Staffing Detail

| Department                     | Fund | FY2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimate | FY 2006<br>Budget | Increase/<br>(Decrease) | %<br>Change |
|--------------------------------|------|------------------|-------------------|---------------------|-------------------|-------------------------|-------------|
| <b>Police (continued)</b>      |      |                  |                   |                     |                   |                         |             |
| Grant Funded                   |      | 30               | 30                | -                   | -                 | -                       | N/A         |
| <b>Department Total</b>        |      | 389              | 400               | 414                 | 426               | 12                      | 3%          |
| <b>General Fund</b>            |      | 359              | 370               | 414                 | 426               | 12                      | 3%          |
| <b>Multi Purp.(Grant) Fund</b> |      | 30               | 30                | -                   | -                 | -                       | N/A         |
| <b>Sub Total</b>               |      | 389              | 400               | 414                 | 426               | 12                      | 3%          |
| <b>Property Management</b>     |      |                  |                   |                     |                   |                         |             |
| Property Management            |      | -                | -                 | 10                  | 10                | -                       | 0%          |
| Survey                         |      | -                | -                 | 6                   | 6                 | -                       | 0%          |
| Redevelopment                  |      | -                | -                 | 4                   | 4                 | -                       | -           |
| Redevelopment-Downtown         |      | -                | -                 | 2                   | 2                 | -                       | 0%          |
| <b>Department Total</b>        |      | -                | -                 | 22                  | 22                | -                       | 0%          |
| <b>General Fund</b>            |      | -                | -                 | 16                  | 16                | -                       | 0%          |
| <b>Redevelopment Fund</b>      |      | -                | -                 | 6                   | 6                 | -                       | 0%          |
| <b>Sub Total</b>               |      | -                | -                 | 22                  | 22                | -                       | 0%          |
| <b>Public Works</b>            |      |                  |                   |                     |                   |                         |             |
| Building & Facility Maint.     |      | 16               | 17                | 17                  | 17                | -                       | 0%          |
| Custodial                      |      | 17               | 20                | 21                  | 21                | -                       | 0%          |
| Streets-General                |      | 20               | 20                | 20                  | 14                | (6)                     | -30%        |
| Traffic Maintenance            |      | 6                | 5                 | 5                   | 5                 | -                       | 0%          |
| Traffic Barricades             |      | -                | -                 | -                   | 1                 | 1                       | 100%        |
| Traffic Design                 |      | 3                | 4                 | 4                   | 3                 | (1)                     | -25%        |
| Street Lighting                |      | 2                | 2                 | 2                   | 2                 | -                       | 0%          |
| Graffiti Removal               |      | 2                | 2                 | 2                   | 2                 | -                       | 0%          |
| Bldg Maint - Bond Funded       |      | -                | 6                 | 6                   | 6                 | -                       | 0%          |
| DSC-Traffic Design             |      | 1                | 1                 | 1                   | 1                 | -                       | 0%          |
| Flood Control-General          |      | 3                | 3                 | 3                   | 5                 | 2                       | 67%         |
| Flood Control-Street Sweeping  |      | -                | -                 | -                   | 6                 | 6                       | 100%        |
| City Shop-Support Svc.         |      | 3                | 3                 | 3                   | 3                 | -                       | 0%          |
| City Shop                      |      | 14               | 14                | 15                  | 15                | -                       | 0%          |
| CIP                            |      | -                | -                 | -                   | 2                 | 2                       | 100%        |
| Engineering Admin              |      | 8                | 8                 | 7                   | 8                 | 1                       | 14%         |
| Drafting/Design                |      | 10               | 11                | 12                  | 12                | -                       | 0%          |
| Improvement Districts          |      | 1                | 1                 | 1                   | 1                 | -                       | 0%          |
| New Development                |      | 1                | 1                 | 1                   | 1                 | -                       | 0%          |
| Quality Control                |      | 11               | 11                | 12                  | 12                | -                       | 0%          |
| Survey                         |      | 6                | 6                 | -                   | -                 | -                       | N/A         |
| Flood Control Admin.           |      | 2                | 2                 | 2                   | 2                 | -                       | 0%          |
| Construction Management        |      | 7                | 7                 | 7                   | 7                 | -                       | 0%          |
| Park Design                    |      | 2                | 1                 | 1                   | 1                 | -                       | 0%          |
| DSC-New Development            |      | 5                | 7                 | 10                  | 10                | -                       | 0%          |
| DSC-Quality Control            |      | 21               | 21                | 20                  | 20                | -                       | 0%          |
| DSC-Flood Control              |      | 2                | 1                 | -                   | -                 | -                       | N/A         |
| <b>Department Total</b>        |      | 163              | 174               | 172                 | 177               | 5                       | 3%          |
| <b>General Fund</b>            |      | 72               | 82                | 83                  | 87                | 4                       | 5%          |
| <b>Engineering Fund</b>        |      | 48               | 48                | 43                  | 44                | 1                       | 2%          |
| <b>City Shop Fund</b>          |      | 14               | 14                | 15                  | 15                | -                       | 0%          |
| <b>DSC Fund</b>                |      | 29               | 30                | 31                  | 31                | -                       | 0%          |
| <b>Sub Total</b>               |      | 163              | 174               | 172                 | 177               | 5                       | 3%          |

# Staffing Detail

| Department                         | Fund | FY2003<br>Actual | FY 2004<br>Actual | FY 2005<br>Estimate | FY 2006<br>Budget | Increase/<br>(Decrease) | %<br>Change |
|------------------------------------|------|------------------|-------------------|---------------------|-------------------|-------------------------|-------------|
| <b>Sewer Department</b>            |      |                  |                   |                     |                   |                         |             |
| Field Operation                    |      | 11               | 13                | 13                  | 13                | -                       | 0%          |
| Water Quality                      |      | 26               | 29                | 28                  | 28                | -                       | 0%          |
| Customer Svc./ Billing             |      | 7                | 9                 | 12                  | 11                | (1)                     | -8%         |
| Administration                     |      | 6                | 6                 | 7                   | 3                 | (4)                     | -57%        |
| Laboratory Section                 |      | 11               | 11                | 11                  | 11                | -                       | 0%          |
| Technical Services                 |      | 9                | 10                | 11                  | 12                | 1                       | 9%          |
| Electrical Unit                    |      | 2                | 2                 | 2                   | 2                 | -                       | 0%          |
| Pretreatment                       |      | 4                | 4                 | 4                   | 4                 | -                       | 0%          |
| Mgmt Services                      |      | -                | -                 | -                   | 5                 | 5                       | 100%        |
| Capital Projects                   |      | 1                | 1                 | -                   | -                 | -                       | N/A         |
| <b>Department Total</b>            |      | <b>77</b>        | <b>85</b>         | <b>88</b>           | <b>89</b>         | <b>1</b>                | <b>1%</b>   |
| <b>Sewer Fund</b>                  |      | <b>77</b>        | <b>85</b>         | <b>88</b>           | <b>89</b>         | <b>1</b>                | <b>1%</b>   |
| <b>Sub Total</b>                   |      | <b>77</b>        | <b>85</b>         | <b>88</b>           | <b>89</b>         | <b>1</b>                | <b>1%</b>   |
| <b>Water Department</b>            |      |                  |                   |                     |                   |                         |             |
| Field Operations                   |      | 23               | 23                | 24                  | 24                | -                       | 0%          |
| Water Quality                      |      | 23               | 23                | 23                  | 25                | 2                       | 9%          |
| Customer Svc./Billing              |      | 19               | 19                | 19                  | 19                | -                       | 0%          |
| Administration                     |      | 5                | 7                 | 8                   | 4                 | (4)                     | -50%        |
| Technical Services                 |      | 9                | 11                | 14                  | 15                | 1                       | 7%          |
| Meter Services                     |      | 26               | 26                | 30                  | 35                | 5                       | 17%         |
| Electrical                         |      | 8                | 9                 | 8                   | 8                 | -                       | 0%          |
| Mgmt Services                      |      | -                | -                 | -                   | 4                 | 4                       | 100%        |
| Capital Projects                   |      | 1                | 1                 | -                   | -                 | -                       | N/A         |
| <b>Department Total</b>            |      | <b>114</b>       | <b>119</b>        | <b>126</b>          | <b>134</b>        | <b>8</b>                | <b>6%</b>   |
| <b>Water Fund</b>                  |      | <b>114</b>       | <b>119</b>        | <b>126</b>          | <b>134</b>        | <b>8</b>                | <b>6%</b>   |
| <b>Sub Total</b>                   |      | <b>114</b>       | <b>119</b>        | <b>126</b>          | <b>134</b>        | <b>8</b>                | <b>6%</b>   |
| <b>Total Staffing - By Dept</b>    |      | <b>1,483</b>     | <b>1,531</b>      | <b>1,642</b>        | <b>1,704</b>      | <b>62</b>               | <b>4%</b>   |
| <b>Total Staffing- Fund Totals</b> |      |                  |                   |                     |                   |                         |             |
| DSC                                |      | 110              | 113               | 143                 | 143               | -                       | 0%          |
| General Fund                       |      | 1,061            | 1,091             | 1,190               | 1,241             | 51                      | 4%          |
| Water                              |      | 114              | 119               | 126                 | 134               | 8                       | 6%          |
| Sewer                              |      | 77               | 85                | 88                  | 89                | 1                       | 1%          |
| Grant                              |      | 31               | 31                | 6                   | 6                 | -                       | 0%          |
| HUD                                |      | 2                | 2                 | -                   | -                 | -                       | N/A         |
| Convention Center                  |      | 15               | 15                | 16                  | 17                | 1                       | 6%          |
| Engineering                        |      | 48               | 48                | 43                  | 44                | 1                       | 2%          |
| City Shop                          |      | 14               | 14                | 15                  | 15                | -                       | 0%          |
| Workmens Comp                      |      | 4                | 4                 | 2                   | 2                 | -                       | 0%          |
| Health Ins                         |      | 1                | 1                 | 1                   | 1                 | -                       | 0%          |
| Self-Funded Insurance              |      | -                | -                 | 3                   | 3                 | -                       | 0%          |
| Citywide Communications            |      | -                | 2                 | 2                   | 2                 | -                       | 0%          |
| Special Recreation                 |      | -                | -                 | 1                   | 1                 | -                       | -           |
| Redevelopment                      |      | 6                | 6                 | 6                   | 6                 | -                       | 0%          |
| <b>Total Staffing - By Fund</b>    |      | <b>1,483</b>     | <b>1,531</b>      | <b>1,642</b>        | <b>1,704</b>      | <b>62</b>               | <b>4%</b>   |

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# Appendix Overview

## Contents

Abbreviations & Acronyms .....352

Glossary of Terms .....354

Index .....360

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# Abbreviations & Acronyms

## A

|       |                                          |
|-------|------------------------------------------|
| ADA   | American Disabilities Act                |
| AICP  | American Institute of Certified Planners |
| AV    | Assessed Value                           |
| AWCPD | Average Warrants Cleared per Day         |

## B

|     |                           |
|-----|---------------------------|
| BLM | Bureau of Land Management |
|-----|---------------------------|

## C

|      |                                       |
|------|---------------------------------------|
| CAFR | Comprehensive Annual Financial Report |
| CABR | Comprehensive Annual Budget Report    |
| CDBG | Community Development Block Grant     |
| CIP  | Capital Improvement Plan              |
| CMAQ | Congestion Mitigation and Air Quality |
| CMO  | City Manager's Office                 |
| COLA | Cost of Living Allowance              |
| CPI  | Consumer Price Index                  |

## D

|        |                                     |
|--------|-------------------------------------|
| DARE   | Drug Abuse Resistance Education     |
| DD & A | Disposition & Development Agreement |
| DOT    | Department of Transportation        |
| DSC    | Development Services Center         |
| DUI    | Driving Under the Influence         |

## E

|     |                             |
|-----|-----------------------------|
| EMS | Emergency Medical Service   |
| EMT | Executive Management Team   |
| EOC | Emergency Operations Center |
| ESF | Engineering Service Fund    |

## F

|      |                                             |
|------|---------------------------------------------|
| FED  | Federal Reserve Board                       |
| FFE  | Furniture, Fixtures, & Equipment            |
| FEMA | Federal Emergency Management Administration |
| FICA | Federal Insurance Contributions Act         |
| F/T  | Full Time                                   |
| FTE  | Full-Time Equivalent                        |
| FY   | Fiscal Year                                 |

## G

|      |                                          |
|------|------------------------------------------|
| GAAP | Generally Accepted Accounting Principals |
| GASB | Governmental Accounting Standards Board  |
| GFOA | Government Finance Officers Association  |
| GIS  | Geographic Information Systems           |
| GO   | General Obligation                       |

## H

|       |                                                 |
|-------|-------------------------------------------------|
| HACA  | Henderson Allied Community Advocates            |
| HMC   | Henderson Municipal Code                        |
| HMO   | Health Maintenance Organization                 |
| HIPAA | Health Insurance Privacy and Accountability Act |
| HR    | Human Resources                                 |
| HUD   | Housing and Urban Development                   |

## I

|      |                                           |
|------|-------------------------------------------|
| ICMA | International City Management Association |
| ISP  | Internet Service Provider                 |
| IT   | Information Technology                    |
| ISF  | Internal Service Fund                     |

## L

|      |                                          |
|------|------------------------------------------|
| LID  | Land Improvement District                |
| LIMS | Laboratory Information Management System |

## M

|      |                         |
|------|-------------------------|
| MGD  | Million Gallons per Day |
| MVFT | Motor Vehicle Fuel Tax  |

## N

|       |                                                 |
|-------|-------------------------------------------------|
| NDPES | National Pollution Discharge Elimination System |
| NEPS  | Non-Enforcement Police Support                  |
| NRS   | Nevada Revised Statute                          |



**O**

O&M      Operating and Maintenance

**P**

PT      Part Time  
PW      Public Works

**Q**

QC      Quality Control

**R**

RCT      Residential Construction Tax  
RDA      Redevelopment Agency  
ROW      Right of Way  
RTC      Regional Transportation Commission

**S**

SDCs      System Development Charge  
SNRPC      Southern Nevada Regional Planning  
            Commission  
SOS      Strategic Operations Support  
SRT      Special Response Team  
SWOT      Strengths, Weaknesses, Opportunities,  
            and Threats

**T**

TRIMS      Truth in Millage Notification

**U**

UBC      Uniform Building Code

**W**

WRF      Water Reclamation Facility  
WTP      Water Treatment Plant  
WWTP      Wastewater Treatment Plant

**Y**

YTD      Year to Date

---

# Glossary

## A

**Account** A separate financial reporting unit. All budgetary transactions are recorded in accounts.

**Accrual Basis** A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Actuarial** A person or methodology that makes determinations or required contributions to achieve future funding levels that address risk and time.

**Ad Valorem Tax** A tax levied on the assessed value of real estate and personal property. This tax is also known as property tax.

**Adopted Budget** The proposed budget as initially formally approved by the City Council.

**Appropriation** An authorization made by the City Council which permits the City to incur obligations to make expenditures for specific purposes.

**Assessed Valuation** A value that is established for real and personal property for use as a basis for levying property taxes.

**Asset** Resources owned or held by a government which have monetary value.

**Available (Undesignated) Fund Balance** Refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

## B

**Balanced Budget** A budget in which planned funds or revenues available are equal to planned fund expenditures.

**Bond** A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common

types of bonds are general obligation, revenue bonds, and special improvement district bonds. These are most frequently used to finance capital projects.

**Bond Rating** The City of Henderson uses both of the Nations' primary bond rating services- Moody's Investors Service and Standard & Poors. These rating services perform credit analysis to determine the probability of an issuer of debt defaulting partially or fully.

**Bond Refinancing** The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

**Budget** A plan of financial operation for a specified period of time (fiscal year). The Annual Budget authorizes, and provides the basis for control of, financial operations during the fiscal year.

**Budget Adjustment** A procedure to revise a budget appropriation either by City Council approval through the adoption of a supplemental appropriation ordinance for any interdepartmental or interfund adjustments or by City Manager authorization to adjust appropriations within a departmental budget.

**Budget Calendar** The schedule of key dates or milestones which the City follows in the preparation, adoption, and administration of the budget.

**Budget Document** The instrument used by the budget-making authority to present a comprehensive financial program to the City Council.

**Budget Team** A fun group of hard working employees responsible for budget preparation, benchmarking, forecasting, and financial analysis.

**Budget Message** The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the upcoming period.

**Budgetary Basis** This refers to the form of accounting utilized throughout the budget process. These generally take one of three forms: GAAP, Cash, Modified Accrual, or some type of statutory form.

**Budgetary Control** The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

## C

**Consumer Confidence Index** The Conference Board conducts a monthly survey of 5000 households to ascertain the level of consumer confidence. Only index changes of at least five points should be considered significant. The index consists of two sub-indexes - consumers' appraisal of current conditions and their expectations for the future. Expectations make up 60% of the total index, with current conditions accounting for the other 40%.

**Capital Assets** Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**Capital Budget** The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

**Capital Improvements** Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government's physical plant, sometimes referred to as infrastructure.

**Capital Improvements Plan** A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years. The City of Henderson's City Charter requires annual submission of a five-year capital program for City Council acceptance.

**Capital Outlay** Expenditures which result in the acquisition of or addition to fixed assets.

**Cash Basis** A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**Contingency** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Core Service** A principal service or product delivered by a program or department that is necessary to the successful operation of the city.

## D

**Debt Service** The interest and principal that a City must pay each year on net direct long-term debt plus the interest it must pay on direct short-term debt.

**Deficit** The excess of an entity's liabilities over its assets or the excess of expenditures over revenues during a single accounting period.

**Department** A major administrative unit of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area. Departments are comprised of divisions, programs, and/or sections.

**Depreciation** Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

**Division** A functional unit within a department.

## E

**Effective Buying Income (EBI)** is defined as money income less personal tax and non-tax payments-a number often referred to as "disposable" or "after-tax" income. EBI is computed as a derivative of household income, with the correspondence between before-tax and after-tax income being identified for each state based on three-year combinations of Current Population Survey (CPS) data.

**Encumbrance** The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

**Estimated Revenue** The amount of projected revenue to be collected during the fiscal year.

**Expenditure/Expense** This term refers to the outflow of funds paid for an asset obtained or goods and services obtained.

## F

**Fiscal Year** The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Henderson has specified July 1 to June 30 as its fiscal year.

**Forfeiture** The automatic loss of property, including cash, as a penalty for breaking the law, or as compensation for losses resulting from illegal activities. Once property has been forfeited, the City may claim it, resulting in confiscation of the property.

**Full Faith and Credit** A pledge of a government's taxing power to repay debt obligations.

**Full-Time Equivalent** A full-time employee working 38-40 hours per week and receiving benefits.

**Fund** A set of inter-related accounts to record revenues and expenditures associated with a specific purpose. Fund structure presented below:

### Governmental Funds

**Capital Projects Fund** Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust Funds).

**Debt Service Fund** Debt Service Funds are set up to receive dedicated revenues used to make principal and interest payments on City debt. They are used to account for the accumulation of resources for, and the payment of, general obligation and special assessment debt principal, interest and related costs, except the debt service accounted for in the Special Revenue Funds and Enterprise Funds.

**General Fund** The General Fund is the general operating fund of the City. It is used to account for all activities of the City not accounted for in another fund.

**Special Revenue Fund** Special Revenue Funds are set up as accounts for Federal or State grants legally restricted to expenditures for specific purposes.

### Proprietary Funds

**Enterprise Funds** Enterprise Funds are used to account for operations including debt service (a) that are financed and operated in a manner similar to private businesses – where the intent of the government body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges; or (b) where the governing body has determined that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control accountability, or other purposes.

**Internal Service Funds** Internal Service Funds are established to account for an entity which provides goods and services to other City entities and charges those entities for the goods and services provided.

**Fund Balance** The difference between revenues and expenditures. The beginning fund balance represents the residual funds brought forward from the previous year (ending balance).

## G

**Generally Accepted Accounting Principles (GAAP)** Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**General Governmental Revenue** The revenues of a government other than those derived from and retained in an Enterprise Fund. General Governmental revenues include those from the General, Debt Service, and Special Revenue Funds.

**General Obligation Bonds** Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from secondary property taxes, and these bonds are backed by the "full faith and credit" of the issuing government.

**Goal** A long-term, attainable target for an organization – its vision of the future.

**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.

**Interfund Transfer** The movement of monies between funds of the same governmental entity.

**Interlocal Agreement** A contractual agreement between two or more governmental entities.

**Internal Services Charges** The charges to user departments for internal services provided by another government agency, such as data processing, equipment maintenance and communications.

## L

**Levy** To impose taxes for the support of government activities.

**Long-Term Debt** Debt with a maturity of more than one year after the date of issuance.

## M

**Mandate** A requirement from a higher level of government that a lower level of government perform a task in a particular way or standard.

### Median Household Effective Buying Income

Median Household Effective Buying Income divides the Effective Buying Income (EBI) distribution of households into two equal groups, with half the households above and half below the median. The value is calculated by linear interpolation within estimated \$5,000 income groups; it will generally differ somewhat from the result of a similar interpolation in the broader income intervals shown.

**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 Assets** Assets less liabilities in the Proprietary Funds

## O

**Objective** A specific measurable and observable result of an organization's activity which advances the organization toward its goal.

**Ombudsman** One that investigates reported complaints, reports findings, and helps to achieve equitable settlements.



**Operating Budget** The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for expenditures such as personnel, supplies, utilities, materials, travel, and fuel.

**Operating Expenses** The cost for personnel, materials, and equipment required for a department to function.

**Operating Revenue** Funds that the government receives as income to pay for ongoing operations, including such items as taxes, user fees, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

## P

**Pay-As-You-Go Financing** A term used to describe a financial policy by which the capital program is financed from current revenues rather than through borrowing.

**Per Capita** A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

**Performance Budget** A budget that focuses upon departmental goals and objectives rather than line items, programs, or funds. Workload and unit cost data are collected in order to assess the effectiveness and efficiency of services. Typical measures collected might include average emergency response time for fire.

**Performance Measure** Data collected to determine how effective and/or efficient a program is in achieving its objectives.

**Policy** A plan, course of action or guiding principle, designed to set parameters for decisions and actions.

**Prior Year Encumbrances** Obligations from previous years in the form of purchase orders or contracts which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**Potable Water** Water that is fit to drink.

**Program** Group activity, operations, or organizational units directed to attaining specific objectives and achievements and budgeted as sub-units of a department.

**Program Budget** A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

**Property Tax** A levy upon the assessed valuation of the property within the City of Henderson upon each \$100 of assessment.

## R

**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 of all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Strategic Plan** A document outlining long term goals, critical issues, and action plans which will increase the organization's effectiveness in attaining its vision, priorities, mission, and goals and objectives.

**System Development Charge** that portion of the connection charge that is determined to be the customer's proportionate share of the cost of providing transmission, pumping, and storage facilities required to serve the various distribution areas or zones within the system.

## T

**Tax Levy** The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Taxes** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Transfers In/Out** Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

## U

**Unencumbered Balance** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**Unreserved Fund Balance** The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**Useful Life** The period of time that a fixed asset is able to be used. This can refer to a budget period of time for an equipment class or the actual amount of time for a particular item.

**User Charges** The payment of a fee for direct receipt of a public service by the party who benefits from the service.

## W

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

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# Index

## A

Abbreviations & Acronyms: 352  
Accounting Basis: 28  
Assessed Taxable Property Valuation: 11

## B

Bond Proceeds Capital Projects Fund: 53, 54, 317  
Bonds: 8, 59-60, 81, 90, 91-96  
Budget & Strategic Mgmt: 23, 222-223, 227-230, 344-345  
Budget Highlights: 5  
Budget Process: 41-44  
Budget Timeline: 40  
Budgetary Basis: 28  
Building and Fire Safety: 222-223, 231-233, 344-345

## C

Capital Improvement Plan (CIP): 98-167  
Capital Projects Funds: 6, 45, 49, 53, 101-137, 222-223, 317-326  
City Attorney's Office: 222-223, 234-236, 344-345  
City Clerk's Office: 222-223, 237-239, 344-345  
City Manager's Office: 222-223, 240-243, 344, 346  
City Shop Enterprise Fund: 53, 55, 222-223, 297, 334, 344, 350  
Citywide Internal Service Fund: 53, 56, 222-223, 272, 335, 344, 350  
Community Development: 222-223, 244-246, 332-338, 344, 346  
Community Profile: 15  
Contact Information: 23  
Convention Center & Visitors Bureau: 222-223, 247-250, 344  
Convention Center & Visitors Bureau Enterprise Fund: 53, 57-58, 203, 222-223, 329, 344-350

## D

Debt Obligations: 59-61, 81, 91-96  
Debt Ratio: 95  
Debt Service Funds: 45, 48, 53, 59-61, 327-328  
Demographics: 188  
Development Services Center: 53, 62, 202, 222-223, 232, 246, 251-255, 261, 272, 344-350  
Development Services Center Enterprise Fund: 53, 62, 202, 222-223, 297, 332, 344, 350

## E

Economic Development: 222-223, 256-258, 344, 346  
Economy: 7, 8, 182-187  
Employee Productivity: 14  
Engineering Services Internal Service Fund: 53, 63-64, 222-223, 297, 336, 344, 350  
Enterprise Funds: 7, 53, 138-167, 222-223, 329-333, 344-350  
Equipment Repair & Maintenance Special Revenue Fund: 53, 65, 222-223, 272, 279, 286, 297, 314

## F

Finance: 222-223, 259-262, 344, 346  
Financial & Budget Policies: 28-39  
Financial Forecasts: 43, 192-203  
Financial Reserves: 7, 45-52, 77  
Financial Stabilization Special Revenue Fund: 7, 77, 312  
Fire: 222-223, 263-267, 344, 347  
Flood Control: See Public Works  
Forfeited Assets Special Revenue Fund: 53, 66, 222-223, 290, 310  
Fund Balance: 4-5, 34, 45-52, 308-328  
Fund Overview: 53

## G

Gas Tax Special Revenue Fund: 53, 67, 309  
General Fund: 4, 45, 46, 53, 68-70, 192-199, 214-215, 222-223, 229, 232, 236, 239, 242, 246, 258, 261, 266, 270, 272, 277, 279, 283, 286, 290, 294, 297, 306-308, 343-344, 347  
Governmental Funds: 4, 53, 222-223  
Graffiti Award & Abatement Special Revenue Fund: 78, 313

## H

Health Insurance Fund: 53, 84, 222-223, 270, 338, 344, 347, 350  
History: 21  
HUD Proceeds Capital Projects Fund: 78, 283, 319, 344, 350  
Human Resources: 222-223, 268-270, 344-350

## I

Information Technology: 222-223, 271-273, 344, 347

## L

Lake Las Vegas Special Revenue Fund: 76, 316

Land Sales Capital Projects Fund: 53, 71, 320

Land Use: 17

LID Revolving Internal Service Fund: 78, 340

Long-Range Planning: 170-203

## M

Mayor & City Council: 222-223, 274-277, 344-350

Multipurpose (Grants) Special Revenue Fund: 53, 72,  
222-223, 242, 266, 283, 286, 290, 297, 315, 344-350

Municipal Court: 222-223, 278-279, 344, 347

Municipal Court Special Revenue Fund: 53, 73, 222-  
223, 279, 311

Municipal Facilities Capital Projects Fund: 53, 74,  
321

Municipal Golf Course Enterprise Fund: 53, 75, 333

## N

Neighborhood Services: 222-223, 280-283, 344, 347

## O

Organization Chart, City: 2

## P

Park Development Capital Projects Fund: 53, 79, 322

Parks and Recreation: 222-223, 284-287, 286, 344,  
348

Police: 222-223, 288-291, 344, 348-349

Population: 11, 14, 16, 184

Property Management & Redevelopment: 222-223,  
292-294, 344, 349

Property Tax: 4, 7, 8, 11-13, 68-69, 194

Proprietary Funds: 4, 45, 50, 53, 222-223, 344-350

Public Works: 222-223, 295-298, 344, 349

Flood Control: 77, 133-135, 318, 349

Traffic Control: 129-132, 349

Streets: 101-113, 349

## R

Recreation & Attractions: 19

Redevelopment Agency Fund: 4, 45, 52, 53, 80-81,  
222-223, 246, 294, 341, 344, 350

RTC Capital Projects Fund: 76, 323

## S

Self Insurance Internal Service Fund: 53, 82-84, 222-  
223, 337, 344, 350

Sewer: See Utility Services

Sewer Enterprise Fund: 53, 87-90, 153-165, 200-201,  
222-223, 299-303, 330, 344, 350

Special Ad Valorem Capital Projects Fund: 85, 324

Special Assessment Districts Capital Projects Fund:  
53, 77, 325

Special Recreation Capital Projects Fund: 86, 222-  
223, 286, 326, 344, 350

Special Revenue Funds: 45, 47, 53, 222-223, 309-316

Staff Complement: 6, 343, 344-350

Strategic Plan: 5, 170-181

Strategic Plan in Action: 209-219

Strategic Priorities: 5, 9, 41, 209-219

Streets: See Public Works

## T

Traffic control: See Public Works

## U

Utility Rates: 89

Utility Services: 222-223, 299-303, 344-350

## V

Values In Action: 10

## W

Water: See Utility Services

Water Enterprise Fund: 53, 87-90, 135-152, 200-201,  
222-223, 331, 344, 350

Workmen's Compensation Fund: 83, 222-223, 270,  
339, 344, 350



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