

Born of Necessity
Evolved With Integrity
Progressing With Pride

Comprehensive Annual Budget Report

Prepared by:
Office of Budget & Strategic Management
Richard A. Derrick, Manager

City of Henderson
240 Water Street
Henderson, NV 89015
www.cityofhenderson.com



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, 2005. 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.

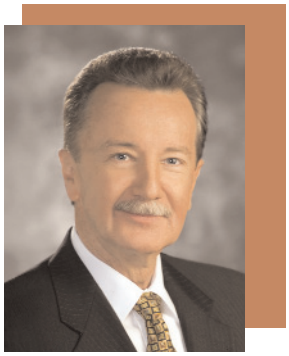
This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Comprehensive Annual Budget Report
Fiscal Year 2006-2007



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



Mary Kay Peck
Assistant City Manager


THE CITY OF
HENDERSON
®
A Place To Call Home

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
- Flood Control 66
- Forfeited Assets 67
- Gas Tax 68
- General 69
- Land Sales 72
- Multipurpose 73
- Municipal Court 74
- Municipal Facilities 75
- Municipal Golf Course 76
- Other Funds (RTC, Lake Las Vegas, Financial Stabilization, LID Revolving) 77
- Park Development 79
- Redevelopment Agency 80
- Sales & Use Tax 82
- Self Insurance 83
- Special Ad Valorem Transportation 86
- Special Assessment Districts 87
- Special Recreation 88
- Utilities - Water and Sewer 89

Debt Management 93

Capital Improvement Plan

Capital Improvement Plan Overview 99
Capital Improvement Overview....100
Capital Project Funds Project Summary & Detail....103
Enterprise Funds Project Summary & Detail 136

Long-Range Planning

Long-Range Planning Overview 153
The Strategic Plan 155
Market Environment 166
Financial Trends....173
General Fund Forecast....176
Water & Sewer Forecast 184
Development Services Center Forecast....186
Convention Center/Visitors Bureau Forecast 188

Performance Budget

Performance Budget Overview 189
Performance Budget Introduction 191
Process Overview 192
Annual Performance Budget Cycle 192
Strategic Plan in Action
- Economic Development 193
- Financial Planning 194
- Natural Resource Management 196
- Public Safety....198
- Quality Development 201
- Transportation....204

Performance Budget Highlights....205
Departments/Funding Sources....208
Departmental Performance Budgets 210
- Budget & Strategic Management....213
- Building and Fire Safety 217
- City Attorney's Office 220
- City Clerk's Office 223
- City Manager's Office 226
- Community Development 230
- Convention Center & Visitors Bureau 233
- Development Services Center 237
- Economic Development 242
- Finance 245
- Fire 249
- Human Resources....254
- Information Technology 257
- Mayor and Council....260
- Municipal Court 264
- Neighborhood Services 266
- Parks and Recreation 270
- Police 274
- Property Management & Redevelopment 278
- Public Works 281
- Utility Services....285

Schedules and Summaries

Schedule and Summaries Overview 291
State Form Budget Detail By Fund 292
Staff Complement Additions 327
Staffing Summary 328
Staffing Detail 329

Appendix

Appendix Overview 335
Abbreviations & Acronyms 336
Glossary of Terms 338
Index 344

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 2007 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 Dollars 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 2007 Budgeted Expenditures 15
City of Henderson Property Tax Rate 15
Population 16
Racial Composition 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
Contact Information - City Departments 23

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 Bond 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 2007 Projects 64
Equipment Repair and Maintenance Revenue and Expenditure Summary 65
Flood Control Revenue and Expenditure Summary 66
Forfeited Assets Revenue and Expenditure Summary 67
Gas Tax Revenue and Expenditure Summary 68
Gas Tax Funds and Nevada Revised Statutes 68
General Fund Revenue Summary 69
Example of How Property Taxes are Calculated 70
General Fund Expenditure Summary by Function & Department 71
Land Sales Revenue and Expenditure Summary 72
Multipurpose Revenue and Expenditure Summary 73
Municipal Court Revenue and Expenditure Summary 74
Municipal Facilities Revenue and Expenditure Summary 75
Municipal Golf Course Revenue and Expenditure Summary 76
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
Sales & Use Tax Revenue and Expenditure Summary 82
Self-Insurance Revenue and Expenditure Summary 83
Workmen's Compensation Revenue and Expenditure Summary 84
Health Insurance Revenue and Expenditure Summary 85
Special Ad Valorem Transportation Revenue and Expenditure Summary 86
Special Assessment Districts Revenue & Expenditure Summary 87
Special Recreation Revenue and Expenditure Summary 88
Water Revenue and Expenditure Summary 90
Sewer Revenue and Expenditure Summary 91
Utility Rate Structure 91
Water & Sewer Revenue Supported Bond Payment Requirements 92
Utility Outstanding Debt Obligations 92
Debt Management
Composition of Outstanding Debt 93
General Obligation Bonds Payment Requirements 93
General Obligation Bond Indebtedness Supported by Property Taxes 94
Existing Debt Service General Obligation Bonds 94

General Obligation Medium-Term Bonds 94
Existing Debt Service General Obligation Medium-Term Bonds 94
General Obligation Indebtedness Secured by Consolidated Tax Revenue....95
Existing General Obligation Debt Service Secured by Consolidated Tax Revenue 95
Consolidated Tax Pledged Revenues 95
Water/Sewer Revenue Supported Bonds....96
Existing Debt Service Supported by Water and Sewer Revenues 96
Water/Sewer Revenue Supported Bonds Payment Requirements 97
Revenue Supported Bonds (Special Assessment) Payment Requirements....97
Debt Ratio Comparisons 97
Statutory Debt Limitation 98
Historical Statutory Debt Limitation....98

Capital Improvement

Completed Capital Projects in Fiscal Year 2006 101
Capital Project Funds FY 2007 Project Summary 103
FY 2007 Streets Overview & Detail 104
FY 2007 Street Lights Overview & Detail 112
FY 2007 Parks & Recreation Overview & Detail 114
FY 2007 Municipal Facilities Overview & Detail 122
FY 2007 Traffic Control Overview & Detail 126
FY 2007 Flood Control Overview & Detail 127
FY 2007 General Government Overview & Detail....131
Enterprise Funds FY 2007 Projects Summary 136
FY 2007 Water Overview & Detail 137
FY 2007 Sewer Overview & Detail....145

Long-Range Planning

Median Household Effective Buying Income 166
Total Population 168
Local Demographics 172
General Fund Forecast
Total General Fund Revenue....177
General Fund Revenue By Source 177
Intergovernmental Resources 177
Property Taxes....178
Charges for Services 179
Franchise Fees 179
Licenses and Permits....180
Fines, Forfeits, and Misc Revenue 180
Other Financing Sources 180
Total General Fund Expenditures 180
General Fund Expenditures by Category 181
Recurring Revenue vs. Recurring Expenditures 183
Water & Sewer Forecast
Water Operating Revenue 184
Sewer Operating Revenue....184
Development Services Center Forecast

Development Services Center Operating Revenue 186
Convention Center & Visitors Bureau Forecast
Convention Center & Visitors Bureau Revenue 188
Convention Center & Visitors Bureau Expenditures 188

Performance Budget

Process Overview 192
Annual Performance Budget Cycle 192
Performance Budget Highlights
Past Accomplishments- Strategic Highlights 205
Performance Measures- Strategic Highlighs 207
Departments/Funding Sources 208
Departmental Performance Budgets
What You Will Find On Each Department's Page 210
Budget & Strategic Management 213
Building and Fire Safety 217
City Attorney's Office 220
City Clerk's Office 223
City Manager's Office 226
Community Development 230
Convention Center & Visitors Bureau 233
Development Services Center 237
Economic Development 242
Finance 245
Fire 249
Human Resources 254
Information Technology 257
Mayor and Council 260
Municipal Court 264
Neighborhood Services 266
Parks and Recreation 270
Police 274
Property Management & Redevelopment 278
Public Works 281
Utility Services 285

Schedules and Summaries

State Form Budget Detail
General Fund 292
Gas Tax Special Revenue Fund 295
Forfeited Assets Special Revenue Fund 296
Municipal Court Admin Fee Special Revenue Fund 297
Financial Stabilization Special Revenue Fund 298
Sales & Use Tax Special Revenue Fund 299
Equipment Repair & Maintenance Special Revenue Fund 300
Multipurpose Special Revenue Fund 301
Lake Las Vegas Special Revenue Fund 302
Bond Proceeds Capital Projects Fund 303
Flood Control Capital Projects Fund 304
Land Sales Capital Projects Fund 305
Municipal Facilities Acquisition & Construction Capital Projects Fund 306

Park Development Capital Projects Fund 307
RTC/County Funded Capital Projects Fund 308
Special Ad Valorem Capital Projects Fund 309
Special Assessment Capital Projects Fund 310
Special Recreation Capital Project 311
Debt Service Fund (Operating) 312
Debt Service Fund (Ad Valorem) 313
Convention Center Enterprise Fund 314
Sewer Enterprise Fund 315
Water Enterprise Fund 316
Development Services Enterprise Fund 317
Municipal Golf Course Enterprise Fund 318
City Shop Internal Service Fund 319
Citywide Internal Service Fund 320
Engineering Internal Service Fund 321
Self-Insurance Internal Service Fund 322
Health Insurance Internal Service Fund 323
Workmen's Compensation Internal Service Fund 324
LID Revolving Loan Internal Service Fund 325
Redevelopment Agency 326
Staff Complement Additions 327
Staffing Summary 328
Staffing Detail 329

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

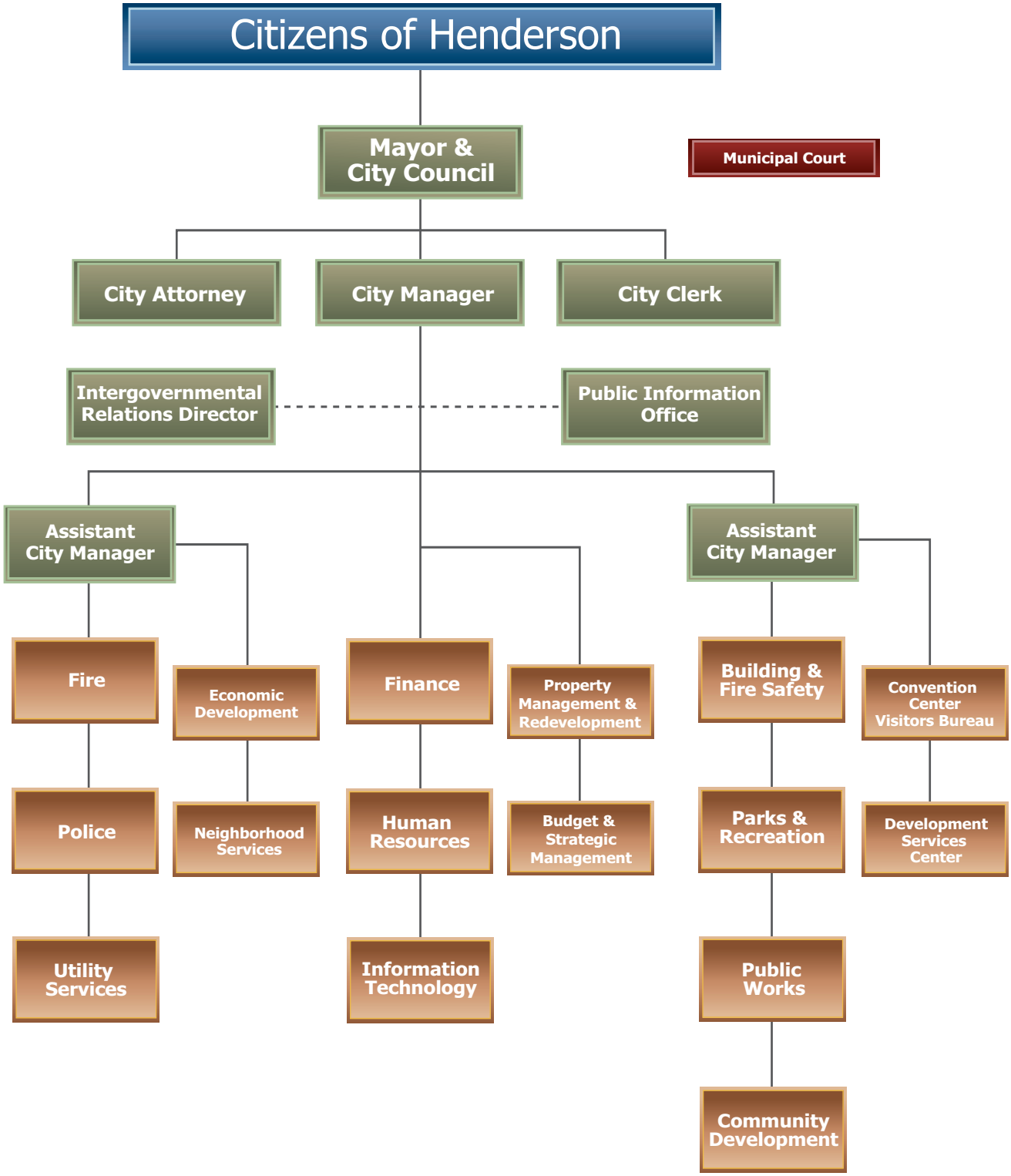
Tables & Illustrations

City of Henderson Organizational Chart 2
General Fund Revenue by Source 4
General Fund Expenditures by Function 4
Budget Highlights 5
Fiscal Year 2007 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 Dollars 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 2007 Budgeted Expenditures 15
City of Henderson Property Tax Rate 15
Population 16
Racial Composition 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
Contact Information - City Departments 23

City Organization Chart



July 1, 2006

To the Citizens of Henderson:

We are pleased to present the City of Henderson Comprehensive Annual Budget Report (CABR) for Fiscal Year 2007. This document is designed to present the comprehensive financial framework for all City activities over the next twelve months. It is intended that this document becomes an invaluable communication and policy tool for the citizens of Henderson.

Strategic Planning plays an important role in the City's ability to meet the needs of 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, 2006 to June 30, 2007 consists of $516.5 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 2007 another year of milestones for our City.

James B. Gibson
Mayor

Philip D. Speight
City Manager

Budget Message

Introduction

The Fiscal Year 2007 Annual Budget, which was adopted by the Mayor and Council on May 16, 2006, is a numerical reflection of the Fiscal Year 2007 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 2007 total budgeted revenue and other financing sources for all funds, excluding transfers in, is $474.8 million and total budgeted expenditures, excluding transfers out, amount to $516.5 million. The budgeted ending balances for all Governmental Funds total $184.9 million consisting primarily of resources dedicated to ongoing capital projects and reserves. The Fiscal Year 2007 budget is balanced, prudent, and responsive to community needs.

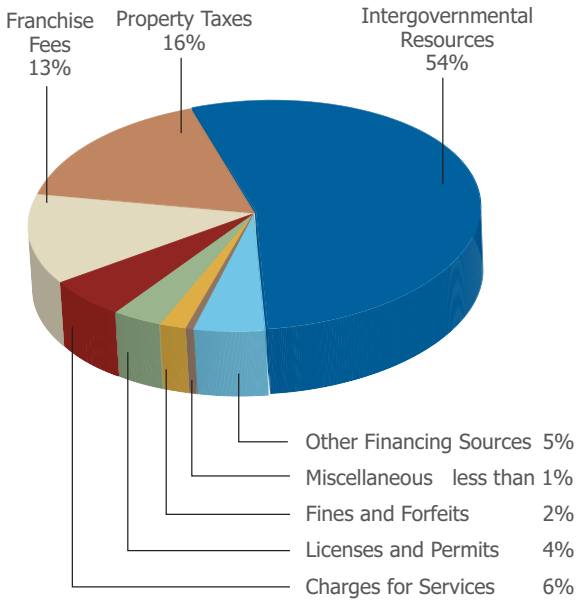
The Redevelopment Agency is a component unit of the City. The total budgeted revenue is $8.4 million with $6.3 million in expenditures. The estimated fund balance at the end of Fiscal Year 2007 is $22.2 million.

General Fund

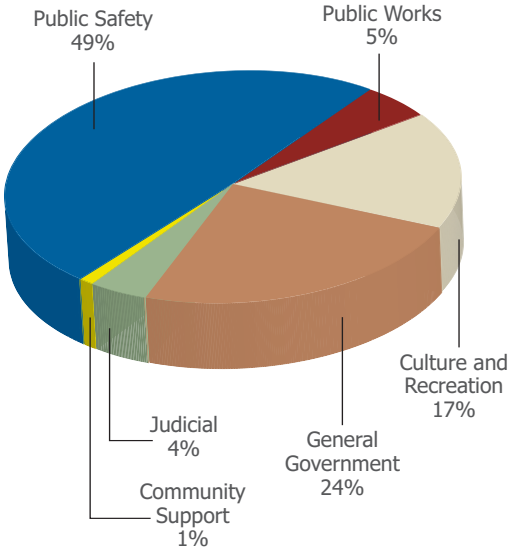
The General Fund is the largest fund and includes the budget necessary to provide most of the City's core services and day-to-day activities. General Fund revenues including transfers are projected to be $222.0 million, a 9% increase over Fiscal Year 2006. Total General Fund expenditures are expected to be $206.1 million, a 12% 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 $22.6 million, or 11% 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 19 active Governmental Funds excluding the General Fund. Governmental Funds account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. For Fiscal Year 2007, revenue and other financing sources are projected at $107.6 million and total expenditures of $115.0 million. The budgeted ending balances for these funds is $162.3 million.

The budget also contains twelve Proprietary Funds with estimated revenues and other sources of $202.7 million and expenditures of $195.5 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 2007 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 seventeen 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
- Improve police response time by adding 43 police officers funded by the voter approved Sales Tax Override, as well as adding several Animal Control personnel
- Improve Emergency Communications by upgrading the 9-1-1 system, and adding a Medical Services Officer to the dispatch center
- Improve emergency response time by implementing an additional full-time rescue unit to the Fire Department and adding the first phase of a second fire ladder truck company
- Expedite crime solving processes through the hiring of a Forensic Chemist, Crime Scene Analysts, and Evidence Technicians
- Increase traffic signal repair and preventative maintenance by adding a traffic signal technician and equipment
- Continuing to invest in technology to enhance service delivery to customers and increase efficiency
- Implement additional protection of customer information by upgrading the information technology security system
- Continue coordination, development, and implementation of a citywide asset management program
- Expand the Meals on Wheels program for homebound senior citizens

Staff Complement

The adopted full-time positions for Fiscal Year 2007 total 1,921. This represents an increase of 139 positions over the current staff complement. The budget includes the addition of 63 General Fund positions and 76 positions supported by other funds. Of the 63 new General Fund positions, 38 or 60% are public safety related. Forty-three of the positions supported by other funds are from the Sales and Use Tax fund for the addition of police officers.

Fiscal Year 2007 Staff Complement Additions

General Fund Supported Positions:	Positions	% of Total General Fund
Public Safety Related Positions	38	60%
Other Functions		
General Government	13	20%
Public Works	2	3%
Culture & Recreation	3	5%
Community Support	1	2%
Judicial	6	10%
Sub-Total Other Functions	25	40%
General Fund Positions Added	63	100%
Supported by Other Funds:		
Culture & Recreation (Bond Funded)	2	
Redevelopment Agency (Component Unit)	2	
Public Safety Initiative (Special Revenue)	43	
Public Works (Internal Service Fund)	3	
Convention Center (Enterprise Fund)	2	
Development Serv Ctr (Enterprise Fund)	5	
Utilities (Enterprise Fund)	19	
Other Fund Positions Added	76	
Total New Positions Added	139	

Additional details about these staff additions will be found in the Performance Budget and Schedules & Summaries sections of this document.

Capital Projects

The Governmental Fund capital improvements for Fiscal Year 2007 total $310.6 million. This amount includes, $34 million from the Municipal Facilities Fund, $23.5 million from the Clark County Regional Flood Control District (CCRFCD), $38.6 million from the Regional Transportation Commission, $41 million from Grants, and $149.7 million from developer contributions. Additional funding sources comprise the additional $23.8 million.

A few of the highlights for Fiscal Year 2007 are:

Municipal Facilities funded projects include the Justice Facility Expansion and Parking Garage, the North Community Police Station, the Senior Center, and the City landfill closure.

The City continues to partner with developers and other entities, such as CCRFCD and RTC, to fund various projects including; flood channels, street projects, and parks. The City has successfully received numerous federal grants to fund of an extensive trail system.

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

Financial Condition

The state and local economy continues to provide a top-rated business and residential climate supporting ongoing growth in employment and population. The key economic sectors of tourism, hospitality, and construction continue to be driving forces in the local economy. Resort development continues to be an expanding part of Henderson's commercial development future with nearly 3,000 new rooms expected to be completed before the end of 2008. Local unemployment rates continue to be well below national averages, and population growth, as well as construction activity, is expected to be strong in Fiscal Year 2007, though at more moderate rates that will be sustainable in the longer term.

The City has maintained 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 6.9 employees per 1,000 residents. In addition, the City has protected its fiscal stability by focusing on building financial reserves since the last recession in 2001. Combined with conservative budgeting, the City has had the ability to sustain and enhance current municipal service levels.

The strength of the local economy continues to create new jobs in multiple industry sectors, thus helping to increase the diversity of employment opportunities within the City of Henderson. As such, the City of Henderson is projected to experience strong

population growth, however, the rate of growth is expected to slow to historical rates. 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 2007 is estimated to be $22.6 million, or 10.7 % of the projected revenue, exceeding the minimum 5.0% requirement.
- The Financial Stabilization Special Revenue Fund ending fund balance is projected to be $10.9 million at the end of Fiscal Year 2007, or 5.2% 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 2007 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.
- The full year impact of the voter approved sales tax increase to support the hiring of police officers.

The City is monitoring the impact of the property tax legislation passed during the 2005 Legislative session. The City is also active in discussions regarding the potential impacts of initiative petitions circulating to qualify for the 2007 ballot, including, but not limited to the Tax and Spending Control for Nevada (TASC).

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.

Nevada's Highest "AA" Rated City	
Standard & Poor's	AA
Moody's Investors Services	Aa2

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 that 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.

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 recordkeeping 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 land, commercial buildings, business personal property, and other property. This tax abatement reduced the amount of increased property tax dollars for the City by an estimated $30.2 million for Fiscal Year 2007. The effects of this abatement will compound each year as the limits on taxable value increases are imposed.

An ongoing challenge for the City is the growing number of anti-tax ballot initiatives, which would impact the City's revenues and expenditures. The most visible initiative that will likely qualify for the 2007 ballot is the Tax and Spending Control for Nevada (TASC). This initiative proposes to limit the increase in state and local government spending by a factor of growth in population plus inflation. TASC would require voter approval for new taxes, increases in existing taxes, multi-year direct or indirect debt, as well as any spending above the expenditure limits. If approved, TASC would become effective in Fiscal Year 2010 using Fiscal Year 2009 as the base year for expenditure limits. TASC would impact all City departments and would only maintain funding levels in situations involving one negative fiscal year, and would not protect funding levels against a multiple year economic recession.

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

Accountability
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.

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

Teamwork
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.

Integrity
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.

Our 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.

New 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 2005 Actual	FY 2006 Projected	% Increase	FY 2007 Budget	% Increase
Henderson	229,984	241,134	4.8%	257,838	6.9%
Clark County	1,796,380	1,912,026	6.4%	2,013,461	5.3%
Las Vegas	549,571	569,838	3.7%	592,000	3.9%
North Las Vegas	164,971	180,219	9.2%	194,464	7.9%
Boulder City	14,934	15,058	0.8%	15,203	1.0%
Mesquite	13,895	15,881	14.3%	16,423	3.4%
Henderson	$ 7,567,061,928	$ 9,934,624,235	31.3%	$ 13,818,632,454	39.1%
Clark County	50,157,588,051	64,498,993,015	28.6%	89,520,974,828	38.8%
Las Vegas	12,717,378,524	16,477,557,041	29.6%	22,028,939,538	33.7%
North Las Vegas	3,318,379,189	4,749,825,535	43.1%	6,972,362,883	46.8%
Boulder City	491,676,848	563,511,360	14.6%	679,606,383	20.6%
Mesquite	357,603,051	419,313,111	17.3%	572,522,953	36.5%

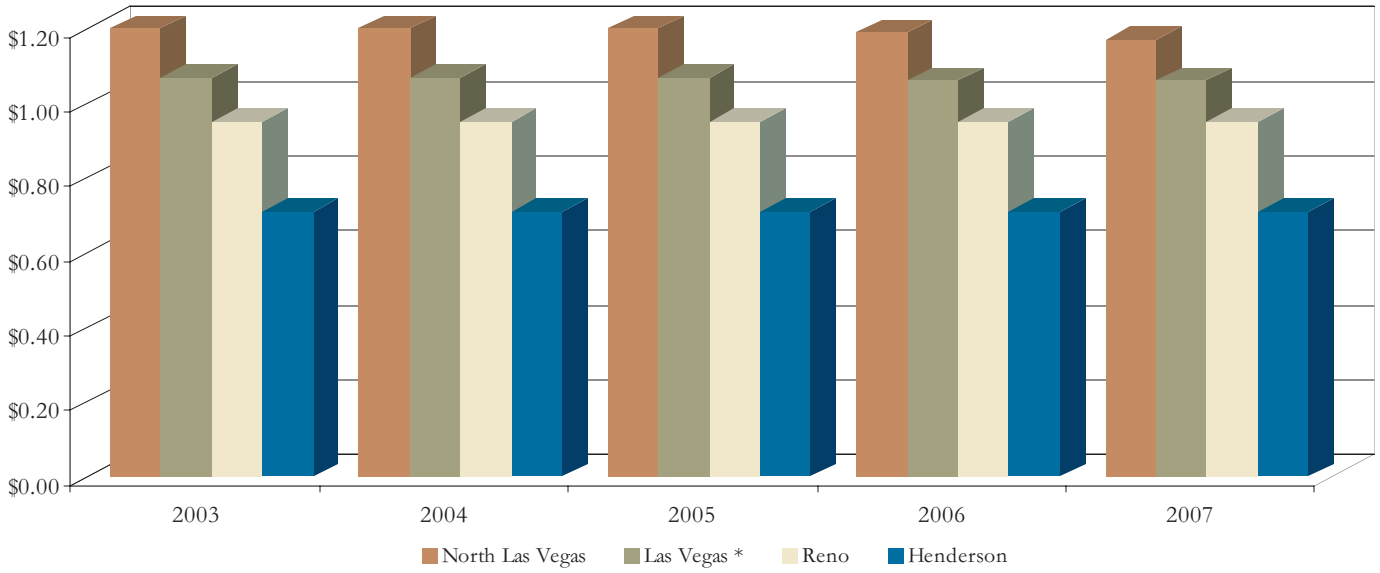
Overlapping Property Tax Rate Breakdown

	FY 2005	FY 2006	FY 2007
State	$ 0.1700	$ 0.1700	$ 0.1700
County			
Operating	0.6312	0.6312	0.6312
Debt	0.0340	0.0263	0.0254
Sub-total County	0.6652	0.6575	0.6566
School District			
Operating	0.7500	0.7500	0.7500
Debt	0.5534	0.5534	0.5534
Sub-total School District	1.3034	1.3034	1.3034
City of Henderson			
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
Special Districts			
Henderson Library District	0.0743	0.0533	0.0533
County/L.V. Library Debt	0.0215	0.0123	0.0123
Las Vegas Artesian Basin	0.0016	0.0013	0.0009
Sub-total Special Districts	0.0974	0.0669	0.0665
Total Property Tax Rate	$ 2.9468	$ 2.9086	$ 2.9073

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				
	2003	2004	2005	2006	2007
North Las Vegas	$1.20	$1.20	$1.20	$1.19	$1.17
Las Vegas *	1.07	1.07	1.07	1.06	1.06
Reno	0.95	0.95	0.95	0.95	0.95
Henderson	0.71	0.71	0.71	0.71	0.71

* Includes Las Vegas Metropolitan Police
Note: Rates per $100 of assessed valuation

Property Tax Cap

In the 2005 Legislative session the Nevada State Legislature passed a law to provide property tax relief to 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 land, commercial buildings, business personal property, aircraft, etc. New construction or property that has a change of use in the current fiscal year (zoning change or manufactured home conversion) will not qualify for any cap for in the ensuing year, but will receive the 3% or 8% cap starting the following year.

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)



	Without Legislative Cap		With 3% Tax Cap	
	Overlapping Tax Rate	City Rate Alone	Overlapping Tax Rate	City Rate Alone
Taxable Value	$ 260,000.00	$ 260,000.00	$ 206,000.00	$ 206,000.00
Assessed Value (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	2.9073	0.7108	2.9073	0.7108
Total **Annual** Tax	$ 2,645.64	$ 646.83	$ 2,096.16	$ 512.49
Total **Monthly** Tax	$ 220.47	$ 53.90	$ 174.68	$ 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 Dollars

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

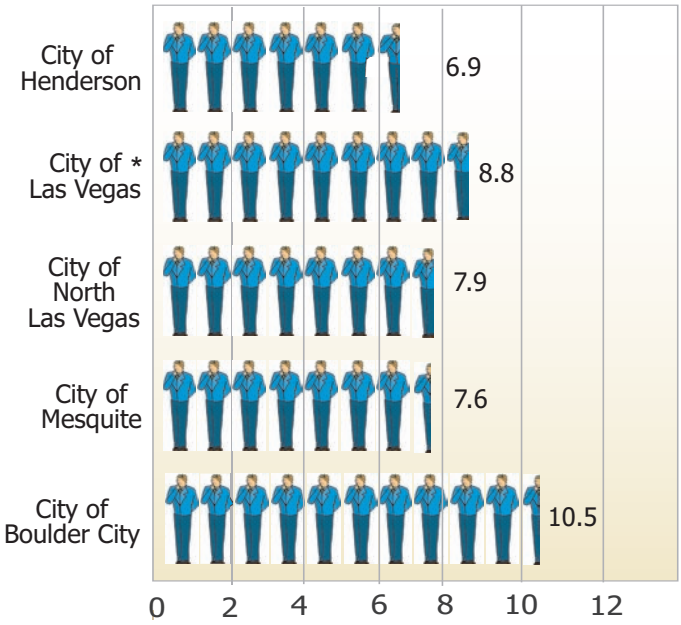
Compare this to the amount you pay per month for these services:

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

Employee Productivity

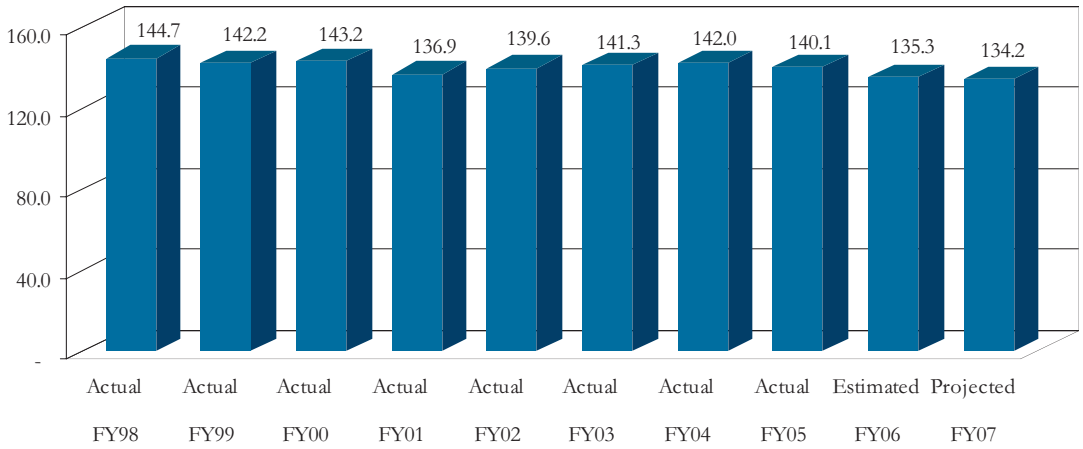
The chart below is a comparison of employees per 1,000 population for cities in Clark County. As depicted in the table, the City of Henderson serves its population with fewer employees per 1,000 residents than other entities (6.9 employees per 1,000 residents).

Number of Full Time Employees Per One Thousand Residents



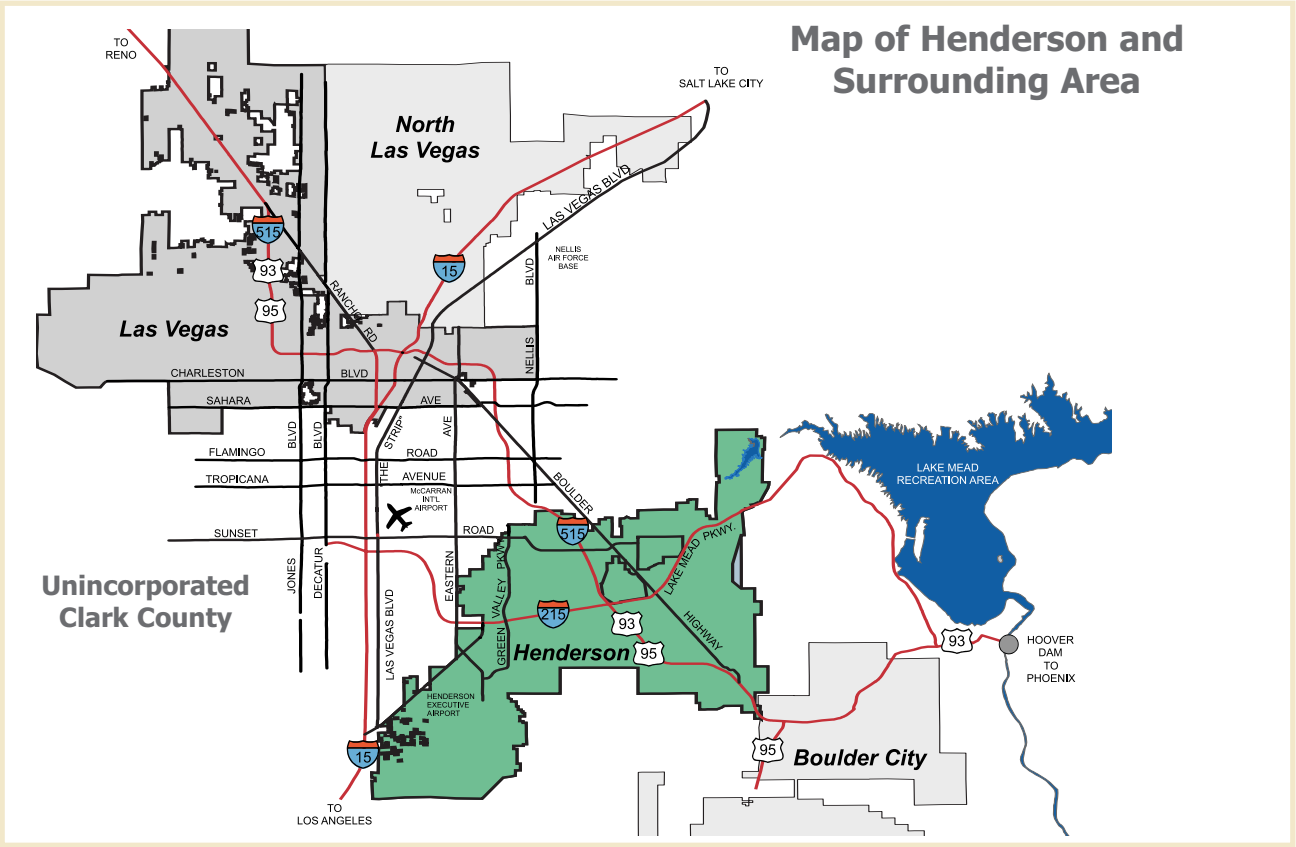
* City of Las Vegas includes portions of the Metropolitan Police Department & Las Vegas Water District
Information compiled by: City of Henderson Community Development Department May 2006.

Henderson Population per Full-Time City Employee



The changes in the ratio in Fiscal Years 2006 and 2007 are attributable mainly to the police officers positions that the City was able to hire as a result of the voter approved sales tax override. After Fiscal Year 2007, the ability to continually hire officers from this funding will be limited by increases in revenue. Looking ahead to Fiscal Year 2008 and beyond, we anticipate the ratio of citizens per employee will increase as the City continues to look for efficiencies in providing services to it 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 responsible to the Council. All City department heads, including the Police Chief and the Fire Chief, are hired by the City Manager.

Fiscal Year 2007
Assessed Taxable Property Valuation:
$ 13,818,632,454

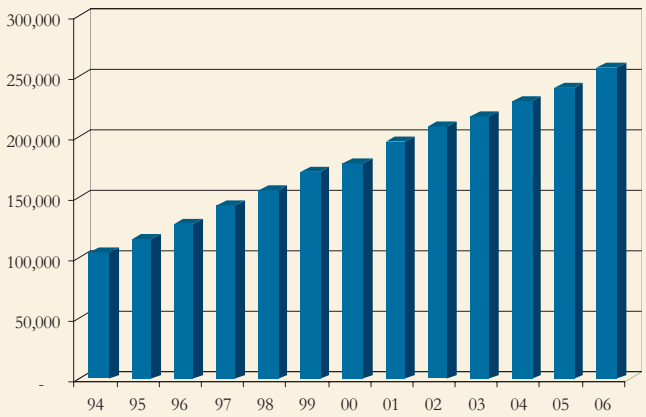
Bond Ratings:

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

Fiscal Year 2007 Budgeted Expenditures:	
General Government	$516,548,303
Redevelopment Agency	6,328,085
City Total	**$522,876,388**

City of Henderson Property Tax Rate:	
Operating	$.1503
Voter Approved Overrides	.2310
Debt	.3295
Total	**$.7108**

Population



Population as of July 1st of each year. Information provided by the Nevada State Demographer with the exception of year 2006 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	241,134
2006	257,838

Median Age
37.3

Median Household Income
$56,857

Number of Households
99,208

Elevation
1,940 ft.

Hospitals
3

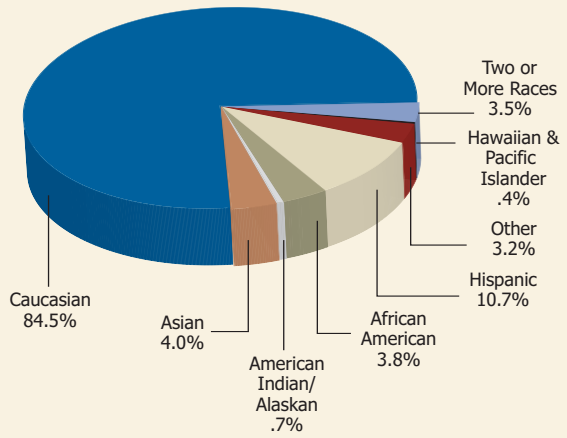
Schools:

Elementary	22
Middle	7
Sr. High	5
Colleges	5

Public Libraries
5



Racial Composition

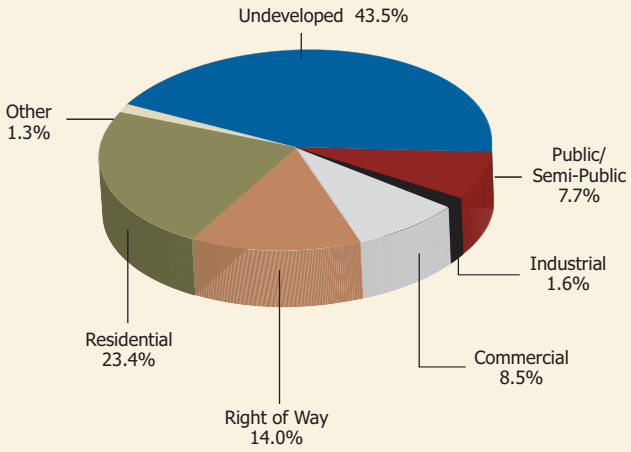


Racial Composition:	% of Total
Caucasian	84.5%
African American	3.8%
American Indian / Alaskan	.7%
Asian	4.0%
Hispanic	10.7%
Other	3.2%
Hawaiian & Pacific Islander	.4%
Two or more races	3.5%

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	23.4%
Right of Way	14.0%
Commercial	8.5%
Industrial	1.6%
Public/Semi-Public	7.7%
Undeveloped	43.5%
Other	1.3%
Total	**100%**

Source: Henderson Community Development Department May 2006

Land Use

	Square Footage
Industrial Space	9,375,728
Retail Space	10,758,036
Office Space	9,053,125

Source: Applied Analysis

Henderson Major Industrial Parks

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

Source: Las Vegas Perspective 2006

Major Private Employers In Henderson

Employer	Product / Service	Employees
01 St. Rose Dominican Hospital	Health Care	2,000 - 2,499
02 Green Valley Ranch Gaming LLC	Hotel & Casino	1,500 - 1,999
03 Sunset Station Hotel & Casino	Hotel & Casino	1,500 - 1,999
04 Fiesta Henderson	Hotel & Casino	800 - 899
05 MedCo Health LLC	Mail-Order House	600 - 699
06 Wal-Mart Stores, Inc.	Department Stores	600 - 699
07 Ford Motor Credit	Credit Institution	500 - 599
08 Hyatt Regency Lake Las Vegas	Hotel & Casino	500 - 599
09 Ritz-Carlton Hotel Company LLC	Hotel & Casino	500 - 599
10 Bravo Underground Inc	Power/Communication Systems	400 - 499
11 Good Humor Breyers	Ice Cream Manufacturing	400 - 499
12 Titanium Metals Corporation	Metal Production	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	$ 248,260,628	2.50%
02 Focus Property Group	Real Estate	195,174,245	1.96
03 Lake at Las Vegas Joint Venture	Real Estate	138,141,784	1.39
04 Station Casinos (includes Sunset Station Hotel & Casino and Fiesta Henderson Hotel & Casino)	Hotel/Casino	98,686,851	0.99
05 Greenspun Companies	Real Estate	95,087,050	0.96
06 Green Valley Ranch Gaming LLC	Hotel/Casino	67,284,819	0.68
07 D. R. Horton Inc	Real Estate	45,871,270	0.46
08 KB Home Nevada Inc	Real Estate	38,047,889	0.38
09 Basic Environmental Co	Developer	36,599,549	0.37
10 Harsch Investment Properties	Developer	33,887,918	0.34
TOTAL		**$ 997,042,003**	**10.04%**

SOURCE: Clark County Assessor's Office

* Based on a 2006 total assessed valuation for the City of $9,934,624,235, which includes the assessed valuation of the Henderson Redevelopment agency of $200,598,450.

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 within 3/4 of a mile of almost 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: 43
including the Henderson Bird Viewing Preserve
and the Skate Park at Anthem Hills

Ball Fields: 52
(many lighted)
including one of the largest
sports complexes in the state

Tennis Courts: 42
(many lighted)

Public Pools: 13
(includes 3 aquatic centers)

Golf Courses: 12
9 Public
1 Municipal
2 Private

Performing Arts Center: 1
The Pavilion at Liberty Pointe
largest outdoor amphitheater in the state

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

Trails:
Over 75 linear miles to date

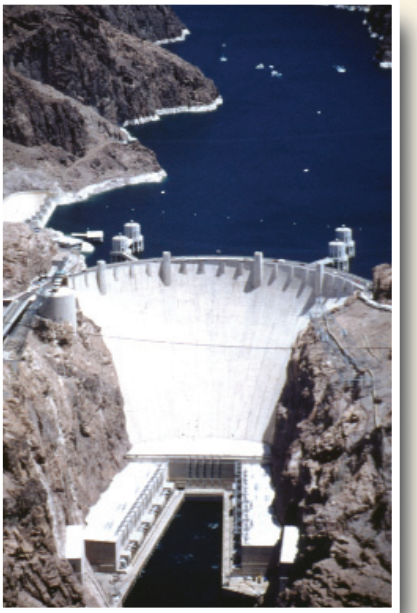
Hotels & Resorts:
Offering gaming, shows, concerts, fine dining,
day spas, luxury accommodations

Water Street District:
Cultural arts, special events, art galleries,
shopping, & dining



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

Surrounding Points of Interest



Hoover Dam — 14 miles

- Tours
- Sight-seeing



Lake Mead — 6 miles

- Fishing
- Swimming
- Paddle Boat Cruises



Las Vegas Strip — 14 miles

- Gaming
- Fine Dining
- Entertainment
- Shopping

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



Mount Charleston — 45 miles

- Hiking
- Snow Skiing
- Horseback Riding



Red Rock Canyon — 30 miles

- Hiking
- Camping
- Rock Climbing



Colorado River — 14 miles

- Fishing
- Rafting
- Canoeing



Valley of Fire — 49 miles

- Hiking
- Camping

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 27 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, & Monte Lago. The Redevelopment Agency has several major redevelopment projects underway and added the Eastside Redevelopment area in Fiscal Year 2007.

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 insure that our future is just as bright.



Contact Information

This document is produced annually by the Office of Budget and Strategic Management.

Anyone needing additional information is urged to contact us at:

City of Henderson
Office of Budget & Strategic Management
240 Water Street
Henderson, NV 89015

(702) 267-1770
(702) 267-1782 (fax)
www.cityofhenderson.com

Budget and Strategic Management Team Members

Richard A. Derrick, Manager
Linda C. Novak, Sr. Financial Analyst
Jill R. Lynch, Sr. Financial Analyst
Mike Cathcart, Sr. Financial Analyst
Rod B. Streets, Sr. Financial Analyst
Kellyanne Taylor, Administrative Analyst III
Joseph P. Christopher, Administrative Analyst III
Kelley Malmedal, Secretary II

The Fiscal Year 2007 *Budget in Summary* and the Fiscal Year 2007 *Comprehensive Annual Budget Report* will be available on our website.

A BIG Thank You!

Special thanks go to the following individuals who assisted in the production of this document; Teresa Coop, 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 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 .....Richard D. Perkins, Chief
Public Works .....Robert A. Murnane, Director
Utility Services.....Dennis B. Porter, Director

Convention Center & Visitors Bureau .....Vacant, 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


THE CITY OF
HENDERSON
®
A Place To Call Home

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
- Flood Control 66
- Forfeited Assets 67
- Gas Tax 68
- General 69
- Land Sales 72
- Multipurpose 73
- Municipal Court 74
- Municipal Facilities 75
- Municipal Golf Course 76
- Other Funds (RTC, Lake Las Vegas, Financial Stabilization LID Revolving) 77
- Park Development 79
- Redevelopment Agency 80
- Sales & Use Tax 82
- Self Insurance 83
- Special Ad Valorem Transportation 86
- Special Assessment Districts 87
- Special Recreation 88
- Utilities - Water and Sewer 89

Debt Management 93

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

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 2007 Projects 64
Equipment Repair and Maintenance Revenue and Expenditure Summary 65
Flood Control Revenue and Expenditure Summary 66
Forfeited Assets Revenue and Expenditure Summary 67
Gas Tax Revenue and Expenditure Summary 68
Gas Tax Funds and Nevada Revised Statutes 68
General Fund Revenue Summary 69
Example of How Property Taxes are Calculated 70
General Fund Expenditure Summary by Function & Department 71
Land Sales Revenue and Expenditure Summary 72
Multipurpose Revenue and Expenditure Summary 73
Municipal Court Revenue and Expenditure Summary 74
Municipal Facilities Revenue and Expenditure Summary 75
Municipal Golf Course Revenue and Expenditure Summary 76
Park Development Revenue and Expenditure Summary 79
RTC 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
Sales & Use Tax Revenue and Expenditure Summary 82
Self-Insurance Revenue and Expenditure Summary 83
Worker's Compensation Revenue and Expenditure Summary 84
Health Insurance Revenue and Expenditure Summary 85
Special Ad Valorem Transportation Revenue and Expenditure Summary 86
Special Assessment Districts Revenue and Expenditure Summary 87
Special Recreation Revenue and Expenditure Summary 88
Water Revenue and Expenditure Summary 90
Sewer Revenue and Expenditure Summary 91
Utility Rate Structure 91
Water & Sewer Revenue Supported Bond Payment Requirements 92
Utility Outstanding Debt Obligations 92

Debt Management

Composition of Outstanding Debt 93
General Obligation Bonds Payment Requirements 93
General Obligation Bond Indebtedness Supported by Property Taxes.....94
Existing Debt Service General Obligation Bonds 94
General Obligation Medium-Term Bonds 94
Existing Debt Service General Obligation Medium-Term Bonds 94
General Obligation Indebtedness Secured by Consolidated Tax Revenue.....95
Existing General Obligation Debt Service Secured by Consolidated Tax Revenue 95
Consolidated Tax Pledged Revenues 95
Water/Sewer Revenue Supported Bonds.....96
Existing Debt Service Supported by Water and Sewer Revenues 96
Water/Sewer Revenue Supported Bonds Payment Requirements 97
Revenue Supported Bonds (Special Assessment) Payment Requirements.....97
Debt Ratio Comparisons 97
Statutory Debt Limitation 98
Historical Statutory Debt Limitation.....98

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 it's Financial Management Policies in April 2003. The policies are currently being reviewed for any needed revisions or additions to be made in the fall of 2006.

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

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

Budget Committee - The Budget Committee consists of the City Manager, Assistant City Managers, 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.
Status: In compliance. 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.
Status: In compliance. The Final Budget (state forms) were filed with the Nevada Department of Taxation on May 17, 2006. 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.



Status: In compliance. Appropriation carryovers were evaluated based on policy criteria and requests meeting the criteria were reappropriated from Fiscal Year 2005 to Fiscal Year 2006.

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

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

- Wages and Fringe Benefits
- Operating Expenses
- Capital Outlay

Transfers between categories require Budget Manager approval.

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



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

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

KEY FACT

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

Revenues

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

Balance and Diversification in Revenue Sources - The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to adverse changes in economic conditions which impact that source. The City shall actively seek alternative revenue sources and potential revenue enhancements to further assist in maintaining a balanced budget while attempting to accommodate service level needs throughout the City.
Status: In compliance. The City engaged a consultant to review revenue opportunities and provide recommendations. The recommendations will be reviewed further during Fiscal Year 2007 for possible implementation.

Revenue Projections - The City shall prepare annual revenue forecasts for a five-year period. These projections will be updated as needed based on economic conditions, changes in federal, state, or local distribution formulas, property tax adjustments, rate changes, etc. These projections will be used to determine the future financial capacity and health of the City. At the close of each fiscal year, projections will be compared to actual revenues received to ensure that methodologies used in projection preparation are as precise as possible.
Status: In compliance. Prior to beginning the budget development process, the City's five-year revenue forecast was updated and allocation targets were determined. Prior year actuals were also compared to the forecast and were within six 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.
Status: In compliance. Currently several areas of the City are undergoing rate evaluations to be complete during Fiscal Year 2007.



Property Tax Revenues/Tax Burden - The City shall endeavor to reduce its reliance on property tax revenues by revenue diversification, implementation of user fees, and the balance of residential and commercial/industrial land use. The City shall also strive to minimize the property tax burden on Henderson citizens.
Status: In compliance. The City has maintained the same property tax rate for the past seventeen 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.
Status: In compliance. A utility rate analysis was completed during Fiscal Year 2006 and minor rate adjustments will be made during Fiscal Year 2007.

Administrative Service Charges - The City shall establish a method to annually determine the administrative service charges for overhead and staff support due the General Fund from the Enterprise Funds. Where appropriate, the enterprise funds shall pay the General Fund for direct services rendered. The City shall examine the existing methodology of administering the service charges on a regular basis to determine if modifications to the formula would better serve the cost recovery mechanism for the services provided.
Status: In compliance. 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.)
Status: In compliance. The Fiscal Year 2007 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.
Status: In compliance. 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.
Status: In compliance. The City has adopted an Infrastructure Reinvestment program. During Fiscal Year 2007, $1,200,000 will be invested toward facility maintenance and $1,200,000 toward technology refresh and repair.



Periodic Program Reviews - The City shall undertake periodic staff and third-party reviews of City programs for both efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternative approaches to service delivery. Programs 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.
Status: In compliance. Surveys are conducted on a periodic basis.

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

Fund Balance/Net Assets

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

General Fund Ending Fund Balance - The City will continue its healthy financial reserve position. The General Fund Ending Fund Balance, less outstanding encumbrances, will remain above the minimum of five percent of General Fund revenue.
Status: In compliance. The General Fund undesignated fund balance at the end of Fiscal Year 2007 is estimated to be $22.6 million, or 10.7% of the projected revenue, exceeding the minimum requirement.



KEY FACT

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

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.
Status: In compliance. The Financial Stabilization Special Revenue ending fund balance is projected to be $10.9 million at the end of Fiscal Year 2007, or 5.2% 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.
Status. In compliance. All Enterprise Funds are projected to have adequate cash balances to maintain operations.

Use of Fund Balance/Net Assets - Fund balance/net assets shall be used only for emergencies, non-recurring expenditures, or major capital purchases that 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.
Status: In compliance. Use of fund balances for Fiscal Year 2007 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.
Status: In compliance. Insurance Reserves are annually reviewed by an actuary and rates have been adjusted to reflect the recommendations. Existing reserves were deemed adequate.

Debt Service Funds - The City shall maintain sufficient reserves in its debt service funds which equal or exceed the reserved fund balances required by bond ordinances.
Status: In compliance. Projected balances are sufficient to meet bond ordinances.

Contingency Policy - The City has established a contingency fund that equals one quarter of one percent (.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.
Status: In compliance. During Fiscal Year 2007, the budgeted amount of contingency is $.6 million.

Capital Expenditures & Improvements

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

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

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

Infrastructure and Technology Refresh and Reinvestment Program - The City has elected to maintain a fund that will provide an avenue to allocate Citywide funds for reinvestment and refresh for technology issues and infrastructure through the allocation of available resources. These funds will be used to upgrade or rehabilitate City structures or technological systems that will enhance the City's investment for assets or technical knowledge and improved tools. All departments responsible for maintaining the City's infrastructure or capturing the City's technological needs will be represented in this fund.
Status: In compliance. During the Year 2007, $1,200,000 will be invested toward facility maintenance and $1,200,000 toward technology refresh and repair.

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



Debt

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

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

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

Investments

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

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

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

2) Operating within appropriately established administrative and procedural parameters, the City shall aggressively pursue optimum financial rewards, while simultaneously controlling its related expenditures. Therefore, cash management functions, which engender interactions with outside financial intermediaries, shall be conducted in the best financial and administrative interests of the City. In pursuit of these interests, the City will utilize competitive bidding practices wherever practicable, affording no special financial advantage to any individual or corporate member of the financial or investment community.
Status: In compliance.

Investment Strategy - The City of Henderson maintains a portfolio in which it pools its funds for investment purposes. The City's cash management program seeks to achieve three objectives in this order of priority: safety of principal, adequate liquidity to meet daily cash needs, and finally a reasonable yield commensurate with the preservation of principal and liquidity. Investments of the City shall be made with judgment and care, under 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.
Status: In compliance.

KEY FACT

The City manages a pooled investment portfolio of approximately $425 million. The City's cash management program seeks to achieve three objectives in this order of priority: safety of principal, adequate liquidity to meet daily cash needs, and finally, a reasonable yield commensurate with the preservation of principal and liquidity.

Intergovernmental Relations

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

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

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

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

Grants

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

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

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

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

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

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

Fiscal Monitoring

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



Financial Status and Performance Reports - Monthly reports shall be prepared for review by the City Manager and the Council as follows: 1) comparing year-to-date expenditures and revenues to current budget, 2) projecting expenditures and revenues through the end of the year, 3) noting the status of fund balances to include dollar amounts and percentages, 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.
Status: In compliance. A Monthly Financial Status Report is issued.

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

Compliance with Council Policy Statements - The Financial Management Policy Statements will be reviewed annually and updated, revised, or refined as deemed necessary. Policy statements adopted by the Council are guidelines, and occasionally, exceptions may be appropriate and required. However, exceptions to stated policies will be specifically identified and the need for the exception will be documented and fully explained.
Status: In compliance. The City's Financial Management Policies are approved by Council and no updates were deemed necessary during Fiscal Year 2006, but the policies are currently under review and revisions will be completed in the fall of 2006.

Financial Consultants

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

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



Accounting, Auditing, and Financial Reporting

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

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

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-four 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.
Status: In compliance.

Continued Enhancement of Financial Systems - The City shall continue to ensure that its financial systems provide efficient and effective financial reporting to optimize the use of available resources for the citizens of Henderson. The City will continue to seek improvement through its participation in the Government Finance Officers Association (GFOA) awards programs as well as implementation of best practice strategies.
Status: In compliance. The City has implemented an enterprise-wide fully integrated PeopleSoft financial and human resource system. This implementation has enhanced the City's financial reporting ability and sophistication.

Internal Controls

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

Fiscal Signature Authority - Signature authority for contracts, change orders, agreements and other documents having fiscal impact shall be determined by the fiscal impact amount reflected in the documents as follows: up to $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.
Status: In compliance.

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

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

Access to Assets and Records - Procedures shall be designed and maintained to ensure that adequate safeguards exist over the access to and use of financial assets and records.
Status: In compliance.

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

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

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



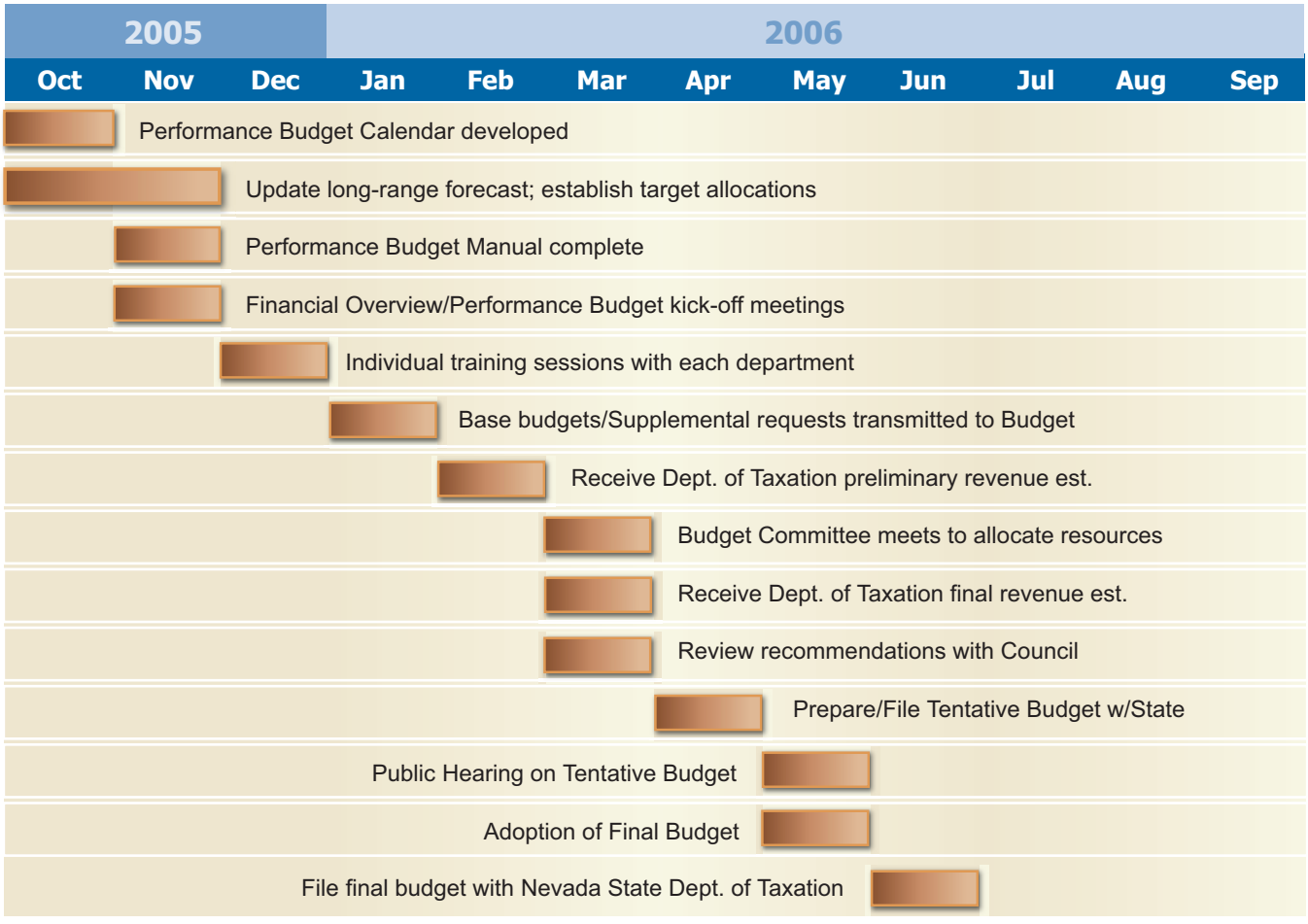
Budget Process

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

KEY FACT

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

Performance Budget Timeline



How the Budget Was Created

The Performance Budget Process has been refined to complement the staff and tools that are available to the City in order to provide an environment conducive to the development and preservation of a fiscally sound budget. The process is designed to link funding decisions to high level strategic 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 a stakeholder 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 2007 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 stability 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 2007 budget includes the following sections: Introduction, Budget Overview, Capital Improvement, Long-Range Planning, Performance Budget, Schedules and Summaries, and Appendix.

Performance Budget Process

The resource allocation decisions are made based on 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 Objectives 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 resources and uses. 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 seventeen years.

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

FY 2007 Budget	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Proprietary Funds	Total	Redevelopment Agency
Beginning Fund Balances	**$ 27,639,327**	**$ 23,440,307**	**$ 4,451,515**	**$ 170,006,971**		**$ 225,538,120**	**$ 20,125,079**
Beginning Net Assets *					**$ 865,958,658**	**865,958,658**	
Revenues							
Property & Other Taxes	$ 36,493,403	$ 11,984,000	$ 21,330,045	$ 12,723,216	$ 6,619,884	$ 89,150,548	$ 8,225,156
Franchise Fees	28,148,312	-	-	-	-	28,148,312	-
Licenses and Permits	8,259,146	-	-	-	12,610,064	20,869,210	-
Intergovernmental Resources	119,233,217	6,788,994	-	2,174,309	-	128,196,520	-
Charges for Services	13,416,657	329,969	-	-	135,796,713	149,543,339	-
Developer Contributions	-	55,000	-	2,994,800	-	3,049,800	-
Fines and Forfeits	3,676,905	440,716	-	-	-	4,117,621	-
Special Assessments	-	-	83,000	-	-	83,000	-
Miscellaneous	1,223,735	513,830	204,286	1,409,676	14,887,747	18,239,274	180,000
Total Revenues	**$ 210,451,375**	**$ 20,112,509**	**$ 21,617,331**	**$ 19,302,001**	**$ 169,914,408**	**$ 441,397,624**	**$ 8,405,156**
Capital Contributions	$ -	$ -	$ -	$ -	$ 23,345,000	$ 23,345,000	$ -
Land Sales	-	-	-	10,000,000	-	10,000,000	-
Proceeds of Long Term Debt	-	-	-	-	-	-	-
Gain on Disp of Asset	-	-	-	-	50,000	50,000	-
Operating Transfers In	11,578,913	3,783,706	17,089,614	15,673,252	9,401,612	57,527,097	-
Total Rev./Other Sources	**$222,030,288**	**$ 23,896,215**	**$ 38,706,945**	**$ 44,975,253**	**$ 202,711,020**	**$ 532,319,721**	**$ 8,405,156**
Total Resources	**$ 249,669,615**	**$ 47,336,522**	**$ 43,158,460**	**$ 214,982,224**	**$ 1,068,669,678**	**$1,623,816,499**	**$ 28,530,235**
Expenditures by Function							
General Government	$ 49,287,165	$ 914,894	$ -	$ 393,643	$ 14,685,091	$ 65,280,793	$ 4,448,675
Judicial	8,931,636	844,000	-	-	-	9,775,636	-
Public Safety	101,298,509	13,190,525	-	-	26,866,395	141,355,429	-
Public Works	10,750,138	5,429,500	-	65,719,025	16,298,677	98,197,340	-
Culture & Recreation	33,724,418	599,295	-	2,850,138	8,690,389	45,864,240	-
Community Support	2,065,159	1,668,372	-	-	-	3,733,531	-
Utility Enterprises	-	-	-	-	117,504,221	117,504,221	-
Debt Service	-	-	23,391,107	-	11,446,006	34,837,113	1,879,410
Total Expenditures	**$ 206,057,025**	**$ 22,646,586**	**$ 23,391,107**	**$ 68,962,806**	**$ 195,490,779**	**$ 516,548,303**	**$ 6,328,085**
Operating Transfers Out	$ 21,054,202	$ 1,355,075	$ 11,623,355	$ 15,199,519	$ 8,294,946	$ 57,527,097	-
Total Expend./Other Uses	**$ 227,111,227**	**$ 24,001,661**	**$ 35,014,462**	**$ 84,162,325**	**$ 203,785,725**	**$ 574,075,400**	**$ 6,328,085**
Ending Fund Balance	**$ 22,558,388**	**$ 23,334,861**	**$ 8,143,998**	**$ 130,819,899**		**$ 184,857,146**	**$ 22,202,150**
Ending Net Assets*					**$ 864,883,953**	**$ 864,883,953**	
Total Applications	**$ 249,669,615**	**$ 47,336,522**	**$ 43,158,460**	**$ 214,982,224**	**$ 1,068,669,678**	**$1,623,816,499**	**$ 28,530,235**

* 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 2004 Actuals	Fiscal Year 2005 Actuals	Fiscal Year 2006 Estimate	Fiscal Year 2007 Budget	% Increase
Beginning Fund Balances	**$ 20,205,319**	**$ 26,104,301**	**$ 28,376,799**	**$ 27,639,327**	**-2.60%**
Revenues					
Property & Other Taxes	$ 25,765,571	$ 29,309,739	$ 32,897,616	$ 36,493,403	10.93%
Franchise Fees	21,227,833	24,029,620	26,021,011	28,148,312	8.18%
Licenses and Permits	6,856,573	7,320,723	7,593,263	8,259,146	8.77%
Intergovernmental Resources	82,251,679	100,879,296	109,558,610	119,233,217	8.83%
Charges for Services	11,616,221	13,986,996	12,965,519	13,416,657	3.48%
Developer Contributions	-	-	-	-	N/A
Fines and Forfeits	2,497,535	3,114,561	3,301,951	3,676,905	11.36%
Special Assessments	-	-	-	-	N/A
Miscellaneous	1,116,793	1,452,804	1,412,691	1,223,735	-13.38%
Total Revenues	**$151,332,205**	**$180,093,739**	**$ 193,750,661**	**$210,451,375**	**8.62%**
Capital Contributions	$ -	$ -	$ -	$ -	N/A
Land Sales	-	-	-	-	N/A
Proceeds of Long-Term Debt	-	-	-	-	N/A
Other Financing Sources	809,200	1,634,354	-	-	N/A
Operating Transfers In	8,268,407	9,084,937	10,212,715	11,578,913	13.38%
Total Revenues/Other Sources	**$160,409,812**	**$190,813,030**	**$ 203,963,376**	**$222,030,288**	**8.86%**
Total Resources	**$180,615,131**	**$216,917,331**	**$ 232,340,175**	**$249,669,615**	**7.46%**
Expenditures by Function					
General Government	$ 31,837,890	$ 37,755,121	$ 43,786,680	$ 49,287,165	12.56%
Judicial	3,186,786	3,570,183	7,697,916	8,931,636	16.03%
Public Safety	76,167,104	85,597,635	90,970,424	101,298,509	11.35%
Public Works	6,796,876	6,970,721	9,344,144	10,750,138	15.05%
Culture & Recreation	26,246,039	27,237,414	30,874,119	33,724,418	9.23%
Community Support	1,499,678	1,614,879	1,767,455	2,065,159	16.84%
Utility Enterprises	-	-	-	-	N/A
Debt Service	-	-	-	-	N/A
Total Expenditures	**$145,734,373**	**$162,745,953**	**$ 184,440,738**	**$206,057,025**	**11.72%**
Debt Refunding	-	-	-	-	N/A
Operating Transfers Out	8,776,457	25,794,579	20,260,110	21,054,202	3.92%
Total Expenditures/Other Uses	**$154,510,830**	**$188,540,532**	**$ 204,700,848**	**$227,111,227**	**10.95%**
Ending Fund Balance	**$ 26,104,301**	**$ 28,376,799**	**$ 27,639,327**	**$ 22,558,388**	**-18.38%**
Total Applications	**$180,615,131**	**$216,917,331**	**$ 232,340,175**	**$249,669,615**	**7.46%**

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

Special Revenue Funds

	Fiscal Year 2004 Actuals	Fiscal Year 2005 Actuals	Fiscal Year 2006 Estimate	Fiscal Year 2007 Budget	% Increase
Beginning Fund Balances	**$ 18,360,843**	**$ 22,086,053**	**$ 23,508,855**	**$ 23,440,307**	**-0.29%**
Revenues					
Property & Other Taxes	$ -	$ -	$ 8,400,000	$ 11,984,000	42.67%
Franchise Fees	-	-	-	-	N/A
Licenses and Permits	-	-	-	-	N/A
Intergovernmental Resources	4,543,667	9,277,262	11,539,882	6,788,994	-41.17%
Charges for Services	170,960	196,604	255,585	329,969	29.10%
Developer Contributions	988,550	649,758	728,234	55,000	-92.45%
Fines and Forfeits	500,506	373,644	601,753	440,716	-26.76%
Special Assessments	-	-	-	-	N/A
Miscellaneous	836,665	887,511	750,282	513,830	-31.52%
Total Revenues	**$ 7,040,348**	**$ 11,384,779**	**$ 22,275,736**	**$ 20,112,509**	**-9.71%**
Capital Contributions	$ -	$ -	$ -	$ -	N/A
Land Sales	-	-	-	-	N/A
Proceeds of Long-Term Debt	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	N/A
Operating Transfers In	1,908,662	3,991,926	3,049,419	3,783,706	24.08%
Total Revenues/Other Sources	**$ 8,949,010**	**$ 15,376,705**	**$ 25,325,155**	**$ 23,896,215**	**-5.64%**
Total Resources	**$ 27,309,853**	**$ 37,462,758**	**$ 48,834,010**	**$ 47,336,522**	**-3.07%**
Expenditures by Function					
General Government	$ 450,740	$ 1,878,845	$ 1,254,670	$ 914,894	-27.08%
Judicial	385,189	779,289	491,459	844,000	71.73%
Public Safety	1,708,889	1,774,250	8,163,405	13,190,525	61.58%
Public Works	1,750,296	5,113,698	6,970,074	5,429,500	-22.10%
Culture & Recreation	697,207	1,645,202	4,346,653	599,295	-86.21%
Community Support	-	2,552,075	3,100,346	1,668,372	-46.19%
Utility Enterprises	-	-	-	-	N/A
Debt Service	-	-	-	-	N/A
Total Expenditures	**$ 4,992,321**	**$ 13,743,359**	**$ 24,326,607**	**$ 22,646,586**	**-6.91%**
Debt Refunding	-	-	-	-	N/A
Operating Transfers Out	231,479	210,544	1,067,096	1,355,075	26.99%
Total Expenditures/Other Uses	**$ 5,223,800**	**$ 13,953,903**	**$ 25,393,703**	**$ 24,001,661**	**-5.48%**
Ending Fund Balance	**$ 22,086,053**	**$ 23,508,855**	**$ 23,440,307**	**$ 23,334,861**	**-0.45%**
Total Applications	**$ 27,309,853**	**$ 37,462,758**	**$ 48,834,010**	**$ 47,336,522**	**-3.07%**

Intergovernmental resources includes revenue from grants. At the time of filing the final budget not all anticipated grants had been approved and therefore were not included in the FY2007 revenue or expenditure projections.

Debt Service Funds

	Fiscal Year 2004 Actuals	Fiscal Year 2005 Actuals	Fiscal Year 2006 Estimate	Fiscal Year 2007 Budget	% Increase
Beginning Fund Balances	**$ 4,293,677**	**$ 4,026,502**	**$ 2,224,861**	**$ 4,451,515**	**100.08%**
Revenues					
Property & Other Taxes	$ 14,976,539	$ 17,083,662	$ 19,221,192	$ 21,330,045	10.97%
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	1,818,361	327,861	223,496	83,000	-62.86%
Miscellaneous	603,585	337,016	260,957	204,286	-21.72%
Total Revenues	**$ 17,398,485**	**$ 17,748,539**	**$ 19,705,645**	**$ 21,617,331**	**9.70%**
Capital Contributions	**$ -**	**$ -**	**$ -**	**$ -**	N/A
Land Sales	**-**	**-**	**-**	**-**	N/A
Proceeds of Long-Term Debt	**106,180,686**	**-**	**3,885,000**	**-**	-100.00%
Other Financing Sources	**-**	**-**	**-**	**-**	N/A
Operating Transfers In	**11,253,175**	**10,296,766**	**13,042,744**	**17,089,614**	31.03%
Total Revenues/Other Sources	**$ 134,832,346**	**$ 28,045,305**	**$ 36,633,389**	**$ 38,706,945**	**5.66%**
Total Resources	**$ 139,126,023**	**$ 32,071,807**	**$ 38,858,250**	**$ 43,158,460**	**11.07%**
Expenditures by Function					
General Government	$ -	$ -	$ -	$ -	N/A
Judicial	-	-	-	-	N/A
Public Safety	-	-	-	-	N/A
Public Works	-	-	-	-	N/A
Culture & Recreation	-	-	-	-	N/A
Community Support	-	-	-	-	N/A
Utility Enterprises	-	-	-	-	N/A
Debt Service	21,642,268	20,539,843	21,591,034	23,391,107	8.34%
Total Expenditures	**$ 21,642,268**	**$ 20,539,843**	**$ 21,591,034**	**$ 23,391,107**	**8.34%**
Debt Refunding	105,040,493	-	2,443,559	-	-100.00%
Operating Transfers Out	8,416,760	9,307,103	10,372,142	11,623,355	12.06%
Total Expenditures/Other Uses	**$ 135,099,521**	**$ 29,846,946**	**$ 34,406,735**	**$ 35,014,462**	**1.77%**
Ending Fund Balance	**$ 4,026,502**	**$ 2,224,861**	**$ 4,451,515**	**$ 8,143,998**	**82.95%**
Total Applications	**$ 139,126,023**	**$ 32,071,807**	**$ 38,858,250**	**$ 43,158,460**	**11.07%**

Capital Projects Funds

	Fiscal Year 2004 Actuals	Fiscal Year 2005 Actuals	Fiscal Year 2006 Estimate	Fiscal Year 2007 Budget	% Increase
Beginning Fund Balances	**$114,034,266**	**$ 98,861,667**	**$138,584,133**	**$170,006,971**	**22.67%**
Revenues					
Property & Other Taxes	$ 8,449,500	$ 9,751,629	$ 10,612,748	$ 12,723,216	19.89%
Franchise Fees	-	-	-	-	N/A
Licenses and Permits	-	-	-	-	N/A
Intergovernmental Resources	5,652,666	3,169,504	16,858,858	2,174,309	-87.10%
Charges for Services	-	-	-	-	N/A
Developer Contributions	5,297,105	35,272,540	23,493,770	2,994,800	-87.25%
Fines and Forfeits	-	-	-	-	N/A
Special Assessments	-	-	-	-	N/A
Miscellaneous	3,186,518	1,325,268	1,732,260	1,409,676	-18.62%
Total Revenues	**$ 22,585,789**	**$ 49,518,941**	**$ 52,697,636**	**$ 19,302,001**	**-63.37%**
Capital Contributions	$ -	$ -	$ -	$ -	N/A
Land Sales	3,472,086	9,040,499	3,000,000	10,000,000	233.33%
Proceeds of Long-Term Debt	-	-	57,100,000	-	-100.00%
Other Financing Sources	-	-	-	-	N/A
Operating Transfers In	8,411,754	19,911,350	16,346,613	15,673,252	-4.12%
Total Revenue/Other Sources	**$ 34,469,629**	**$ 78,470,790**	**$129,144,249**	**$ 44,975,253**	**-65.17%**
Total Resources	**$148,503,895**	**$177,332,457**	**$267,728,382**	**$214,982,224**	**-19.70%**
Expenditures by Function					
General Government	$ 12,373,585	$ 3,785,484	$ 15,015,263	$ 393,643	-97.38%
Judicial	-	-	-	-	N/A
Public Safety	120,263	-	-	-	N/A
Public Works	20,000,295	17,117,506	61,674,496	65,719,025	6.56%
Culture & Recreation	4,503,806	2,815,036	7,992,572	2,850,138	-64.34%
Community Support	-	-	-	-	N/A
Utility Enterprises	-	-	-	-	N/A
Debt Service	-	-	-	-	N/A
Total Expenditures	**$ 36,997,949**	**$ 23,718,026**	**$ 84,682,331**	**$ 68,962,806**	**-18.56%**
Debt Refunding	-	-	-	-	N/A
Operating Transfers Out	12,644,279	15,030,298	13,039,080	15,199,519	16.57%
Total Expenditures/Other Uses	**$ 49,642,228**	**$ 38,748,324**	**$ 97,721,411**	**$ 84,162,325**	**-13.88%**
Ending Fund Balance	**$ 98,861,667**	**$138,584,133**	**$170,006,971**	**$130,819,899**	**-23.05%**
Total Applications	**$148,503,895**	**$177,332,457**	**$267,728,382**	**$214,982,224**	**-19.70%**

Proprietary Funds

	Fiscal Year 2004 Actuals	Fiscal Year 2005 Actuals	Fiscal Year 2006 Estimate	Fiscal Year 2007 Budget	% Increase
Net Assets Beginning of Year	**$709,816,380**	**$ 764,682,746**	**$ 871,865,691**	**$ 865,958,658**	**-0.68%**
Revenues					
Property & Other Taxes	$ 5,441,169	$ 6,374,248	$ 6,112,300	$ 6,619,884	8.30%
Franchise Fees	-	-	-	-	N/A
Licenses and Permits	7,470,206	7,921,287	11,151,414	12,610,064	13.08%
Intergovernmental Resources	-	-	-	-	N/A
Charges for Services	100,432,889	112,429,035	127,062,330	135,796,713	6.87%
Developer Contributions	28,899	-	-	-	N/A
Fines and Forfeits	-	-	-	-	N/A
Special Assessments	-	-	-	-	N/A
Miscellaneous	3,637,085	11,345,122	11,564,267	14,887,747	28.74%
Total Revenues	**$117,010,248**	**$ 138,069,692**	**$ 155,890,311**	**$ 169,914,408**	**9.00%**
Capital Contributions	$ 64,190,356	$ 109,359,623	$ 21,305,470	$ 23,345,000	9.57%
Land Sales	-	-	-	-	N/A
Proceeds of Long-Term Debt	-	-	-	-	N/A
Other Financing Sources	1,089,570	693,183	50,000	50,000	0.00%
Operating Transfers In	6,882,795	13,632,537	8,999,630	9,401,612	4.47%
Total Revenue/Other Sources	**$189,172,969**	**$ 261,755,035**	**$ 186,245,411**	**$ 202,711,020**	**8.84%**
Total Resources	**$898,989,349**	**$ 1,026,437,781**	**$ 1,058,111,102**	**$ 1,068,669,678**	**1.00%**
Expenditures by Function					
General Government	$ 10,740,803	$ 11,228,963	$ 13,203,260	$ 14,685,091	11.22%
Judicial	-	-	-	-	N/A
Public Safety	16,206,113	19,523,132	23,999,347	26,866,395	11.95%
Public Works	13,815,472	13,716,869	16,368,862	16,298,677	-0.43%
Culture & Recreation	2,305,389	5,443,369	7,997,209	8,690,389	8.67%
Community Support	-	-	-	-	N/A
Utility Enterprises	78,541,622	89,769,277	111,451,132	117,504,221	5.43%
Debt Service	6,041,386	8,315,488	12,219,941	11,446,006	-6.33%
Total Expenditures	**$127,650,785**	**$ 147,997,098**	**$ 185,239,751**	**$ 195,490,779**	**5.53%**
Debt Refunding	$ -	$ -	$ -	$ -	N/A
Operating Transfers Out	6,655,818	6,574,992	6,912,693	8,294,946	20.00%
Total Expenditures/Other Uses	**$134,306,603**	**$ 154,572,090**	**$ 192,152,444**	**$ 203,785,725**	**6.05%**
Ending Net Assets	**$764,682,746**	**$ 871,865,691**	**$ 865,958,658**	**$ 864,883,953**	**-0.12%**
Total Applications	**$898,989,349**	**$ 1,026,437,781**	**$ 1,058,111,102**	**$ 1,068,669,678**	**1.00%**

* 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

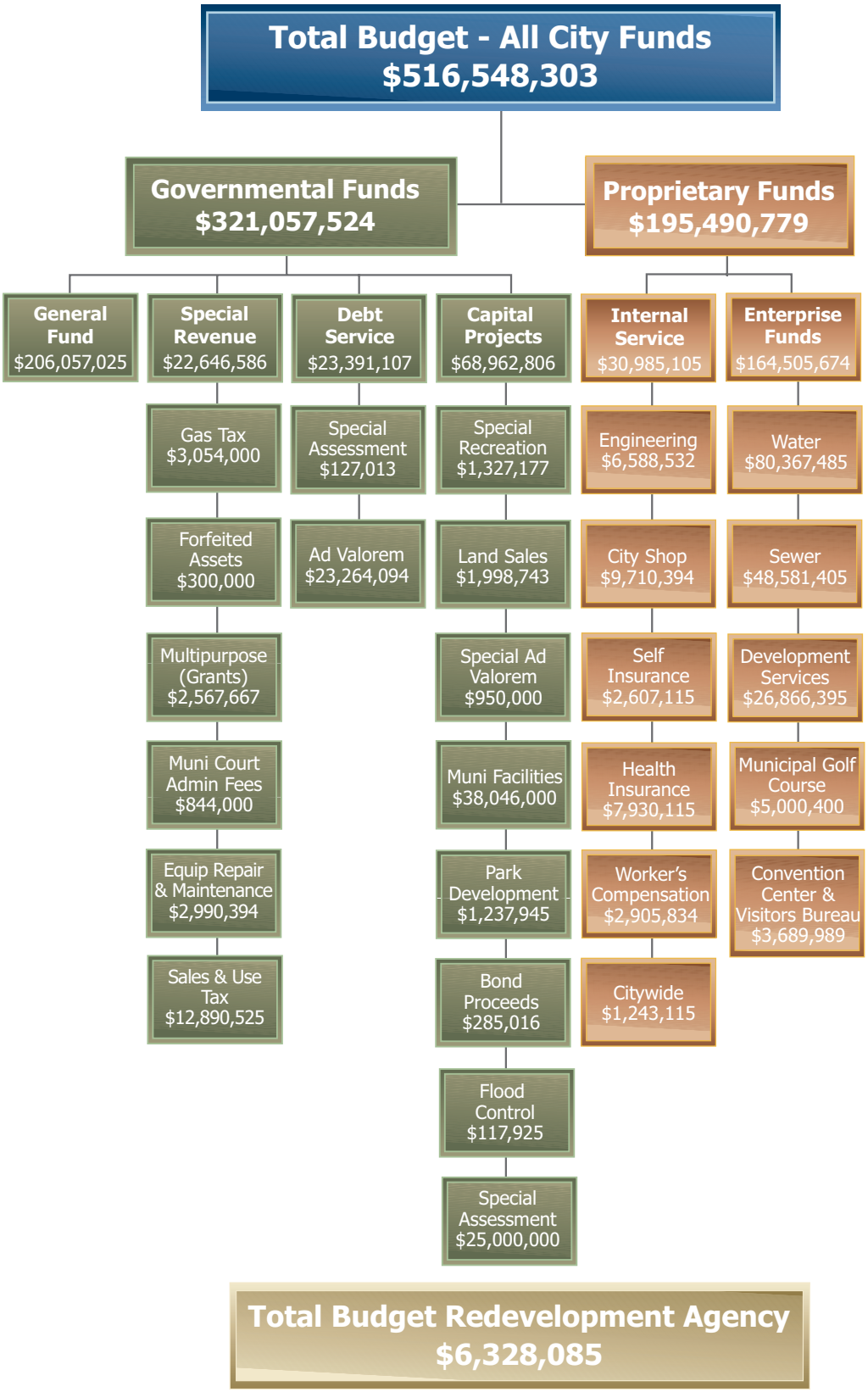
	Fiscal Year 2004 Actuals	Fiscal Year 2005 Actuals	Fiscal Year 2006 Estimate	Fiscal Year 2007 Budget	% Increase
Beginning Fund Balances	**$ 156,894,105**	**$ 151,078,523**	**$ 192,694,648**	**$ 225,538,120**	**49.29%**
Beginning Net Assets	**$ 709,816,380**	**$ 764,682,746**	**$ 871,865,691**	**$ 865,958,658**	**13.24%**
Revenues					
Property & Other Taxes	$ 54,632,779	$ 62,519,278	$ 77,243,856	$ 89,150,548	42.60%
Franchise Fees	21,227,833	24,029,620	26,021,011	28,148,312	17.14%
Licenses and Permits	14,326,779	15,242,010	18,744,677	20,869,210	36.92%
Intergovernmental Resources	92,448,012	113,326,062	137,957,350	128,196,520	13.12%
Charges for Services	112,220,070	126,612,635	140,283,434	149,543,339	18.11%
Developer Contributions	6,314,554	35,922,298	24,222,004	3,049,800	-91.51%
Fines and Forfeits	2,998,041	3,488,205	3,903,704	4,117,621	18.04%
Special Assessments	1,818,361	327,861	223,496	83,000	-74.68%
Miscellaneous	9,380,646	15,347,721	15,720,457	18,239,274	18.84%
Total Revenues	**$ 315,367,075**	**$ 396,815,690**	**$ 444,319,989**	**$ 441,397,624**	**11.23%**
Capital Contributions	$ 64,190,356	$ 109,359,623	$ 21,305,470	$ 23,345,000	-78.65%
Land Sales	3,472,086	9,040,499	3,000,000	10,000,000	10.61%
Proceeds of Long-Term Debt	106,180,686	-	60,985,000	-	N/A
Other Financing Sources	1,898,770	2,327,537	50,000	50,000	-97.85%
Operating Transfers In	36,724,793	56,917,516	51,651,121	57,527,097	1.07%
Total Revenues/Other Sources	**$ 527,833,766**	**$ 574,460,865**	**$ 581,311,580**	**$ 532,319,721**	**-7.34%**
Total Resources	**$1,394,544,251**	**$1,490,222,134**	**$1,645,871,919**	**$1,623,816,499**	**8.96%**
Expenditures by Function					
General Government	$ 55,403,018	$ 54,648,413	$ 73,259,873	$ 65,280,793	19.46%
Judicial	3,571,975	4,349,472	8,189,375	9,775,636	124.75%
Public Safety	94,202,369	106,895,017	123,133,176	141,355,429	32.24%
Public Works	42,362,939	42,918,794	94,357,576	98,197,340	128.80%
Culture & Recreation	33,752,441	37,141,021	51,210,553	45,864,240	23.49%
Community Support	1,499,678	4,166,954	4,867,801	3,733,531	-10.40%
Utility Enterprises	78,541,622	89,769,277	111,451,132	117,504,221	30.90%
Debt Service	27,683,654	28,855,331	33,810,975	34,837,113	20.73%
Total Expenditures	**$ 337,017,696**	**$ 368,744,279**	**$ 500,280,461**	**$ 516,548,303**	**40.08%**
Debt Refunding	$ 105,040,493	$ -	$ 2,443,559	$ -	N/A
Operating Transfers Out	36,724,793	56,917,516	51,651,121	57,527,097	1.07%
Total Expenditures/Other Uses	**$ 478,782,982**	**$ 425,661,795**	**$ 554,375,141**	**$ 574,075,400**	**34.87%**
Ending Fund Balance	**$ 151,078,523**	**$ 192,694,648**	**$ 225,538,120**	**$ 184,857,146**	**-4.07%**
Ending Net Assets	**$ 764,682,746**	**$ 871,865,691**	**$ 865,958,658**	**$ 864,883,953**	**-0.80%**
Total Applications	**$1,394,544,251**	**$1,490,222,134**	**$1,645,871,919**	**$1,623,816,499**	**8.96%**

* 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.

Redevelopment Agency

	Fiscal Year 2004 Actuals	Fiscal Year 2005 Actuals	Fiscal Year 2006 Estimate	Fiscal Year 2007 Budget	% Increase
Beginning Fund Balance	**$ 17,746,198**	**$ 18,003,647**	**$ 17,360,666**	**$ 20,125,079**	**11.78%**
Revenues					
Property & Other Taxes	$ 2,164,528	$ 2,441,067	$ 2,990,458	$ 8,225,156	236.95%
Franchise Fees	-	-	-	-	N/A
Licenses and Permits	-	-	-	-	N/A
Intergovernmental Resources	1,450	4,000	1,252,250	-	-100.00%
Charges for Services	-	-	-	-	N/A
Developer Contributions	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	N/A
Special Assessments	-	-	-	-	N/A
Miscellaneous	519,491	369,887	330,845	180,000	-51.34%
Total Revenues	**$ 2,685,469**	**$ 2,814,954**	**$ 4,573,553**	**$ 8,405,156**	**198.59%**
Capital Contributions	$ -	$ -	$ -	$ -	N/A
Proceeds of Long-Term Debt	-	-	8,905,010	-	N/A
Other Financing Sources	-	36,491	-	-	-100.00%
Land Sales	-	-	-	-	N/A
Operating Transfers In	-	-	-	-	N/A
Operating Transfers Out	-	-	-	-	N/A
Total Revenue/Other Sources	**$ 2,685,469**	**$ 2,851,445**	**$ 13,478,563**	**$ 8,405,156**	**194.77%**
Total Resources	**$ 20,431,667**	**$ 20,855,092**	**$ 30,839,229**	**$ 28,530,235**	**36.80%**
Expenditures by Function					
General Government	$ 1,528,716	$ 2,595,122	$ 9,791,646	$ 4,448,675	71.42%
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	899,304	899,304	922,504	1,879,410	108.98%
Total Expenditures	**$ 2,428,020**	**$ 3,494,426**	**$ 10,714,150**	**$ 6,328,085**	**81.09%**
Debt Refunding	-	-	-	-	N/A
Total Expenditures/Other Uses	**$ 2,428,020**	**$ 3,494,426**	**$ 10,714,150**	**$ 6,328,085**	**81.09%**
Ending Fund Balance	**$ 18,003,647**	**$ 17,360,666**	**$ 20,125,079**	**$ 22,202,150**	**27.89%**
Total Application	**$ 20,431,667**	**$ 20,855,092**	**$ 30,839,229**	**$ 28,530,235**	**36.80%**

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 2007 Budget
Interest Income	$ 19,800
Total	**$ 19,800**

Expenditures	FY 2007 Budget
Culture & Recreation	
Capital Outlay	$ 285,016
Total	**$ 285,016**

City Shop

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

The City currently has a fleet of over 1,000 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.

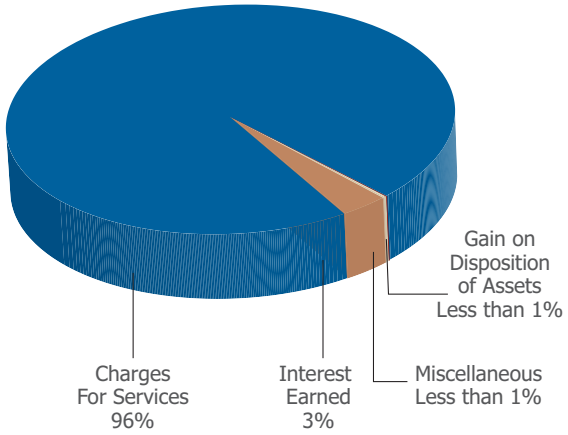


City Fleet Facility

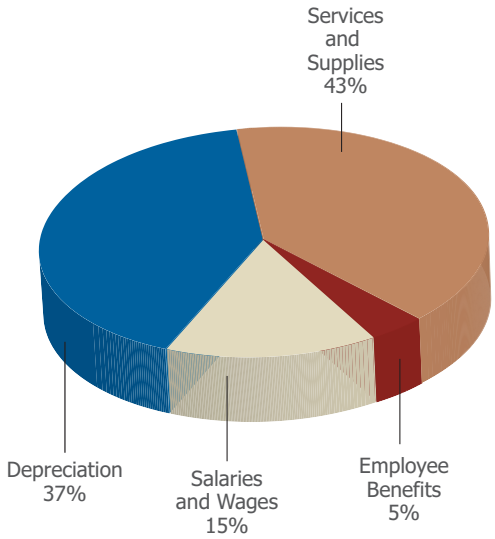
Revenue	FY 2007 Budget
Charges for Services	$ 11,758,759
Interest Earned	400,000
Miscellaneous	15,000
Gain on Disposition of Assets	50,000
Total	**$12,223,759**

Expenditures	FY 2007 Budget
Salaries and Wages	$ 1,421,265
Employee Benefits	483,666
Services and Supplies	4,205,463
Depreciation	3,600,000
Total	**$ 9,710,394**

Fiscal Year 2007 Revenue



Fiscal Year 2007 Expenditures



KEY FACT

The 12,000 gallon, above-ground fuel storage tank installed in FY 06 tripled the City's previous storage capacity. This improved ordering efficiency, decreased fuel cost due to bulk pricing, and increased the City's emergency reserves.

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.



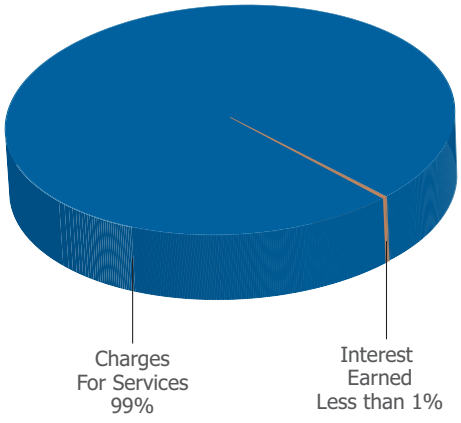
KEY FACT

The City of Henderson Information Technology Department maintains an information management structure that includes: 200 application servers, 1,650 workstations, 2,100 station PBX system, and 100+ miles of network wiring/fiber connections.

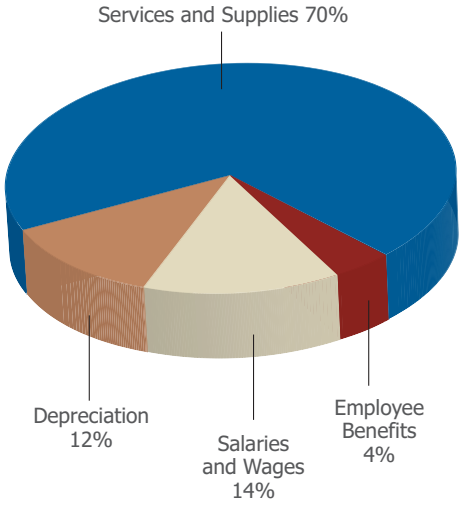
Revenue	FY 2007 Budget
Charges for Services	$ 1,378,733
Interest Earned	7,000
Total	**$ 1,385,733**

Expenditures	FY 2007 Budget
Salaries and Wages	$ 174,466
Employee Benefits	57,255
Services and Supplies	865,394
Depreciation	146,000
Total	**$ 1,243,115**

Fiscal Year 2007 Revenues



Fiscal Year 2007 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.

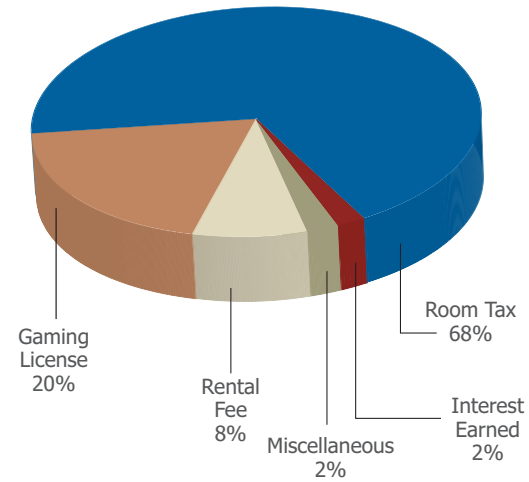
The Convention Center is currently enhancing and expanding the services available to their customers. Some of the services previously available only through contractors will be provided by the Convention Center for the convenience of the customer.

Destination HENDERSON NEVADA

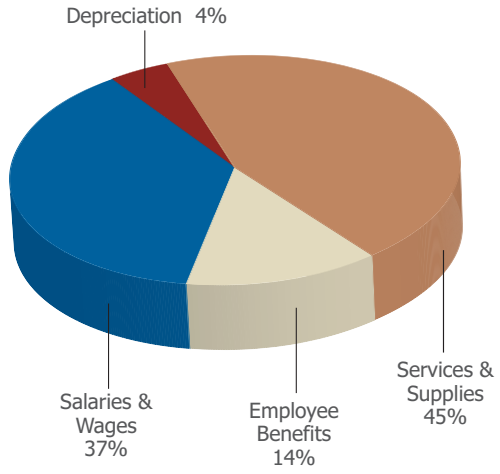
Revenue	FY 2007 Budget
Room Tax	$ 2,319,884
City Gaming License	675,000
Rental Fees	275,000
Interest Earned	75,000
Miscellaneous	76,500
Total	**$ 3,421,384**

Expenditures	FY 2007 Budget
Salaries and Wages	$ 1,371,790
Employee Benefits	499,567
Services and Supplies	1,656,632
Depreciation	162,000
Total	**$ 3,689,989**

Fiscal Year 2007 Revenue



Fiscal Year 2007 Expenditures



Henderson Visitor Statistics

- In 2005, Henderson hotels generated more than 785,713 room nights which represents an increase of 12.6 percent over the previous year.
- There were a total of 461,680 visitors who stayed in Henderson during 2005. Visitors to Henderson generated over $348,146,093 in economic impact to the local economy.
- The average daily room rate increased 11 percent, from $118.00 in 2004 to $131.06 in 2005.
- Citywide occupancy decreased by 1 percent, from 82% in 2004 to 81% in 2005.
- The current room inventory is just under 3,000 rooms, which represents a 98 percent increase over the past five-year period.
- Visitors to Henderson stayed an average of 3.7 nights.



The District at Green Valley Ranch



Lake Las Vegas Resort

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 07/01/06	Current Year Principal & Interest Pmts	Final Pmt Date
General Obligation Bonds					
Debt Service Fund					
Building (Refunded 03/04)	01/01/97	$ 14,550,000	$ 1,265,000	$ 1,347,225	06/01/12
Refunding / Buildings	01/01/97	10,530,000	6,390,000	1,477,775	04/01/11
Parks & Recreation (Refunded 03/04)	09/01/97	40,000,000	1,905,000	2,000,250	06/01/17
Parks & Recreation (Refunded 03/04)	09/01/98	14,660,000	1,365,000	736,050	06/01/18
Building (Refunded 03/04)	04/01/00	50,000,000	8,790,000	2,480,638	04/01/20
Building & Parks Refunding	09/01/01	12,940,000	8,835,000	1,491,706	06/01/13
Refunding	11/20/02	3,780,000	490,000	496,125	11/01/06
Building Refunding Bonds - Series A	07/01/03	15,100,000	3,765,000	3,915,600	06/01/07
Park Refunding Bonds - Series B	07/01/03	5,205,000	1,830,000	902,413	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
Medium Term Various Purpose Bonds	10/27/05	3,885,000	3,300,000	1,293,712	06/01/09
Various Purpose Series 2005D	12/22/05	56,000,000	56,000,000	3,636,549	06/01/35
		$ 304,510,000	$ 171,795,000	$ 23,264,093	
Revenue Supported Bonds					
Special Assessment					
Assessment District T-2	08/01/91	$ 7,000,000	$ 585,000	$ 127,013	07/01/11
		$ 7,000,000	$ 585,000	$ 127,013	

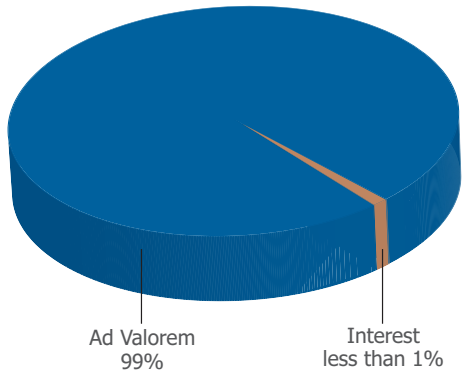
General Obligation Bonds

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

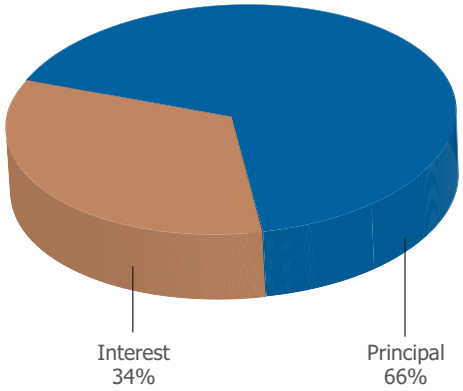
Revenue	FY 2007 Budget
Ad Valorem	$ 21,330,045
Interest Revenue	135,000
Total	**$ 21,465,045**

Expenditures	FY 2007 Budget
Principal	$ 15,405,000
Interest	7,859,094
Total	**$ 23,264,094**

Fiscal Year 2007 Revenue



Fiscal Year 2007 Expenditures



General Obligation Bonds Payment Requirements

FY	Principal	Interest	Total
2007	$15,405,000	$7,859,094	$23,264,094
2008	12,130,000	7,168,231	19,298,231
2009	11,955,000	6,704,281	18,659,281
2010	11,470,000	6,219,843	17,689,843
2011	11,750,000	5,732,605	17,482,605
2012-2016	44,770,000	21,885,025	66,655,025
2017-2021	28,635,000	11,945,981	40,580,981
2022-2035	35,680,000	14,231,649	49,911,649
Total	$171,795,000	$81,746,709	$253,541,709

Revenue Supported Bonds

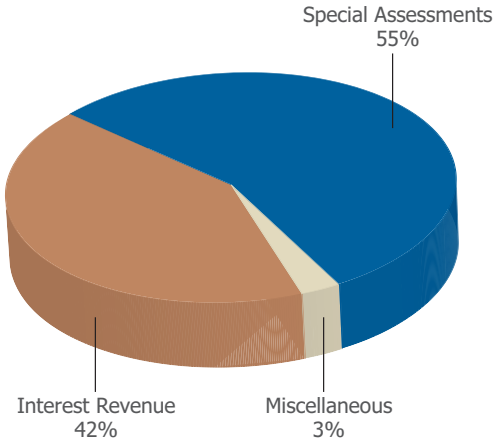
Certain bonds are issued for projects that, once complete, will generate their own new revenues from which principal and interest payments will be made. These are revenue supported bonds.

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.

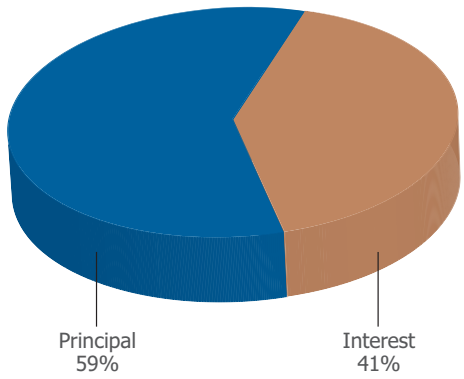
Revenue	FY 2007 Budget
Special Assessments	$ 83,000
Interest Revenue	64,156
Miscellaneous	5,130
Total	**$ 152,286**

Expenditures	FY 2007 Budget
Principal	$ 75,000
Interest	52,013
Total	**$ 127,013**

Fiscal Year 2007 Revenue



Fiscal Year 2007 Expenditures



Revenue Supported Bonds Payment Requirements

FY	Principal	Interest	Total
2007	$75,000	$52,013	$127,013
2008	85,000	44,413	129,413
2009	95,000	35,863	130,863
2010	100,000	26,600	126,600
2011	110,000	16,625	126,625
2012-2016	120,000	5,700	125,700
Total	$585,000	$181,214	$766,214

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.

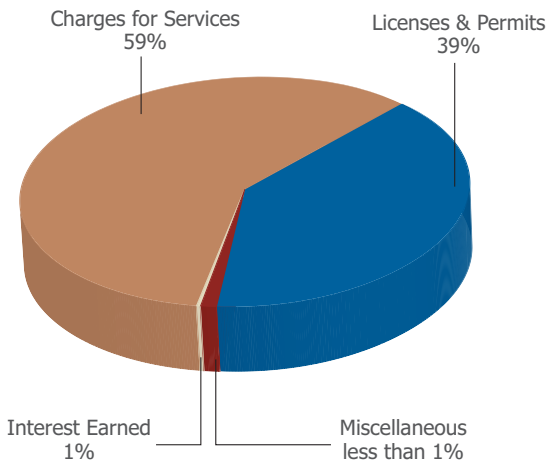
The DSC Center includes staff from Building and Fire Safety, Community Development, City Clerk's Office (DSC Records), Information Technology, and Public Works. This collection of technicians, plans examiners, engineers, and support staff provide centralized service delivery for customers using the City's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

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.

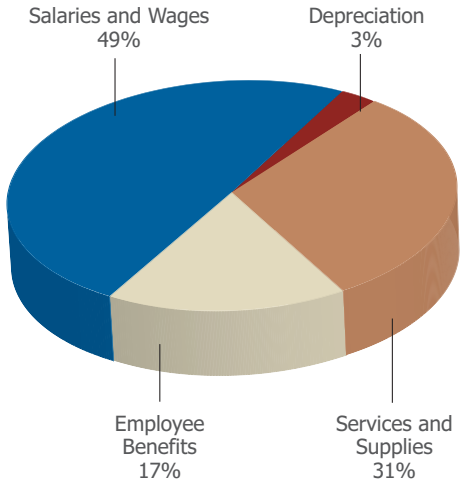
Revenue	FY 2007 Budget
Licenses & Permits	$ 11,935,064
Charges for Services	18,030,105
Interest Earned	403,582
Miscellaneous	34,831
Total	**$ 30,403,582**

Expenditures	FY 2007 Budget
Salaries and Wages	$ 13,250,877
Employee Benefits	4,564,841
Services and Supplies	8,326,637
Depreciation	724,040
Total	**$ 26,866,395**

Fiscal Year 2007 Revenue



Fiscal Year 2007 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 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 and the Regional Transportation Commission. The fund is to account for the cost equivalent of the charges incurred and to recover those applicable charges on a cost-reimbursement basis.

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

Revenue	FY 2007 Budget
Charges for Services	$ 3,000,000
Interest Earned	50,000
Total	**$ 3,050,000**

Expenditures	FY 2007 Budget
Salaries and Wages	$ 3,431,075
Employee Benefits	1,220,909
Services and Supplies	1,936,299
Interest Expense	249
Total	**$ 6,588,532**

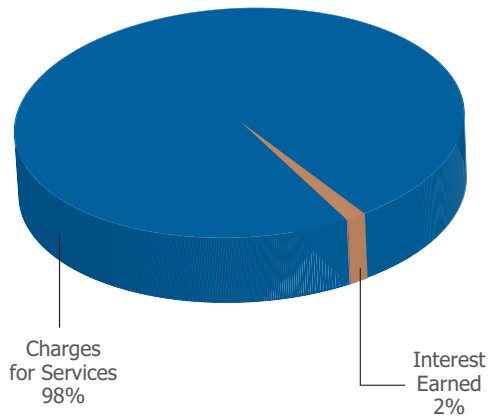
KEY FACT

City employees in the Engineering Fund will be involved with more than 500 capital improvement projects, totaling over $1.9 billion over the next 6 years.

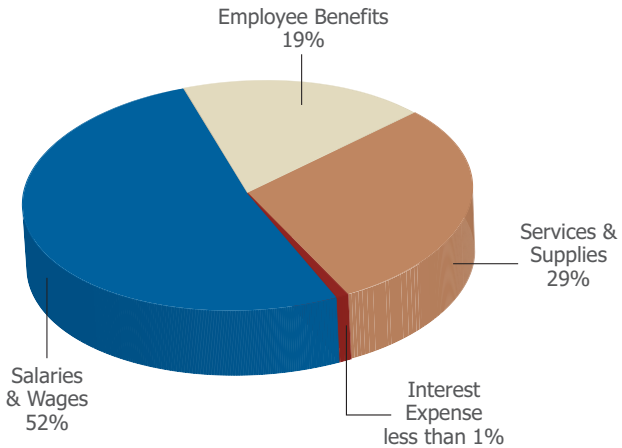


Water Street Construction

Fiscal Year 2007 Revenue



Fiscal Year 2007 Expenditures



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

The Engineering Services Fund employees are currently involved in over 90 projects. This involvement includes design, inspection, project management, and construction management. These projects include roads, flood control, traffic control, parks, City facilities, and utility projects.

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



I-215/I-515 Interchange

FY 2007 Projects

(a partial list)

King Street
I-215/I-515 Interchange Landscaping
Galleria Interchange
Eastern Ave I-215 to St. Rose Parkway
Sunset Rd-Pittman Wash to Whitney Mesa
Burkholder-Lake Mead to Racetrack
Major-Van Wagenen to Warm Springs
Racetrack-Boulder Highway to Lake Mead
Serene-St. Rose to Eastern
Water St. Phase 2 & 3
Boulder Highway Trail
Cactus Wren Trail
Whitney Mesa Preserve
Anthem Hiking Trails
UPRR Trail Phase 1
St. Rose Trail Phase 1
Pittman/Pecos Conveyance System
Pioneer Outfall/Boulder Highway Crossing
Equestrian Detention Basin Outfall
MacDonald Ranch Channel
Justice Facility Expansion & Parking Structure
Public Works Maintenance Facility
North Police Substation
Henderson Senior Center
Convention Center Renovation & Addition
Utility Services Support Building
Energy System Upgrades at Justice Facility

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 $850,000 was allocated for building repairs in Fiscal Year 2006. Some of these projects included elevator repairs at the ESF, police substation structural repairs, Valley View Rec Center boiler replacement, Black Mtn Rec Center cooling tower replacement, fire alarm panels at the Senior Center and Animal Shelter, and roof coatings at Fire Station #81 and Wells Park.



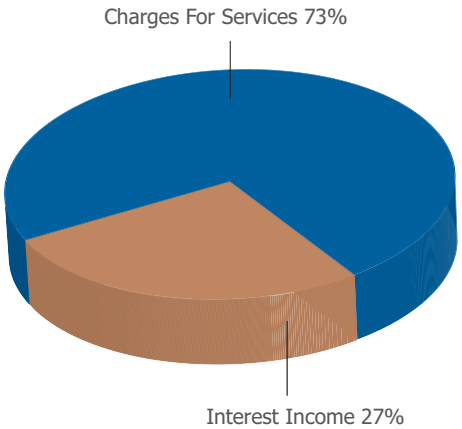
Roof Coatings

Fiscal Year 2007 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.

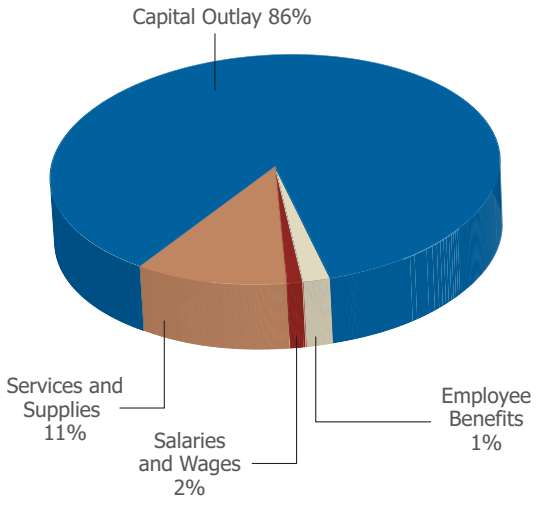
Revenue	FY 2007 Budget
Interest Income	$ 120,000
Charges for Services	329,969
Total	**$ 449,969**

Expenditures	FY 2007 Budget
General Government	
Salaries	$ 69,664
Employee Benefits	32,536
Services and Supplies	272,694
Capital Outlay	540,000
Public Works	
Services and Supplies	45,000
Capital Outlay	1,830,500
Culture and Recreation	
Captial Outlay	200,000
Total	**$ 2,990,394**

Fiscal Year 2007 Revenue



Fiscal Year 2007 Expenditures



Flood Control

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

Revenue	FY 2007 Budget
Interest Income	$ 6,500
Total	**$ 6,500**

Expenditures	FY 2007 Budget
Capital Outlay	$ 117,925
Total	**$ 117,925**

KEY FACT

The new local Black Ridge Storm Drain system is located between Skyline and Country Club to the Union Pacific Railroad Channel. The CCRFCD and the City of Henderson funded this $1.3 million project.

The District reimburses the City for costs to maintain the 57 regional facilities. During Fiscal Year 2006, over $1.0 million was used to maintain these facilities and the budget for Fiscal Year 2007 is approximately $1.4 million. In addition, the District has allocated over $.9 million to construct a local storm drain system.



Seven Hills Flood Control

Forfeited Assets

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



KEY FACT

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

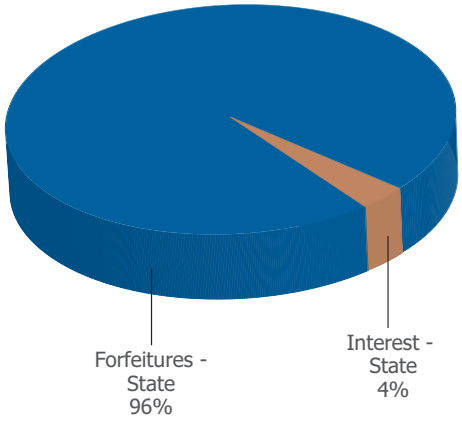
During the 71st State Legislative Session in 2001, Senate Bill 36 introduced additional language to this NRS. Under this amendment, 70% of any remaining funds over $100,000 at the end of each fiscal year are to be released to the school district. This applied only to state narcotic and general criminal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

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 2007.

Budgeted expenditures in Fiscal Year 2007 mainly represent funding received in Fiscal Year 2006 from federal agreements for cooperative sting operations. Participating entities get a proportionate share of seizure proceeds for these joint operations.

Revenue	FY 2007 Budget
Forfeitures - State	$ 50,000
Interest - State	1,830
Total	**$ 51,830**

Fiscal Year 2007 Revenue



Expenditures	FY 2007 Budget
Services & Supplies	$ 300,000
Total	**$ 300,000**

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 $2.3 million Fiscal Year 2006/2007 Street Rehabilitation Project.

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



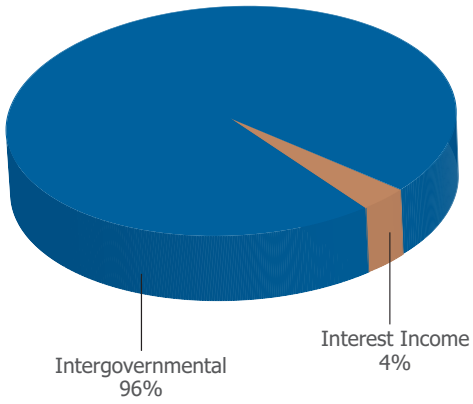
Stephanie Street Rehabilitation

KEY FACT

83% of Henderson's residential streets rated satisfactory or above during the 2005 street condition assessment. The City uses national standards to identify and prioritize streets requiring rehabilitation or replacement.

Revenue	FY 2007 Budget
Intergovernmental	$ 3,221,327
Interest Income	120,000
Total	**$ 3,341,327**

Fiscal Year 2007 Revenue



Expenditures	FY 2007 Budget
Capital Outlay	$ 3,054,000
Total	**$ 3,054,000**

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.

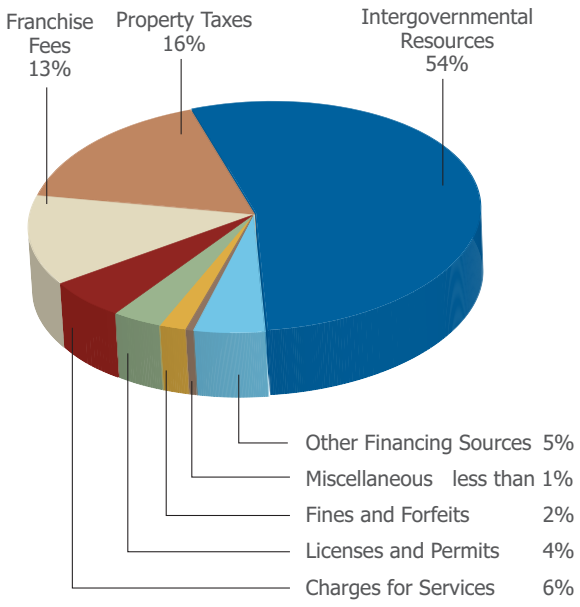
General

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 practices.

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

Revenue	FY 2007 Budget
Intergovernmental Resources	$ 119,233,217
Property Tax	36,493,403
Franchise Fees	28,148,312
Charges For Services	13,416,657
Licenses and Permits	8,259,146
Fines and Forfeits	3,676,905
Miscellaneous	1,223,735
Total Revenue	**$ 210,451,375**
Operating Transfers In	11,578,913
Total	**$ 222,030,288**

General Fund Revenue by Source





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 $115 million or 96% of Intergovernmental Resources and consists of:

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

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

In the 2005 Legislative session the Nevada State Legislature passed a law to provide property tax relief to 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 land, commercial buildings, business personal property, aircraft, etc. New construction or property that has a change of use (zoning change or manufactured home conversion) in the current fiscal year will not qualify for any cap until the following fiscal year.

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)



	Without Legislative Cap		With 3% Tax Cap	
	Overlapping Tax Rate	City Rate Alone	Overlapping Tax Rate	City Rate Alone
Taxable Value	$ 260,000.00	$ 260,000.00	$ 206,000.00	$ 206,000.00
Assessed Value (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	2.9073	0.7108	2.9073	0.7108
Total **Annual** Tax	$ 2,645.64	$ 646.83	$ 2,096.16	$ 512.49
Total **Monthly** Tax	$ 220.47	$ 53.90	$ 174.68	$ 42.71

* Tax rates stated per $100 of assessed value

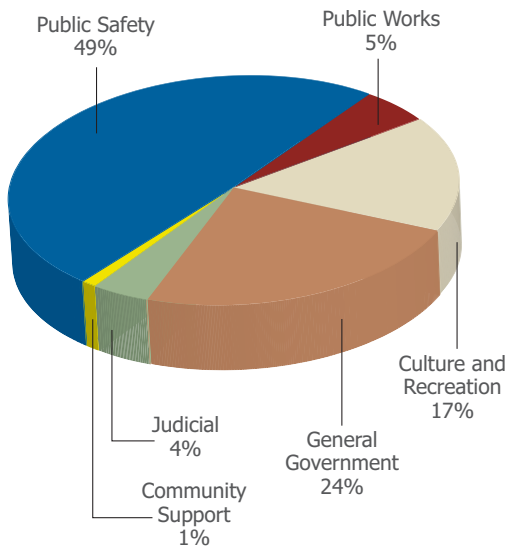
Although the overlapping tax rates will differ depending upon the location of the property within the City, the City of Henderson rate of 0.7108 is consistent for all property within the City boundaries.

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 Function	FY 2007 Budget
General Government	$ 49,287,165
Judicial	8,931,636
Public Safety	101,298,509
Public Works	10,750,138
Culture and Recreation	33,724,418
Community Support	2,065,159
Total	**$ 206,057,025**

General Fund Expenditures by Function



Expenditures by Category	FY 2007 Budget
Salaries & Wages	$ 111,525,964
Employee Benefits	44,804,193
Services & Supplies	47,310,297
Capital Outlay	2,416,571
Total	**$ 206,057,025**

General Fund Expenditure Summary by Department

		FY 2007 Budget	%
General Government			
Budget & Strategic Mgmt	$	873,406	
Building Maintenance		7,491,443	
City Attorney's Office		5,056,735	
City Clerk's Office		2,416,875	
City Manager's Office		2,703,038	
Community Development		4,176,344	
Finance		5,354,391	
Human Resources		2,796,939	
Information Technology		10,320,810	
Mayor & City Council		793,935	
Miscellaneous		5,309,654	
Property Management		1,993,595	
	$	49,287,165	23.92%
Judicial			
Municipal Court	$	5,421,225	
Attorney - Criminal		2,390,133	
Attorney - Court Programs		1,120,278	
	$	8,931,636	4.33%
Public Safety			
Fire	$	35,498,059	
Police		64,254,998	
Code Enforcement		1,545,452	
	$	101,298,509	49.16%
Public Works			
Paved Streets	$	2,307,352	
Street Lighting		4,568,603	
Flood Control		1,881,257	
Public Works - General		1,992,926	
	$	10,750,138	5.22%
Culture and Recreation			
Parks	$	13,905,734	
Recreation		19,818,684	
	$	33,724,418	16.37%
Community Support			
Economic Development	$	662,635	
Neighborhood Services		1,402,524	
	$	2,065,159	1.00%
Total All Departments	$	206,057,025	100.00%

Land Sales

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

This fund is also used to manage the City's rental properties, the majority of which are currently located in the original townsite section of Henderson.

Approximately 65% of the number of parcels of land owned by the City are for flood control, municipal uses, or open space. The parcels designated for these uses have a market value of $1.2 billion.



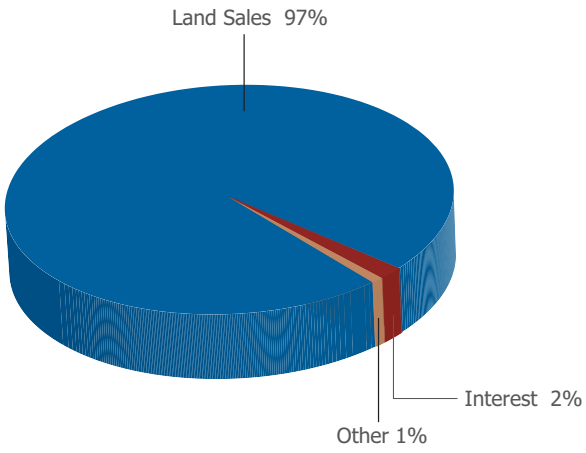
KEY FACT

The City of Henderson owns 379 parcels, for a total of 5,113 acres. The market value of these parcels is $1.2 billion.

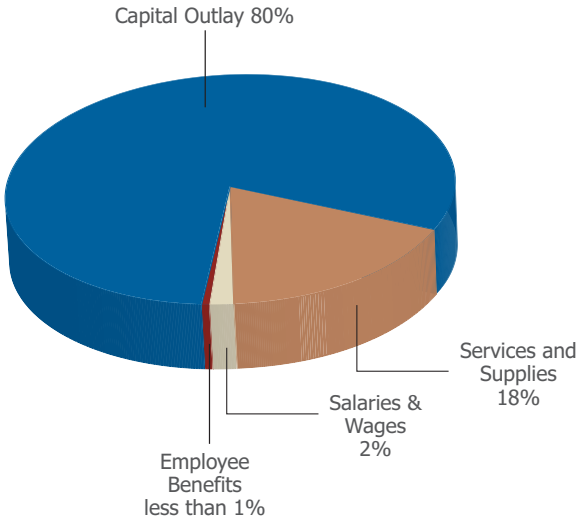
Revenue	FY 2007 Budget
Interest	$ 170,000
Other	101,876
Land Sales	10,000,000
Total	**$ 10,271,876**

Expenditures	FY 2007 Budget
General Gov't	
Salaries & Wages	$ 30,000
Employee Benefits	10,361
Services and Supplies	353,282
Public Works	
Capital Outlay	1,605,100
Total	**$ 1,998,743**

Fiscal Year 2007 Revenue



Fiscal Year 2007 Expenditures



Multipurpose

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

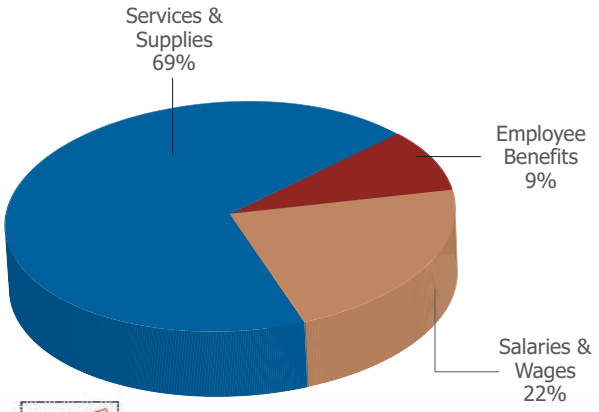
The Parks and Recreation Department has received grant funds for the construction of an integral trail and bike path system throughout the City. Additional grants have been awarded through the Southern Nevada Public Lands Management Act, (SNPLMA) for the construction of parks and recreational trails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

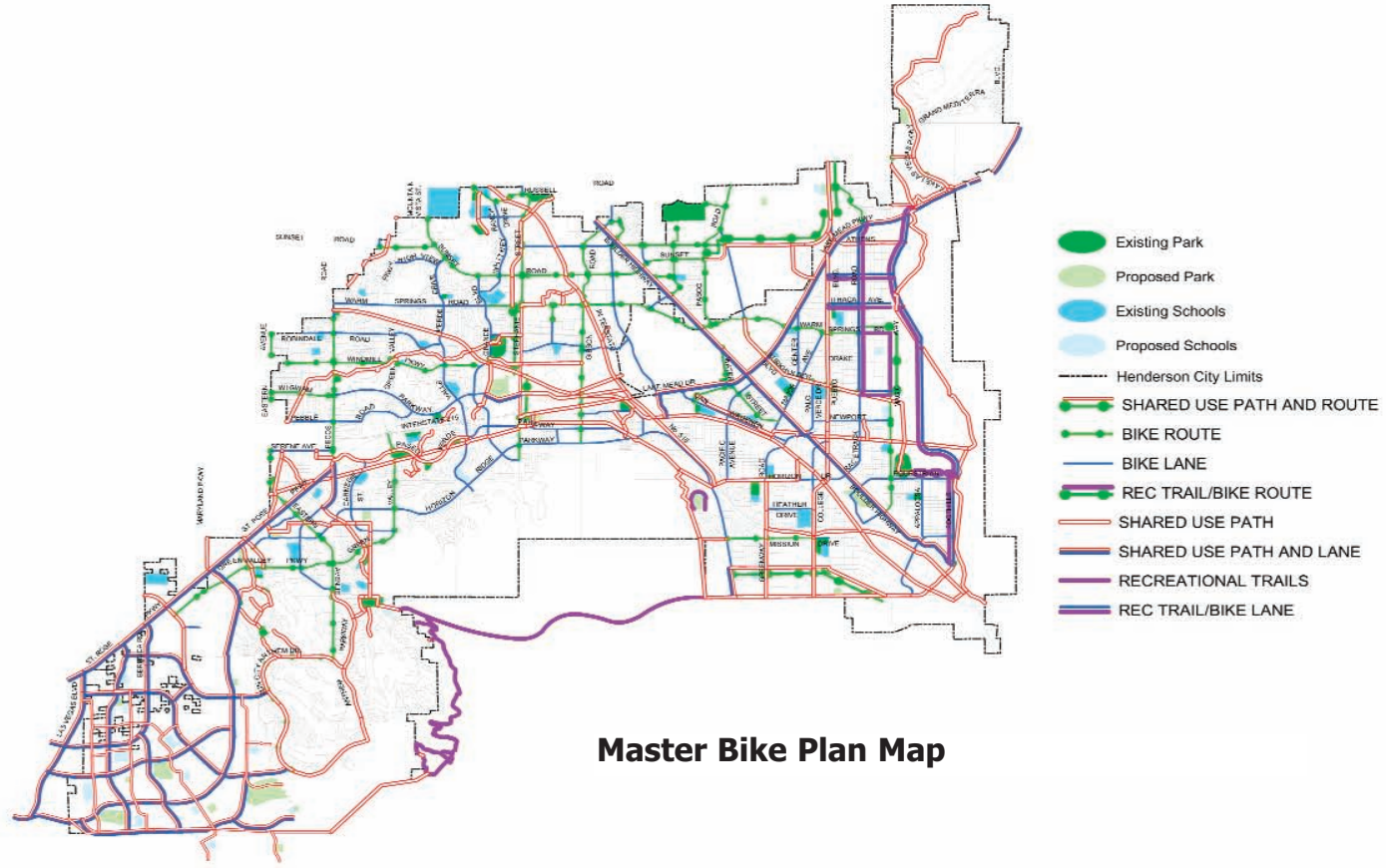
The City has applied for numerous grants that affect various other functions. Only those grants that were approved at the time of the filing of the Final Budget are included in the budget. Any additional grants received during the fiscal year will be reflected in the augmented budget.

Revenue	FY 2007 Budget
Intergovernmental	$ 3,567,667
Total	**$ 3,567,667**

Expenditures	FY 2007 Budget
Public Works	
Services and Supplies	$ 500,000
Culture and Recreation	
Salaries and Wages	283,855
Employee Benefits	114,744
Services and Supplies	696
Community Support	
Salaries and Wages	273,410
Employee Benefits	116,278
Services and Supplies	1,278,684
Total	**$ 2,567,667**

Fiscal Year 2007 Expenditures





Master Bike Plan Map

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:

Delinquent Amount Owed	Fee Imposed
up to $2,000	up to $100
$2,000 - $5,000	up to $500
$5,000 +	10% of debt owed

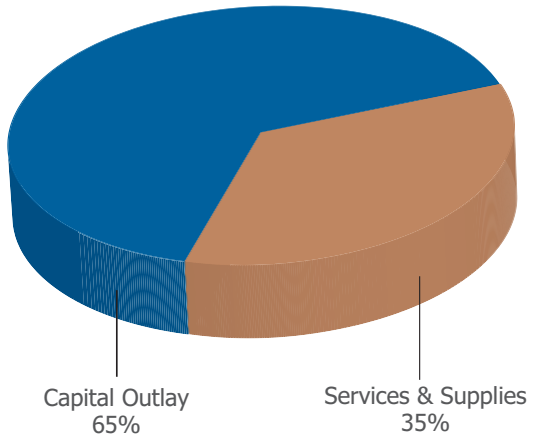
Revenues received in this fund were used to remodel the existing Municipal Court facility to accommodate a third municipal courtroom.



Revenue	FY 2007 Budget
Fines & Forfeits	$ 390,716
Total	**$ 390,716**

Expenditures	FY 2007 Budget
Services and Supplies	$ 294,000
Capital Outlay	550,000
Total	**$ 844,000**

Fiscal Year 2007 Expenditures



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 and the additional modules for the new financial and human resources software package.

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 remodel of the Moser Building, the completion of the City Hall Expansion-Phase III, and Henderson Events Plaza.

Future projects include the Water Street Utility Project, Municipal Court Expansion, Convention Center Remodel, North Police Sub-station, and the Senior Citizens Center.



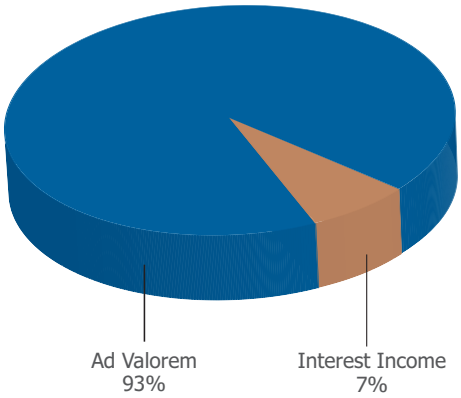
City Events Plaza Construction

KEY FACT

The City Center Plaza, completed in Fiscal Year 2006, occupies 2.7 acres of land. Events hosted at the Plaza are estimated to have an annual non-gaming economic impact of $20,000,000 to the local community.

Revenue	FY 2007 Budget
Ad Valorem	$10,212,027
Interest Income	800,000
Total	**$11,012,027**

Fiscal Year 2007 Revenue



Expenditures	FY 2007 Budget
Capital Outlay	$ 38,046,000
Total	**$ 38,046,000**

Municipal Golf Course

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

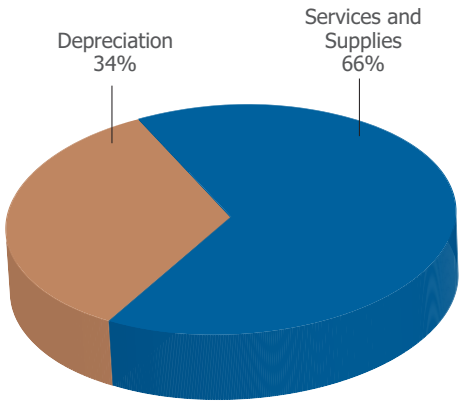
In Fiscal Year 2007, Wildhorse Golf Course will continue to have some of the lowest public golf fees in the Las Vegas Valley while continuing to balance revenues and operating expenses (not including depreciation).



Expenditures	FY 2007 Budget
Services & Supplies	$ 3,276,508
Depreciation	1,723,892
Total	**$ 5,000,400**

Revenue	FY 2007 Budget
Charges for Services	$ 3,457,605
Total	**$ 3,457,605**

Fiscal Year 2007 Expenditures





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 2007.

RTC Capital Project Fund



Auto Show Drive Bridge

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

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

Most RTC projects developed within the City of Henderson are not recorded in the City's financial records 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. The majority of traffic improvements within the City of Henderson are funded through RTC.

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 2007, the fund balance is estimated to be $4.5 million.



Financial Stabilization Special Revenue Fund

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

The City established this fund in Fiscal Year 1996. The maintenance of such a fund is crucial to ensure the financial health of the City and to maintain a high bond rating. The ending fund balance for Fiscal Year 2007 is anticipated to be approximately $10.9 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 2007 are from Charges for Services and Interest Income at $7,000 and $45,000 respectively. There are no budgeted expenditures for this fund.

Park Development



Cactus Wren Park

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

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

KEY FACT

The City is in the process of pre-design, design, or construction of 30 parks and trail projects in excess of $200 million funded by the Southern Nevada Public Land Management Act (SNPLMA), as well as 9 turnkey developer parks which total over 83 acres.

RCT Completed Projects

2003
Silver Springs Ballfield Light Improvements
Arroyo Grande Playground Improvements
Mountain View Park Playground Improvements

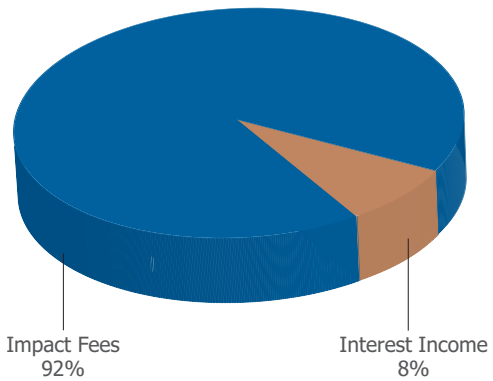
2004
Saquaro Park
Pecos Legacy Playground Improvements
Acacia Demonstration Garden

2005
O'Callaghan Park Ballfield Lighting Improvements
Cactus Wren Supplemental Funding

2006
Discovery Park Playground
River Mountain Loop Trail 6-10 & Drake Channel Bridge Supplemental Funding

Revenue	FY 2007 Budget
Impact Fees	$ 1,284,100
Interest Income	116,500
Total	**$ 1,400,600**

Fiscal Year 2007 Revenue



Expenditures	FY 2007 Budget
Capital Outlay	$ 1,237,945
Total	**$ 1,237,945**

Redevelopment Agency

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

for rehabilitation, construct public improvements (provided no other means are available), remove graffiti, and increase and improve housing. In addition, the Agency assists with financing of facilities when it is determined that it is necessary for the economic feasibility of a development.

KEY FACT

This year marked the first new development project completions for downtown with two beautiful new buildings totaling 17,000 square feet of retail and 38,500 square feet of office space. Currently 35,100 and 6,600 square feet of office and retail, respectively, are under construction along with 121 residential units.

The Agency uses tax increment financing funds to acquire or lease land, to repay bonds, provide loans

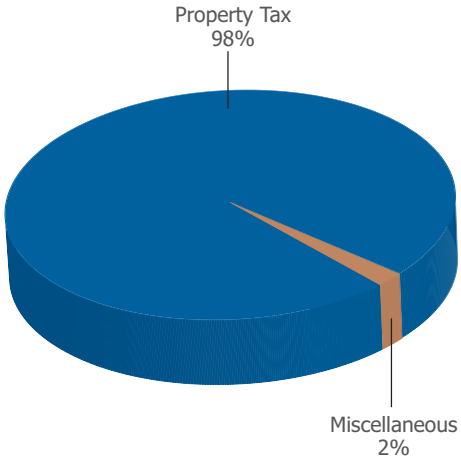


New Downtown Businesses

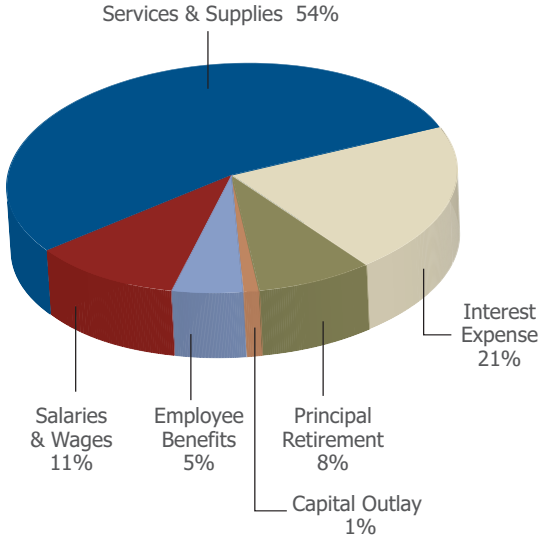
Revenue	FY 2007 Budget
Property Tax	$ 8,225,156
Miscellaneous	180,000
Total	**$ 8,405,156**

Expenditures	FY 2007 Budget
Salaries and Wages	$ 721,183
Employee Benefits	290,407
Services and Supplies	3,392,085
Capital Outlay	45,000
Principal Retirement	524,819
Interest Expense	1,354,591
Total	**$ 6,328,085**

Fiscal Year 2007 Revenue



Fiscal Year 2007 Expenditures



Redevelopment Agency Bonds Payment Requirements

FY	Principal	Interest	Total
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	3,665,885	6,765,885
2015-2019	3,975,000	2,761,066	6,736,066
2020-2024	5,190,000	1,505,893	6,695,893
2025-2029	2,515,000	148,534	2,663,534
Total	**$ 16,340,000**	**$ 10,598,356**	**$ 26,938,356**

Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 07/01/06	Current Year Principal & Interest Pmts	Final Pmt Date
General Obligation Bonds					
Bond Payable	06/26/02	$ 16,340,000	$ 16,340,000	$ 1,359,634	10/01/25
Note Payable - Laubach	11/01/99	230,000	120,985	30,000	11/01/09
Note Payable - City of Henderson	04/18/06	8,905,010	8,905,010	489,776	04/18/11
		$ 25,475,010	**$ 25,365,995**	**$ 1,879,410**	

Redevelopment Agency Future Projects

- Entered into three Disposition and Development Agreements to add more inventory to Downtown: 20,000 square foot mixed-use project; 45,000 square foot office project; 28,500 square foot office project. Several Exclusive Negotiation Agreements have been contracted that could result in building up to 300,000 square feet in additional inventory.
- Completed Phase I of the Water Street Improvement Project between Ocean and Atlantic in downtown costing approximately $4 million. When Phase II and III are complete it will add 4,200 linear feet of new sidewalk and pavement to Water Street, add 88 plants, provide conduit for future fiber optics, add a storm sewer system to prevent flooding, replace existing street lights with pedestrian/auto-friendly street lights, and add street furniture.
- To evoke images of arts & culture, unique shopping & dining, pedestrian scale, special events, and fun for all ages, a branding concept surrounding the Water Street District in the Downtown Redevelopment Area was adopted. This brand will be used in key initiatives to market to industry publications for business and developer recruitment, as well as to the public at large to position the Water Street District as an art, entertainment and shopping district.
- In January, the Agency launched a Homeowner Assistance Program that provides low-interest loans and grants for exterior painting, landscaping, remodeling, code compliance and a home second mortgage for those who wish to purchase a home in Downtown.

Sales & Use Tax

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

In October 2005 this increase took effect providing revenue over the last three fiscal quarters of 2006. Fiscal Year 2007 will be the first full year of revenue in this fund.

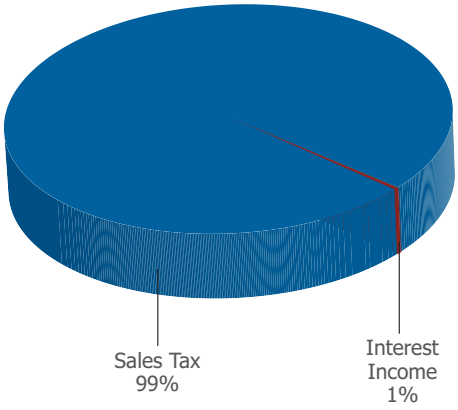
The Board of Clark County Commissioners is authorized to review the effects of this increase and authorize an addional 1/4 cent increase after October 2009, if deemed necessary.



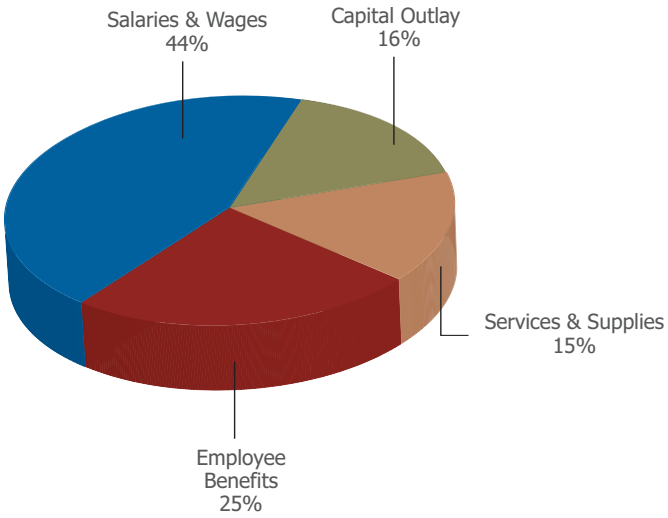
Revenue	FY 2007 Budget
Sales Tax	$ 11,984,000
Interest	40,000
Total	**$ 12,024,000**

Expenditures	FY 2007 Budget
Salaries & Wages	$ 5,698,533
Employee Benefits	3,163,899
Services & Supplies	1,987,638
Capital Outlay	2,040,455
Total	**$ 12,890,525**

Fiscal Year 2007 Revenue



Fiscal Year 2007 Expenditures



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)

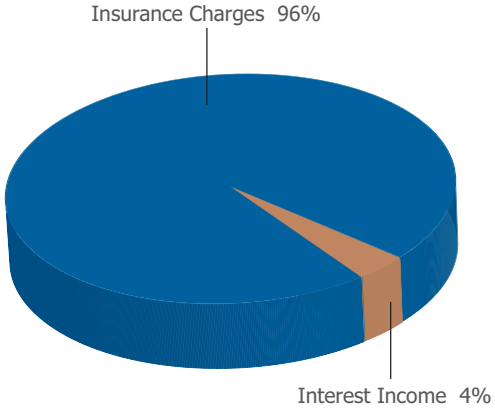
The Casualty/Liability Self-Insurance Fund accounts for the payment of claims for casualty and accident losses, within certain limits, as well as the cost of purchasing commercial property insurance, excess liability and other insurance products.

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.

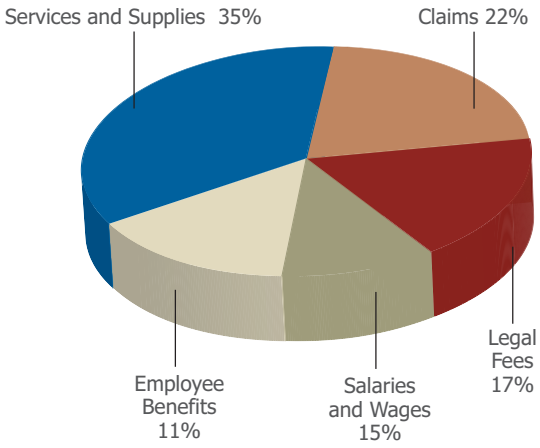
Revenue	FY 2007 Budget
Charges for Services	$ 3,031,635
Interest Income	120,000
Total	**$ 3,151,635**

Expenditures	FY 2007 Budget
Salaries and Wages	$ 393,556
Employee Benefits	288,000
Services and Supplies	915,559
Claims	560,000
Legal Fees	450,000
Total	**$ 2,607,115**

Fiscal Year 2007 Revenue



Fiscal Year 2007 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.

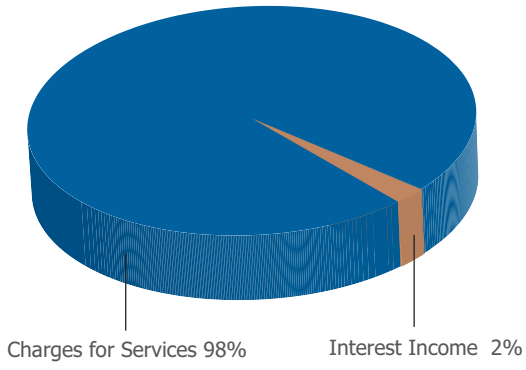
Similar to the Casualty/Liability Self-Insurance Fund, the claim reserves of the Worker's Compensation Fund are analyzed annually by an independent actuary hired by the City. It is the actuary's duty to review the current and historical claims experience to establish the City's outstanding claims liability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



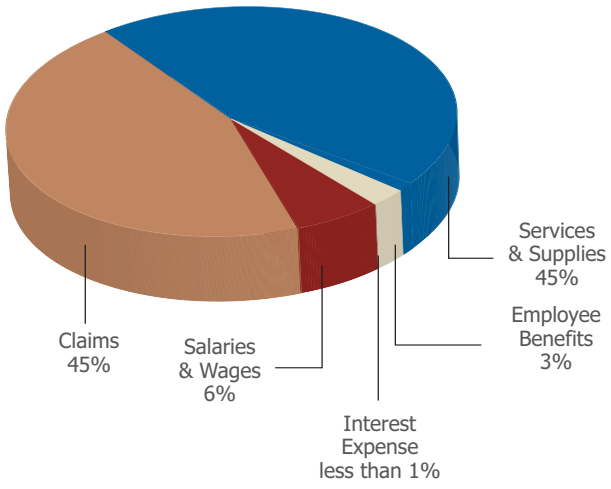
Revenue	FY 2007 Budget
Charges for Services	$ 5,750,446
Interest Income	140,000
Total	**$ 5,890,446**

Expenditures	FY 2007 Budget
Salaries and Wages	$ 183,500
Employee Benefits	76,301
Services and Supplies	1,314,945
Claims	1,330,000
Interest Expense	1,088
Total	**$ 2,905,834**

Fiscal Year 2007 Revenue



Fiscal Year 2007 Expenditures



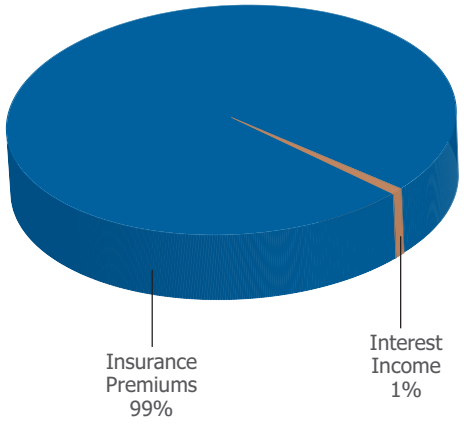
Health Insurance

The Health Insurance Self-Insurance Fund covers the cost of providing insurance benefits to non-Teamster 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.

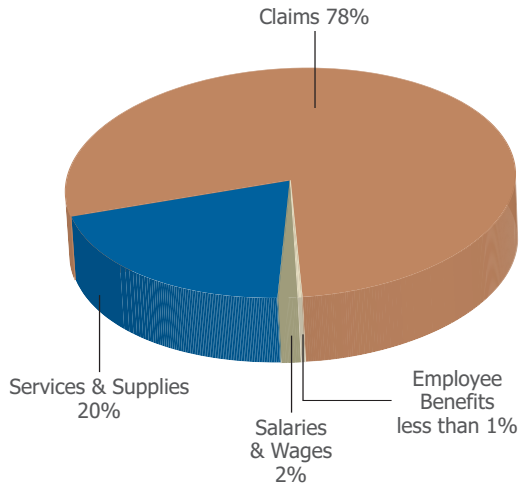
Revenue	FY 2007 Budget
Insurance Premiums	$ 8,917,430
Interest Income	105,000
Total	**$ 9,022,430**

Fiscal Year 2007 Revenue



Expenditures	FY 2007 Budget
Salaries and Wages	$ 119,305
Employee Benefits	27,500
Services and Supplies	1,606,058
Claims	6,177,252
Total	**$ 7,930,115**

Fiscal Year 2007 Expenditures

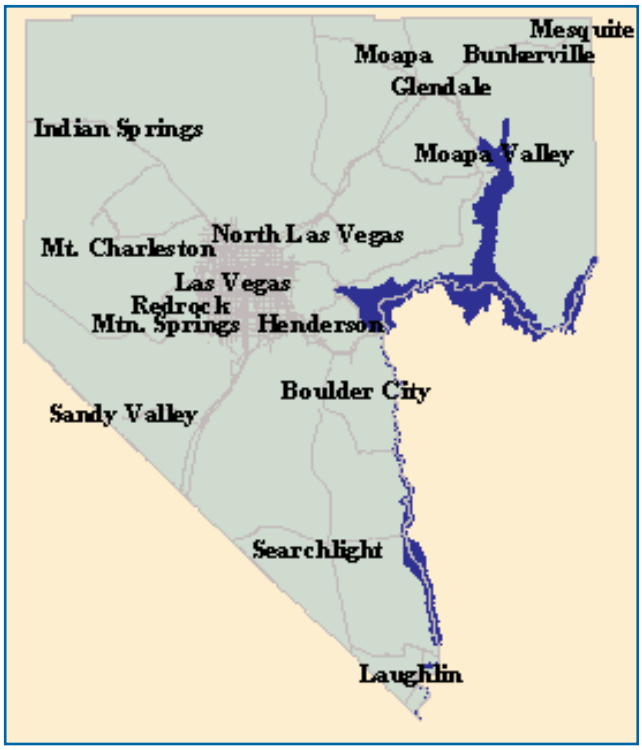




Special Ad Valorem Transportation

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.



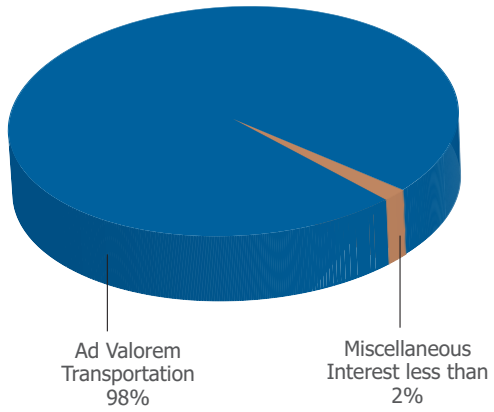
KEY FACT

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

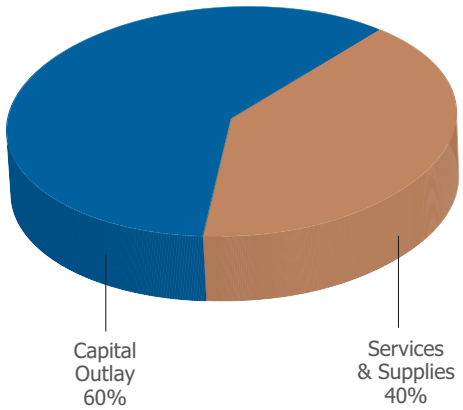
Expenditures	2007 Budget
Services and Supplies	$ 385,000
Capital Outlay	565,000
Total	**$ 950,000**

Revenue	FY 2007 Budget
Ad Valorem - Transportation	$ 2,511,189
Miscellaneous Interest	45,000
Total	**$ 2,556,189**

Fiscal Year 2007 Revenue



Fiscal Year 2007 Expenditures



Special Assessment Districts

The Special Assessment Districts Capital Projects Fund is to account for infrastructure that the City of Henderson requires developers to fund. In some instances the City establishes assessment districts under NRS 271, which encompass developments benefitting from the construction of improvements such as streets, water, wastewater, stormwater, and other improvements. Assessments are then imposed upon 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.



Revenue	2007 Budget
Interest Income	$ 1,710,700
Total	**$ 1,710,700**

Expenditures	2007 Budget
Services and Supplies	$ 25,000,000
Total	**$ 25,000,000**

Special Recreation

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

KEY FACT

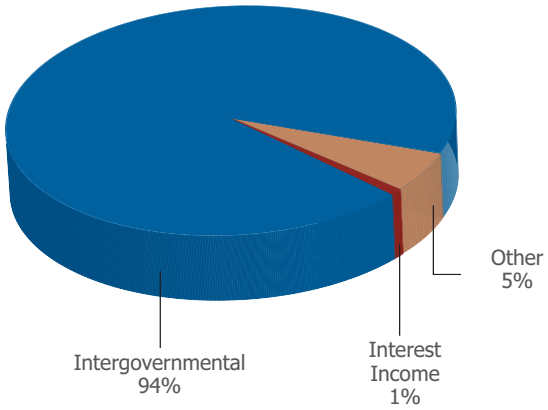
In Fiscal Year 2006, the Special Recreation Fund provided monies to purchase fitness equipment for the recreation centers. The fund also provided debt service for construction of the City Center Plaza.



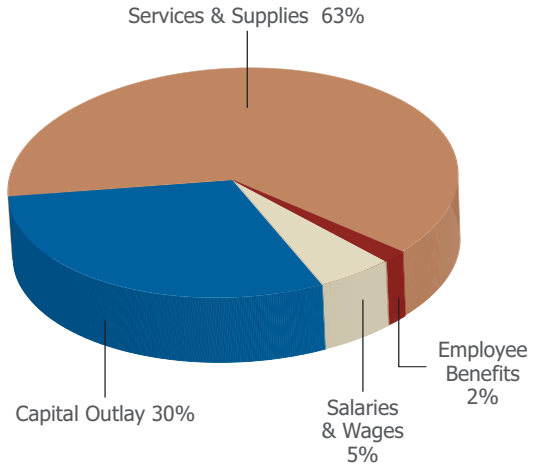
Revenue	FY 2007 Budget
Intergovernmental	$ 2,174,309
Interest Income	25,000
Other	125,000
Total	**$ 2,324,309**

Expenditures	FY 2007 Budget
Salaries and Wages	$ 69,424
Employee Benefits	24,658
Services and Supplies	831,095
Capital Outlay	402,000
Total	**$ 1,327,177**

Fiscal Year 2007 Revenue



Fiscal Year 2007 Expenditures



Utilities- Water and Sewer

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

The City conducts a biennial financial assessment 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 financial assessment analysis.

Potable (drinking) water rates consist of a flat monthly service charge, plus a volume charge based on a four-tier rate structure. The City moved from a three-tier to a four-tier rate structure in 2003 to encourage water conservation. As a customer's water consumption increases, there is a proportionally larger increase in their rates as they cross the threshold between tiers. Customers who use less water are rewarded by a lower water rate. The average single family residence consumes 16,000 gallons or less per month, and falls within the first two rate tiers. Projected revenue from potable water sales for Fiscal Year 2007 is $50,000,000.

KEY FACT

Henderson has removed approximately twelve million square feet of turf since 2002, resulting in annual water savings of 2,025 acre feet of water. This is the equivalent of 7,400 Olympic size swimming pools.

Sewer rates consist of a flat monthly service charge for all customers, plus an additional volume charge for commercial accounts. The volume charge is based on the customer's water consumption. Projected revenue for wastewater treatment in Fiscal Year 2007 is $25,500,000.



Xeriscape at Acacia Demonstration Gardens

Reclaimed water is municipal wastewater that has been cleaned, processed, and treated to a high level appropriate for irrigation purposes. Reclaimed water is used to irrigate nine Henderson golf courses, a cemetery, and Boulder Highway medians. The sale of reclaimed water allows the utility to conserve potable water for more important uses. Projected revenue from reclaimed water sales for Fiscal Year 2007 is $2,200,000.

System development charges (SDCs) are fees that are charged to development customers for new connections to the City's existing water and sewer infrastructure. SDCs are a non-operating revenue source for the Water and Sewer Funds. Water system development fees for Fiscal Year 2007 are projected at $9,100,000 and sewer system development fees are projected at $13,745,000.

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

costs and other components of rate projections. The anticipated need is translated to current and future infrastructure system costs to calculate the customers' proportionate share of the water and sewer systems.

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

The City's wastewater treatment process is one of the best in the nation, with effluent quality in the top seven percent. The reason the wastewater is cleaned and treated to such a high standard is for reuse. The City has three uses for treated wastewater: discharge to the Las Vegas Wash, delivery to the City's extensive water reclamation system, and discharge to the ponds at the Bird Viewing Preserve. Water released to the Wash earns return flow credits, allowing Southern Nevada to draw additional drinking water from Lake Mead, above its yearly allocation of 300,000 acre feet, in an amount equal to what is returned.

The Water and Sewer capital projects are detailed in the Capital Improvement Plan section of this document. These projects are financed through operating revenues, bond issuances, SDCs, and grants.

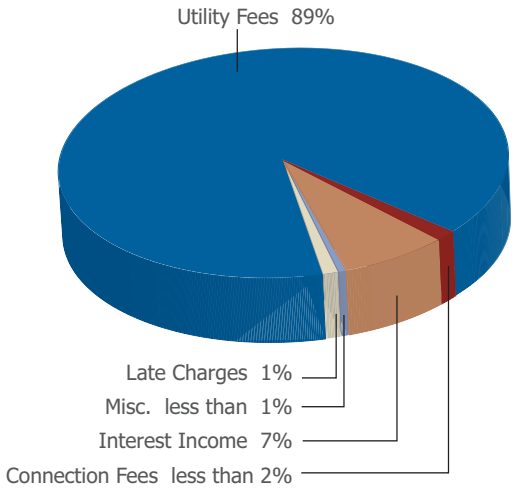


Water Treatment Plant Facility

Water Fund

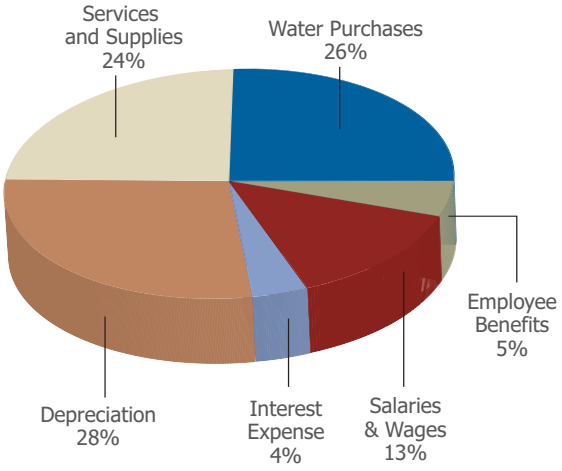
Revenue - Water	FY 2007 Budget
Utility Fees	$ 51,300,000
Late Charges	735,000
Miscellaneous	295,000
Connection Fees	910,000
Interest Income	4,276,538
Total	**$ 57,516,538**

Fiscal Year 2007 Revenue



Expenditures - Water	FY 2007 Budget
Salaries and Wages	$ 10,874,476
Employee Benefits	3,949,850
Water Purchases	20,650,742
Services and Supplies	19,295,943
Depreciation	22,426,917
Interest Expense	3,169,557
Total	**$ 80,367,485**

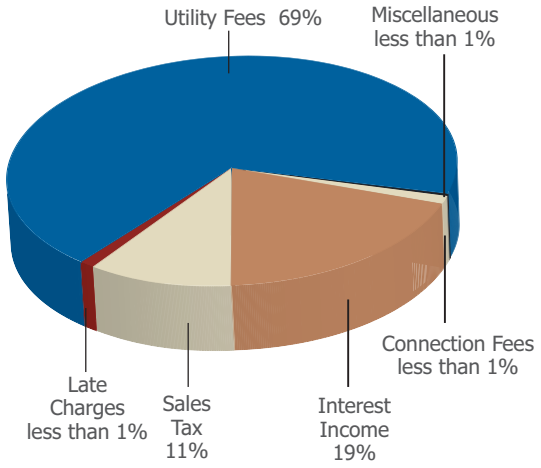
Fiscal Year 2007 Expenditures



Sewer Fund

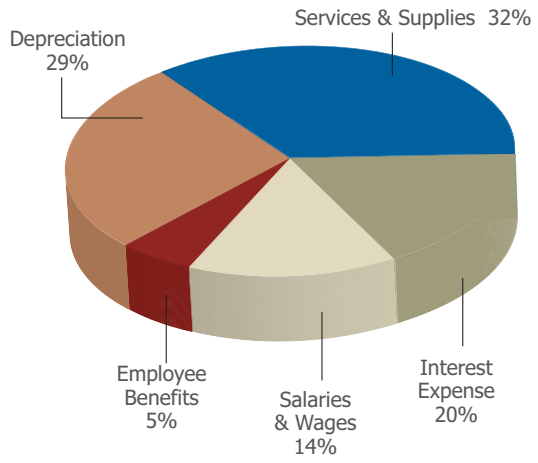
Revenue - Sewer	FY 2007 Budget
Utility Fees	$ 27,875,000
Late Charges	360,000
Miscellaneous	15,000
Connection Fees	105,000
Sales Tax	4,300,000
Interest Income	7,734,296
Total	**$ 40,389,296**

Fiscal Year 2007 Revenue



Expenditures - Sewer	FY 2007 Budget
Salaries and Wages	$ 7,245,722
Employee Benefits	2,589,570
Services and Supplies	17,185,654
Depreciation	13,285,347
Interest Expense	8,275,112
Total	**$ 48,581,405**

Fiscal Year 2007 Expenditures



UTILITY RATE STRUCTURE

Water Rates (effective Nov 2006)

Residential Service Charge		
3/4 " or less	$	7.45
1-inch	$	15.50
Volume Charge (per 1,000 gallons)		
First Rate Tier	$	1.46
Second Rate Tier	$	1.90
Third Rate Tier	$	2.47
Fourth Rate Tier	$	3.46

Sewer Rates (effective July 2006)

Residential Monthly Charge		
Single Family	$	18.63
Senior Citizen	$	15.13
Commercial Service Charge	$	3.50
Commercial Volume Charge (per 1,000 gals)	$	1.71

Reclaimed Water (effective Nov 2006)

Per 1,000 gallons	$	1.20

Raw Water (effective Nov 2006)

Per 1,000 gallons	$	1.41



Solids Handling Facility at WRF III Expansion

Water/Sewer Revenue Supported Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
2007	$ 11,966,439	$ 11,444,669	$ 23,411,108
2008	12,169,926	11,315,649	23,485,575
2009	12,983,389	10,449,654	23,433,043
2010	13,028,082	9,838,275	22,866,357
2011	13,657,139	9,201,676	22,858,815
2012-2016	67,028,513	36,494,126	103,522,639
2017-2021	42,193,857	21,527,668	63,721,525
2022-2026	22,075,432	14,880,818	36,956,250
2027-2035	46,225,000	11,025,786	57,250,786
Total	**$ 241,327,777**	**$ 136,178,321**	**$ 377,506,098**

Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 07/01/06	Current Year Principal & Interest Pmts	Final Pmt Date
Water Enterprise Fund					
Municipal Utility Bonds - B - Water	12/01/92	$ 987,525	$ 940,595	$ 60,931	12/01/12
Municipal Utility Bonds - Water	06/01/97	31,875,000	29,350,000	2,734,369	09/01/17
Municipal Utility Bonds - Water	09/01/98	38,000,000	5,070,000	1,813,977	09/01/18
State Revolving Loan Bond	09/01/00	5,500,000	4,906,101	385,992	08/15/20
Water Refunding Bonds	07/01/03	2,000,000	536,000	185,994	06/01/09
Water Refunding Bonds Series 2005C	10/27/05	4,399,300	4,399,300	1,527,619	12/01/08
Water Refunding Bonds	03/01/05	22,618,000	22,618,000	1,130,900	09/01/18
		$ 105,379,825	**$ 67,819,996**	**$ 7,839,782**	
Sewer Enterprise Fund					
State Revolving Loan Bond	10/01/91	$ 7,221,110	$ 2,884,733	$ 579,935	07/01/11
State Revolving Loan Bond	10/01/92	12,300,000	5,276,914	915,053	07/01/12
State Revolving Loan Bond	07/01/94	12,410,431	6,443,398	888,680	07/01/14
Sewer Refund Bonds Series 2005C	10/27/05	965,700	965,700	335,331	12/01/08
State Revolving Loan Bond	09/01/95	9,504,950	5,427,813	677,563	07/01/15
Municipal Utility Bonds - Sewer	06/01/97	2,750,000	2,605,000	149,219	09/01/14
Municipal Utility Bonds - Sewer	09/01/98	57,000,000	7,605,000	2,720,966	09/01/18
Sewer Refunding Bonds	07/01/03	3,000,000	804,000	278,991	06/01/09
Municipal Utility Bonds - Sewer	11/01/04	110,000,000	108,105,000	7,329,238	06/01/34
Sewer Refunding Bonds	03/01/05	33,927,000	33,927,000	1,696,350	09/01/18
		$ 249,079,191	**$ 174,044,558**	**$ 15,571,326**	

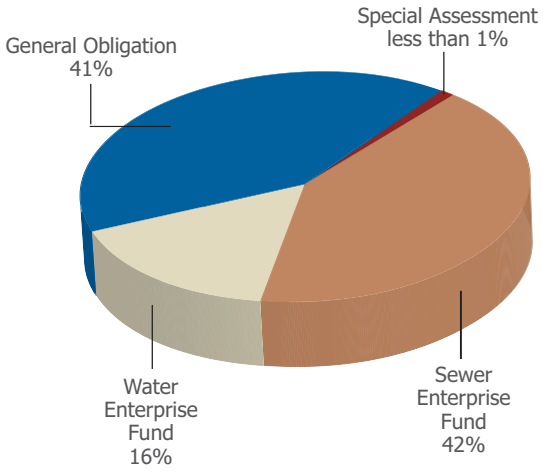
Debt Management

Debt Overview

As of July 1, 2006 the City of Henderson's combined outstanding debt totals $ 414.2 million, consisting of:

- General Obligation Bonds - $ 171.8 million
- Water Revenue Supported Bonds - $ 67.8 million
- Sewer Revenue Supported Bonds - $ 174.0 million
- Special Assessment Bonds- (Revenue Supported) $ 0.6 million

Composition of Outstanding Debt
As of 07/01/06



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

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

General Obligation Bonds

General Obligation Bonds Payment Requirements

FY	Principal	Interest	Total
2007	$15,405,000	$7,859,094	$23,264,094
2008	12,130,000	7,168,231	19,298,231
2009	11,955,000	6,704,281	18,659,281
2010	11,470,000	6,219,843	17,689,843
2011	11,750,000	5,732,605	17,482,605
2012-2016	44,770,000	21,885,025	66,655,025
2017-2021	28,635,000	11,945,981	40,580,981
2022-2035	35,680,000	14,231,649	49,911,649
Total	$171,795,000	$81,746,709	$253,541,709

The City's $ 171.8 million general obligation debt can be broken down into three distinct categories:

- General Obligation Bond Indebtedness $ 54.8 million
- General Obligation Medium-Term Bonds $ 7.1 million
- General Obligation/Revenue Bonds Secured by Consolidated Tax $ 109.9 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.

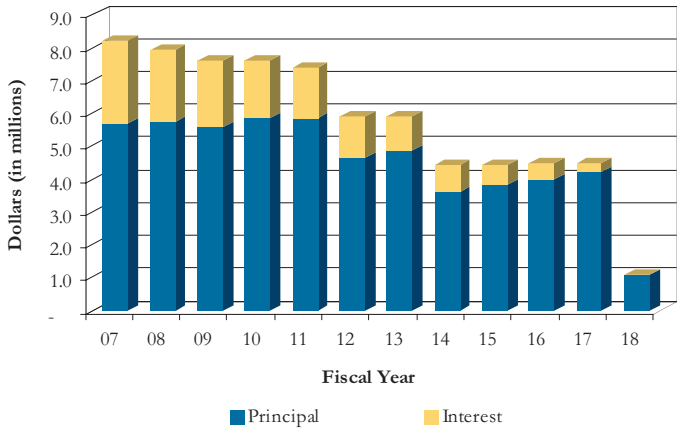
The following table sets forth the City's outstanding general obligation bonded indebtedness supported by property taxes as of July 1, 2006.

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

	Date Issued	Original Amount	Outstanding 7/1/2006
Refunding Bonds	1/1/1997	$10,530	$ 6,390
Park & Recreation Bonds	9/1/1997	40,000	1,905
Park Bonds	9/1/1998	14,660	1,365
Refunding Bonds	9/1/2001	12,940	8,835
Park Refunding Bonds	7/1/2003	5,205	1,830
Park&Recreation Refund Bds	3/1/2004	34,505	34,505
Total Outstanding			$ 54,830

The following chart illustrates the debt service to maturity on the $54.8 million in outstanding general obligation bonds secured with property taxes.

Existing Debt Service
General Obligation Bonds



General Obligation Medium-Term Bonds

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

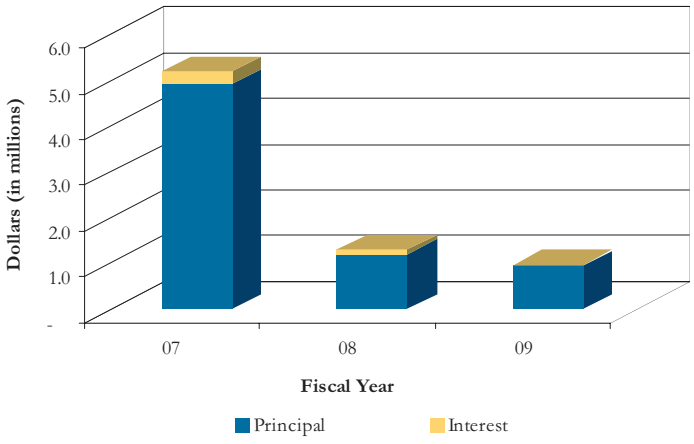
The property tax rate available to pay the Medium-Term Bonds is limited to the City's maximum operating property tax rate. The City's operating property tax rate for Fiscal Year 2007 is $.3813 which includes $.231 in voter approved overrides for public safety. The property tax available to pay the bonds 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.

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

	Date Issued	Original Amount	Outstanding 7/1/2006
Building Refunding Bonds	7/1/1993	$15,100	$ 3,765
Various Purpose Bonds	10/27/2005	$ 3,885	3,300
Total Outstanding			$ 7,065
Proposed G. O. Bonds	Sep-2006		$ 3,500

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.

Existing Debt Service
General Obligation Medium-Term Bonds



General Obligation / Revenue Bonds

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

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

This amendment became effective for 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, Basic City/County Relief Tax , Cigarette Tax, Liquor Tax, Government Services Tax, and Real Property Transfer Tax. The amended law allows for up to 15% of the combination of these six revenues to be pledged as security for debt. Additionally, pledges of SCCRT made prior to July 1, 1998 were replaced by a pledge of the combined revenue on the effective date of the amendment.

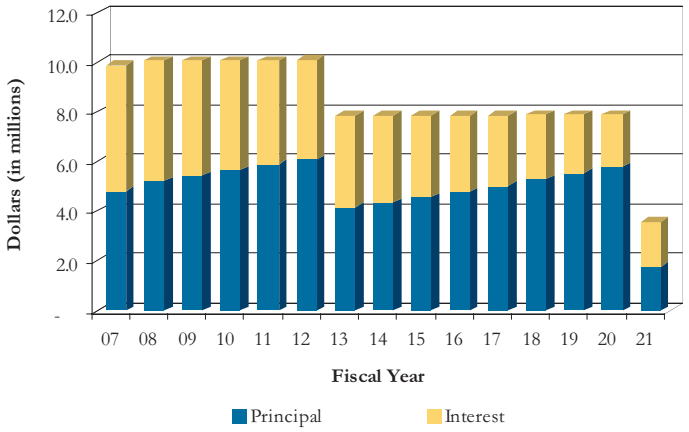
The table below sets forth the City's outstanding general obligation bonded indebtedness that is secured by Consolidated Tax revenues as of July 1, 2006.

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

	Date Issued	Original Amount	Outstanding 7/1/2006
Building Bonds	1/1/1997	$14,550	$ 1,265
Various Purpose Bonds	4/1/2000	50,000	8,790
Refunding Bonds	11/20/2002	3,780	490
Various Purpose Refund Bds	3/1/2004	43,355	43,355
Various Purpose Bonds	12/22/2005	56,000	56,000
Total Outstanding			$ 109,900

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 2005 Actual	FY 2006 Estimated	FY 2007 Budget
Consolidated Tax	$ 96,687,631	$ 105,292,721	$ 114,558,480
Pledged Revenue Limitation (15%)	14,503,145	15,793,908	17,183,772
Existing Debt Service	6,400,468	7,392,225	9,880,299
Coverage	2.27	2.14	1.74

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

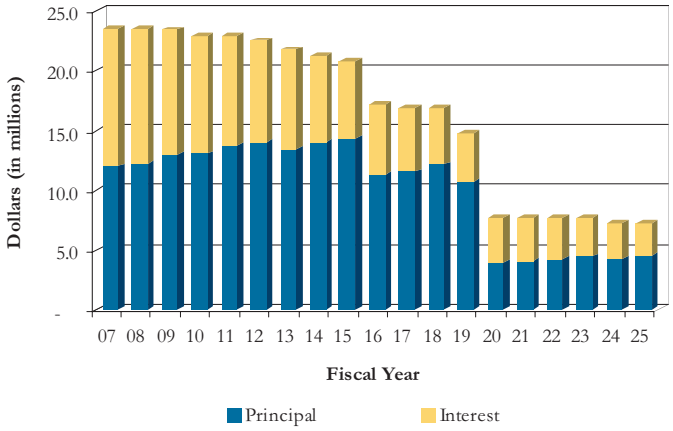
Water / Sewer Revenue Supported Bonds

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. Rates are set in amounts sufficient to pay the operation and maintenance expenses of the system and any debt service related to its outstanding Water and Sewer bonds.

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

Existing Debt Service
Supported by Water and Sewer Revenues



The table below sets forth the City's bonded indebtedness for its existing and authorized general obligation bonds supported by utility revenues as of July 1, 2006.

Water / Sewer Revenue Supported Bonds

	Issuance Date	Original Amount	Outstanding Balance 07/01/06	Current Year Principal & Interest Pmts	Final Pmt Date
General Obligation Revenue Supported Bonds					
Water Enterprise Fund					
Municipal Utility Bonds - B - Water	12/01/92	$ 987,525	$ 940,595	$ 60,931	12/01/12
Municipal Utility Bonds - Water	06/01/97	31,875,000	29,350,000	2,734,369	09/01/17
Municipal Utility Bonds - Water	09/01/98	38,000,000	5,070,000	1,813,977	09/01/18
State Revolving Loan Bond	08/15/00	5,500,000	4,906,101	385,992	08/15/20
Water Refunding Bonds	07/01/03	2,000,000	536,000	185,994	06/01/09
Water Refunding Bonds	03/01/05	22,618,000	22,618,000	1,130,900	09/08/18
Water Refunding Bonds	10/27/05	4,399,300	4,399,300	1,527,619	12/01/08
		$ 105,379,825	**$ 67,819,996**	**$ 7,839,782**	
Sewer Enterprise Fund					
State Revolving Loan Bond	10/01/91	$ 7,221,110	$ 2,884,733	$ 579,935	07/01/11
State Revolving Loan Bond	10/01/92	12,300,000	5,276,914	915,053	07/01/12
State Revolving Loan Bond	07/01/94	12,410,431	6,443,398	888,680	07/01/14
State Revolving Loan Bond	09/01/95	9,504,950	5,427,813	677,563	07/01/15
Municipal Utility Bonds - Sewer	06/01/97	2,750,000	2,605,000	149,219	09/01/14
Municipal Utility Bonds - Sewer	09/01/98	57,000,000	7,605,000	2,720,966	09/01/18
Sewer Refunding Bonds	07/01/03	3,000,000	804,000	278,991	06/01/09
Municipal Utility Bonds - Sewer	11/01/04	110,000,000	108,105,000	7,329,238	06/01/34
Sewer Refunding Bonds	03/01/05	33,927,000	33,927,000	1,696,350	09/01/18
Sewer Refunding Bonds	10/27/05	965,700	965,700	335,331	12/01/08
		$ 249,079,191	**$ 174,044,558**	**$ 15,571,326**	

Water/Sewer Revenue Supported Bonds Payment Requirements

FY	Principal	Interest	Total
2007	$11,966,439	$11,444,669	$23,411,108
2008	12,169,926	11,315,649	23,485,575
2009	12,983,389	10,449,654	23,433,043
2010	13,028,082	9,838,275	22,866,357
2011	13,657,139	9,201,676	22,858,815
2012-2016	67,028,513	36,494,126	103,522,639
2017-2021	42,193,857	21,527,668	63,721,525
2022-2026	22,075,432	14,880,818	36,956,250
2027-2035	46,225,000	11,025,786	57,250,786
Total	$241,327,777	$136,178,321	$377,506,098

Revenue Supported Bonds (Special Assessment)

The principal and interest related to the $0.6 million T-2 District special assessment bonds are payable from the assessment levied in the district. The City's commitment for the local improvement bond is limited to the limitation of foreclosure proceedings, and to the extent that it has legally available surplus funds which it shall apply to the purchase of property in the assessment district that is not sold as a result of foreclosure proceedings.

Revenue Supported Bonds Payment Requirements

FY	Principal	Interest	Total
2007	$75,000	$52,013	$127,013
2008	85,000	44,413	129,413
2009	95,000	35,863	130,863
2010	100,000	26,600	126,600
2011	110,000	16,625	126,625
2012-2016	120,000	5,700	125,700
Total	$585,000	$181,214	$766,214

Debt Ratio Comparisons

The table below illustrate's 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 General Obligation Debt	Estimated Fiscal Year 2004 Population	Fiscal Year 2006 Assessed Value	General Obligation Debt Per Capita	Debt as a % of Assessed Value
Reno	31,595,000	206,735	6,437,304,944	153	0.5%
Las Vegas	314,450,358	569,838	22,028,939,538	552	1.4%
Elko	$ 7,128,690	17,850	$ 312,805,735	$ 399	2.3%
Henderson	**413,122,777**	**241,134**	**13,818,632,454**	**1,713**	**3.0%**
Lovelock	646,921	2,363	21,189,049	274	3.1%
North Las Vegas	250,135,000	180,219	6,912,113,869	1,388	3.6%
			Average:	746	2.3%

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 2007 of $14.0 billion (including the assessed valuation of the Henderson Redevelopment Agency of $159 million), the City's debt limit for general obligations is $2.1 billion. The Chart at the above right illustrates the City's general obligation statutory debt limitation.

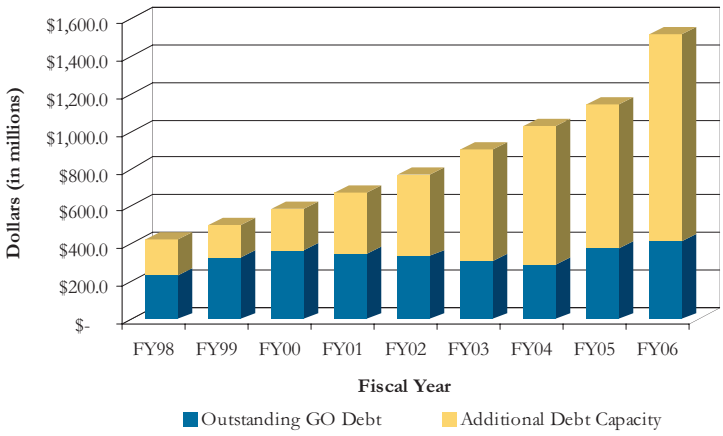
In addition to the City's legal debt limit as a percentage of its total assessed value, the City's ability to issue future property tax supported debt is also constrained by constitutional and statutory limits of total property taxes that may be levied.

The chart to the lower 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	$ 2,096,663,590
Outstanding General Obligation Indebtedness (as of June 30, 2005)	$ 413,122,777
Plus: Proposed Medium-Term Bonds	$ 3,500,000
Additional Statutory Debt Limitation	$ 1,680,040,813

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.

Capital Improvement Plan Overview

Contents

Capital Improvement Overview....100
Capital Project Funds Project Summary & Detail....103
Enterprise Funds Project Summary & Detail....136

Tables & Illustrations

Completed Capital Projects in Fiscal Year 2006....101
Capital Project Funds FY 2007 Project Summary....103
FY 2007 Streets Overview & Detail....104
FY 2007 Street Lights Overview & Detail....112
FY 2007 Parks & Recreation Overview & Detail....114
FY 2007 Municipal Facilities Overview & Detail....122
FY 2007 Traffic Control Overview & Detail....126
FY 2007 Flood Control Overview & Detail....127
FY 2007 General Government Overview & Detail....131
Enterprise Funds FY 2007 Projects Summary....136
FY 2007 Water Overview & Detail....137
FY 2007 Sewer Overview & Detail....145

Capital Improvement Overview



I-515/I-215 Interchange

A Capital Improvement Plan "CIP" provides a foundation for 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 projects, and the identification of available resources. An integral aspect of capital improvement planning is to ensure that the City is meeting the citizen's needs, while balancing the City's resources to meet the timing expectations of the projects.

The City annually completes and maintains a CIP in accordance with NRS 354.5945. This statute requires the City to reconcile the first year of the six-year capital improvement plan to the City's final budget.

The City of Henderson's six-year Capital Improvement Plan includes water and sewer utilities, transportation, flood control, municipal facilities, parks and recreation, and general government projects. The plan currently totals $1.95 billion dollars over the six-year horizon.

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

What is a Capital Improvement Project?

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 non-recurring 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

All departments requesting capital improvements participate in the CIP process. The departments informally assess their projects for suitability within three selection levels, described below.

The qualifying project selection level 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 include those that:

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

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

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

The ranking and prioritization structure will be applied to every potential capital project to determine its viability for inclusion into the Capital Improvement Plan.

Capital Projects Completed in Fiscal Year 2006

Parks and Recreation

Cactus Wren Park
Pittman Wash Trail - Pebble to Wigwam
River Mountain Loop Trail

Municipal Facilities

City Center Events Plaza

Transportation

Horizon Ridge, Gibson to Seven Hills
Mission to College and Greenway
Eastern Widening, Serene to St. Rose
Green Valley Pkwy Reconstruction,
Warm Springs to Sunset
Warm Springs Rehabilitation, Phase 1
Chestnut Street

CIP and Operating Costs

Once a project has been completed, the City's maintenance and operations of the infrastructure will begin. The availability of funding for the completed project's operations and maintenance is considered early on in the process, during the ranking and prioritization phase. The project costs relating to operations and maintenance are identified, along with a funding source. In addition, any debt service costs are calculated and absorbed into the operating budgets. This assures that the capital plan is integrated with the financial projections for future services.

KEY FACT

The events plaza covers over 2.7 acres with over 60,000 sq feet of programmable space and will become the dedicated outdoor arena for such events as Artfest, Super Run Classic, Terribles 400, Silverman Triathlon, and award ceremonies, as well as other public or privately held functions.

Capital Improvement Plan Detail

The detail is broken down into two sections. The first section details the projects that are Capital Funded projects and the second section provides the detail on the Enterprise Fund projects. **Projects entitled Tier Two Projects are smaller, independent projects that total under $1,000,000 in Fiscal Year 2007 that have been grouped together here for reporting purposes.** Additional information can be found on all projects in the *City of Henderson Capital Improvement Plan*, which is published annually.

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 funded from 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 2006. These carryovers are not reflected in the expenditure totals in the Final Budget. These carryovers will be included in the Augmented Budget.

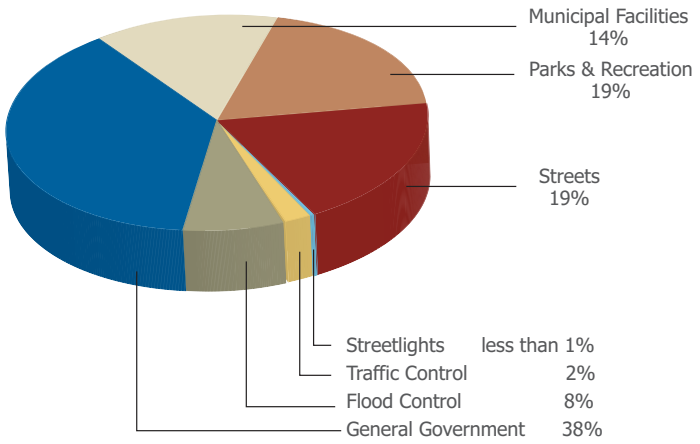


Water Street Construction

Capital Project Funds
FY 2007 Project Summary

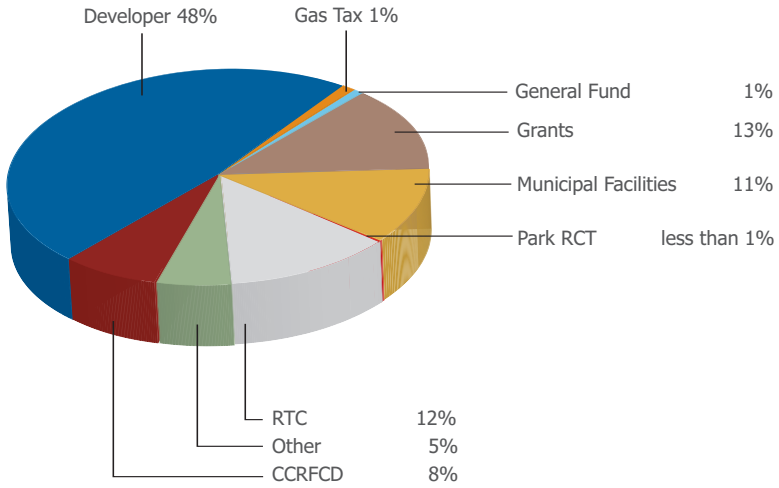
By Category

Category	Construction Costs	Operating Costs
Streets	$ 58,655,000	$ -
Street Lights	800,000	-
Parks & Recreation	58,905,716	183,871
Municipal Facilities	44,849,154	-
Traffic Control	6,650,000	-
Flood Control	23,974,079	-
General Government	116,752,943	-
Total	**$ 310,586,892**	**$ 183,871**



By Funding Source

Funding Source	Construction Costs
CCRFCD	$ 23,544,079
Developer	149,708,605
Gas Tax	3,054,000
General Fund	2,422,990
Grants	40,990,360
Municipal Facilities Fund	33,968,000
Park RCT	1,237,945
RTC	38,620,000
Other	17,040,913
Total	**$ 310,586,892**



Streets Overview

FY 2007 CIP

Uses and Sources of Funds

Project	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
I-515/Galleria Interchange	$ 1,820,000	$ 10,920,000	$ 30,620,000	$ -	$ -	$ -	$ 43,360,000
Serene Ave - Pecos to Eastern Phase I	1,974,000	-	-	-	-	-	1,974,000
Sunset/Mt Vista-Pittman Wash to Patrick	1,467,000	1,100,000	-	-	-	-	2,567,000
Gibson Rd - Cape Horn to I-215	1,930,000	-	-	-	-	-	1,930,000
Burkholder - Lake Mead to Racetrack	2,210,000	-	-	-	-	1,000,000	3,210,000
Green Valley Parkway - I-215 to UPRR	1,500,000	1,000,000	-	-	-	-	2,500,000
Gibson Rd - Cornucopia to Boulder Hwy	2,600,000	-	-	-	-	-	2,600,000
Eastgate Rd - Autoshow Dr to Lake Mead	2,678,000	-	-	-	-	-	2,678,000
Grand Cayman - I-15 to Town Center	1,425,000	4,075,000	-	-	-	-	5,500,000
Democracy - Grand Cayman to Anthem	7,650,000	-	-	-	-	-	7,650,000
Lake Mead Dr - Boulder Hwy to LLV Pkwy	3,003,000	-	-	-	-	-	3,003,000
Exec Airport-St Rose Pkwy to Bicentennial	10,200,000	-	-	-	-	-	10,200,000
Racetrack Rd - Athens to Boulder Hwy	3,184,500	-	-	-	-	-	3,184,500
Starr - I-15 to St Rose Parkway	2,247,500	2,247,500	-	-	-	-	4,495,000
Volunteer-Anthem Bndry to Exec Airport	1,500,000	4,300,000	-	-	-	-	5,800,000
Street Rehabilitation Program	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	9,000,000
Major Ave-Van Wagenen to Warm Springs	1,936,000	-	-	-	-	-	1,936,000
2004 Misc Off-site Improvements	1,000,000	-	-	-	-	-	1,000,000
Starr Interchange at I-15	4,550,000	-	-	-	-	-	4,550,000
Sloan Interchange at I-15	2,275,000	1,365,000	535,000	7,735,000	-	-	11,910,000
Tier 2 projects	2,005,000	1,500,000	1,500,000	-	-	-	5,005,000
Total Streets	$ 58,655,000	$ 28,007,500	$ 34,155,000	$ 9,235,000	$ 1,500,000	$ 2,500,000	$ 134,052,500
Funding Sources:							
Developer	$ 20,775,000	$ 8,375,000	$ -	$ -	$ -	$ -	$ 29,150,000
Gas Tax	2,874,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	10,374,000
Grants	150,000	-	-	-	-	-	150,000
Regional Transportation Commission	34,856,000	18,132,500	32,655,000	7,735,000	-	1,000,000	94,378,500
Total Funding Sources	$ 58,655,000	$ 28,007,500	$ 34,155,000	$ 9,235,000	$ 1,500,000	$ 2,500,000	$ 134,052,500

Operating Budget Impact

Project	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Serene Ave - Pecos to Eastern Phase I	$ -	$ 5,200	$ 5,200	$ 5,200	$ 5,200	$ 5,200	$ 26,000
Eastgate Rd - Autoshow Dr to Lake Mead	-	2,600	2,600	2,600	2,600	2,600	13,000
Grand Cayman - I-15 to Town Center	-	-	5,200	5,200	5,200	5,200	20,800
Democracy - Grand Cayman to Anthem	-	5,200	5,200	5,200	5,200	5,200	26,000
Tier 2 projects	-	2,600	2,600	2,600	2,600	2,600	13,000
Total Operating Costs	$ -	$ 15,600	$ 20,800	$ 20,800	$ 20,800	$ 20,800	$ 98,800

Streets Project Profiles

I-515/Galleria Interchange (Project# ST008)

Description: Design and construction of full four-leg interchange at Galleria Drive including the construction of Galleria Drive from Stephanie Street east to Boulder Highway.

Scheduling: Project to be completed in June 2009

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ -	$ 10,010,000	$ 29,710,000	$ -	$ -	$ -	$ 39,720,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	1,820,000	910,000	910,000	-	-	-	3,640,000
Total Project Costs	$ 1,820,000	$ 10,920,000	$ 30,620,000	$ -	$ -	$ -	$ 43,360,000
Funding Sources:							
RTC	$ 1,820,000	$ 10,920,000	$ 30,620,000	$ -	$ -	$ -	$ 43,360,000
Total Funding Sources	$ 1,820,000	$ 10,920,000	$ 30,620,000	$ -	$ -	$ -	$ 43,360,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Serene Avenue - Pecos to Eastern - Phase I (Project# ST018)

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

Scheduling: Project to be completed in January 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,874,000	$ -	$ -	$ -	$ -	$ -	$ 1,874,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	100,000	-	-	-	-	-	100,000
Total Project Costs	$ 1,974,000	$ -	$ -	$ -	$ -	$ -	$ 1,974,000
Funding Sources:							
RTC	$ 1,974,000	$ -	$ -	$ -	$ -	$ -	$ 1,974,000
Total Funding Sources	$ 1,974,000	$ -	$ -	$ -	$ -	$ -	$ 1,974,000
Operating Costs	$ -	$ 5,200	$ 5,200	$ 5,200	$ 5,200	$ 5,200	$ 26,000

Sunset Road/Mountain Vista - Pittman Wash to Patrick (Project# ST025)

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

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,367,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 2,367,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	100,000	100,000	-	-	-	-	200,000
Total Project Costs	$ 1,467,000	$ 1,100,000	$ -	$ -	$ -	$ -	$ 2,567,000
Funding Sources:							
RTC	$ 1,467,000	$ 1,100,000	$ -	$ -	$ -	$ -	$ 2,567,000
Total Funding Sources	$ 1,467,000	$ 1,100,000	$ -	$ -	$ -	$ -	$ 2,567,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Gibson Road - Cape Horn to I-215 (Project# ST026)

Description: Overlay and reconstruction of roadway from Cape Horn 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 June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,756,000	$ -	$ -	$ -	$ -	$ -	$ 1,756,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	174,000	-	-	-	-	-	174,000
Total Project Costs	$ 1,930,000	$ -	$ -	$ -	$ -	$ -	$ 1,930,000
Funding Sources:							
RTC	$ 1,930,000	$ -	$ -	$ -	$ -	$ -	$ 1,930,000
Total Funding Sources	$ 1,930,000	$ -	$ -	$ -	$ -	$ -	$ 1,930,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Burkholder - Lake Mead to Racetrack (Project# ST034)

Description: Construct additional two lanes of pavement, median island improvements, 5-leg traffic signal at Center & Major, and related appurtenances.

Scheduling: Project to be completed in January 2012

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 2,010,000	$ -	$ -	$ -	$ -	$ 1,000,000	$ 3,010,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	200,000	-	-	-	-	-	200,000
Total Project Costs	$ 2,210,000	$ -	$ -	$ -	$ -	$ 1,000,000	$ 3,210,000
Funding Sources:							
RTC	$ 2,210,000	$ -	$ -	$ -	$ -	$ 1,000,000	$ 3,210,000
Total Funding Sources	$ 2,210,000	$ -	$ -	$ -	$ -	$ 1,000,000	$ 3,210,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Green Valley Parkway I-215 to UPRR (Project# ST045)

Description: Reconstruct existing roadway.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,200,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 2,200,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	300,000	-	-	-	-	-	300,000
Total Project Costs	$ 1,500,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 2,500,000
Funding Sources:							
RTC	$ 1,500,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 2,500,000
Total Funding Sources	$ 1,500,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 2,500,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Gibson Road - Cornucopia to Boulder Highway (Project# ST075)

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

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 2,200,000	$ -	$ -	$ -	$ -	$ -	$ 2,200,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	400,000	-	-	-	-	-	400,000
Total Project Costs	$ 2,600,000	$ -	$ -	$ -	$ -	$ -	$ 2,600,000
Funding Sources:							
RTC	$ 2,600,000	$ -	$ -	$ -	$ -	$ -	$ 2,600,000
Total Funding Sources	$ 2,600,000	$ -	$ -	$ -	$ -	$ -	$ 2,600,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Eastgate Road - Autoshow Drive to Lake Mead (Project# ST095)

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

Scheduling: Project to be completed in January 2013 (Additional $8,000,000 to be identified at a later date)

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 2,678,000	$ -	$ -	$ -	$ -	$ -	$ 2,678,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 2,678,000	$ -	$ -	$ -	$ -	$ -	$ 2,678,000
Funding Sources:							
RTC	$ 2,678,000	$ -	$ -	$ -	$ -	$ -	$ 2,678,000
Total Funding Sources	$ 2,678,000	$ -	$ -	$ -	$ -	$ -	$ 2,678,000
Operating Costs	$ -	$ 2,600	$ 2,600	$ 2,600	$ 2,600	$ 2,600	$ 13,000

Grand Cayman, I-15 to Town Center (Project# ST098)

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

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ -	$ 4,075,000	$ -	$ -	$ -	$ -	$ 4,075,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	1,425,000	-	-	-	-	-	1,425,000
Total Project Costs	$ 1,425,000	$ 4,075,000	$ -	$ -	$ -	$ -	$ 5,500,000
Funding Sources:							
Developer	$ 1,425,000	$ 4,075,000	$ -	$ -	$ -	$ -	$ 5,500,000
Total Funding Sources	$ 1,425,000	$ 4,075,000	$ -	$ -	$ -	$ -	$ 5,500,000
Operating Costs	$ -	$ -	$ 5,200	$ 5,200	$ 5,200	$ 5,200	$ 20,800

Democracy - Grand Cayman to Anthem Boundary (Project# ST128)

Description: Construction of four travel lanes including traffic and drainage appurtenances.

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 7,650,000	$ -	$ -	$ -	$ -	$ -	$ 7,650,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 7,650,000	$ -	$ -	$ -	$ -	$ -	$ 7,650,000
Funding Sources:							
Developer	$ 7,650,000	$ -	$ -	$ -	$ -	$ -	$ 7,650,000
Total Funding Sources	$ 7,650,000	$ -	$ -	$ -	$ -	$ -	$ 7,650,000
Operating Costs	$ -	$ 5,200	$ 5,200	$ 5,200	$ 5,200	$ 5,200	$ 26,000

Lake Mead Drive - Boulder Highway to Lake Las Vegas Pkwy (Project# ST130)

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

Scheduling: Project to be completed in January 2013 (Additional $13,000,000 to be identified at a later date)

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 3,003,000	$ -	$ -	$ -	$ -	$ -	$ 3,003,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 3,003,000	$ -	$ -	$ -	$ -	$ -	$ 3,003,000
Funding Sources:							
RTC	$ 3,003,000	$ -	$ -	$ -	$ -	$ -	$ 3,003,000
Total Funding Sources	$ 3,003,000	$ -	$ -	$ -	$ -	$ -	$ 3,003,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Executive Airport - St. Rose Parkway to Bicentennial (Project# ST133)

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

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 10,200,000	$ -	$ -	$ -	$ -	$ -	$ 10,200,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 10,200,000	$ -	$ -	$ -	$ -	$ -	$ 10,200,000
Funding Sources:							
Developer	$ 10,200,000	$ -	$ -	$ -	$ -	$ -	$ 10,200,000
Total Funding Sources	$ 10,200,000	$ -	$ -	$ -	$ -	$ -	$ 10,200,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Racetrack Road - Athens to Boulder Highway (Project# ST136)

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

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 2,684,500	$ -	$ -	$ -	$ -	$ -	$ 2,684,500
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	500,000	-	-	-	-	-	500,000
Total Project Costs	$ 3,184,500	$ -	$ -	$ -	$ -	$ -	$ 3,184,500
Funding Sources:							
RTC	$ 3,184,500	$ -	$ -	$ -	$ -	$ -	$ 3,184,500
Total Funding Sources	$ 3,184,500	$ -	$ -	$ -	$ -	$ -	$ 3,184,500
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Starr, I-15 to St. Rose Parkway (Project# ST139)

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

Scheduling: Project to be completed in January 2008

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 2,047,500	$ 2,047,500	$ -	$ -	$ -	$ -	$ 4,095,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	200,000	200,000	-	-	-	-	400,000
Total Project Costs	$ 2,247,500	$ 2,247,500	$ -	$ -	$ -	$ -	$ 4,495,000
Funding Sources:							
RTC	$ 2,247,500	$ 2,247,500	$ -	$ -	$ -	$ -	$ 4,495,000
Total Funding Sources	$ 2,247,500	$ 2,247,500	$ -	$ -	$ -	$ -	$ 4,495,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Volunteer - Anthem Boundary to Executive Airport (Project# ST141)

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

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,500,000	$ 3,900,000	$ -	$ -	$ -	$ -	$ 5,400,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	400,000	-	-	-	-	400,000
Total Project Costs	$ 1,500,000	$ 4,300,000	$ -	$ -	$ -	$ -	$ 5,800,000
Funding Sources:							
Developer	$ 1,500,000	$ 4,300,000	$ -	$ -	$ -	$ -	$ 5,800,000
Total Funding Sources	$ 1,500,000	$ 4,300,000	$ -	$ -	$ -	$ -	$ 5,800,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Street Rehabilitation (Project# ST146)

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: Ongoing

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,350,000	$ 1,350,000	$ 1,350,000	$ 1,350,000	$ 1,350,000	$ 1,350,000	$ 8,100,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Total Project Costs	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 9,000,000
Funding Sources:							
Gas Tax	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 9,000,000
Total Funding Sources	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 9,000,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Major Avenue Improvements - Van Wagenen to Warm Springs (Project# ST152)

Description: Mill and overlay between Van Wagenen and Warm Springs including median island modifications between Burkholder and Warm Springs. Completion of curb, gutter, sidewalk, traffic signing, striping, and asphalt pavement between Harris Street and McNeil Street.

Scheduling: Project to be completed in January 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,736,000	$ -	$ -	$ -	$ -	$ -	$ 1,736,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	200,000	-	-	-	-	-	200,000
Total Project Costs	$ 1,936,000	$ -	$ -	$ -	$ -	$ -	$ 1,936,000
Funding Sources:							
RTC	$ 1,936,000	$ -	$ -	$ -	$ -	$ -	$ 1,936,000
Total Funding Sources	$ 1,936,000	$ -	$ -	$ -	$ -	$ -	$ 1,936,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2004 Miscellaneous Off-site Improvements (Project# ST154)

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

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ 1,000,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ 1,000,000
Funding Sources:							
Gas Tax	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ 1,000,000
Total Funding Sources	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ 1,000,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Starr Interchange at I-15 (Project# ST160)

Description: Full four-leg interchange at Starr and I-15.

Scheduling: Project to be completed in June 2015 (Additional $42,000,000 to be identified at a later date)

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Right of Way/Other	910,000	-	-	-	-	-	910,000
Engineering/Design	3,640,000	-	-	-	-	-	3,640,000
Total Project Costs	$ 4,550,000	$ -	$ -	$ -	$ -	$ -	$ 4,550,000
Funding Sources:							
RTC	$ 4,550,000	$ -	$ -	$ -	$ -	$ -	$ 4,550,000
Total Funding Sources	$ 4,550,000	$ -	$ -	$ -	$ -	$ -	$ 4,550,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Sloan Interchange at I-15 (Project# ST161)

Description: Full four-leg interchange at Sloan and I-15.

Scheduling: Project to be completed in June 2015 (Additional $50,000,000 to be identified at a later date)

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 910,000	$ -	$ 535,000	$ 7,735,000	$ -	$ -	$ 9,180,000
Right of Way/Other	910,000	910,000	-	-	-	-	1,820,000
Engineering/Design	455,000	455,000	-	-	-	-	910,000
Total Project Costs	$ 2,275,000	$ 1,365,000	$ 535,000	$ 7,735,000	$ -	$ -	$ 11,910,000
Funding Sources:							
RTC	$ 2,275,000	$ 1,365,000	$ 535,000	$ 7,735,000	$ -	$ -	$ 11,910,000
Total Funding Sources	$ 2,275,000	$ 1,365,000	$ 535,000	$ 7,735,000	$ -	$ -	$ 11,910,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Tier 2 Streets

Description: Miscellaneous Tier 2 Streets projects.

Scheduling: Varies

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,190,000	$ 1,400,000	$ 1,500,000	$ -	$ -	$ -	$ 4,090,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	815,000	100,000	-	-	-	-	915,000
Total Project Costs	$ 2,005,000	$ 1,500,000	$ 1,500,000	$ -	$ -	$ -	$ 5,005,000
Funding Sources:							
RTC	$ 1,481,000	$ 1,500,000	$ 1,500,000	$ -	$ -	$ -	$ 4,481,000
Gas Tax	374,000	-	-	-	-	-	374,000
Grants	150,000	-	-	-	-	-	150,000
Total Funding Sources	$ 2,005,000	$ 1,500,000	$ 1,500,000	$ -	$ -	$ -	$ 5,005,000
Operating Costs	$ -	$ 2,600	$ 2,600	$ 2,600	$ 2,600	$ 2,600	$ 13,000

Street Lights Overview

FY 2007 CIP

Uses and Sources of Funds

Project	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Tier 2 projects	$ 800,000	$ 170,000	$ -	$ -	$ -	$ -	$ 970,000
Total Street Lights	$ 800,000	$ 170,000	$ -	$ -	$ -		$ 970,000
Funding Sources:							
Grants	$ 110,000	$ 170,000	$ -	$ -	$ -	$ -	$ 280,000
Other	690,000	-	-	-	-	-	690,000
Total Funding Sources	$ 800,000	$ 170,000	$ -	$ -	$ -	$ -	$ 970,000

Operating Budget Impact

Project	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
N/A	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Street Lights Project Profile

Tier 2 Street Lights

Description: Miscellaneous Tier 2 Street Lights projects.

Scheduling: Varies

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 735,000	$ 170,000	$ -	$ -	$ -	$ -	$ 905,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	65,000	-	-	-	-	-	65,000
Total Project Costs	$ 800,000	$ 170,000	$ -	$ -	$ -	$ -	$ 970,000
Funding Sources:							
Grants	$ 110,000	$ 170,000	$ -	$ -	$ -	$ -	$ 280,000
Other	690,000	-	-	-	-	-	690,000
Total Funding Sources	$ 800,000	$ 170,000	$ -	$ -	$ -	$ -	$ 970,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -



Parks and Recreation Overview

FY 2007 CIP

Uses and Sources of Funds

Project	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Tuscany Park	$ 1,800,000	$ -	$ -	$ -	$ -	$ -	$ 1,800,000
Cornerstone Lake Community Park	2,860,000	8,580,000	-	-	-	-	11,440,000
Paseo Vista Park/Oeste Park	2,000,000	-	-	-	-	-	2,000,000
Union Pacific Railroad Trail - Phase I	1,485,000	-	-	-	-	-	1,485,000
Hidden Falls Park	1,841,250	5,523,750	-	-	-	-	7,365,000
River Mtns Loop Trail 13-14 & Equstrn Pk	1,228,500	3,685,500	-	-	-	-	4,914,000
Amargosa Trailheads	4,021,875	-	-	-	-	-	4,021,875
St. Rose Parkway Trail - Phase II	1,966,250	5,898,750	-	-	-	-	7,865,000
El Centro Aquatic Center	1,750,000	5,700,000	-	-	-	-	7,450,000
Whitney Mesa Nature Preserve	1,380,432	-	-	-	-	-	1,380,432
Boulder Creek Park	1,500,000	-	-	-	-	-	1,500,000
Esselmont Park - Phase I	2,000,000	-	-	-	-	-	2,000,000
Union Pacific RR Trail - Phase III & Row	15,875,000	20,625,000	-	-	-	-	36,500,000
Madeira Canyon Community Park	2,750,000	3,000,000	-	-	-	-	5,750,000
Amargosa Trail and Connections	2,591,853	-	-	-	-	-	2,591,853
South Edge Neighborhood Park I	1,000,000	1,000,000	-	-	-	-	2,000,000
South Edge Neighborhood Park II	1,000,000	1,000,000	-	-	-	-	2,000,000
Tier 2 Projects	11,855,556	15,086,702	28,660,000	1,000,000	-	-	56,602,258
Total Parks & Recreation	$ 58,905,716	$ 70,099,702	$ 28,660,000	$ 1,000,000	$ -	$ -	$ 158,665,418
Funding Sources							
Grants	$ 39,837,706	$ 60,261,702	$ 28,660,000	$ 1,000,000	$ -	$ -	$ 129,759,408
Developer	16,435,065	8,358,000	-	-	-	-	24,793,065
General Fund	100,000	-	-	-	-	-	100,000
Park RCT	1,237,945	100,000	-	-	-	-	1,337,945
Other	1,295,000	1,380,000	-	-	-	-	2,675,000
Total Funding Sources	$ 58,905,716	$ 70,099,702	$ 28,660,000	$ 1,000,000	$ -	$ -	$ 158,665,418



River Mountain Loop Trail

Parks and Recreation Overview (cont.)

Operating Budget Impact

Project	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Tuscany Park	$ -	$ 76,889	$ 47,474	$ 47,474	$ 76,889	$ 47,474	$ 296,200
Cornerstone Lake Community Park	-	-	76,455	47,040	47,040	47,040	217,575
Paseo Vista Park/Oeste Park	-	106,607	65,426	65,426	65,426	106,607	409,492
Union Pacific Railroad Trail - Phase I	46,514	69,028	69,028	69,028	81,028	69,028	403,654
Hidden Falls Park	-	-	922,679	569,699	569,699	569,699	2,631,776
River Mtns Loop Trail 13-14 & Equstrn Pk	-	-	65,000	55,000	55,000	65,000	240,000
Amargosa Trailheads	-	121,606	103,606	103,606	103,606	121,606	554,030
St. Rose Parkway Trail - Phase II	-	46,650	69,300	69,300	69,300	81,300	335,850
El Centro Aquatic Center	-	-	61,164	38,344	38,344	38,344	176,196
Whitney Mesa Nature Preserve	-	89,022	55,548	55,548	55,548	89,022	344,688
Boulder Creek Park	-	113,528	66,464	66,464	66,464	113,528	426,448
Esselmont Park - Phase I	-	76,889	47,474	44,474	47,474	165,104	381,415
Union Pacific RR Trail - Phase III & Row	-	-	138,711	117,371	117,371	117,371	490,824
Madeira Canyon Community Park	-	-	336,045	218,385	218,385	218,385	991,200
Amargosa Trail and Connections	9,300	7,300	7,300	7,300	9,300	7,300	47,800
South Edge Neighborhood Park I	-	40,642	49,964	49,964	49,964	81,144	271,678
South Edge Neighborhood Park II	-	-	81,144	49,964	49,964	49,964	231,036
Tier 2 Projects	128,057	418,957	821,511	1,439,858	1,394,167	1,393,972	5,596,522
Total Operating Costs	$ 183,871	$ 1,167,118	$ 3,084,293	$ 3,114,245	$3,114,969	$3,381,888	$ 14,046,384



Cactus Wren Park

Parks & Recreation Project Profiles

Tuscany Park (Project# PR036)

Description: Developer built turnkey park of approximately 5 acres (DEV-008).

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,800,000	$ -	$ -	$ -	$ -	$ -	$ 1,800,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 1,800,000	$ -	$ -	$ -	$ -	$ -	$ 1,800,000
Funding Sources:							
Developer	$ 1,800,000	$ -	$ -	$ -	$ -	$ -	$ 1,800,000
Total Funding Sources	$ 1,800,000	$ -	$ -	$ -	$ -	$ -	$ 1,800,000
Operating Costs	$ -	$ 76,889	$ 47,474	$ 47,474	$ 76,889	$ 47,474	$ 296,200

Cornerstone Lake Community Park (Project# PR046)

Description: Design and construct a 5 acre park at Pittman South Detention Basin as part of the Cornerstone redevelopment at Stephanie between American Pacific and Wigwam.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ -	$ 8,580,000	$ -	$ -	$ -	$ -	$ 8,580,000
Right of Way/Other	572,000	-	-	-	-	-	572,000
Engineering/Design	2,288,000	-	-	-	-	-	2,288,000
Total Project Costs	$ 2,860,000	$ 8,580,000	$ -	$ -	$ -	$ -	$ 11,440,000
Funding Sources:							
Grants	$ 2,860,000	$ 8,580,000	$ -	$ -	$ -	$ -	$ 11,440,000
Total Funding Sources	$ 2,860,000	$ 8,580,000	$ -	$ -	$ -	$ -	$ 11,440,000
Operating Costs	$ -	$ -	$ 76,455	$ 47,040	$ 47,040	$ 47,040	$ 217,575

Paseo Vista Park - Oeste Park (Project# PR047)

Description: Design and construction of a developer turnkey 7 acre neighborhood park on Paseo Vista and St. Rose Parkway.

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 2,000,000	$ -	$ -	$ -	$ -	$ -	$ 2,000,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 2,000,000	$ -	$ -	$ -	$ -	$ -	$ 2,000,000
Funding Sources:							
Developer	$ 2,000,000	$ -	$ -	$ -	$ -	$ -	$ 2,000,000
Total Funding Sources	$ 2,000,000	$ -	$ -	$ -	$ -	$ -	$ 2,000,000
Operating Costs	$ -	$ 106,607	$ 65,426	$ 65,426	$ 65,426	$ 106,607	$ 409,492

Union Pacific Railroad Trail - Phase I (Project# PR124)

Description: Design and construct a multi-use trail adjacent to the Union Pacific Railroad. Phase I includes the portion of trail from Lake Mead Drive south two miles.

Scheduling: Project to be completed in November 2006

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,113,750	$ -	$ -	$ -	$ -	$ -	$ 1,113,750
Right of Way/Other	74,250	-	-	-	-	-	74,250
Engineering/Design	297,000	-	-	-	-	-	297,000
Total Project Costs	$ 1,485,000	$ -	$ -	$ -	$ -	$ -	$ 1,485,000
Funding Sources:							
Grants	$ 1,485,000	$ -	$ -	$ -	$ -	$ -	$ 1,485,000
Total Funding Sources	$ 1,485,000	$ -	$ -	$ -	$ -	$ -	$ 1,485,000
Operating Costs	$ 46,514	$ 69,028	$ 69,028	$ 69,028	$ 81,028	$ 69,028	$ 403,654

Hidden Falls Park (Project# PR137)

Description: Design and construction of a 60 acre community park at Horizon Ridge Parkway and Horizon Drive.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ -	$ 5,523,750	$ -	$ -	$ -	$ -	$ 5,523,750
Right of Way/Other	368,250	-	-	-	-	-	368,250
Engineering/Design	1,473,000	-	-	-	-	-	1,473,000
Total Project Costs	$ 1,841,250	$ 5,523,750	$ -	$ -	$ -	$ -	$ 7,365,000
Funding Sources:							
Grants	$ 1,841,250	$ 5,523,750	$ -	$ -	$ -	$ -	$ 7,365,000
Total Funding Sources	$ 1,841,250	$ 5,523,750	$ -	$ -	$ -	$ -	$ 7,365,000
Operating Costs	$ -	$ -	$ 922,679	$ 569,699	$ 569,699	$ 569,699	$ 2,631,776

River Mtns Loop Trail Sections 13-14 & Equestrian Park Trailhead (Project# PR145)

Description: Design and construct an addition to the trail system connection to the Lake Mead National Recreation Area (approximately 5 lineal miles).

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ -	$ 3,685,500	$ -	$ -	$ -	$ -	$ 3,685,500
Right of Way/Other	245,700	-	-	-	-	-	245,700
Engineering/Design	982,800	-	-	-	-	-	982,800
Total Project Costs	$ 1,228,500	$ 3,685,500	$ -	$ -	$ -	$ -	$ 4,914,000
Funding Sources:							
Grants	$ 1,228,500	$ 3,685,500	$ -	$ -	$ -	$ -	$ 4,914,000
Total Funding Sources	$ 1,228,500	$ 3,685,500	$ -	$ -	$ -	$ -	$ 4,914,000
Operating Costs	$ -	$ -	$ 65,000	$ 55,000	$ 55,000	$ 65,000	$ 240,000

Amargosa Trailheads (Project# PR148)

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

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 4,021,875	$ -	$ -	$ -	$ -	$ -	$ 4,021,875
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 4,021,875	$ -	$ -	$ -	$ -	$ -	$ 4,021,875
Funding Sources:							
Grants	$ 4,021,875	$ -	$ -	$ -	$ -	$ -	$ 4,021,875
Total Funding Sources	$ 4,021,875	$ -	$ -	$ -	$ -	$ -	$ 4,021,875
Operating Costs	$ -	$ 121,606	$ 103,606	$ 103,606	$ 103,606	$ 121,606	$ 554,030

St. Rose Parkway Trail - Phase II (Project# PR149)

Description: Design and construct Phase II of the St. Rose Trail, adjacent to St. Rose Parkway from Eastern Avenue to Las Vegas Blvd. (approximately 6 lineal miles).

Scheduling: Project to be completed in December 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ -	$ 5,898,750	$ -	$ -	$ -	$ -	$ 5,898,750
Right of Way/Other	393,250	-	-	-	-	-	393,250
Engineering/Design	1,573,000	-	-	-	-	-	1,573,000
Total Project Costs	$ 1,966,250	$ 5,898,750	$ -	$ -	$ -	$ -	$ 7,865,000
Funding Sources:							
Grants	$ 1,966,250	$ 5,898,750	$ -	$ -	$ -	$ -	$ 7,865,000
Total Funding Sources	$ 1,966,250	$ 5,898,750	$ -	$ -	$ -	$ -	$ 7,865,000
Operating Costs	$ -	$ 46,650	$ 69,300	$ 69,300	$ 69,300	$ 81,300	$ 335,850

El Centro Aquatic Center (Project# PR150)

Description: Design and construct a 4 acre aquatic complex to replace Lorin L. Williams pool adjacent to Basic High School.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ -	$ 5,700,000	$ -	$ -	$ -	$ -	$ 5,700,000
Right of Way/Other	350,000	-	-	-	-	-	350,000
Engineering/Design	1,400,000	-	-	-	-	-	1,400,000
Total Project Costs	$ 1,750,000	$ 5,700,000	$ -	$ -	$ -	$ -	$ 7,450,000
Funding Sources:							
Grants	$ 1,750,000	$ 5,250,000	$ -	$ -	$ -	$ -	$ 7,000,000
Other	-	450,000	-	-	-	-	450,000
Total Funding Sources	$ 1,750,000	$ 5,700,000	$ -	$ -	$ -	$ -	$ 7,450,000
Operating Costs	$ -	$ -	$ 61,164	$ 38,344	$ 38,344	$ 38,344	$ 176,196

Whitney Mesa Nature Preserve (Project# PR151)

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

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,380,432	$ -	$ -	$ -	$ -	$ -	$ 1,380,432
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 1,380,432	$ -	$ -	$ -	$ -	$ -	$ 1,380,432
Funding Sources:							
Grants	$ 1,380,432	$ -	$ -	$ -	$ -	$ -	$ 1,380,432
Total Funding Sources	$ 1,380,432	$ -	$ -	$ -	$ -	$ -	$ 1,380,432
Operating Costs	$ -	$ 89,022	$ 55,548	$ 55,548	$ 55,548	$ 89,022	$ 344,688

Boulder Creek Park (Project# PR153)

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

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,500,000	$ -	$ -	$ -	$ -	$ -	$ 1,500,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 1,500,000	$ -	$ -	$ -	$ -	$ -	$ 1,500,000
Funding Sources:							
Developer	$ 1,500,000	$ -	$ -	$ -	$ -	$ -	$ 1,500,000
Total Funding Sources	$ 1,500,000	$ -	$ -	$ -	$ -	$ -	$ 1,500,000
Operating Costs	$ -	$ 113,528	$ 66,464	$ 66,464	$ 66,464	$ 113,528	$ 426,448

Esselmont Park - Phase I (Project# PR154)

Description: Design and construction of a 5 acre developer turnkey neighborhood park section (of a larger 18.3 acre park) in the Anthem Highlands development.

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 2,000,000	$ -	$ -	$ -	$ -	$ -	$ 2,000,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 2,000,000	$ -	$ -	$ -	$ -	$ -	$ 2,000,000
Funding Sources:							
Developer	$ 2,000,000	$ -	$ -	$ -	$ -	$ -	$ 2,000,000
Total Funding Sources	$ 2,000,000	$ -	$ -	$ -	$ -	$ -	$ 2,000,000

Union Pacific Railroad Trail - Phase III & Row (Project# PR157)

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

Scheduling: Project to be completed in April 2008

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ -	$ 20,625,000	$ -	$ -	$ -	$ -	$ 20,625,000
Right of Way/Other	10,375,000	-	-	-	-	-	10,375,000
Engineering/Design	5,500,000	-	-	-	-	-	5,500,000
Total Project Costs	$ 15,875,000	$ 20,625,000	$ -	$ -	$ -	$ -	$ 36,500,000
Funding Sources:							
Grants	$ 15,875,000	$ 20,625,000	$ -	$ -	$ -	$ -	$ 36,500,000
Total Funding Sources	$ 15,875,000	$ 20,625,000	$ -	$ -	$ -	$ -	$ 36,500,000
Operating Costs	$ -	$ -	$ 138,711	$ 117,371	$ 117,371	$ 117,371	$ 490,824

Madeira Canyon Community Park (Project# PR160)

Description: Design and construction of a 23 acre developer built turnkey park, formerly known as Provence Community Park.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 2,750,000	$ 3,000,000	$ -	$ -	$ -	$ -	$ 5,750,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 2,750,000	$ 3,000,000	$ -	$ -	$ -	$ -	$ 5,750,000
Funding Sources:							
Developer	$ 2,750,000	$ 3,000,000	$ -	$ -	$ -	$ -	$ 5,750,000
Total Funding Sources	$ 2,750,000	$ 3,000,000	$ -	$ -	$ -	$ -	$ 5,750,000
Operating Costs	$ -	$ -	$ 336,045	$ 218,385	$ 218,385	$ 218,385	$ 991,200

Amargosa Trail and Connections (Project# PR179)

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

Scheduling: Project to be completed in August 2006

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,943,890	$ -	$ -	$ -	$ -	$ -	$ 1,943,890
Right of Way/Other	129,593	-	-	-	-	-	129,593
Engineering/Design	518,370	-	-	-	-	-	518,370
Total Project Costs	$ 2,591,853	$ -	$ -	$ -	$ -	$ -	$ 2,591,853
Funding Sources:							
Grants	$ 2,591,853	$ -	$ -	$ -	$ -	$ -	$ 2,591,853
Total Funding Sources	$ 2,591,853	$ -	$ -	$ -	$ -	$ -	$ 2,591,853
Operating Costs	$ 9,300	$ 7,300	$ 7,300	$ 7,300	$ 9,300	$ 7,300	$ 47,800

South Edge Neighborhood Park I (Project# PR262)

Description: Developer provided park in West Henderson (approximately 5.3 acres).

Scheduling: Project to be completed in December 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 2,000,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 2,000,000
Funding Sources:							
Developer	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 2,000,000
Total Funding Sources	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 2,000,000
Operating Costs	$ -	$ 40,642	$ 49,964	$ 49,964	$ 49,964	$ 81,144	$ 271,678

South Edge Neighborhood Park II (Project# PR273)

Description: Developer provided park in West Henderson (5.39 acres).

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 2,000,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 2,000,000
Funding Sources:							
Developer	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 2,000,000
Total Funding Sources	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 2,000,000
Operating Costs	$ -	$ -	$ 81,144	$ 49,964	$ 49,964	$ 49,964	$ 231,036

Tier 2 Parks and Recreation

Description: Miscellaneous Tier 2 Parks and Recreation projects.

Scheduling: Varies

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 8,658,893	$ 12,386,702	$ 28,660,000	$ 1,000,000	$ -	$ -	$ 50,705,595
Right of Way/Other	459,772	80,000	-	-	-	-	539,772
Engineering/Design	2,736,891	2,620,000	-	-	-	-	5,356,891
Total Project Costs	$ 11,855,556	$ 15,086,702	$ 28,660,000	$ 1,000,000	$ -	$ -	$ 56,602,258
Funding Sources:							
Grants	$ 4,837,546	$ 10,698,702	$ 28,660,000	$ 1,000,000	$ -	$ -	$ 45,196,248
Developer	4,385,065	3,358,000	-	-	-	-	7,743,065
General Fund	100,000	-	-	-	-	-	100,000
Park RCT	1,237,945	100,000	-	-	-	-	1,337,945
Other	1,295,000	930,000	-	-	-	-	2,225,000
Total Funding Sources	$ 11,855,556	$ 15,086,702	$ 28,660,000	$ 1,000,000	$ -	$ -	$ 56,602,258
Operating Costs	$ 128,057	$ 418,957	$ 821,511	$ 1,439,858	$ 1,394,167	$ 1,393,972	$ 5,596,522

Municipal Facilities Overview

FY 2007 CIP

Uses and Sources of Funds

Project	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Moser Facility - Phase I	$ 1,720,000	$ 38,000,000	$ -	$ -	$ -	$ -	$ 39,720,000
City Landfill Closure	4,000,000	4,000,000	-	-	-	-	8,000,000
North Community Police Station (Moser)	10,050,000	9,550,000	-	-	-	-	19,600,000
Justice Facility Expansion & Parking Garage	13,416,000	12,416,000	-	-	-	-	25,832,000
Convention Center Addition/Renovation	3,950,000	3,350,000	-	-	-	-	7,300,000
Justice Facility-Energy Upgrades	1,900,000	-	-	-	-	-	1,900,000
Senior Center	5,176,000	6,824,000	-	-	-	-	12,000,000
Wildhorse Golf Course	1,610,000	1,555,000	330,000	80,000	95,000	-	3,670,000
Tier 2 Projects	3,027,154	-	-	-	-	-	3,027,154
Total Municipal Facilities	$ 44,849,154	$ 75,695,000	$ 330,000	$ 80,000	$ 95,000	$ -	$ 121,049,154
Funding Sources							
Municipal Facilities Fund	$ 33,118,000	$ 27,718,000	$ -	$ -	$ -	$ -	$ 60,836,000
General Fund	300,000	-	-	-	-	-	300,000
Grants	542,654	-	-	-	-	-	542,654
Other	10,888,500	9,977,000	330,000	80,000	95,000	-	21,370,500
To Be Determined	-	38,000,000	-	-	-	-	38,000,000
Total Funding Sources	$ 44,849,154	$ 75,695,000	$ 330,000	$ 80,000	$ 95,000	$ -	$ 121,049,154

Operating Budget Impact

Project	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Moser Facility	$ -	$ -	$ 59,759	$ 62,150	$ 64,636	$ 67,221	$ 253,766
North Community Police Station (Moser)	-	-	456,389	474,645	493,630	513,376	1,938,040
Justice Facility Expansion & Parking Garage	-	-	215,244	223,854	232,808	242,120	914,026
Convention Center Addition/Renovation	-	-	59,760	62,150	64,636	67,221	253,767
Senior Center	-	-	396,628	412,494	428,993	446,153	1,684,268
Total Operating Costs	$ -	$ -	$ 1,187,780	$ 1,235,293	$ 1,284,703	$ 1,336,091	$ 5,043,867



Henderson Events Plaza Construction

Municipal Facilities Project Profiles

Moser Facility - Phase I (Project# MF003)

Description: Relocate the Fleet Maintenance and Facilities Maintenance Operations from the Gibson Building to the Moser Facility. This project will encompass about 27 acres of the approximately 34 acre Moser Site located at the northwest corner of Moser Drive and Sunset Road. MF-031 North Police Substation will be located on the other 7 acres along Sunset Road.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ -	$ 33,000,000	$ -	$ -	$ -	$ -	$ 33,000,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	1,720,000	5,000,000	-	-	-	-	6,720,000
Total Project Costs	$ 1,720,000	$ 38,000,000	$ -	$ -	$ -	$ -	$ 39,720,000
Funding Sources:							
Municipal Facilities Funds	$ 1,720,000	$ -	$ -	$ -	$ -	$ -	$ 1,720,000
To Be Determined	-	38,000,000	-	-	-	-	38,000,000
Total Funding Sources	$ 1,720,000	$ 38,000,000	$ -	$ -	$ -	$ -	$ 39,720,000
Operating Costs	$ -	$ -	$ 59,759	$ 62,150	$ 64,636	$ 67,221	$ 253,766

City Landfill Closure (Project# MF017)

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 2008

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 4,000,000	$ 4,000,000	$ -	$ -	$ -	$ -	$ 8,000,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 4,000,000	$ 4,000,000	$ -	$ -	$ -	$ -	$ 8,000,000
Funding Sources:							
Municipal Facilities Funds	$ 4,000,000	$ 4,000,000	$ -	$ -	$ -	$ -	$ 8,000,000
Total Funding Sources	$ 4,000,000	$ 4,000,000	$ -	$ -	$ -	$ -	$ 8,000,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

North Community Police Station (Project# MF031)

Description: Police Substation, approximately 34,500 sq. ft., located on the south/east corner of Sunset Road and Moser Drive.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 7,300,000	$ 7,300,000	$ -	$ -	$ -	$ -	$ 14,600,000
Right of Way/Other	2,000,000	2,000,000	-	-	-	-	4,000,000
Engineering/Design	750,000	250,000	-	-	-	-	1,000,000
Total Project Costs	$ 10,050,000	$ 9,550,000	$ -	$ -	$ -	$ -	$ 19,600,000
Funding Sources:							
Municipal Facilities Funds	$ 10,050,000	$ 9,550,000	$ -	$ -	$ -	$ -	$ 19,600,000
Total Funding Sources	$ 10,050,000	$ 9,550,000	$ -	$ -	$ -	$ -	$ 19,600,000
Operating Costs	$ -	$ -	$ 456,389	$ 474,645	$ 493,630	$ 513,376	$ 1,938,040

Justice Facility Expansion and Parking Garage (Project# MF036)

Description: Addition of four courtrooms to the Justice Facility - 2 Judicial, 2 Municipal, including court programs classroom facility, and parking garage. Located at the site of the current Justice Facility at Water Street and Basic Road.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 10,264,000	$ 10,264,000	$ -	$ -	$ -	$ -	$ 20,528,000
Right of Way/Other	1,652,000	1,652,000	-	-	-	-	3,304,000
Engineering/Design	1,500,000	500,000	-	-	-	-	2,000,000
Total Project Costs	$ 13,416,000	$ 12,416,000	$ -	$ -	$ -	$ -	$ 25,832,000
Funding Sources:							
Municipal Facilities Funds	$ 9,338,000	$ 3,994,000	$ -	$ -	$ -	$ -	$ 13,332,000
Other	4,078,000	8,422,000	-	-	-	-	12,500,000
Total Funding Sources	$ 13,416,000	$ 12,416,000	$ -	$ -	$ -	$ -	$ 25,832,000
Operating Costs	$ -	$ -	$ 215,244	$ 223,854	$ 232,808	$ 242,120	$ 914,026

Convention Center Addition/Renovation (Project# MF042)

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 2008

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 3,200,000	$ 2,600,000	$ -	$ -	$ -	$ -	$ 5,800,000
Right of Way/Other	300,000	700,000	-	-	-	-	1,000,000
Engineering/Design	450,000	50,000	-	-	-	-	500,000
Total Project Costs	$ 3,950,000	$ 3,350,000	$ -	$ -	$ -	$ -	$ 7,300,000
Funding Sources:							
Municipal Facilities Funds	$ 2,550,000	$ 3,350,000	$ -	$ -	$ -	$ -	$ 5,900,000
Other	1,400,000	-	-	-	-	-	1,400,000
Total Funding Sources	$ 3,950,000	$ 3,350,000	$ -	$ -	$ -	$ -	$ 7,300,000
Operating Costs	$ -	$ -	$ 59,760	$ 62,150	$ 64,636	$ 67,221	$ 253,767

Justice Facility - Energy Upgrades/Modernization (Project# MF057)

Description: The study and investigation of the existing electrical and mechanical systems of the Justice Facility to determine what improvement can be made to these systems, including the implementation of suggested improvements. The improvements will lower energy use and cost. There will be no up-front costs to the City, but the City will make payments to pay for the work from the energy savings.

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,500,000	$ -	$ -	$ -	$ -	$ -	$ 1,500,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	400,000	-	-	-	-	-	400,000
Total Project Costs	$ 1,900,000	$ -	$ -	$ -	$ -	$ -	$ 1,900,000
Funding Sources:							
Other	$ 1,900,000	$ -	$ -	$ -	$ -	$ -	$ 1,900,000
Total Funding Sources	$ 1,900,000	$ -	$ -	$ -	$ -	$ -	$ 1,900,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Senior Center (Project# MF063)

Description: New Senior Center building to replace existing Center in downtown Henderson. Location to be determined.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 3,000,000	$ 5,004,000	$ -	$ -	$ -	$ -	$ 8,004,000
Right of Way/Other	1,642,000	1,642,000	-	-	-	-	3,284,000
Engineering/Design	534,000	178,000	-	-	-	-	712,000
Total Project Costs	$ 5,176,000	$ 6,824,000	$ -	$ -	$ -	$ -	$ 12,000,000
Funding Sources:							
Municipal Facilities Funds	$ 5,176,000	$ 6,824,000	$ -	$ -	$ -	$ -	$ 12,000,000
Total Funding Sources	$ 5,176,000	$ 6,824,000	$ -	$ -	$ -	$ -	$ 12,000,000
Operating Costs	$ -	$ -	$ 396,628	$ 412,494	$ 428,993	$ 446,153	$ 1,684,268

Wildhorse Golf Course (Project# MF069)

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 2011

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,610,000	$ 1,555,000	$ 330,000	$ 80,000	$ 95,000	$ -	$ 3,670,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 1,610,000	$ 1,555,000	$ 330,000	$ 80,000	$ 95,000	$ -	$ 3,670,000
Funding Sources:							
Other	$ 1,610,000	$ 1,555,000	$ 330,000	$ 80,000	$ 95,000	$ -	$ 3,670,000
Total Funding Sources	$ 1,610,000	$ 1,555,000	$ 330,000	$ 80,000	$ 95,000	$ -	$ 3,670,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Tier 2 Municipal Facilities

Description: Miscellaneous Tier 2 Municipal Facilities projects.

Scheduling: Varies

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 2,679,500	$ -	$ -	$ -	$ -	$ -	$ 2,679,500
Right of Way/Other	81,000		-	-	-	-	81,000
Engineering/Design	266,654	-	-	-	-	-	266,654
Total Project Costs	$ 3,027,154	$ -	$ -	$ -	$ -	$ -	$ 3,027,154
Funding Sources:							
Municipal Facilities Funds	$ 284,000	$ -	$ -	$ -	$ -	$ -	$ 284,000
General Fund	300,000		-	-	-	-	300,000
Grants	542,654		-	-	-	-	542,654
Other	1,900,500	-	-	-	-	-	1,900,500
Total Funding Sources	$ 3,027,154	$ -	$ -	$ -	$ -	$ -	$ 3,027,154
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Traffic Control Overview

FY 2007 CIP

Uses and Sources of Funds

Project	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Tier 2 projects	$ 6,650,000	$ -	$ -	$ -	$ -	$ -	$ 6,650,000
Total Traffic Control	$ 6,650,000	$ -	$ -	$ -	$ -	$ -	$ 6,650,000
Funding Sources							
Developer	$ 2,586,000	$ -	$ -	$ -	$ -	$ -	$ 2,586,000
RTC	3,764,000	-	-	-	-	-	3,764,000
Other	300,000	-	-	-	-	-	300,000
Total Funding Sources	$ 6,650,000	$ -	$ -	$ -	$ -	$ -	$ 6,650,000

Operating Budget Impact

Project	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Tier 2 projects	$ -	$ 78,200	$ 78,200	$ 78,200	$ 78,200	$ 78,200	$ 391,000
Total Operating Costs	$ -	$ 78,200	$ 78,200	$ 78,200	$ 78,200	$ 78,200	$ 391,000

Traffic Control Project Profile

Tier 2 Traffic Control

Description: Miscellaneous Tier 2 Traffic Control projects.

Scheduling: Varies

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 6,080,000	$ -	$ -	$ -	$ -	$ -	$ 6,080,000
Right of Way/Other	15,000	-	-	-	-	-	15,000
Engineering/Design	555,000	-	-	-	-	-	555,000
Total Project Costs	$ 6,650,000	$ -	$ -	$ -	$ -	$ -	$ 6,650,000
Funding Sources:							
Developer	$ 2,586,000	$ -	$ -	$ -	$ -	$ -	$ 2,586,000
RTC	3,764,000	-	-	-	-	-	3,764,000
Other	300,000	-	-	-	-	-	300,000
Total Funding Sources	$ 6,650,000	$ -	$ -	$ -	$ -	$ -	$ 6,650,000
Operating Costs	$ -	$ 78,200	$ 78,200	$ 78,200	$ 78,200	$ 78,200	$ 391,000

Flood Control Overview

FY 2007 CIP

Uses and Sources of Funds

Project	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Northeast C-1 Detention Basin	$ 4,921,311	$ -	$ -	$ -	$ -	$ -	$ 4,921,311
Pittman Pecos West/Eastern Conveyance	7,973,106	-	-	-	-	-	7,973,106
Gibson Conveyance System	2,700,000	-	-	-	-	-	2,700,000
Equestrian Detention Basin Outfall	2,216,268	-	-	-	-	-	2,216,268
Pittman-McDonald Ranch Channel	1,267,845	-	-	-	-	-	1,267,845
Pittman Wash - Burns	3,837,135	-	-	-	-	-	3,837,135
Tier 2 Projects	1,058,414	1,808,582	540,000	540,000	540,000	540,000	5,026,996
Total Flood Control	$ 23,974,079	$ 1,808,582	$ 540,000	$ 540,000	$ 540,000	$ 540,000	$ 27,942,661
Funding Sources							
CCRFCD	$ 23,544,079	$ 1,808,582	$ 540,000	$ 540,000	$ 540,000	$ 540,000	$ 27,512,661
Gas Tax	80,000	-	-	-	-	-	80,000
Grants	350,000	-	-	-	-	-	350,000
Total Funding Sources	$ 23,974,079	$ 1,808,582	$ 540,000	$ 540,000	$ 540,000	$ 540,000	$ 27,942,661

Operating Budget Impact

Project	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Northeast C-1 Detention Basin	$ -	$ 10,680	$ 10,680	$ 10,680	$ 10,680	$ 10,680	$ 53,400
Pittman Pecos West/Eastern Conveyance	-	1,192	1,192	1,192	1,192	1,192	$ 5,960
Gibson Conveyance System	-	2,383	2,383	2,383	2,383	2,383	$ 11,915
Equestrian Detention Basin Outfall	-	5,958	5,958	5,958	5,958	5,958	$ 29,790
Pittman-McDonald Ranch Channel	-	1,192	1,192	1,192	1,192	1,192	5,960
Pittman Wash - Burns	-	1,668	1,668	1,668	1,668	1,668	8,340
Tier 2 Projects	-	-	1,750	1,750	1,750	1,750	7,000
Total Operating Costs	$ -	$ 23,073	$ 24,823	$ 24,823	$ 24,823	$ 24,823	$ 97,542

Flood Control Project Profiles

Northeast C-1 Detention Basin & Drake Channel (Project# FC015)

Description: 310 acre-foot detention basin with an inflow of 1,952 cfs and a discharge of 428 cfs, and a 10,380 cfs spillway. The basin is located near Warm Springs and Foothills. Concrete channel 9,200 ft long with a capacity of up to 1,500 cfs from the East C-1 Detention Basic Outfall to the C-1 Channel.

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 4,627,911	$ -	$ -	$ -	$ -	$ -	$ 4,627,911
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	293,400	-	-	-	-	-	293,400
Total Project Costs	$ 4,921,311	$ -	$ -	$ -	$ -	$ -	$ 4,921,311
Funding Sources:							
CCRFCD	$ 4,921,311	$ -	$ -	$ -	$ -	$ -	$ 4,921,311
Total Funding Sources	$ 4,921,311	$ -	$ -	$ -	$ -	$ -	$ 4,921,311
Operating Costs	$ -	$ 10,680	$ 10,680	$ 10,680	$ 10,680	$ 10,680	$ 53,400

Pittman Pecos West/Eastern Conveyance (Project# FC026)

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 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 7,773,106	$ -	$ -	$ -	$ -	$ -	$ 7,773,106
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	200,000	-	-	-	-	-	200,000
Total Project Costs	$ 7,973,106	$ -	$ -	$ -	$ -	$ -	$ 7,973,106
Funding Sources:							
CCRFCD	$ 7,973,106	$ -	$ -	$ -	$ -	$ -	$ 7,973,106
Total Funding Sources	$ 7,973,106	$ -	$ -	$ -	$ -	$ -	$ 7,973,106
Operating Costs	$ -	$ 1,192	$ 1,192	$ 1,192	$ 1,192	$ 1,192	$ 5,960

Gibson Conveyance System (Project# FC029)

Description: Concrete channel with a capacity of 1,000 cfs from Warm Springs Road to Cornucopia approximately along the alignment of Gibson Road.

Scheduling: Project to be completed in December 2006

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 2,500,000	$ -	$ -	$ -	$ -	$ -	$ 2,500,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	200,000	-	-	-	-	-	200,000
Total Project Costs	$ 2,700,000	$ -	$ -	$ -	$ -	$ -	$ 2,700,000
Funding Sources:							
CCRFCD	$ 2,700,000	$ -	$ -	$ -	$ -	$ -	$ 2,700,000
Total Funding Sources	$ 2,700,000	$ -	$ -	$ -	$ -	$ -	$ 2,700,000
Operating Costs	$ -	$ 2,383	$ 2,383	$ 2,383	$ 2,383	$ 2,383	$ 11,915

Equestrian Detention Basin Outfall (Project# FC033)

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 December 2006

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 2,092,983	$ -	$ -	$ -	$ -	$ -	$ 2,092,983
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	123,285	-	-	-	-	-	123,285
Total Project Costs	$ 2,216,268	$ -	$ -	$ -	$ -	$ -	$ 2,216,268
Funding Sources:							
CCRFCD	$ 2,216,268	$ -	$ -	$ -	$ -	$ -	$ 2,216,268
Total Funding Sources	$ 2,216,268	$ -	$ -	$ -	$ -	$ -	$ 2,216,268
Operating Costs	$ -	$ 5,958	$ 5,958	$ 5,958	$ 5,958	$ 5,958	$ 29,790

Pittman-McDonald Ranch Channel (Project# FC042)

Description: Concrete channel 25 feet wide, 5.5 feet deep, with 2:1 side slopes. Channel length is 3,250 feet, from Valle Verde Drive to I-215. This channel will connect two existing channels through an area of small lots with individual owners.

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,197,186	$ -	$ -	$ -	$ -	$ -	$ 1,197,186
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	70,659	-	-	-	-	-	70,659
Total Project Costs	$ 1,267,845	$ -	$ -	$ -	$ -	$ -	$ 1,267,845
Funding Sources:							
CCRFCD	$ 1,267,845	$ -	$ -	$ -	$ -	$ -	$ 1,267,845
Total Funding Sources	$ 1,267,845	$ -	$ -	$ -	$ -	$ -	$ 1,267,845
Operating Costs	$ -	$ 1,192	$ 1,192	$ 1,192	$ 1,192	$ 1,192	$ 5,960

Pittman Wash - Burns (Project# FC043)

Description: The flood control crossing at Boulder Highway for the Gibson Channel and the Pioneer Detention Basin Outfall.

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 3,837,135	$ -	$ -	$ -	$ -	$ -	$ 3,837,135
Right of Way/Other	-			-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 3,837,135	$ -	$ -	$ -	$ -	$ -	$ 3,837,135
Funding Sources:							
CCRFCD	$ 3,837,135	$ -	$ -	$ -	$ -	$ -	$ 3,837,135
Total Funding Sources	$ 3,837,135	$ -	$ -	$ -	$ -	$ -	$ 3,837,135
Operating Costs	$ -	$ 1,668	$ 1,668	$ 1,668	$ 1,668	$ 1,668	$ 8,340

Tier 2 Flood Control

Description: Miscellaneous Tier 2 Flood Control projects.

Scheduling: Varies

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 930,000	$ 1,704,829	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 4,634,829
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	128,414	103,753	40,000	40,000	40,000	40,000	392,167
Total Project Costs	$ 1,058,414	$ 1,808,582	$ 540,000	$ 540,000	$ 540,000	$ 540,000	$ 5,026,996
Funding Sources:							
CCRFCD	$ 628,414	$ 1,808,582	$ 540,000	$ 540,000	$ 540,000	$ 540,000	$ 4,596,996
Gas Tax	80,000	-	-	-	-	-	80,000
Grants	350,000	-	-	-	-	-	350,000
Total Funding Sources	$ 1,058,414	$ 1,808,582	$ 540,000	$ 540,000	$ 540,000	$ 540,000	$ 5,026,996
Operating Costs	$ -	$ -	$ 1,750	$ 1,750	$ 1,750	$ 1,750	$ 7,000



Seven Hills Flood Channel

General Government Overview

FY 2007 CIP

Uses and Sources of Funds

Project	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Wagon Wheel Industrial Park Imprv.	$ 1,605,100	$ -	$ -	$ -	$ -	$ -	$ 1,605,100
Parkline Lofts	14,540,000	-	-	-	-	-	14,540,000
Aloft	14,000,000	-	-	-	-	-	14,000,000
Asset Central	12,000,000	-	-	-	-	-	12,000,000
City Towers	35,000,000	35,000,000	-	-	-	-	70,000,000
Park Bench Plaza	3,000,000	-	-	-	-	-	3,000,000
Gateway	8,000,000	-	-	-	-	-	8,000,000
Water Street South II	7,194,853	-	-	-	-	-	7,194,853
Mancuso	12,000,000	-	-	-	-	-	12,000,000
Town Manor	5,000,000	-	-	-	-	-	5,000,000
Tier 2 Projects	4,412,990	86,613,000	86,598,000	2,089,000	2,214,600	2,352,760	184,280,350
Total General Government	$116,752,943	$121,613,000	$86,598,000	$ 2,089,000	$ 2,214,600	$ 2,352,760	$ 331,620,303
Funding Sources:							
General Fund	$ 2,022,990	$ 68,000	$ 68,000	$ 68,000	$ 68,000	$ 68,000	$ 2,362,990
Developer	109,912,540	119,600,000	84,600,000	-	-	-	314,112,540
Gas Tax	100,000	-	-	-	-	-	100,000
Municipal Facilities Funds	850,000	500,000	550,000	605,000	665,500	732,050	3,902,550
To Be Determined	-	845,000	880,000	916,000	981,100	1,052,710	4,674,810
Other	3,867,413	600,000	500,000	500,000	500,000	500,000	6,467,413
Total Funding Sources	$116,752,943	$121,613,000	$86,598,000	$ 2,089,000	$ 2,214,600	$ 2,352,760	$ 331,620,303

Operating Budget Impact

Project	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Wagon Wheel Industrial Park Imprv.	$ -	$ 2,600	$ 2,600	$ 2,600	$ 2,600	$ 2,600	$ 13,000
Tier 2 Projects	-	346,631	381,361	381,631	381,631	381,631	1,872,885
Total Operating Costs	$ -	$ 349,231	$ 383,961	$ 384,231	$ 384,231	$ 384,231	$ 1,885,885



Water Street Construction

General Government Project Profile

Wagon Wheel Industrial Park Improvements - Phase 2 (Project# GG040)

Description: Construction of offsite improvements, including water, sewer, power, telephone, gas and partial roadways on 70 net acres of land adjacent to the Nevada State College.

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,310,500	$ -	$ -	$ -	$ -	$ -	$ 1,310,500
Right of Way/Other	25,000	-	-	-	-	-	25,000
Engineering/Design	269,600	-	-	-	-	-	269,600
Total Project Costs	$ 1,605,100	$ -	$ -	$ -	$ -	$ -	$ 1,605,100
Funding Sources:							
Other	$ 1,605,100	$ -	$ -	$ -	$ -	$ -	$ 1,605,100
Total Funding Sources	$ 1,605,100	$ -	$ -	$ -	$ -	$ -	$ 1,605,100
Operating Costs	$ -	$ 2,600	$ 2,600	$ 2,600	$ 2,600	$ 2,600	$ 13,000

Parkline Lofts (Project# GGR01)

Description: Multi-family residential condominium project that will house 65 loft-style units ranging from 800 to 1680 square feet.

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 14,000,000	$ -	$ -	$ -	$ -	$ -	$ 14,000,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	540,000	-	-	-	-	-	540,000
Total Project Costs	$ 14,540,000	$ -	$ -	$ -	$ -	$ -	$ 14,540,000
Funding Sources:							
Developer	$ 14,540,000	$ -	$ -	$ -	$ -	$ -	$ 14,540,000
Total Funding Sources	$ 14,540,000	$ -	$ -	$ -	$ -	$ -	$ 14,540,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Aloft (Project# GGR04)

Description: Mixed-use project at 333 West Lake Mead Parkway. This 45,000 square foot project will include office and retail on the 1st floor and 28 condominium units on floors 2 through 5.

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 13,500,000	$ -	$ -	$ -	$ -	$ -	$ 13,500,000
Right of Way/Other	-		-	-	-	-	-
Engineering/Design	500,000	-	-	-	-	-	500,000
Total Project Costs	$ 14,000,000	$ -	$ -	$ -	$ -	$ -	$ 14,000,000
Funding Sources:							
Developer	$ 14,000,000	$ -	$ -	$ -	$ -	$ -	$ 14,000,000
Total Funding Sources	$ 14,000,000	$ -	$ -	$ -	$ -	$ -	$ 14,000,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Asset Central (Project# GGR05)

Description: A 45,000 square foot, three story building. The building will lease to business and service providers related to the real estate industry.

Scheduling: Project to be completed in March 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 12,000,000	$ -	$ -	$ -	$ -	$ -	$ 12,000,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 12,000,000	$ -	$ -	$ -	$ -	$ -	$ 12,000,000
Funding Sources:							
Developer	$ 11,400,000	$ -	$ -	$ -	$ -	$ -	$ 11,400,000
Other	600,000	-	-	-	-	-	600,000
Total Funding Sources	$ 12,000,000	$ -	$ -	$ -	$ -	$ -	$ 12,000,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

City Towers (Project# GGR07)

Description: Twelve-story mixed use commercial building with garage, condominiums, retail and office space. Located at Lake Mead Parkway and Water Street.

Scheduling: Project to be completed in January 2008

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 34,250,000	$ 35,000,000	$ -	$ -	$ -	$ -	$ 69,250,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	750,000	-	-	-	-	-	750,000
Total Project Costs	$ 35,000,000	$ 35,000,000	$ -	$ -	$ -	$ -	$ 70,000,000
Funding Sources:							
Developer	$ 35,000,000	$ 35,000,000	$ -	$ -	$ -	$ -	$ 70,000,000
Total Funding Sources	$ 35,000,000	$ 35,000,000	$ -	$ -	$ -	$ -	$ 70,000,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Park Bench Plaza (Project# GGR13)

Description: Three-story mixed use commercial building with retail and medical office space, located at 38 Water Street.

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 2,750,000	$ -	$ -	$ -	$ -	$ -	$ 2,750,000
Right of Way/Other	-		-	-	-	-	-
Engineering/Design	250,000	-	-	-	-	-	250,000
Total Project Costs	$ 3,000,000	$ -	$ -	$ -	$ -	$ -	$ 3,000,000
Funding Sources:							
Developer	$ 3,000,000	$ -	$ -	$ -	$ -	$ -	$ 3,000,000
Total Funding Sources	$ 3,000,000	$ -	$ -	$ -	$ -	$ -	$ 3,000,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Gateway (Project# GGR14)

Description: Three-story commercial building with retail and office space, located at 3 Water Street.

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 7,750,000	$ -	$ -	$ -	$ -	$ -	$ 7,750,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	250,000	-	-	-	-	-	250,000
Total Project Costs	$ 8,000,000	$ -	$ -	$ -	$ -	$ -	$ 8,000,000
Funding Sources:							
Developer	$ 8,000,000	$ -	$ -	$ -	$ -	$ -	$ 8,000,000
Total Funding Sources	$ 8,000,000	$ -	$ -	$ -	$ -	$ -	$ 8,000,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Water Street South II (Project# GGR15)

Description: Two-story mixed use commercial building to facilitate the Nevada State College's presence in downtown Henderson. Located on West Basic Road.

Scheduling: Project to be completed in August 2006

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 7,194,853	$ -	$ -	$ -	$ -	$ -	$ 7,194,853
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 7,194,853	$ -	$ -	$ -	$ -	$ -	$ 7,194,853
Funding Sources:							
Developer	$ 6,172,540	$ -	$ -	$ -	$ -	$ -	$ 6,172,540
Other	1,022,313	-	-	-	-	-	1,022,313
Total Funding Sources	$ 7,194,853	$ -	$ -	$ -	$ -	$ -	$ 7,194,853
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Mancuso (Project# GGR16)

Description: 52,750 square foot mixed use commercial building with retail, office and condominium space, located at 16-26 Pacific avenue.

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 11,500,000	$ -	$ -	$ -	$ -	$ -	$ 11,500,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	500,000	-	-	-	-	-	500,000
Total Project Costs	$ 12,000,000	$ -	$ -	$ -	$ -	$ -	$ 12,000,000
Funding Sources:							
Developer	$ 12,000,000	$ -	$ -	$ -	$ -	$ -	$ 12,000,000
Total Funding Sources	$ 12,000,000	$ -	$ -	$ -	$ -	$ -	$ 12,000,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Town Manor (Project# GGR17)

Description: Mixed use commercial building, located at 314 Water Street.

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 4,750,000	$ -	$ -	$ -	$ -	$ -	$ 4,750,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	250,000	-	-	-	-	-	250,000
Total Project Costs	$ 5,000,000	$ -	$ -	$ -	$ -	$ -	$ 5,000,000
Funding Sources:							
Developer	$ 5,000,000	$ -	$ -	$ -	$ -	$ -	$ 5,000,000
Total Funding Sources	$ 5,000,000	$ -	$ -	$ -	$ -	$ -	$ 5,000,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Tier 2 General Government

Description: Combined Tier 2 General Government projects.

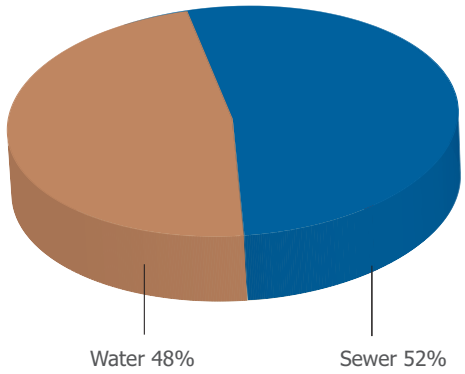
Scheduling: Varies

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 468,990	$ 84,600,000	$ 84,600,000	$ -	$ -	$ -	$ 169,668,990
Right of Way/Other	500,000	-	-	-	-	-	500,000
Engineering/Design	1,331,000	-	-	-	-	-	1,331,000
Tech/Software/Hardware	2,113,000	2,013,000	1,998,000	2,089,000	2,214,600	2,352,760	12,780,360
Total Project Costs	$ 4,412,990	$ 86,613,000	$ 86,598,000	$ 2,089,000	$ 2,214,600	$ 2,352,760	$ 184,280,350
Funding Sources:							
General Fund	$ 2,022,990	$ 68,000	$ 68,000	$ 68,000	$ 68,000	$ 68,000	$ 2,362,990
Developer	800,000	84,600,000	84,600,000	-	-	-	170,000,000
Gas Tax	100,000	-	-	-	-	-	100,000
Municipal Facilities Funds	850,000	500,000	550,000	605,000	665,500	732,050	3,902,550
To Be Determined	-	845,000	880,000	916,000	981,100	1,052,710	4,674,810
Other	640,000	600,000	500,000	500,000	500,000	500,000	3,240,000
Total Funding Sources	$ 4,412,990	$ 86,613,000	$ 86,598,000	$ 2,089,000	$ 2,214,600	$ 2,352,760	$ 184,280,350
Operating Costs	$ -	$ 346,631	$ 381,361	$ 381,631	$ 381,631	$ 381,631	$ 1,872,885

Enterprise Funds
FY 2007 Project Summary

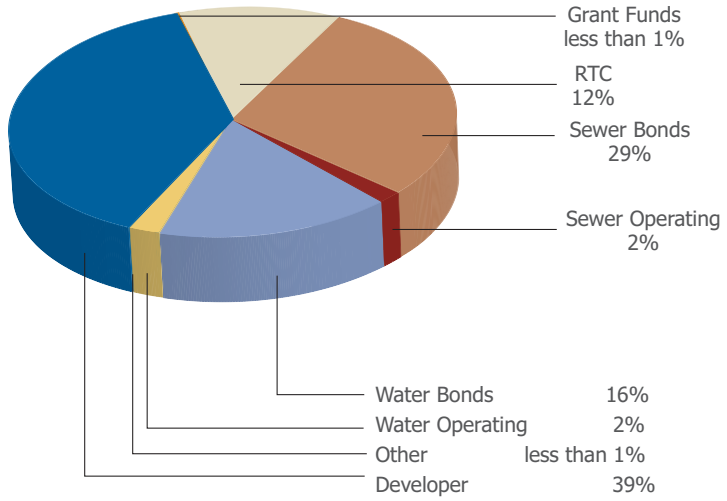
By Category

Category	Construction Costs	Operating Costs
Water	$ 72,819,800	$ 803,883
Sewer	79,930,000	14,200
Total	**$ 152,749,800**	**$ 818,083**



By Funding Source

Funding Source	Construction Costs
Developer	$ 58,970,000
Grant Funds	327,500
RTC	18,000,000
Sewer Bonds	44,376,500
Sewer Operating	2,326,000
Water Bonds	25,109,800
Water Operating	3,540,000
Other	100,000
Total	**$ 152,749,800**



Water Overview

FY 2007 CIP

Uses and Sources of Funds

Project	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Townsite Cast Iron Water Main Replacement	$ 1,095,000	$ -	$ -	$ -	$ -	$ -	$ 1,095,000
3-Inch & Larger Meter and Vault Replacement	1,175,000	675,000	675,000	675,000	675,000	675,000	4,550,000
Misc PRV & Pressure Zone Imprv. Phase II	1,540,000	-	-	-	-	-	1,540,000
West Henderson Gilespie Street Lateral	1,500,000	10,300,000	10,600,000	-	-	-	22,400,000
West Henderson 2760 Pressure Zone	17,100,000	-	-	-	-	-	17,100,000
West Henderson 2870 Pressure Zone	8,000,000	-	-	-	-	-	8,000,000
Utility Services Support Building	9,000,000	500,000	-	-	-	-	9,500,000
Reservoir Rehabilitation	1,750,000	500,000	500,000	500,000	500,000	500,000	4,250,000
Black Mountain Vistas Booster Pump Station	2,150,000	-	-	-	-	-	2,150,000
The Canyons Booster Pump Stn & Reservoir	2,100,000	-	-	-	-	-	2,100,000
P-10 Pump Station and R-49 Reservoir	1,750,000	-	-	-	-	-	1,750,000
Crystal Ridge 3220 Pressure Zone Facilities	1,300,000	-	-	-	-	-	1,300,000
Misc PRV and PZ Improvements - Phase I	1,495,000	-	-	-	-	-	1,495,000
P-41 Pump Station and R-41 Reservoir	1,600,000	1,000,000	-	-	-	-	2,600,000
P-5 Pump Station and R-39 Reservoir	1,750,000	-	-	-	-	-	1,750,000
R-6A Reservoir	1,250,000	750,000	-	-	-	-	2,000,000
P-25 Pump Station and R-46 Reservoir	1,350,000	-	-	-	-	-	1,350,000
Water Meter 2-Inch & Smaller Field Assmnt	1,000,000	-	-	-	-	-	1,000,000
Asset Management Implementation	1,000,000	1,000,000	-	-	-	-	2,000,000
Tier 2 projects	14,914,800	19,388,000	7,645,000	3,715,000	3,115,000	3,115,000	51,892,800
Total Water	$ 72,819,800	$ 34,113,000	$ 19,420,000	$4,890,000	$4,290,000	$4,290,000	$ 139,822,800
Funding Sources							
Developer	$ 44,070,000	$ 18,830,000	$ 10,600,000	$ -	$ -	$ -	$ 73,500,000
Water Bonds	25,109,800	13,358,000	7,030,000	3,100,000	2,500,000	2,500,000	53,597,800
Water Operating	3,540,000	1,790,000	1,790,000	1,790,000	1,790,000	1,790,000	12,490,000
Other	100,000	135,000	-	-	-	-	235,000
Total Funding Sources	$ 72,819,800	$ 34,113,000	$ 19,420,000	$4,890,000	$4,290,000	$4,290,000	$ 139,822,800

Operating Budget Impact

Project	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
West Henderson 2760 Pressure Zone	$ 28,870	$ 28,870	$ 28,870	$ 28,870	$ 28,870	$ 28,870	$ 173,220
West Henderson 2870 Pressure Zone	120,013	120,013	120,013	120,013	120,013	120,013	720,078
Utility Services Support Building	-	-	350,000	350,000	350,000	350,000	1,400,000
Black Mountain Vistas Booster Pump Station	-	150,000	150,000	150,000	150,000	150,000	750,000
The Canyons Booster Pump Stn & Reservoir	-	170,000	170,000	170,000	170,000	170,000	850,000
P-10 Pump Station and R-49 Reservoir	80,000	160,000	160,000	160,000	160,000	160,000	880,000
Crystal Ridge 3220 Pressure Zone Facilities	-	160,000	160,000	160,000	160,000	160,000	800,000
P-41 Pump Station and R-41 Reservoir	-	-	160,000	160,000	160,000	160,000	640,000
P-5 Pump Station and R-39 Reservoir	275,000	275,000	275,000	275,000	275,000	275,000	1,650,000
R-6A Reservoir	-	10,000	20,000	20,000	20,000	20,000	90,000
P-25 Pump Station and R-46 Reservoir	-	160,000	160,000	160,000	160,000	160,000	800,000
Tier 2 projects	300,000	582,077	808,588	763,588	763,588	763,588	3,981,429
Total Operating Costs	$ 803,883	$ 1,815,960	$ 2,562,471	$2,517,471	$2,517,471	$2,517,471	$ 12,734,727

Water Project Profiles

Townsite Cast Iron Water Main Replacement (Project# W017)

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

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,017,000	$ -	$ -	$ -	$ -	$ -	$ 1,017,000
Right of Way/Other	68,000	-	-	-	-	-	68,000
Engineering/Design	10,000	-	-	-	-	-	10,000
Total Project Costs	$ 1,095,000	$ -	$ -	$ -	$ -	$ -	$ 1,095,000
Funding Sources:							
Water Bonds	$ 1,095,000	$ -	$ -	$ -	$ -	$ -	$ 1,095,000
Total Funding Sources	$ 1,095,000	$ -	$ -	$ -	$ -	$ -	$ 1,095,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

3-Inch & Larger Meter & Vault Replacement and Rehab Program (Project# W029)

Description: Project involves the annual replacement of large meters that fail during the year (approximately 48) and upgrades to existing vault facilities to maintain health and safety requirement as outlined in the City's Uniform Design and Construction Standards as well as meeting OSHA standards. There will also be a one-time replacement of meters that have been identified by the City-wide large meter testing project. It is estimated that approximately 40 existing 6x3 & 8x4 mechanically obsolete meters will be replaced with new accurate and upgradeable meters including the latest AMR technology.

Scheduling: Annual

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Right of Way/Other	1,175,000	675,000	675,000	675,000	675,000	675,000	4,550,000
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 1,175,000	$ 675,000	$ 675,000	$ 675,000	$ 675,000	$ 675,000	$ 4,550,000
Funding Sources:							
Water Operating	$ 1,175,000	$ 675,000	$ 675,000	$ 675,000	$ 675,000	$ 675,000	$ 4,550,000
Total Funding Sources	$ 1,175,000	$ 675,000	$ 675,000	$ 675,000	$ 675,000	$ 675,000	$ 4,550,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Misc PRV & Pressure Zone System Improvements - Phase II (Project# W097)

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

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,340,000	$ -	$ -	$ -	$ -	$ -	$ 1,340,000
Right of Way/Other	200,000	-	-	-	-	-	200,000
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 1,540,000	$ -	$ -	$ -	$ -	$ -	$ 1,540,000
Funding Sources:							
Water Bonds	$ 1,540,000	$ -	$ -	$ -	$ -	$ -	$ 1,540,000
Total Funding Sources	$ 1,540,000	$ -	$ -	$ -	$ -	$ -	$ 1,540,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

West Henderson Gilespie Street Lateral (Project# W159)

Description: Installation of approximately 16,000 lineal feet of 54-inch diameter water transmission main and 3.0 MG forebay and 60 MGD pumping station.

Scheduling: Project to be completed in June 2009

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ -	$ 10,050,000	$ 10,050,000	$ -	$ -	$ -	$ 20,100,000
Right of Way/Other	-	-	550,000	-	-	-	550,000
Engineering/Design	1,500,000	250,000	-	-	-	-	1,750,000
Total Project Costs	$ 1,500,000	$ 10,300,000	$ 10,600,000	$ -	$ -	$ -	$ 22,400,000
Funding Sources:							
Developer	$ 1,500,000	$ 10,300,000	$ 10,600,000	$ -	$ -	$ -	$ 22,400,000
Total Funding Sources	$ 1,500,000	$ 10,300,000	$ 10,600,000	$ -	$ -	$ -	$ 22,400,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

West Henderson 2760 Pressure Zone (Project# W161)

Description: Installation of approximately 24,000 lineal feet of 42-inch diameter transmission main, 3.5 MG reservoir, site improvements

Scheduling: Project to be completed in October 2006

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 17,100,000	$ -	$ -	$ -	$ -	$ -	$ 17,100,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 17,100,000	$ -	$ -	$ -	$ -	$ -	$ 17,100,000
Funding Sources:							
Developer	$ 17,100,000	$ -	$ -	$ -	$ -	$ -	$ 17,100,000
Total Funding Sources	$ 17,100,000	$ -	$ -	$ -	$ -	$ -	$ 17,100,000
Operating Costs	$ 28,870	$ 28,870	$ 28,870	$ 28,870	$ 28,870	$ 28,870	$ 173,220

West Henderson 2870 Pressure Zone (Project# W162)

Description: Installation of approximately 7,000 lineal feet of 36-inch diameter transmission main, a 3.5 MG reservoir (R37), and 8.4 MGD 2870 pumping station (P36).

Scheduling: Project to be completed in January 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 8,000,000	$ -	$ -	$ -	$ -	$ -	$ 8,000,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 8,000,000	$ -	$ -	$ -	$ -	$ -	$ 8,000,000
Funding Sources:							
Developer	$ 8,000,000	$ -	$ -	$ -	$ -	$ -	$ 8,000,000
Total Funding Sources	$ 8,000,000	$ -	$ -	$ -	$ -	$ -	$ 8,000,000
Operating Costs	$ 120,013	$ 120,013	$ 120,013	$ 120,013	$ 120,013	$ 120,013	$ 720,078

Utility Services Support Building (Project# W165)

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 sq 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 September 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 9,000,000	$ -	$ -	$ -	$ -	$ -	$ 9,000,000
Right of Way/Other	-	500,000	-	-	-	-	500,000
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 9,000,000	$ 500,000	$ -	$ -	$ -	$ -	$ 9,500,000
Funding Sources:							
Water Bonds	$ 9,000,000	$ 500,000	$ -	$ -	$ -	$ -	$ 9,500,000
Total Funding Sources	$ 9,000,000	$ 500,000	$ -	$ -	$ -	$ -	$ 9,500,000
Operating Costs	$ -	$ -	$ 350,000	$ 350,000	$ 350,000	$ 350,000	$ 1,400,000

Reservoir Rehabilitation (Project# W172)

Description: Routine maintenance and painting of reservoirs.

Scheduling: Annual

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,550,000	$ 435,000	$ 435,000	$ 435,000	$ 435,000	$ 435,000	$ 3,725,000
Right of Way/Other	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Engineering/Design	175,000	40,000	40,000	40,000	40,000	40,000	375,000
Total Project Costs	$ 1,750,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 4,250,000
Funding Sources:							
Water Operating	$ 1,750,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 4,250,000
Total Funding Sources	$ 1,750,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 4,250,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Black Mountain Vistas Booster Pump Station P-47 (Project# W204)

Description: Construction of 720 GPM pump station and 0.39 MG reservoir to provide service to the Tresor Project as well as the surrounding 2500 pressure zone.

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 2,150,000	$ -	$ -	$ -	$ -	$ -	$ 2,150,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 2,150,000	$ -	$ -	$ -	$ -	$ -	$ 2,150,000
Funding Sources:							
Developer	$ 2,150,000	$ -	$ -	$ -	$ -	$ -	$ 2,150,000
Total Funding Sources	$ 2,150,000	$ -	$ -	$ -	$ -	$ -	$ 2,150,000
Operating Costs	$ -	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000

The Canyons Booster Pump Station and 2760 Reservoir (Project# W205)

Description: Construction of a 970 GPM pump station (P29) and a 0.6 MG reservoir (R29) will provide service to the 2760 Pressure zone developments within the proposed Canyons at MacDonald Ranch and Sunridge Ranch projects.

Scheduling: Project to be completed in September 2006

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 2,100,000	$ -	$ -	$ -	$ -	$ -	$ 2,100,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 2,100,000	$ -	$ -	$ -	$ -	$ -	$ 2,100,000
Funding Sources:							
Developer	$ 2,100,000	$ -	$ -	$ -	$ -	$ -	$ 2,100,000
Total Funding Sources	$ 2,100,000	$ -	$ -	$ -	$ -	$ -	$ 2,100,000
Operating Costs	$ -	$ 170,000	$ 170,000	$ 170,000	$ 170,000	$ 170,000	$ 850,000

P-10 Pump Station & R-49 Reservoir (Project# W217)

Description: Construction of 440 GPM pump station (P-10) and 0.30 MG reservoir (R-49) required to accommodate water service for Jericho Heights project and Phase II of Nevada State College project.

Scheduling: Project to be completed in December 2006

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,750,000	$ -	$ -	$ -	$ -	$ -	$ 1,750,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 1,750,000	$ -	$ -	$ -	$ -	$ -	$ 1,750,000
Funding Sources:							
Developer	$ 1,750,000	$ -	$ -	$ -	$ -	$ -	$ 1,750,000
Total Funding Sources	$ 1,750,000	$ -	$ -	$ -	$ -	$ -	$ 1,750,000
Operating Costs	$ 80,000	$ 160,000	$ 160,000	$ 160,000	$ 160,000	$ 160,000	$ 880,000

Crystal Ridge 3220 Pressure Zone Facilities P31 & R32 (Project# W218)

Description: Construction of 400 GPM pumping station (P31) and 0.4 MG reservoir (R32) to provide service for the 3220 pressure zone within the Crystal Ridge project. This includes approximately 4,000 lineal feet of 16-inch transmission main.

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,300,000	$ -	$ -	$ -	$ -	$ -	$ 1,300,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 1,300,000	$ -	$ -	$ -	$ -	$ -	$ 1,300,000
Funding Sources:							
Developer	$ 1,300,000	$ -	$ -	$ -	$ -	$ -	$ 1,300,000
Total Funding Sources	$ 1,300,000	$ -	$ -	$ -	$ -	$ -	$ 1,300,000
Operating Costs	$ -	$ 160,000	$ 160,000	$ 160,000	$ 160,000	$ 160,000	$ 800,000

Misc PRV & Pressure Zone System Improvements - Phase I (Project# W226)

Description: Replace and relocate PRV's 8 and 18 with new PRV's 105 and 106. Installation of 8-inch and 12-inch water main and conversion of existing pressure zones.

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,467,000	$ -	$ -	$ -	$ -	$ -	$ 1,467,000
Right of Way/Other	28,000	-	-	-	-	-	28,000
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 1,495,000	$ -	$ -	$ -	$ -	$ -	$ 1,495,000
Funding Sources:							
Water Bonds	$ 1,495,000	$ -	$ -	$ -	$ -	$ -	$ 1,495,000
Total Funding Sources	$ 1,495,000	$ -	$ -	$ -	$ -	$ -	$ 1,495,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

P-41 Pump Station & R-41 Reservoir (Project# W236)

Description: Construction of a 450 GPM pump station (P41) and 1.6 MG reservoir (R41) to provide service to the 1930 pressure zone within the North Shore of LLV.

Scheduling: Project to be completed in December 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,350,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 2,350,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	250,000	-	-	-	-	-	250,000
Total Project Costs	$ 1,600,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 2,600,000
Funding Sources:							
Developer	$ 1,600,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 2,600,000
Total Funding Sources	$ 1,600,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 2,600,000
Operating Costs	$ -	$ -	$ 160,000	$ 160,000	$ 160,000	$ 160,000	$ 640,000

P-5 Pump Station & R-39 Reservoir (Project# W238)

Description: Construction of a 1,440 GPM pump station (P5) and 0.7 MG reservoir (R39) to support service to the 2000 pressure zone within the Falls area of the Lake Las Vegas Project.

Scheduling: Project to be completed in January 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,750,000	$ -	$ -	$ -	$ -	$ -	$ 1,750,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 1,750,000	$ -	$ -	$ -	$ -	$ -	$ 1,750,000
Funding Sources:							
Developer	$ 1,750,000	$ -	$ -	$ -	$ -	$ -	$ 1,750,000
Total Funding Sources	$ 1,750,000	$ -	$ -	$ -	$ -	$ -	$ 1,750,000
Operating Costs	$ 275,000	$ 275,000	$ 275,000	$ 275,000	$ 275,000	$ 275,000	$ 1,650,000

Description: Construction of a second 1.5 MG reservoir (R6A) at the R6 site.

Scheduling: Project to be completed in December 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,050,000	$ 750,000	$ -	$ -	$ -	$ -	$ 1,800,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	200,000	-	-	-	-	-	200,000
Total Project Costs	$ 1,250,000	$ 750,000	$ -	$ -	$ -	$ -	$ 2,000,000
Funding Sources:							
Developer	$ 1,250,000	$ 750,000	$ -	$ -	$ -	$ -	$ 2,000,000
Total Funding Sources	$ 1,250,000	$ 750,000	$ -	$ -	$ -	$ -	$ 2,000,000
Operating Costs	$ -	$ 10,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 90,000

P-25 Pump Station & R-46 Reservoir (Project# W241)

Description: Construction of an 800 GPM pump station (P-25) and 0.4 MG reservoir (R-46) to provide service to the 2500 and 2370 pressure zones between Gibson Road and Stephanie Street south of Horizon Ridge Parkway.

Scheduling: Project to be completed in April 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,350,000	$ -	$ -	$ -	$ -	$ -	$ 1,350,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 1,350,000	$ -	$ -	$ -	$ -	$ -	$ 1,350,000
Funding Sources:							
Developer	$ 1,350,000	$ -	$ -	$ -	$ -	$ -	$ 1,350,000
Total Funding Sources	$ 1,350,000	$ -	$ -	$ -	$ -	$ -	$ 1,350,000
Operating Costs	$ -	$ 160,000	$ 160,000	$ 160,000	$ 160,000	$ 160,000	$ 800,000

Water Meter 2 Inch and Smaller - Field Assessment Survey (Project# W248)

Description: This program will identify and gather accurate data related to water meters 2 inch and smaller and allow the Meter Services Section to implement a small water meter and replacement program. The information collected will include: meter size, type, age, manufacture, register type, serial numbers and installed AMR unit data. This will include Cayenta Utility interface modifications.

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Tech/Software/Hardware	1,000,000	-	-	-	-	-	1,000,000
Total Project Costs	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ 1,000,000
Funding Sources:							
Water Bonds	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ 1,000,000
Total Funding Sources	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ 1,000,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Asset Mgmt Implementation/DUS Software/Asset Inventory (Project# W258)

Description: Phased implementation of a formal Assed Management Program. Beginning with software solution process to handle data loading of asset inventory and condition assessment of DUS infrastructure assets. Continuing phases will include development of preventative maintenance requirements, capital renewal projections, work order system enhancements, inventory control and management of warranties, documents and related asset management information.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Right of Way/Other	1,000,000	1,000,000	-	-	-	-	2,000,000
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 2,000,000
Funding Sources:							
Water Bonds	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 2,000,000
Total Funding Sources	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 2,000,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Tier 2 Water Services

Description: Miscellaneous Tier 2 Water projects.

Scheduling: Varies

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 8,958,300	$ 10,933,000	$ 1,680,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 26,071,300
Right of Way/Other	2,707,500	4,930,000	5,265,000	1,765,000	1,565,000	1,565,000	17,797,500
Engineering/Design	2,149,000	2,750,000	50,000	50,000	50,000	50,000	5,099,000
Tech/Software/Hardware	1,100,000	775,000	650,000	400,000	-	-	2,925,000
Total Project Costs	$ 14,914,800	$ 19,388,000	$ 7,645,000	$ 3,715,000	$ 3,115,000	$ 3,115,000	$ 51,892,800
Funding Sources:							
Developer	$ 4,220,000	$ 6,780,000	$ -	$ -	$ -	$ -	$ 11,000,000
Water Bonds	9,979,800	11,858,000	7,030,000	3,100,000	2,500,000	2,500,000	36,967,800
Water Operating	615,000	615,000	615,000	615,000	615,000	615,000	3,690,000
Other	100,000	135,000	-	-	-	-	235,000
Total Funding Sources	$ 14,914,800	$ 19,388,000	$ 7,645,000	$ 3,715,000	$ 3,115,000	$ 3,115,000	$ 51,892,800
Operating Costs	$ 300,000	$ 582,077	$ 808,588	$ 763,588	$ 763,588	$ 763,588	$ 3,981,429



Backflow Recovery Basin Maintenance at WTP

Sewer Overview

FY 2007 CIP

Uses and Sources of Funds

Project	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Plant 1 and Demolition	$ 3,680,000	$ -	$ -	$ -	$ -	$ -	$ 3,680,000
SW Relief Sewer - Phase II	1,500,000	-	-	-	-	-	1,500,000
WRF Expansion - Phase III	21,400,000	-	-	-	-	-	21,400,000
Southwest Satellite WRF - Phase III	18,000,000	39,225,000	21,500,000	-	-	-	78,725,000
Utility Services Support Building	9,000,000	500,000	-	-	-	-	9,500,000
SCOP - Cleanwater Conveyance	2,324,000	2,576,000	15,428,000	32,046,000	20,818,000	12,894,000	86,086,000
West Henderson East Basin Interceptor	6,375,000	-	-	-	-	-	6,375,000
St Rose Parkway Interceptor - Phase II	1,000,000	1,000,000	1,000,000	500,000	-	-	3,500,000
Pittman Wash Interceptor VER	1,050,000	-	-	-	-	-	1,050,000
City Wide Sewer VER	1,100,000	-	-	-	-	-	1,100,000
LLV-Northshore WW Lift Stn(Parcel EN)	1,400,000	-	-	-	-	-	1,400,000
St Rose Pkwy Interceptor Sewer-Phase C	2,000,000	3,000,000	-	-	-	-	5,000,000
Pittman Wash Interceptor Access Improv.	1,150,000	250,000	-	-	-	-	1,400,000
Asset Management Implementation	1,000,000	1,000,000	-	-	-	-	2,000,000
Tier 2 projects	8,951,000	10,553,500	2,945,000	2,375,000	1,975,000	1,975,000	28,774,500
Total Sewer	$79,930,000	$58,104,500	$40,873,000	$34,921,000	$22,793,000	$14,869,000	$251,490,500
Funding Sources							
Developer	$14,900,000	$10,150,000	$ 1,000,000	$ 500,000	$ -	$ -	$ 26,550,000
Grants	327,500	-	-	-	-	-	327,500
RTC	18,000,000	39,225,000	21,500,000	-	-	-	78,725,000
Sewer Bonds	44,376,500	7,939,500	17,748,000	33,796,000	22,168,000	14,244,000	140,272,000
Sewer Operating	2,326,000	790,000	625,000	625,000	625,000	625,000	5,616,000
Total Funding Sources	$79,930,000	$58,104,500	$40,873,000	$34,921,000	$22,793,000	$14,869,000	$251,490,500

Operating Budget Impact

Project	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
SW Relief Sewer - Phase II	$ 2,400	$ 2,400	$ 2,400	$ 2,400	$ 2,400	$ 2,400	$ 14,400
WRF Expansion - Phase III	-	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000	22,500,000
Southwest Satellite WRF - Phase III	-	-	-	4,500,000	4,500,000	4,500,000	13,500,000
Utility Services Support Building	-	-	350,000	350,000	350,000	350,000	1,400,000
West Henderson East Basin Interceptor	10,000	10,000	10,000	10,000	10,000	10,000	60,000
St Rose Parkway Interceptor - Phase II	-	-	-	-	10,000	10,000	20,000
LLV-Northshore WW Lift Stn(Parcel EN)	-	73,000	73,000	73,000	73,000	73,000	365,000
St Rose Pkwy Interceptor Sewer-Phase C	-	-	10,000	10,000	10,000	10,000	40,000
Tier 2 projects	1,800	399,296	497,296	452,296	452,296	452,296	2,255,280
Total Operating Costs	$ 14,200	$ 4,984,696	$ 5,442,696	$ 9,897,696	$ 9,907,696	$ 9,907,696	$ 40,154,680

Sewer Project Profiles

Plant 1 & 3 Demolition (Project# S028)

Description: Old COH Plant 1 structures are still standing adjacent to Plant 3 and the City's animal shelter. Project will demolish and remove structures.

Scheduling: Project to be completed in February 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 3,300,000	$ -	$ -	$ -	$ -	$ -	$ 3,300,000
Right of Way/Other	150,000	-	-	-	-	-	150,000
Engineering/Design	230,000	-	-	-	-	-	230,000
Total Project Costs	$ 3,680,000	$ -	$ -	$ -	$ -	$ -	$ 3,680,000
Funding Sources:							
Sewer Bonds	$ 3,680,000	$ -	$ -	$ -	$ -	$ -	$ 3,680,000
Total Funding Sources	$ 3,680,000	$ -	$ -	$ -	$ -	$ -	$ 3,680,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

SW Relief Sewer - Phase II [SW02 - DEV] (Project# S063)

Description: Installation of approximately 4,575 lineal feet of 18-inch parallel sewer along Lake Mead Drive east of Eastern Avenue.

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,275,000	$ -	$ -	$ -	$ -	$ -	$ 1,275,000
Right of Way/Other	75,000	-	-	-	-	-	75,000
Engineering/Design	150,000	-	-	-	-	-	150,000
Total Project Costs	$ 1,500,000	$ -	$ -	$ -	$ -	$ -	$ 1,500,000
Funding Sources:							
Developer	$ 1,500,000	$ -	$ -	$ -	$ -	$ -	$ 1,500,000
Total Funding Sources	$ 1,500,000	$ -	$ -	$ -	$ -	$ -	$ 1,500,000
Operating Costs	$ 2,400	$ 2,400	$ 2,400	$ 2,400	$ 2,400	$ 2,400	$ 14,400

WRF Expansion - Phase III (Project# S075)

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. WWTP 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 empolyed for Phase 1B will be determined during preliminary design, potentially through pilot testing.

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 20,000,000	$ -	$ -	$ -	$ -	$ -	$ 20,000,000
Right of Way/Other	1,400,000	-	-	-	-	-	1,400,000
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 21,400,000	$ -	$ -	$ -	$ -	$ -	$ 21,400,000
Funding Sources:							
Sewer Bonds	$ 21,400,000	$ -	$ -	$ -	$ -	$ -	$ 21,400,000
Total Funding Sources	$ 21,400,000	$ -	$ -	$ -	$ -	$ -	$ 21,400,000
Operating Costs	$ -	$ 4,500,000	$ 4,500,000	$ 4,500,000	$ 4,500,000	$ 4,500,000	$ 22,500,000

Southwest Satellite WRF - Phase III (Project# S080C)

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

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 17,000,000	$ 35,000,000	$ 20,000,000	$ -	$ -	$ -	$ 72,000,000
Right of Way/Other	1,000,000	4,225,000	1,500,000	-	-	-	6,725,000
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 18,000,000	$ 39,225,000	$ 21,500,000	$ -	$ -	$ -	$ 78,725,000
Funding Sources:							
RTC	$ 18,000,000	$ 39,225,000	$ 21,500,000	$ -	$ -	$ -	$ 78,725,000
Total Funding Sources	$ 18,000,000	$ 39,225,000	$ 21,500,000	$ -	$ -	$ -	$ 78,725,000
Operating Costs	$ -	$ -	$ -	$ 4,500,000	$ 4,500,000	$ 4,500,000	$ 13,500,000

Utility Services Support Building (Project# S100)

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 sq 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 Maint., to relocate personnel into larger, previously occupied buildings. Moving sections into the USSB will strengthen WRF site security by relocating non-related Wastewater operation personnel out of the secured site boundary.

Scheduling: Project to be completed in September 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 9,000,000	$ -	$ -	$ -	$ -	$ -	$ 9,000,000
Right of Way/Other	-	500,000	-	-	-	-	500,000
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 9,000,000	$ 500,000	$ -	$ -	$ -	$ -	$ 9,500,000
Funding Sources:							
Sewer Bonds	$ 9,000,000	$ 500,000	$ -	$ -	$ -	$ -	$ 9,500,000
Total Funding Sources	$ 9,000,000	$ 500,000	$ -	$ -	$ -	$ -	$ 9,500,000
Operating Costs	$ -	$ -	$ 350,000	$ 350,000	$ 350,000	$ 350,000	$ 1,400,000

SCOP - Cleanwater Conveyance System [Effluent interceptor] (Project# S105)

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 2013 (Additional $1,708,000 to be identified at a later date)

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Right of Way/Other	2,324,000	2,576,000	15,428,000	32,046,000	20,818,000	12,894,000	86,086,000
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 2,324,000	$ 2,576,000	$ 15,428,000	$ 32,046,000	$ 20,818,000	$ 12,894,000	$ 86,086,000
Funding Sources:							
Sewer Bonds	$ 2,324,000	$ 2,576,000	$ 15,428,000	$ 32,046,000	$ 20,818,000	$ 12,894,000	$ 86,086,000
Total Funding Sources	$ 2,324,000	$ 2,576,000	$ 15,428,000	$ 32,046,000	$ 20,818,000	$ 12,894,000	$ 86,086,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

West Henderson Eastern Basin Interceptor (Project# S126)

Description: Installation of approximately 12,000 lineal feet of 27-inch; 16,000 lineal feet of 36-inch; 10,800 lineal feet of 21-inch; 5,000 lineal feet of 15-inch; sewer interceptor main in the eastern portion of West Henderson.

Scheduling: Project to be completed in December 2006

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 6,375,000	$ -	$ -	$ -	$ -	$ -	$ 6,375,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 6,375,000	$ -	$ -	$ -	$ -	$ -	$ 6,375,000
Funding Sources:							
Developer	$ 6,375,000	$ -	$ -	$ -	$ -	$ -	$ 6,375,000
Total Funding Sources	$ 6,375,000	$ -	$ -	$ -	$ -	$ -	$ 6,375,000
Operating Costs	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 60,000

St. Rose Parkway Interceptor - Phase B (Project# S130)

Description: Installation of approximately 2,700 lineal feet of 24-inch and 4,100 lineal feet of 21-inch sewer interceptor main from Bermuda Road to Las Vegas Blvd.

Scheduling: Project to be completed in December 2009

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 500,000	$ -	$ -	$ 3,500,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 500,000	$ -	$ -	$ 3,500,000
Funding Sources:							
Developer	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 500,000	$ -	$ -	$ 3,500,000
Total Funding Sources	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 500,000	$ -	$ -	$ 3,500,000
Operating Costs	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000	$ 20,000

Pittman Wash Interceptor Vulnerability Evaluation & Protection Measures (Project# S148)

Description: Preparation of drainage analyses to locate sewers requiring protection from storm water conveyance. This project includes the design and construction of protection measures. This project is for the Pittman Wash only.

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,050,000	$ -	$ -	$ -	$ -	$ -	$ 1,050,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 1,050,000	$ -	$ -	$ -	$ -	$ -	$ 1,050,000
Funding Sources:							
Sewer Bonds	$ 1,050,000	$ -	$ -	$ -	$ -	$ -	$ 1,050,000
Total Funding Sources	$ 1,050,000	$ -	$ -	$ -	$ -	$ -	$ 1,050,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

City Wide Sewer Vulnerability Evaluation & Protection Measures (Project# S149)

Description: Preparation of drainage analyses to locate sewers requiring protection from storm water conveyance. This project includes the design and construction of protection measures. This project excludes the Pittman Wash.

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,100,000	$ -	$ -	$ -	$ -	$ -	$ 1,100,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 1,100,000	$ -	$ -	$ -	$ -	$ -	$ 1,100,000
Funding Sources:							
Sewer Operating	$ 1,100,000	$ -	$ -	$ -	$ -	$ -	$ 1,100,000
Total Funding Sources	$ 1,100,000	$ -	$ -	$ -	$ -	$ -	$ 1,100,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

LLV - Northshore Wastewater Lift Station [Parcel En] (Project# S161)

Description: Construction of a 1.75 MGD wastewater lift station and 10-inch force main to provide sewer service to multiple parcels located within the Northshore development at Lake Las Vegas (LLV).

Scheduling: Project to be completed in June 2007

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ 1,000,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	400,000	-	-	-	-	-	400,000
Total Project Costs	$ 1,400,000	$ -	$ -	$ -	$ -	$ -	$ 1,400,000
Funding Sources:							
Developer	$ 1,400,000	$ -	$ -	$ -	$ -	$ -	$ 1,400,000
Total Funding Sources	$ 1,400,000	$ -	$ -	$ -	$ -	$ -	$ 1,400,000
Operating Costs	$ -	$ 73,000	$ 73,000	$ 73,000	$ 73,000	$ 73,000	$ 365,000

St. Rose Parkway Interceptor Sewer - Phase C (Project# S163)

Description: Installation of approximately 13,000 lineal feet of 42-inch, 36-inch, 27-inch & 21-inch sewer interceptor along St. Rose Parkway from Executive Airport Drive (phase I) to Las Vegas Blvd.

Scheduling: Project to be completed in January 2008

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,250,000	$ 3,000,000	$ -	$ -	$ -	$ -	$ 4,250,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	750,000	-	-	-	-	-	750,000
Total Project Costs	$ 2,000,000	$ 3,000,000	$ -	$ -	$ -	$ -	$ 5,000,000
Funding Sources:							
Developer	$ 2,000,000	$ 3,000,000	$ -	$ -	$ -	$ -	$ 5,000,000
Total Funding Sources	$ 2,000,000	$ 3,000,000	$ -	$ -	$ -	$ -	$ 5,000,000
Operating Costs	$ -	$ -	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 40,000

Pittman Wash Interceptor Access Improvements (Project# S167)

Description: This project includes providing improvements needed to obtain equipment access to the manholes in the Pittman Wash. Also included is coordination of flood control and trail projects proposed by Public Works and Parks and Recreation Departments.

Scheduling: Project to be completed in January 2008

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 1,150,000	$ 250,000	$ -	$ -	$ -	$ -	$ 1,400,000
Right of Way/Other	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 1,150,000	$ 250,000	$ -	$ -	$ -	$ -	$ 1,400,000
Funding Sources:							
Sewer Bonds	$ 1,150,000	$ 250,000	$ -	$ -	$ -	$ -	$ 1,400,000
Total Funding Sources	$ 1,150,000	$ 250,000	$ -	$ -	$ -	$ -	$ 1,400,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Asset Mgmt Implementation, DUS Software, Asset Inv & Condition Assessment (Project# S168)

Description: Phased implementation of a formal Asset Management Program (AMP). Beginning with software solution process to handle data loading of asset inventory and condition assessment of DUS infrastructure assets. Continuing phases will include development of preventative maintenance standards, operations and maintenance requirements, capital renewal projections, work order system enhancements, inventory control and management of warranties, documents and related asset management information.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Right of Way/Other	1,000,000	1,000,000	-	-	-	-	2,000,000
Engineering/Design	-	-	-	-	-	-	-
Total Project Costs	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 2,000,000
Funding Sources:							
Sewer Bonds	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 2,000,000
Total Funding Sources	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	$ 2,000,000
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Tier 2 Wastewater Services

Description: Miscellaneous Tier 2 Wastewater projects.

Scheduling: Varies

Distribution of Project Costs:	Budget FY 2007	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Total
Construction	$ 6,501,500	$ 8,978,000	$ 2,035,000	$ 1,725,000	$ 1,725,000	$ 1,725,000	$ 22,689,500
Right of Way/Other	670,000	588,500	260,000	250,000	250,000	250,000	2,268,500
Engineering/Design	629,500	162,000	-	-	-	-	791,500
Tech/Software/Hardware	1,150,000	825,000	650,000	400,000	-	-	3,025,000
Total Project Costs	$ 8,951,000	$ 10,553,500	$ 2,945,000	$ 2,375,000	$ 1,975,000	$ 1,975,000	$ 28,774,500
Funding Sources:							
Developer	$ 2,625,000	$ 6,150,000	$ -	$ -	$ -	$ -	$ 8,775,000
Grants	327,500	-	-	-	-	-	327,500
Sewer Bonds	4,772,500	3,613,500	2,320,000	1,750,000	1,350,000	1,350,000	15,156,000
Sewer Operating	1,226,000	790,000	625,000	625,000	625,000	625,000	4,516,000
Total Funding Sources	$ 8,951,000	$ 10,553,500	$ 2,945,000	$ 2,375,000	$ 1,975,000	$ 1,975,000	$ 28,774,500
Operating Costs	$ 1,800	$ 399,296	$ 497,296	$ 452,296	$ 452,296	$ 452,296	$ 2,255,280



WRF Construction


THE CITY OF
HENDERSON
®
A Place To Call Home

Long-Range Planning Overview

Contents

The Strategic Plan 155
Market Environment 166
Financial Trends....173
General Fund Forecast....176
Water & Sewer Forecast 184
Development Services Center Forecast....186
Convention Center/Visitors Bureau Forecast 188

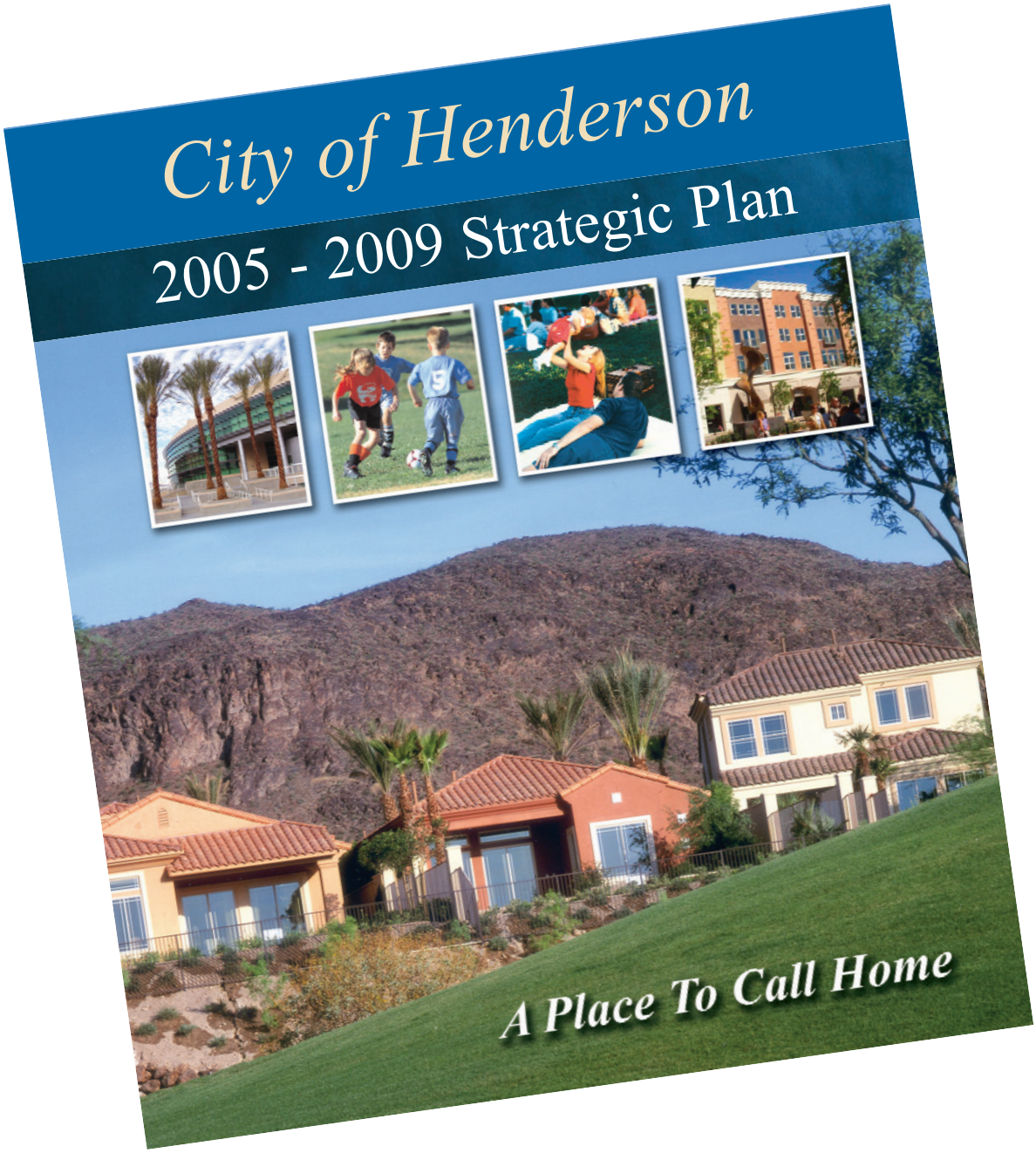
Tables & Illustrations

Median Household Effective Buying Income 166
Total Population....168
Demographic Statistics 172
General Fund Forecast
- Total General Fund Revenue....177
- General Fund Revenue By Source 177
- Intergovernmental Resources 177
- Property Taxes....178
- Charges for Services 179
- Franchise Fees....179
- Licenses and Permits....180
- Fines, Forfeits, and Misc Revenue 180
- Other Financing Sources....180
- Total General Fund Expenditures 180
- General Fund Expenditures by Category 181
- Recurring Revenue vs. Recurring Expenditures....183

Water & Sewer Forecast
- Water Operating Revenue 184
- Sewer Operating Revenue....184

Development Services Center Forecast
- Development Services Center Operating Revenue....186

Convention Center & Visitors Bureau Forecast
- Convention Center & Visitors Bureau Revenue 188
- Convention Center & Visitors Bureau Expenditures 188


City of Henderson
2005 - 2009 Strategic Plan
A Place To Call Home

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 Citizen 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

Accountability
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.

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

Teamwork
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.

Integrity
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.

Our 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.

New 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.



Goal: To ensure responsible development by planning and promoting a sustainable community.

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.



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 was issued in December 2005 for Fiscal Year 2005. The Fiscal Year 2006 Progress Report will be available in the Fall of 2006 and will be used in the development of the Fiscal Year 2008 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

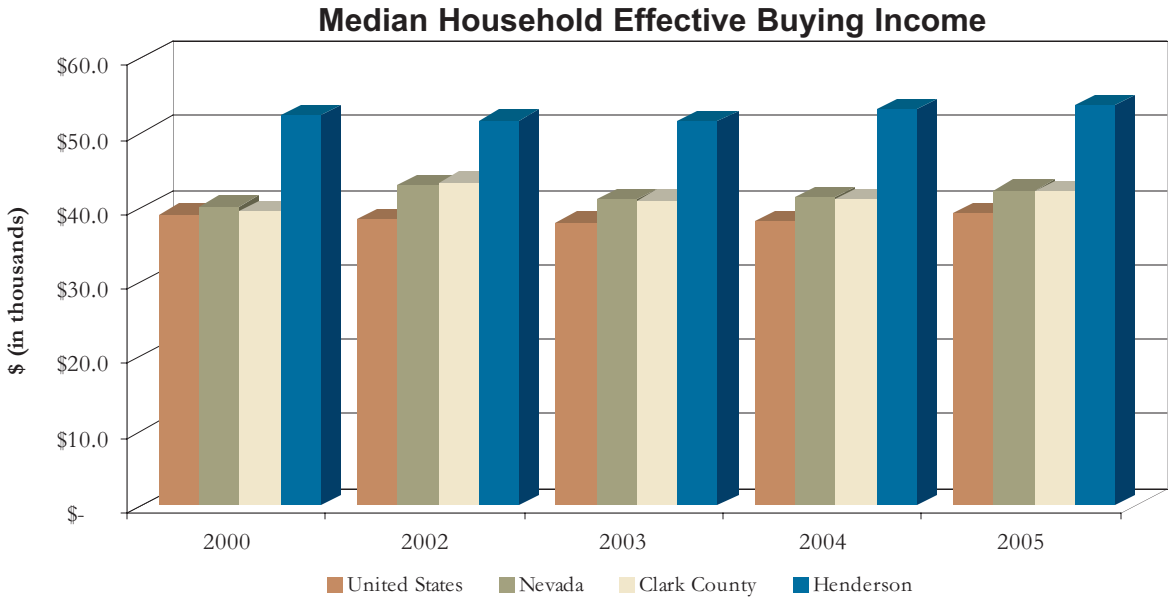
Economic Analysis

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-year and 10-year historical averages. GDP accelerated in the first quarter of 2006 increasing to 5.6%, the fastest rate of growth since the third quarter of 2003. This increase in first quarter GDP is mainly due to an increase in consumer spending on durable goods, acceleration in exports, an upturn in Federal Government spending, and an increase in equipment and software investment. While growth continues above historically average rates, growth in 2005 and 2006 has moderated in part due to the rise in world oil prices. Everything considered, GDP growth appears headed for about 6.6% for 2006, 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% in June 2003, declining to 4.6% in June 2006. While still above the rates experienced before the recession, the current unemployment rate is lower than the 5.8% 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 June employment report showed continued growth in several service-producing industries and in mining. The unemployment rate for adult men declined to 4.0%, while the unemployment rate for teenagers edged up to 15.4%.

Nevada has continued to experience strong job growth, with statewide job growth in June 2006 of 5.0% over the prior year. The State's seasonally adjusted unemployment rate rose slightly to 4.2% in June 2006. However, the Nevada Department of Employment, Training & Rehabilitation attributes much of this increase to summer employment trends related to the end of the school year and the temporary closing of schools and colleges.

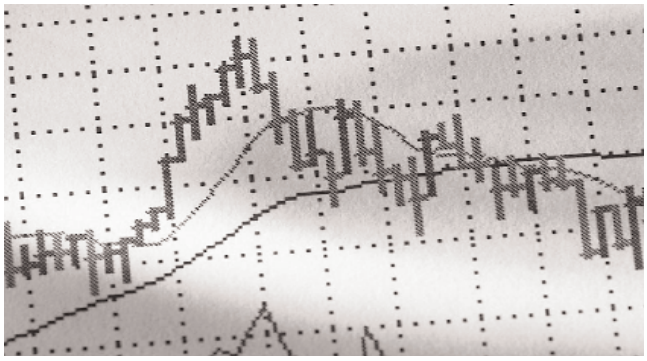
Employment growth in Nevada continues to attest to the strength of the local economy with Nevada adding more than 62,000 new jobs during the past year. Top job growth industries in Nevada during the past year are: Construction (15,100 new jobs over the prior year), Professional & Business Services (13,300), Trade, Transportation & Utilities (11,900),



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.

Leisure & Hospitality (6,100), and Education & Health Services (3,300) sectors.

One of the pillars of the recent economic recovery has been consumer spending, which accounts for 70% of GDP. The faster growth in personal consumption expenditures has played a significant role in boosting overall economic growth and recovery. Retail sales in May 2006 were 5.7% above May 2005 and the total sales for the April through June 2006 period was up 6.8% from the same period a year ago. While this data for 2006 points to economic strength, this relatively high consumption rate suggests that the U.S. has been using borrowed dollars to sustain the economic recovery. 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. Whether or not consumers will be able to sustain spending rates in the future has yet to be seen.



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 106.5 in July of 2006. While overall consumer confidence has been holding steady near recent highs, consumers' outlook, though favorable, is not as strong as earlier in 2005 and may have an impact on overall consumer spending.

Nevada continues to lead the national economic recovery with taxable sales continuing to post gains, up 5.9% in Clark County for the 12-month period ended May 2006 over the same period of the prior year. Clark County Gaming Revenue increased 10.7% for the 12-month period ended May 2006, the average daily room rate increased 15.5%, total passengers at McCarran remained on par with 2005, and the number of conventions held in Las Vegas increased 10.2% 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. The City focused on building financial reserves since the last recession in 1991. Combined with conservative budgeting, the City had the ability to maintain and enhance municipal service levels during the past 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 $53,176 in Fiscal Year 2004 to $53,735 in Fiscal Year 2005, as compared to Clark County's increase from $41,208 to $42,168 and Nevada's $41,389 to $42,322 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 marketplace 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 increased 3.2% for the first half of 2006, compared with a rise of 2.2% for all of 2005. The index for energy, which rose 17.1% in

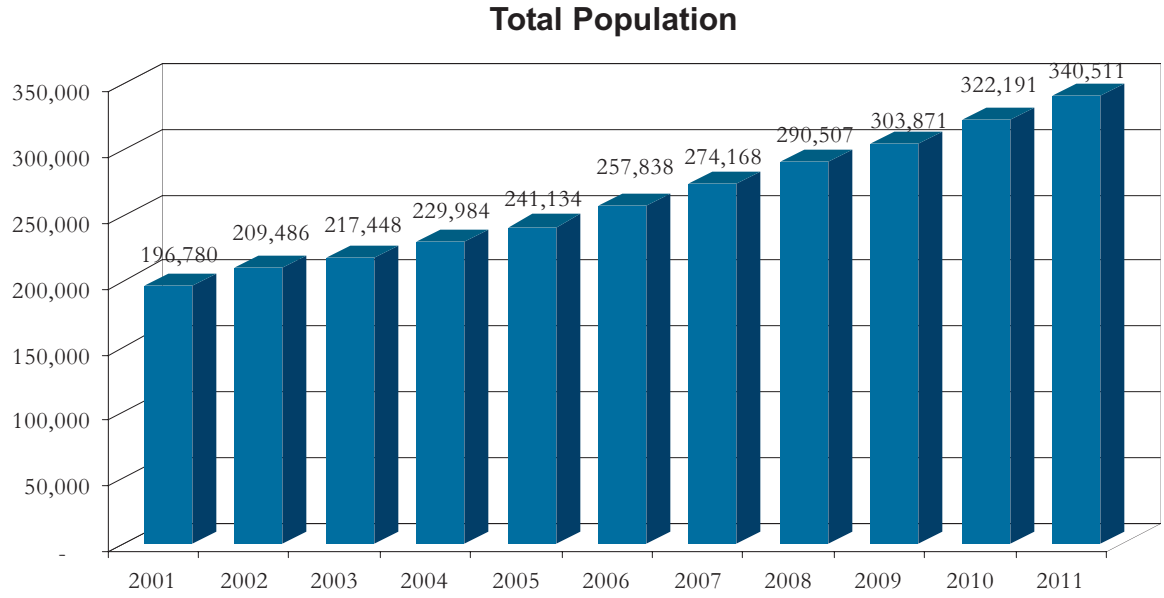
2005, advanced at 22.8% in the first half of 2006; food prices increased at a 2.1% annual rate. The impact of rising energy prices has trickled down producing upward pressure on the cost of core products and services.

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 4.9% on a year-over-year basis in June and the core Consumer Price Index (CPI), which has been steadily increasing, showed a year-over-year advance of 2.6%. 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% to 3.5% range during Fiscal Year 2007. 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 5.25% in June 2006, representing the 16th straight increase since the Fed started raising rates in June 2004. The Fed Chairman indicated in his June 2006 remarks that there are signs of moderating economic growth and that inflation should cool down in response. While these comments do not guarantee an end to future interest rate increases, the Federal Open Market Committee (FOMC) is concerned that inflation could remain to high as the economy slows. The City is anticipating another quarter-point rate hike before the end of the year and a funds rate target of 5.5% by year-end.

Interest rates are expected to continue to remain stable at current levels in the coming months as the FOMC monitors economic data and makes adjustment to the target overnight lending rate in an effort to encourage economic growth, contain inflation, and maintain the momentum of the economic recovery. Presently, thirty-year mortgages are around 6.25% and may rise to between 6.50% or 7.00% by June of 2007. In 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. While this trend continued into 2005, recent home sales activity has returned to more sustainable levels. In the June 2006, the median price for an existing single-family home in Las Vegas was $290,000, as compared to $273,000 for the same period in the prior year. Construction activity reflects stable demand for housing that has been driven by population growth related to economic expansion and job growth in Nevada.



The recent uptrend in interest rates and tighter restrictions on sales to investors has contributed to the moderation of home sales and the associated price increases. New home permits for the first half of 2006 totaled 14,279, representing at 7.9% decrease over the prior year. New home sales for the first half of 2006 totaled 18,676, which is an increase of 8.7% over the same period of the prior year. This suggests that the new home market is still growing. Some analysts suggest this may be partially due to the addition of condominiums and other new products.

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.

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 the primary reason for upgrading the bond ratings. The City's borrowing rate continues to be attractive, between 3.0% and 5.5% for long-term debt. The City's strong AA bond rating will continue to maintain the marketability for it's debt. We will continue to watch the yield curve for refunding opportunities and new money financing opportunities.

On the other side of this equation is the interest earnings the City receives from the investment of its surplus funds. In June the City's investment portfolio was earning approximately 3.0%. 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 4.2% in June. Employment growth in Nevada continues to attest to the strength of the local economy with Nevada adding more than 62,000 new jobs during the past year. Top job growth industries in Nevada during the past year are: Construction (15,100 new jobs over the prior year), Professional & Business Services (13,300), Trade, Transportation & Utilities (11,900), Leisure & Hospitality (6,100), and Education & Health Services (3,300) sectors.

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 5.7% for Southern Nevada in 2006. The expected United States recovery and renewed travel demand should offer local economic stimulus in 2007.

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 257,838 in 2006, a 5.7% increase over 2005. 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 growth in 2005. In the last year, traffic through McCarran International Airport remained unchanged for the 12-month period ended May 2006. Occupancy rates of Las Vegas hotels rebounded to near all time high levels in May with 94.5% occupancy. Clark County visitor volume decreased 2.4% for the 12-month period ended May 2006, while gross gaming revenue increased 10.7%, and the number of Las Vegas conventions held improved 10.2% over the same period of the prior year.

Consumer confidence, which began to slide in the first half of 2005 as concerns over unemployment and the national economic climate began to rise, has rebounded to recent highs as consumers are cautiously optimistic about the future. Nevertheless, market demand in Las Vegas is still strong as new properties opened in 2005 and the first half of 2006, including the Wynn Las Vegas 2,716-room resort, the South Coast Hotel & Casino, the Red Rock Resort, Spa & Casino, and the Caesars Palace expansion. 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 to increase at decreasing rates into the end of the year.

Property owners have been expanding convention facilities to help offset potential declines in leisure travel. The total number of conventions held in the first half of 2006 was up 10.2% compared with the first half of 2005. Looking forward construction activity continues to be strong with the Santa Fe Station expansion, Marriott's Grand Chateau (phase II), and the Planet Hollywood Westgate tower to be completed in 2007. This translates into expected growth in visitor volume of 1.9% in 2006 and 2.0% in 2007.



Residential and Commercial Construction

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 6.9% and the median new home price increased 7.5% for the 12-month period ended June 2006 over the prior 12-month period. Existing home sales decreased 25.9% and the median price of pre-owned homes increased by 6.2% over the same period. The Las Vegas area added 10,900 construction jobs over the past year representing an annual growth rate of 10.8%.

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 2008.

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 conventioneers each year are return visitors. New retail opportunities also attract new visitors and help maintain the momentum of tourism demand to the Strip. Overall, Southern Nevada's economy has become more diversified, more productive, and more efficient through the recent recession and subsequent recovery.

Nevada's pro-business tax system was ranked the 6th best in the nation by the Tax Foundation in 2004 and the Las Vegas metropolitan area was ranked the 2nd best large city in which to do business in the *Inc. Magazine* article *"The Best Places for Doing Business in America 2005."* Additionally, in a 2005 Development Counselors International survey of more than 3,000 companies and 700 site-selection consultants, Nevada ranked among the top five states in the nation for business – only the third time a state west of the Mississippi River has placed in the top five since the survey began in 1996.

The forecast for the Southern Nevada economy is optimistic for 2007. 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 2007. Overall, the future of Southern Nevada and Henderson continues to remain positive.

Local Demographics

	ZIP CODE					
	89011	**89012**	**89014**	**89015**	**89052**	**89074**
Population	1,134	26,698	39,311	79,882	47,797	50,518
Household Income						
Under - $15,000	1%	3%	3%	10%	2%	5%
$15,000 - $19,999	0%	2%	4%	5%	3%	1%
$20,000 - $24,999	1%	6%	6%	7%	3%	4%
$25,000 - $34,999	17%	6%	10%	10%	11%	14%
$35,000 - $49,999	14%	18%	28%	18%	16%	22%
$50,000 - $74,999	18%	23%	25%	26%	21%	19%
$75,000 - $100,000	5%	19%	12%	17%	17%	15%
Over $100,000	44%	23%	12%	7%	27%	20%
Median Household Income	$73,641	$66,086	$49,448	$49,917	$68,224	$55,214
Age of Adults						
18 - 24	7%	4%	12%	8%	5%	13%
25 - 34	6%	16%	20%	13%	16%	17%
35 - 44	13%	20%	15%	17%	21%	15%
45 - 54	30%	14%	20%	24%	15%	20%
55 - 64	27%	20%	17%	23%	22%	14%
65 +	17%	26%	16%	15%	21%	21%
Children (under 18)						
Yes	29%	34%	28%	29%	32%	36%
No	71%	66%	72%	71%	68%	64%
Housing Units						
Occupied	331	11,187	15,498	28,091	19,733	19,240
Total	618	11,370	15,976	28,790	20,668	19,550
Type of Dwelling						
Single-family	62%	72%	46%	73%	75%	69%
Apartment	0%	21%	38%	14%	18%	14%
Condo/Townhome	38%	7%	16%	8%	7%	15%
Mobile home	0%	0%	0%	5%	0%	2%
New Home Sales						
# Sold	65	496	161	1,780	859	60
Average Size (Sq Ft)	1,355	1,376	950	1,661	1,526	516
Average Price	$986,118	$459,337	$245,139	$353,872	$475,315	$250,265

Source: Las Vegas Perspective 2006

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, forecasting methodologies try to match revenue sources with the economic and/or demographic variables that most directly affect year-to-date changes in those revenues. For example, a revenue such as the Consolidated Tax (sales tax) will reflect consensus forecasts related to taxable sales growth. In contrast, revenue from building permits and plan review are tied to the expected trends in development. Other revenues, such as those from recreation services, are linked to Henderson's expected population growth. By identifying and utilizing as many revenue-related variables as possible in our forecast, we hope to minimize the risks of overstating or understating revenues that could arise from using only a few variables to forecast all revenue sources.

For expenditures, growth is closely linked to two major factors: 1) inflation (including general inflation, market adjustments to salaries and changes in benefit costs) and 2) City financial policies related to the amount of new funding added each year for new programs and/or the expansion of existing programs (including new funding associated with Capital Improvement Program (CIP) projects). As with our revenue forecasts, consensus forecasts are 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, which is increasingly being manifested in the form of voter led ballot intiatives. 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 judgment of the forecaster. To reduce the risks of miscalculating revenues or expenditures, we attempt to identify as many factors as possible that may contribute to changes in revenues and expenditures. The City's revenue and expenditure budgets are comprised of many unique elements that respond to a variety of external factors such as population growth, development, inflation, and interest rates. The forecast data provided on the next few pages includes the assumptions relating to major revenues and expenditures for the various funds based on the current political and economic environment.



General Fund Forecast

The General Fund is the City's largest single fund, and serves as the primary operating fund. Revenues that the City is not required to account for in a separate fund are deposited in the General Fund. The sources of revenue that comprise the General Fund are described below:

Operating Revenues:

Property Taxes
Property taxes are levied against the tangible assessed valuation of real and personal property as of January 1 of each year. The County Assessor determines the taxable value of each parcel of improved and unimproved property in Henderson.

Franchise Fees
Franchise fees are assessments, based upon gross receipts, for gas, electric, telephone, and other public utility companies.

Licenses & Permits
Licenses and permits include revenue for business, gaming, liquor, and animal licenses.

Intergovernmental Resources
These resources are comprised of revenues received from other governmental entities. The City's predominant funding source is the Consolidated Tax, which is controlled by and distributed through the State of Nevada. The Consolidated Tax is comprised mainly of sales taxes and accounts for almost half of the City's General Fund revenue.

Charges for Services
Charges for services include emergency response service fees (ambulance) and other judicial and public safety fees, and charges for parks and recreation programs and facility usage.

Fines & Forfeits
This category of revenue includes court fines and forfeitures, as well as traffic fines.

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

Other Financing Sources:

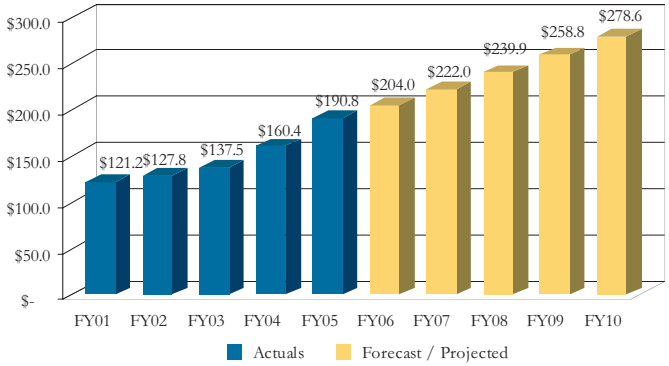
Proceeds of Capital Lease
This source represents the reporting of a capital lease as required by Generally Accepted Accounting Principals (GAAP). This amount is offset by an expenditure of the same amount for the purchase of equipment.

Operating Transfers In
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)

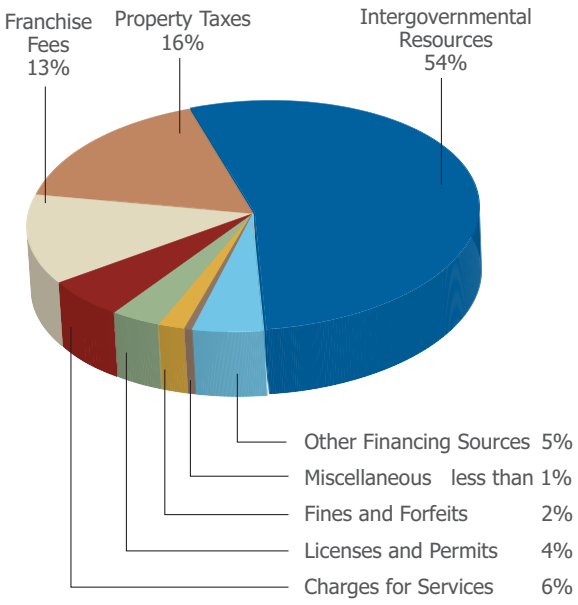


The graph above shows the historical trends and projections for all General Fund revenues. Over the past decade there has been steady growth in all major revenue categories. Most of the growth in revenue has been a direct result of the strong growth in population in Southern Nevada, and Henderson in 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 2010, General Fund revenues and Other Financing Sources are estimated to reach $278.6 million, a 46.0% increase over Fiscal Year 2005 revenues.

The major sources that make up the General Fund revenues and Other Financing Sources for Fiscal Year 2006 include: Intergovernmental Resources (54%), Property Taxes (16%), Franchise Fees (13%), Charges for Services (6%), 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.

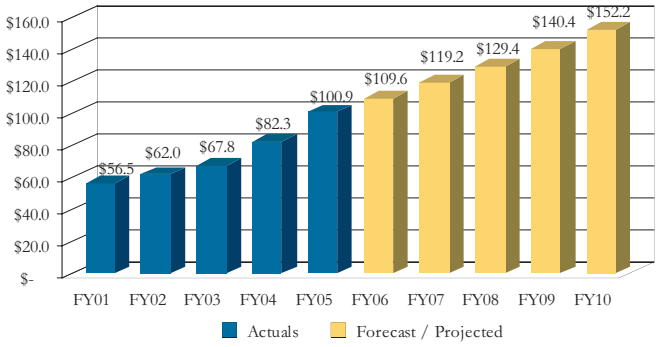
General Fund Revenue by Source



Intergovernmental Resources

Intergovernmental Resources for Fiscal Year 2007 are expected to total $119.2 million, or 53.7% 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 ($114.6 million), County Gaming License Fees ($1.8 million) and a Motor Vehicle Fuel Tax ($2.2 million). The Consolidated Tax is the most significant source and is made up of six different components: Basic City-County Relief Tax (BCCRT), Supplemental City County Relief Tax (SCCRT), Cigarette Tax, Liquor Tax, Real Property Transfer Tax, and a Motor Vehicle Privilege Tax.

Intergovernmental Resources
(in millions)



Effective in Fiscal Year 1999, the Nevada State Legislature, through a sub-committee's recommendation, adjusted the formula distribution of revenue and created the Consolidated Tax. This change in methodology created a shift in distribution among local governments. Governmental entities such as enterprise districts, townships and special districts who were not previously receiving the benefits of some of the revenue streams are now fully participating in all sources. In addition, the new formula not only relied on growth in population and assessed valuation, but also included a factor to provide consideration of the jurisdiction's current base allocation. This additional base factor resulted in slowing down the amount of increase that faster growing cities had received in the past.

During the 2001 Legislature, the City of Henderson successfully lobbied the Nevada State Legislature to again modify the formula, phasing out the reliance on a jurisdiction's base allocation. This should provide a formula that is more reactive to growth.

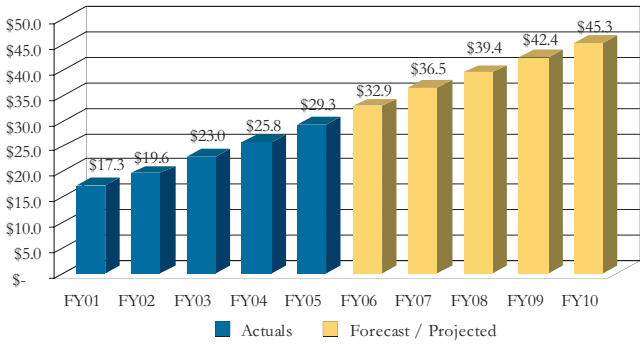
City staff will continue to work with Legislative sub-committees to continually examine the formula and recommend changes to better align the increases in resources with high growth areas. We believe the initial impact and revisions of the formula have run their course and the level of future growth will occur at a more moderate rate than in the past. Intergovernmental Resources is projected to increase 7% to 9% per year for each of the next four years.

Property Taxes

Property tax revenue for Fiscal Year 2007 is expected to total $36.5 million, or 16.4% 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 2007, 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 seventeen years and continues to be one of the lowest rates in the State of Nevada.

Property Taxes
(in millions)



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.

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 7 to 9% for the next four years.

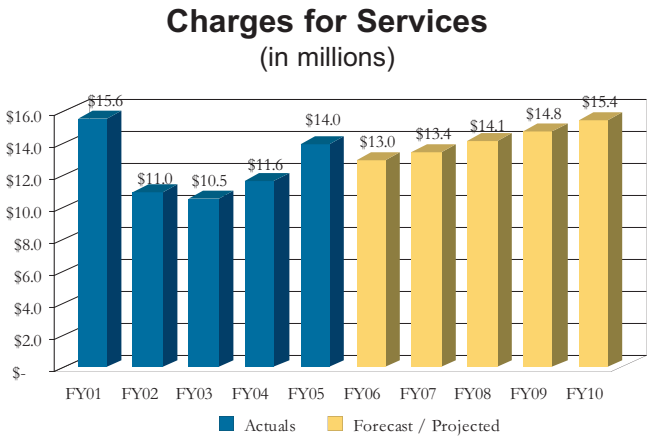
Charges for Services

Charges for Services for Fiscal Year 2007 are expected to total $13.4 million, or 6.0% 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. Beginning in Fiscal Year 2006, bad debt is netted against revenue. These accounting change caused a the sharp decline between fiscal years. Future projections have been revised to account for these changes 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 4% to 6% percent over the next four years.

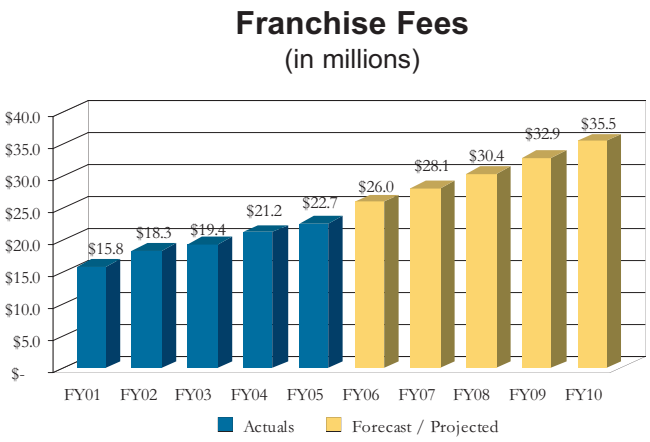


Franchise Fees

Franchise fees for Fiscal Year 2007 are expected to total $28.1 million, or 12.7% of the total General Fund revenue. They are collected from public utility companies and include electricity, natural gas, phone, cable, sanitation, water and wastewater. The fees are based upon designated percentages of gross receipts pursuant to each firm's respective franchise agreement. City Franchise Fees have experienced 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.

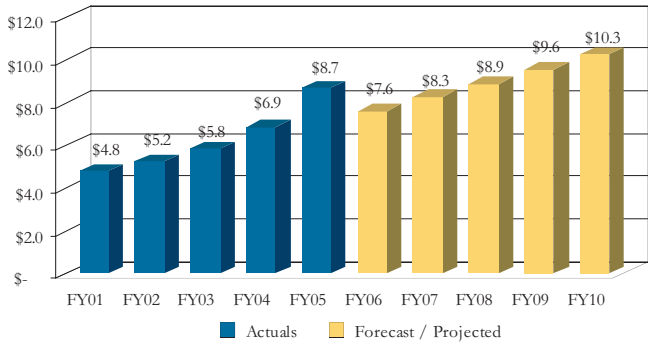


Licenses and Permits

Licenses and permits for this fiscal year are expected to total $8.3 million, or 3.7% 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.

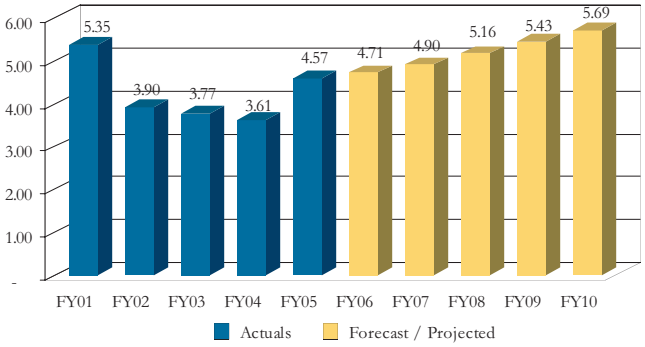
Licenses and Permits
(in millions)



Fine, Forfeits and Miscellaneous

Fines, Forfeits and Miscellaneous for Fiscal Year 2007 are expected to be $4.9 million, or 2.2% 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.

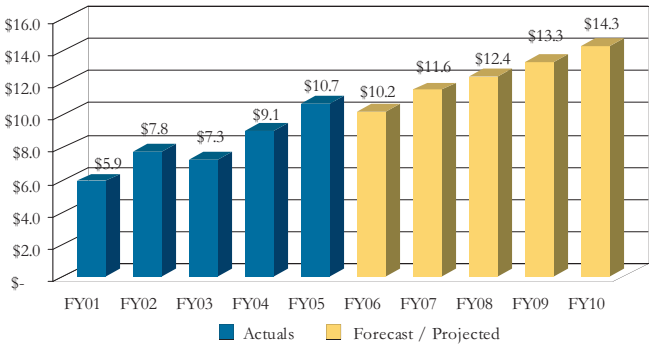
Total Fines, Forfeits and Misc. Revenues
(in millions)



Other Financing Sources

Other Financing Sources for Fiscal Year 2007 are expected to total $11.6 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 Debt Service Fund provides the resources for these expenditures. The revenues are expected to increase in the 7 - 9% range over the next four years.

Other Financing Sources
(in millions)



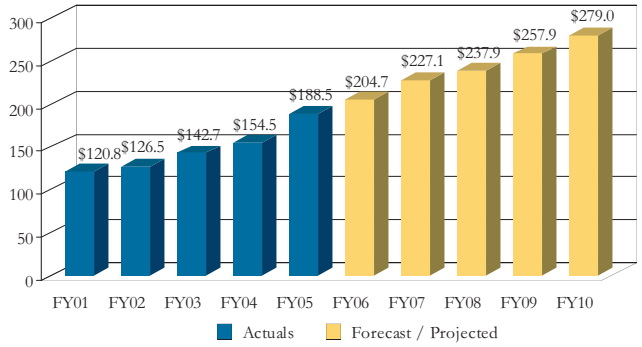
Operating Expenditures

The City's future will be shaped by the continued refinement of strategic issues and goals the citizens, Mayor and Council, and management identify through their planning process. The identification of these issues and concerns will affect the overall cost of providing the high quality level of services that the citizens of Henderson have come to expect.

The following graph shows the historical trends and projections for all General Fund expenditures. Over the past decade there has been steady growth in all major expenditure categories, resulting from the 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

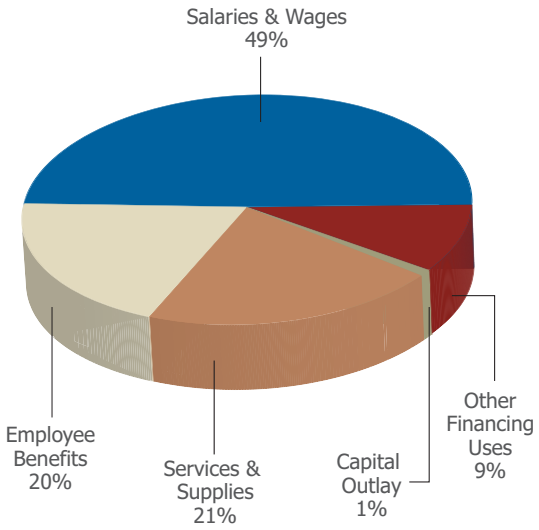
Community Support
Economic Development
Neighborhood Services

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 2007 include Salaries and Wages (49%), Employee Benefits (20%), Services and Supplies (21%), Capital Outlay (1%), and Other Financing Uses (9%). 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 2007 is expected to total $156.3 million, or 69% 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 $47.3 million, or 21% 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 $2.4 million, or 1% of the total Fiscal Year 2007 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 2007 are expected to total $21.0 million, or 9% of the total General Fund expenses. This amount represents a transfer to the Engineering Fund ($3.6 million), Development Services Fund ($4.2 million), Municipal Facilities Fund ($7.1 million), Equipment Repair and Maintenance Fund ($2.6 million), Lake Las Vegas Fund ($0.4 million), Debt Service Fund ($2.3 million), and Budget Stabilization Fund ($0.8 million). The transfer to Equipment Repair and Maintenance reflects ongoing reinvestment in the City's infrastructure and technology, as well as specific remodeling projects.

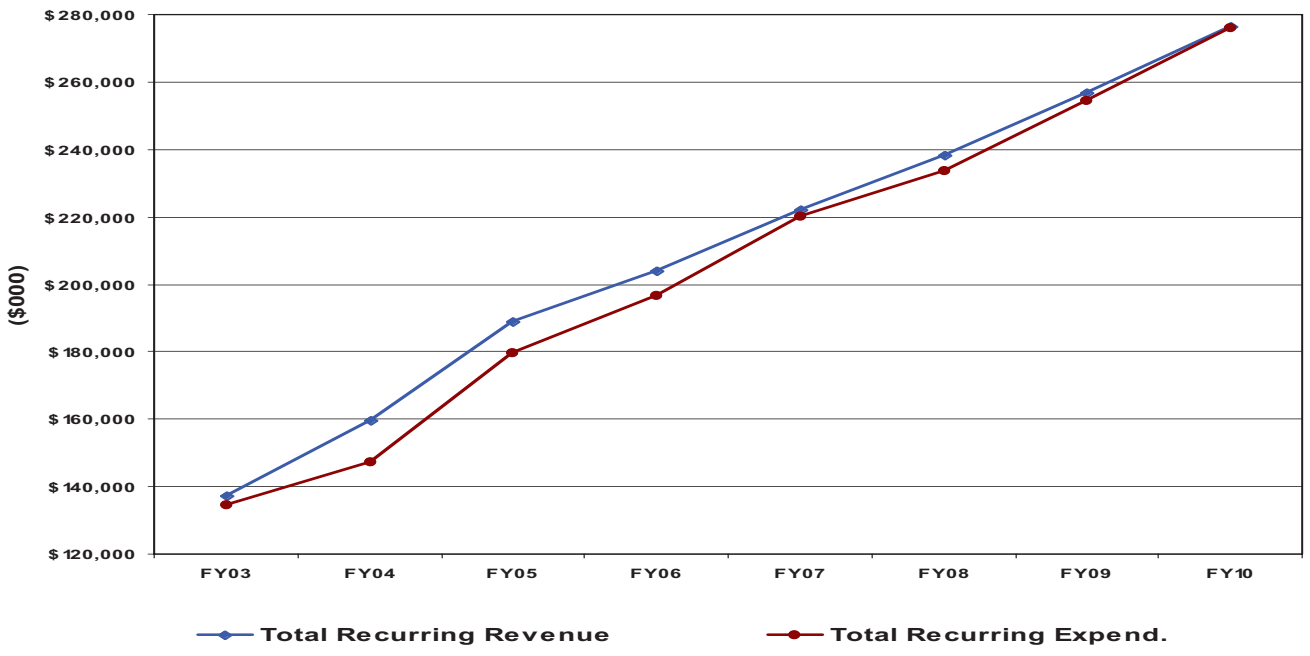
Capital Improvement Program Impacts

The City's Capital Improvement Program over the next six 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 Henderson Events 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) occur 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



	FY03 Actual	FY04 Actual	FY05 Actual	FY06 Forecast	FY07 Budget	FY08 Projected	FY09 Projected	FY10 Projected
Recurring Revenue ($000)								
Property taxes	$ 22,972	$ 25,765	$ 29,310	$ 32,898	$ 36,493	$ 37,436	$ 40,243	$ 43,061
Franchise fees	19,353	21,228	24,030	26,017	28,148	30,428	32,866	35,494
Licenses and permits	5,848	6,856	7,321	7,596	8,259	8,884	9,575	10,275
Intergovernmental	67,752	82,252	100,879	109,559	119,233	129,449	140,412	152,162
Charges for services	10,546	11,616	13,980	12,966	13,417	15,374	16,095	16,819
Fines, forfeits & misc.	3,771	3,615	4,574	4,714	4,901	5,025	5,284	5,538
Other Financing Sources	7,270	8,269	9,085	10,213	11,579	11,604	12,474	13,347
Total Recurring Revenue	$ 137,512	$ 159,601	$ 189,179	$ 203,963	$ 222,030	$ 238,200	$ 256,949	$ 276,696
Recurring Expenditures ($000)								
Salaries and w ages	$ 75,324	$ 81,531	$ 90,094	$ 98,978	$ 111,526	$ 121,456	$ 132,911	$ 144,888
Employee benefits	24,523	28,274	33,517	39,600	44,804	45,153	48,588	52,232
Services and supplies	26,767	28,940	30,449	38,002	42,810	51,763	56,281	60,913
Capital outlay	-	-	-	-	-	-	-	-
Other Financing Uses	8,167	8,776	25,795	20,261	21,054	15,494	16,734	18,072
Total Recurring Expend.	$ 134,781	$ 147,521	$ 179,855	$ 196,841	$ 220,194	$ 233,866	$ 254,514	$ 276,105
Current Surplus/(Deficit)	$ 2,731	$ 12,080	$ 9,324	$ 7,122	$ 1,836	$ 4,334	$ 2,435	$ 591
Non-Recurring Revenue ($000)								
Proceeds of Capital Lease	$ -	$ 809	$ 1,634	$ -	$ -	$ -	$ -	$ -
Non-Recurring Expenditures ($000)								
Salaries and w ages (Attrition)	$ -	$ -	$ -	$ -	$ -	$ (3,300)	$ (3,500)	$ (3,700)
Other Financing Uses	-	-	-	-	-	-	-	-
Services and supplies	4,478	4,300	3,798	4,500	4,500	-	-	-
Capital lease	-	809	1,634	-	-	-	-	-
Capital outlay	3,439	1,880	3,254	3,361	2,417	3,300	3,500	3,700
Total All Revenue	$ 137,512	$ 160,410	$ 190,813	$ 203,963	$ 222,030	$ 238,200	$ 256,949	$ 276,696
Total All Expenditures	$ 142,698	$ 154,510	$ 188,541	$ 204,702	$ 227,111	$ 233,866	$ 254,514	$ 276,105
Total Surplus/(Deficit)	$ (5,186)	$ 5,900	$ 2,272	$ (739)	$ (5,081)	$ 4,334	$ 2,435	$ 591
Fund Balance-Beginning	$ 25,391	$ 20,205	$ 26,105	$ 28,377	$ 27,638	$ 22,558	$ 26,892	$ 29,327
Fund Balance-End	$ 20,205	$ 26,105	$ 28,377	$ 27,638	$ 22,558	$ 26,892	$ 29,327	$ 29,918

Water & Sewer Forecast

The City of Henderson provides water and sewer services to approximately 257,838 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**

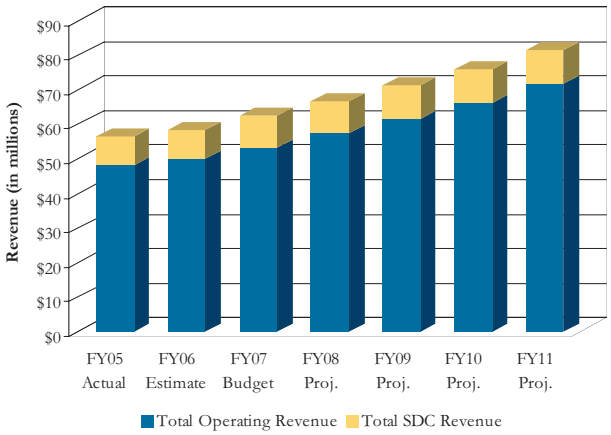
Operating Funds

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.

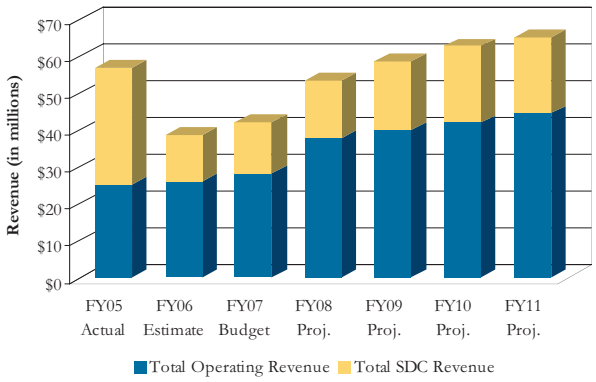
Based on growth projections, total operating revenue is forecasted to increase from $53.2 million in Fiscal Year 2007 to $71.4 million in Fiscal Year 2011.

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 $28.4 million in Fiscal Year 2007 to $44.5 million in Fiscal Year 2011.

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 1999 and were developed using the system buy-in method. The funding sources include SDC revenues and interest income.

The system buy-in method is based upon the concept that existing customers, through rates and other assessments, have developed a valuable water and sewer system. A new customer "buys-in" to each system by making a contribution equal to the amount of equity a similar existing customer has in the system. The implementation of the System Development Charge using the system buy-in method results in new customers paying their proportionate share of facility costs incurred to serve them.

Water System Development Charges for fiscal year 2007 are $1,600 per equivalent dwelling unit (EDU). Sewer System Development Charges are currently $1,800 per Equivalent Residential Unit (ERU).

Capital Project Funds

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

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 $77.2 million in Fiscal Year 2007 to $87.6 million in Fiscal Year 2011. Allowances for growth and inflation are incorporated into these operation and maintenance projections.

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

Sewer operating fund expenditures consist of the costs for personnel, materials, supplies and contractual services to collect, treat and dispose of wastewater on a routine basis. Future operation and maintenance expenses are expected to increase from $40.3 million in Fiscal Year 2007 to $52.1 million in Fiscal Year 2011.

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 an 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 staff from the following departments: Building & Fire Safety, Community Development, Administrative Office of the DSC Manager, Public Works, City Clerk's Office, Information Technology, and Utility Services. The staff and operations related to the Utility Services Department are funded from Utility Services Enterprise Funds.

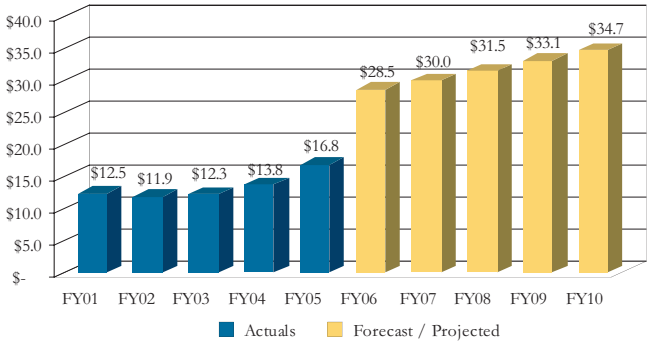
Revenue Trends

The sources of revenue for the Development Services Center Fund can be divided into four distinct categories: licenses & permits, charges for services, developer contributions and miscellaneous revenues. The fees are reviewed by the DSC Steering Committee and adopted by the City Council.

The revenues for the DSC fund are heavily reliant upon development activity, which can fluctuate with the economy and normal business cycles. Approximately two years ago, an extensive fee study was commissioned to ensure a more predictable revenue stream and reinforce the solvency of the fund. A new fee structure, approved by the City Council in October 2004 and implemented on May 1, 2005, is now based on the cost of doing business instead of utilizing a construction valuation methodology. Part of the implementation of this new fee structure included a partnership with the development industry and a commitment by the City to maintain an overall on-time rate of 90% or better for plan review and inspection services in exchange for higher fees.

Average monthly revenues through March 31, 2006 increased approximately 70% over average monthly revenues for Fiscal Year 2005. This increase is directly related to increased permit activity, increased operational efficiency, and the increase in fees. It is also very close to the projected 77% increase in revenues projected in the fee study that was completed by an independent consulting firm.

DSC Operating Revenue
(in millions)



The cornerstone of DSC's request for increased fees in 2004 was a commitment to predictable and reliable service. To continue the provision of service at this high level with the expected development growth in Henderson, the DSC will have to stay ahead of the curve by maintaining adequate staffing and offering more innovative services, such as E-commerce.

Fiscal responsibility and trust are important components of the DSC's relationship with the development industry and every effort to accurately reflect actual and forecasted revenue is being made. Revenue forecasts are regularly reviewed and trends are analyzed by staff to make sure changes in development activity will not adversely affect the fund.

DSC operating revenue projections for Fiscal Year 2007 through Fiscal Year 2010 includes projections for some of the significant sized projects that will be coming on board in Henderson over the next couple of years, such as the M Resort along Las Vegas Boulevard South at St. Rose Parkway. Revenue for Fiscal Year 2007 is expected to be $30.0 million, an increase of 5.1% over the prior year. The continued growth in development and permitting activity has contributed to the revenue increases, along with the revised fee schedule that more accurately reflects the cost of development.

Expenditures

After increasing DSC expenses substantially in the Fiscal Year 2005 due to hiring additional staff and making changes to the service delivery programs, a fairly conservative fiduciary approach was taken in establishing the Fiscal Year 2006 budget. It was important to ensure that new revenues would come in as projected and expenses would not outpace the projected revenue stream. The Fiscal Year 2007 budgeted expenditures are $26.9 million, or approximately a 12 percent increase over Fiscal Year 2006. This increase includes the addition of five new staff members for the center.

This conservative approach to the budget has been effective in improving the condition of the fund. However, continued increases in workload and demands for services make it imperative that the DSC monitors the service levels shown on the Development Industry Report Card and make staffing adjustments as necessary to keep the service commitments made to the development industry. A mid-year adjustment was made to the budget in Fiscal Year 2006 to address such needs in the amount of approximately one percent of the year's budgeted expenditures.

The staff added in Fiscal Year 2005 through Fiscal Year 2007 have helped to insure that service level targets are maintained at the standards that the development industry was promised. The DSC Manager and the DSC Steering Committee proactively make business decisions that strengthen both the condition of the DSC enterprise fund and the level of service provided to customers. The commitment to the DSC customers remains high and changes will be made when necessary to maintain that level of commitment.

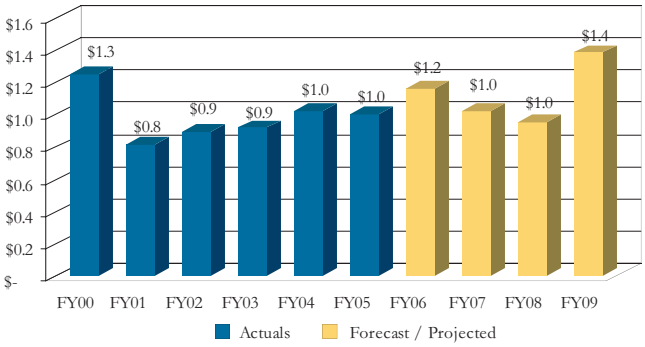
Convention Ctr/Visitors Bureau Forecast

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 Years 2007 and 2008 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 late 2007 and require eight months to complete. Space rentals for Fiscal Year 2009 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.

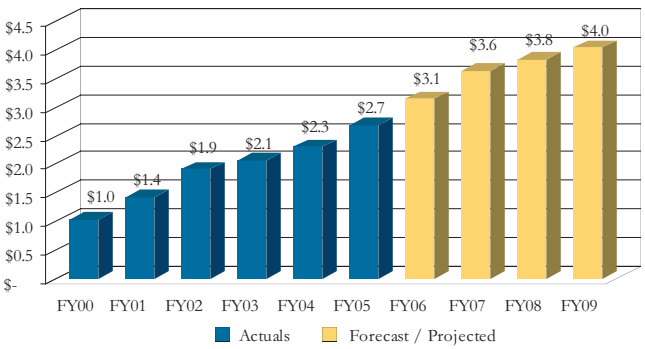
A substantial increase in room tax is expected as the number of hotel rooms in Henderson is projected to increase from 3,000 to 4,000 over the next five years. This is a result of continued development within the City limits of gaming and resort properties.

Expenditures

The Convention Center & Visitors Bureau Fund's expenditures are comprised of 50.7% salaries, wages and benefits, 44.9% services and supplies and 4.4% 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



Performance Budget Overview

Contents

Performance Budget Introduction 191
Process Overview 192
Annual Performance Budget Cycle 192
Strategic Plan in Action
- Economic Development 193
- Financial Planning 194
- Natural Resource Management 196
- Public Safety 198
- Quality Development 201
- Transportation 204

Performance Budget Highlights 205
Departments/Funding Sources 208
Departmental Performance Budgets 210
- Budget & Strategic Management 213
- Building and Fire Safety 217
- City Attorney's Office 220
- City Clerk's Office 223
- City Manager's Office 226
- Community Development 230
- Convention Center & Visitors Bureau 233
- Development Services Center 237
- Economic Development 242
- Finance 245
- Fire 249
- Human Resources 254
- Information Technology 257
- Mayor and Council 260
- Municipal Court 264
- Neighborhood Services 266
- Parks and Recreation 270
- Police 274
- Property Management & Redevelopment 278
- Public Works 281
- Utility Services 285

Tables & Illustrations

Process Overview 192
Annual Performance Budget Cycle 192
Performance Budget Highlights
- Past Accomplishments- Strategic Highlights 205
- Performance Measures- Strategic Highlights 207

Departments/Funding Sources 208

Departmental Performance Budgets

What You Will Find On Each Department's Page 210
Budget & Strategic Management 213
Building and Fire Safety 217
City Attorney's Office 220
City Clerk's Office 223
City Manager's Office 226
Community Development 230
Convention Center & Visitors Bureau 233
Development Services Center 237
Economic Development 242
Finance 245
Fire 249
Human Resources 254
Information Technology 257
Mayor and Council 260
Municipal Court 264
Neighborhood Services 266
Parks and Recreation 270
Police 274
Property Management & Redevelopment 278
Public Works 281
Utility Services 285

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 2007.

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 that can be directly linked to the Strategic Plan. These performance objectives represent annual targets toward achievement of the department's and City's strategic goals. Performance objectives are updated on an annual basis to re-establish performance targets. Successes related to the achievement of the City's strategic goals are reported annually in the Strategic Plan Progress Report. This report is made available to citizens, elected officials, and City staff.

The current Performance Budgets for the departments were developed for Fiscal Year 2007. The Department Performance Budgets are prepared including short-term and long-term goals. The Performance Measurement aspect of the Performance Budget is being refined and developed to assist each department in providing beneficial data to enable them to evaluate their current business processes in a more effective manner. The current performance measures are updated annually by each department.

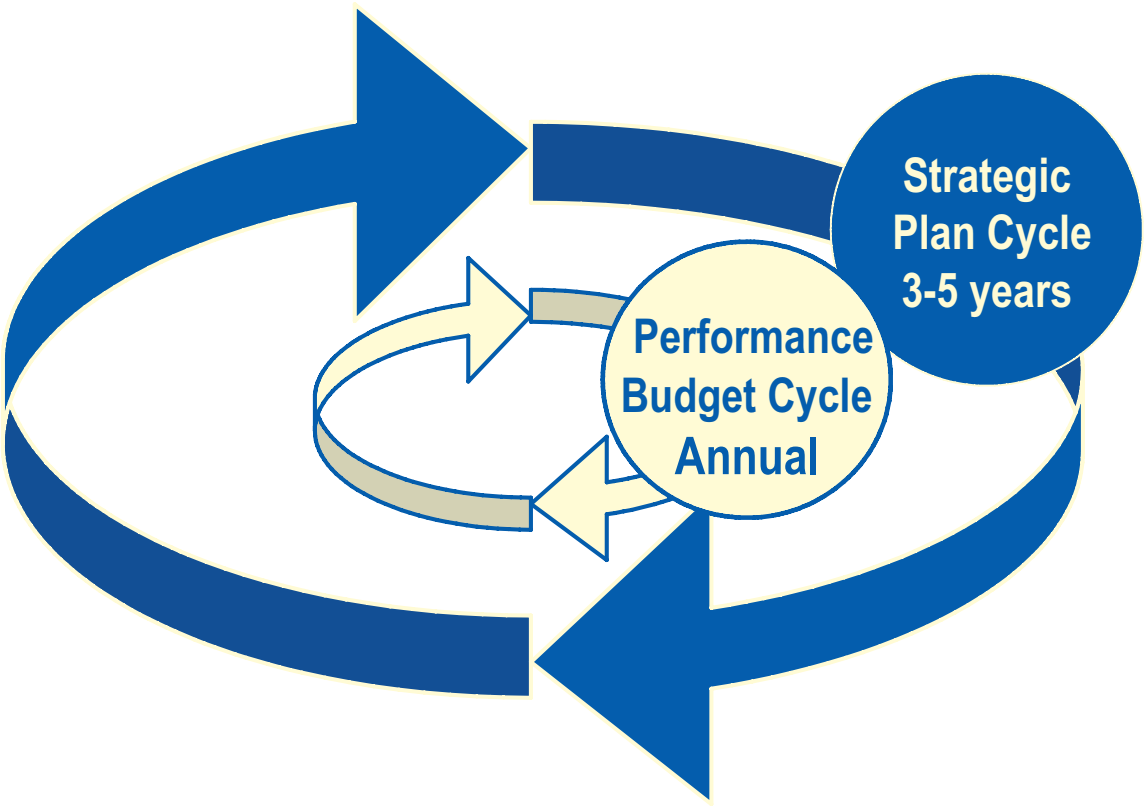
The Strategic Plan was updated in the spring of 2004 for implementation for Fiscal Year 2005. For additional information on the Strategic Plan refer to the Long-Range Planning Section of this document.

Included in this section are strategically aligned accomplishments for Fiscal Year 2006 in each of the Strategic Priority Areas. Also, presented are strategically aligned performance measures tracked by City departments spanning four years.



Paseo Verde Park

Process Overview



Annual Performance Budget Cycle



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):

- To implement a marketing and public relations campaign targeting California businesses for relocation/expansion. ***Lead: Economic Development****; Funding: Existing Resources*
- To generate 200+ new business leads/prospects from marketing and public relations efforts. ***Lead: Economic Development****; Funding: Existing Resources*
- To assist in the creation of 1,000 new or local expansion jobs (non-gaming, non-retail) to diversify the economy. ***Lead: Economic Development****; Funding: Existing Resources*
- To conduct a proactive outreach retention program, contacting 500 businesses. ***Lead: Economic Development****; Funding: Existing Resources*
- To attract new companies and jobs in selected target industries. ***Lead: Economic Development****; Funding: Existing Resources*
- To evaluate and support new businesses and/or local businesses seeking to expand through use of incentives. ***Lead: Economic Development****; Funding: Existing Resources*
- To increase national media exposure as the City of Henderson is positioned as a viable meeting and leisure destination. ***Lead: Visitor's Bureau****; 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 the 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 5% the linkages of the City's Strategic Plan to the Performance Budget and Capital Improvement Plan. ***Lead: Budget Office****; 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 Office****; Funding: Existing Resources*
- To increase internal capacity and ability to provide heightened fiscal modeling expertise within the organization. ***Lead: Budget Office****; Funding: Existing Resources*
- To increase the capacity to track capital assets and assist in the creation of the Asset Management Program. ***Lead: Budget Office****; Funding: Existing Resources*
- To increase departments collection and use of performance measurement data to assist them in managing their departments. ***Lead: Budget Office****; Funding: Existing Resources*
- To decrease injuries and absenteeism and healthcare costs by implementing wellness initiatives. ***Lead: Human Resources****; Funding: Existing Resources*
- To support DM/RM, Cash Management System & implementation of various other COTS applications. ***Lead: Information Technology/Finance****; Funding: $84,147 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 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 Office****; 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: $427,867 Utility Service Funds*
- To maintain sufficient water resources by changing water conservation behaviors by our customers during all four stages of drought. ***Lead: Utility Services****; Funding: Existing Resources*
- To maintain water conservation and asset management efforts at Windmill & Warm Springs medians by installing 100,000 square feet of drought tolerant landscaping and renovating the irrigation system. ***Lead: Parks & Recreation****; Funding: $100,000 General Fund*
- To maintain Turf Reduction Program, begin year 4 of a 5 year program to remove 60 acres of non-functional turf from park system. ***Lead: Parks & Recreation****; Funding: $100,000 Grants & $350,000 SNWA Rebates*

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 the reliability of the utility's infrastructure by managing it's lifecycles. ***Lead: Utility Services****; Funding: $7,959,452 Utility Service Funds*

- To maintain support for major Henderson development including Eastside Real Estate and West Henderson. ***Lead: Utility Services****; Funding: $451,917 Utility Service Funds*

- To maintain service levels and increase the treatment and conveyance capacity to sustain growth. ***Lead: Utility Services****; Funding: Existing Resources*

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: 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 Department****; Funding: $916,534 General Fund*

- To improve the ladder truck response times and services. One truck currently covers the City and cannot meet response time goals as outlined the the Fire Accreditation (8 minute drive time). Truck will be staffed with a Paramedic and will also run EMS calls. ***Lead: Fire Department****; Funding: $742,079 General Fund*

- To improve the quality and quantity of fire & Medical Priority Dispatch Training provided to Communication Operators. ***Lead: Fire Department****; Funding: $167,716 General Fund*

- To sustain service levels by ensuring that required staffing levels are maintained during all shifts. Currently, all leave is covered by overtime. Long term leave takes staffing below appropriate levels. ***Lead: Fire Department****; Funding: $279,007 General Fund*

- To maintain or improve response times by ensuring Engine Companies are not out of service during hose testing. ***Lead: Fire Department****; 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 maintain the replacement schedule of PPE, SCBSs, Jaws of Life, hose and radios. ***Lead: Fire Department****; Funding: $77,000 General Fund*
- To increase level of educational resources available to the Fire Department by adding these materials to the library. ***Lead: Fire Department****; Funding: Existing Resources*
- To support the increase in legal service needs associated with increases in activities, plans and programs for City Departments (to support increase in Police Officers). ***Lead: City Attorney****; Funding: $131,055 General Fund*
- To increase access to vital information in the event of a disaster or emergency. ***Lead: City Clerk****; Funding: Existing Resources*
- To increase capacity to process payments on the growing caseload and separate duties to improve security on Accounts Receivable activity. ***Lead: Municipal Court****; Funding: Increased General Fund Revenue*
- To increase case management system to ensure compliance with time standards. ***Lead: Municipal Court****; Funding: $73,313 General Fund*
- To process increased number of warrants and backup increasing volume of traffic cases. ***Lead: Municipal Court****; Funding: Increased General Fund Revenue*
- To increase emergency utility response & preparedness. ***Lead: Utility Services****; Funding: Utility Service Funds*

Issue: Criminalistics Capacity

Goal: To improve the capacity to process evidence internally and increase our ability to solve crimes.

Objective(s):

- Establish forensic narcotics blood/alcohol testing capacity. ***Lead: Police Department****; Funding: $641,571 General Fund*
- To support time required for major crime scenes and increase quality and amount of evidence recovered. ***Lead: Police Department****; Funding: $376,521 General Fund*
- To decrease evidence processing backlog, increase operational hours, and increase integrity of stored evidence. ***Lead: Police Department****; Funding: $57,382 General Fund*

Issue: Police Service Levels

Goal: To sustain the current level of service in the community.

Objective(s):

- To provide first line supervision to field units and traffic units in the new four division structure and also maintain service levels in the new division structure by providing new officers. ***Lead: Police Department****; Funding: Public Safety Sales Tax Revenue*
- To decrease response times, increase number of calls taken, and improve Animal Control service. ***Lead: Police Department****; Funding: Increased Revenue*
- To decrease overtime and meet demands of increased work due to increase in courts and patrol officers. ***Lead: Police Department****; Funding: Public Safety Sales Tax Revenue*
- To improve the current 911 telephone equipment which has reached end of life and is no longer covered under a service agreement with technology upgrade. ***Lead: Police Department****; Funding: $443,266 General Fund*
- To maximize efficiency of each Patrol Division by producing timely, division specific crime analysis. ***Lead: Police Department****; Funding: $206,474 General Fund*
- To reduce overtime, increase span of duties in preparation of increase in Patrol, and prepare for conversion to 10 hour shifts. ***Lead: Police Department****; Funding: $206,474 General Fund*
- To expedite the electronic processing and routing of reports to Investigations and Patrol, and reduce time that citizens, insurance companies, and attorneys must wait to receive reports. ***Lead: Police Department****; Funding: $72,400 General Fund*
- To purchase Duke Projectile Recovery System, Ultra-Lite alternative lite sources, light box for footwear, ultraviolet light scene scope, SoleMate footwear database, forensic narcotics evidence screening. ***Lead: Police Department****; Funding: $93,131 General Fund*
- To improve applicant pool for Public Safety and other key positions. ***Lead: Human Resources****; Funding: $45,000 General Fund*
- To increase police light vehicle fleet preventative maintenance timeliness, decrease vehicle down time and increase vehicle resale value. ***Lead: Public Works****; Funding: $213,005 Increase in City Shop funds*

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):

- Implement a comprehensive Property Maintenance Program. ***Lead: Building & Fire Safety****; Funding: Existing Resources*
- To support the goal to increase the conversion of federally owned lands into privately owned lands that can be developed in the City. ***Lead: City Attorney****; Funding: Existing Resources*
- To increase protection of City's development opportunities during the development of regional air quality programs and regulations. ***Lead: City Attorney****; Funding: Existing Resources*
- To maintain environmentally responsible development and establish City's compliance with law. ***Lead: City Attorney****; Funding: Existing Resources*
- To address federal land issues related to BLM land auction. ***Lead: City Manager****; Funding: $15,000 General Fund*
- To increase online access to project files and Planning Commission information through the departments document scanning system. ***Lead: Community Development****; Funding: Existing Resources*
- To decrease traffic congestion and improve air quality through participation in ClubRide Commuter Services. ***Lead: Community Development****; Funding: Existing Resources*

Issue: Quality Planning- (continued)

- To increase ability to meet required Planning Commission deadlines, maintain current levels of service and improve quality of staff reports. ***Lead: Community Development***; *Funding: $86,464 General Fund*

- To increase compatibility between current development standards and newly adopted Comprehensive Plan. ***Lead: Community Development***; *Funding: Existing Resources*

- To update the online development code with the most recent changes resulting from the Comprehensive Plan Update. ***Lead: Community Development***; *Funding: Existing Resources*

- To maintain partnership with Property Management. and Economic Development to develop a Land Use Plan and Design Standards for the Limited Transition Area. ***Lead: Community Development***; *Funding: Existing Resources*

- To maintain support of the West Henderson Plan, Parks Department Projects, SNPLMA, SNRPC and Sloan Canyon NCA Management Plan. ***Lead: Community Development***; *Funding: Existing Resources*

- To increase effectiveness of the Open Space Plan by developing desert edge design standards. ***Lead: Community Development***; *Funding: Existing Resources*

- 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 Development***; *Funding: Existing Resources*

- To develop a transit supportive development plan along the UPRR Corridor. ***Lead: Community Development***; *Funding: $250,000 General Fund*

- To increase transit opportunities through participation in the Boulder Highway Corridor Strategic Implementation Plan. ***Lead: Community Development***; *Funding: Existing Resources*

- To maintain availability of workforce housing through partnership with Neighborhood Services. ***Lead: Community Development***; *Funding: Existing Resources*

- To maintain working relationship with HUD and BLM to implement the Affordable Housing provision of SNPLMA. ***Lead: Neighborhood Services***; *Funding: Existing Resources*

Issue: Quality Planning- (continued)

- To increase research and development opportunities for workforce housing in partnership with Community Development. ***Lead: Neighborhood Services****; Funding: Existing Resources*

- Maintain participation in the SNRPC Workforce Housing Committee. ***Lead: Neighborhood Services****; Funding: Existing Resources*

- To maintain partnership with Building Code Enforcement to implement Pilot Property Maintenance Code Program to address declining conditions in target neighborhoods. ***Lead: Neighborhood Services****; Funding: Existing Resources*

- To increase a pro-active response team to physically remove neighborhood repair & maintenance. ***Lead: Neighborhood Services****; Funding: Existing Resources*

- To increase the ability to meet increased CIP, Turnkey, and DSC commitments to development community. ***Lead: Parks & Recreation****; Funding: Existing Resources*

- To increase development staff oversight, site visits, and inspections of SNPLMA and CIP. ***Lead: Parks & Recreation****; Funding: Existing Resources*

- To increase knowledge of federal land issues in and adjacent to the City using outside consultants. ***Lead: Property Management & Redevelopment****; Funding: $140,000 General Fund*

- To increase programs in the Eastside redevelopment area to address identified issues and challenges. ***Lead: Property Management & Redevelopment****; Funding: Existing Resources*

- To increase transit/development opportunities through participation in the Boulder Highway Corridor Strategic Implementation Plan. ***Lead: Property Management & Redevelopment****; Funding: Existing Resources*

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 increase public satisfaction by minimizing disruptive uses of public right of way. ***Lead: Public Works****; Funding: Existing Resources*
- To meet ADA ramp compliance as identified at various locations. ***Lead: Public Works****; Funding: CDBG or Repair and Maintenance Funds*
- To increase responsiveness for replacement of short roadway segments. ***Lead: Public Works****; Funding: Gas Tax Revenue*
- To increase traffic signal repair and prevention maintenance to meet national standards for signal maintenance. ***Lead: Public Works****; Funding: $253,927 General Fund*
- To increase traffic striping and delineation to "fair" or above, to meet national standards (Phase 3 of 5). ***Lead: Public Works****; Funding: Gas Tax Revenue*
- To maintain City's street lights through implementation and refinement of maintenance program. ***Lead: Public Works****; Funding: Existing Resources*
- To increase curb, gutter, and other flood mitigation devices to protect streets in areas that have recurring flooding. ***Lead: Public Works****; Funding: Gas Tax Revenue*

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**

  Successfully created new collaborative partnerships with local industry. Projects include EdExpo, a showcase of post-secondary opportunities and institutions in Henderson, and ongoing initiatives with the Southern Nevada Medical Industry Coalition (SNMIC)

  Business attraction and expansion activities have resulted in an estimated economic impact of over $73 million in 2005



Local Commercial Construction

Financial Planning

- **Budget & Strategic Management**

  Established financial policies and processes that contributed toward the City obtaining the highest bond rating of any city in the State of Nevada

  Managed the process for reporting of performance results to citizens, City Council, and staff through the Strategic Plan Progress Report

- **Information Technology**

  Upgraded the HR, Budget Management, and Finance PeopleSoft systems

Natural Resource Management

- **Parks and Recreation**

  Increased water conservation savings (14% overall water use reduction) as compared to the 2002 benchmark year

- **Public Works**

  Completed GIS map of storm water drainage system, allowing for local improvements to be funded by Clark County Regional Flood Control District

- **Utility Services**

  Continued the Phase III construction of the $73 million expansion to the WRF, which will increase wastewater capacity to 32 mgd (millions gallons per day) by 2008

Performance Budget Highlights (cont.)

Past Accomplishments - Strategic Highlights

Public Safety

- **Fire**

  Coordinated and participated in "Operation Loaded Dice", a multi-location full scale terrorism response exercise

  Successfully maintained fire department accreditation in accordance with the Commission on Fire Accreditation International

- **Police Department**

  Expanded the Sexual Offender Tracking Unit

  Created a three area command structure to better serve the City's growing population



Quality Development

- **Building and Fire Safety**

  Implemented wireless electronic inspection tracking for inspection personnel

- **Community Development**

  Adopted the City's Comprehensive Plan which will help guide future growth within the City of Henderson

  Managed the development of the draft Regional Open Space Plan for the Southern Nevada Regional Planning Commission

  Consistently met service targets in the Development Services Center 99% of the time since January 2005

- **Neighborhood Services**

  Assisted in the development and financing of 156 affordable senior housing units, and 35 affordable single-family housing projects

Transportation

- **Public Works**

  Completed numerous projects to improve traffic flow, including street construction and repair, and traffic signal installations

  Completed inspection and repair of streetlight pull boxes

  Implemented drop inlet inspection and cleaning program

Performance Measures - Strategic Highlights

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
Economic Development				
• **Economic Development**				
Estimated economic impact of business attraction expansion activities (local payroll, purchases, and construction)	$90 Million	$73 Million	$65 Million	$65 Million
Financial Planning				
• **Budget & Strategic Management**				
Maintain the accuracy of revenue projections for the General Fund at 97% or above	92%	95%	95%	90%
• **Finance**				
Number of consecutive years awarded the "Certificate of Achievement for Excellence in Financial Reporting"	22	23	24	25
Natural Resource Management				
• **Parks and Recreation**				
Number of natural resource acres maintained	277	277	302	302
• **Utility Services**				
Wastewater treatment regulatory compliance	99.7%	99.7%	100%	100%
Public Safety				
• **Fire**				
Average response time for Priority Calls	5 minutes 13 seconds	5 minutes 13 seconds	5 minutes 10 seconds	5 minutes 5 seconds
• **Police Department**				
Total 911 calls received	81,346	80,505	84,000	89,000
Quality Development				
• **City Manager's Office**				
Percent of residents that rate Henderson as a good or excellent place to live	91%	94%	94%	94%
• **Development Services Center**				
Percent of major projects reviewed on time	69%	87%	99%	99%
• **Neighborhood Services**				
Number of affordable housing units complete	485	230	291	235
• **Property Management & Redevelopment**				
Division of lands not requiring technical amendments	90%	92%	96%	96%
Transportation				
• **Public Works**				
City signalized intersections that are synchronized	29%	38%	58%	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 2007 Budget By Fund

General Fund	$ 206,057,025
Special Revenue Funds	
Equip Repair & Maint	2,990,394
Forfeited Assets Rev Fund	300,000
Multipurpose (Grants)	2,567,667
Municipal Court Admin. Fee	844,000
Sales & Use Tax	12,890,525
Capital Projects Funds	
Special Recreation	1,327,177
Flood Control	117,925
Internal Service Funds	
City Shop	9,710,394
Citywide	1,243,115
Engineering	6,588,532
Health Insurance	7,930,115
Self Insurance- Liability	2,607,115
Workmen's Compensation	2,905,834
Enterprise Funds	
Convention Center	3,689,989
Development Services	26,866,395
Sewer	48,581,405
Water	80,367,485
Redevelopment Agency	6,328,085
	$ 423,913,177
Funds not included in this section:	
Bond Proceeds	$ 285,016
Debt Service Funds	23,391,107
Gas Tax	3,054,000
Land Sales	1,998,743
Municipal Facilities	38,046,000
Park Development	1,237,945
Municipal Golf Course	5,000,400
Special Ad Valorem Trans.	950,000
Special Assessment Districts	25,000,000
	$ 98,863,211
Total All Funds	**$ 522,876,388** *

FY 2007 Budget By Department

Budget & Strategic Mgmt	$ 873,406
Building & Fire Safety	17,377,950
City Attorney's Office	8,567,146
City Clerk's Office	3,420,798
City Manager's Office	2,703,038
Community Development	4,999,391
Convention Ctr & Visitors Bureau	3,689,989
Development Services Center**	896,348
Economic Development	662,635
Finance	5,354,391
Fire	35,498,059
Human Resources	16,240,003
Information Technology	13,615,693
Mayor & City Council	793,935
Miscellaneous ***	5,309,654
Municipal Court	6,265,225
Neighborhood Services	3,070,896
Parks and Recreation	35,650,890
Police	77,445,523
Property Mgmt & Redevelopment	8,321,680
Public Works	44,207,637
Utilities- Water & Sewer	128,948,890
	$ 423,913,177

** 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 $26,866,395 for Fiscal Year 2007.

*** 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 $516,548,303 and Redevelopment Agency of $6,328,085.

FY 2007 Budget

Departments & Funding Sources

Department	General Fund	Equipment Repair & Maint.	Forfeited Assets	Multipurpose (Grants)	Municipal Court Admin. Fee	Sales and Use Tax	Special Recreation	Flood Control	City Shop	Citywide	Engineering	Health Insurance	Self-Insurance Liability	Workmen's Compensation	Convention Center	Development Service Center	Sewer	Water	Redevelopment
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																	✓	✓	

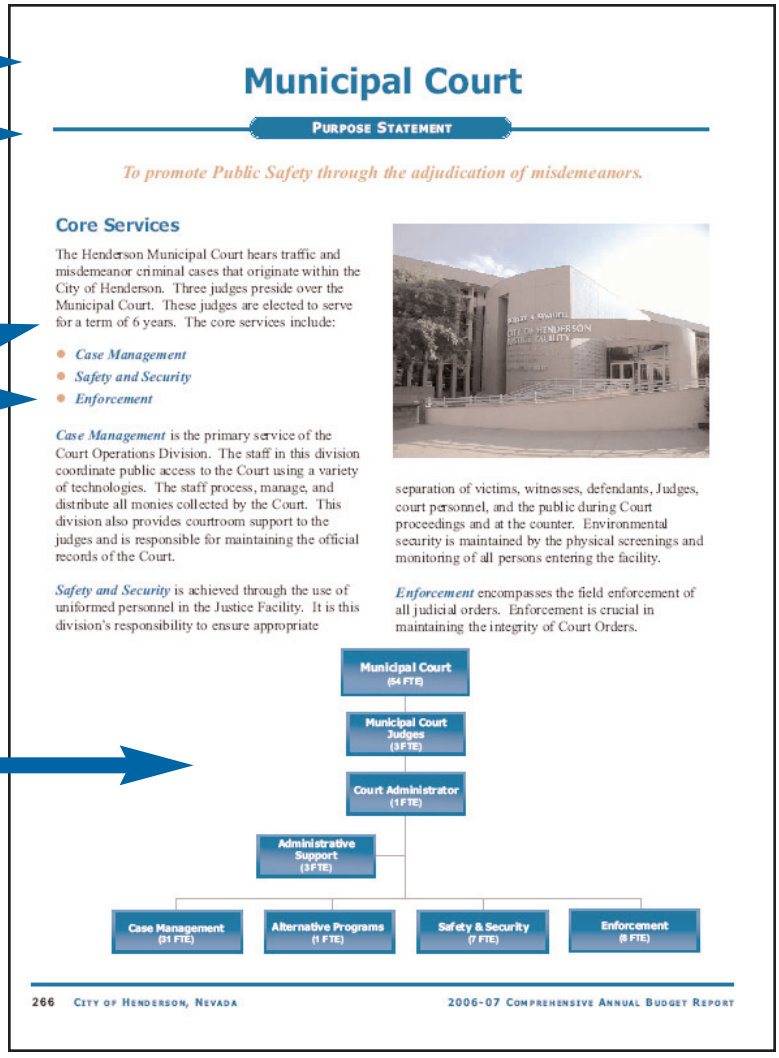
General Fund
Special Revenue Funds
Capital Projects Funds
Internal Service Funds
Enterprise Funds
Redevelopment Fund

Departmental Performance Budgets

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

What You Will Find on Each of the Departments' Pages

1. **Title of Department**
2. **Purpose Statement**
   Developed by the Department to identify the overall purpose of the department's functions as a City unit.
3. **Core Services**
   A list and an explanatory paragraph about each of the department's cornerstone services that formulate the essence of the department
4. **Organizational Chart** **(not titled)**
   This will be found on the first page of each department's section



Municipal Court

PURPOSE STATEMENT

To promote Public Safety through the adjudication of misdemeanors.

Core Services

The Henderson Municipal Court hears traffic and misdemeanor criminal cases that originate within the City of Henderson. Three judges preside over the Municipal Court. These judges are elected to serve for a term of 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 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 Facility. 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.

266 CITY OF HENDERSON, NEVADA 2006-07 COMPREHENSIVE ANNUAL BUDGET REPORT

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 2004 through Projections for Fiscal Year 2007. Includes information relating to the number of full-time employees within the departments

8. Financial Overview

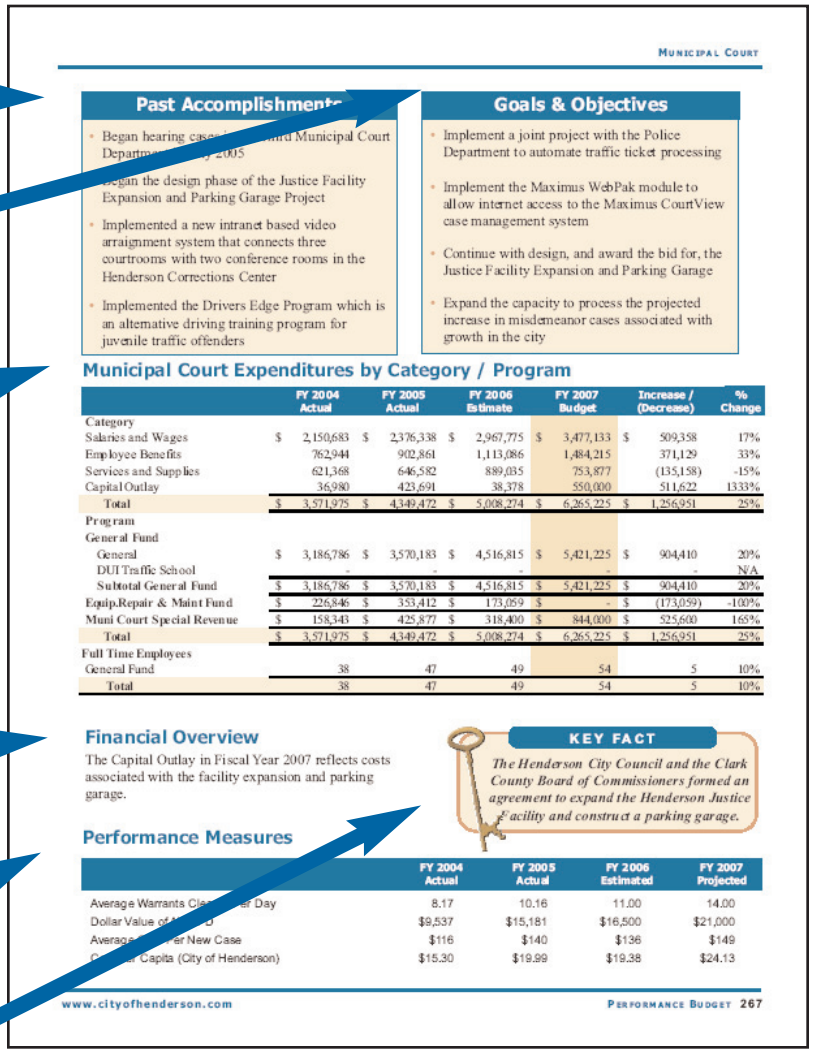
Provides any explanation necessary for the detailed financial data presented in the table

9. Performance Measures

Information pertaining to past and projected performance measures 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.



MUNICIPAL COURT

Past Accomplishments

- Began hearing cases [illegible] Municipal Court Department [illegible] 2005
- Began the design phase of the Justice Facility Expansion and Parking Garage Project
- Implemented a new intranet based video arraignment system that connects three courtrooms with two conference rooms in the Henderson Corrections Center
- Implemented the Drivers Edge Program which is an alternative driving training program for juvenile traffic offenders

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 with design, and award the bid for, the Justice Facility Expansion and Parking Garage
- Expand the capacity to process the projected increase in misdemeanor cases associated with growth in the city

Municipal Court Expenditures by Category / Program

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 2,150,683	$ 2,376,338	$ 2,967,775	$ 3,477,133	$ 509,358	17%
Employee Benefits	762,944	902,861	1,113,086	1,484,215	371,129	33%
Services and Supplies	621,368	646,582	889,035	753,877	(135,158)	-15%
Capital Outlay	36,980	423,691	38,378	550,000	511,622	1333%
Total	$ 3,571,975	$ 4,349,472	$ 5,008,274	$ 6,265,225	$ 1,256,951	25%
Program						
General Fund						
General	$ 3,186,786	$ 3,570,183	$ 4,516,815	$ 5,421,225	$ 904,410	20%
DUI Traffic School	-	-	-	-	-	N/A
Subtotal General Fund	$ 3,186,786	$ 3,570,183	$ 4,516,815	$ 5,421,225	$ 904,410	20%
Equip.Repair & Maint Fund	$ 226,846	$ 353,412	$ 173,059	$ -	$ (173,059)	-100%
Muni Court Special Revenue	$ 158,343	$ 425,877	$ 318,400	$ 844,000	$ 525,600	165%
Total	$ 3,571,975	$ 4,349,472	$ 5,008,274	$ 6,265,225	$ 1,256,951	25%
Full Time Employees						
General Fund	38	47	49	54	5	10%
Total	38	47	49	54	5	10%

Financial Overview

The Capital Outlay in Fiscal Year 2007 reflects costs associated with the facility expansion and parking garage.

KEY FACT

The Henderson City Council and the Clark County Board of Commissioners formed an agreement to expand the Henderson Justice Facility and construct a parking garage.

Performance Measures

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
Average Warrants Cle[illegible]er Day	8.17	10.16	11.00	14.00
Dollar Value of [illegible]	$9,537	$15,181	$16,500	$21,000
Average [illegible]er New Case	$116	$140	$136	$149
[illegible] Capita (City of Henderson)	$15.30	$19.99	$19.38	$24.13

www.cityofhenderson.com PERFORMANCE BUDGET 267


THE CITY OF
HENDERSON
®
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.

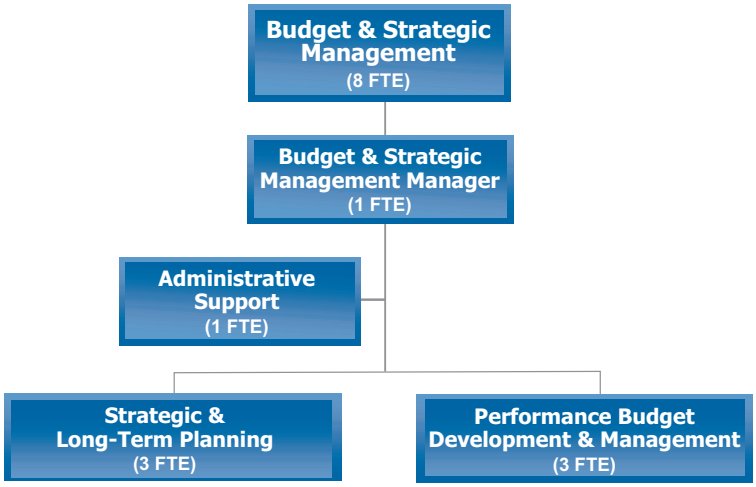
Core Services

- *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 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 fourth year
- Managed the process for reporting of performance results to citizens, City Council, and Staff through the Strategic Plan Progress Report
- Managed the International City/County Management Association (ICMA) Center for Performance Measurement (CPM) program that resulted in the City receiving the *Gold-Certificate of Distinction* for use of performance information in the management of local government
- Assisted in the successful implementation of the Budget Development module upgrade of the PeopleSoft Financial Management System

Goals & Objectives

- 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 by 5% the linkages of the City's Strategic Plan, Performance Budget, and Capital Improvement Plan
- Increase by 3 the number of PeopleSoft reports available to users to ensure they have access to critical information for decision making
- Increase the capacity to assist departments through leveraging technology, improving processes, and maximizing their return on investment by utilizing the available expertise
- Increase by 5% the number and circulation of relevant financial and performance reports available for decision-makers and enhance existing reports as required by users and professional standards
- Increase by a minimum of 20% annually the amount of recurring resources dedicated to reinvest and refresh the City's capital assets
- Increase the capacity to track capital assets and assist in the creation of an Asset Management Program
- Increase the City's ability to gather pertinent information for the Capital Improvement Plan and enhance interdepartmental coordination of the program
- Increase departments' collection and use of performance measurement data to assist them in managing their departments
- Maintain the accuracy of revenue and expenditure projections by using methodologies beyond trend analysis and developing heightened fiscal modeling expertise within the organization
- Increase internal capacity and ability to provide heightened fiscal modeling expertise within the organization

Budget & Strategic Management Expenditures by Category/Program

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ -	$ 385,509	$ 445,473	$ 585,175	$ 139,702	31%
Employee Benefits	-	158,593	209,411	231,128	21,717	10%
Services and Supplies	-	79,920	71,702	57,103	(14,599)	-20%
Capital Outlay	-	8,199	20,161	-	(20,161)	-100%
Total	$ -	$ 632,221	$ 746,747	$ 873,406	$ 126,659	17%
Program						
General Fund						
Strat. & LR Planning	$ -	$ 841,759	$ 551,239	$ 658,320	$ 107,081	19%
Performance Budget	-	-	441,255	501,693	60,438	14%
Admin Cost Reimbursement	-	(209,538)	(245,747)	(286,607)	(40,860)	17%
Total	$ -	$ 632,221	$ 746,747	$ 873,406	$ 126,659	17%
Full Time Employees						
General Fund	-	6	7	8	1	14%
Total	-	6	7	8	1	14%

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 Secretary II was added to the office using existing resources in the Fiscal Year 2007 budget to increase the Office's capacity to assist departments through leveraging technology, improving processes, and maximizing their return on investment.



KEY FACT

The City receives awards annually for its financial planning and performance benchmarking efforts, these awards are through programs provided by the Government Finance Officers Association and the International City/County Management Association.

Performance Measures

	FY 2004 Goal/Actual	FY 2005 Goal/Actual	FY 2006 Goal/Est.	FY 2007 Goal
Strategic Priority: Financial Planning				
Goal: To improve the City's long-range financial planning to ensure fiscal stewardship				
Objective:				
Increase the % of data collected citywide for the ICMA Center for Performance Measurement Program	55%/51%	55%/52%	55%/52%	52%
Maintain the accuracy of revenue projections for the general fund at 97% or above	97%/96%	97%/97%	97%/97%	97%
Maintain bond rating with major Investor Services:				
Standard & Poor's Rating Service	AA-	AA	AA	AA
Moody's Investor Service	Aa3	Aa2	Aa2	Aa2
Community satisfaction with the overall direction that the City of Henderson is taking (percentile)	90%/88%	90%/97%	90%/90%	90%
Community satisfaction with the value from their tax dollars (percentile)	85%/76%	85%/80%	85%/86%	86%
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)	Yes	Yes	Yes	Yes
-Receipt of the national award (CABR)	Yes	Yes	Yes	Yes
Maintain the percentage of transfer requests processed within 2 days	90%/93%	90%/91%	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*
- *Plans Check*
- *Inspections*
- *Code Enforcement*
- *Administration*

Permitting assists citizens and the development community by facilitating the permit process in a professional and courteous manner.

Plans Check provides complete, consistent and timely reviews of construction documents and facilitates compliance with adopted codes and standards to ensure a reasonable level of life safety and property protection.

Inspections is responsible for providing professional building and fire inspection services. These inspections facilitate code compliance of new and existing buildings and premises through site visits.

Code Enforcement is responsible for citizen compliance with regulatory issues pertaining to "disturbance of the quality of life".

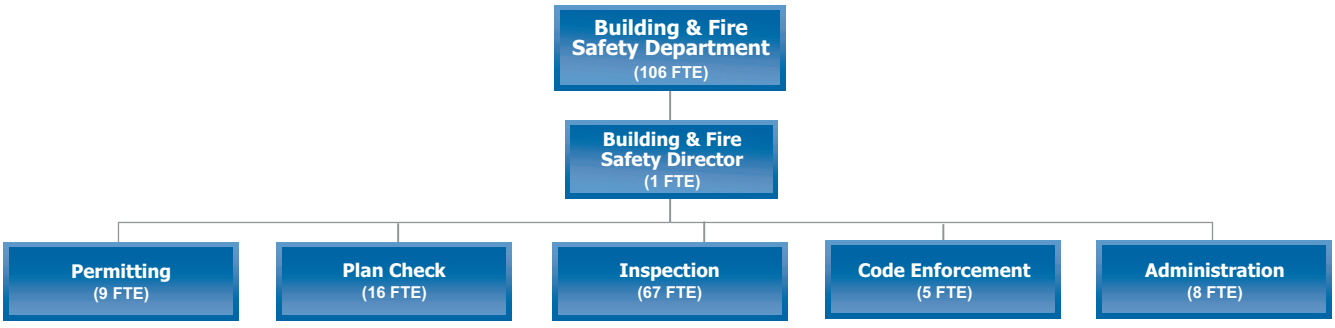
Administration functions include budget and program development, performance audit and measurement coordination, strategic planning and administrative support.



New Construction

Past Accomplishments

- Developed comprehensive Property Maintenance Code
- Developed new Blasting Ordinance
- Implemented wireless electronic inspection tracking for inspection personnel
- Implemented Homeowner Night Program
- Met all DSC service targets



Goals & Objectives

- Meet all DSC service targets
- Review 2006 editions of construction codes for possible adoption
- Obtain Building Department Accreditation from the International Accreditation Service
- Adopt and implement Property Maintenance Code



New Construction Inspection

Building & Fire Safety Expenditures by Category / Program

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 6,515,073	$ 7,073,579	$ 7,577,010	$ 9,006,034	$ 1,429,024	19%
Employee Benefits	1,861,838	2,228,343	2,597,628	3,076,918	479,290	18%
Services and Supplies	2,931,952	3,742,717	4,967,371	4,842,575	(124,796)	-3%
Depreciation	282,831	336,502	407,034	420,523	13,489	3%
Total	$ 11,591,694	$ 13,381,141	$ 15,549,043	$ 17,377,950	$ 1,828,907	12%
Program						
General Fund						
Code Enforcement	$ 401,497	$ 388,159	$ 463,726	$ 628,791	$ 165,065	36%
Fire Safety Inspection	355,404	360,790	384,977	401,362	16,385	4%
Fire Safety Plans Exam	430,430	443,478	475,895	515,299	39,404	8%
Property Maintenance	-	1,481	48,519	-	(48,519)	-100%
Subtotal General Fund	$ 1,187,331	$ 1,193,908	$ 1,373,117	$ 1,545,452	$ 172,335	13%
Development Serv. Fund					-	
Administration	$ 2,152,819	$ 1,449,984	$ 1,944,686	$ 2,064,159	$ 119,473	6%
Plan Check	1,314,036	1,619,045	1,585,037	1,765,877	180,840	11%
Building Permits	-	945,000	999,406	1,106,165	106,759	11%
Fire Safety Inspection	606,684	999,394	1,599,684	1,771,951	172,267	11%
Fire Safety Plans Exam	770,659	828,147	947,622	982,602	34,980	4%
Building Inspection	5,560,165	6,345,663	7,099,491	8,141,744	1,042,253	15%
Subtotal Dev. Serv.	$ 10,404,363	$ 12,187,233	$ 14,175,926	$ 15,832,498	$ 1,656,572	12%
Total	$ 11,591,694	$ 13,381,141	$ 15,549,043	$ 17,377,950	$ 1,828,907	12%
Full Time Employees						
General Fund	10	11	11	12	1	9%
DSC-Building	73	92	93	94	1	1%
Total	83	103	104	106	2	2%

Financial Overview

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, the Permitting section was realigned to reflect its costs separately for improved reporting functionality. Also, in Fiscal Year 2005, a new pilot program for Property Maintenance was 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 Fiscal Year 2005. These costs included the purchase of vehicles, computers, software, workstations, and other supplies.

For Fiscal Year 2007, a Code Enforcement Officer was added in the General Fund, and a Technical Analyst III was added in the DSC Fund for the Department.

KEY FACT

The Building & Fire Safety Department did a record volume of permitting, plans check, inspections and code enforcement work that was on time and accurate, while providing quality customer service.

Performance Measures

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
Average time from receipt of complaint to response	3 days	2 days	2 days	2 days
% of time Building Plans Check achieves service level goals	83.0%	91.7%	95.0%	90.0%
% of time Fire Plans Check achieves service level goals	75.0%	95.2%	95.0%	90.0%
% of Building Inspections completed next business day	92.0%	94.6%	95.0%	90.0%
% of Fire Inspections completed next business day	N/A	99.7%	95.0%	90.0%



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*



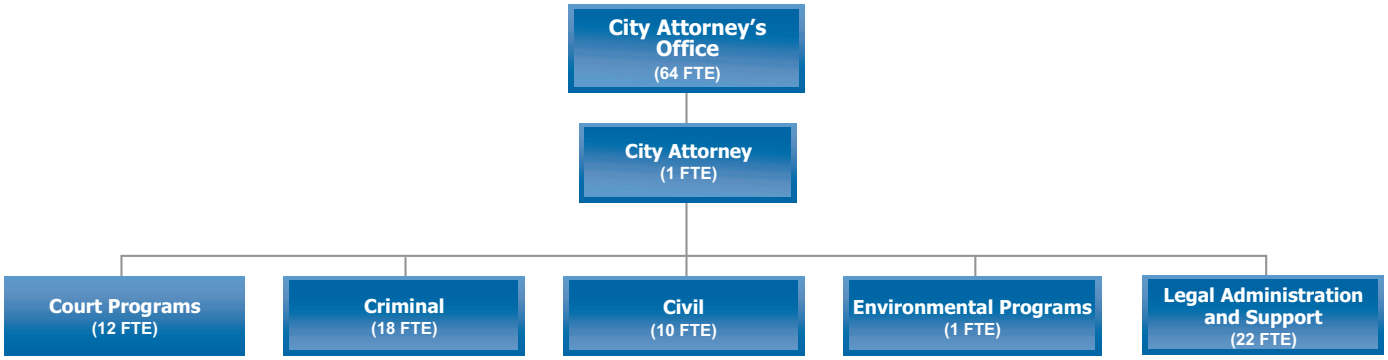
The ***Civil*** division provides legal guidance and support for elected City officials, City departments, and boards and commissions as they conduct the business of the City. The department represents the City before judicial and administrative agencies in civil litigation proceedings; furnishes legal 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 & 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.

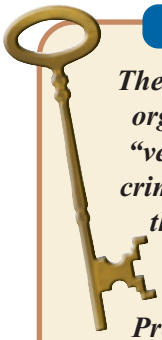
The ***Environmental Programs*** division administers the City's compliance with environmental laws, advises other departments on environmental requirements, and coordinates with local agencies on regional air quality issues.

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, 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

- Implemented E-filing of documents with Federal Court
- Advanced the "vertical prosecution" case management system to more effectively handle the increased caseload from three judicial departments
- The City Attorney's Criminal Division assisted in seizing over $13,000 in United States currency and approximately $105,680 worth of vehicles, all of which were involved in drug and/or criminal activity
- Taught Civil Liability class at the Southern Desert Regional Police Academy and taught Third Party Consent to the Henderson Police Department. This class was also presented at the International Municipal Lawyers Association
- In conjunction with Department of Information Technology, negotiated and developed an agreement to launch one of the largest municipal Wi-Fi broadband network trials carried out by a local operator in the U.S. market, which will be used by City police, fire, and safety personnel
- Instrumental in negotiating and drafting a right-of-way use agreement with a wireless telecommunications service provider that will allow attachment of telecommunications equipment to City streetlight poles. The agreement will serve as a model for future wireless providers seeking to use City right-of-ways
- Court Programs Division completed 441 assessments and closed 1,456 cases in which all post-sentencing requirements were met
- Worked with the Department of Utility Services in negotiating an amendment to an existing water delivery contract between the City and Basic Management, Inc. which results in substantial savings to the City via rate equalization over a several-year period
- Partnered with NDEP and BMI companies toward completion of Phase III Consent Agreement



KEY FACT

The Criminal Division has implemented 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

- Design and implement an early intervention program for select first time offenders who meet specific criteria and whose cases could be more efficiently and economically handled through voluntary, probation style supervision
- 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
- Design and implement an anger management program to enhance the existing services provided by the Court Programs Division
- Reduce the City's liability by implementing a citywide environmental program to ensure compliance with environmental laws
- Complete right-of-way acquisition for proposed infrastructure extension for water and sewer along St. Rose Parkway to facilitate development of the proposed M Project at the corner of St. Rose Parkway and Las Vegas Boulevard
- Provide legal analysis in support of various City departments concerning legislation that will be introduced during the 74th Session of the Nevada State Legislature commencing in February 2007

City Attorney's Office Expenditures by Category / Program

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 2,938,294	$ 2,601,321	$ 3,655,914	$ 4,282,932	$ 627,018	17%
Employee Benefits	1,046,697	1,039,663	1,535,919	1,751,122	215,203	14%
Services and Supplies	1,141,506	807,319	2,508,026	2,533,092	25,066	1%
Capital Outlay	47,603	170,081	183,930	-	(183,930)	-100%
Total	$ 5,174,100	$ 4,618,384	$ 7,883,789	$ 8,567,146	$ 683,357	9%
Program						
General Fund						
General	$ 4,454,633	$ 5,532,706	$ 3,352,377	$ 3,134,288	$ (218,089)	-7%
Grant Funded*	79,801	87,515	-	-	-	N/A
Seized Assets	64,203	65,701	66,811	-	(66,811)	-100%
Court Programs	644,018	717,879	1,043,787	1,120,278	76,491	7%
Right of Way	1,154,762	-	-	-	-	N/A
Modular Offices	84,126	-	24,744	-	(24,744)	-100%
Legal Admin	-	-	1,658,989	1,786,020	127,031	8%
Environmental Mgmt	-	-	1,759,391	1,818,687	59,296	3%
Criminal	-	-	2,137,314	2,390,133	252,819	12%
Admin Cost Reimbursement	(1,307,443)	(1,785,417)	(2,159,624)	(1,682,260)	477,364	-22%
Total	$ 5,174,100	$ 4,618,384	$ 7,883,789	$ 8,567,146	$ 683,357	9%
Full Time Employees						
General	55	60	62	64	2	3%
Total	55	60	62	64	2	3%

* 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 Fiscal Year 2005 with full impact taking effect in Fiscal Year 2006. Ten full-time employees were moved to the newly created Office of Property Management and Redevelopment at the beginning of Fiscal Year 2005. Three new divisions were created for Fiscal Year 2006. Legal Administration, Environmental Management, and Criminal were created from the General City Attorney budget. The Seized Assets program was absorbed by the General Fund in Fiscal Year 2007 and the Modular Offices project was completed in Fiscal Year 2006.

Performance Measures

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
Follow-up Investigations	710	722	750	800
Criminal cases filed (non-traffic)	10,295	12,349	12,350	12,596
Traffic Cases Prosecuted	20,588	24,783	24,800	25,278
Subpoenas/Summons Served	3,850	4,396	5,500	6,700
Appeals/Forfeiture Cases	128	118	156	200
Legal Opinions Issued	82	68	86	94
Contracts Reviewed or Drafted	205	239	630	695
Traffic Negotiations	N/A	1,939	2,371	TBD
Victim Advocate Contacts	3,802	4,094	4,116	4,144

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*

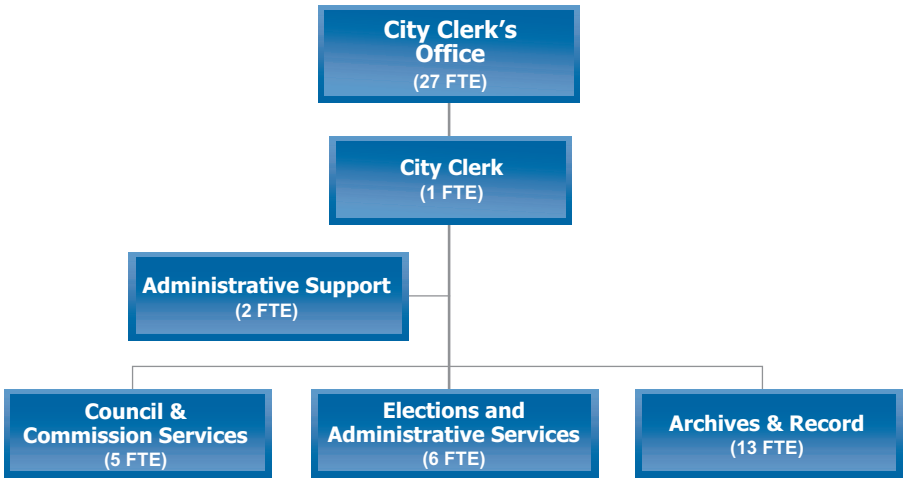
The City Clerk is appointed by the Mayor and City Council and is responsible for administration and facilitation of City Council meetings, municipal elections, City Archives, Development Services Records Center, and lobby information services in accordance with local, state, and federal regulations.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

City Council and Commission Services facilitates the municipal legislative process through compliance with the Nevada Open Meeting Law, Henderson Municipal Code, and City Charter. Direct support to the City Council, staff, and public is provided through management of the agenda, public notice, ordinance, resolution, and municipal codification processes for the City Council and Redevelopment Agency. Administrative support is also provided to all Citizen Advisory Boards and Commissions established by the City Council. Ongoing civic education programs are also offered through various public outreach opportunities.



City Council Chambers

Election Administration and Voter Services ensures municipal elections are administered in accordance with local, state, and federal regulations (NRS Chapter 293, The Voter Rights Act, and The Help America Vote Act). Civic education programs and convenient voting opportunities are provided throughout the community promoting voter education and participation while preserving the integrity of the election process.



Records Management and Archive Services ensures that public records are managed and made accessible to the public in accordance with federal, state, and City regulations. Policies and procedures have been developed and implemented for the effective and efficient management of municipal records, including archives services for the preservation of historical and permanent records, microfilming services, digital imaging, and records storage for inactive records and reference resources.

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.

Past Accomplishments

- Implemented the On-Demand Agenda Viewer which provides an efficient method for citizens and staff to query and view varying levels of detail of the City Council, Redevelopment Agency, and Planning Commission agendas, actions, and minutes
- Collaborated with the Department of Information Technology to expand the Electronic Document Management System (EDMS) enhancing desktop accessibility to the following: Building Permit Files, 1988-2002; Building & Fire Plans 2000-2004; Building Structural Files 2000-2003; Fire Safety Files 2000-2003; Civil Plans 1953-2005; Hydrology Studies 2000-2005; Traffic Studies 1990-2005, representing over 500,000 pages of development records
- Implemented a Digital Conversion Program in the City Reformatting Center. The state of the art Staude digital converter transforms digital images to microfilm for preservation required by NRS
- The DSC Records Team met the 1-day service target for routing plans throughout the DSC Fee Study Demonstration period, January 1 through March 31, 2005. The DSC Records Team continued to meet the 1-day turnaround throughout 2005, processing a total of 3,841 reviews at a 100% service target rate
- Collaborated with local, county, and state election officials to apply the most effective methods and strategies for administration of municipal elections
- Implemented on-line courses to provide cost effective desktop access to mandatory Archives and Public Records Management training for City staff

KEY FACT

The On-Demand Agenda Viewer is one of the City's most frequently accessed sites allowing both citizens and staff to efficiently access complete agenda and backup material for various public meetings.

Goals & Objectives

- Develop a feasibility study on the impact of new voter trends and technologies for the upcoming 2007 election cycle
- 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 recordkeeping requirements and accessibility
- Streamline business processes in partnership with Community Development eliminating redundant legislative meeting documentation utilizing the City's Electronic Document Management System (EDMS) and Agenda Content Management Application
- Develop a comprehensive training program specific to the needs of the DSC Staff, addressing records management principles, DSC specific policies and procedures, and providing user training on accessibility of digitized development records via Kiva and Hummingbird applications

City Clerk's Office Expenditures by Category / Program

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 1,021,872	$ 1,260,365	$ 1,456,368	$ 1,545,507	$ 89,139	6%
Employee Benefits	345,096	453,985	580,741	616,224	35,483	6%
Services and Supplies	267,492	837,966	796,425	1,259,067	462,642	58%
Capital Outlay	44,345	37,820	312,824	-	(312,824)	-100%
Total	$ 1,678,805	$ 2,590,136	$ 3,146,358	$ 3,420,798	$ 274,440	9%
Program						
General Fund						
General	$ 1,821,126	$ 2,089,578	$ 2,627,759	$ 2,472,451	$ (155,308)	-6%
Elections	-	363,706	16,332	555,022	538,690	3298%
Passports		11,049	68,774	-	(68,774)	-100%
Admin Cost Reimbursement	(368,606)	(505,270)	(534,560)	(610,598)	(76,038)	14%
Total General Fund	$ 1,452,520	$ 1,959,063	$ 2,178,305	$ 2,416,875	$ 238,570	11%
Development Serv. Fund	$ 226,285	$ 631,073	$ 968,053	$ 1,003,923	$ 35,870	4%
Total	$ 1,678,805	$ 2,590,136	$ 3,146,358	$ 3,420,798	$ 274,440	9%
Full Time Employees						
General Fund	19	20	20	20	-	-
DSC-City Clerk	2	7	7	7	-	-
Total	21	27	27	27	-	-

Financial Overview

The City Clerk's election budget fluctuates significantly between years due to biannual Municipal Primary and General elections. Fiscal Year 2007 is an election year resulting in the increase in total budget from Fiscal Year 2006 to Fiscal Year 2007. The administration of the 2007 Municipal Election cycle is budgeted at $555,022.



KEY FACT

Since the Passport Acceptance Program implementation, the Office of the City Clerk has processed over 4,850 passport applications generating $520,050 in passport fees, and $181,730 in direct revenue to the City.

Performance Measures

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
Total # of registered voters vs. voter turnout (municipal)	N/A	8.8%	N/A	12%
Total % of voter signatures for early voting, mail ballots, and election day vs. total vote count on canvas (municipal)	N/A	100%	N/A	100%
% of voters satisfied with DRE voting machines (municipal)	N/A	95%	N/A	100%
% of time DSC Records Center service target (1 day) is met	N/A	100%	100%	100%
% of records received for records storage/reformatting failing to meet acceptable standards	10%	8%	5%	1%
Average # of days draft minutes are available to the public after a City Council Meeting.	10	7	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	20 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 **

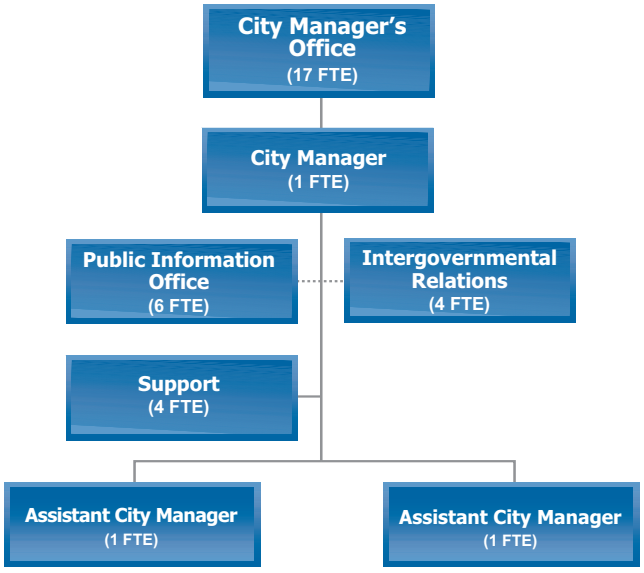
**These areas are offices reporting to the City Manager's Office, not departments. Additional information on these offices is in this section of the document.*

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 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.



City Hall



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.



City Management

Resident Survey Efforts

The City of Henderson has conducted resident surveys as part of 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 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 levels of satisfaction of services and programs offered to Henderson citizens.

When surveyed, nearly 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 the surveys. Eight out of 10 residents gauged their satisfaction levels as 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 as being of both high in importance and satisfaction.

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*

Customer Service

In the recent citizen survey, City employees were also graded on various aspects of customer service. Among residents who interacted with the City, 8 out of 10 respondents rated their overall impression of City employees as excellent or good.

Residents Top Issues

In the various citizen surveys, residents identified growth and traffic as the top issues confronting Henderson communities.

Ongoing Survey Efforts

The City implemented customer surveys throughout the organization to obtain ongoing input on employees' customer service levels and to receive feedback and suggestions from our citizens.

Past Accomplishments

- Maintained effective relationships with regional entities through partnership with the Regional Transportation Commission of Southern Nevada to participate in the Boulder Highway Corridor Study and completion of the Regional Open Space Plan. Also, participated in the Clean Water Coalition regarding ongoing regional water issues
- Increased the effectiveness of the City Web site entry page as a communication tool and means of implementing Sense of Community campaign
- Maintained and solidified relationships with federal delegates and staff, keeping them informed of City issues and appropriation requests. Provided issue analysis, specialized reporting, and relationship management on a variety of issues. Of particular importance was the hearing in the US Senate on the City's Limited Transition Area legislation, which will convey land to the city for airport protection against residential encroachment and add to the industrial and commercial tax base
- Increased department use of research with the implementation of 18 service feedback surveys and the completion of three in-depth departmental customer surveys
- Increased level of emergency preparedness by conducting four drills and cross-training City committees (2) and employees in components of the emergency communication plan
- Increased the number of eligible internal candidates for staff leadership positions as evidenced by five internal promotions into upper management positions within the last year
- Increased the effectiveness of Graphic Arts through the implementation of a Graphics Tracking System and reporting of the usage of internal graphic services

Goals & Objectives

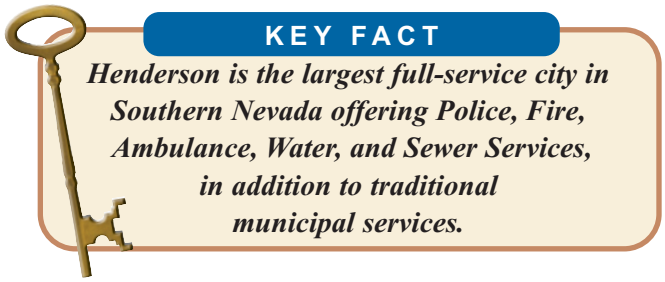
- Increase funding for City priorities and support critical legislative initiatives at the federal level by maintaining relationships with federal representatives
- Maintain support of research and trend analyses to provide survey data that includes residents' sense of community, quality of life, and service satisfaction levels as well as continue to support departmental use of research, survey and trend analyses
- Continue implementation of a citywide Asset Management Program following the Pilot Program Initiative – Phase 2
- Increase standardization of citywide communication to maximize branding, imaging and messaging (Sense of Community) through maintaining video, photography, and department communications support by the PIO office
- Establish the Cultural Arts & Tourism Department in order to better serve the needs of the city and the community, and develop the structure for that department. Finalize the structure for the Department of Cultural Arts & Tourism and recruit for the director of that department
- Increase level of emergency preparedness by continued training in components of the emergency communication plan and increasing the number and level of trained personnel
- Maintain regional relationships and issue awareness through participation in regional issue committees. Maintain awareness of current issues by monitoring and attending regional meetings
- Increase the number of eligible internal candidates for staff leadership positions through ongoing support of the talent management initiatives

City Manager's Office Expenditures by Category / Program

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 1,046,804	$ 1,024,568	$ 1,251,843	$ 1,423,955	$ 172,112	14%
Employee Benefits	350,810	394,002	451,355	528,316	76,961	17%
Services and Supplies	592,231	531,338	707,074	750,767	43,693	6%
Total	$ 1,989,845	$ 1,949,908	$ 2,410,272	$ 2,703,038	$ 292,766	12%
Program						
General Fund						
General	$ 1,341,165	$ 1,562,752	$ 1,439,409	$ 1,545,300	$ 105,891	7%
Lobby Expenses	2,649	145,503	99,547	-	(99,547)	-100%
PIO/Research	898,887	853,559	971,002	1,066,136	95,134	10%
Intergovernmental	552,890	552,834	691,464	926,501	235,037	34%
Admin Cost Reimbursement	(835,600)	(1,164,740)	(791,150)	(834,899)	(43,749)	6%
Subtotal General Fund	$ 1,959,991	$ 1,949,908	$ 2,410,272	$ 2,703,038	$ 292,766	12%
Multipurpose Special Rev	$ 29,854	$ -	$ -	$ -	$ -	N/A
Total	$ 1,989,845	$ 1,949,908	$ 2,410,272	$ 2,703,038	$ 292,766	12%
Full Time Employees						
General Fund	16	15	16	17	1	6%
Total	16	15	16	17	1	6%

Financial Overview

In Fiscal Year 2007, expenditures for lobby expenses have been realigned for tracking purposes and are included in the Intergovernmental budget. The State of Nevada operates on a biennial budget process. The increase in budget for Intergovernmental in Fiscal Year 2007 will cover City expenses and Lobby Expenses incurred during the legislative year.



Performance Measures

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
% of residents that rate the overall quality of life in Henderson as good or excellent	88%	89%	89%	89%
% of residents that rate Henderson as a good or excellent place to live	91%	94%	94%	94%
% of residents that rate overall quality of City services as good or excellent	79%	83%	83%	83%
% of residents that rate the overall impression of their most recent contact with City employees as good or excellent	71%	82%	82%	82%

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.

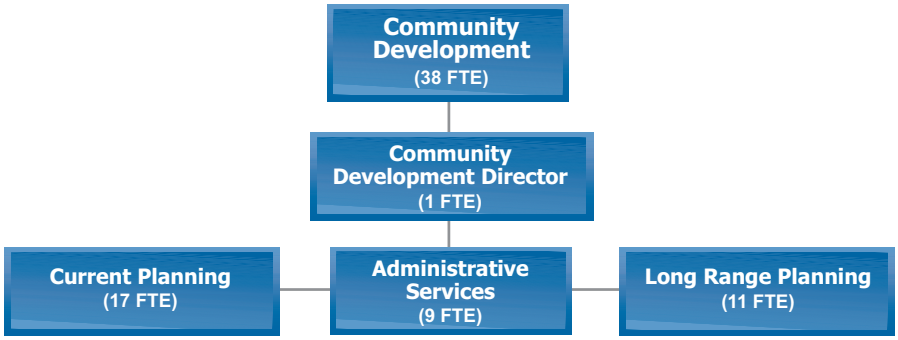
Core Services

- ***Current Planning***
- ***Long Range Planning***

Current Planning oversees all development applications from the concept plan stage to the final stage of permit approval. In doing so, staff works with the development community, residents, and property owners to collaborate and provide recommendations to the Planning Commission and City Council. Current Planning staff responds to development-related requests for information and is responsible for approving administrative level applications. Staff also performs routine analysis on the viability of future projects and negotiates with developers to ensure the highest quality of development for the City.



Long Range Planning works with property owners, residents, and city departments, as well as elected and appointed officials to develop and implement plans to address current and future growth and changing City dynamics. The division also takes a comprehensive and collaborative approach to regional planning activities in the Las Vegas valley by working with various regional planning agencies. The Demographics Services section of Long Range Planning maintains census information and prepares population estimates. GIS staff within the division supports the activities of the department by conducting analysis and preparing a variety of maps.



Past Accomplishments

- Provided Planning Commission Agendas and related documentation online
- Received the Creative Excellence, Silver Spoke, and Excellence in Pedestrian Program Awards at the 2005 Regional Transportation Commission of Southern Nevada Horizon Awards for the City's efforts in encouraging alternative commute choices
- Adopted the City's Comprehensive Plan which will help guide future growth within the City of Henderson
- Managed the development of the draft Regional Open Space Plan for the Southern Nevada Regional Planning Coalition
- Adopted the City's first Open Space Plan
- Consistently met service targets in the Development Services Center 99% of the time since January, 2005

Goals & Objectives

- Improve online access to development application files
- Increase compatibility between current development standards and newly adopted Comprehensive Plan
- Update the online development code with the most recent changes resulting from the Comprehensive Plan Update
- Increase effectiveness of the Open Space Plan by developing desert edge design standards
- Increase transit opportunities through participation in the Boulder Highway Corridor Strategic Implementation Plan
- Maintain availability of workforce housing through partnership with Neighborhood Services

KEY FACT

The City of Henderson has grown by approximately 65,000 people since January 2000. This figure is equivalent to the population of Daytona Beach, Florida.



Community Development Expenditures by Category / Program

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 2,766,784	$ 2,244,628	$ 2,497,823	$ 2,847,856	$ 350,033	14%
Employee Benefits	946,501	821,921	950,643	1,146,277	195,634	21%
Services and Supplies	1,415,881	836,294	1,173,341	1,005,258	(168,083)	-14%
Capital Outlay	-	-	-	-	-	N/A
Interest Expense	878,564	-	-	-	-	N/A
Principal Retirement	20,740	-	-	-	-	N/A
Total	$ 6,028,470	$ 3,902,843	$ 4,621,807	$ 4,999,391	$ 377,584	8%
Program						
General Fund						
General	$ 2,691,653	$ 3,003,411	$ 2,872,051	$ 2,581,152	$ (290,899)	-10%
GIS Committee	580,857	-	-	-	-	N/A
Club Ride	-	-	4,800	5,944	1,144	24%
Planning Commission	30,055	24,669	40,558	40,558	-	0%
Current Planning	-	185,988	235,178	319,537	84,359	36%
Long Range Planning	-	-	674,092	1,229,153	555,061	82%
Subtotal General Fund	$ 3,302,565	$ 3,214,068	$ 3,826,679	$ 4,176,344	$ 349,665	9%
Development Serv. Fund	$ 297,885	$ 530,441	$ 788,462	$ 823,047	$ 34,585	4%
Multipurpose Special Rev	$ -	$ 158,334	$ 6,666		$ (6,666)	-100%
Redevelopment Agency	$ 2,428,020	$ -	$ -	$ -	$ -	N/A
Total	$ 6,028,470	$ 3,902,843	$ 4,621,807	$ 4,999,391	$ 377,584	8%
Full Time Employees						
General Fund	28	28	30	31	1	0
DSC-Comm Dev	3	6	7	7	-	-
Redevelopment Agency	6	-	-	-	-	-
Total	37	34	37	38	1	0

Financial Overview

Beginning in Fiscal Year 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 14% decrease in Services and Supplies from Fiscal Year 2006 to Fiscal Year 2007 can be attributed to non-recurring Professional Service dollars used for the update of the Comprehensive Plan and other planning activities. The percentage increases in Long Range Planning and Current Planning are due to additional resources in Fiscal Year 2007. Current Planning added a new Planner position and Long Range Planning received $250,000 for a transit plan for the Union Pacific Railroad corridor.



KEY FACT

The City of Henderson adopted the first city-wide Open Space and Trails Plan in the Las Vegas Valley

Performance Measures

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
Home Occupation Permits Issued	1,190	1,244	1,281	1,319
Certificate of Occupancy Inspections Completed	793	1,193	1,229	1,266

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

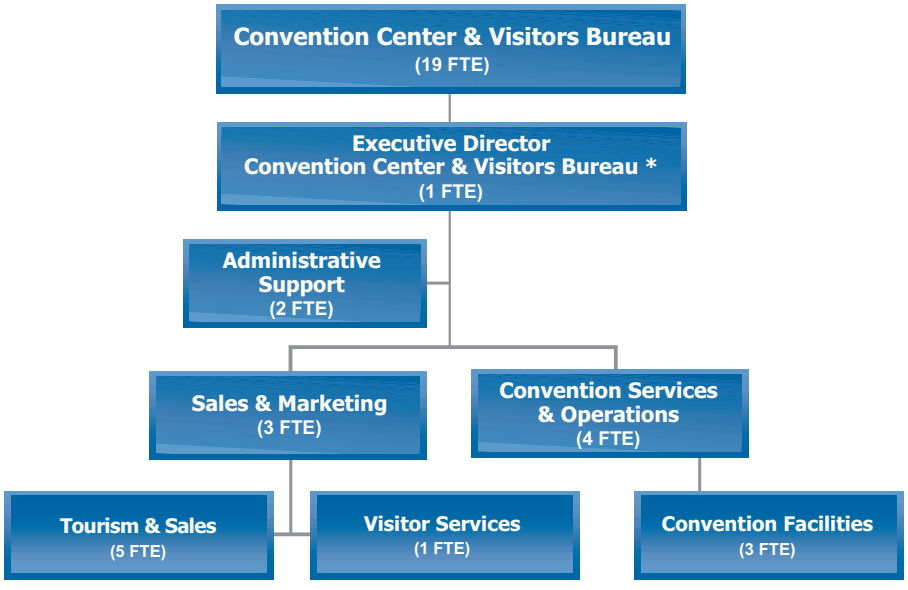
Convention Center

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.



* This position was reclassified to the Director of Cultural Arts and Tourism at the City Council Meeting on March 7, 2006

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.

EVENTS PLAZA
HENDERSON

KEY FACT

The 2.7 acre Henderson Events Plaza is scheduled to be completed in summer 2006. This venue will be the City's flagship for downtown events and is projected to have an economic impact of $20 million dollars in the first year of operation.

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.

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 hotels, 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, and visual support development. Communications is also responsible for managing the content and site for **www.visithenderson.com** including 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

- Secured funding from the LVCVA for construction of Henderson Events Plaza
- Increased attendance by 9%
- Increased revenue by 4%
- Customer satisfaction surveys returned 97.6% above average rating or better
- Continued expansion efforts to support citywide events
- Developed new package programs for weddings and social functions

Visitors Bureau

- Hosted the Henderson's Terrible 400 Desert Race which generated over 20,000 visitors and had an economic impact just over $11 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 6th Annual Henderson Super Run in the Water Street District with economic impact of over $8 million
- Hosted the Inaugural Nevada Silverman Full Distance Triathlon with economic impact of over $2 million
- Secured new signature events for Henderson including the Henderson Grand Prix presented by the IRL Stars of Karting, Henderson Jazz Festival presented by Newport Jazz Festival and the Scott's Firefighter Combat Challenge

Goals & Objectives

Convention Center

- Remodel Convention Center
- Expand sales efforts for rentable venues
- Attract additional shows to Convention Center & Plaza
- Increase attendance by 10%
- Create and pursue events that support the downtown businesses
- Expand product offerings that attract cultural development in downtown

Visitors Bureau

- Develop, program and market key signature events for the Henderson Events Plaza
- Develop and execute dedicated event marketing campaigns for national events such as Super Run, Shakespeare in the Park, Henderson Grand Prix, Silverman Triathlon, Scott's Firefighter Combat Challenge, Henderson Terrible's 400 Off-Road Race
- Position Henderson as a premier golf destination
- Increase the number of meetings leads through the implementation of "Diamond Dates" program enhancements
- Promote the ***visithenderson*** packaging application to local, regional and national audiences

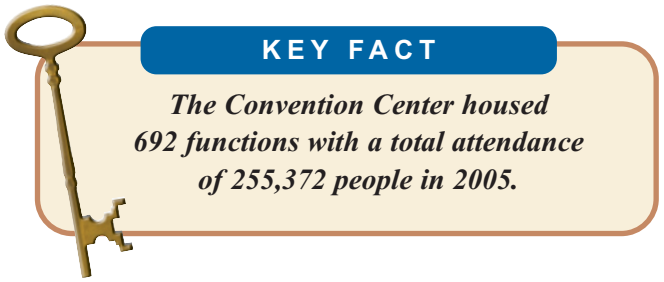
Convention Center & Visitors Bureau Expenditures by Category / Program

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 976,382	$ 1,109,148	$ 1,200,186	$ 1,371,790	$ 171,604	14%
Employee Benefits	309,394	398,516	502,330	499,567	(2,763)	-1%
Services and Supplies	874,181	991,584	1,279,245	1,656,632	377,387	30%
Depreciation	145,432	137,765	162,000	162,000	-	0%
Total	$ 2,305,389	$ 2,637,013	$ 3,143,761	$ 3,689,989	$ 546,228	17%
Program						
Convention Center & Visitors Bureau Fund						
Convention Center	$ 1,051,547	$ 1,193,361	$ 1,447,761	$ 1,702,829	$ 255,068	18%
Visitors Bureau	1,213,597	1,413,027	1,640,000	1,931,160	291,160	18%
Convention Services	40,245	30,625	56,000	56,000	-	0%
Total	$ 2,305,389	$ 2,637,013	$ 3,143,761	$ 3,689,989	$ 546,228	17%
Full Time Employees						
Convention Center	7	9	9	10	1	11%
Visitors Bureau	8	7	8	9	1	13%
Total	15	16	17	19	2	12%

Financial Overview

Visitors Bureau budgeted expenditures for Fiscal Year 2007 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.

For Fiscal Year 2007 the Convention Center and Visitor's Bureau added a Sales Manager and a Communications Assistant. These positions will increase sales at the Henderson Events Plaza, Convention Center, and the Pavilion at Liberty Pointe, as well as increase national media exposure through positioning Henderson as a viable meeting and leisure destination.



Performance Measures

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
Shows, social events, & meetings	725	692	700	500*
Attendance	231,827	255,372	235,000	195,000*
City-wide occupancy	81%	82%	83%	83%
City-wide room nights	654,673	736,048	750,000	765,000
City-wide ADR (average daily rate)	$99.32	$129.36	$135.00	$137.00

* Projected decrease in events and attendance due to remodel of Convention Center estimated to begin in late 2007

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*

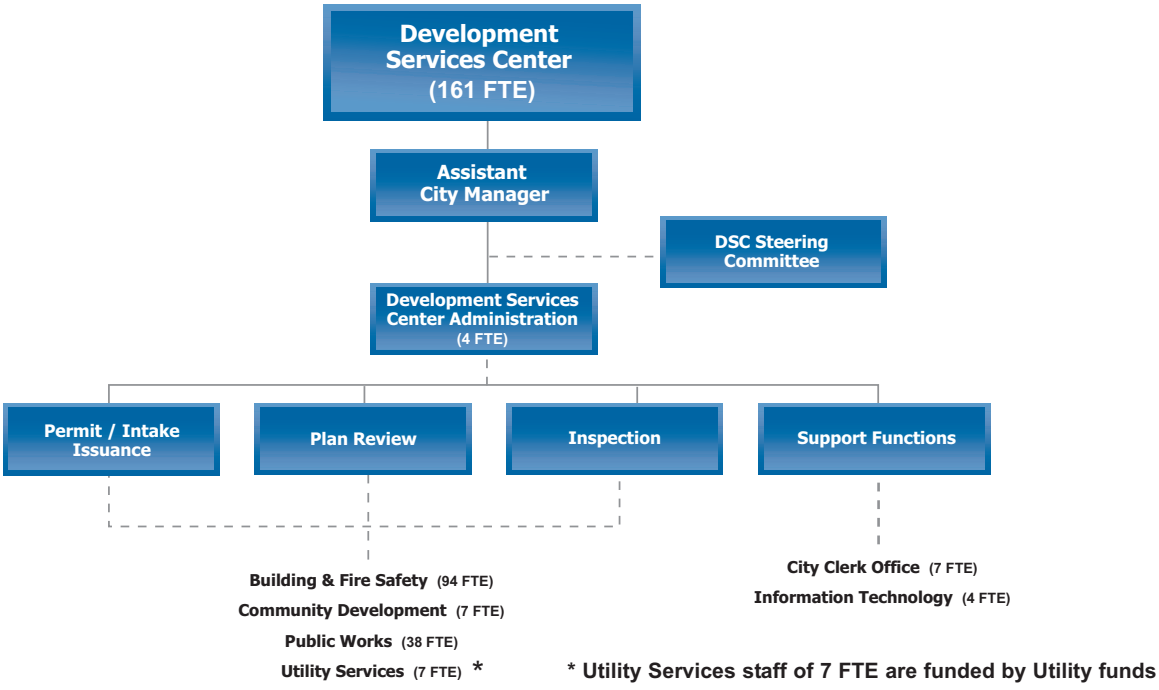
The Development Services Center (DSC) is a centralized, one-stop location to coordinate the development process for the City of Henderson customers. The budget information in this section reflects operating revenues and expenses. NRS 354.59891 provides for the creation and operating guidelines for this Enterprise Fund.

The types of revenues collected in the DSC include building 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.



DSC Lobby

The DSC work group includes staff members from Building and Fire Safety, Community Development, City Clerk's Office (DSC Records), Information Technology, Public Works, and the administrative office of the DSC Manager. This collection of permit technicians, plans examiners, engineers, and support staff provide centralized service delivery for



* Utility Services staff of 7 FTE are funded by Utility funds

customers using the City's development process. 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 Enterprise 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 technicians 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 are the internal support services for the DSC. Technology support is responsible for the development, implementation, and ongoing maintenance of computer technology that tracks applications, records field inspections, and online services and information. Records support includes the storage and routing of thousands 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 ***Office of the DSC Manager*** was created in July 2004 and reports directly to the City Manager's Office. The DSC Manager and administrative staff are responsible for the day-to-day management of the DSC's operation. The office is responsible for the Center's cross-departmental coordination, process flow, and strategic planning. The office also works with the DSC Steering Committee on policy issues and the DSC Supervisors Committee on process issues. The DSC Office monitors the enterprise fund to assure that revenues and expenses are on target, produces overall performance reports, and communicates regularly with customers through a monthly newsletter and regular meetings of the DSC Advisory Committee.

Past Accomplishments

- Received the 2005 Crown Communities Award from the American City and County Magazine for the implementation of service delivery improvements
- Finalist for the 2005 Cashman Good Government Award in recognition of efficient operations and service improvements
- DSC Manager, Ron Patterson, was recognized as the 2005 O'Callaghan Public Sector Person of the Year in recognition of the DSC Service Enhancements Program
- Created the position of DSC Projects Coordinator to improve coordination on large, complex projects that are economically important to the city
- Created the DSC Advisory Committee to comply with recent changes to State Law and to maintain a high level of accountability and communication within the development industry
- Sustained plan review and inspection services (90% or better on-time rate)
- Expanded the scope and improved the content of the DSC's Web site, thereby providing customers with more information and more options for service

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 large development projects
- Develop training programs for DSC employees and customers that allow easy, convenient access over the Internet
- Improve online services for customers through enhancements to the DSC's website
- Conduct a best practices review of other development operations around the country in order to maintain "cutting-edge" services in the DSC

KEY FACT

The DSC has maintained over a 99% on-time rate on all plan review services since its new program went into effect on January 1, 2005. The DSC has maintained over a 98% on-time rate on all inspection services during that same time period.



Development Services Center Expenditures by Category / Program

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 8,489,461	$ 9,808,350	$ 11,506,385	$ 13,250,877	$ 1,744,492	15%
Employee Benefits	2,484,127	3,107,854	4,006,276	4,564,841	558,565	14%
Services and Supplies	4,737,456	6,086,934	7,785,877	8,326,637	540,760	7%
Depreciation	495,069	519,994	700,809	724,040	23,231	3%
Total	$ 16,206,113	$ 19,523,132	$ 23,999,347	$ 26,866,395	$ 2,867,048	12%
Program						
DSC- Administration	$ -	$ 390,695	$ 629,820	$ 751,973	$ 122,153	19%
DSC- Enterprise Wide	-	-	143,222	144,375	1,153	1%
Building & Fire Safety						
Administration	2,152,819	1,449,984	1,944,686	2,064,159	119,473	6%
Plan Check	1,314,036	1,619,045	1,585,037	1,765,877	180,840	11%
Building Permits	-	945,000	999,406	1,106,165	106,759	11%
Fire Safety Inspections	606,684	999,394	1,599,684	1,771,951	172,267	11%
Fire Safety Plans Exam	770,659	828,147	947,622	982,602	34,980	4%
Building Inspection	5,560,165	6,345,663	7,099,491	8,141,744	1,042,253	15%
Community Development						
General	297,885	530,441	788,462	823,047	34,585	4%
City Clerk						
Administration	226,285	631,073	968,053	1,003,923	35,870	4%
Finance	112,635	-	-	-	-	N/A
Public Works						
DSC-Traffic	149,417	121,540	192,166	145,717	(46,449)	-24%
DSC-Engineering	-	-	-	-	-	N/A
New Development	1,389,598	1,882,989	2,327,378	2,464,480	137,102	6%
Quality Control	2,872,501	3,000,715	4,044,955	4,555,223	510,268	13%
Flood Control	151,305	65,541	8,043	8,285	242	3%
Information Technology						
General	-	-	-	1,136,874	1,136,874	100%
Citywide	169,678	237,384	192,486	-	(192,486)	-100%
Kiva Phase II	432,446	475,521	528,836	-	(528,836)	-100%
Total	$ 16,206,113	$ 19,523,132	$ 23,999,347	$ 26,866,395	$ 2,867,048	12%
Full Time Employees						
Administration	-	3	4	4	-	0%
Other Departments	113	140	145	150	5	3%
Total	113	143	149	154	5	3%

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. Staff and program change information can also be found on the DSC's individual department's pages of the Performance Budget section of the document.

Starting in Fiscal Year 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 Fiscal Year 2005 into the General Fund. A restructure of staff occurred in Information Technology for Fiscal Year 2007 and in Building Permits beginning in Fiscal Year 2005.

In Fiscal Year 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 purchases such as vehicles, workstations, and computers were also made during Fiscal Year 2005 and Fiscal Year 2006. These staffing adjustments were validated through the DSC Fee Study demonstration period.



KEY FACT

On a typical business day, there are over 400 projects under review in the Development Services Center.

Performance Measures

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
% of plans reviewed on time	69%	87%	99%	99%
# of permits issued	19,421	20,686	19,600	20,800
# of inspections performed	345,750	373,704	386,664	409,000



Commercial Building Site

Economic Development

Purpose Statement

To enhance the well-being of the community by creating a healthy economy through the attraction, retention and expansion of businesses.

Core Services

- *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.

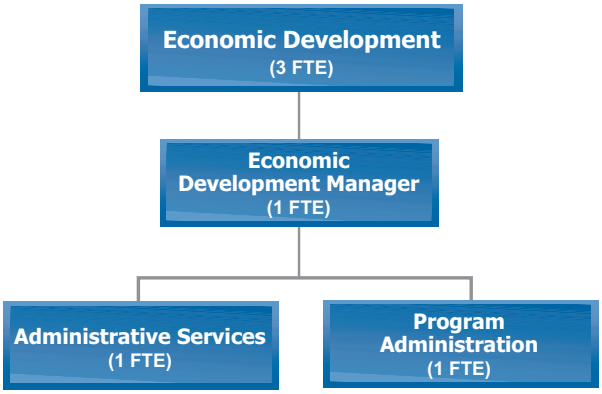
Attracting 'New' Businesses to Henderson is accomplished through activities which are oriented to recruit out-of-state companies that fit into selective 'targeted' industries. These companies are growth-oriented, produce good paying jobs, and are environmentally clean. The City is marketed through direct mail campaigns, brochures, public relations,



Lake Las Vegas

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 and is 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 business volunteers conduct weekly visits to area companies.
- Collaborative Partnerships- Economic Development continues to build and maintain alliances with public and private resource partners to support business recruitment, local business expansion/ retention and small business start-up programs.
- 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

- Business attraction and expansion activities have resulted in an estimated economic impact of over $73 million in 2005
- Provided information, assistance and outreach to over 400 local companies in the past year
- Successfully created new collaborative partnerships with local industry. Projects included EdExpo, a showcase of post-secondary education opportunities and institutions in Henderson, and ongoing initiatives with the Southern Nevada Medical Industry Coalition (SNMIC)
- Developed and launched new marketing campaign, including an enhanced web presence

KEY FACT

Over the past 3 years, business attraction and expansion activities have resulted in an estimated economic impact of over $280 million.

Goals & Objectives

- Create and maintain a proactive business recruitment and expansion program to create 1,000 new jobs annually for local residents
- Address regional economic development issues through a SNRPC Regional Economic Development study. The analysis will identify cluster-based industry opportunities for economic development and appropriate land use acreages for these new businesses
- Collaborate with the Southern Nevada Medical Industry Coalition, manufacturing groups, local development organizations, and other business sectors to well diversify the economy
- Retain and expand existing businesses through proactive outreach efforts and technical assistance

Economic Development Expenditures by Category / Program

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 269,751	$ 294,223	$ 309,475	$ 312,765	$ 3,290	1%
Employee Benefits	95,096	111,403	114,997	119,623	4,626	4%
Services and Supplies	193,593	157,529	254,270	230,247	(24,023)	-9%
Total	$ 558,440	$ 563,155	$ 678,742	$ 662,635	$ (16,107)	-2%
Program						
General Fund						
General	$ 558,440	$ 563,155	$ 678,742	$ 662,635	$ (16,107)	-2%
Total	$ 558,440	$ 563,155	$ 678,742	$ 662,635	$ (16,107)	-2%
Full Time Employees						
General Fund	3	3	3	3	0	0%
Total	3	3	3	3	0	0%

Financial Overview

The apparent decrease in Fiscal Year 2007 is due to the fact that the Fiscal Year 2006 estimate includes funds carried over from Fiscal Year 2005 for the continuation of projects.



KEY FACT

The Economic Development Division utilizes over 300 volunteers to help with business programs and activities.

Performance Measures

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
# of requests for information on business relocation/expansion opportunities	234	160	200	200
Average response time (in days)	1.08	1.07	1.00	1.0
Local business requests for information/ assistance/outreach	416	483	500	500
Estimated economic impact of business attraction/expansion activities (local payroll, purchases, and construction)	$89,920,500	$73,164,540	$65,000,000	$65,000,000
# jobs created	1,335	1,068	1,000	1,000

Finance

Purpose Statement

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

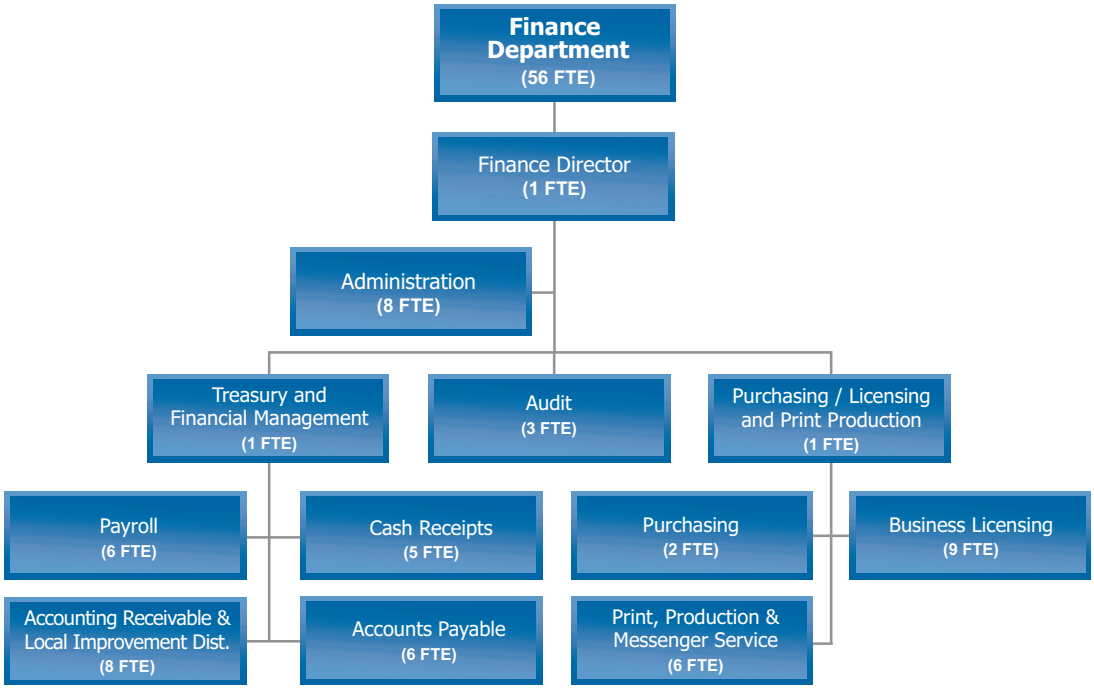
Core Services

- *Accounting*
- *Licensing*
- *Purchasing*
- *Audit*
- *Printing and Messenger Services*



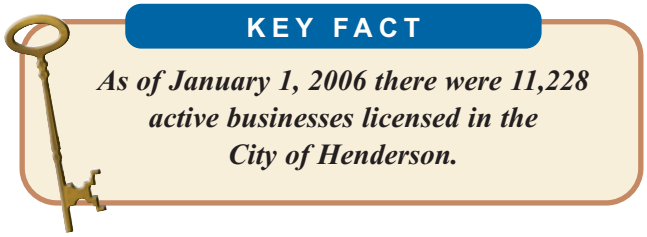
The Finance Department provides financial management services to the public, state agencies, bond-holders, grantors, auditors, the Mayor, Council, and City Management. As a support department, Finance provides leadership and skills to assist in the delivery of services by the line departments in a manner 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, local improvement district administration, 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. Additional duties include maintaining and tracking grant activities, as well as monitoring all federal awards received by the City.

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.



The ***Purchasing*** Division facilitates the City's purchasing and procurement process. Included in this process is the issuance of purchase orders; preparation and advertisement of formal bids and requests for proposal on non-construction related goods and services; and monitoring of citywide purchasing activity for compliance with state purchasing laws and City purchasing policies and procedures.

The ***Audit*** 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.

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.

During the 2006 Fiscal Year, the function of Franchise Management was transferred from Finance to the City Attorney's office. As a result, the core service previously referred to as the Franchise, Audit and Compliance Division is now referred to as the Audit Division. This change in core service included assignment of the Franchise Officer to the City Attorney's office.

Printing and Messenger Services is a division of Finance which provides a wide range of internal service, including: printing, copying and binding of City documents; printing and processing of City billings; as well as mail and messenger service to all City run Facilities.

Past Accomplishments

- Implementation of citywide Web-Based Purchasing Card management
- LID information is now available on the Internet
- The number of business license audits for compliance and verification of license fees paid has increased
- Implementation of handheld device program now gives license officers current business license information while in the field
- Developed a permit refunding process within the cashiering system
- Business License information and forms are now available on the City's website
- Internal mail stop delivery system has been fully implemented
- Teamed up with Clark County Air Quality Control to develop procedures for processing County dust permits at a location in City Hall

Goals & Objectives

- To maintain GASB & GAAP compliance in preparing the 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 development project
- To improve current Business License service levels, maintain or increase revenue, and maintain compliance with business license code
- To improve the dissemination of financial information by upgrading to the current version of the existing Human Resource Management and Financial Management software systems
- To maintain compliance with insurance billing regulations
- Upgrade of Business Licensing software (KIVA), which is expected to add functionality and enhance current service levels

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 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 2,710,546	$ 2,498,160	$ 2,915,533	$ 3,121,796	$ 206,263	7%
Employee Benefits	965,859	940,407	1,177,241	1,269,281	92,040	8%
Services and Supplies	821,205	739,231	533,441	957,814	424,373	80%
Capital Outlay	42,205	57,143	40,690	5,500	(35,190)	-86%
Total	$ 4,539,815	$ 4,234,941	$ 4,666,905	$ 5,354,391	$ 687,486	15%
Program						
General Fund						
General	$ 3,475,558	$ 3,060,380	$ 3,439,180	$ 3,904,793	$ 465,613	14%
Licensing/Purchasing	1,104,410	891,933	922,483	1,101,784	179,301	19%
Special Assessments	359,948	397,743	375,584	464,227	88,643	24%
Support Services	831,327	834,825	894,993	1,009,664	114,671	13%
Purchasing	-	175,986	189,657	208,418	18,761	10%
Audit	-	276,358	331,086	372,688	41,602	13%
Admin Cost Reimbursement	$ (1,344,063)	$ (1,402,284)	$ (1,486,078)	$ (1,707,183)	$ (221,105)	15%
Subtotal General Fund	$ 4,427,180	$ 4,234,941	$ 4,666,905	$ 5,354,391	$ 687,486	15%
Development Serv. Fund	$ 112,635	$ -	$ -	$ -	$ -	N/A
Total	$ 4,539,815	$ 4,234,941	$ 4,666,905	$ 5,354,391	$ 687,486	15%
Full Time Employees						
General Fund	54	52	55	56	1	2%
DSC-Finance	1	-	-	-	-	N/A
Total	55	52	55	56	1	2%

Financial Overview

Growth in population and employee base continues to generate both opportunities and challenges for the Finance Department, including the need to provide timely, relevant, and accurate financial information that is GASB (Governmental Accounting Standards Board) compliant.

A realignment of the department's 2006 base budget helped to provide funding for the addition of three accountants and one accounting clerk, which has been instrumental in allowing Finance to continue meeting service goals and objectives. The reallocation of funds also provided for building improvements to be made to accommodate the additional staff. Fiscal Year 2006 Services and Supplies estimates reflects a decrease due to a transfer out of the department for a one-time special project.

Two new Local Improvement Districts, T-17 Madeira Canyon and T-18 Inspirada, were established in 2006 and it is anticipated that at least three more will be added in 2007.

KEY FACT

Henderson has received the Certificate of Achievement for Excellence in Financial Reporting for the last twenty-four consecutive years.



During Fiscal Year 2006, the function of Franchise Management was transferred from Finance to the City Attorney's office, including reassignment of the Franchise Officer.

It is anticipated that the addition of one position to the Business Licensing Division during the 2007 budget process will help in decreasing business license customer wait time and the number of dropped calls.

The payroll, time and labor, and human resource management system upgrades are currently being finalized. Immediately thereafter, upgrade of the Financial Management System will begin, and is anticipated to be complete during Fiscal Year 2007. These upgrades are expected to improve Finance's ability to provide timely reporting and dissemination of financial information.

Performance Measures

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
Business Licenses issued per FTE (annual)	1,369	1,219	1,200	1,000
Average number of days to process business invoices (from the time received in finance)	1.6	1.5	1.5	1.6
Maintain or improve bond ratings (outside objective measure of the City's economic & financial status)				
Moody's Investor Service	Aa3	Aa2	Aa2	Aa2
Standard & Poors Rating Group	AA-	AA	AA	AA
Number of consecutive years awarded the "Certificate of Achievement for Excellence in Financial Reporting"	22	23	24	25
Cost per cash receipt transaction*	$3.21	$4.00	$4.00	$4.00
Cash receipt transactions per FTE*	45,858	42,000	42,000	38,000
Credit card volume (millions)	4.3	6.1	8.7	12.6
Number of credit card transactions	35,048	54,115	84,000	123,000
Average amount of each credit card transaction	$122	$113	$104	$102

* 2005 decrease was due to the implementation of a new consolidated cash receipts system, which eliminates multiple entries of one transaction. Staff now being 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

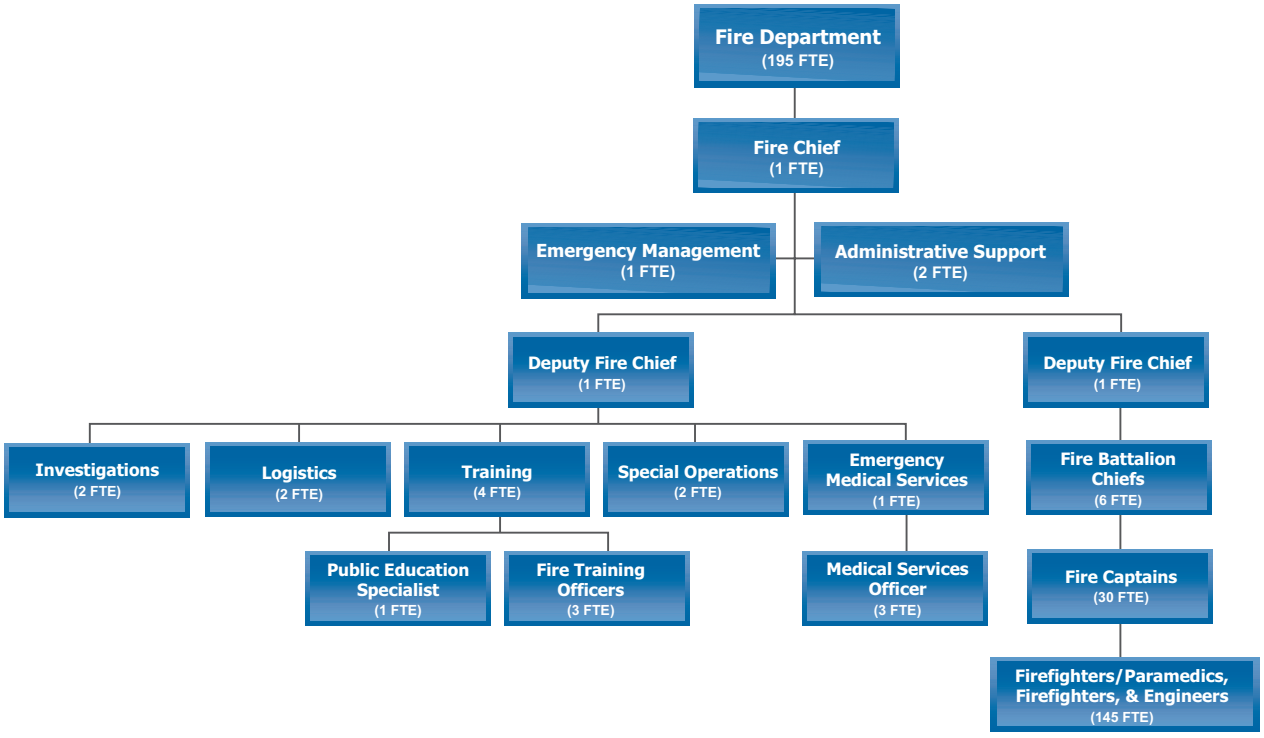
The Fire Department provides core services to the residents, businesses, and visitors of the City that include:

- *Emergency Medical Services*
- *Fire and Rescue Services*
- *Community Outreach*

Emergency Medical Services are provided to the City of Henderson by six transport-capable paramedic rescue units and nine fire engines servicing the City 24 hours per day, each staffed with firefighter/paramedics. These units are capable of providing advanced life support and are equipped with sophisticated tools to allow for treatments such as defibrillation, advanced airway procedures, medication administration and 12-lead ECG acquisition that can be immediately relayed via cell phone to local emergency departments.



The EMS Division is responsible for the training of all personnel certified at the EMT and EMT-Paramedic levels. This division also coordinates the Quality Improvement (QI) Program, which is used to evaluate and improve emergency medical services provided to our customers.



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 accredited through the Commission on Accreditation of Ambulance Service (CAAS).

The QI Board, consisting of members throughout the ranks, 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, six 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.

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 Training Division facilitates, coordinates, supports, and provides 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.



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 our community and departments. Currently, we partner with other City of Henderson departments such as the Police Department, Parks & Recreation Department, Neighborhood Services, and Utility Services to name a few. The partnerships we have developed have allowed us to provide strong community-related educational and informational programs. Each department brings a unique knowledge base that increases our opportunity to educate and serve the public. Other agencies who we partner with include: UMC Burn Center, St. Rose Hospital, Safe Kids Coalition, all area fire and police departments, Southern Nevada Health District, Leadership Builders, Inc. and other private organizations.

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 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 (EMC) facilitates homeland security issues for the City. The EMC position is appointed by the City Manager and is subject to the direction and control of the Fire Chief. The EMC performs and exercises other functions as necessary to promote and secure public safety and protection within the territorial limits of the City.

Special Operations is responsible for implementing 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 39% and satisfaction rate of over 99%
- Successfully maintained fire department accreditation in accordance with the Commission on Fire Accreditation International
- Successfully maintained ambulance service accreditation in accordance with the Commission on Accreditation of Ambulance Services
- Coordinated and participated in "Operation Loaded Dice", a multi-jurisdictional, multi-location full-scale terrorism response exercise
- Graduated a rookie school to staff the 6th full-time rescue to provide additional capacity for the transport of sick and injured citizens
- Obtained appropriation dollars for a secondary Emergency Operations Center and back-up dispatch location
- Developed and implemented an Officer Development School
- 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 7th full-time rescue to transport the sick and injured
- Upgrade Telestaff scheduling program
- Implement improvements to the Computer Aided Dispatch system and MOSCAD fire station alerting system to reduce call processing times and emergency response times
- 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 City's portion of a regional electronic Patient Care Reporting System utilizing grant funds. Purchase, implement, and provide training for new CBRNE (chemical, biological, radiological, nuclear, explosive) apparatus and equipment
- Establish a Medical Training Officer position assigned to maintain a quality improvement program for fire and medical dispatching. Provide monthly training to all Communication Center personnel.
- Officer Development School (ODS) to be completed by all Chief officers and Captains

Fire Expenditures by Category / Program

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 17,057,672	$ 18,535,173	$ 19,994,295	$ 22,472,342	$ 2,478,047	12%
Employee Benefits	6,122,694	7,030,393	8,360,524	9,467,137	1,106,613	13%
Services and Supplies	4,181,593	3,907,504	2,805,001	3,286,980	481,979	17%
Capital Outlay	375,725	167,439	498,840	271,600	(227,240)	-46%
Total	$ 27,737,684	$ 29,640,509	$ 31,658,660	$ 35,498,059	$ 3,839,399	12%
Program						
General Fund						
General	$ 16,390,234	$ 17,440,183	$ 19,155,729	$ 20,981,249	$ 1,825,520	10%
EMS	9,808,013	10,831,381	10,844,014	12,778,284	1,934,270	18%
Fire Suppression	905,156	975,651	1,015,250	1,333,728	318,478	31%
Training	99,378	148,220	147,732	140,609	(7,123)	-5%
Fire Prevention	25,826	40,792	45,035	70,229	25,194	56%
Emergency Mgmt.	105,441	113,855	173,491	193,960	20,469	12%
Subtotal General Fund	$ 27,334,048	$ 29,550,082	$ 31,381,251	$ 35,498,059	$ 4,116,808	13%
Multipurpose Spec.Rev Fnd	$ 403,636	$ 90,427	$ 277,409	$ -	$ (277,409)	-100%
Total	$ 27,737,684	$ 29,640,509	$ 31,658,660	$ 35,498,059	$ 3,839,399	12%
Full Time Employees						
General Fund	179	180	186	205	19	10%
Total	179	180	186	205	19	10%

Financial Overview

The Fiscal Year 2006 capital outlay estimate contains funding for new ambulances.

The variance in both Fire Prevention and Fire Suppression between Fiscal Year 2006 and Fiscal Year 2007 result mainly from increases in City Shop charges. These charges represent amounts charged to departments annually so that funding is available to replace department vehicles according to set asset replacement schedules. These charges increase with inflation and the addition of new vehicles to the department.

Performance Measures

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
Total EMS Incidents	13,488	14,607	15,776	17,038
Total EMS Transports	9,059	9,876	10,666	11,519
Total Fire Responses	768	839	906	979
Average Response Time for Priority Calls	5 minutes 13 seconds	5 minutes 13 seconds	5 minutes 10 seconds	5 minutes 5 seconds
Respiratory Customer Service Survey				
Outstanding and Excellent	97%	97%	98%	98%
Outstanding and Excellent in overall experience	98%	98%	99%	99%
Cardiac Customer Service Survey				
Outstanding and Excellent	99%	98%	99%	99%
Outstanding and Excellent in overall experience	99%	100%	100%	100%
Orthopedic Customer Service Survey				
Outstanding and Excellent	94%	94%	95%	95%
Outstanding and Excellent in overall experience	95%	96%	96%	96%
General Fire & Rescue Customer Service Survey				
Customer Satisfaction Rating	97%	97%	97%	97%
Ambulance Billing Collection Rate	65%	65%	65%	65%

NOTE: These performance measures are based on calendar year performance, not fiscal year.

KEY FACT

The City of Henderson Fire Department along with other local fire and police agencies, participated in "Operation Loaded Dice" a simulated terrorist exercise to train emergency response personnel.



Pictured: Operation Loaded Dice





Human Resources

Purpose Statement

Through our strategic partnerships, we function as a catalyst to create a positive work environment that attracts, develops, and fosters a workforce committed to the City's mission and vision.

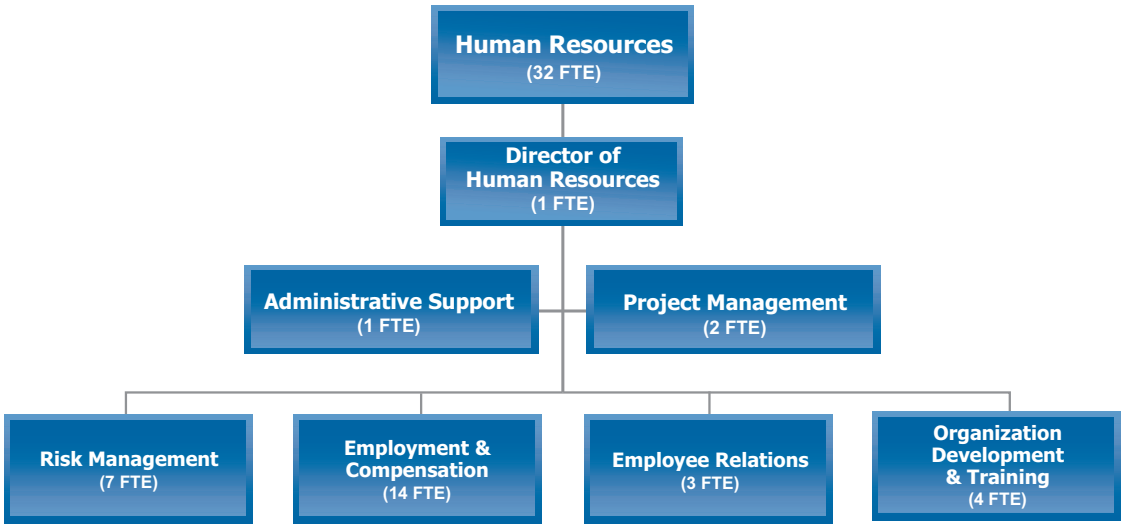
Core Services

- *Employment & 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 local union and the employees represented by these organizations are cultivated through regular labor/management meetings that facilitate the timely resolution of operational and personnel issues. An Employee Mediation Program has been created to assist employees in resolving 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. 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 leaders for future assignments: Supervisor Institute, Manager Institute, and Senior Leader Institute. All management will also receive coaching training.

All employee learnings are delivered through a blended approach using online, classroom, and customized facilitation. The workforce continues to grow and mature. As the City works to meet the ongoing business challenges of continued growth and resource limitations, employee development becomes a critical need.

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.

KEY FACT



The City's self-funded health insurance program saw an 11.0% decline in medical claim expenses, per employee, from plan year 2003 to plan year 2004. Additionally, plan year 2005 saw a decrease of 9.6% in claims cost, on a per employee basis.

Past Accomplishments

- Streamlined recruitment time frames
- Created a Career Development and Succession Management Process
- Increased the success factors of employees through success-factor-based Talent Management Process
- Launched Supervisor, Manager, and Senior Leader Institutes
- Designed and launched Administrative Excellence Series for the development of administrative and clerical employees

Goals & Objectives

- Improve applicant pool for public safety positions
- Increase effectiveness of performance evaluation process by launching e-performance evaluations
- Maintain health insurance premium in the self-funded plan at or below the national average without decrease in quality of the plan
- Decrease injuries, absenteeism, and healthcare costs by implementing wellness initiatives
- Conduct employee opinion survey to understand actions needed for continuous improvement
- Develop loss control tracking and risk management cost allocation system
- Provide coaching and mentoring training to managers

Human Resources Expenditures by Category / Program

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 1,574,554	$ 1,562,098	$ 2,162,947	$ 2,277,990	$ 115,043	5%
Employee Benefits	541,247	564,623	977,683	1,050,777	73,094	7%
Services and Supplies	10,164,518	10,471,002	11,590,120	12,910,148	1,320,028	11%
Capital Outlay	-	30,960	-	-	-	N/A
Interest Expense	1,088	1,088	1,088	1,088	-	0%
Total	$ 12,281,407	$ 12,629,771	$ 14,731,838	$ 16,240,003	$ 1,508,165	10%
Program						
General Fund						
General	$ 2,360,738	$ 1,023,427	$ 1,234,274	$ 1,389,879	$ 155,605	13%
Extra Help	70,970	46,551	73,506	70,130	(3,376)	-5%
Employment & Comp	-	898,432	1,120,060	1,116,200	(3,860)	0%
Admin & Labor Relations	-	250,749	306,925	319,412	12,487	4%
Org Development & Training	-	544,041	700,241	761,140	60,899	9%
Admin Cost Reimbursement	(518,266)	(732,206)	(801,840)	(859,822)	(57,982)	7%
Subtotal General Fund	$ 1,913,442	$ 2,030,994	$ 2,633,166	$ 2,796,939	$ 163,773	6%
Health Ins.Self Funded	$ 6,543,859	$ 6,483,600	$ 7,237,558	$ 7,930,115	$ 692,557	10%
Self-Insurance (liability)	$ 1,714,128	$ 2,050,113	$ 2,551,863	$ 2,607,115	$ 55,252	2%
Workers' Compensation	$ 2,109,978	$ 2,065,064	$ 2,309,251	$ 2,905,834	$ 596,583	26%
Total	$ 12,281,407	$ 12,629,771	$ 14,731,838	$ 16,240,003	$ 1,508,165	10%
Full Time Employees						
General Fund	21	22	25	26	1	4%
Health Ins.Self Fund	1	1	1	1	0	0%
Self-Insurance (liability) Fund	0	3	3	3	0	0%
Workers' Compensation Fund	4	2	2	2	0	0%
Total	26	28	31	32	1	3%

Financial Overview

Increases in Fiscal Year 2007 Workers' Compensation reflects anticipated increases in medical and disability payments based on historical trend data. Health Insurance Self Funded increases are the result of an increase in the number of employees eligible for coverage under the plan. A Personnel Services Assistant I was added to provide support for the administration of citywide health and safety functions.

Performance Measures

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
% of safety problems addressed within 24 hours	100%	100%	100%	100%
Grievances resolved before arbitration	95%	100%	100%	95%
Employee Satisfaction with training on 5 point scale	4.75	4.75	4.60	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 Information Management Systems***
- ***Wireless Connectivity for Police, Fire & other City Departments***
- ***Development and Maintenance of E-Government Services***
- ***Data Security Planning and Enforcement***

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.

Operations and Maintenance of the City's Data Processing Systems supports voice services, information processing systems, and software applications including data security, integrity, and access control.

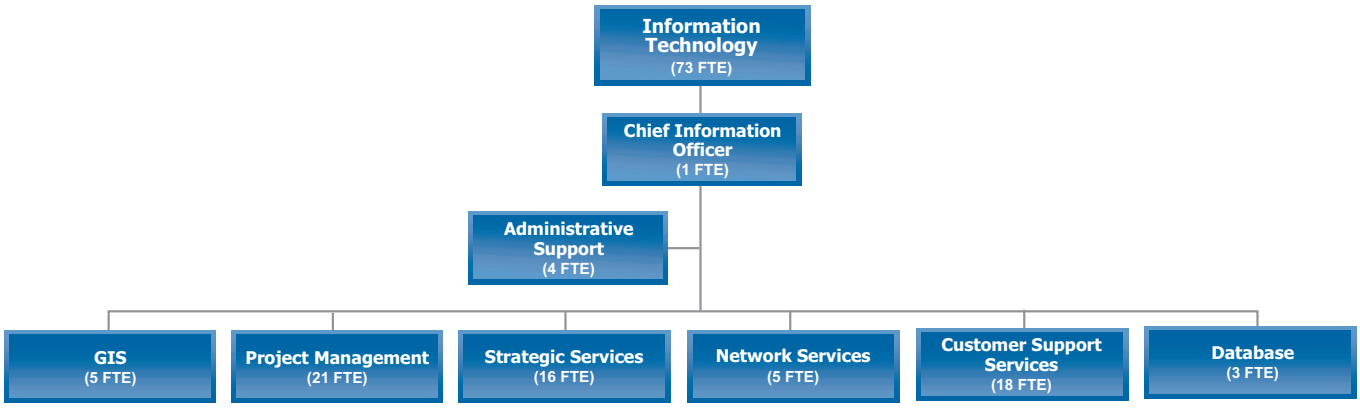


Server Room in City Hall

Wireless Connectivity for Police, Fire & other City Departments enables connectivity to internal and external information resources with mobility.

E-Government Services enable citizens to access City services via the internet, including paying utility bills, applying for City jobs, enrolling in recreation courses, and viewing permit status.

Data Security Planning and Enforcement, designs, implements, and maintains control systems for City Departments protecting our infrastructure from intrusions and viruses while protecting data and privacy. These devices range from simple mobile devices to complex internet applications.



Past Accomplishments

- Upgraded the HR and Financial systems
- Implemented credit card security system, and increased security for City network, systems, and applications
- Upgraded Microsoft file and printer services
- Increased the E-Government applications via the Internet
- Increased the efficiency of processing technology procurement by 30%
- Increased number of IT training classes developed and delivered

Goals & Objectives

- Increase E-Government applications via the Internet
- Increase E-Citation Program in HPD and Municipal Court
- Increase Desktop service delivery
- Enhance Technology Refresh Program
- Increase security for City network, systems and applications
- Migrate email services from Novell Groupwise to Microsoft Exchange
- Implement new 9-1-1 system

Information Technology Expenditures by Category / Program

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 3,046,643	$ 4,101,840	$ 4,629,177	$ 4,786,470	$ 157,293	3%
Employee Benefits	1,079,957	1,472,409	1,664,541	1,878,656	214,115	13%
Services and Supplies	3,040,485	5,113,250	5,254,044	6,264,567	1,010,523	19%
Capital Outlay	479,852	594,552	1,078,029	540,000	(538,029)	-50%
Interest Expense	-	79,890	55,336	-	(55,336)	-100%
Depreciation	-	145,883	146,000	146,000	-	0%
Total	$ 7,646,937	$ 11,507,824	$ 12,827,127	$ 13,615,693	$ 788,566	6%
Program						
General Fund						
General	$ 4,734,925	$ 6,549,209	$ 7,294,669	$ 8,662,634	$ 1,367,965	19%
Citywide Communications	190,341	225,347	252,554	291,976	39,422	16%
Network	74,035	98,240	103,712	95,467	(8,245)	-8%
Customer Support	17,683	6,368	-	-	-	N/A
GIS Committee	-	365,273	474,266	497,455	23,189	5%
Application's Team	29,096	4,803	17,538	18,064	526	3%
Citywide Recurring	2,140,532	2,543,348	3,249,347	3,344,976	95,629	3%
Citywide Capital	480,998	302,734	336,034	699,990	363,956	108%
Admin Cost Reimbursement	(1,417,609)	(1,732,078)	(2,031,331)	(3,289,752)	(1,258,421)	62%
Subtotal General Fund	$ 6,250,001	$ 8,363,244	$ 9,696,789	$ 10,320,810	$ 624,021	6%
Development Services Fund						
General	$ -	$ -	$ -	$ 1,136,874	$ 1,136,874	100%
Citywide	169,678	237,384	192,486	-	(192,486)	-100%
Kiva Phase II	432,446	475,521	528,836	-	(528,836)	-100%
Subtotal Dev. Serv. Fund	$ 602,124	$ 712,905	$ 721,322	$ 1,136,874	$ 415,552	58%
Equip.Repair & Maint Fund	$ 420,886	$ 1,720,511	$ 1,248,004	$ 914,894	$ (333,110)	-27%
Citywide Internal Svs Fund	$ 373,926	$ 711,164	$ 1,161,012	$ 1,243,115	$ 82,103	7%
Total	$ 7,646,937	$ 11,507,824	$ 12,827,127	$ 13,615,693	$ 788,566	6%
Full Time Employees						
General Fund	44	53	59	66	7	12%
Equipment Repair & Maint	-	-	1	1	-	0%
DSC- Info Tech	4	4	4	4	-	0%
Citywide Internal Svs Fund	2	2	2	2	-	0%
Total	50	59	66	73	7	11%

Financial Overview

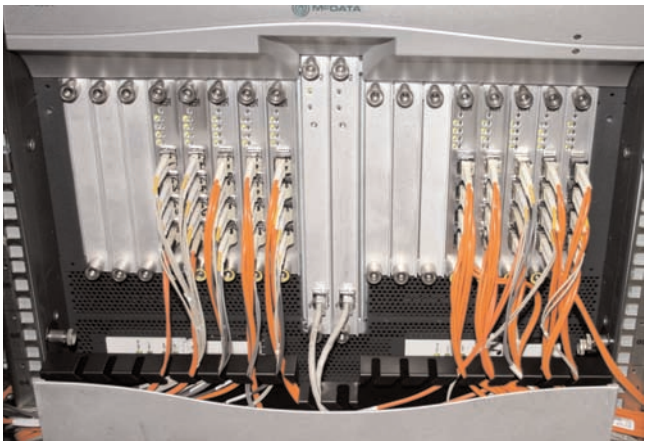
The increases in Fiscal Year 2007 budgeted salaries, wages and benefits reflect the addition of seven employees. These employees were added to increase support for new and existing IT applications, to maintain existing E-Government initiatives, as well as to maintain security and access rights to the City's systems.

The Fiscal Year 2006 Capital Outlay budget contains funding for capital projects that may be rolled into Fiscal Year 2007 to fund the completion of projects started in Fiscal Year 2006. The increase in Citywide Capital for Fiscal Year 2007 reflects professional services of $305,000 approved by the Budget Committee for data security consulting to ensure citywide systems meet stringent security requirements required by Assembly Bills 334, 31, and 188.

In Fiscal Year 2007 IT funding for the Development Services Fund was consolidated to better account for services being provided to the department. The increase reflects funding approved by the Development Services Center Steering Committee for server refresh and disaster recovery storage array.

KEY FACT

The City of Henderson Information Technology Department maintains strategic applications including: Utility Management System, Land Management, HR, Financial Services, Public Safety, and Records Management, such as PeopleSoft, Printrak, Damion, Maximus, Hummingbird, KIVA, UMS, and Microsoft.



Fiber Optic Network Switch

Performance Measures

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
Network availability	99.0%	99.9%	99.9%	99.9%
Percentage of tickets closed by Customer Service & Support	N/A	74.0%	75.0%	76.0%
Percentage of Customer Service & Support tickets closed closed on initial contact	N/A	34.0%	38.0%	40.0%
Average time to close by Customer Service & Support (days)	N/A	13	10	9
Customer Service & Support Average time to close details (days):				
HelpDesk average time to close	N/A	3.9	3.6	3.2
Desktop Team average time to close	N/A	20.3	19.5	19
Telecommunications Team average time to close	N/A	13.2	9.7	9
Desktop Public Safety average time to close	N/A	13.3	5.9	6
In-house IT Training:				
IT training courses conducted	N/A	78	161	200
Number of participants	N/A	479	604	19

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.

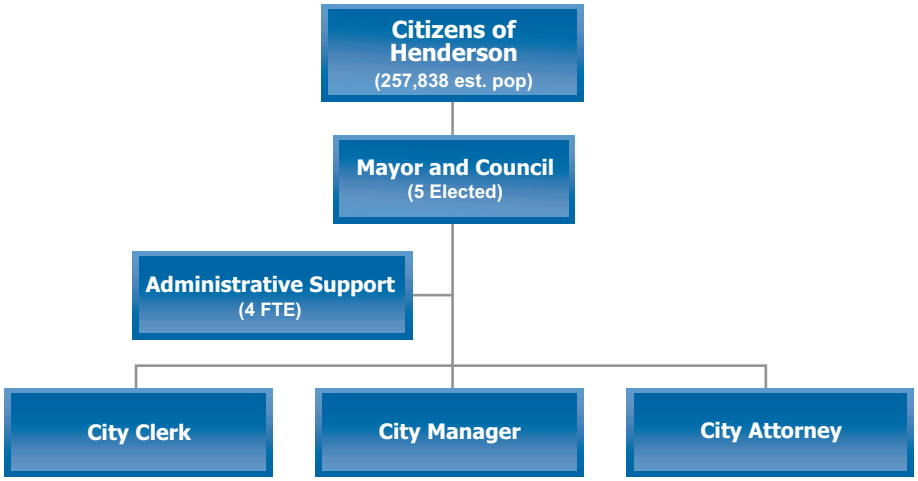
Mayor and Council Priorities

- *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:
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



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

Community 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 Southern Nevada. 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 ongoing expansion of the City's population and boundaries, Henderson is committed to providing the best public safety services and programs in partnership with the 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 the local community. The growth of Henderson has led to significant challenges and opportunities in providing the most efficient and effective transportation network. These challenges include the 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 of Southern Nevada 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, and City Attorney.

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 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



A citywide survey was completed in March 2006

85% of respondents rated the overall quality of life in Henderson as being "good" (61%) or "excellent" (24%). The average rating of overall quality of life on a 100-point scale was 69 in 2006.

The overall quality of services provided by the City of Henderson was rated as 66 on a 100-point scale in 2006.

Mayor and Council Expenditures by Category / Program

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 228,682	$ 260,574	$ 296,503	$ 357,801	$ 61,298	21%
Employee Benefits	135,125	178,700	212,868	246,253	33,385	16%
Services and Supplies	215,405	169,497	190,193	189,881	(312)	0%
Capital Outlay	-	-	-	-	-	N/A
Total	$ 579,212	$ 608,771	$ 699,564	$ 793,935	$ 94,371	13%
Program						
General Fund						
General	$ 733,722	$ 816,310	$ 934,771	$ 1,068,081	$ 133,310	14%
Admin Cost Reimbursement	(154,510)	(207,539)	(235,207)	(274,146)	(38,939)	17%
Total	$ 579,212	$ 608,771	$ 699,564	$ 793,935	$ 94,371	13%
Full Time Employees						
General Fund	7	8	9	9	0	0%
Total	7	8	9	9	0	0%

Financial Overview

The increase in Fiscal Year 2007 reflects routine growth related costs.



KEY FACT

Identified through the 2006 National Citizen Survey, 92% of residents rated Henderson as a "good" or "excellent" place to live, which was an important element to "quality of life."

Performance Measures

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
Residents that feel safe in their neighborhood during the day	93%	95%	92%	92%
Residents who rated the overall quality of services provided by the City as "good" or "excellent."	78%	83%	82%	82%
Residents who rated the quality of land use, planning, and zoning as "good" or "excellent."	48%	51%	48%	48%
Residents satisfied with recreational opportunities	69%	78%	72%	72%
Satisfaction with Quality of Life in Henderson	87%	89%	85%	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.

Municipal Court

Purpose Statement

To promote public safety through the adjudication of misdemeanors.

Core Services

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

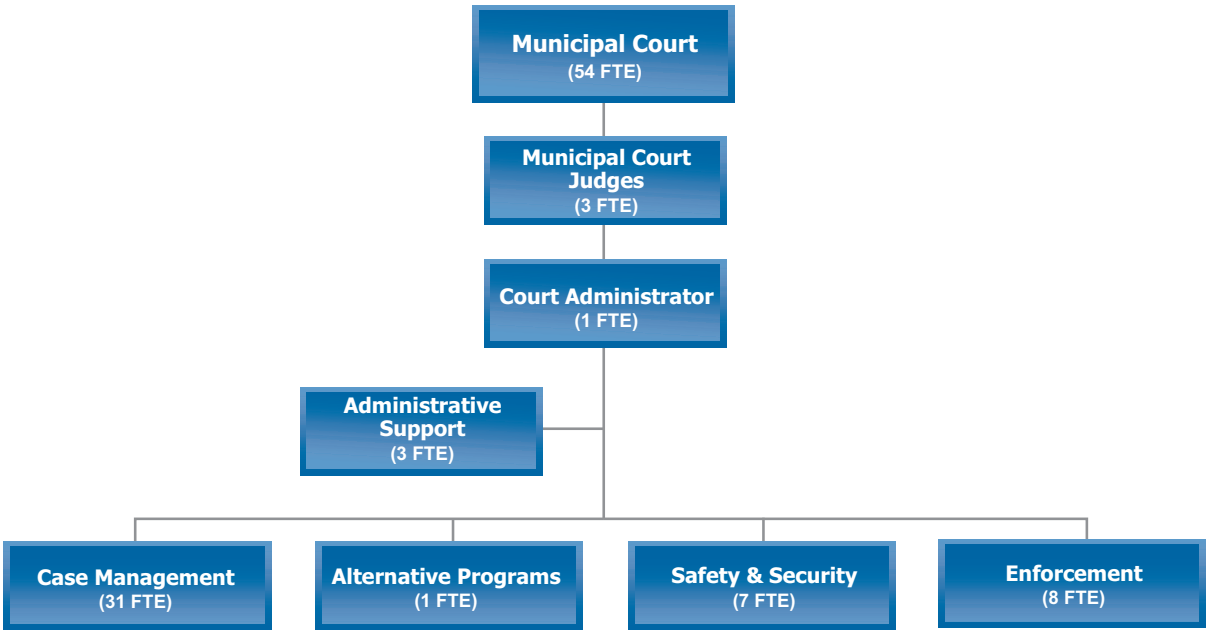
- ***Case Management***
- ***Safety and Security***
- ***Enforcement***



Case Management is the primary service of the Court Operations Division. 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 Facility. 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 hearing cases in the Third Municipal Court Department in July 2005
- Began the design phase of the Justice Facility Expansion and Parking Garage Project
- Implemented a new intranet based video arraignment system that connects three courtrooms with two conference rooms in the Henderson Corrections Center
- Implemented the Drivers Edge Program which is an alternative driving training program for juvenile traffic offenders

Goals & Objectives

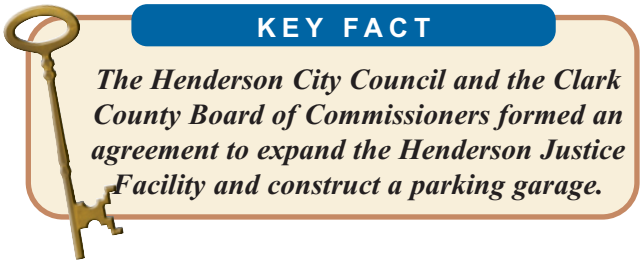
- Implement a joint project with the Police Department to automate traffic ticket processing
- Implement the Maximus WebPak module to allow internet access to the Maximus CourtView case management system
- Continue with design, and award the bid for the Justice Facility Expansion and Parking Garage
- Expand the capacity to process the projected increase in misdemeanor cases associated with growth in the City

Municipal Court Expenditures by Category / Program

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 2,150,683	$ 2,376,338	$ 2,967,775	$ 3,477,133	$ 509,358	17%
Employee Benefits	762,944	902,861	1,113,086	1,484,215	371,129	33%
Services and Supplies	621,368	646,582	889,035	753,877	(135,158)	-15%
Capital Outlay	36,980	423,691	38,378	550,000	511,622	1333%
Total	$ 3,571,975	$ 4,349,472	$ 5,008,274	$ 6,265,225	$ 1,256,951	25%
Program						
General Fund						
General	$ 3,186,786	$ 3,570,183	$ 4,516,815	$ 5,421,225	$ 904,410	20%
DUI Traffic School	-	-	-	-	-	N/A
Subtotal General Fund	$ 3,186,786	$ 3,570,183	$ 4,516,815	$ 5,421,225	$ 904,410	20%
Equip.Repair & Maint Fund	$ 226,846	$ 353,412	$ 173,059	$ -	$ (173,059)	-100%
Muni Court Special Revenue	$ 158,343	$ 425,877	$ 318,400	$ 844,000	$ 525,600	165%
Total	$ 3,571,975	$ 4,349,472	$ 5,008,274	$ 6,265,225	$ 1,256,951	25%
Full Time Employees						
General Fund	38	47	49	54	5	10%
Total	38	47	49	54	5	10%

Financial Overview

The Capital Outlay in Fiscal Year 2007 reflects costs associated with the facility expansion and parking garage.



Performance Measures

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
Average Warrants Cleared Per Day	8.17	10.16	11.00	14.00
Dollar Value of AWCPD	$9,537	$15,181	$16,500	$21,000
Average Cost Per New Case	$116	$140	$136	$149
Cost Per Capita (City of Henderson)	$15.30	$19.99	$19.38	$24.13

Neighborhood Services

Purpose Statement

To develop unified and healthy neighborhoods and enhance citizen self-sufficiency while maintaining their uniqueness and identity.

Core Services

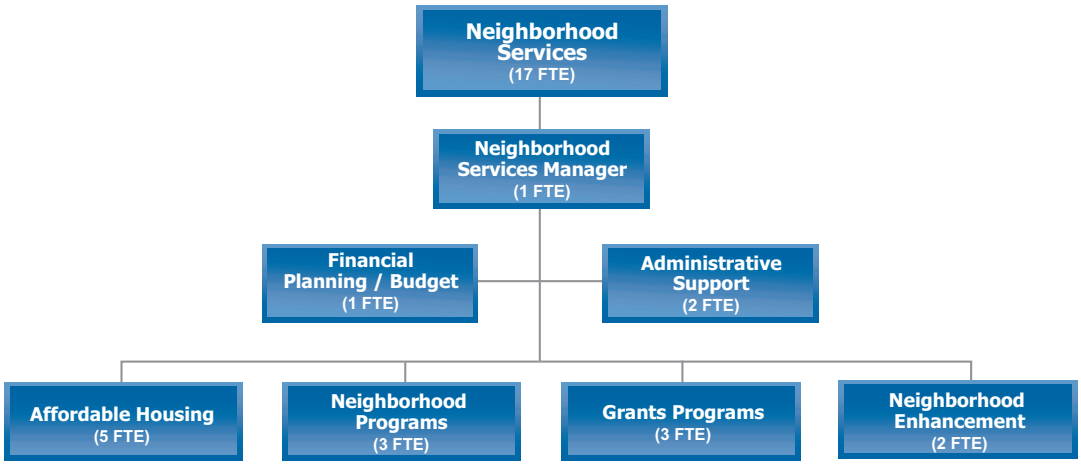
Neighborhood Services is a division of the City Manager's Office. The core services are as follows:

- ***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.

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.

KEY FACT

The City of Henderson is the only local government agency to receive weatherization funds to benefit households. This year, over half a million dollars will be allocated to help weatherize homes.

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 Association and Homeowner Association events, City Hall at the Mall, and FOCUS Speakers Bureau program to help educate and pass information about City services and programs available to the community.

CITY OF HENDERSON
Focus
Speakers Bureau

Customer Service is available to Henderson citizens who are not sure where to go or who to contact about City issues or concerns. Customer service is also available to citizens who find they are dealing with multiple City issues and concerns and would like one point of contact for answers.

KEY FACT

Since 1997 the City of Henderson has helped finance construction of 1200 affordable senior apartment units.

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.

To promote ***Citizen Self-Sufficiency***, the City uses the Community Development Block Grant Program (CDBG). HUD allocates funds by formula among eligible states and local governments to expand economic opportunities, ensure decent housing and provide a suitable living environment for citizens.

Henderson has utilized CDBG funds for such valuable projects as Pittman area sidewalks, curbs and gutters; shade shelters and trails in various parks; 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, and creating as well as preserving jobs through the Nevada Small Business Development Program.



Past Accomplishments

- Assisted in the development and financing of 156 affordable senior housing units
- Completed 35 single-family affordable housing projects
- Public services agencies assisted over 14,500 residents utilizing CDBG funds
- Weatherized 170 units
- Assisted in the formation of neighborhood organizations
- City Hall at the Mall outreach program was visited by over 1,741 residents
- Created 26 new jobs for low-income residents
- Conducted more than 55 neighborhood cleanups

Goals & Objectives

- Identify and reserve parcels for the development of affordable housing
- Create opportunities for City and resident education and intervention
- Support a coordinated use of public and private sector resources
- Facilitate neighborhood enhancement and preservation
- Create a reference tool kit for neighborhood group association development
- Create an opportunity for neighborhood group leaders to network, learn, problem solve, and communicate with each other and the City
- Facilitate the development of Workforce housing in our community

Neighborhood Services Expenditures by Category / Program

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 948,369	$ 1,049,296	$ 952,673	$ 1,104,209	$ 151,536	16%
Employee Benefits	337,606	412,303	379,562	454,421	74,859	20%
Services and Supplies	2,542,114	1,909,630	2,524,582	1,484,766	(1,039,816)	-41%
Capital Outlay	88,674	232,570	332,242	27,500	(304,742)	-92%
Total	$ 3,916,763	$ 3,603,799	$ 4,189,059	$ 3,070,896	$ (1,118,163)	-27%
Program						
General Fund						
Neighborhood Services	$ 941,238	$ 1,051,724	$ 1,462,905	$ 1,863,588	$ 400,683	27%
Admin Reimbursement		-	(374,192)	(461,064)	$ (86,872)	23%
Subtotal General Fund	$ 941,238	$ 1,051,724	$ 1,088,713	$ 1,402,524	$ 313,811	29%
HUD Proceeds Fund	$ 2,975,525	$ -	$ -	$ -	$ -	N/A
Multipurpose Special Rev	$ -	$ 2,552,075	$ 3,100,346	$ 1,668,372	$ (1,431,974)	-46%
Total	$ 3,916,763	$ 3,603,799	$ 4,189,059	$ 3,070,896	$ (1,118,163)	-27%
Full Time Employees						
General Fund	10	11	11	12	1	9%
HUD Proceeds Fund	2	-	-	-	-	N/A
Multipurpose Special Rev	1	5	5	5	-	0%
Total	13	16	16	17	1	6%

Financial Overview

The Fiscal Year 2006 budget reflects budgeted expenditures for grants that will be carried forward to Fiscal Year 2007. The Fiscal Year 2007 projected budget reflects conservative expenditures based on available information at the time the final budget was filed with the state in May 2006. Increases in Salaries and Wages, as well as Employee Benefits reflect the addition of one full-time Neighborhood Rapid Response Maintenance Worker.



KEY FACT

7,500 residents increased their awareness of City government and public participation through peer consulting, FOCUS Speakers Bureau, and City Hall at the Mall.

Performance Measures

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
# of affordable housing units complete	485	230	291	235
Total # of neighborhood clean-ups	10	26	15	40
# of clients (subrecipients) served	8,800	16,000	14,400	14,000
Amount of local, state and Federal grants that the City has received	$4,500,000	$5,846,000	$5,900,000	$6,000,000

Parks and Recreation

Purpose Statement

To provide community services through diverse and innovative parks, cultural, and natural resource opportunities.

Core Services

- *Strategic Support*
- *Community Services*
- *Cultural Arts*
- *Parks and Facilities Operations and Management*
- *Planning*
- *Recreation Opportunities and Services*

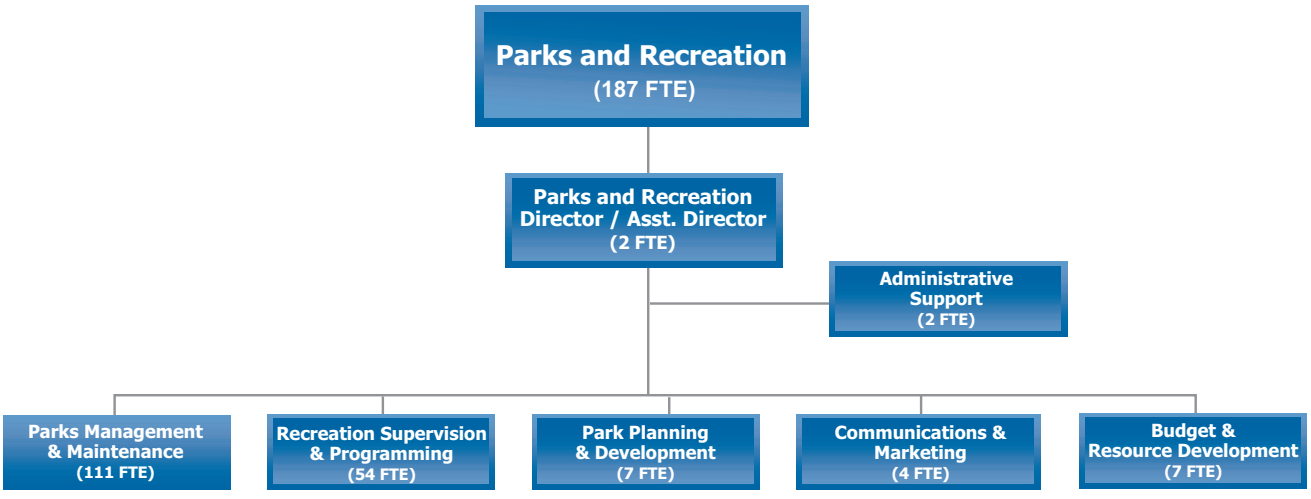
Strategic Support includes marketing, resource development, and administrative support functions. This core service enables and maximizes delivery of the department's core services.

Community Services provides programs that contribute to the overall development of individuals by enhancing their physical, mental, and social well-being. This core services includes a variety of recreation programs focused on addressing the special needs of many Henderson residents. The City's senior adult residents are offered programs such as health screenings, outreach, tax assistance, volunteer opportunities, and nutrition. For the population with disabilities, a number of adaptive and mainstreaming activities are offered. The younger school-age residents benefit from programs such as Safekey, Kids Zone, and Teen Zone, Children at Play Club, Traveling Teens, Specialty Camp, and Teen Smarts.



Cactus Wren Park

Cultural Arts provides a variety of cultural activities and events to the community to expand awareness and appreciation of the arts. Activities, events, and concerts are offered at numerous Henderson locations and programs of visual arts are also available. The Henderson Pavilion is the largest outdoor cultural arts venue with a wide variety of concerts and community events.



Park and Facilities Management provides stewardship and asset management of parks and recreation facilities, city government landscaped facilities, and open space areas with overall management and maintenance of over 1,100 acres of developed park land, open space, trails, and civic grounds. Henderson's parks and facility inventory includes 43 parks, 13 swimming pools, six community centers, and one senior center. There are a number of streetscapes also maintained as part of this core service area.

KEY FACT

The City of Henderson has held the title of Tree City USA for 16 years resulting in the longest consecutive streak within the State of Nevada in obtaining this designation.

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.

Planning and Resource Development provides short- and long-term project and landscape planning for parks, trails, and open spaces to ensure proper quality development and protection of natural resources. Services also include open space protection, capital improvement program management, and review of all public and private development landscape requirements.

Recreation Opportunities and Services is striving to provide residents with the most admired, value-driven recreation, aquatic, athletic, and special interest programs in the Southern Nevada. General recreation programs such as fee classes, fitness, drop-in classes, sports, aquatics, and special events are offered through the department's community centers and special sports facilities. Services are available for all Henderson residents.

Past Accomplishments

- Increased water conservation savings (14% overall water use reduction) as compared to 2002 benchmark year
- Senior Center served over 94,000 meals under the Black Mountain Nutrition program
- Purchased new cardio equipment for fitness rooms and sold over 10,000 memberships as part of Healthy Henderson program

Goals & Objectives

- To expire waiting list for home delivered meals and increase delivery by over 50 meals daily
- To increase trail programming, coordinate volunteer clean-up efforts and enhance security
- Planned Park Grand Openings
  - Paseo Vista Park
  - Esselmont Park (Phase I)
  - Tuscany Park
  - Boulder Creek Park
  - Kimball Hills Park
- Planned Trail Grand Openings
  - Wetlands Trail Connection
  - Boulder Highway (Major to Wagonwheel)
  - Pittman Wash Trail
  - St. Rose Trail (Phase I)
  - Anthem East Trails



Parks and Recreation Expenditures by Category / Program

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 14,245,780	$ 14,842,605	$ 16,316,464	$ 17,766,536	$ 1,450,072	9%
Employee Benefits	3,742,327	4,162,676	5,191,453	5,827,415	635,962	12%
Services and Supplies	8,949,306	9,917,340	12,187,826	10,613,384	(1,574,442)	-13%
Capital Outlay	545,869	1,443,924	4,558,610	1,443,555	(3,115,055)	-68%
Total	$ 27,483,282	$ 30,366,545	$ 38,254,353	$ 35,650,890	$ (2,603,463)	-7%
Program						
General Fund						
Parks						
General	$ 5,768,334	$ 5,861,625	$ 6,536,164	$ 6,665,761	$ 129,597	2%
Parkway Median Lands	298,665	260,429	311,709	387,460	75,751	24%
Planning/Resource Dev.	5,916	7,718	14,753	15,172	419	3%
SNPLMA	-	-	77,284	-	(77,284)	-100%
O & M Bond Funded	4,468,500	4,446,377	5,369,339	6,837,341	1,468,002	27%
Subtotal Parks	$ 10,541,415	$ 10,576,149	$ 12,309,249	$ 13,905,734	$ 1,596,485	13%
Recreation						
General	$ 2,036,816	$ 2,175,184	$ 2,201,460	$ 2,567,119	$ 365,659	17%
Communication	691,112	819,445	811,969	810,595	(1,374)	0%
Cultural Arts	255,456	271,592	348,575	361,003	12,428	4%
Bird Viewing Preserve	68,757	72,635	89,412	92,560	3,148	4%
Recreation-Inclusion	146,996	146,645	229,605	238,843	9,238	4%
Special Events	277,021	331,988	348,602	366,954	18,352	5%
Sports	789,790	858,846	912,595	969,152	56,557	6%
Technical Services	200,747	199,017	212,055	394,674	182,619	86%
Recreation Centers	4,845,754	4,765,096	5,414,924	5,399,242	(15,682)	0%
Adult Sr Services	368,562	375,890	501,388	666,944	165,556	33%
Swimming Pools	2,016,601	2,207,187	2,122,766	2,233,489	110,723	5%
SNPLMA	-	-	10,000	-	(10,000)	-100%
O & M Bond Funded	4,007,012	4,437,740	5,361,519	5,718,109	356,590	7%
Subtotal Recreation	$ 15,704,624	$ 16,661,265	$ 18,564,870	$ 19,818,684	$ 1,253,814	7%
Subtotal General Fund	$ 26,246,039	$ 27,237,414	$ 30,874,119	$ 33,724,418	$ 2,850,299	9%
Special Recreation Fund	$ 540,036	$ 1,483,929	$ 3,033,581	$ 1,327,177	$ (1,706,404)	-56%
Equipment Repair & Maint	$ -	$ 5,850	$ 1,690,272	$ 200,000	$ (1,490,272)	-88%
Multipurpose Spec.Rev Fund	$ 697,207	$ 1,639,352	$ 2,656,381	$ 399,295	$ (2,257,086)	-85%
Total	$ 27,483,282	$ 30,366,545	$ 38,254,353	$ 35,650,890	$ (2,603,463)	-7%
Full Time Employees						
General Fund	155	163	177	182	5	3%
Special Recreation Fund	-	1	1	1	-	0%
Multipurpose Special Rev. Fund	-	1	4	4	-	0%
Total	155	165	182	187	5	3%

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 also receives funds from room tax distributed into the Special Recreation Operating Fund. The financial data presented in the table depicts expenditures by facilities and programs.

Parks and Recreation also has a considerable capital budget from a variety of sources. The largest source of funds comes from the Southern Nevada Public Lands Management Act (SNPLMA). These funds now are estimated to be in excess of $212 million dollars, approved as of 2006. 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 2007 Performance Budget process added five new full-time positions. Through the Parks and Recreation Tax Override, the Parks Division added a Park Mechanic and a Recreation Coordinator.



Youth Soccer

The Recreation Division added two Office Assistant IIs and a Recreation Leader, which will be paid from reallocation of resources within the Recreation Budget.

In addition to the 187 full-time employees, the department also employs the equivalent of 301 full-time positions in part-time personnel.

Performance Measures

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
# of sites maintained (parks, city facilities, medians, natural resources, and trails)	79	81	89	97
# of total park acres maintained	993	999	1,070	1,280
# of total non-park acres maintained (city facilities, medians, natural resources, and trails)	181	181	181	181
# of natural resources acres maintained	277	277	302	302
# of linear miles of trails maintained	70.2	70.2	75	85
# of recreation facilities	8	8	8	7
overall customer satisfaction of recreation classes/workshops (scale 1-5, 1=poor, 5=excellent)	4.74	4.77	4.77	4.78
# of registrations for recreation classes/programs	235,225	238,343	240,000	242,000

Police

Purpose Statement

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

Core Services

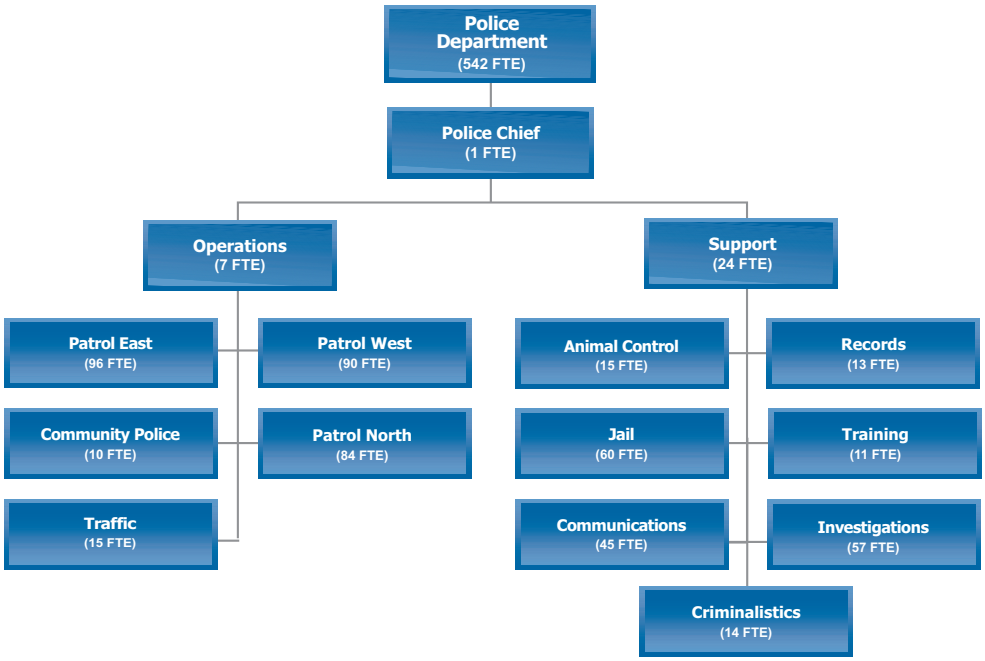
The core services of the Police Department include:

- *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 concept 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

- Opened a community policing office in the Galleria at Sunset mall
- Expanded the Sexual Offender Tracking Unit
- Created an additional traffic unit
- Sent eight officers to assist Hurricane Katrina efforts
- Created a three area command structure

Goals & Objectives

- Decrease response time for emergency calls
- Implement a four area command structure
- Expand the capabilities of our Criminalistics Bureau
- Increase the number of Investigators in the Detective Bureau



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 is the "direct connect" to the system, which enables 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 was completed on December 15, 2005.

Police Expenditures by Category / Program

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 29,330,302	$ 32,587,465	$ 36,598,379	$ 44,464,096	$ 7,865,717	21%
Employee Benefits	11,331,036	13,429,156	16,615,977	20,085,519	3,469,542	21%
Services and Supplies	6,963,491	7,118,565	9,181,322	10,000,937	819,615	9%
Capital Outlay	1,326,149	3,402,282	3,706,374	2,894,971	(811,403)	-22%
Total	$ 48,950,978	$ 56,537,468	$ 66,102,052	$ 77,445,523	$ 11,343,471	17%
Program						
General Fund						
General	$ 1,068,842	$ 1,046,432	$ 1,386,206	$ 1,657,879	$ 271,673	20%
Support Services	4,056,596	3,796,813	4,218,554	3,228,383	(990,171)	-23%
Animal Control	949,126	1,141,460	1,280,604	1,528,936	248,332	19%
Jail	6,341,703	7,180,645	7,935,811	8,475,722	539,911	7%
Patrol Admin	5,813,459	4,538,461	3,334,354	1,178,738	(2,155,616)	-65%
Patrol-East Command	7,444,877	9,803,789	10,120,222	12,194,477	2,074,255	20%
Patrol-West Command	8,501,640	10,683,718	11,817,176	13,885,431	2,068,255	18%
Investigations	3,369,905	3,993,134	4,609,714	4,996,426	386,712	8%
Information Services	3,364,306	5,177,412	4,063,724	5,181,727	1,118,003	28%
Police Training	1,300,612	1,397,168	1,629,266	1,759,376	130,110	8%
Records	946,639	1,015,795	1,124,882	1,357,757	232,875	21%
Special Operations	3,415,190	3,529,041	3,699,476	3,978,240	278,764	8%
Crime Prevention	52,264	51,500	1,251,918	1,643,625	391,707	31%
Professional Standards	9,070	30,729	41,163	54,110	12,947	31%
Criminalistics	986,308	1,215,814	1,309,315	2,733,144	1,423,829	109%
Homeland Security	-	251,734	393,671	401,027	7,356	2%
Police Athletic League	4,325	-	-	-	-	N/A
Grant	20,863	-	-	-	-	N/A
Total General Fund	$ 47,645,725	$ 54,853,645	$ 58,216,056	$ 64,254,998	$ 6,038,942	10%
Forfeited Assets Special Rev	$ 81,432	$ 79,411	$ 110,383	$ 300,000	$ 189,617	172%
Multipurpose Spec.Rev Fund	$ 1,223,821	$ 1,604,412	$ 1,125,638	$ -	$ (1,125,638)	-100%
Sales & Use Tax	$ -	$ -	$ 6,649,975	$ 12,890,525	$ 6,240,550	94%
Total	$ 48,950,978	$ 56,537,468	$ 66,102,052	$ 77,445,523	$ 11,343,471	17%
Full Time Employees						
General Fund	365	412	427	445	18	4%
Sales Tax & Use Fund	-	-	54	97	43	80%
Grant Proceeds Fund	30	-	-	-	-	N/A
Total	395	412	481	542	61	13%



Financial Overview

The increases in Fiscal Year 2006 and Fiscal Year 2007 are largely due to the 1/4 cent Sales Tax increase that was approved by voters. This funding alone will allow the city to hire approximately 114 officers by Fiscal Year 2009.

In Fiscal Year 2005, the City contracted with Clark County, for the Henderson jail to house some County prisoners. This contract will continue through Fiscal Year 2007.

The variances in Forfeited Assets Funding is in part a result of interagency agreements for the sharing of proceeds from forfeited assets in major sting operations.

Variations in General Fund divisions are attributable in part to the allocation of expenditures to the appropriate divisions, and restructuring within the department.

Performance Measures

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
Reports	27,333	26,620	27,000	30,000
Calls for Service	157,630	157,798	176,000	193,000
Total 9-1-1 Calls Received	81,346	80,805	84,000	89,000

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.

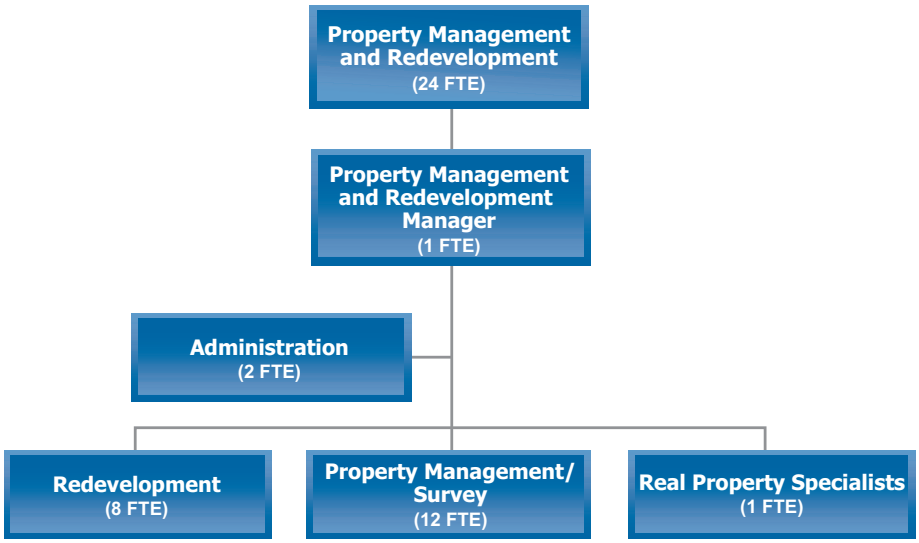
Core Services

- *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

- Generated $8.9 Million in revenue from land sales
- Completed annexation of 109 acres of real estate into the City
- As a result of changes in Nevada state statutes, revised the land sale/lease process
- Initiated an aggressive inspection program to reduce the amount of illegal use and dumping on City-owned property
- Completed sighting study for first building to be constructed at the Nevada State College
- Completed construction on San Eduardo Estates, a 10 lot residential subdivision, in which individual lots will be offered for sale and projected to generate an estimated revenue of $2.5 million for the City
- Managed over 5,900 acres of City owned land
- Generated approximately $516,000 annual rental income through approximately 80 leases and permits
- Established a quarterly inspection program for the City's first municipal golf course, the Wildhorse Golf Course
- Added two new buildings comprised of 16,400 sf of retail and 29,000 sf of office space to the Downtown Redevelopment Area. New tenants include a restaurant/bakery, coffee shop, credit union, Nevada State College, and various professional service providers
- As of the beginning of the second quarter of 2006, 298 homes have been sold in the Tuscany Redevelopment Area with a value of $161 million
- All of the parcels in the Cornerstone redevelopment area have been sold to private developers. The construction of a 40,000 sf Wal-Mart Neighborhood Grocery is complete and construction has begun on a variety of town homes, duplexes, and condominiums, totaling 442 units

Goals & Objectives

- Increase City revenue through proactive property management
- Continue to pursue legislation to create the Limited Transition Area (LTA) and thereby increase development potential
- Ensure the City's vacant land is maintained in compliance with regulations through an increase in scheduled property inspections
- Continue to implement the Downtown Investment Strategy and manage the redevelopment of three other areas - Cornerstone, Tuscany, and Eastside

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 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ -	$ 1,578,514	$ 1,756,158	$ 1,958,019	$ 201,861	11%
Employee Benefits	-	571,866	635,129	753,609	118,480	19%
Services and Supplies	-	2,143,946	5,747,522	3,685,642	(2,061,880)	-36%
Capital Outlay	-	90,891	3,544,130	45,000	(3,499,130)	-99%
Interest Expense	-	877,285	899,127	1,354,591	455,464	51%
Principal Retirement	-	22,019	23,377	524,819	501,442	2145%
Total	$ -	$ 5,284,521	$ 12,605,443	$ 8,321,680	$ (4,283,763)	-34%
Program						
General Fund						
General						
Property Management	$ -	$ 1,315,131	$ 1,314,683	$ 1,387,950	$ 73,267	6%
Survey	-	474,964	576,610	605,645	29,035	5%
Subtotal General Fund	$ -	$ 1,790,095	$ 1,891,293	$ 1,993,595	$ 73,267	6%
Redevelopment						
General	$ -	$ 368,895	$ 700,741	$ 783,914	$ 83,173	12%
Downtown	-	2,963,822	9,667,433	3,619,844	(6,047,589)	-63%
Tuscany	-	75,050	30,000	105,000	75,000	250%
Cornerstone	-	86,659	315,976	300,976	(15,000)	-5%
Eastside	-	-	-	1,518,351	1,518,351	100%
Subtotal Redevelopment	$ -	$ 3,494,426	$ 10,714,150	$ 6,328,085	$ (4,386,065)	-41%
Total	$ -	$ 5,284,521	$ 12,605,443	$ 8,321,680	$ (4,283,763)	-34%
Full Time Employees						
General Fund	-	16	16	16	-	0%
Redevelopment	-	6	6	8	2	33%
Total	-	22	22	24	2	9%

Financial Overview

This office was created in Fiscal Year 2005 from the Property Management Division of the City Attorney's Department and the Redevelopment Division of the Community Development Department.

The approximately $9.6 million in Fiscal Year 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. The 11% increase in Salaries and Wages from Fiscal Year 2006 to Fiscal Year 2007 is because of the addition of two new positions in Redevelopment. The Fiscal Year 2007 positions are an Administrative Analyst II and a Program Analyst.

Performance Measures

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
Rights-of-way acquisitions completed on time	90%	92%	94%	94%
Division of lands not requiring technical amendments	90%	92%	96%	96%
Leases/permits on City-owned Property completed on time	90%	90%	90%	92%
Increase in Tax Increment	N/A	12.8%	39.4%	141.7%*

**Increase due to addition of the Eastside Redevelopment Area*

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.

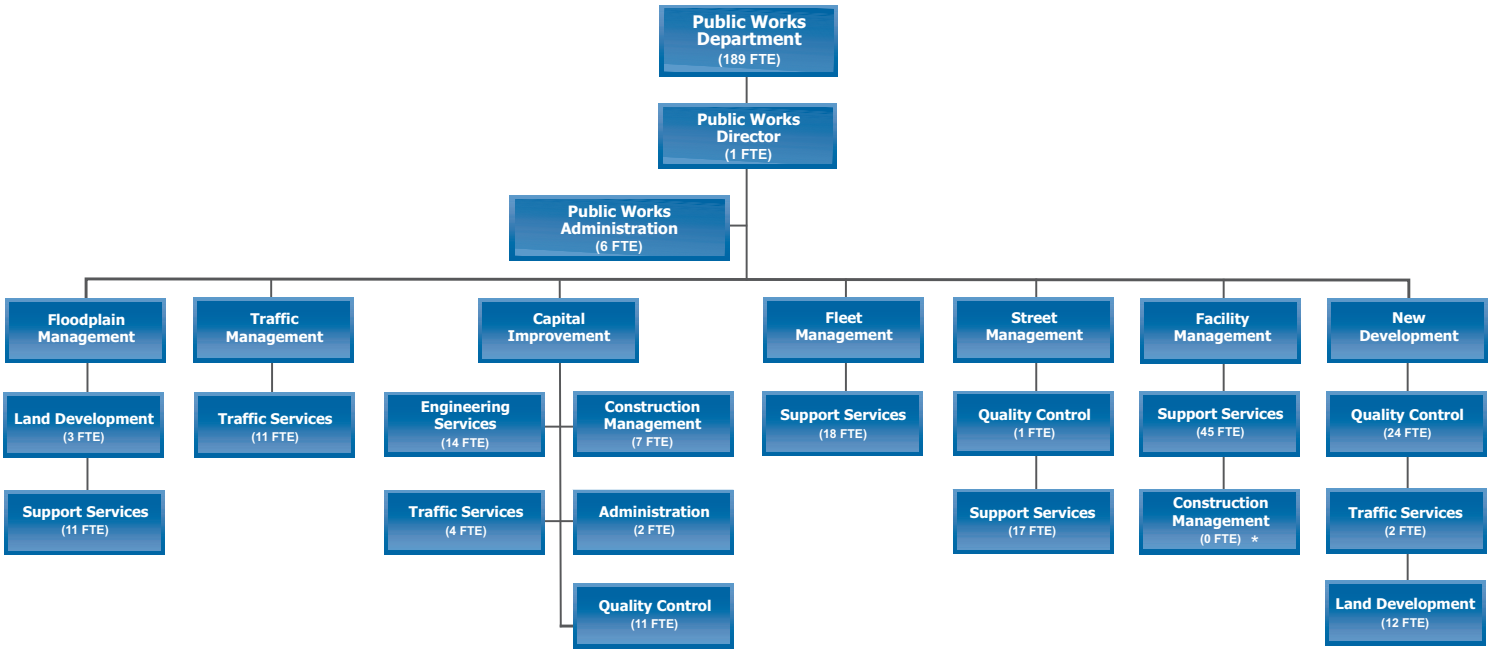
Fleet Management provides procurement, preventive maintenance, repair, replacement and disposition services of the City's vehicles and equipment.



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.



* Construction Management duties split between Capital Improvement and Facility Management. These FTEs are recorded in only one place to avoid duplication.

Traffic Management provides barricade permitting and inspection 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

- Completed local drainage master plan
- Completed inspection and repair of streetlight pull boxes
- Completed GIS map of storm water drainage system, allowing for local improvements to be funded by CCRFCD
- Developed and implemented NDPES Monitoring Program
- Implemented drop inlet inspection and cleaning program
- Installed new above ground fuel tank
- Completed projects: City Center Plaza, Cactus Wren Park, Auto Show Dr Interchange, I-215 and I-515 Interchange, Horizon Ridge Parkway, Coronado Center Rd, Green Valley Parkway Reconstruction-Sunset to Warm Springs, Chestnut St, Mission, Greenway, Water St , Reconstruction, River Mtn Loop Trail, Wetlands Trail, Pittman Wash Trail, Traffic signals installed at the following intersections- St. Rose Parkway at Jefferies, Executive Airport Dr, and at Coronado Center Dr, Green Valley Parkway at Wing Brook, and Mountain Vista at Patrick

Goals & Objectives

- Complete design of a facility for Public Works maintenance and fleet services
- Establish contract to replace short roadway segments
- Develop requirements for asset management program inventories and assessments
- Create prequalification bid process for contracted architectural services
- Install web-based wireless hand held units for field staff to improve communications
- Lead a citywide team to develop and implement enhancements to the Capital Improvement Planning Process
- Improve average turn around time on routine vehicle maintenance requests
- Improve internal controls of fleet inventory, while decreasing average time between completion and closure of fleet work orders



Graffiti Crew

Public Works Expenditures by Category / Program

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 10,478,114	$ 10,549,345	$ 12,719,166	$ 13,733,356	$ 1,014,190	8%
Employee Benefits	3,308,582	3,685,258	4,671,840	4,962,038	290,198	6%
Services and Supplies	12,644,097	13,904,568	19,127,978	19,393,977	265,999	1%
Capital Outlay	844,458	481,643	2,113,343	2,214,500	101,157	5%
Depreciation	3,220,039	3,146,622	3,640,775	3,903,517	262,742	7%
Interest Expense	8,117	2,435	616	249	(367)	-60%
Loss on Disposition of Asset	-	-	-	-	-	N/A
Total	$ 30,503,407	$ 31,769,871	$ 42,273,718	$ 44,207,637	$ 1,933,919	5%
Program						
General Fund						
Building Maintenance	$ 4,507,214	$ 5,225,594	$ 6,453,494	$ 7,491,443	$ 1,037,949	16%
Streets	2,527,165	2,662,080	1,999,287	2,307,352	308,065	15%
Traffic	3,635,454	3,639,597	4,125,559	4,568,603	443,044	11%
Flood	337,655	360,922	2,257,562	1,881,257	(376,305)	-17%
Support Services	296,602	308,122	961,736	1,992,926	1,031,190	107%
Subtotal General Fund	$ 11,304,090	$ 12,196,315	$ 15,797,638	$ 18,241,581	$ 2,443,943	15%
Engineering Fund						
Administration	$ 2,626,304	$ 2,451,827	$ 2,884,018	$ 1,239,317	$ (1,644,701)	-57%
Drafting/Design	1,352,646	1,440,929	1,742,174	1,802,426	60,252	3%
Improvement Districts	131,361	117,316	154,071	158,006	3,935	3%
New Development	127,063	116,739	195,281	192,426	(2,855)	-1%
Quality Control	1,199,628	1,266,653	1,652,080	1,738,020	85,940	5%
Survey	497,323	-	-	-	-	N/A
Flood Control-Admin	255,545	156,926	306,662	283,235	(23,427)	-8%
Construction Mgmt	728,710	748,781	897,666	988,363	90,697	10%
Traffic Clerical	-	-	69,600	75,961	6,361	9%
QC Pavement Mgmt	-	-	116,310	110,778	(5,532)	-5%
Parks Design	120,829	121,493	20,877	-	(20,877)	-100%
Subtotal Eng Fund	$ 7,039,409	$ 6,420,664	$ 8,038,739	$ 6,588,532	$ (1,450,207)	-18%
Development Services Fund						
DSC-Traffic	$ 149,417	$ 121,540	$ 192,166	$ 145,717	$ (46,449)	-24%
DSC-Engineering						
New Development	1,389,598	1,882,989	2,327,378	2,464,480	137,102	6%
Quality Control	2,872,501	3,000,715	4,044,955	4,555,223	510,268	13%
Flood Control	151,305	65,541	8,043	8,285	242	3%
Subtotal Dev Serv Fund	$ 4,562,821	$ 5,070,785	$ 6,572,542	$ 7,173,705	$ 601,163	9%
City Shop Fund	$ 6,784,180	$ 7,298,640	$ 8,330,739	$ 9,710,394	$ 1,379,655	17%
Multipurpose Spec Rev	$ 4,811	$ 41,573	$ 6,881	$ 500,000	$ 493,119	7166%
Equip Repair & Maint	$ 808,096	$ 741,894	$ 3,527,179	$ 1,875,500	$ (1,651,679)	-47%
Flood Control Cap Proj	$ -	$ -	$ -	$ 117,925	$ 117,925	100%
Total	$ 30,503,407	$ 31,769,871	$ 42,273,718	$ 44,207,637	$ 1,933,919	5%
Full Time Employees						
General Fund	82	83	87	96	9	10%
Engineering Fund	48	43	44	37	(7)	-16%
DSC-Public Works	30	31	34	38	4	12%
City Shop Fund	14	15	15	18	3	20%
Total	174	172	180	189	9	5%

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, Flood Control,and New Development are in the Development Services Center, an Enterprise Fund. Special Revenue Gas Tax Funds are used to improve streets and appurtenances. The Equipment Repair and Maintenance Fund is used for major repairs and replacements of existing infrastructure. 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.

The Fiscal Year 2006 realignment allocated costs more directly to 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.

Additional realignments for Fiscal Year 2007 include Public Works Administration moving from the Engineering Services Fund to the General Fund Support Services. This move more accurately reflects the overall management of this diverse department.

New positions added for Fiscal Year 2007 include two Maintenance Mechanics II's, a Vehicle Parks Clerk, a Traffic Signal Service Person, a Plumber, a Chief of Public Works Inspections, two Public Works Inspectors, and a Secretary I.



Street Patch Repair

KEY FACT

During Fiscal Year 2006, NDOT, in cooperation with Public Works staff opened new freeway interchanges at I-515 and I-215, and I-515 and Auto Show Road. These and other transportation improvements help to relieve traffic congestion and reduce travel time for local commutors.

Performance Measures

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
Permits and Studies reviewed within target time	41%	94%	98%	98%
City signalized intersections that are synchronized	29%	38%	58%	58%
Fleet workorders completed within 2 days	73%	69%	69%	72%
Street "Request for Service" responded to within goals	81%	82%	80%	80%
Facilities work orders completed within goals	76%	76%	75%	75%

Utility Services

Purpose Statement

To provide vital water and wastewater services to our citizens while protecting the environment, health, and prosperity of our community.

Core Services

- *Community Water Supply*
- *Wastewater Treatment and Reclamation*
- *Customer Service, Information and Support*
- *Strategic Planning and Systems Development*

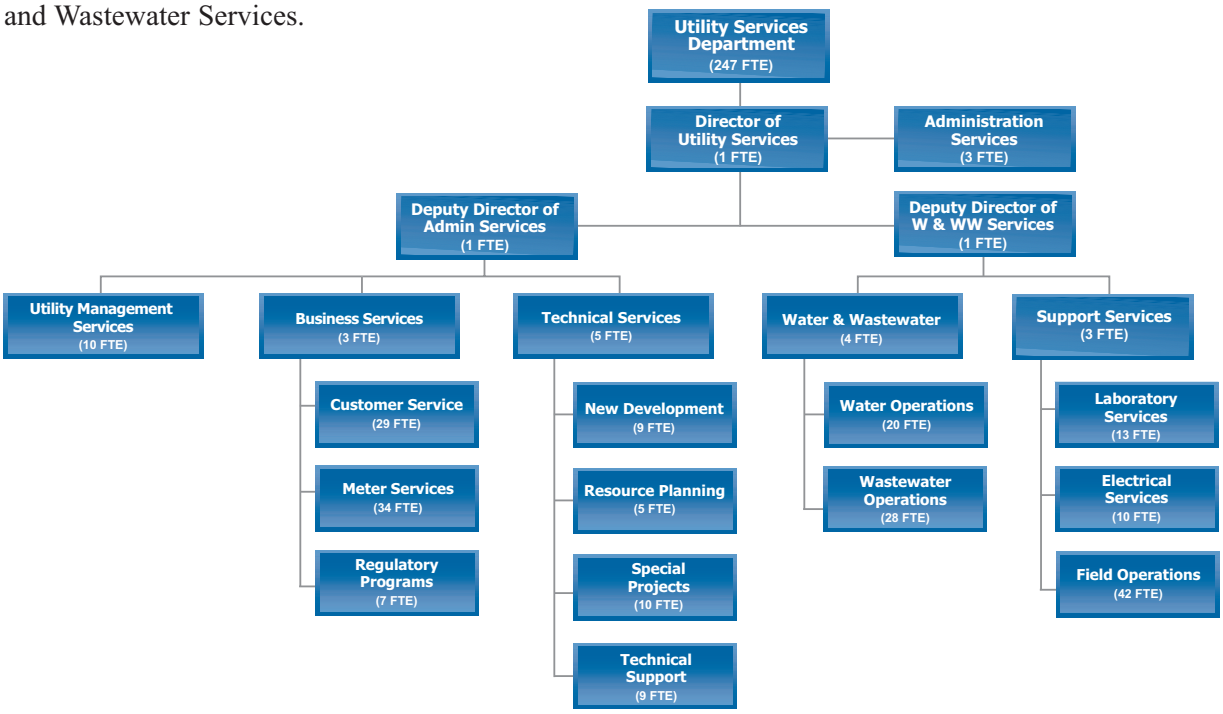
The Department of Utility Services is responsible for all facets of water, wastewater, and reclaimed water services for the Henderson community. The Department provides treatment and delivery of drinking water, collection and reclamation of wastewater, laboratory testing services, utility infrastructure planning and management, customer and billing services, as well as conservation and public outreach programs.

The Department is organized into five divisions: Business Services, Technical Services, Utility Management Services, Utility Support Services, and Water and Wastewater Services.



Field Operations Crew Cleaning Sewer Line

The divisions are comprised of twelve operational sections, which include: 1) Customer Services, 2) Meter Services, 3) Regulatory Programs, 4) New Development, 5) Resource Planning, 6) Special Projects, 7) Technical Support, 8) Water Operations, 9) Wastewater Operations, 10) Laboratory Services, 11) Electrical Services, and, 12) Field Operations.



Community Water Supply provides drinking water treatment, water transmission and distribution, and protection of the City's water supply.

Wastewater Treatment and Reclamation includes wastewater collection, wastewater treatment and reclaimed water delivery, laboratory services, regulatory involvement and compliance, and technical support.

Customer Service, Information, and Support provides billing and collection services, public outreach, metering services, water conservation, and customer relations.

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.

Other vital programs the Department performs include:

- **Training and Safety -** the Department is committed to keeping all employees up-to-date on technical, operational, maintenance and safety issues through its employee development program
- **Customer Service -** a commitment to deliver quality service to customers
- **Energy Efficiency -** the cost of energy fluctuates greatly and the Department aggressively pursues methods to decrease energy costs through conservation measures
- **Water Conservation -** 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

- Received the 2005 Association of Metropolitan Water Agencies (AMWA) Platinum Award for Sustained Competitiveness Achievement, recognizing long-term excellence in public water utility management and ongoing commitment to best management practices
- Received the 2005 National Association of Clean Water Agencies (NACWA) Excellence in Management Award, recognizing successful initiatives addressing a wide range of management challenges to wastewater utilities
- Received the National Association of Clean Water Agencies Gold Award for 100% compliance with NDPES permit limits
- Continued the Phase III construction of the $73 million expansion to the WRF, which will increase wastewater capacity up to 32 mgd by 2008
- Consistently exceeded DSC goal of meeting service level targets 90% of the time
- Selected and awarded the vendor contract for state-of-the-art membrane bioreactor (MBR) technology as the preferred treatment method for the treatment capacity, eight mgd, Southwest Water Reclamation Facility (SWRF)
- Began public review process for the Clean Water Coalition's System Conveyance Operation Program (SCOP) Environment Impact Statement
- Completed a Utilities Emergency Operations Center, which provides centralized, secure access to all critical utility systems in case of an emergency
- Enhanced the Department website pages to allow utility customers to contact the Customer Care Center by email, increasing customer service staff efficiency
- Began implementation of the Laboratory Information Management System (LIMS)
- Implemented a meter set process giving developers the ability to schedule water meter installations and making those installations uniform

Goals & Objectives

- Achieve and maintain an excellent safety record within the Department
- Complete updates to the Water and Wastewater System Master Plans
- Continue major construction efforts for the Phase III expansion of the WRF
- Begin construction on the Southwest Reclamation Facility (SWRF) located on St. Rose Parkway
- Continue aggressive maintenance and replacement of Department assets via reservoir rehabilitation, pump station rehabilitation/site improvement, and large equipment replacement programs
- Install an Integrated Voice Response System (IVR) in Customer Service
- Continue to create and document asset and maintenance management strategies and business processes necessary to achieve the mission and goals of the Asset Management Program
- Complete annual emergency response tabletop exercise
- Fully implement the Laboratory Information Management System (LIMS)
- Complete a financial assessment of the Utility to include a financial policies review, a ten-year financial plan, and a new rate analysis model

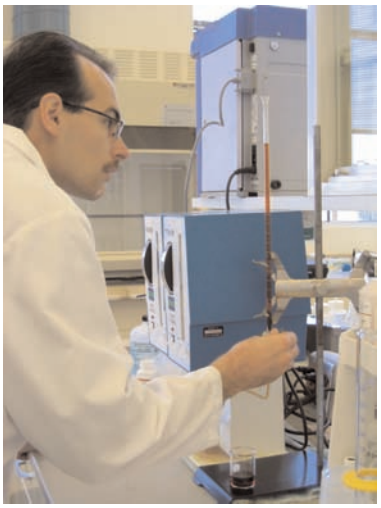
Water Fund Expenditures by Category / Program

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 7,841,780	$ 8,508,811	$ 9,633,985	$ 10,874,476	$ 1,240,491	13%
Employee Benefits	2,442,124	3,023,326	3,542,343	3,949,850	407,507	12%
Services and Supplies	27,133,597	32,697,212	39,115,121	39,946,685	831,564	2%
Depreciation	15,317,423	16,957,971	22,422,352	22,426,917	4,565	0%
Interest Expense	3,742,885	3,512,240	3,539,270	3,169,557	(369,713)	-10%
Loss on Disposition of Asset	88,302	-	-	-	-	N/A
Total	$ 56,566,111	$ 64,699,560	$ 78,253,071	$ 80,367,485	$ 2,114,414	3%
Program						
Water Fund						
Field Services	$ 2,768,745	$ 3,354,577	$ 3,421,274	$ 4,024,619	$ 603,345	18%
Water Operations	21,135,403	25,650,831	27,490,424	26,750,986	(739,438)	-3%
Customer Services	4,059,415	4,243,993	5,032,723	5,013,880	(18,843)	0%
Administration/General	23,145,209	24,653,352	31,042,643	30,963,805	(78,838)	0%
Laboratory Services	20,804	17,276	43,400	43,432	32	0%
Tech Services	1,124,130	2,206,708	4,112,784	3,815,503	(297,281)	-7%
Meter Services	3,291,339	3,723,759	4,991,941	6,920,367	1,928,426	39%
Electric Services	898,084	847,506	1,024,176	1,156,997	132,821	13%
Regulatory Programs	-	-	-	620,064	620,064	100%
Water Capital Projects	122,982	1,558	100,000	-	(100,000)	-100%
Management Service	-	-	993,706	1,057,832	64,126	6%
Total	$ 56,566,111	$ 64,699,560	$ 78,253,071	$ 80,367,485	$ 2,114,414	3%
Full Time Employees						
Water Fund	119	126	137	147	10	7%
Total	119	126	137	147	10	7%

Financial Overview

The Department will be reorganized into two major units in Fiscal Year 2007, Water and Wastewater Services and Administrative Services. As part of this conversion, the Assistant Director position will be reclassified to a Deputy Director position to direct one unit, and a Deputy Director position will be added to direct the second unit. The Water and Wastewater Services unit will be comprised of the Water and Wastewater Services Division, which will include the Water and Wastewater Operations sections, and the Utility Services Support Division, which will include the Field Operations, Electrical Services, and the Laboratory Services sections. The Administrative Services unit will be comprised of the Business Services, Technical Services, and Utility Management Services Divisions. This reorganization will aid in management of the Department.

The Department will add nineteen positions in Fiscal Year 2007. These positions consist of a Deputy Director, Division Manager of Support Services, two Utility Service Persons I, three Utility Service Persons II, Chemist, an Office Assistant II, an Inventory Coordinator, a Meter Services Specialist III, a Cross Control Technician, a Data Base Administrator, a Construction Project Manager, a Network Specialist II, two Software Application Administrators, a Senior System Support Analyst, and a Utility Services Engineer II.



Water Quality Testing

KEY FACT

The Wastewater Reclamation Facility will increase its capacity by 33% to 32 mgd upon Phase III completion.

Performance Measures

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimated	FY 2007 Projected
Employee Lost time Accident Ratio (per 200,000 hrs worked)	2.8	2.0	1.8	1.8
Training hours per employee	5	47	55	60
Customer accounts per employee (Water)	566	565	558	553
Customer accounts per employee (Wastewater)	1049	872	830	805
Debt to Asset ratio	21.0%	19.0%	26.9%	24.0%
Drinking water compliance rate (% days)	100.0%	100.0%	100.0%	100.0%
Wastewater treatment regulatory compliance	99.7%	99.7%	100.0%	100.0%
% of time met DSC service level targets	90%	90%	90%	90%

Sewer Fund Expenditures by Category / Program

	FY 2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 5,280,611	$ 5,608,499	$ 6,192,263	$ 7,245,722	$ 1,053,459	17%
Employee Benefits	1,657,893	1,927,745	2,330,434	2,589,570	259,136	11%
Services and Supplies	9,756,431	11,000,082	15,488,481	17,185,654	1,697,173	11%
Depreciation	9,023,460	10,045,631	12,726,153	13,285,347	559,194	4%
Interest Expense	2,289,296	4,719,835	8,623,631	8,275,112	(348,519)	-4%
Loss on Disposition of Asset	-	-	-	-	-	N/A
Total	$ 28,007,691	$ 33,301,792	$ 45,360,962	$ 48,581,405	$ 3,220,443	7%
Program						
Sewer Fund						
Field Services	$ 1,488,623	$ 1,572,427	$ 1,902,950	$ 2,223,711	320,761	17%
Wastewater Operations	7,444,861	17,556,146	24,675,929	25,123,785	447,856	2%
Customer Services	2,142,544	2,543,521	3,123,298	3,119,107	(4,191)	0%
Administration/General	13,802,372	-	-	-	-	N/A
Quality	-	7,821,287	8,905,359	10,813,960	1,908,601	21%
Laboratory Services	1,352,491	1,479,526	1,595,711	2,005,793	410,082	26%
Tech Services	1,013,078	1,533,704	3,401,498	3,373,471	(28,027)	-1%
Electric Services	262,938	338,173	398,386	488,181	89,795	23%
Regulatory Programs	383,341	-	488,154	542,195	54,041	11%
Pretreatment	-	-	-	-	-	N/A
Management Services	-	-	809,677	891,202	81,525	10%
Sewer Capital Projects	117,443	1,558	60,000	-	(60,000)	-100%
Pretreatment	-	455,450	-	-	-	N/A
Total	$ 28,007,691	$ 33,301,792	$ 45,360,962	$ 48,581,405	$ 3,220,443	7%
Full Time Employees						
Sewer Fund	85	88	91	100	9	10%
Total	85	88	91	100	9	10%



Platinum Award 2005

KEY FACT

The Department of Utility Services received the 2005 Association of Metropolitan Water Agencies (AMWA)Platinum Award for Sustained Competitiveness Achievement, recognizing long-term excellence in public water utility management and ongoing commitment to best management practices.


THE CITY OF
HENDERSON
®
A Place To Call Home

Schedules & Summaries Overview

Contents

State Form Budget Detail By Fund 292
Staff Complement Additions 327
Staffing Summary 328
Staffing Detail 329

Tables & Illustrations

State Form Budget Detail
- General Fund 292
- Gas Tax Special Revenue Fund 295
- Forfeited Assets Special Revenue Fund 296
- Municipal Court Admin Fee Special Revenue Fund 297
- Financial Stabilization Special Revenue Fund 298
- Sales & Use Tax Special Revenue Fund 299
- Equipment Repair & Maintenance Special Revenue Fund 300
- Multipurpose Special Revenue Fund 301
- Lake Las Vegas Special Revenue Fund 302
- Bond Proceeds Capital Projects Fund 303
- Flood Control Capital Projects Fund 304
- Land Sales Capital Projects Fund 305
- Municipal Facilities Acquisition & Construction Capital Projects Fund 306
- Park Development Capital Projects Fund 307
- RTC/County Funded Capital Projects Fund 308
- Special Ad Valorem Capital Projects Fund 309
- Special Assessment Capital Projects Fund 310
- Special Recreation Capital Project 311
- Debt Service Fund (Operating) 312
- Debt Service Fund (Ad Valorem) 313
- Convention Center Enterprise Fund 314
- Sewer Enterprise Fund 315
- Water Enterprise Fund 316
- Development Services Enterprise Fund 317
- Municipal Golf Course Enterprise Fund 318
- City Shop Internal Service Fund 319
- Citywide Internal Service Fund 320
- Engineering Internal Service Fund 321
- Self-Insurance Internal Service Fund 322
- Health Insurance Internal Service Fund 323
- Workmen's Compensation Internal Service Fund 324
- LID Revolving Loan Internal Service Fund 325
- Redevelopment Agency 326

Staff Complement Additions 327
Staffing Summary 328
Staffing Detail 329

General Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Revenues					
Taxes:					
Property Tax	$ 11,552,853	$ 12,959,570	$ 14,384,890	$ 1,425,320	11%
Property Tax - Public Safety	17,756,886	19,938,046	22,108,513	2,170,467	11%
Subtotal - Taxes	**29,309,739**	**32,897,616**	**36,493,403**	**3,595,787**	**11%**
Licenses and Permits:					
Business Licenses	4,847,242	5,291,213	5,769,807	478,594	9%
Liquor Licenses	995,688	724,606	797,067	72,461	10%
City Gaming Licenses	1,366,092	1,464,172	1,571,349	107,177	7%
Franchise Fees:					
Gas	3,036,357	3,324,811	3,637,344	312,533	9%
Electric	10,486,302	11,157,425	11,860,343	702,918	6%
Water	1,929,695	2,101,438	2,286,365	184,927	9%
Phone	2,026,640	2,209,038	2,403,433	194,395	9%
Sanitation	1,376,315	1,500,183	1,632,199	132,016	9%
Cable	2,414,726	2,728,640	3,077,906	349,266	13%
Sewer	1,017,161	1,107,688	1,205,165	97,477	9%
Other	1,742,424	1,888,788	2,045,557	156,769	8%
Nonbusiness Licenses & Permits:					
Animal Licenses	58,869	61,224	63,673	2,449	4%
Other	52,830	55,048	57,250	2,202	4%
Subtotal - Licenses & Permits	**31,350,341**	**33,614,274**	**36,407,458**	**2,793,184**	**8%**
Intergovernmental Revenues:					
Federal Sources	-	-	-	-	-
State Shared Revenues:					
MVFT 1.75 NRS 365.18	1,919,066	2,036,129	2,156,261	120,132	6%
Consolidated Tax Distribution	96,687,531	105,292,721	114,558,480	9,265,759	9%
Other Local Governments Shared Revenues:					
County Sources	2,118,726	2,229,760	2,344,819	115,059	5%
Other	153,973	-	173,657	173,657	100%
Subtotal - Intergovernmental	**100,879,296**	**109,558,610**	**119,233,217**	**9,674,607**	**9%**
Charges for Services:					
General Government:					
Assessment Districts	181,186	197,855	215,662	17,807	9%
Other	72,270	430,651	345,395	(85,256)	-20%
Judicial:					
DUI School	115,454	131,016	130,582	(434)	0%
Traffic Survival School	177,409	235,321	200,655	(34,666)	-15%
Other	49,125	42,469	53,492	11,023	26%
Public Safety:					
Police	76,393	89,898	87,953	(1,945)	-2%
Fire - Ambulance	4,647,761	3,344,985	3,745,945	400,960	12%
Prison Detention	1,211,000	957,175	666,541	(290,634)	-30%
Other	395,569	428,868	430,359	1,491	0%
Culture and Recreation:					
Swimming Pool	754,752	768,500	798,413	29,913	4%
Safekey Revenue	1,990,834	2,278,431	2,447,901	169,470	7%
Other	4,061,628	4,060,350	4,293,759	233,409	6%
Communtity Support					
Other	247,103	-	-	-	-
Subtotal - Service Charges	**13,980,484**	**12,965,519**	**13,416,657**	**451,138**	**3%**

General Fund (cont.)

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Fines and Forfeits - Judicial:					
Fines and Forfeits	97,134	102,917	110,960	8,043	8%
Fines and Forfeits - Public Safety:					
Fines and Forfeits	3,017,427	3,199,034	3,565,945	366,911	11%
Subtotal - Fines and Forfeits	**3,114,561**	**3,301,951**	**3,676,905**	**374,954**	**11%**
Miscellaneous:					
Interest Earnings	622,416	542,500	685,855	143,355	26%
Rents and Royalties	108,602	109,450	112,989	3,539	3%
Developer Contributions	264,440	25,865	-	(25,865)	-100%
Other	463,860	734,876	424,891	(309,985)	-42%
Subtotal - Miscellaneous	**1,459,318**	**1,412,691**	**1,223,735**	**(188,956)**	**-13%**
SUBTOTAL REVENUE ALL SOURCES	**180,093,739**	**193,750,661**	**210,451,375**	**16,700,714**	**9%**
OTHER FINANCING SOURCES					
Operating Transfers In					
Debt Service - Parks and Recreation	9,080,474	9,897,716	11,488,355	1,590,639	16%
City Shop	-	13,750	-	(13,750)	-100%
Equipment Repair & Maint	-	30,000	-	(30,000)	-100%
Mulitpurpose Special Revenue	4,463	-	-	-	-
Development Services Center	-	83,749	90,558	6,809	8%
Sewer Fund	-	88,125	-	(88,125)	-100%
Water Fund	-	99,375	-	(99,375)	-100%
Proceeds of Capital Lease	1,634,354	-	-	-	-
Subtotal - Other Financing Sources	**10,719,291**	**10,212,715**	**11,578,913**	**1,366,198**	**13%**
BEGINNING FUND BALANCE					
Reserved	1,485,055	-	-	-	-
Unreserved	24,619,246	28,376,799	27,639,327	(737,472)	-3%
TOTAL BEGINNING FUND BALANCE	**26,104,301**	**28,376,799**	**27,639,327**	**(737,472)**	**-3%**
TOTAL AVAILABLE RESOURCES	**$ 216,917,331**	**$ 232,340,175**	**$ 249,669,615**	**$ 17,329,440**	**7%**
Expenditures by Function and Activity					
General Government:					
Mayor and Council (Legislative)	$ 608,771	$ 699,564	$ 793,935	$ 94,371	13%
City Manager (Executive)	1,949,908	2,410,272	2,703,038	292,766	12%
Finance	4,234,941	4,666,905	5,354,391	687,486	15%
Information Technology	8,363,244	9,696,789	10,320,810	624,021	6%
City Clerk	1,959,063	2,178,305	2,416,875	238,570	11%
Attorney	4,618,384	4,702,688	5,056,735	354,047	8%
Human Resources	2,030,994	2,633,166	2,796,939	163,773	6%
Community Development	3,214,068	3,826,679	4,176,344	349,665	9%
Building Maintenance	5,225,594	6,453,494	7,491,443	1,037,949	16%
Miscellaneous (City-wide)	3,127,838	3,880,778	5,309,654	1,428,876	37%
Budget & Strategic Management	632,221	746,747	873,406	126,659	17%
Property Management	1,790,095	1,891,293	1,993,595	102,302	5%
Subtotal - General Government	**37,755,121**	**43,786,680**	**49,287,165**	**5,500,485**	**13%**
Judicial:					
Municipal Court	3,570,183	4,516,815	5,421,225	904,410	20%
Attorney - Criminal	-	2,137,314	2,390,133	252,819	12%
Attorney - Court Programs	-	1,043,787	1,120,278	76,491	7%
Subtotal - Judicial	**3,570,183**	**7,697,916**	**8,931,636**	**1,233,720**	**16%**

General Fund (cont.)

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Public Safety:					
Fire	$ 29,550,082	$ 31,381,251	$ 35,498,059	$ 4,116,808	13%
Police	54,853,645	58,216,056	64,254,998	6,038,942	10%
Building Inspection	1,193,908	1,373,117	1,545,452	172,335	13%
Subtotal - Public Safety	**85,597,635**	**90,970,424**	**101,298,509**	**10,328,085**	**11%**
Public Works:					
Paved Streets	2,662,080	1,999,287	2,307,352	308,065	15%
Street Lighting	3,639,597	4,125,559	4,568,603	443,044	11%
Flood Control	360,922	2,257,562	1,881,257	(376,305)	-17%
Public Works - General Services	308,122	961,736	1,992,926	1,031,190	107%
Subtotal - Public Works	**6,970,721**	**9,344,144**	**10,750,138**	**1,405,994**	**15%**
Culture and Recreation:					
Parks Maintenance	10,576,149	12,309,249	13,905,734	1,596,485	13%
Recreation	16,661,265	18,564,870	19,818,684	1,253,814	7%
Subtotal - Culture and Rec.	**27,237,414**	**30,874,119**	**33,724,418**	**2,850,299**	**9%**
Community Support:					
Economic Development	563,155	678,742	662,635	(16,107)	-2%
Neighborhood Services	1,051,724	1,088,713	1,402,524	313,811	29%
Subtotal - Community Support	**1,614,879**	**1,767,455**	**2,065,159**	**297,704**	**17%**
Total Expenditures All Functions	**162,745,953**	**184,440,738**	**206,057,025**	**21,616,287**	**12%**
OTHER USES:					
Transfers Out - City Shop	20,509	-	-	-	-
Transfers Out - Municipal Golf Course	593,825	-	-	-	-
Transfers Out - Engineering Fund	3,831,075	4,392,931	3,630,098	(762,833)	-17%
Transfers Out - Dev. Services Fund	6,887,128	3,600,484	4,161,514	561,030	16%
Transfers Out - Special Ad Valorem	50,000	-	-	-	-
Transfers Out - Municipal Facilities	10,530,116	8,000,000	7,121,452	(878,548)	-11%
Transfers Out - Equip. Repair & Maint.	2,317,214	1,937,500	2,550,000	612,500	32%
Transfers Out - Lake Las Vegas Fund	314,712	361,919	416,206	54,287	15%
Transfers Out - Stabilization Fund	1,250,000	750,000	817,500	67,500	9%
Transfers Out -Ad Valorem	-	32,905	-	(32,905)	-100%
Transfers Out - Special Recreation	-	-	17,000	17,000	100%
Transfers Out - Debt Service	-	1,184,371	2,340,432	1,156,061	98%
Transfers Out - Multipurpose Fund	-	-	-	-	-
Total Expenditures & Other Uses:	**188,540,532**	**204,700,848**	**227,111,227**	**22,410,379**	**11%**
Ending Fund Balance:					
Reserved	2,441,612	-	-	-	-
Unreserved	25,935,187	27,639,327	22,558,388	(5,080,939)	-18%
TOTAL ENDING FUND BALANCE	**28,376,799**	**27,639,327**	**22,558,388**	**(5,080,939)**	**-18%**
TOTAL COMMITMENTS AND FUND BALANCE	**$ 216,917,331**	**$ 232,340,175**	**$ 249,669,615**	**$ 17,329,440**	**7%**

Gas Tax Special Revenue Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Revenues:					
Intergovernmental					
Motor Vehicle Fuel Tax-.01	$ 990,043	$ 1,027,124	$ 1,077,663	$ 50,539	5%
Motor Vehicle Fuel Tax-1.29/2.35	1,069,047	1,137,825	1,378,664	240,839	21%
Room Tax 1%-Transportation	876,329	765,000	765,000	-	0%
Interest Income	140,627	95,000	120,000	25,000	26%
Miscellaneous Income	-	-	-	-	-
Total Revenue	**3,076,046**	**3,024,949**	**3,341,327**	**316,378**	**10%**
Total Beginning Fund Balance	6,152,400	4,867,325	4,361,260	(506,065)	-10%
Total Resources	**9,228,446**	**7,892,274**	**7,702,587**	**(189,687)**	**-2%**
Expenditures:					
Public Works					
Services and Supplies	152,103	492,016	-	(492,016)	-100%
Capital Outlay	4,178,128	2,943,998	3,054,000	110,002	4%
Total Expenditures	**4,330,231**	**3,436,014**	**3,054,000**	**(382,014)**	**-11%**
Other Uses					
Transfers Out - General Fund					
Transfers Out - Municipal Facilities Fund	30,890	95,000	120,000	25,000	26%
Ending Fund Balance					
Reserved	-	-	-	-	-
Unreserved	4,867,325	4,361,260	4,528,587	167,327	4%
Total Ending Fund Balance	**4,867,325**	**4,361,260**	**4,528,587**	**167,327**	**4%**
Total Commitments and Fund Balance	**$ 9,228,446**	**$ 7,892,274**	**$ 7,702,587**	**$ (189,687)**	**-2%**

Forfeited Assets Special Revenue Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Revenues:					
Forfeitures	$ 35,954	$ 266,000	$ 50,000	$ (216,000)	-81%
Interest Income	4,127	1,800	1,830	30	2%
Total Revenue	**40,081**	**267,800**	**51,830**	**(215,970)**	**-81%**
Beginning Fund Balance					
Reserved	-	-	-	-	-
Unreserved	150,408	111,078	268,495	157,417	142%
Total Beginning Fund Balance	**150,408**	**111,078**	**268,495**	**157,417**	**142%**
Total Resources	**190,489**	**378,878**	**320,325**	**(58,553)**	**-15%**
Expenditures:					
Public Safety					
Services and Supplies	79,411	92,129	300,000	207,871	226%
Capital Outlay	-	18,254	-	(18,254)	-100%
Total Expenditures	**79,411**	**110,383**	**300,000**	**189,617**	**172%**
Other Uses					
Transfers Out - General Fund	-	-	-	-	-
Ending Fund Balance					
Reserved	-	-	-	-	-
Unreserved	111,078	268,495	20,325	(248,170)	-92%
Total Ending Fund Balance	**111,078**	**268,495**	**20,325**	**(248,170)**	**-92%**
Total Commitments & Fund Balance	**$ 190,489**	**$ 378,878**	**$ 320,325**	**$ (58,553)**	**-15%**

Municipal Court Admin. Fee Special Revenue Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Revenues:					
Fines & Forfeits	$ 337,690	$ 335,753	$ 390,716	$ 54,963	16%
Miscellaneous	13,303	-	-	-	-
Total Revenue	**350,993**	**335,753**	**390,716**	**54,963**	16%
Beginning Fund Balance					
Reserved	-	-	-	-	-
Unreserved	567,426	492,542	509,895	17,353	4%
Total Beginning Fund Balance	**567,426**	**492,542**	**509,895**	**17,353**	**4%**
Total Resources	**918,419**	**828,295**	**900,611**	**72,316**	**9%**
Expenditures:					
Judicial					
Services and Supplies	355,286	286,922	294,000	7,078	2%
Capital Outlay	70,591	31,478	550,000	518,522	1647%
Total Expenditures	**425,877**	**318,400**	**844,000**	**525,600**	**165%**
Other Uses					
Transfers Out - General Fund	-	-	-	-	-
Ending Fund Balance					
Reserved	-	-	-	-	-
Unreserved	492,542	509,895	56,611	(453,284)	-89%
Total Ending Fund Balance	**492,542**	**509,895**	**56,611**	**(453,284)**	**-89%**
Total Commitments and Fund Balance	**$ 918,419**	**$ 828,295**	**$ 900,611**	**$ 72,316**	**9%**

Financial Stabilization Special Revenue Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Revenues:					
Interest Income	$ 188,938	$ 155,000	$ 160,000	$ 5,000	3%
Miscellaneous Income	-	-	-	-	-
Total Revenue	**188,938**	**155,000**	**160,000**	**5,000**	**3%**
Other Financial Sources					
Operating Transfers In					
General Fund	1,250,000	750,000	817,500	67,500	9%
Beginning Fund Balance					
Reserved	-	-	-	-	-
Unreserved	7,528,751	8,967,689	9,872,689	905,000	10%
Total Beginning Fund Balance	**7,528,751**	**8,967,689**	**9,872,689**	**905,000**	**10%**
Total Resources	**8,967,689**	**9,872,689**	**10,850,189**	**977,500**	**10%**
Ending Fund Balance					
Reserved					
Unreserved	8,967,689	9,872,689	10,850,189	977,500	10%
Total Ending Fund Balance	**8,967,689**	**9,872,689**	**10,850,189**	**977,500**	**10%**
Total Commitments and Fund Balance	**$ 8,967,689**	**$ 9,872,689**	**$ 10,850,189**	**$ 977,500**	**10%**

Sales & Use Tax Special Revenue Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Revenues:					
Sales Tax .025	$ -	$ 8,400,000	$ 11,984,000	$ 3,584,000	43%
Interest Income	-	15,000	40,000	25,000	167%
Total Revenue	**-**	**8,415,000**	**12,024,000**	**3,609,000**	**43%**
Beginning Fund Balance					
Reserved	-	-	-	-	-
Unreserved	-	-	1,765,025	1,765,025	100%
Total Beginning Fund Balance	**-**	**-**	**1,765,025**	**1,765,025**	**100%**
Total Resources	**-**	**8,415,000**	**13,789,025**	**5,374,025**	**64%**
Expenditures:					
Public Safety					
Salaries & Wages	-	2,201,308	5,698,533	3,497,225	159%
Employee Benefits	-	1,266,604	3,163,899	1,897,295	150%
Services and Supplies	-	1,232,063	1,987,638	755,575	61%
Capital Outlay	-	1,950,000	2,040,455	90,455	5%
Total Expenditures	**-**	**6,649,975**	**12,890,525**	**6,240,550**	**94%**
Other Uses					
Transfers Out - General Fund	-	-	-	-	-
Ending Fund Balance					
Reserved	-	-	-	-	-
Unreserved	-	1,765,025	898,500	(866,525)	-49%
Total Ending Fund Balance	**-**	**1,765,025**	**898,500**	**(866,525)**	**-49%**
Total Commitments & Fund Balance	**$ -**	**$ 8,415,000**	**$ 13,789,025**	**$ 5,374,025**	**64%**

Equipment Repair & Maintenance Special Revenue Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Revenues:					
Interest Income	$ 119,208	$ 104,700	$ 120,000	$ 15,300	15%
Developer Contributions	607,502	673,234	-	(673,234)	-100%
Charges for Services	196,604	255,585	329,969	74,384	29%
Miscellaneous	125,430	207,439	-	(207,439)	-100%
Total Revenue	**1,048,744**	**1,240,958**	**449,969**	**(790,989)**	**-64%**
Other Financing Sources					
Operating Transfers In					
Multipurpose Special Revenue	110,000	-	-	-	-
General Fund	2,317,214	1,937,500	2,550,000	612,500	32%
Total Operating Transfer In	**2,427,214**	**1,937,500**	**2,550,000**	**612,500**	**32%**
Beginning Fund Balance					
Reserved	-	-	-	-	-
Unreserved	4,434,788	5,089,079	1,156,927	(3,932,152)	-77%
Total Beginning Fund Balance	**4,434,788**	**5,089,079**	**1,156,927**	**(3,932,152)**	**-77%**
Total Resources	**7,910,746**	**8,267,537**	**4,156,896**	**(4,110,641)**	**-50%**
Expenditures:					
General Government					
Salaries	65,053	65,284	69,664	4,380	7%
Employee Benefits	9,010	28,065	32,536	4,471	16%
Services and Supplies	1,466,113	600,229	272,694	(327,535)	-55%
Capital Outlay	180,335	554,426	540,000	(14,426)	-3%
Sub-total General Government	**1,720,511**	**1,248,004**	**914,894**	**(333,110)**	**-27%**
Judicial					
Services and Supplies	312	166,159	-	(166,159)	-100%
Capital Outlay	353,100	6,900	-	(6,900)	-100%
Sub-total Judicial	**353,412**	**173,059**	**-**	**(173,059)**	**-100%**
Public Works					
Services and Supplies	324,175	2,005,587	45,000	(1,960,587)	-98%
Capital Outlay	417,719	1,521,592	1,830,500	308,908	20%
Sub-total Public Works	**741,894**	**3,527,179**	**1,875,500**	**(1,651,679)**	**-47%**
Culture and Recreation					
Services and Supplies	5,850	350,650	-	(350,650)	-100%
Capital Outlay	-	1,339,622	200,000	(1,139,622)	-85%
Sub-total Culture and Recreation	**5,850**	**1,690,272**	**200,000**	**(1,490,272)**	**-88%**
Total Expenditures	**2,821,667**	**6,638,514**	**2,990,394**	**(3,648,120)**	**-55%**
Other Uses					
Transfer to Muni Facilities Fund	-	104,700	120,000	15,300	15%
Transfer to General Fund	-	30,000	-	(30,000)	-100%
Transfer to Debt Service Fund	-	337,396	615,075	277,679	82%
Other Uses	**-**	**472,096**	**735,075**	**262,979**	**56%**
Ending Fund Balance					
Reserved	-	-	-	-	-
Unreserved	5,089,079	742,392	327,392	(415,000)	-56%
Total Ending Fund Balance	**5,089,079**	**1,156,927**	**431,427**	**(725,500)**	**-63%**
Total Commitments and Fund Balance	**$ 7,910,746**	**$ 8,267,537**	**$ 4,156,896**	**$ (4,110,641)**	**-50%**

Multipurpose Special Revenue Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Revenues:					
Intergovernmental	$ 6,341,843	$ 8,609,933	$ 3,567,667	$ (5,042,266)	-59%
Other	222,146	111,343	-	(111,343)	-100%
Total Revenue	**6,563,989**	**8,721,276**	**3,567,667**	**(5,153,609)**	**-59%**
Beginning Fund Balance					
Reserved	-	-	-	-	-
Unreserved	149,420	452,045	1,500,000	1,047,955	232%
Total Beginning Fund Balance	**149,420**	**452,045**	**1,500,000**	1,047,955	232%
Total Resources	**6,713,409**	**9,173,321**	**5,067,667**	**(4,105,654)**	**-45%**
Expenditures:					
General Government					
Services and Supplies	158,334	6,666	-	(6,666)	-100%
Sub-total General Government	158,334	6,666	-	(6,666)	-100%
Public Safety					
Salaries and Wages	128,053	91,331	-	(91,331)	-100%
Employee Benefits	38,659	24,706	-	(24,706)	-100%
Services and Supplies	327,995	257,059	-	(257,059)	-100%
Capital Outlay	1,200,132	1,029,951	-	(1,029,951)	-100%
Sub-total Public Safety	1,694,839	1,403,047	-	(1,403,047)	-100%
Public Works					
Services and Supplies	10,568	6,881	500,000	493,119	7166%
Capital Outlay	31,005	-	-	-	-
Sub-total Public Works	41,573	6,881	500,000	493,119	7166%
Culture and Recreation					
Salaries and Wages	117,552	295,452	283,855	(11,597)	-4%
Employee Benefits	22,090	77,874	114,744	36,870	47%
Services and Supplies	838,944	719,005	696	(718,309)	-100%
Capital Outlay	660,766	1,564,050	-	(1,564,050)	-100%
Sub-total Culture and Recreation	1,639,352	2,656,381	399,295	(2,257,086)	-85%
Community Support					
Salaries and Wages	383,853	371,265	273,410	(97,855)	-26%
Employee Benefits	155,198	146,061	116,278	(29,783)	-20%
Services and Supplies	1,785,847	2,250,778	1,278,684	(972,094)	-43%
Capital Outlay	227,177	332,242	-	(332,242)	-100%
Sub-total Community Support	2,552,075	3,100,346	1,668,372	(1,431,974)	-46%
Total Expenditures	**6,086,173**	**7,173,321**	**2,567,667**	**(4,605,654)**	**-64%**
Other Uses					
Operating Transfer to Debt	-	500,000	500,000	-	0%
Operating Transfer to HUD	65,191	-	-	-	-
Operating Transfer to Equip Repair	110,000	-	-	-	-
Ending Fund Balance					
Reserved	-	-	-	-	-
Unreserved	452,045	1,500,000	2,000,000	500,000	33%
Total Ending Fund Balance	**452,045**	**1,500,000**	**2,000,000**	**500,000**	**33%**
Total Commitments and Fund Balance	**$ 6,713,409**	**$ 9,173,321**	**$ 5,067,667**	**$ (4,105,654)**	**-45%**

Lake Las Vegas Special Revenue Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Revenues:					
Developer Contributions	$ 42,256	$ 55,000	$ 55,000	$ -	0%
Interest Income	73,732	60,000	72,000	12,000	20%
Total Revenue	**115,988**	**115,000**	**127,000**	**12,000**	**10%**
Other Financing Sources					
Operating Transfers In					
General Fund	314,712	361,919	416,206	54,287	15%
Total Operating Transfers In	**314,712**	**361,919**	**416,206**	**54,287**	**15%**
Beginning Fund Balance					
Reserved	3,098,398	3,529,098	4,006,017	476,919	14%
Unreserved	-	-	-	-	-
Total Beginning Fund Balance	**3,098,398**	**3,529,098**	**4,006,017**	**476,919**	**14%**
Total Resources	**3,529,098**	**4,006,017**	**4,549,223**	**543,206**	**14%**
Ending Fund Balance					
Reserved	3,529,098	4,006,017	4,549,223	543,206	14%
Unreserved	-	-	-	-	-
Total Ending Fund Balance	**3,529,098**	**4,006,017**	**4,549,223**	**543,206**	**14%**
Total Commitments and Fund Balance	**$ 3,529,098**	**$ 4,006,017**	**$ 4,549,223**	**$ 543,206**	**14%**

Bond Proceeds Capital Projects Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Revenues:					
Interest Income	$ 46,726	$ 58,800	$ 19,800	$ (39,000)	-66%
Total Revenue	**46,726**	**58,800**	**19,800**	**(39,000)**	**-66%**
Other Financing Sources					
Operating Transfers In					
Special Recreation Fund	644,294	-	-	-	-
Park Development Fund	1,500,000	-	-	-	-
Total Operating Transfers In	**2,144,294**	**-**	**-**	**-**	**-**
Beginning Fund Balance					
Reserved	-	-	-	-	-
Unreserved	2,518,497	3,549,026	618,674	(2,930,352)	-83%
Total Beginning Fund Balance	**2,518,497**	**3,549,026**	**618,674**	**(2,930,352)**	**-83%**
Total Resources	**4,709,517**	**3,607,826**	**638,474**	**(2,969,352)**	**-82%**
Expenditures:					
Culture and Recreation					
Services and Supplies	160,331	170,463	285,016	114,553	67%
Capital Outlay	930,729	2,758,739	-	(2,758,739)	-100%
Sub-total Culture and Recreation	1,091,060	2,929,202	285,016	(2,644,186)	-90%
Public Works					
Services and Supplies	-	1,150	-	(1,150)	-100%
Capital Outlay	-	-	-	-	-
Sub-total Public Works	-	1,150	-	(1,150)	-100%
Total Expenditures	**1,091,060**	**2,930,352**	**285,016**	**(2,645,336)**	**-90%**
Other Uses					
Transfers Out - Municipal Facilities Fund	69,431	58,800	19,800	(39,000)	-66%
Ending Fund Balance					
Reserved	-	-	-	-	-
Unreserved	3,549,026	618,674	333,658	(285,016)	-46%
Total Ending Fund Balance	**3,549,026**	**618,674**	**333,658**	**(285,016)**	**-46%**
Total Commitments and Fund Balance	**$ 4,709,517**	**$ 3,607,826**	**$ 638,474**	**$ (2,969,352)**	**-82%**

Flood Control Capital Projects Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Revenues:					
Interest Income	$ 4,036	$ 1,000	$ 6,500	$ 5,500	550%
Intergovernmental	-	188,400	-	(188,400)	-100%
Total Revenue	**4,036**	**189,400**	**6,500**	**(182,900)**	**-97%**
Beginning Fund Balance					
Reserved	-	-	-	-	-
Unreserved	106,389	110,425	111,425	1,000	1%
Total Beginning Fund Balance	**106,389**	**110,425**	**111,425**	**1,000**	**1%**
Total Resources	**110,425**	**299,825**	**117,925**	**(181,900)**	**-61%**
Expenditures:					
Public Works					
Services and Supplies	-	-	117,925	117,925	100%
Capital Outlay	-	188,400	-	(188,400)	-100%
Total Expenditures	**-**	**188,400**	**117,925**	**(70,475)**	**-37%**
Ending Fund Balance					
Reserved	-	-	-	-	-
Unreserved	110,425	111,425	-	(111,425)	-100%
Total Ending Fund Balance	**110,425**	**111,425**	**-**	**(111,425)**	**-100%**
Total Commitments and Fund Balance	**$ 110,425**	**$ 299,825**	**$ 117,925**	**$ (181,900)**	**-61%**

Land Sales Capital Projects Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Revenues:					
Interest Income	$ 172,037	$ 158,000	$ 170,000	$ 12,000	8%
Other	397,958	486,460	101,876	(384,584)	-79%
Total Revenue	**569,995**	**644,460**	**271,876**	**(372,584)**	**-58%**
Other Financing Sources					
Land Sales	8,870,168	3,000,000	10,000,000	7,000,000	233%
Beginning Fund Balance					
Reserved	-	-	-	-	-
Unreserved	3,020,122	9,118,485	6,494,870	(2,623,615)	-29%
Total Beginning Fund Balance	**3,020,122**	**9,118,485**	**6,494,870**	**(2,623,615)**	**-29%**
Total Resources	**12,460,285**	**12,762,945**	**16,766,746**	**4,003,801**	**31%**
Expenditures:					
General Government					
Salaries and Wages	-	30,000	30,000	-	0%
Employee Benefits	-	10,375	10,361	(14)	0%
Services and Supplies	-	1,135,309	353,282	(782,027)	-69%
Capital Outlay	-	3,838,176	-	(3,838,176)	-100%
Sub-total General Government	-	5,013,860	393,643	**(4,620,217)**	**-92%**
Public Works					
Salaries and Wages	3,209	-	-	-	-
Employee Benefits	689	-	-	-	-
Services and Supplies	720,115	10,000	-	(10,000)	-100%
Capital Outlay	140,684	80,000	1,605,100	1,525,100	1906%
Sub-total Public Works	864,697	90,000	1,605,100	**1,515,100**	**1683%**
Total Expenditures	**864,697**	**5,103,860**	**1,998,743**	**(3,105,117)**	**-61%**
Other Uses					
Transfers Out - LID Revolving Fund	2,300,000	-	-	-	-
Transfers Out - Municipal Facilities Fund	177,103	158,000	170,000	12,000	8%
Transfers Out - Municipal Golf Course	-	1,006,215	1,610,000	603,785	60%
Ending Fund Balance					
Reserved	-	-	-	-	-
Unreserved	9,118,485	6,494,870	12,988,003	6,493,133	100%
Total Ending Fund Balance	**9,118,485**	**6,494,870**	**12,988,003**	**6,493,133**	**100%**
					-
Total Commitments & Fund Balance	**$ 12,460,285**	**$ 12,762,945**	**$ 16,766,746**	**$ 4,003,801**	**31%**

Muni. Facilities Acquisition & Const. Capital Projects Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Revenues:					
Ad Valorem	$ 8,199,525	$ 8,573,928	$ 10,212,027	$ 1,638,099	19%
Intergovernmental	-	12,500,000	-	(12,500,000)	-100%
Interest Income	455,010	700,000	800,000	100,000	14%
Other	1,330	-	-	-	-
Total Revenue	**8,655,865**	**21,773,928**	**11,012,027**	**(10,761,901)**	**-49%**
Other Financing Sources					
Operating Transfers In					
Gas Tax	30,890	95,000	120,000	25,000	26%
Bond Proceeds Fund	69,431	58,800	19,800	(39,000)	-66%
Special Recreation Fund	42,704	25,000	25,000	-	0%
Debt Service Fund	188,082	165,000	135,000	(30,000)	-18%
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	74,992	45,000	45,000	-	0%
General Fund	10,530,116	8,000,000	7,121,452	(878,548)	-11%
Equipment Repair & Replacement	-	104,700	120,000	15,300	15%
Land Fund	177,103	158,000	170,000	12,000	8%
Convention Center	-	-	1,400,000	1,400,000	100%
Proceeds from the Sale of Bonds	-	57,100,000	-	(57,100,000)	-100%
Subtotal - Other Fianancing	**17,613,318**	**72,251,500**	**15,656,252**	**(56,595,248)**	**-78%**
Beginning Fund Balance					
Reserved	-	-	-	-	-
Unreserved	18,771,154	26,973,547	69,133,856	42,160,309	156%
Total Beginning Fund Balance	**18,771,154**	**26,973,547**	**69,133,856**	**42,160,309**	**156%**
Total Resources	**45,040,337**	**120,998,975**	**95,802,135**	**(25,196,840)**	**-21%**
Expenditures:					
General Government					
Employee Benefits	1,365	-	-	-	-
Services and Supplies	2,622,899	3,532,528	-	(3,532,528)	-100%
Capital Outlay	1,161,220	6,468,875	-	(6,468,875)	-100%
Sub-total General Government	3,785,484	10,001,403	-	(10,001,403)	-100%
Public Works					
Salaries and Wages	29,906	962	-	(962)	-100%
Employee Benefits	14,676	282	-	(282)	-100%
Services and Supplies	1,208,316	9,238,663	-	(9,238,663)	-100%
Capital Outlay	2,727,784	22,480,135	38,046,000	15,565,865	69%
Sub-total Public Works	3,980,682	31,720,042	38,046,000	6,325,958	20%
Culture and Recreation					
Services and Supplies	3,858	-	-	-	-
Sub-total Culture and Recreation	3,858	-	-	-	-
Total Expenditures	**7,770,024**	**41,721,445**	**38,046,000**	**(3,675,445)**	**-9%**
Other Uses					
Transfers Out - Debt Service Fund	10,296,766	10,143,674	10,159,351	15,677	0%
Ending Fund Balance					
Reserved	-	-	-	-	-
Unreserved	26,973,547	69,133,856	47,596,784	(21,537,072)	-31%
Total Ending Fund Balance	**26,973,547**	**69,133,856**	**47,596,784**	**(21,537,072)**	**-31%**
Total Commitments and Fund Balance	**$ 45,040,337**	**$ 120,998,975**	**$ 95,802,135**	**$ (25,196,840)**	**-21%**

Park Development Capital Projects Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Revenues:					
Impact Fees	$ 1,740,702	$ 1,373,000	$ 1,284,100	$ (88,900)	-6%
Intergovernmental	-	-	-	-	-
Interest Income	159,026	133,000	116,500	(16,500)	-12%
Other	348	-	-	-	-
Total Revenue	**1,900,076**	**1,506,000**	**1,400,600**	**(105,400)**	**-7%**
Other Financing Sources					
Land Sales	170,331	-	-	-	-
Operating Transfers In					
Special Recreation Fund	-	852,782	-	(852,782)	-100%
Beginning Fund Balance					
Reserved	-	-	-	-	-
Unreserved	5,753,014	6,087,232	6,416,225	328,993	5%
Total Beginning Fund Balance	**5,753,014**	**6,087,232**	**6,416,225**	**328,993**	**5%**
Total Resources	**7,823,421**	**8,446,014**	**7,816,825**	**(629,189)**	**-7%**
Expenditures:					
Culture and Recreation					
Services and Supplies	58,287	593,970	-	(593,970)	-100%
Capital Outlay	177,902	1,435,819	1,237,945	(197,874)	-14%
Total Expenditures	**236,189**	**2,029,789**	**1,237,945**	**(791,844)**	**-39%**
Other Uses					
Transfer to Bond Proceeds Fund	1,500,000	-	-	-	-
Ending Fund Balance					
Reserved	-	-	-	-	-
Unreserved	6,087,232	6,416,225	6,578,880	162,655	3%
Total Ending Fund Balance	**6,087,232**	**6,416,225**	**6,578,880**	**162,655**	**3%**
Total Commitments and Fund Balance	**$ 7,823,421**	**$ 8,446,014**	**$ 7,816,825**	**$ (629,189)**	**-7%**

RTC/County Funded Capital Projects Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Revenues:					
Intergovernmental	$ 929,466	$ 2,128,853	$ -	$ (2,128,853)	-100%
Developer contributions	759	11,072	-	(11,072)	-100%
Other	-	-	-	-	-
Total Revenue	**930,225**	**2,139,925**	**-**	**(2,139,925)**	**-100%**
Other Financing Sources					
Operating Transfers In					
General Fund	-	-	-	-	-
Beginning Fund Balance					
Reserved	-	-	-	-	-
Unreserved	593,186	490,695	-	(490,695)	-100%
Total Beginning Fund Balance	**593,186**	**490,695**	**-**	**(490,695)**	**-100%**
Total Resources	**1,523,411**	**2,630,620**	**-**	**(2,630,620)**	**-100%**
Expenditures:					
Public Works					
Services and Supplies	2,281	97,949	-	(97,949)	-100%
Capital Outlay	1,030,435	2,532,671	-	(2,532,671)	-100%
Total Expenditures	**1,032,716**	**2,630,620**	**-**	**(2,630,620)**	**-100%**
Ending Fund Balance					
Reserved	-	-	-	-	-
Unreserved	490,695	-	-	-	-
Total Ending Fund Balance	**490,695**	**-**	**-**	**-**	**-**
Total Commitments &Fund Balance	**$ 1,523,411**	**$ 2,630,620**	**$ -**	**$ (2,630,620)**	**-100%**

Special Ad Valorem Capital Projects Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Revenues:					
Ad Valorem - Transportation	$ 1,552,104	$ 2,038,820	$ 2,511,189	$ 472,369	23%
Miscellaneous Interest	43,763	45,000	45,000	-	0%
Total Revenue	**1,595,867**	**2,083,820**	**2,556,189**	**472,369**	**23%**
Other Financing Sources:					
Transfers In General Fund	50,000	32,905	-	(32,905)	-100%
Beginning Fund Balance					
Reserved	-	-	-	-	-
Unreserved	1,866,533	3,180,392	3,344,961	164,569	5%
Total Beginning Fund Balance	**1,866,533**	**3,180,392**	**3,344,961**	**164,569**	**5%**
Total Resources	**3,512,400**	**5,297,117**	**5,901,150**	**604,033**	**11%**
Expenditures:					
Public Works					
Services and Supplies	110,424	509,144	385,000	(124,144)	-24%
Capital Outlay	221,584	1,106,310	565,000	(541,310)	-49%
Total Expenditures	**332,008**	**1,615,454**	**950,000**	**(665,454)**	**-41%**
Other Uses					
Transfer to Debt Service Fund	-	336,702	2,861,755	2,525,053	750%
Ending Fund Balance					
Reserved	-	-	-	-	-
Unreserved	3,180,392	3,344,961	2,089,395	(1,255,566)	-38%
Total Ending Fund Balance	**3,180,392**	**3,344,961**	**2,089,395**	**(1,255,566)**	**-38%**
Total Commitments and Fund Balance	**$ 3,512,400**	**$ 5,297,117**	**$ 5,901,150**	**$ 604,033**	**11%**

Special Assessment Capital Projects Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Revenues:					
Interest Income	$ 1,415,374	$ 1,710,700	$ 1,710,700	$ -	0%
Developer/Property Owner Contributions	32,115,705	20,398,998	-	(20,398,998)	-100%
Other	-	-	-	-	-
Total Revenue	**33,531,079**	**22,109,698**	**1,710,700**	**(20,398,998)**	**-92%**
Other Financing Sources					
Operating Transfers In					
Debt Service Fund - Special Assessments	38,547	27,426	-	(27,426)	-100%
Beginning Fund Balance					
Reserved	-	-	-	-	-
Unreserved	64,377,730	87,039,953	83,748,247	(3,291,706)	-4%
Total Beginning Fund Balance	**64,377,730**	**87,039,953**	**83,748,247**	**(3,291,706)**	**-4%**
Total Resources	**97,947,356**	**109,177,077**	**85,458,947**	**(23,718,130)**	**-22%**
Expenditures:					
Public Works					
Services and Supplies	198,313	445,531	25,000,000	24,554,469	5511%
Capital Outlay	10,709,090	24,983,299	-	(24,983,299)	-100%
Total Expenditures	**10,907,403**	**25,428,830**	**25,000,000**	**(428,830)**	**-2%**
Ending Fund Balance					
Reserved	-	-	-	-	-
Unreserved	87,039,953	83,748,247	60,458,947	(23,289,300)	-28%
Total Ending Fund Balance	**87,039,953**	**83,748,247**	**60,458,947**	**(23,289,300)**	**-28%**
Total Commitments & Fund Balance	**$ 97,947,356**	**$ 109,177,077**	**$ 85,458,947**	**$ (23,718,130)**	**-22%**

Special Recreation Capital Projects Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Revenues:					
Intergovernmental	$ 2,240,038	$ 2,041,605	$ 2,174,309	$ 132,704	6%
Interest Income	45,034	25,000	25,000	-	0%
Other	-	125,000	125,000	-	0%
Total Revenue	**2,285,072**	**2,191,605**	**2,324,309**	**132,704**	**6%**
Other Financing Sources					
Operating Transfers In					
General Fund	-	-	17,000	17,000	100%
Debt Service Fund	-	282,000	-	(282,000)	-100%
Beginning Fund Balance					
Reserved	-	-	-	-	-
Unreserved	1,920,232	2,034,377	138,712	(1,895,665)	-93%
Total Beginning Fund Balance	**1,920,232**	**2,034,377**	**138,712**	**(1,895,665)**	**-93%**
Total Resources	**4,205,304**	**4,507,982**	**2,480,021**	**(2,027,961)**	**-45%**
Expenditures:					
Culture and Recreation					
Salaries and Wages	21,976	53,423	69,424	16,001	30%
Employee Benefits	6,951	18,329	24,658	6,329	35%
Services and Supplies	799,242	1,629,558	831,095	(798,463)	-49%
Capital Outlay	655,760	1,332,271	402,000	(930,271)	-70%
Total Expenditures	**1,483,929**	**3,033,581**	**1,327,177**	**(1,706,404)**	**-56%**
Other Uses					
Transfers Out-Debt Service	-	457,907	353,613	(104,294)	-23%
Transfers Out-Park Development Fund	-	852,782	-	(852,782)	-100%
Transfers Out-Park Improvement Bond	644,294	-	-	-	-
Transfers Out-Municipal Facilities Fund	42,704	25,000	25,000	-	0%
Subtotal - Other Uses	**686,998**	**1,335,689**	**378,613**	**(957,076)**	**-72%**
Ending Fund Balance					
Reserved	-	-	-	-	-
Unreserved	2,034,377	138,712	774,231	635,519	458%
Total Ending Fund Balance	**2,034,377**	**138,712**	**774,231**	**635,519**	**458%**
Total Commitments and Fund Balance	**$ 4,205,304**	**$ 4,507,982**	**$ 2,480,021**	**$ (2,027,961)**	**-45%**

Debt Service Fund (Operating)

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Revenues:					
Special Assessment Income	$ 327,861	$ 223,496	$ 83,000	$ (140,496)	-63%
Interest Income	141,486	83,679	64,156	(19,523)	-23%
Miscellaneous	203	12,278	5,130	(7,148)	-58%
Total Revenue	**469,550**	**319,453**	**152,286**	**(167,167)**	**-52%**
Beginning Fund Balance					
Reserved	2,453,016	1,377,899	907,676	(470,223)	-34%
Unreserved	-	-	-	-	-
Total Beginning Fund Balance	**2,453,016**	**1,377,899**	**907,676**	**(470,223)**	**-34%**
Total Resources	**2,922,566**	**1,697,352**	**1,059,962**	**(637,390)**	**-38%**
Special Assessment					
Principal	1,285,000	630,000	75,000	(555,000)	-88%
Interest	186,436	109,250	52,013	(57,237)	-52%
Reserves - Increases or <Decreases>	(1,075,117)	(470,223)	25,273	495,496	-105%
Other (Specify) Administrative Costs	34,684	23,000	-	(23,000)	-100%
Advance Refunding Escrow	-	-	-	-	-
Total Reserved Amount (memo only)	**1,377,899**	**907,676**	**932,949**	**25,273**	**3%**
Other Financing Uses					
Transfers Out - Special Assessment Capital	38,547	27,426	-	(27,426)	-100%
Payment to refunded bond escrow agent	-	-	-	-	-
Ending Fund Balance					
Reserved	1,377,899	907,676	932,949	25,273	3%
Unreserved	-	-	-	-	-
Total Ending Fund Balance	**1,377,899**	**907,676**	**932,949**	**25,273**	**3%**
Total Commitments and Fund Balance	**$ 2,922,566**	**$ 1,697,352**	**$ 1,059,962**	**$ (637,390)**	**-38%**

Debt Service Fund (Ad Valorem)

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Revenues:					
Property Taxes	$ 17,083,662	$ 19,221,192	$ 21,330,045	$ 2,108,853	11%
Interest Income	195,327	165,000	135,000	(30,000)	-18%
Subtotal - Revenue	**17,278,989**	**19,386,192**	**21,465,045**	**2,078,853**	**11%**
Other Financing Sources					
Operating Transfers In					
Special Recreation	-	457,907	353,613	(104,294)	-23%
Equipment Repair & Maint	-	337,396	615,075	277,679	82%
General Fund	-	1,184,371	2,340,432	1,156,061	98%
Citywide Services	-	82,694	259,388	176,694	214%
Special Ad Valorem Transportation	-	336,702	2,861,755	2,525,053	750%
Municipal Facilities Fund	10,296,766	10,143,674	10,159,351	15,677	0%
Multipurpose Special Revenue Fund	-	500,000	500,000	-	0%
Proceeds from Refunding Debt	-	3,885,000	-	(3,885,000)	-100%
Subtotal - Other Fin. Sources	**10,296,766**	**16,927,744**	**17,089,614**	**161,870**	**1%**
Total Revenue	**27,575,755**	**36,313,936**	**38,554,659**	**2,240,723**	**6%**
Beginning Fund Balance					
Reserved	1,573,486	846,962	3,543,839	2,696,877	318%
Unreserved	-	-	-	-	-
Total Beginning Fund Balance	**1,573,486**	**846,962**	**3,543,839**	**2,696,877**	**318%**
Total Resources	**29,149,241**	**37,160,898**	**42,098,498**	**4,937,600**	**13%**
G.O. Bonds					
Principal	12,425,000	12,745,000	15,405,000	2,660,000	21%
Interest	6,598,223	7,369,694	7,859,094	489,400	7%
Reserves - Increases or <Decreases>	(726,524)	2,696,877	3,667,210	970,333	36%
Administrative Costs & Other Costs	10,500	714,090	-	(714,090)	-100%
Total Reserved Amount (memo only)	**846,962**	**3,543,839**	**7,211,049**	**3,667,210**	**103%**
Other Financing Uses					
Transfers Out - General Fund	9,080,474	9,897,716	11,488,355	1,590,639	16%
Transfers Out - Municipal Facilities	188,082	165,000	135,000	(30,000)	-18%
Transfers Out - Special Recreation	-	282,000	-	(282,000)	-100%
Bond Refunding	-	2,443,559	-	(2,443,559)	-100%
Subtotal - Other Fin. Uses	**9,268,556**	**12,788,275**	**11,623,355**	**(1,164,920)**	**-9%**
Ending Fund Balance					
Reserved	846,962	3,825,839	7,211,049	3,385,210	88%
Unreserved	-	-	-	-	-
Total Ending Fund Balance	**846,962**	**3,825,839**	**7,211,049**	**3,385,210**	**88%**
Total Commitments & Fund Balance	**$ 29,149,241**	**$ 37,160,898**	**$ 42,098,498**	**$ 4,937,600**	**13%**

Convention Center Enterprise Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Operating Revenues:					
City Gaming License	$ 539,880	$ 675,000	$ 675,000	$ -	0%
Rental Fees	391,551	386,500	275,000	(111,500)	-29%
Misc	72,616	102,500	76,500	(26,000)	-25%
Total Operating Revenues	**1,004,047**	**1,164,000**	**1,026,500**	**(137,500)**	**-12%**
Operating Expenses:					
Salaries and Wages	1,109,148	1,200,186	1,371,790	171,604	14%
Employee Benefits	398,516	502,330	499,567	(2,763)	-1%
Services and Supplies	991,584	1,279,245	1,656,632	377,387	30%
Depreciation/Amortization	137,765	162,000	162,000	-	0%
Total Operating Expenses	**2,637,013**	**3,143,761**	**3,689,989**	**546,228**	**17%**
Operating Income (Loss)	**(1,632,966)**	**(1,979,761)**	**(2,663,489)**	**(683,728)**	**-35%**
Non-Operating Revenues:					
Interest Earned	54,675	75,000	75,000	-	0%
Room Tax	1,750,194	2,212,300	2,319,884	107,584	5%
Total Non-Operating Revenues	**1,804,869**	**2,287,300**	**2,394,884**	**107,584**	**5%**
Non-Operating Expenses:					
Interest Expense	-	-	-	-	-
Loss on Disposition of Assets	-	-	-	-	-
Total Non-Operating Expenses	**-**	**-**	**-**	**-**	**-**
Income (Loss) Before Transfers	**171,903**	**307,539**	**(268,605)**	**(576,144)**	**-187%**
Transfers					
Transfer Out To Municipal Facilities	-	-	(1,400,000)	(1,400,000)	100%
Net Income (Loss)	**$ 171,903**	**$ 307,539**	**$ (1,668,605)**	**$ (1,976,144)**	**-643%**

Sewer Enterprise Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Operating Revenues:					
Utility Fees	$ 24,762,445	$ 25,575,000	$ 27,875,000	$ 2,300,000	9%
Late Charges	328,517	365,000	360,000	(5,000)	-1%
Miscellaneous	3,838	20,000	15,000	(5,000)	-25%
Connection Fees	312,090	95,000	105,000	10,000	11%
Total Operating Revenues	**25,406,890**	**26,055,000**	**28,355,000**	**2,300,000**	**9%**
Operating Expenses:					
Salaries and Wages	5,608,499	6,192,263	7,245,722	1,053,459	17%
Employee Benefits	1,927,745	2,330,434	2,589,570	259,136	11%
Services and Supplies	11,000,082	15,488,481	17,185,654	1,697,173	11%
Depreciation/Amortization	10,045,631	12,726,153	13,285,347	559,194	4%
Total Operating Expenses	**28,581,957**	**36,737,331**	**40,306,293**	**3,568,962**	**10%**
Operating Income (Loss)	**(3,175,067)**	**(10,682,331)**	**(11,951,293)**	**(1,268,962)**	**-12%**
Non-Operating Revenues:					
Interest Earned	6,353,916	6,738,773	7,734,296	995,523	15%
Sales Tax	4,624,054	3,900,000	4,300,000	400,000	10%
Miscellaneous	62	-	-	-	-
Bond Amortization	233,762	-	-	-	-
Gain on Disposition of Assets	-	-	-	-	-
Total Non-Operating Revenues	**11,211,794**	**10,638,773**	**12,034,296**	**1,395,523**	**13%**
					-
Non-Operating Expenses:					-
Interest Expense	4,719,835	8,623,631	8,275,112	(348,519)	-4%
Total Non-Operating Expenses	**4,719,835**	**8,623,631**	**8,275,112**	**(348,519)**	**-4%**
Income (Loss) Before Capital Contributions and Operating Transfers	**3,316,892**	**(8,667,189)**	**(8,192,109)**	**475,080**	**5%**
Capital Contributions					
System Development Fees	31,513,644	12,518,566	13,745,000	1,226,434	10%
Donated Assets	-	-	-	-	-
Total Capital Contributions	**31,513,644**	**12,518,566**	**13,745,000**	**1,226,434**	**10%**
Operating Transfers					
Out - General Fund	-	(88,125)	-	88,125	-100%
Out - Municipal Facilities Fund	(3,250,000)	(3,250,000)	(3,250,000)	-	0%
Net Operating Transfers	**(3,250,000)**	**(3,338,125)**	**(3,250,000)**	**88,125**	**-3%**
Net Income (Loss)	**$ 31,580,536**	**$ 513,252**	**$ 2,302,891**	**$ 1,789,639**	**-349%**

Water Enterprise Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Operating Revenues:					
Utility Fees	$ 46,233,622	$ 48,300,000	$ 51,300,000	$ 3,000,000	6%
Late Charges	664,881	750,000	735,000	(15,000)	-2%
Miscellaneous	238,645	200,000	250,000	50,000	25%
Connection Fees	932,613	800,000	910,000	110,000	14%
Total Operating Revenues	**48,069,761**	**50,050,000**	**53,195,000**	**3,145,000**	**6%**
Operating Expenses:					
Salaries and Wages	8,508,811	9,633,985	10,874,476	1,240,491	13%
Employee Benefits	3,023,326	3,542,343	3,949,850	407,507	12%
Water Purchases	20,241,673	21,414,899	20,650,742	(764,157)	-4%
Services and Supplies	12,455,539	17,700,222	19,295,943	1,595,721	9%
Depreciation/Amortization	16,957,971	22,422,352	22,426,917	4,565	0%
Total Operating Expenses	**61,187,320**	**74,713,801**	**77,197,928**	**2,484,127**	**3%**
Operating Income (Loss)	**(13,117,559)**	**(24,663,801)**	**(24,002,928)**	**660,873**	**3%**
Non-Operating Revenues:					
Interest Earned	3,382,490	3,215,263	4,276,538	1,061,275	33%
Miscellaneous	39,586	32,000	45,000	-	0%
Bond Amortization	90,439	-	-	-	-
Total Non-Operating Revenues	**3,512,515**	**3,247,263**	**4,321,538**	**1,074,275**	**33%**
Non-Operating Expenses:					
Interest Expense	3,512,240	3,539,270	3,169,557	(369,713)	-10%
Loss on Dispositon of Assets	-	-	-	-	-
Total Non-Operating Expenses	**3,512,240**	**3,539,270**	**3,169,557**	**(369,713)**	**-10%**
Income (Loss) Before Capital Contributions and Operating Transfers	**(13,117,284)**	**(24,955,808)**	**(22,850,947)**	**2,104,861**	**8%**
Capital Contributions					
System Development Fees	8,083,492	8,286,904	9,100,000	813,096	10%
Donated Assets	33,448,985	-	-	-	-
Total Capital Contributions	**41,532,477**	**8,286,904**	**9,100,000**	**813,096**	**10%**
Operating Transfers					
Out - General Fund	-	(99,375)	-	99,375	-100%
Out - Municipal Facilities Fund	(3,250,000)	(3,250,000)	(3,250,000)	-	0%
Net Operating Transfers	**(3,250,000)**	**(3,349,375)**	**(3,250,000)**	**99,375**	**-3%**
Net Income (Loss)	**$ 25,165,193**	**$ (20,018,279)**	**$ (17,000,947)**	**$ 3,017,332**	**15%**

Development Services Enterprise Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Operating Revenues:					
Licenses and permits	$ 7,381,407	$ 10,476,414	$ 11,935,064	$ 1,458,650	14%
Charges for Services	9,372,629	18,030,015	18,030,105	90	0%
Developer Contributions	-	-	-	-	-
Miscellaneous	76,528	34,831	34,831	-	0%
Total Operating Revenues	**16,830,564**	**28,541,260**	**30,000,000**	**1,458,740**	**5%**
Operating Expenses:					
Salaries and Wages	9,808,350	11,506,385	13,250,877	1,744,492	15%
Employee Benefits	3,107,854	4,006,276	4,564,841	558,565	14%
Services and Supplies	6,086,934	7,785,877	8,326,637	540,760	7%
Depreciation/Amortization	519,994	700,809	724,040	23,231	3%
Total Operating Expenses	**19,523,132**	**23,999,347**	**26,866,395**	**2,867,048**	**12%**
Operating Income (Loss)	**(2,692,568)**	**4,541,913**	**3,133,605**	**(1,408,308)**	**31%**
Non-Operating Revenues:					
Interest Earned	130,954	250,000	403,582	153,582	61%
Miscellaneous	-	-	-	-	-
Total Non-Operating Revenues	**130,954**	**250,000**	**403,582**	**153,582**	**61%**
Non-Operating Expenses:					
Loss on Disposition of Assets	-	-	-	-	-
Interest Expense	-	-	-	-	-
Total Non-Operating Expenses	**-**	**-**	**-**	**-**	**-**
Income (Loss) Before Capital Contributions and Operating Transfers	**(2,561,614)**	**4,791,913**	**3,537,187**	**(1,254,726)**	**26%**
Total Capital Contributions	**-**	**-**	**-**	**-**	**-**
Operating Transfers					
In - General Fund	6,887,128	3,600,484	4,161,514	561,030	16%
Out	-	(83,749)	(90,558)	(6,809)	8%
Net Operating Transfers	**6,887,128**	**3,516,735**	**4,070,956**	**554,221**	**16%**
Net Income (Loss)	**$ 4,325,514**	**$ 8,308,648**	**$ 7,608,143**	**$ (700,505)**	**8%**

Municipal Golf Course Enterprise Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Operating Revenues:					
Charges for Services	$ 2,122,836	$ 3,778,360	$ 3,457,605	$ (320,755)	-8%
Total Operating Revenues	**2,122,836**	**3,778,360**	**3,457,605**	**(320,755)**	**-8%**
Operating Expenses:					
Salaries and Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services and Supplies	2,084,295	3,757,233	3,276,508	(480,725)	-13%
Depreciation/Amortization	722,061	1,096,215	1,723,892	627,677	57%
Total Operating Expenses	**2,806,356**	**4,853,448**	**5,000,400**	**146,952**	**3%**
Operating Income (Loss)	**(683,520)**	**(1,075,088)**	**(1,542,795)**	**(467,707)**	**-44%**
Non-Operating Revenues:					
Interest Earned	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Non-Operating Revenues	**-**	**-**	**-**	**-**	**-**
Non-Operating Expenses:					
Loss on Disposition of Assets	-	-	-	-	-
Interest Expense	-	-	-	-	-
Total Non-Operating Expenses	**-**	**-**	**-**	**-**	**-**
Income (Loss) Before Capital Contributions and Operating Transfers	**(683,520)**	**(1,075,088)**	**(1,542,795)**	**(467,707)**	**-44%**
Total Capital Contributions	**34,350,000**	**-**	**-**	**-**	**-**
Operating Transfers					
In - General Fund	593,825	-	-	-	-
In - Land Fund	-	1,006,215	1,610,000	603,785	60%
Out	-	-	-	-	-
Net Operating Transfers	**593,825**	**1,006,215**	**1,610,000**	**603,785**	**60%**
Net Income (Loss)	**$ 34,260,305**	**$ (68,873)**	**$ 67,205**	**$ 136,078**	**-198%**

City Shop Internal Service Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Operating Revenues:					
Service Fees	$ 8,692,294	$ 9,020,449	$ 11,758,759	$ 2,738,310	30%
Total Operating Revenues	**8,692,294**	**9,020,449**	**11,758,759**	**2,738,310**	**30%**
Operating Expenses:					
Salaries and Wages	1,215,512	1,244,618	1,421,265	176,647	14%
Employee Benefits	355,581	405,970	483,666	77,696	19%
Services and Supplies	2,803,486	3,380,151	4,205,463	825,312	24%
Depreciation/Amortization	2,922,570	3,300,000	3,600,000	300,000	9%
Total Operating Expenses	**7,297,149**	**8,330,739**	**9,710,394**	**1,379,655**	**17%**
Operating Income (Loss)	**1,395,145**	**689,710**	**2,048,365**	**1,358,655**	**197%**
Non-Operating Revenues:					
Interest Earned	450,783	400,000	400,000	-	0%
Miscellaneous	17,699	44,900	15,000	(29,900)	-67%
Gain (Loss) on Disposition of Assets	368,982	50,000	50,000	-	0%
Total Non-Operating Revenues	**837,464**	**494,900**	**465,000**	**(29,900)**	**-6%**
Non-Operating Expenses:					
Loss on Disposition of Assets	-	-	-	-	-
Interest Expense	1,491	-	-	-	-
Total Non-Operating Expenses	**1,491**	**-**	**-**	**-**	**-**
Income (Loss) Before Capital Contributions and Operating Transfers	**2,231,118**	**1,184,610**	**2,513,365**	**1,328,755**	**112%**
Total Capital Contributions	**1,963,502**	**500,000**	**500,000**	**-**	**0%**
Operating Transfers					
In from General Fund	20,509	-	-	-	0%
Out to Land Fund	-	(13,750)	-	-	0%
Net Operating Transfers	20,509	(13,750)	-	-	-
Net Income (Loss)	**$ 4,215,129**	**$ 1,670,860**	**$ 3,013,365**	**$ 1,342,505**	**80%**

Citywide Internal Service Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Operating Revenues:					
Charges For Servicess	$ 984,800	$ 1,057,226	$ 1,378,733	$ 321,507	30%
Total Operating Revenues	**984,800**	**1,057,226**	**1,378,733**	**321,507**	**30%**
Operating Expenses:					
Salaries and Wages	137,035	171,903	174,466	2,563	1%
Employee Benefits	48,642	50,910	57,255	6,345	12%
Services and Supplies	299,714	736,863	865,394	128,531	17%
Depreciation/Amortization	145,883	146,000	146,000	-	0%
Total Operating Expenses	**631,274**	**1,105,676**	**1,243,115**	**137,439**	**12%**
Operating Income (Loss)	**353,526**	**(48,450)**	**135,618**	**184,068**	**-380%**
Non-Operating Revenues:					
Interest Earned	5,709	7,000	7,000	-	0%
Miscellaneous	-	-	-	-	-
Gain (Loss) on Disposition of Assets	-	-	-	-	-
Total Non-Operating Revenues	**5,709**	**7,000**	**7,000**	**-**	**0%**
Non-Operating Expenses:					
Interest Expense	79,890	55,336	-	(55,336)	-100%
Loss on Disposition of Assets	-	-	-	-	-
Total Non-Operating Expenses	**79,890**	**55,336**	**-**	**(55,336)**	**-100%**
Income (Loss) Before Capital Contributions and Operating Transfers	**279,345**	**(96,786)**	**142,618**	**239,404**	**-247%**
Transfers	**-**	**(82,694)**	**(259,388)**	**(176,694)**	**214%**
Net Income (Loss)	**$ 279,345**	**$ (179,480)**	**$ (116,770)**	**$ 62,710**	**-247%**

Engineering Internal Service Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Operating Revenues:					
Service Fees	$ 3,165,447	$ 2,900,000	$ 3,000,000	$ 100,000	3%
Other	-	-	-	-	-
Total Operating Revenues	**3,165,447**	**2,900,000**	**3,000,000**	**100,000**	**3%**
Operating Expenses:					
Salaries and Wages	3,234,491	3,996,094	3,431,075	(565,019)	-14%
Employee Benefits	1,211,530	1,528,508	1,220,909	(307,599)	-20%
Services and Supplies	1,933,139	2,466,521	1,936,299	(530,222)	-21%
Depreciation/Amortization	40,560	47,000	-	(47,000)	-100%
Total Operating Expenses	**6,419,720**	**8,038,123**	**6,588,283**	**(1,449,840)**	**-18%**
Operating Income (Loss)	**(3,254,273)**	**(5,138,123)**	**(3,588,283)**	**1,549,840**	**30%**
Non-Operating Revenues:					
Interest Earned	53,603	50,000	50,000	-	0%
Miscellaneous	35,405	-	-	-	-
Total Non-Operating Revenues	**89,008**	**50,000**	**50,000**	**-**	**0%**
Non-Operating Expenses:					
Interest Expense	944	616	249	(367)	-60%
Loss on Disposition of Assets	-	-	-	-	-
Total Non-Operating Expenses	**944**	**616**	**249**	**(367)**	**-60%**
Income (Loss) Before Transfers	**(3,166,209)**	**(5,088,739)**	**(3,538,532)**	**1,550,207**	**30%**
Operating Transfers					
In	3,831,075	4,392,931	3,630,098	(762,833)	-17%
Out	-	-	-	-	-
Net Operating Transfers	**3,831,075**	**4,392,931**	**3,630,098**	**(762,833)**	**-17%**
Net Income (Loss)	**$ 664,866**	**$ (695,808)**	**$ 91,566**	**$ 787,374**	**113%**

Self-Insurance Internal Service Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Operating Revenues:					
Insurance Charges	$ 2,482,723	$ 2,693,360	$ 3,031,635	$ 338,275	13%
Total Operating Revenues	**2,482,723**	**2,693,360**	**3,031,635**	**338,275**	**13%**
Operating Expenses:					
Salaries and Wages	175,840	376,629	393,556	16,927	4%
Employee Benefits	47,846	290,854	288,000	(2,854)	-1%
Services and Supplies	746,166	895,880	915,559	19,679	2%
Claims	697,452	538,500	560,000	21,500	4%
Legal Fees	382,809	450,000	450,000	-	0%
Total Operating Expenses	**2,050,113**	**2,551,863**	**2,607,115**	**55,252**	**2%**
Operating Income (Loss)	**432,610**	**141,497**	**424,520**	**283,023**	**200%**
Non-Operating Revenues:					
Interest Earned	138,071	110,000	120,000	10,000	9%
Total Non-Operating Revenues	**138,071**	**110,000**	**120,000**	**10,000**	**9%**
Non-Operating Expenses:					
Interest Expense	-	-	-	-	-
Total Non-Operating Expenses	**-**	**-**	**-**	**-**	**-**
Income (Loss) Before Transfers	**570,681**	**251,497**	**544,520**	**293,023**	**117%**
Net Income (Loss)	**$ 570,681**	**$ 251,497**	**$ 544,520**	**$ 293,023**	**117%**

Health Insurance Internal Service Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Operating Revenues:					
Charges for Services	$ 8,217,309	$ 8,692,822	$ 8,917,430	$ 224,608	3%
Total Operating Revenues	**8,217,309**	**8,692,822**	**8,917,430**	**224,608**	**3%**
Operating Expenses:					
Salaries and Wages	64,701	116,750	119,305	2,555	2%
Employee Benefits	20,591	25,571	27,500	1,929	8%
Services and Supplies	1,588,213	1,507,658	1,606,058	98,400	7%
Claims	4,810,095	5,587,579	6,177,252	589,673	11%
Total Operating Expenses	**6,483,600**	**7,237,558**	**7,930,115**	**692,557**	**10%**
Operating Income (Loss)	**1,733,709**	**1,455,264**	**987,315**	**(467,949)**	**-32%**
Non-Operating Revenues:					
Interest Earned	91,625	105,000	105,000	-	0%
Miscellaneous	-	-	-	-	-
Total Non-Operating Revenues	**91,625**	**105,000**	**105,000**	**-**	**0%**
Income (Loss) Before Transfers	**1,825,334**	**1,560,264**	**1,092,315**	**(467,949)**	**-30%**
Operating Transfers					
Net Operating Transfers	**-**	**-**	**-**	**-**	**-**
Net Income (Loss)	**$ 1,825,334**	**$ 1,560,264**	**$ 1,092,315**	**$ (467,949)**	**-30%**

Workmen's Compensation Internal Service Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Operating Revenues:					
Insurance Premiums	$ 3,760,191	$ 4,611,598	$ 5,750,446	$ 1,138,848	25%
Total Operating Revenues	**3,760,191**	**4,611,598**	**5,750,446**	**1,138,848**	**25%**
Operating Expenses:					
Salaries and Wages	140,335	185,253	183,500	164,615	89%
Employee Benefits	56,372	70,885	76,301	58,481	83%
Services and Supplies	853,119	861,025	1,314,945	1,954,077	227%
Claims	1,014,150	1,191,000	1,330,000	1,954,077	164%
Total Operating Expenses	**2,063,976**	**2,308,163**	**2,904,746**	**596,583**	**26%**
Operating Income (Loss)	**1,696,215**	**2,303,435**	**2,845,700**	**542,265**	**24%**
Non-Operating Revenues:					
Interest Earned	127,541	134,000	140,000	6,000	4%
Other	-	-	-	-	-
Total Non-Operating Revenues	**127,541**	**134,000**	**140,000**	**6,000**	**4%**
Non-Operating Expenses:					
Interest Expense	1,088	1,088	1,088	-	0%
Total Nonoperating Expenses	**1,088**	**1,088**	**1,088**	**-**	**0%**
Income (Loss) Before Transfers	**1,822,668**	**2,436,347**	**2,984,612**	**548,265**	**23%**
Operating Transfers					
Net Operating Transfers	-	-	-	-	-
Net Income (Loss)	**$ 1,822,668**	**$ 2,436,347**	**$ 2,984,612**	**$ 548,265**	**23%**

LID Revolving Loan Internal Service Fund

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Operating Revenues:					
Charges for Services	$ 5,087	$ 7,000	$ 7,000	$ -	0%
Interest on Loans	-	-	-	-	-
Total Operating Revenues	**5,087**	**7,000**	**7,000**	**-**	**0%**
Operating Income (Loss)	**5,087**	**7,000**	**7,000**	**-**	**0%**
Non-Operating Revenues:					
Interest Earned	71,376	45,000	45,000	-	0%
Total Non-Operating Revenues	**71,376**	**45,000**	**45,000**	**-**	**0%**
Income (Loss) Before Transfers	**76,463**	**52,000**	**52,000**	**-**	**0%**
Operating Transfers					
Transfers In	2,300,000	-	-	-	-
Out - Municipal Facilities Fund	(74,992)	(45,000)	(45,000)	-	0%
Net Operating Transfers	**2,225,008**	**(45,000)**	**(45,000)**	**-**	**0%**
Net Income (Loss)	**$ 2,301,471**	**$ 7,000**	**$ 7,000**	**$ -**	**0%**

Redevelopment Agency

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase / (Decrease)	% Change
Revenues:					
Property Tax	$ 2,441,067	$ 2,990,458	$ 8,225,156	$ 5,234,698	175%
Intergovernmental	4,000	1,252,250	-	-	0%
Miscellaneous Income	369,887	330,845	180,000	(150,845)	-46%
Total Revenue	2,814,954	4,573,553	8,405,156	3,831,603	84%
Other Financing Sources					
Sale of fixed assets	36,491	-	-	-	-
Proceeds of Long-Term Debt	-	8,905,010	-	(8,905,010)	-100%
Total Other Financing Sources	36,491	8,905,010	-	(8,905,010)	-100%
Beginning Fund Balance					
Reserved	9,118,139	9,081,648	9,081,648	-	0%
Unreserved	8,885,508	8,279,018	11,043,431	2,764,413	33%
Total Beginning Fund Balance	18,003,647	17,360,666	20,125,079	2,764,413	16%
Total Resources	**20,855,092**	**30,839,229**	**28,530,235**	**(2,308,994)**	**-7%**
Expenditures:					
General Government					
Salaries and Wages	532,079	567,157	721,183	154,026	27%
Employee Benefits	207,308	218,770	290,407	71,637	33%
Services and Supplies	1,764,844	3,520,947	3,392,085	(128,862)	-4%
Capital Outlay	90,891	3,517,420	45,000	(3,472,420)	-99%
Debt Service					
Principal Retirement	22,019	23,377	524,819	501,442	2145%
Interest Cost	877,285	899,127	1,354,591	455,464	51%
Administrative & Other Costs	-	1,967,352	-	(1,967,352)	-100%
Total Expenditures	**3,494,426**	**10,714,150**	**6,328,085**	**(4,386,065)**	**-41%**
Ending Fund Balance					
Reserved	9,081,648	9,081,648	9,081,648	-	0%
Unreserved	8,279,018	11,043,431	13,120,502	2,077,071	19%
Total Ending Fund Balance	**17,360,666**	**20,125,079**	**22,202,150**	**2,077,071**	**10%**
Total Commitments and Fund Balance	**$ 20,855,092**	**$ 30,839,229**	**$ 28,530,235**	**$ (2,308,994)**	**-7%**

Staff Complement Additions

	Full-time Equivalents (FTEs)	
General Fund		
Accounting Clerk	1.0	
Animal Control Officer	1.0	
Business License Technician	1.0	
Code Enforcement Officer	1.0	
Computer Analyst I	3.0	
Corrections Officer	2.0	
Court Marshal	1.0	
Court Marshal Sergeant	1.0	
Crime Analyst	2.0	
Criminal Justice Clerk	3.0	
Criminalistics I	1.0	
Crime Scene Analyst II	1.0	
Customer Support Specialist	1.0	
Detention Center Technician	1.0	
Evidence Technician	1.0	
Firefighter	6.0	
Firefighter/Paramedic	12.0	
Forensic Chemist	2.0	
GIS Analyst	1.0	
Graphic Artist	1.0	
Medical Services Officer	1.0	
Office Assistant II	5.0	
Park Mechanic	1.0	
Personnel Services Assistant I	1.0	
Planner	1.0	
Plumber	1.0	
Rapid Response Maintenance Worker	1.0	
Recreation Coordinator	1.0	
Recreation Leader	1.0	
Secretary II	1.0	
Senior Animal Control Officer	1.0	
Senior Systems Analyst	1.0	
Supervising System Support Analyst	1.0	
System Support Analyst	4.0	
Traffic Signal Technician	1.0	
		65.0
City Shop Fund		
Mechanic II	2.0	
Vehicle Parks Clerk	1.0	
		3.0
Convention Center Fund		
Communications Assistant	1.0	
Sales Manager	1.0	
		2.0
Development Services Center Fund		
Chief of Public Works Inspections	1.0	
Public Works Inspector	2.0	
Secretary I	1.0	
Technical Analyst III	1.0	
		5.0
Redevelopment Fund		
Administrative Analyst	1.0	
Program Analyst	1.0	
		2.0
Sales and Use Tax Fund		
Police Lieutenant	5.0	
Police Officer	30.0	
Police Sergeant	8.0	
		43.0
Utility Services Fund		
Chemist	1.0	
Construction Project Manager	1.0	
Cross Connection Control Technician	1.0	
Database Administrator	1.0	
Deputy Director	1.0	
Division Manager of Support Services	1.0	
Inventory Coordinator	1.0	
Meter Services Specialist III	1.0	
Network Specialist II	1.0	
Office Assistant II	1.0	
Senior Systems Support Analyst	1.0	
Software Applications Adminstrator	2.0	
Utility Servicepersons I	2.0	
Utility Servicepersons II	4.0	
		19.0
Total FY 2007 Staff Complement Additions		**139.0**

Staffing Summary

	FY2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase/ (Decrease)	% Change
General Fund						
Budget & Strategic Mgmt	-	6	7	8	1	14%
Building & Fire Safety	10	11	11	12	1	9%
City Attorney	55	60	62	64	2	3%
City Clerk	19	20	20	20	-	0%
City Council	7	8	9	9	-	0%
City Manager	16	15	16	17	1	6%
Community Development	28	28	30	31	1	3%
Economic Development	3	3	3	3	-	0%
Finance	54	52	55	56	1	2%
Fire	179	180	186	205	19	10%
Human Resources	21	22	25	26	1	4%
Information Technology	44	53	59	66	7	12%
Municipal Court	38	47	49	54	5	10%
Neighborhood Services	10	11	11	12	1	9%
Parks & Recreation	155	163	177	182	5	3%
Police	365	412	427	445	18	4%
Property Management	-	16	16	16	-	0%
Public Works	82	83	87	96	9	1%
Total General Fund	1,086	1,190	1,250	1,322	72	6%
Proprietary Funds						
Convention Center	15	16	17	19	2	12%
Sewer	85	88	91	100	9	10%
Water	119	126	137	147	10	7%
DSC						
Finance	1	-	-	-	-	N/A
Building & Fire Safety	73	92	93	94	1	1%
Community Development	3	6	7	7	-	0%
City Clerk	2	7	7	7	-	0%
Public Works	30	31	34	38	4	12%
DSC-Admin	-	3	4	4	-	0%
IT	4	4	4	4	-	0%
Subtotal DSC	113	143	149	154	5	3%
Workmen's Comp	4	2	2	2	-	0%
Police Tax Initiative	-	-	54	97	43	80%
Self-funded Insurance	-	3	3	3	-	0%
HUD Proceeds Fund	2	-	-	-	-	N/A
Health Insurance	1	1	1	1	-	0%
Equipment Repair & Refresh	-	-	1	1	-	0%
Engineering	48	43	44	37	(7)	-16%
Citywide	2	2	2	2	-	0%
City Shop	14	15	15	18	3	20%
Subtotal Proprietary Funds	403	439	516	581	65	13%
Other						
Grant Funded	31	6	9	9	-	0%
Redevelopment	6	6	6	8	2	33%
Special Recreation	-	1	1	1	-	0%
Subtotal Other	37	13	16	18	2	13%
Total Full Time Employees	1,526	1,642	1,782	1,921	139	8%

Staffing Detail

Department / Fund	FY2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase/ (Decrease)	% Change
Budget & Strategic Mgmt						
Perf Budget Dev & Mgmt	-	6	4	4	-	0%
Strategic & Long-term Planning	-	-	3	4	1	33%
Department Total	-	6	7	8	1	14%
General Fund	-	6	7	8	1	14%
Sub Total	-	6	7	8	1	14%
Building & Fire Safety						
Code Enforcement	4	4	4	5	1	25%
Fire Safety - Plans Exam	3	3	3	3	-	0%
Fire Safety - Inspections	3	4	4	4	-	0%
DSC-Bldg Admin	14	5	5	6	1	20%
DSC-Plan Check	9	10	11	11	-	0%
DSC-Building Inspection	41	51	51	51	-	0%
DSC-Permitting	-	9	9	9	-	0%
DSC-Fire Plans Exam	5	5	5	5	-	0%
DSC-Fire Inspections	4	12	12	12	-	0%
Department Total	83	103	104	106	2	2%
General Fund	10	11	11	12	1	9%
DSC Fund	73	92	93	94	1	1%
Sub Total	83	103	104	106	2	2%
City Attorney						
Civil	35	47	11	11	-	0%
Victim Advocate	1	1	2	2	-	0%
Seized-Asset Processing	1	1	-	-	-	N/A
Court Appointed Programs	8	11	11	12	1	9%
Criminal	-	-	16	16	-	0%
Legal Administration	-	-	21	22	1	5%
Environmental Mgmt	-	-	1	1	-	0%
Property Management	10	-	-	-	-	N/A
Department Total	55	60	62	64	2	3%
General Fund	55	60	62	64	2	3%
Sub Total	55	60	62	64	2	3%
City Clerk						
General Administration	19	20	20	20	-	0%
DSC-Clerk Admin	2	7	7	7	-	0%
Department Total	21	27	27	27	-	0%
General Fund	19	20	20	20	-	0%
DSC Fund	2	7	7	7	-	0%
Sub Total	21	27	27	27	-	0%
City Council						
General Administration	2	3	4	4	-	0%
Elected	5	5	5	5	-	0%
Department Total	7	8	9	9	-	0%
General Fund	7	8	9	9	-	0%
Sub Total	7	8	9	9	-	0%

Staffing Detail

Department / Fund	FY2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase/ (Decrease)	% Change
City Manager						
General Administration	7	7	7	7	-	0%
Public Information	6	5	5	6	1	20%
Intergovernmental	3	3	4	4	-	0%
Department Total	16	15	16	17	1	6%
General Fund	16	15	16	17	1	6%
Sub Total	16	15	16	17	1	6%
Community Development						
General Administration	23	26	20	20	-	0%
GIS	5	2	2	3	1	50%
Long Range Planning	-	-	8	8	-	0%
Redevelopment	6	-	-	-	-	N/A
DSC-Comm Dev General	3	6	7	7	-	0%
Department Total	37	34	37	38	1	3%
General Fund	28	28	30	31	1	3%
DSC Fund	3	6	7	7	-	0%
Redevelopment Fund	6	-	-	-	-	N/A
Sub Total	37	34	37	38	1	3%
Convention Center						
Convention Center-General	7	9	9	10	1	11%
Visitor's Bureau	8	7	8	9	1	13%
Department Total	15	16	17	19	2	12%
Conv Cntr Fund	15	16	17	19	2	12%
Sub Total	15	16	17	19	2	12%
DSC-Administration						
General Administration	-	3	4	4	-	0%
Department Total	-	3	4	4	-	0%
DSC Fund	-	3	4	4	-	0%
Sub Total	-	3	4	4	-	0%
Economic Development						
General Administration	3	3	3	3	-	0%
Department Total	3	3	3	3	-	0%
General Fund	3	3	3	3	-	0%
Sub Total	3	3	3	3	-	0%
Finance						
General Administration	28	30	34	34	-	0%
Licensing/Purchasing	12	9	9	10	1	11%
Improvement Districts	2	2	1	1	-	0%
Printing & Messenger Srvs	6	6	6	6	-	0%
Budget	6	-	-	-	-	N/A
Purchasing	-	2	2	2	-	0%
Audit	-	3	3	3	-	0%
DSC-General - Finance	1	-	-	-	-	N/A
Department Total	55	52	55	56	1	2%
General Fund	54	52	55	56	1	2%
DSC Fund	1	-	-	-	-	N/A
Sub Total	55	52	55	56	1	2%

Staffing Detail

Department / Fund	FY2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase/ (Decrease)	% Change
Fire						
Admin. & Payroll	114	115	115	119	4	3%
EMS	64	64	70	85	15	21%
Emergency Mgmt.	1	1	1	1	-	0%
Department Total	179	180	186	205	19	10%
General Fund	179	180	186	205	19	10%
Sub Total	179	180	186	205	19	10%
Human Resources						
General Administration	21	9	12	13	1	8%
Employment & Compensation	-	9	9	9	-	0%
Labor Relations	-	1	1	1	-	0%
Training & Org Dev	-	3	3	3	-	0%
Self-Fund Workmens Comp	4	2	2	2	-	0%
Self-Insurance	-	3	3	3	-	0%
Health Insurance	1	1	1	1	-	0%
Department Total	26	28	31	32	1	3%
General Fund	21	22	25	26	1	4%
Workmens Comp Fund	4	2	2	2	-	0%
Self Insurance Fund	-	3	3	3	-	0%
Health Insurance Fund	1	1	1	1	-	0%
Sub Total	26	28	31	32	1	3%
Information Technology						
General Administration	44	50	56	63	7	13%
GIS	-	3	3	3	-	0%
Equipment Repair & Refresh	-	-	1	1	1	0%
DSC-Citywide	3	3	3	4	1	33%
DSC-KIVA	1	1	1	-	(1)	-100%
Citywide Communications	2	2	2	2	-	0%
Department Total	50	59	66	73	7	11%
General Fund	44	53	59	66	7	12%
Equipment Repair & Refresh	-	-	1	1	-	0%
DSC Fund	4	4	4	4	-	0%
Citywide Fund	2	2	2	2	-	0%
Sub Total	50	59	66	73	7	11%
Municipal Court Services						
General Administration	35	36	44	46	2	5%
General-Elected	2	2	3	3	-	0%
Department Total	37	38	47	49	2	4%
General Fund	37	38	47	49	2	4%
Sub Total	37	38	47	49	2	4%
Neighborhood Services						
Neighborhood Services	10	10	11	11	-	0%
HUD	2	2	-	-	-	N/A
Grant Funded	1	1	5	5	-	0%
Department Total	13	12	16	16	-	0%
General Fund	10	10	11	11	-	0%
Grant Funded	1	1	5	5	-	0%
HUD Fund	2	2	-	-	-	N/A
Sub Total	13	13	16	16	-	0%

Staffing Detail

Department / Fund	FY2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase/ (Decrease)	% Change
Parks & Recreation						
Parks Maintenance	54	53	53	53	-	0%
Parks Maint. Bond	39	43	53	55	2	4%
Recreation - Admin	9	10	10	10	-	0%
Recreation - Comm & Mktg	2	2	2	2	-	0%
Recreation - Arts	1	1	1	1	-	0%
Recreation - Sports	3	3	3	3	-	0%
Recreation - Special Events	1	1	1	1	-	0%
Recreation - Tech Srvs	1	1	1	1	-	0%
Recreation - Rec Centers	9	9	9	9	-	0%
Recreation - Safekey	2	2	2	3	1	50%
Recreation - Sr Center	1	1	2	4	2	100%
Recreation - East Pools	2	2	2	2	-	0%
Rec - West Pools Bond	21	24	25	25	-	0%
Rec - Bond Facilities	8	7	9	9	-	0%
Rec- Bond Aquatics	2	2	2	2	-	0%
Rec - Bond Spec Event	-	1	1	1	-	0%
Rec-Bond Sr Services	-	1	1	1	-	0%
Parks-SNPLMA	-	-	3	3	-	0%
Recreation-Spec Rec Admin	-	1	1	1	-	0%
Recreation - Grant Inclusion	-	1	1	1	-	0%
Department Total	155	165	182	187	5	3%
General Fund	155	163	177	182	5	3%
Grant Total	-	1	4	4	-	0%
Special Recreation Fund	-	1	1	1	-	0%
Sub Total	155	165	182	187	5	3%
Police						
General Administration	8	8	9	10	1	11%
Support Services	9	12	14	17	3	21%
Animal Control	12	12	12	15	3	25%
Jail	57	57	57	60	3	5%
Patrol Administration	12	12	1	1	-	0%
Investigations	26	29	32	32	-	0%
Information Services	35	37	45	45	-	0%
Police Training	10	9	11	11	-	0%
Records Division	11	12	12	14	2	17%
Special Operations	24	25	25	25	-	0%
Crime Prevention	-	-	10	10	-	0%
Patrol - East Command	70	91	89	89	-	0%
Patrol - West Command	83	96	98	98	-	0%
Criminalistics	8	9	9	15	6	67%
Homeland Security	-	3	3	3	-	0%
Admin - Tax Initiative	-	-	1	1	-	0%
Patrol East - Tax Initiative	-	-	26	69	43	165%
Patrol West - Tax Initiative	-	-	27	27	-	0%
Grant Funded	30	-	-	-	-	N/A
Department Total	395	412	481	542	61	13%
General Fund	365	412	427	445	18	4%
Sales & Use Tax Fund	-	-	54	97	43	80%
Multi Purp.(Grant) Fund	30	-	-	-	-	N/A
Sub Total	395	412	481	542	61	13%

Staffing Detail

Department / Fund	FY2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase/ (Decrease)	% Change
Property Management						
Property Management	-	10	10	10	-	0%
Survey	-	6	6	6	-	0%
Redevelopment	-	4	4	4	-	0%
Redevelopment - Eastside	-	-	-	2	2	100%
Redevelopment-Downtown	-	2	2	2	-	0%
Department Total	-	22	22	24	2	9%
General Fund	-	16	16	16	-	0%
Redevelopment Fund	-	6	6	8	2	33%
Sub Total	-	22	22	24	2	9%
Public Works						
Building & Facility Maint.	17	17	17	18	1	6%
Bldg Maint - Bond Funded	6	6	6	6	-	0%
Custodial	20	21	21	21	-	0%
Streets-General	20	20	14	14	-	0%
Traffic - Maintenance	9	5	5	6	1	20%
Traffic - Design	-	4	3	3	-	0%
Street Lighting	2	2	2	2	-	0%
Graffiti Removal	2	2	2	2	-	0%
Traffic - Barricades	-	-	1	1	-	0%
Flood Control	3	3	5	5	-	0%
Flood Control-Street Sweeping	-	-	6	6	-	0%
CIP	-	-	2	2	-	0%
Public Works - Admin	-	-	-	7	7	100%
Support Svc.	3	3	3	3	-	0%
City Shop - Fund	14	15	15	18	3	20%
Eng - Admin	8	7	7	-	(7)	-100%
Eng - Drafting/Design	11	12	13	13	-	0%
Eng - Improvement Districts	1	1	1	1	-	0%
Eng - New Development	1	1	1	1	-	0%
Eng - Quality Control	11	12	11	11	-	0%
Eng - Survey	6	-	-	-	-	N/A
Eng - Flood Control Admin.	2	2	2	2	-	0%
Eng - Construction Managemen	7	7	7	7	-	0%
Traffic - Clerical	-	-	1	1	-	0%
Pavement Management	-	-	1	1	-	0%
Eng - Park Design	1	1	-	-	-	N/A
DSC-Traffic Design	1	1	2	2	-	0%
DSC-New Development	7	10	11	12	1	9%
DSC-Quality Control	21	20	21	24	3	14%
DSC-Flood Control	1	-	-	-	-	N/A
Department Total	174	172	180	189	9	5%
General Fund	82	83	87	96	9	10%
Engineering Fund	48	43	44	37	(7)	-16%
City Shop Fund	14	15	15	18	3	20%
DSC Fund	30	31	34	38	4	12%
Sub Total	174	172	180	189	9	5%

Department / Fund	FY2004 Actual	FY 2005 Actual	FY 2006 Estimate	FY 2007 Budget	Increase/ (Decrease)	% Change
Sewer Department						
Administration	6	7	3	4	1	33%
Field Operations	13	13	14	16	2	14%
Quality Control	29	28	28	28	-	0%
Customer Services	9	12	11	11	-	0%
Laboratory Section	11	11	11	13	2	18%
Technical Services	10	11	14	17	3	21%
Electrical Unit	2	2	2	2	-	0%
Compliance	4	4	4	4	-	0%
Mgmt Services	-	-	4	5	1	25%
Capital Projects	1	-	-	-	-	N/A
Department Total	85	88	91	100	9	10%
Sewer Fund	85	88	91	100	9	10%
Sub Total	85	88	91	100	9	10%
Water Department						
Administration	7	8	4	4	-	0%
Field Operations	23	24	24	28	4	17%
Quality Control	23	23	25	25	-	0%
Customer Services	19	19	19	19	-	0%
Technical Services	11	14	17	21	4	24%
Meter Services	26	30	35	36	1	3%
Electrical	9	8	8	8	-	0%
Compliance	-	-	-	1	1	100%
Mgmt Services	-	-	5	5	-	0%
Capital Projects	1	-	-	-	-	N/A
Department Total	119	126	137	147	10	7%
Water Fund	119	126	137	147	10	7%
Sub Total	119	126	137	147	10	7%
Total Staffing - By Dept	**1,526**	**1,642**	**1,782**	**1,921**	**139**	**8%**
Total Staffing- Fund Totals						
DSC	113	143	149	154	5	3%
General Fund	1,086	1,190	1,250	1,322	72	6%
Sales & Use Tax Fund (Police)	-	-	54	97	43	80%
Water	119	126	137	147	10	7%
Sewer	85	88	91	100	9	10%
Grant	31	6	9	9	-	0%
HUD	2	-	-	-	-	N/A
Convention Center	15	16	17	19	2	12%
Engineering	48	43	44	37	(7)	-16%
City Shop	14	15	15	18	3	20%
Workmens Comp	4	2	2	2	-	0%
Health Ins	1	1	1	1	-	0%
Equipment Repair & Refresh	-	-	1	1	-	0%
Self-Funded Insurance	-	3	3	3	-	0%
Citywide Communications	2	2	2	2	-	0%
Special Recreation	-	1	1	1	-	0%
Redevelopment	6	6	6	8	2	33%
Total Staffing - By Fund	**1,526**	**1,642**	**1,782**	**1,921**	**139**	**8%**

Appendix Overview

Contents

Abbreviations & Acronyms 336
Glossary of Terms 338
Index 344

Abbreviations & Acronyms

A

ADA	American Disabilities Act
ADR	Average Daily Rate
AICP	American Institute of Certified Planners
AICPA	American Institute of Certified Public Accountants
AMWA	Association of Metropolitan Water Agencies
AV	Assessed Value
AWCPD	Average Warrants Cleared per Day

B

BCCRT	Basic City-County Relief Tax
BLM	Bureau of Land Management

C

CAAS	Commission on Accreditation of Ambulance Service
CABR	Comprehensive Annual Budget Report
CAD	Computer Aided Dispatch
CAFR	Comprehensive Annual Financial Report
CBRNE	Chemical, Biological, Radiological, Nuclear, Explosive
CCRFCD	Clark County Regional Flood Control District
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
DRE	Direct Record Electronic
DSC	Development Services Center
DUI	Driving Under the Influence

E

EBI	Effective Buying Income
ECG	Electrocardiogram
EDMS	Electronic Document Management System
EDU	Equivalent Dwelling Unit
EMS	Emergency Medical Service
EMT	Executive Management Technician
EOC	Emergency Operations Center
ERMS	Electronic Records Management System
ERU	Equivalent Residential Unit
ESF	Engineering Service Fund
ESF	Emergency Services Facility

F

FED	Federal Reserve Board
FEMA	Federal Emergency Management Administration
FFE	Furniture, Fixtures, & Equipment
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
GDP	Gross Domestic Product
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GO	General Obligation

H

HACA	Henderson Allied Community Advocates
HAZ-MAT	Hazardous Materials
HIPAA	Health Insurance Privacy and Accountability Act
HMC	Henderson Municipal Code
HMO	Health Maintenance Organization
HPD	Henderson Police Department
HR	Human Resources
HUD	Housing and Urban Development
HVAC	Heating, Ventiliation, and Air Conditioning

I

IAFC	International Association of Fire Chiefs
IAFF	International Association of Fire Fighters
ICMA	International City/County Management Association
ISF	Internal Service Fund
ISP	Internet Service Provider
IT	Information Technology
IVR	Integrated Voice Response

L

LID	Land Improvement District
LIMS	Laboratory Information Management System
LTA	Limited Transition Area
LVCVA	Las Vegas Convention and Visitors Authority

M

MBR	Membrane Bioreactor
MGD	Million Gallons per Day
MVFT	Motor Vehicle Fuel Tax

N

N/A	Not Available or Not Applicable
NACWA	National Association of Clean Water Agencies
NDOT	Nevada Department of Transportation
NDPES	National Pollution Discharge Elimination System
NEPS	Non-Enforcement Police Support
NRS	Nevada Revised Statutes

O

O&M	Operating and Maintenance
ODS	Officer Development School

P

PIO	Public Information Office
PPI	Producer Price Index
PT	Part Time
PW	Public Works

Q

QC	Quality Control
QI	Quality Improvement

R

RCT	Residential Construction Tax
RDA	Redevelopment Agency
ROW	Right of Way
RPTT	Real Property Transfer Tax
RTC	Regional Transportation Commission

S

SCCRT	Supplemental City-County Relief Tax
SCOP	System Conveyance and Operating Program
SDC	System Development Charge
SF	Square Foot
SNACC	Southern Nevada Area Communications Council
SNMIC	Southern Nevada Medical Industry Coalition
SNPLMA	Southern Nevada Public Lands Management Act
SNRPC	Southern Nevada Regional Planning Commission
SNWA	Southern Nevada Water Authority
SOS	Strategic Operations Support
SRT	Special Response Team
SWOT	Strengths, Weaknesses, Opportunities, and Threats
SWRF	Southern Water Reclamation Facility

T

TBD	To Be Determined
TRIMS	Truth in Millage Notification

U

UBC	Uniform Building Code
UMS	Utilities Management Services

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

Capital Assets Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Capital Budget The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

Capital Improvements Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government's physical plant, sometimes referred to as infrastructure.

Capital Improvements Plan A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years. The City of Henderson's City Charter requires annual submission of a five-year capital program for City Council acceptance.

Capital Outlay Expenditures which result in the acquisition of or addition to fixed assets.

Cash Basis A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Contingency A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Core Service A principal service or product delivered by a program or department that is necessary to the successful operation of the city.

D

Debt Service The amount of interest and principal that a City must pay each year on net direct long-term debt plus the interest it must pay on direct short-term debt.

Deficit The excess of an entity's liabilities over its assets or the excess of expenditures over revenues during a single accounting period.

Department A major administrative unit of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area. Departments are comprised of divisions, programs, and/or sections.

Depreciation Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

Division A functional unit within a department.

E

Encumbrance The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Estimated Revenue The amount of projected revenue to be collected during the fiscal year.

Expenditure/Expense This term refers to the outflow of funds paid for an asset obtained or goods and services obtained.

F

Fiscal Year The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Henderson has specified July 1 to June 30 as its fiscal year.

Forfeiture The automatic loss of property, including cash, as a penalty for breaking the law, or as compensation for losses resulting from illegal activities. Once property has been forfeited, the City may claim it, resulting in confiscation of the property.

Full Faith and Credit A pledge of a government's taxing power to repay debt obligations.

Full-Time Equivalent A full-time employee working 38-40 hours per week and receiving benefits.

Fund A set of inter-related accounts to record revenues and expenditures associated with a specific purpose. Fund structure presented below:

Governmental Funds

Capital Projects Fund Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust Funds).

Debt Service Fund Debt Service Funds are set up to receive dedicated revenues used to make principal and interest payments on City debt. They are used to account for the accumulation of resources for, and the payment of, general obligation and special assessment debt principal, interest and related costs, except the debt service accounted for in the Special Revenue Funds and Enterprise Funds.

General Fund The General Fund is the general operating fund of the City. It is used to account for all activities of the City not accounted for in another fund.

Special Revenue Fund Special Revenue Funds are set up as accounts for Federal or State grants legally restricted to expenditures for specific purposes.

Proprietary Funds

Enterprise Funds Enterprise Funds are used to account for operations including debt service (a) that are financed and operated in a manner similar to private businesses – where the intent of the government body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges; or (b) where the governing body has determined that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control accountability, or other purposes.

Internal Service Funds Internal Service Funds are established to account for an entity which provides goods and services to other City entities and charges those entities for the goods and services provided.

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

G

Generally Accepted Accounting Principles (GAAP) Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Governmental Revenue The revenues of a government other than those derived from and retained in an Enterprise Fund. General Governmental revenues include those from the General, Debt Service, and Special Revenue Funds.

General Obligation Bonds Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from secondary property taxes, and these bonds are backed by the "full faith and credit" of the issuing government.

Goal A statement of direction based on identified strategic issues. Should be measurable and able to be achieved in 3 to 5 years.

Grant A contribution by the State or Federal government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

I

Indirect Cost A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned, such as administrative support, facility maintenance or custodial services.

Inflation A rise in price levels caused by an increase in available funds beyond the proportion of available goods.

Infrastructure Public domain fixed assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems, and other items that have value only to the city.

Interest Income Revenue associated with the city cash management activities of investing fund balances.

Intergovernmental Resources Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

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.

Mission Statement The statement that identifies the particular purpose and function of an entity.

Modified Accrual Basis The basis of accounting under which revenues are recognized when measurable and available to pay liabilities. Expenditures are recognized when the liability is incurred except for interest on long-term debt which is recognized when due, and the noncurrent portion of accrued vacation and sick leave which is recorded in general long-term debt.

Municipal Code A collection of laws, rules, and regulations that apply to the City and its citizens.

N

Neighborhood Services A program developed to promote and strengthen the stability, development, revitalization, and preservation of neighborhoods through community-based problem solving.

O

Objective A specific measurable and observable result of an organization's activity which advances the organization toward its goal.

Ombudsman One that investigates reported complaints, reports findings, and helps to achieve equitable settlements.

Operating Budget The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for expenditures such as personnel, supplies, utilities, materials, travel, and fuel.

Operating Expenses The cost for personnel, materials, and equipment required for a department to function.

Operating Revenue Funds that the government receives as income to pay for ongoing operations, including such items as taxes, user fees, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

P

Pay-As-You-Go Financing A term used to describe a financial policy by which the capital program is financed from current revenues rather than through borrowing.

Per Capita A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

Performance Budget A budget that focuses upon departmental goals and objectives rather than line items, programs, or funds. Workload and unit cost data are collected in order to assess the effectiveness and efficiency of services. Typical measures collected might include average emergency response time for fire.

Performance Measure Data collected to determine how effective and/or efficient a program is in achieving its objectives.

Policy A plan, course of action or guiding principle, designed to set parameters for decisions and actions.

Prior Year Encumbrances Obligations from previous years in the form of purchase orders or contracts which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Potable Water Water that is fit to drink.

Program Group activity, operations, or organizational units directed to attaining specific objectives and achievements and budgeted as sub-units of a department.

Program Budget A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Property Tax A levy upon the assessed valuation of the property within the City of Henderson upon each $100 of assessment.

R

Retained Earnings An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

Revenue Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Bonds Bonds usually sold for constructing a project that will produce revenue for the government. That revenue is pledged to pay the principal and interest of the bond.

Reserve An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Resolution A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

Resources Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Risk Management An organized attempt to protect a government's assets against accidental loss in the most economical method.

S

Sales Tax Tax imposed on the taxable sales of all final goods.

Source of Revenue Revenues are classified according to their source or point of origin.

Special Assessment A compulsory levy made against certain properties to defray part 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).

Index

A

Abbreviations & Acronyms: 336
Accounting Basis: 28
Assessed Taxable Property Valuation: 11

B

Bond Proceeds Capital Projects Fund: 53, 54, 303
Bonds: 8, 59-61, 81, 92, 93-98
Budget & Strategic Mgmt: 23, 208-209, 213-216, 328, 329
Budget Highlights: 5
Budget Process: 40-44
Budget Timeline: 40
Budgetary Basis: 28
Building and Fire Safety: 208-209, 217-219, 328, 329

C

Capital Improvement Plan (CIP): 100-151
Capital Projects Funds: 6, 45, 49, 53, 101, 103-135, 208-209, 303-311
City Attorney's Office: 208-209, 220-222, 328, 329
City Clerk's Office: 208-209, 223-225, 328, 329
City Manager's Office: 208-209, 226-229, 328, 330
City Shop Enterprise Fund: 53, 55, 208-209, 283, 319, 328, 333
Citywide Internal Service Fund: 53, 56, 208-209, 258, 320, 328, 331
Community Development: 208-209, 230-232, 328, 330
Community Profile: 15-20
Contact Information: 23
Convention Center & Visitors Bureau: 208-209, 233-236, 328, 330
Convention Center & Visitors Bureau Enterprise Fund: 53, 57-58, 188, 233-236, 314, 328, 330

D

Debt Obligations: 59-61, 81, 92, 93-98
Debt Ratio: 97
Debt Service Funds: 45, 48, 53, 59-61, 312-313
Demographics: 172
Development Services Center: 53, 62, 186-187, 208-209, 218, 225, 232, 237-241, 247, 258, 283, 328-334
Development Services Center Enterprise Fund: 53, 62, 202, 208-209, 297, 317, 327, 328-334

E

Economic Development: 208-209, 242-244, 328, 330
Economy: 166-172
Employee Productivity: 14
Engineering Services Internal Service Fund: 53, 63-64, 208-209, 283, 321, 328, 333,334
Enterprise Funds: 7, 53, 136-151, 208-209, 314-318 327, 327-334
Equipment Repair & Maintenance Special Revenue Fund: 53, 65, 208-209, 258, 265, 272, 283, 300,328

F

Finance: 208-209, 245-248, 328, 330
Financial & Budget Policies: 28-39
Financial Forecasts: 43, 176-188
Financial Reserves: 7, 45-52, 78
Financial Stabilization Special Revenue Fund: 7, 78, 298
Fire: 206, 249-253, 208-209, 249-253, 328, 331
Flood Control Capital Projects Fund: 53, 66, 208-209, 283, 304
Forfeited Assets Special Revenue Fund: 53, 67, 208-209, 276, 296
Fund Balance: 4-5, 34, 45-52, 292-313
Fund Overview: 53

G

Gas Tax Special Revenue Fund: 53, 68, 208, 295
General Fund: 4, 45, 46, 53, 69-71, 176-183, 208-209, 215, 218, 222, 225, 229, 232, 242, 247, 251, 256, 258, 263, 265, 269, 272, 276, 280, 283, 292-294, 327, 328, 329-334
Governmental Funds: 4, 53, 292-313, 327-334

H

Health Insurance Fund: 53, 85, 208-209, 256, 323, 328, 331
History: 21-22
Human Resources: 208-209, 254-256, 328, 331

I

Information Technology: 208-209, 257-259, 328, 331

L

Lake Las Vegas Special Revenue Fund: 77, 302
Land Sales Capital Projects Fund: 53, 72, 305
Land Use: 17
LID Revolving Internal Service Fund: 78, 325
Long-Range Planning: 153-188

M

Mayor & City Council: 208-209, 260-263, 328, 329
Multipurpose (Grants) Special Revenue Fund: 53, 73, 208-209, 269, 272, 283, 301, 328, 329-334
Municipal Court: 208-209, 264-265, 328, 331
Municipal Court Special Revenue Fund: 53, 74, 208-209, 265
Municipal Facilities Capital Projects Fund: 53, 75, 208 306
Municipal Golf Course Enterprise Fund: 53, 76, 208, 318

N

Neighborhood Services: 208-209, 266-269, 328, 331

O

Organization Chart, City: 2

P

Park Development Capital Projects Fund: 53, 79, 307
Parks and Recreation: 208-209, 270-273, 328, 332
Police: 208-209, 274-277, 328, 332
Population: 11, 14, 16, 168
Property Management & Redevelopment: 208-209, 278-280, 328, 333
Property Tax: 4, 7, 8, 11-13, 69-70, 178
Proprietary Funds: 4, 45, 50, 53, 208-209, 314-325
Public Works: 208-209, 281-284, 328, 333
- Flood Control: 53, 66, 127-130, 283, 304, 333
- Traffic Control: 126, 333
- Streets: 104-113, 333

R

Recreation & Attractions: 19
Redevelopment Agency Fund: 4, 45, 52, 53, 80-81, 208-209, 280, 326, 328, 333-334
RTC Capital Projects Fund: 77, 308

S

Sales & Use Tax Special Revenue Fund: 53, 82, 208-209, 276, 299, 328, 332
Self Insurance Internal Service Fund: 53, 83-85, 208-209, 322, 328, 331
Sewer: See Utility Services
Sewer Enterprise Fund: 53, 89-92, 96-97, 136, 145-151, 208-209, 285-289, 315, 328, 334
Special Ad Valorem Capital Projects Fund: 53, 86, 309
Special Assessment Districts Capital Projects Fund: 53, 87, 208, 310
Special Recreation Capital Projects Fund: 88, 208-209, 272, 311, 328, 332
Special Revenue Funds: 45, 47, 53, 208-209, 295-302
Staff Complement: 6, 327, 328-334
Strategic Plan: 5, 154-165
Strategic Plan in Action: 193-204
Strategic Priorities: 5, 9, 41, 193-204, 205-207
Streets: See Public Works

T

Traffic control: See Public Works

U

Utility Rates: 91
Utility Services: 208-209, 285-289, 328, 334

V

Values In Action: 10

W

Water: See Utility Services
Water Enterprise Fund: 53, 89-92, 96-97, 134, 136-144, 184-185, 208-209, 285-288, 316, 328, 334
Workmen's Compensation Fund: 53, 84, 208-209, 256, 324, 328, 331



This document was compiled by the
City of Henderson Budget Team
and was printed in the
City of Henderson Print Shop