



Born of Necessity

Evolved With Integrity

Progressing With Pride

Comprehensive Annual Budget Report

Prepared by:
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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, 2006. 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 2007-2008



Steven D. Kirk, Councilman Ward IV; James B. Gibson, Mayor; Jack K. Clark, Councilman Ward III
Gerri Schroder, Councilwoman 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

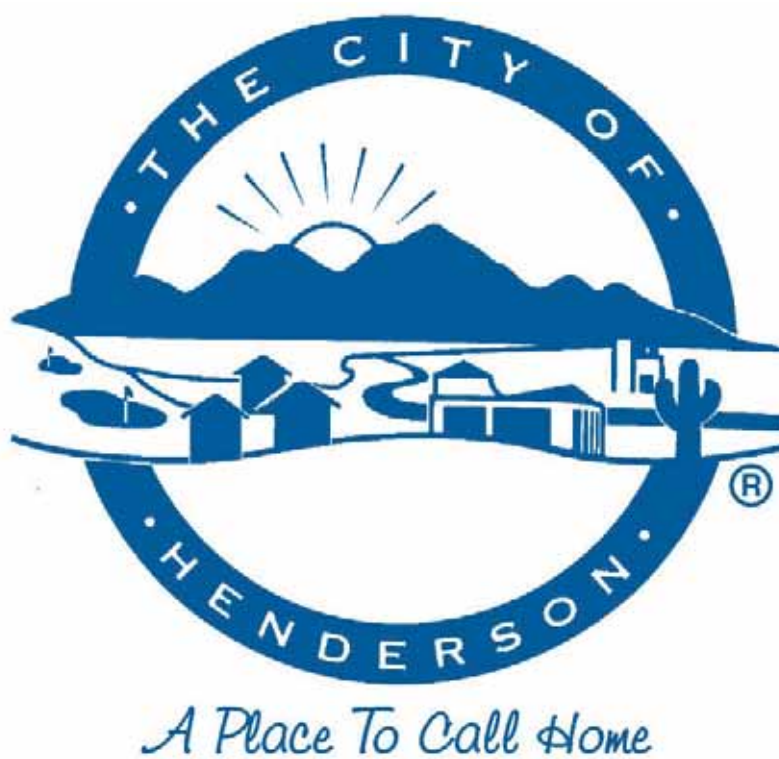


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Introduction Overview

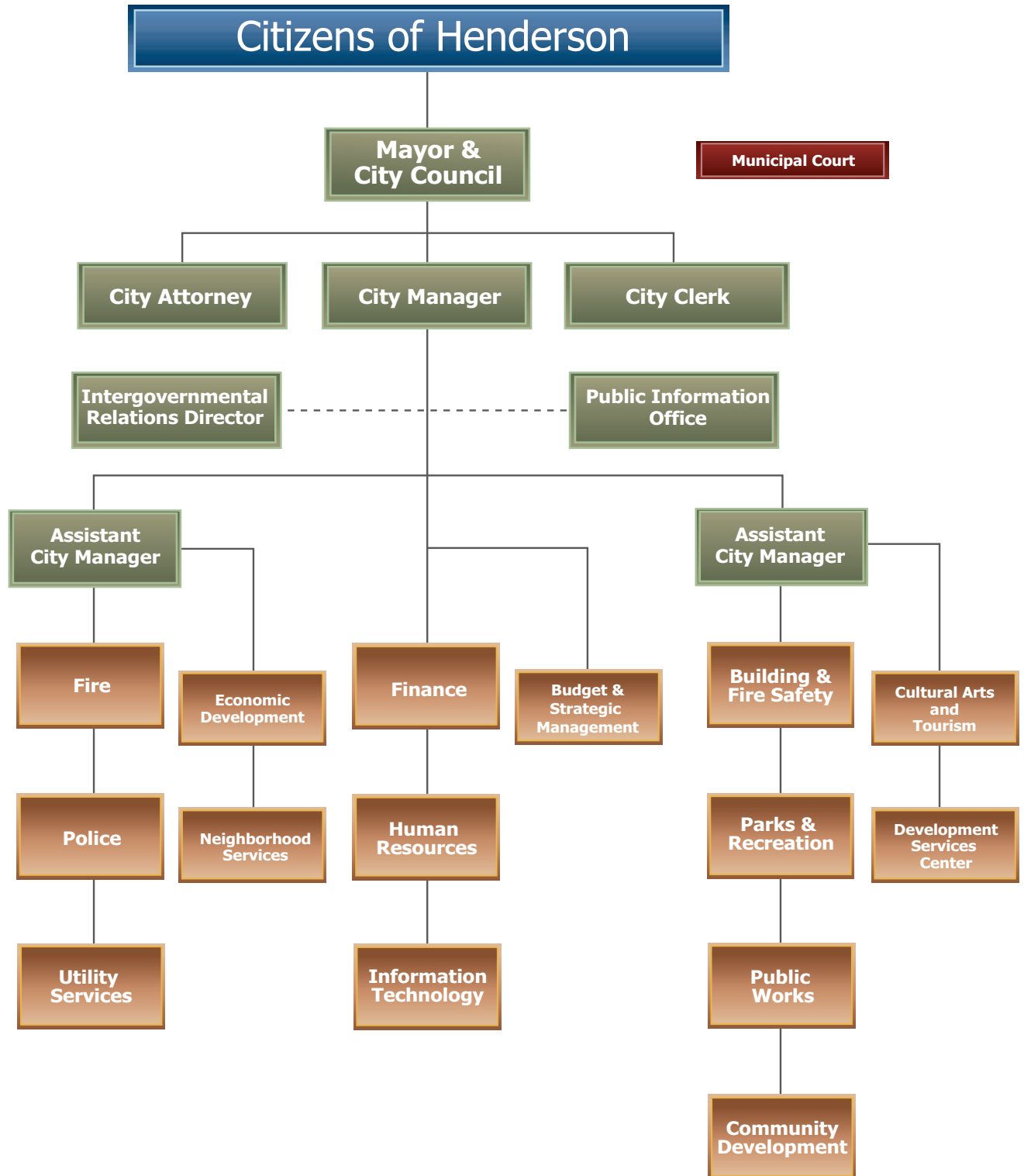
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City Organization Chart





July 1, 2007

To the Citizens of Henderson:

We are pleased to present the City of Henderson Comprehensive Annual Budget Report (CABR) for Fiscal Year 2008. 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, 2007 to June 30, 2008 consists of \$573.2 million in expenditures. As the City of Henderson is a full service government, these expenditures represent general government services and utilities, as well as our nationally accredited departments of Police, Fire, Parks & Recreation, and Building & Fire Safety.

Henderson is the second largest city in the state of Nevada and 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 2008 another year of milestones for our City.

James B. Gibson
Mayor

Philip D. Speight
City Manager

Budget Message

Introduction

The Fiscal Year 2008 Annual Budget, which was adopted by the Mayor and Council on May 15, 2007, is a numerical reflection of the Fiscal Year 2008 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 2008 total budgeted revenue and other financing sources for all funds, excluding transfers in, is \$494.2 million and total budgeted expenditures, excluding transfers out, amount to \$573.2 million. The budgeted ending balances for all Governmental Funds total \$243.9 million, consisting primarily of resources dedicated to ongoing capital projects and reserves. The Fiscal Year 2008 budget is balanced, prudent, and responsive to community needs.

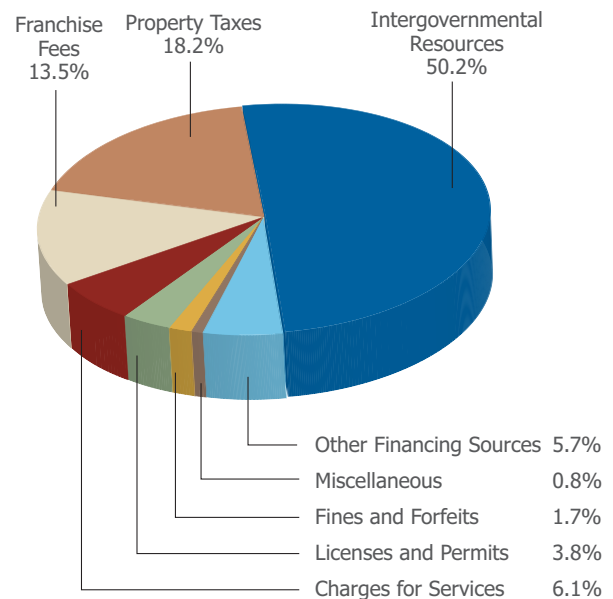
The Redevelopment Agency is a component unit of the City. The total budgeted revenue is \$11.1 million with \$5.5 million in expenditures. The estimated fund balance at the end of Fiscal Year 2008 is \$21.9 million.

General Fund

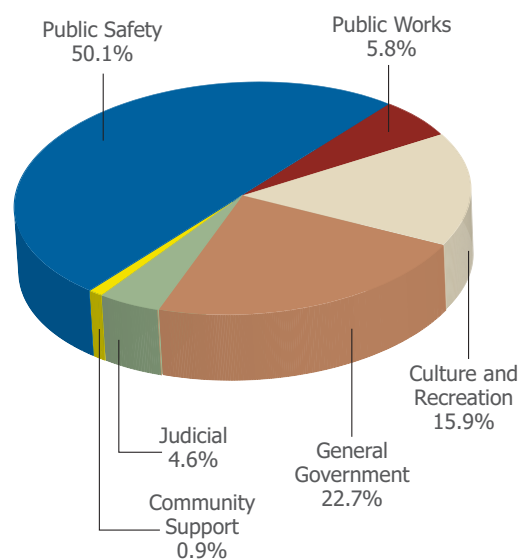
The General Fund is the largest fund and includes the budget necessary to provide most of the City's core services and day-to-day activities. General Fund revenues including transfers in are projected to be \$234.5 million, a 8.1% increase over Fiscal Year 2007. Total General Fund expenditures are expected to be \$221.4 million, a 10.3% increase over the previous year. Approximately 50% of the General Fund expenditures support public safety for our community.

The General Fund Ending Fund Balance is projected to be \$20.3 million, or 8.6% 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 18 active Governmental Funds excluding the General Fund. Governmental Funds account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. For Fiscal Year 2008, revenue and other financing sources are projected at \$78.9 million and total expenditures and other uses are projected at \$104.2 million. The budgeted ending balances for these funds is \$223.6 million.

The budget also contains twelve Proprietary Funds with estimated revenues and other sources of \$203.8 million and expenditures and other uses of \$219.6 million. These funds are used to account for services provided to internal departments on a cost-reimbursement basis or operations that are financed and operated in a manner similar to private business enterprises.

Strategic Plan

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

City Priorities:
Economic Development
Financial Planning
Natural Resource Management
Public Safety
Quality Development
Transportation

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



Budget Highlights

Value driven City initiatives which contributed to the development of the Fiscal Year 2008 Budget include:

- Maintain the City of Henderson's property tax at the same low rate for 18 years
- Provide efficient public services while maintaining one of the lowest employee to citizen ratios in the Las Vegas Valley
- Decrease police response time by adding 20 police officers funded by the voter approved Sales Tax Override, as well as staffing for the North Patrol Substation
- Expedite crime solving processes through the hiring of three Crime Scene Analysts and two Crime Analysts
- Decrease emergency response time by implementing the second phase of the City's second fire ladder truck company
- Implement a monitoring program for first-time offenders via the new Alternative Sentencing/ Direct Supervision Program
- Creation of a Parks and Recreation Master Plan
- Increase capacity and operating efficiency of the office of the Domestic Violence Advocate
- Continue to develop and enhance the citywide asset management program
- Maintain service standards by adding maintenance positions for the 23 new park acres donated to the City by developers
- Establish a Police Academy in cooperation with CSN, and a training facility in cooperation with Boulder City

Staff Complement

The adopted full-time positions for Fiscal Year 2008 total 2,030. This represents an increase of 71 positions over the current staff complement. The budget includes the addition of 34 General Fund positions and 37 positions supported by other funds. Of the 34 new General Fund positions, 18 or 53% are public safety related. Twenty of the positions supported by other funds are from the Sales and Use Tax fund for the addition of police officers.

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

Fiscal Year 2008 Staff Complement Additions

	Positions	% of Total General Fund
General Fund Supported Positions:		
Public Safety Related Positions	18	53%
Other Functions		
General Government	2	5%
Public Works	4	12%
Culture & Recreation	3	9%
Judicial	7	21%
Sub-Total Other Functions	16	47%
General Fund Positions Added	34	100%
Supported by Other Funds:		
Public Safety Initiative (Special Revenue)	20	
Public Works (Internal Service Fund)	1	
Cultural Arts & Tourism (Enterprise Fund)	4	
Human Resources (Internal Service Fund)	1	
Utilities (Enterprise Fund)	11	
Other Fund Positions Added	37	
Total New Positions Added	71	

Capital Projects

The Governmental Fund capital improvements for Fiscal Year 2008 total \$421.3 million. This amount includes, \$61.8 million from the Municipal Facilities Fund, \$5.7 million from the Clark County Regional Flood Control District (CCRFCF), \$29 million from the Regional Transportation Commission, \$98 million from Grants, and \$197.1 million from developer contributions. Additional funding sources comprise the additional \$29.7 million.

For Fiscal Year 2008, 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 CCRFCF and RTC, to fund various projects including; flood channels, street projects, and parks. The City has successfully received numerous federal grants to fund 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

Henderson continues to be ranked as one of the most tax-friendly cities as well as one of the best cities to "live and play". While the local housing market is expected to remain at current levels for the remainder of the year, commercial construction is anticipated to return to a more sustainable growth level and 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 with new jobs being created in business, service, and hospitality sectors.

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 6.8 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 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 moderate population and revenue growth, which is expected to remain at 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 2008 is estimated to be \$20.3 million, or 8.6% of the projected revenue, exceeding the minimum 5.0% requirement.
- * The Financial Stabilization Special Revenue Fund ending fund balance is projected to be \$12.1 million at the end of Fiscal Year 2008, 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 has stabilized at sustainable levels, driven mainly by growth in population and strength in gaming, tourism, and commercial construction. Major assumptions impacting the Fiscal Year 2008 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.
- * Cautious Federal Reserve interest rate policy to keep inflation under control and encourage liquidity in the credit markets.
- * Moderate growth in population, below normal residential development, and continued strength in commercial construction and tourism-related businesses, which impact City revenues through permit fees, sales tax, and property tax revenues.

The City is monitoring the impact of the property tax legislation passed during the 2005 Legislative session. While total property taxes have continued to grow at rates above the Legislative caps this has been due to the addition of new construction, which is not subject to the cap in the first year. The impact of the housing slowdown may yet have an impact on future property tax revenue. The City is also monitoring other potential Legislative changes that may impact other revenue sources such as franchise fees.

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 record keeping began in 1906. As of January 1, 2004 the Valley has been in "drought alert" stage. The City has adopted the Southern Nevada Water Authority Drought Plan and implemented conservation education programs and new water conservation rates to address the issue.

In the 2005 Legislative session the State of Nevada passed a law to impose a cap on the increase in the taxable value of property. For primary residences, a 3% cap was implemented and an 8% cap on 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 \$33.3 million for Fiscal Year 2008. The effects of this abatement will compound each year as the limits on taxable value increases are imposed.

An ongoing challenge for the public entities in Nevada has been the economic impact of the housing slowdown and the impact it has had on sales tax revenues. Total sales tax collection in May 2007 declined 3.6 percent compared to May 2006, representing the largest monthly decline since December 2001. Rising interest rates combined with tighter credit requirements has resulted in consumers pulling less equity out of their homes to finance the purchase of cars, furniture, vacations and other big-ticket items. The decline in residential construction activity has resulted in a drop in sales of building supplies and other home-improvement related items. Although sales growth is expected to remain flat through the rest of 2007, sales activity is expected to pick up in 2008 with the continued growth of gaming related developments.

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.

Public Safety

Ensure public safety through prevention and efficient emergency response.

Financial Planning

Maintain financial stewardship while maximizing the use of resources.

Quality Development

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

Natural Resource Management

Protect and preserve our natural resources for future generations.

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 2006 Actual	FY 2007 Projected	% Increase	FY 2008 Budget	% Increase
Population					
Henderson	241,134	251,321	4.2%	268,212	6.7%
Clark County	1,874,837	1,990,481	6.2%	2,079,953	4.5%
Las Vegas	569,838	579,840	1.8%	603,000	4.0%
North Las Vegas	180,219	198,516	10.2%	214,971	8.3%
Boulder City	15,058	15,203	1.0%	15,478	1.8%
Mesquite	15,881	16,423	3.4%	17,656	7.5%
Assessed Valuation					
Henderson	\$ 9,934,624,235	\$ 13,818,632,454	39.1%	\$ 15,913,241,892	15.2%
Clark County	64,499,493,015	89,517,974,828	38.8%	106,131,241,089	18.6%
Las Vegas	16,477,557,041	22,028,939,538	33.7%	24,649,348,111	11.9%
North Las Vegas	4,749,825,535	6,912,113,869	45.5%	8,961,029,085	29.6%
Boulder City	563,511,360	679,606,383	20.6%	752,160,390	10.7%
Mesquite	419,313,111	572,522,953	36.5%	820,135,858	43.2%

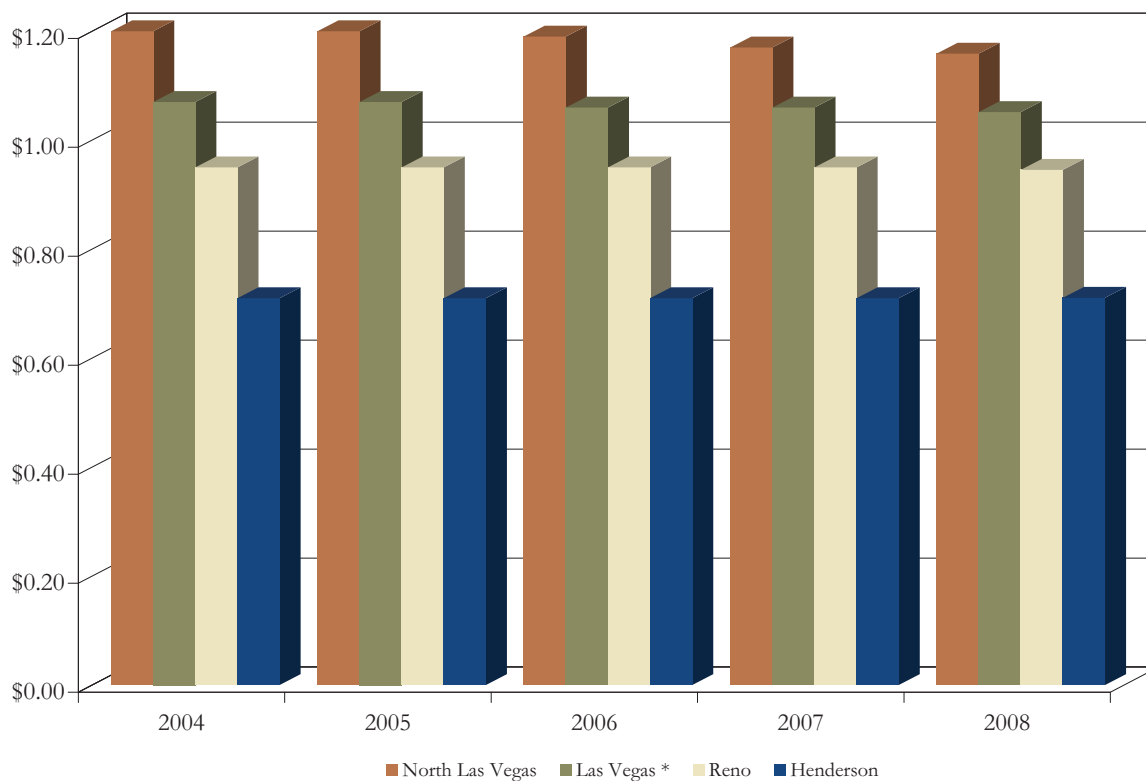
Overlapping Property Tax Rate Breakdown

	FY 2006	FY 2007	FY 2008
State	\$ 0.1700	\$ 0.1700	\$ 0.1700
County			
Operating	0.6312	0.6312	0.6312
Debt	0.0263	0.0254	0.0229
Sub-total County	0.6575	0.6566	0.6541
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	0.0533	0.0533	0.0582
County/L.V. Library Debt	0.0123	0.0123	0.0123
Las Vegas Artesian Basin	0.0013	0.0009	0.0008
Sub-total Special Districts	0.0669	0.0665	0.0713
Total Property Tax Rate	\$ 2.9086	\$ 2.9073	\$ 2.9096

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				
	2004	2005	2006	2007	2008
North Las Vegas	\$1.20	\$1.20	\$1.19	\$1.17	\$1.16
Las Vegas *	1.07	1.07	1.06	1.06	1.05
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	2.9096	0.7108	2.9096	0.7108
Total Annual Tax	\$ 2,647.74	\$ 646.83	\$ 2,097.82	\$ 512.49
Total Monthly Tax	\$ 220.65	\$ 53.90	\$ 174.82	\$ 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:*

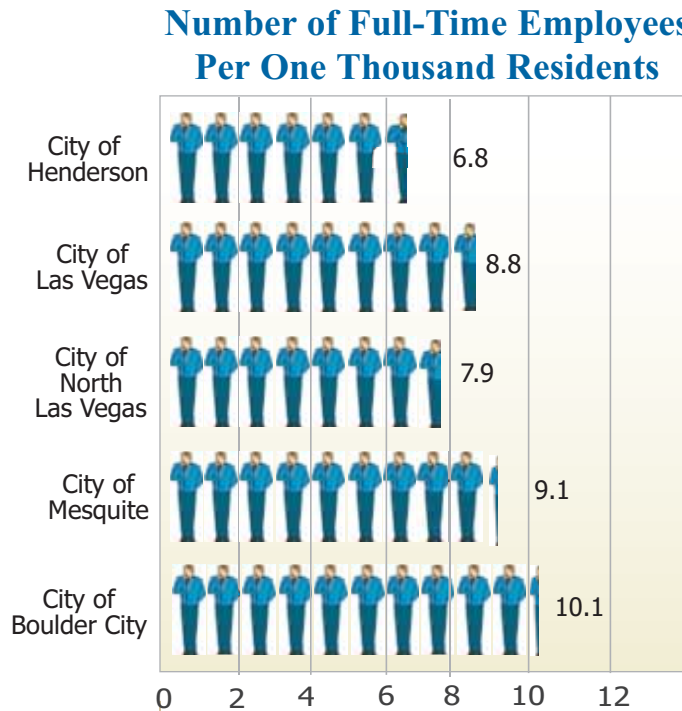
** Telephone Service
 Local & Long Distance \$39.99*

** Satellite Television
 Basic Package \$39.99 +*

** Internet Service
 High-Speed \$39.99 +*

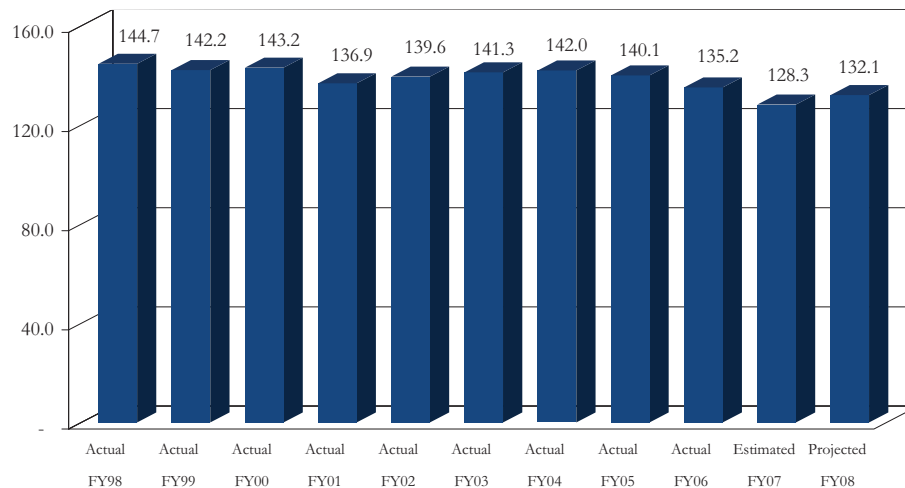
Employee Productivity

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 (6.8 employees per 1,000 residents).



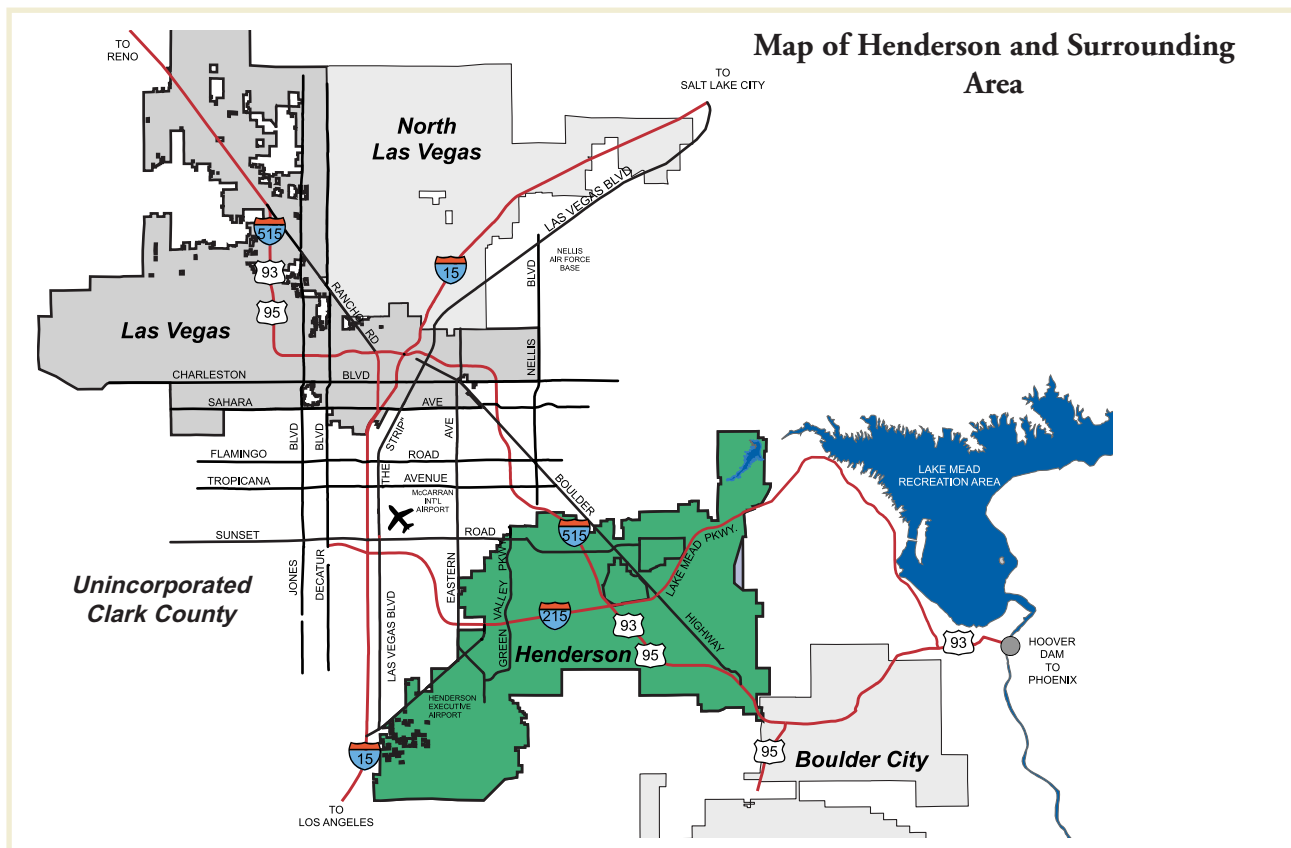
* City of Las Vegas includes portions of the Metropolitan Police Department & Las Vegas Water District
Information compiled by: City of Henderson Community Development Department April 2007.

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. We anticipate the ratio of citizens per employee will increase as the City continues to look for efficiencies in providing services to its citizenry.

Community Profile



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

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

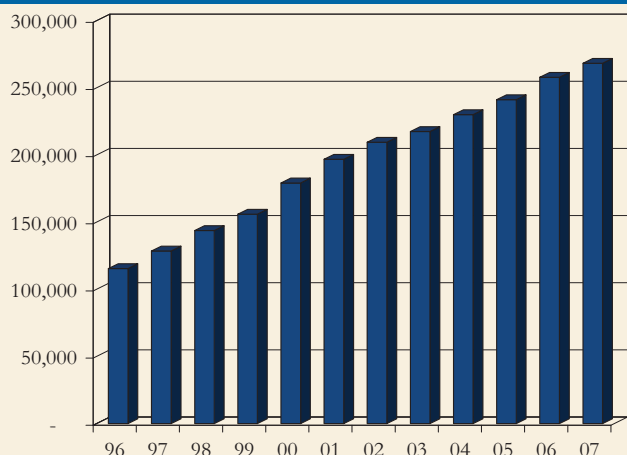
**Fiscal Year 2008
Assessed Taxable Property Valuation:**
\$ 15,913,241,892

Bond Ratings:
Moody's Investors Services Aa2
Standard and Poor's AA

Fiscal Year 2008 Budgeted Expenditures:	
General Government	\$573,211,209
Redevelopment Agency	5,490,132
City Total	\$578,701,341

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 2007 which is from the City's Community Development Department.

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	251,321
2007	268,212

Median Age

37.3

Median Household Income

\$64,694

Number of Households

107,038

Elevation

1,940 ft.

Hospitals

3

Schools:

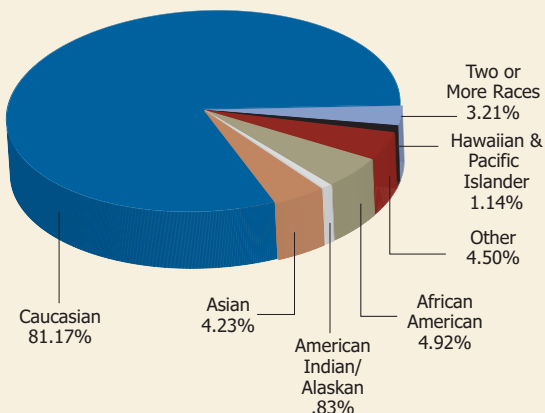
Elementary	24
Middle	7
Senior High	5
Colleges	5

Public Libraries

5



Racial Composition

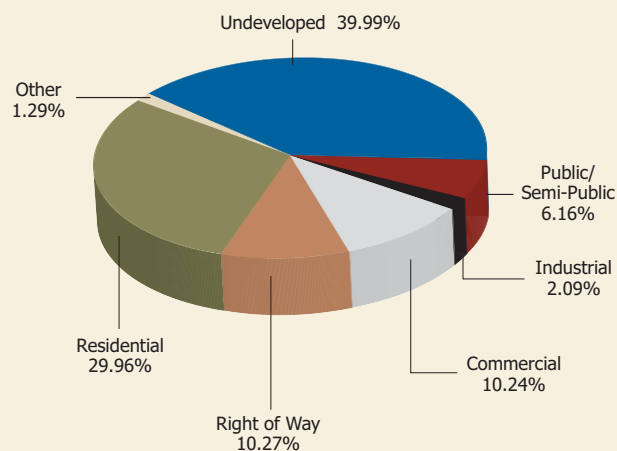


Racial Composition: % of Total

Caucasian	81.17%
African American	4.92%
Asian	4.23%
Hawaiian & Pacific Islander	1.14%
American Indian / Alaskan	.83%
Other	4.50%
Two or more races	3.21%

Source: U.S. Census Bureau, American Community Survey 2005

Land Use



Land Area 104.006 sq. miles

Land Use: % of Total

Residential	29.96%
Right of Way	10.27%
Commercial	10.24%
Public/Semi-Public	6.16%
Industrial	2.09%
Other	1.29%
Undeveloped	39.99%
Total	100%

Source: Henderson Community Development Department July 2007

Land Use

	Square Footage
Industrial Space	11,518,812
Retail Space	9,056,696
Office Space	5,868,618

Source: Applied Analysis

Note: 2007 figures vary from prior years due to changes in Henderson area submarkets and building classification codes

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 2007

Major Private Employers In Henderson

Employer	Product / Service	Employees
1 St Rose Dominican Hospital	General Medical and Surgical Hospitals	2500 to 2999
2 Green Valley Ranch Gaming LLC	Casino Hotels	2000 to 2499
3 Sunset Station Hotel & Casino	Casino Hotels	1500 to 1999
4 Fiesta Lake Mead Station	Casino Hotels	900 to 999
5 Medco Health LLC	Mail-Order Houses	600 to 699
6 Titanium Metals Corporation	Primary Nonferrous Metal ex. Copper/AL	500 to 599
7 Wal-Mart Supercenter	Warehouse Clubs and Supercenters	500 to 599
8 Ford Motor Credit Co	Sales Financing	500 to 599
9 Ritz-Carlton Hotel Company LLC	Hotels (except Casino Hotels) and Motels	500 to 599
10 Bravo Underground Inc.	Power/Communication System Construction	400 to 499
11 Good Humor Breyers	Ice Cream & Frozen Dessert Manufacturing	400 to 499
12 Hyatt Regency Lake Las Vegas	Casino Hotels	400 to 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*
1 Basic Managment Incorporated	Developer	\$ 242,360,113	1.68%
2 Pulte Homes	Real Estate	\$ 225,223,592	1.57%
3 Focus Property Group	Real Estate	\$ 212,804,060	1.48%
4 Greenspun Corporation	Real Estate	\$ 146,217,658	1.02%
5 Station Casinos Incorporated	Hotel/Casino	\$ 122,024,101	0.85%
6 Lake At Las Vegas Joint Venture	Real Estate	\$ 93,597,818	0.65%
7 Green Valley Ranch Gaming LLC	Hotel/Casino	\$ 79,448,433	0.55%
8 LLV-1 Limited Liability Company	Developer	\$ 61,612,458	0.43%
9 Lennar Corporation	Real Estate	\$ 61,482,443	0.43%
10 Rhodes Homes	Real Estate	\$ 57,482,624	0.40%
TOTAL		\$ 1,302,253,300	9.05%

SOURCE: Clark County Assessor's Office

* Based on a Fiscal Year 2007 total assessed valuation for the City of \$ 14,386,422,165 which includes the assessed valuation of the Henderson Redevelopment agency of \$567,789,711.

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 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: 45

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

Ball Fields: 62

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

Hotels & Resorts:

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



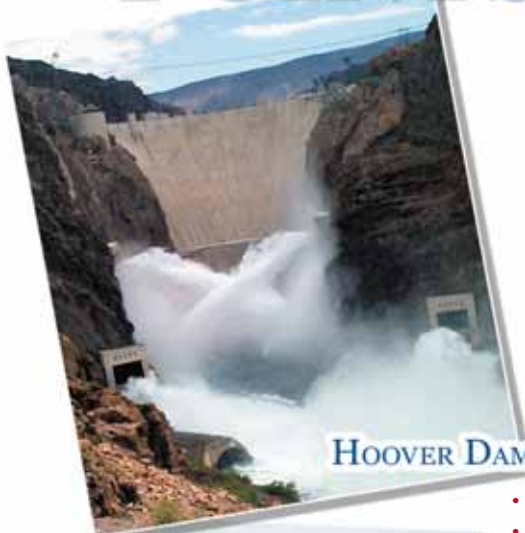
Water Street District:

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

Major Shopping:

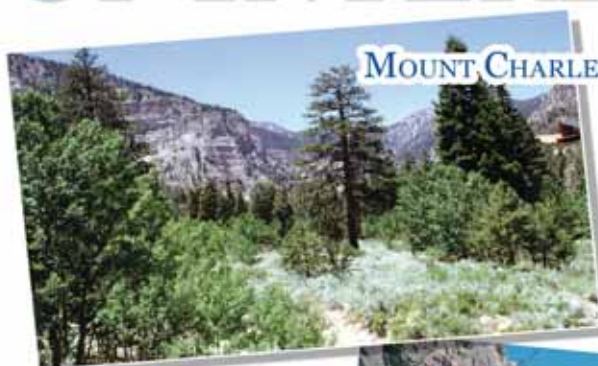
Galleria at Sunset mall
Largest commercial corridor in the state
(Sunset & Stephanie area)
Monte Lago Village at Lake Las Vegas Resort
The District at Green Valley Ranch

POINTS OF INTEREST



HOOVER DAM 14 miles

- Tours
- Sight-seeing



MOUNT CHARLESTON 45 miles

- Hiking
- Snow Skiing
- Horseback Riding

COLORADO RIVER 14 miles

- Fishing
- Rafting
- Canoeing



LAKE MEAD 6 miles

- Fishing • Swimming
- Paddle Boat Cruises



VALLEY OF FIRE 49 miles

- Hiking • Camping



RED ROCK CANYON 30 miles

- Hiking • Camping • Rock Climbing



LAS VEGAS STRIP 14 miles

- Gaming • Fine Dining • Entertainment • Shopping

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

A Brief History

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

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

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



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

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

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

In the early 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 almost 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 the Henderson Police Department, Fire Department, Parks and Recreation Department, and Building & Fire Safety Department.

This is a very exciting time for Henderson 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:

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Mike Cathcart, Sr. Financial Analyst
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Joseph P. Christopher, Administrative Analyst III
Kellyanne Taylor, Administrative Analyst III
Kelley Malmedal, Secretary II

The Fiscal Year 2008 Budget in Summary and the Fiscal Year 2008 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, Teri Jones, and Tom Madsen. Each of the City's departments and offices are also to be commended for their invaluable input and support. The coordination of this document could not be completed without the cooperation of everyone involved.

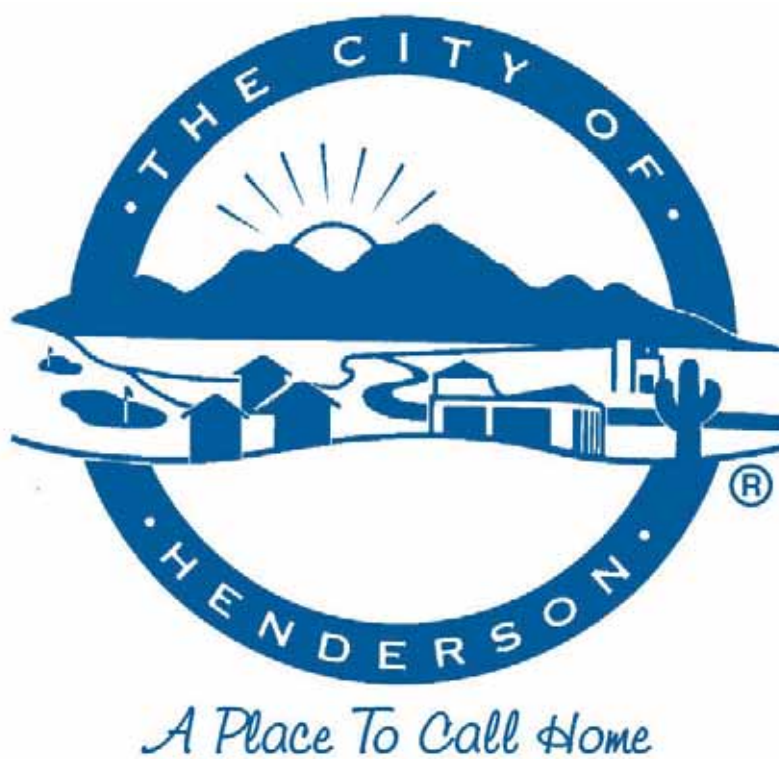
City Departments

Building and Fire Safety	Michael W. Bouse, Director
City Attorney's Office	Shauna M. Hughes, City Attorney
City Clerk's Office	Monica M. Simmons, City Clerk
Community Development	Bristol S. Ellington, Director
Finance	Steven M. Hanson, Director
Fire.....	James J. Cavalieri, Chief
Human Resources.....	Daryl A. Moore, Director
Information Technology	Vacant, CIO
Municipal Court	David J. Hayward, Court Administrator
Parks and Recreation.....	Mary Ellen Donner, Director
Police.....	Richard D. Perkins, Chief
Public Works	Robert A. Murnane, Director
Utility Services.....	Dennis B. Porter, Director
Cultural Arts & Tourism	Marie Acosta, Executive Director
Office of Budget & Strategic Management	Richard A. Derrick, Manager
Office of Development Services Center	Christine Kidd, Manager
Office of Economic Development	Bob A. Cooper, Manager
Office of Neighborhood Services.....	Skeet E. Fitzgerald, Manager

Related Websites

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

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



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Financial & Budget Policies

Operating Budget Policies

Basis of Presentation

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

Accounting Basis

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

The budgets for Enterprise Funds (Water and Sewer, Cultural Arts & Tourism, Municipal Golf Course, and Development Services Center) and Internal Service Funds (Citywide, Engineering, LID Revolving Loan, City Shop, Self-Insurance, Health Insurance, and 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 updated its Financial Management Policies in April 2003. The policies were reviewed again in FY 2007 for any needed revisions or additions.

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 15, 2007. 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 2006 to Fiscal Year 2007.*



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 eighteen 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 2008 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 one 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 2008.

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 eighteen 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.



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

Status: In compliance.

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

Status: In compliance.

Expenditures

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

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

Status: In compliance. The Fiscal Year 2008 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 2008, \$1,850,000 will be invested toward facility maintenance and \$1,600,000 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 2008 is estimated to be \$20.3 million, or 8.6% 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 \$12.1 million at the end of Fiscal Year 2008, 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 2008 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 2008, 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 2008, \$1,850,000 will be invested toward facility maintenance and \$1,600,000 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 \$619 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 2007, but the policies are currently under review and, if necessary, revisions will be completed during Fiscal Year 2008.*

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-five 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.*



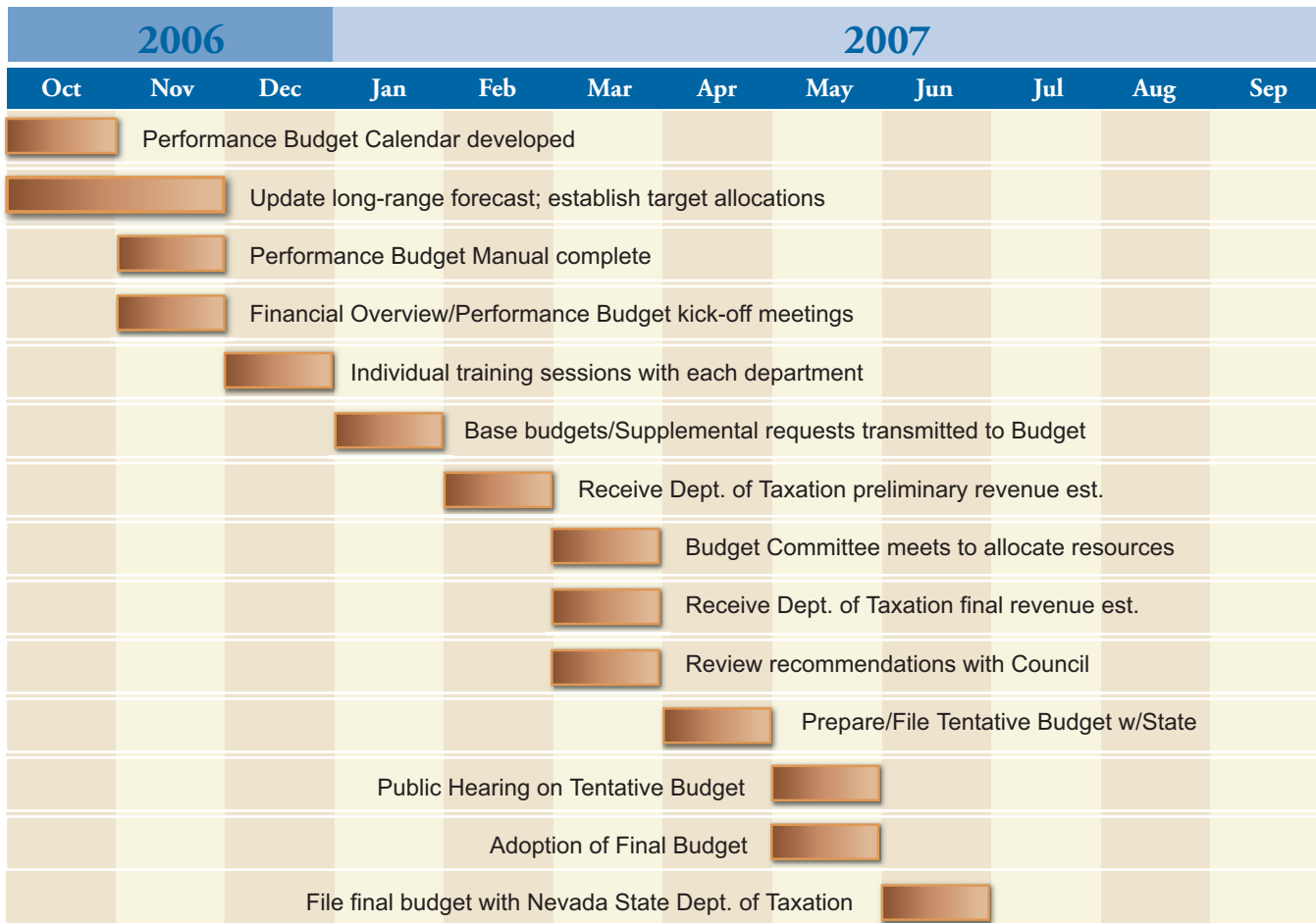
Budget Process

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 1st through June 30th.

Key Fact

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

Performance Budget 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 2008 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 – represents 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 2008 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 this meeting is designed to assist the departments in preparing all budget requests and forms.

Needs Assessment Phase

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

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

FY 2008 Budget	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Proprietary Funds	Total	Redevelopment Agency
Beginning Fund Balances	\$ 24,774,684	\$ 32,401,840	\$ 8,465,070	\$ 241,522,980		\$ 307,164,574	\$ 16,343,321
Beginning Net Assets *					\$ 951,114,767	\$ 951,114,767	
Revenues							
Property & Other Taxes	\$ 42,791,496	\$ 12,345,000	\$ 25,003,882	\$ 14,438,437	\$ 7,166,510	\$ 101,745,325	\$ 10,873,705
Franchise Fees	31,699,848	-	-	-	-	31,699,848	-
Licenses and Permits	8,969,545	-	-	-	9,309,756	18,279,301	-
Intergovernmental Resources	117,690,091	8,431,281	-	4,223,300	-	130,344,672	-
Charges for Services	14,222,124	412,461	-	-	147,878,607	162,513,192	-
Developer Contributions	-	55,000	-	-	-	55,000	-
Fines and Forfeits	4,094,903	620,000	-	-	-	4,714,903	-
Special Assessments	-	-	66,000	-	-	66,000	-
Miscellaneous	1,547,809	832,000	206,720	4,245,700	13,665,925	20,498,154	215,000
Total Revenues	\$ 221,015,816	\$ 22,695,742	\$ 25,276,602	\$ 22,907,437	\$ 178,020,798	\$ 469,916,395	\$ 11,088,705
Capital Contributions	\$ -	\$ -	\$ -	\$ -	\$ 16,200,000	\$ 16,200,000	\$ -
Land Sales	-	-	-	8,012,876	-	8,012,876	-
Proceeds of Long Term Debt	-	-	-	-	-	-	-
Gain on Disp of Asset	-	-	-	-	50,000	50,000	-
Operating Transfers In	13,467,082	4,028,637	14,092,236	7,184,025	9,566,267	48,338,247	-
Total Rev./Other Sources	\$ 234,482,898	\$ 26,724,379	\$ 39,368,838	\$ 38,104,338	\$ 203,837,065	\$ 542,517,518	\$ 11,088,705
Total Resources	\$ 259,257,582	\$ 59,126,219	\$ 47,833,908	\$ 279,627,318	\$ 1,154,951,832	\$ 1,800,796,859	\$ 27,432,026
Expenditures by Function							
General Government	\$ 50,358,349	\$ 1,953,573	\$ -	\$ 5,599,873	\$ 20,606,345	\$ 78,518,140	\$ 4,048,748
Judicial	10,088,912	470,180	-	-	-	10,559,092	-
Public Safety	110,985,962	14,904,026	-	-	28,075,964	153,965,952	-
Public Works	12,846,559	5,588,486	-	75,474,490	17,940,366	111,849,901	-
Culture & Recreation	35,079,529	508,082	-	10,859,734	10,601,039	57,048,384	-
Community Support	2,064,746	3,617,399	-	-	-	5,682,145	-
Utility Enterprises	-	-	-	-	124,940,493	124,940,493	-
Debt Service	-	-	19,709,566	-	10,937,536	30,647,102	1,441,384
Total Expenditures	\$ 221,424,057	\$ 27,041,746	\$ 19,709,566	\$ 91,934,097	\$ 213,101,743	\$ 573,211,209	\$ 5,490,132
Operating Transfers Out	\$ 17,553,884	\$ 1,320,000	\$ 13,614,107	\$ 9,336,221	\$ 6,514,035	\$ 48,338,247	-
Total Expend./Other Uses	\$ 238,977,941	\$ 28,361,746	\$ 33,323,673	\$ 101,270,318	\$ 219,615,778	\$ 621,549,456	\$ 5,490,132
Ending Fund Balance	\$ 20,279,641	\$ 30,764,473	\$ 14,510,235	\$ 178,357,000		\$ 243,911,349	\$ 21,941,894
Ending Net Assets					\$ 935,336,054	\$ 935,336,054	
Total Applications	\$ 259,257,582	\$ 59,126,219	\$ 47,833,908	\$ 279,627,318	\$ 1,154,951,832	\$ 1,800,796,859	\$ 27,432,026

* 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 2005 Actuals	Fiscal Year 2006 Actuals	Fiscal Year 2007 Estimate	Fiscal Year 2008 Budget	% Increase
Beginning Fund Balances	\$ 26,104,301	\$ 28,376,799	\$ 31,514,689	\$ 24,774,684	-21.39%
Revenues					
Property & Other Taxes	\$ 29,309,739	\$ 33,460,864	\$ 38,126,205	\$ 42,791,496	12.24%
Franchise Fees	24,029,620	26,926,859	29,240,138	31,699,848	8.41%
Licenses and Permits	7,320,723	7,576,403	8,269,558	8,969,545	8.46%
Intergovernmental Resources	100,879,296	107,351,170	110,606,804	117,690,091	6.40%
Charges for Services	13,986,996	13,772,237	13,696,248	14,222,124	3.84%
Developer Contributions	-	-	-	-	N/A
Fines and Forfeits	3,114,561	3,340,353	3,942,412	4,094,903	3.87%
Special Assessments	-	-	-	-	N/A
Miscellaneous	1,452,804	1,374,304	1,430,771	1,547,809	8.18%
Total Revenues	\$ 180,093,739	\$ 193,802,190	\$ 205,312,136	\$ 221,015,816	7.65%
Capital Contributions	\$ -	\$ -	\$ -	\$ -	N/A
Land Sales	-	-	-	-	N/A
Proceeds of Long-Term Debt	-	-	-	-	N/A
Other Financing Sources	1,634,354	2,050	-	-	N/A
Operating Transfers In	9,084,937	11,019,647	11,578,913	13,467,082	16.31%
Total Revenues/Other Sources	\$ 190,813,030	\$ 204,823,887	\$ 216,891,049	\$ 234,482,898	8.11%
Total Resources	\$ 216,917,331	\$ 233,200,686	\$ 248,405,738	\$ 259,257,582	4.37%
Expenditures by Function					
General Government	\$ 37,755,121	\$ 40,021,866	\$ 46,890,272	\$ 50,358,349	7.40%
Judicial	3,570,183	7,774,983	9,038,979	10,088,912	11.62%
Public Safety	85,597,635	89,192,776	98,919,969	110,985,962	12.20%
Public Works	6,970,721	8,205,184	11,842,363	12,846,559	8.48%
Culture & Recreation	27,237,414	29,295,218	32,060,718	35,079,529	9.42%
Community Support	1,614,879	1,448,360	1,980,802	2,064,746	4.24%
Utility Enterprises	-	-	-	-	N/A
Debt Service	-	-	-	-	N/A
Total Expenditures	\$ 162,745,953	\$ 175,938,387	\$ 200,733,103	\$ 221,424,057	10.31%
Debt Refunding	-	-	-	-	N/A
Operating Transfers Out	25,794,579	25,747,610	22,897,951	17,553,884	-23.34%
Total Expenditures/Other Uses	\$ 188,540,532	\$ 201,685,997	\$ 223,631,054	\$ 238,977,941	6.86%
Ending Fund Balance	\$ 28,376,799	\$ 31,514,689	\$ 24,774,684	\$ 20,279,641	-18.14% *
Total Applications	\$ 216,917,331	\$ 233,200,686	\$ 248,405,738	\$ 259,257,582	4.37%

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

Special Revenue Funds

	Fiscal Year 2005 Actuals	Fiscal Year 2006 Actuals	Fiscal Year 2007 Estimate	Fiscal Year 2008 Budget	% Increase
Beginning Fund Balances	\$ 22,086,053	\$ 23,508,855	\$ 35,700,297	\$ 32,401,840	-9.24%
Revenues					
Property & Other Taxes	\$ -	\$ 8,882,586	\$ 11,894,000	\$ 12,345,000	3.79%
Franchise Fees	-	-	-	-	N/A
Licenses and Permits	-	-	-	-	N/A
Intergovernmental Resources *	9,277,262	13,803,749	15,813,047	8,431,281	-46.68%
Charges for Services	196,604	255,585	329,969	412,461	25.00%
Developer Contributions	649,758	1,175,297	948,007	55,000	-94.20%
Fines and Forfeits	373,644	542,210	661,322	620,000	-6.25%
Special Assessments	-	-	-	-	N/A
Miscellaneous	887,511	959,061	944,631	832,000	-11.92%
Total Revenues	\$ 11,384,779	\$ 25,618,488	\$ 30,590,976	\$ 22,695,742	-25.81%
Capital Contributions	\$ -	\$ -	\$ -	\$ -	N/A
Land Sales	-	-	-	-	N/A
Proceeds of Long-Term Debt	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	N/A
Operating Transfers In	3,991,926	7,036,919	3,786,006	4,028,637	6.41%
Total Revenues/Other Sources	\$ 15,376,705	\$ 32,655,407	\$ 34,376,982	\$ 26,724,379	-22.26%
Total Resources	\$ 37,462,758	\$ 56,164,262	\$ 70,077,279	\$ 59,126,219	-15.63%
Expenditures by Function					
General Government	\$ 1,878,845	\$ 840,167	\$ 1,390,979	\$ 1,953,573	40.45%
Judicial	779,289	277,637	1,024,502	470,180	-54.11%
Public Safety	1,774,250	6,432,623	14,938,552	14,904,026	-0.23%
Public Works	5,113,698	4,977,545	6,573,922	5,588,486	-14.99%
Culture & Recreation	1,645,202	3,830,341	8,268,729	508,082	-93.86%
Community Support	2,552,075	3,173,695	3,993,980	3,617,399	-9.43%
Utility Enterprises	-	-	-	-	N/A
Debt Service	-	-	-	-	N/A
Total Expenditures	\$ 13,743,359	\$ 19,532,008	\$ 36,190,664	\$ 27,041,746	-25.28%
Debt Refunding	-	-	-	-	N/A
Operating Transfers Out	210,544	931,957	1,484,775	1,320,000	-11.10%
Total Expenditures/Other Uses	\$ 13,953,903	\$ 20,463,965	\$ 37,675,439	\$ 28,361,746	-24.72%
Ending Fund Balance	\$ 23,508,855	\$ 35,700,297	\$ 32,401,840	\$ 30,764,473	-5.05%
Total Applications	\$ 37,462,758	\$ 56,164,262	\$ 70,077,279	\$ 59,126,219	-15.63%

* Intergovernmental resources includes revenue from grants. At the time of filing the final budget not all anticipated grants had been approved and therefore were not included in the Fiscal Year 2008 revenue or expenditure projections.

Debt Service Funds

	Fiscal Year 2005 Actuals	Fiscal Year 2006 Actuals	Fiscal Year 2007 Estimate	Fiscal Year 2008 Budget	% Increase
Beginning Fund Balances	\$ 4,026,502	\$ 2,224,861	\$ 5,200,975	\$ 8,465,070	62.76%
Revenues					
Property & Other Taxes	\$ 17,083,662	\$ 19,501,400	\$ 21,330,045	\$ 25,003,882	17.22%
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	327,861	119,197	83,000	66,000	-20.48%
Miscellaneous	337,016	440,939	204,286	206,720	1.19%
Total Revenues	\$ 17,748,539	\$ 20,061,536	\$ 21,617,331	\$ 25,276,602	16.93%
Capital Contributions	\$ -	\$ -	\$ -	\$ -	N/A
Land Sales	-	-	-	-	N/A
Proceeds of Long-Term Debt	-	3,963,429	-	-	N/A
Other Financing Sources	-	-	-	-	N/A
Operating Transfers In	10,296,766	12,900,199	16,830,226	14,092,236	-16.27%
Total Revenues/Other Sources	\$ 28,045,305	\$ 36,925,164	\$ 38,447,557	\$ 39,368,838	2.40%
Total Resources	\$ 32,071,807	\$ 39,150,025	\$ 43,648,532	\$ 47,833,908	9.59%
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	20,539,843	20,935,428	23,552,607	19,709,566	-16.32%
Total Expenditures	\$ 20,539,843	\$ 20,935,428	\$ 23,552,607	\$ 19,709,566	-16.32%
Debt Refunding	-	2,509,555	-	-	N/A
Operating Transfers Out	9,307,103	10,504,067	11,630,855	13,614,107	17.05%
Total Expenditures/Other Uses	\$ 29,846,946	\$ 33,949,050	\$ 35,183,462	\$ 33,323,673	-5.29%
Ending Fund Balance	\$ 2,224,861	\$ 5,200,975	\$ 8,465,070	\$ 14,510,235	71.41% *
Total Applications	\$ 32,071,807	\$ 39,150,025	\$ 43,648,532	\$ 47,833,908	9.59%

* Ending Fund Balance increase is due to the accumulation of reserves for future years.

Capital Projects Funds

	Fiscal Year 2005 Actuals	Fiscal Year 2006 Actuals	Fiscal Year 2007 Estimate	Fiscal Year 2008 Budget	% Increase
Beginning Fund Balances	\$ 98,861,667	\$ 138,584,133	\$ 271,278,449	\$ 241,522,980	-10.97%
Revenues					
Property & Other Taxes	\$ 9,751,629	\$ 11,345,104	\$ 12,412,027	\$ 14,438,437	16.33%
Franchise Fees	-	-	-	-	N/A
Licenses and Permits	-	-	-	-	N/A
Intergovernmental Resources	3,169,504	5,292,456	5,577,543	4,223,300	-24.28%
Charges for Services	-	73,817	-	-	N/A
Developer Contributions	35,272,540	103,048,292	12,000	-	-100.00%
Fines and Forfeits	-	-	-	-	N/A
Special Assessments	-	-	-	-	N/A
Miscellaneous	1,325,268	8,749,501	7,226,568	4,245,700	-41.25%
Total Revenues	\$ 49,518,941	\$ 128,509,170	\$ 25,228,138	\$ 22,907,437	-9.20%
Capital Contributions	\$ -	\$ -	\$ -	\$ -	N/A
Land Sales	9,040,499	1,507,242	5,797,394	8,012,876	38.22%
Proceeds of Long-Term Debt	-	57,143,488	2,065,000	-	-100.00%
Other Financing Sources	-	-	-	-	N/A
Operating Transfers In	19,911,350	17,990,921	15,878,452	7,184,025	-54.76%
Total Revenue/Other Sources	\$ 78,470,790	\$ 205,150,821	\$ 48,968,984	\$ 38,104,338	-22.19%
Total Resources	\$ 177,332,457	\$ 343,734,954	\$ 320,247,433	\$ 279,627,318	-12.68%
Expenditures by Function					
General Government	\$ 3,785,484	\$ 4,364,105	\$ 6,784,584	\$ 5,599,873	-17.46%
Judicial	-	-	-	-	N/A
Public Safety	-	-	-	-	N/A
Public Works	17,117,506	48,996,431	46,636,671	75,474,490	61.84%
Culture & Recreation	2,815,036	6,009,109	9,650,679	10,859,734	12.53%
Community Support	-	-	-	-	N/A
Utility Enterprises	-	-	-	-	N/A
Debt Service	-	-	-	-	N/A
Total Expenditures	\$ 23,718,026	\$ 59,369,645	\$ 63,071,934	\$ 91,934,097	45.76%
Debt Refunding	-	-	-	-	N/A
Operating Transfers Out	15,030,298	13,086,860	15,652,519	9,336,221	-40.35%
Total Expenditures/Other Uses	\$ 38,748,324	\$ 72,456,505	\$ 78,724,453	\$ 101,270,318	28.64%
Ending Fund Balance	\$ 138,584,133	\$ 271,278,449	\$ 241,522,980	\$ 178,357,000	-26.15% *
Total Applications	\$ 177,332,457	\$ 343,734,954	\$ 320,247,433	\$ 279,627,318	-12.68%

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

Proprietary Funds

	Fiscal Year 2005 Actuals	Fiscal Year 2006 Actuals	Fiscal Year 2007 Estimate	Fiscal Year 2008 Budget	% Increase
Net Assets Beginning of Year *	\$ 764,682,746	\$ 871,865,691	\$ 965,720,764	\$ 951,114,767	-1.51%
Revenues					
Property & Other Taxes	\$ 6,374,248	\$ 7,024,050	\$ 6,619,884	\$ 7,166,510	8.26%
Franchise Fees	-	-	-	-	N/A
Licenses and Permits	7,921,287	6,575,478	8,277,016	9,309,756	12.48%
Intergovernmental Resources	-	-	-	-	N/A
Charges for Services	112,429,035	129,378,609	132,213,991	147,878,607	11.85%
Developer Contributions	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	N/A
Special Assessments	-	-	-	-	N/A
Miscellaneous	11,345,122	15,085,595	13,769,469	13,665,925	-0.75%
Total Revenues	\$ 138,069,692	\$ 158,063,732	\$ 160,880,360	\$ 178,020,798	10.65%
Capital Contributions	\$ 109,359,623	\$ 96,181,832	\$ 24,345,000	\$ 16,200,000	-33.46%
Land Sales	-	-	-	-	N/A
Proceeds of Long-Term Debt	-	-	-	-	N/A
Other Financing Sources	693,183	2,147,603	200,000	50,000	-75.00%
Operating Transfers In	13,632,537	11,950,514	11,593,061	9,566,267	-17.48%
Total Revenue/Other Sources	\$ 261,755,035	\$ 268,343,681	\$ 197,018,421	\$ 203,837,065	3.46%
Total Resources	\$ 1,026,437,781	\$ 1,140,209,372	\$ 1,162,739,185	\$ 1,154,951,832	-0.67%
Expenditures by Function					
General Government	\$ 11,228,963	\$ 16,334,517	\$ 16,439,854	\$ 20,606,345	25.34%
Judicial	-	-	-	-	N/A
Public Safety	19,523,132	22,523,007	25,864,997	28,075,964	8.55%
Public Works	13,716,869	15,361,490	17,151,947	17,940,366	4.60%
Culture & Recreation	5,443,369	7,186,796	10,410,059	10,601,039	1.83%
Community Support	-	-	-	-	N/A
Utility Enterprises	89,769,277	93,830,802	122,266,609	124,940,493	2.19%
Debt Service	8,315,488	8,624,290	11,490,394	10,937,536	-4.81%
Total Expenditures	\$ 147,997,098	\$ 163,860,902	\$ 203,623,860	\$ 213,101,743	4.65%
Debt Refunding	\$ -	\$ -	\$ -	\$ -	N/A
Operating Transfers Out	6,574,992	10,627,706	8,000,558	6,514,035	-18.58%
Total Expenditures/Other Uses	\$ 154,572,090	\$ 174,488,608	\$ 211,624,418	\$ 219,615,778	3.78%
Ending Net Assets	\$ 871,865,691	\$ 965,720,764	\$ 951,114,767	\$ 935,336,054	-1.66%
Total Applications	\$ 1,026,437,781	\$ 1,140,209,372	\$ 1,162,739,185	\$ 1,154,951,832	-0.67%

* 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 2005 Actuals	Fiscal Year 2006 Actuals	Fiscal Year 2007 Estimate	Fiscal Year 2008 Budget	% Increase
Beginning Fund Balances	\$ 151,078,523	\$ 192,694,648	\$ 343,694,410	\$ 307,164,574	-10.63%
Beginning Net Assets *	\$ 764,682,746	\$ 871,865,691	\$ 965,720,764	\$ 951,114,767	-1.51%
Revenues					
Property & Other Taxes	\$ 62,519,278	\$ 80,214,004	\$ 90,382,161	\$ 101,745,325	12.57%
Franchise Fees	24,029,620	26,926,859	29,240,138	31,699,848	8.41%
Licenses and Permits	15,242,010	14,151,881	16,546,574	18,279,301	10.47%
Intergovernmental Resources	113,326,062	126,447,375	131,997,394	130,344,672	-1.25%
Charges for Services	126,612,635	143,480,248	146,240,208	162,513,192	11.13%
Developer Contributions	35,922,298	104,223,589	960,007	55,000	-94.27%
Fines and Forfeits	3,488,205	3,882,563	4,603,734	4,714,903	2.41%
Special Assessments	327,861	119,197	83,000	66,000	-20.48%
Miscellaneous	15,347,721	26,609,400	23,575,725	20,498,154	-13.05%
Total Revenues	\$ 396,815,690	\$ 526,055,116	\$ 443,628,941	\$ 469,916,395	5.93%
Capital Contributions	\$ 109,359,623	\$ 96,181,832	\$ 24,345,000	\$ 16,200,000	-33.46%
Land Sales	9,040,499	1,507,242	5,797,394	8,012,876	38.22%
Proceeds of Long-Term Debt	-	61,106,917	2,065,000	-	-100.00%
Other Financing Sources	2,327,537	2,149,653	200,000	50,000	-75.00%
Operating Transfers In	56,917,516	60,898,200	59,666,658	48,338,247	-18.99%
Total Revenues/Other Sources	\$ 574,460,865	\$ 747,898,960	\$ 535,702,993	\$ 542,517,518	1.27%
Total Resources	\$ 1,490,222,134	\$ 1,812,459,299	\$ 1,845,118,167	\$ 1,800,796,859	-2.40%
Expenditures by Function					
General Government	\$ 54,648,413	\$ 61,560,655	\$ 71,505,689	\$ 78,518,140	9.81%
Judicial	4,349,472	8,052,620	10,063,481	10,559,092	4.92%
Public Safety	106,895,017	118,148,406	139,723,518	153,965,952	10.19%
Public Works	42,918,794	77,540,650	82,204,903	111,849,901	36.06%
Culture & Recreation	37,141,021	46,321,464	60,390,185	57,048,384	-5.53%
Community Support	4,166,954	4,622,055	5,974,782	5,682,145	-4.90%
Utility Enterprises	89,769,277	93,830,802	122,266,609	124,940,493	2.19%
Debt Service	28,855,331	29,559,718	35,043,001	30,647,102	-12.54%
Total Expenditures	\$ 368,744,279	\$ 439,636,370	\$ 527,172,168	\$ 573,211,209	8.73%
Debt Refunding	\$ -	\$ 2,509,555	\$ -	\$ -	N/A
Operating Transfers Out	56,917,516	60,898,200	59,666,658	48,338,247	-18.99%
Total Expenditures/Other Uses	\$ 425,661,795	\$ 503,044,125	\$ 586,838,826	\$ 621,549,456	5.91%
Ending Fund Balance	\$ 192,694,648	\$ 343,694,410	\$ 307,164,574	\$ 243,911,349	-20.59%
Ending Net Assets	\$ 871,865,691	\$ 965,720,764	\$ 951,114,767	\$ 935,336,054	-1.66%
Total Applications	\$ 1,490,222,134	\$ 1,812,459,299	\$ 1,845,118,167	\$ 1,800,796,859	-2.40%

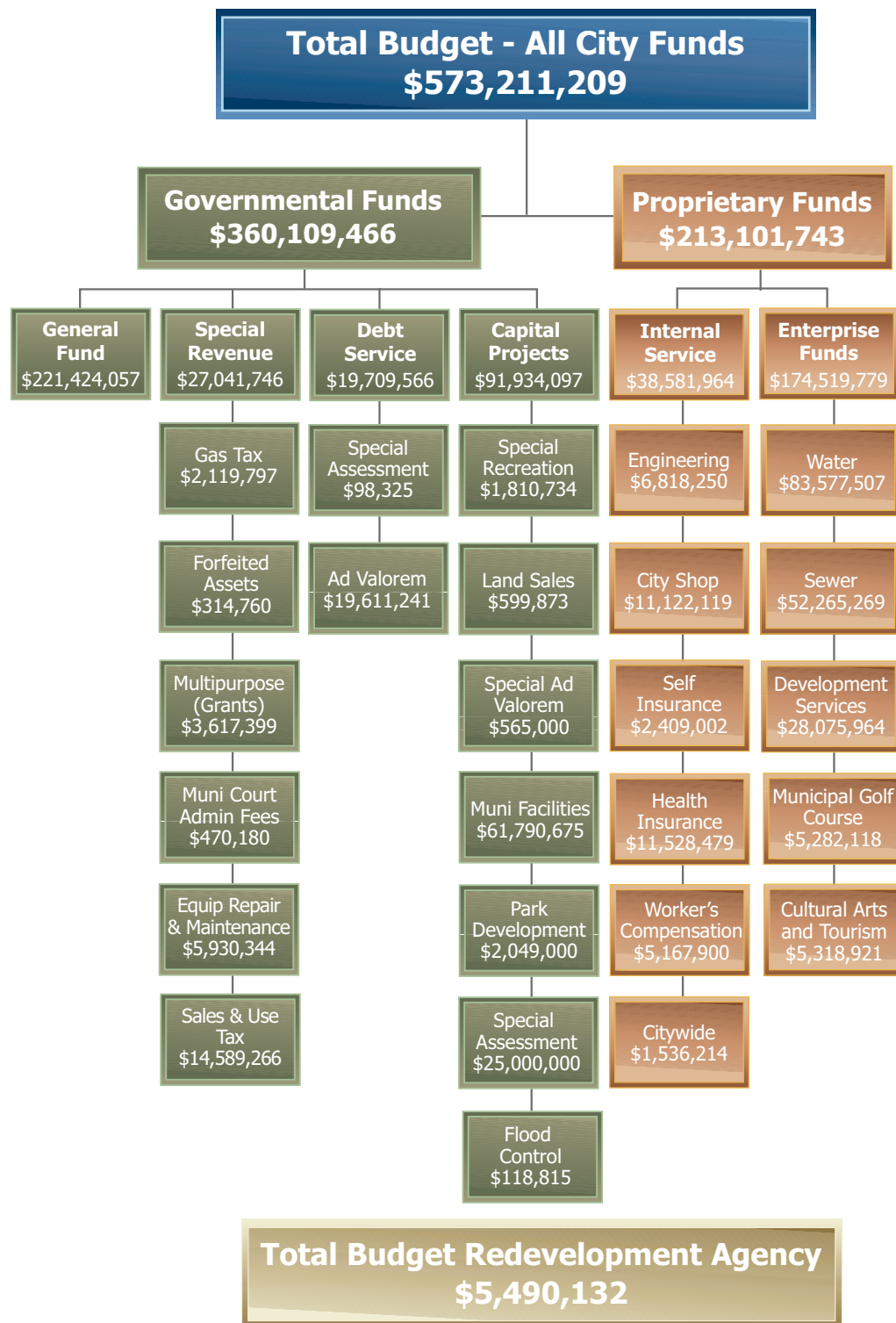
* Net Assets reflect accumulated balances in Proprietary Funds. Net Assets includes the assets purchased by or donated to Proprietary Funds less accumulated depreciation. Presentation of Proprietary Funds in terms of changes in Net Assets conforms to GASB 34 reporting standards.

Redevelopment Agency

	Fiscal Year 2005 Actuals	Fiscal Year 2006 Actuals	Fiscal Year 2007 Estimate	Fiscal Year 2008 Budget	% Increase
Beginning Fund Balance	\$ 18,003,647	\$ 17,360,666	\$ 13,508,941	\$ 16,343,321	20.98%
Revenues					
Property & Other Taxes	\$ 2,441,067	\$ 3,667,746	\$ 8,225,156	\$ 10,873,705	32.20%
Franchise Fees	-	-	-	-	N/A
Licenses and Permits	-	-	-	-	N/A
Intergovernmental Resources	4,000	1,225,292	298,020	-	-100.00%
Charges for Services	-	-	-	-	N/A
Developer Contributions	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	N/A
Special Assessments	-	-	-	-	N/A
Miscellaneous	369,887	355,280	382,000	215,000	-43.72%
Total Revenues	\$ 2,814,954	\$ 5,248,318	\$ 8,905,176	\$ 11,088,705	24.52%
Capital Contributions	\$ -	\$ -	\$ -	\$ -	N/A
Proceeds of Long-Term Debt	-	-	1,500,000	-	-100.00%
Other Financing Sources	36,491	-	-	-	N/A
Land Sales	-	-	-	-	N/A
Operating Transfers In	-	-	-	-	N/A
Operating Transfers Out	-	-	-	-	N/A
Total Revenue/Other Sources	\$ 2,851,445	\$ 5,248,318	\$ 10,405,176	\$ 11,088,705	6.57%
Total Resources	\$ 20,855,092	\$ 22,608,984	\$ 23,914,117	\$ 27,432,026	14.71%
Expenditures by Function					
General Government	\$ 2,595,122	\$ 8,200,739	\$ 5,990,878	\$ 4,048,748	-32.42%
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	1,579,918	1,441,384	-8.77%
Total Expenditures	\$ 3,494,426	\$ 9,100,043	\$ 7,570,796	\$ 5,490,132	-27.48%
Debt Refunding	-	-	-	-	N/A
Total Expenditures/Other Uses	\$ 3,494,426	\$ 9,100,043	\$ 7,570,796	\$ 5,490,132	-27.48%
Ending Fund Balance	\$ 17,360,666	\$ 13,508,941	\$ 16,343,321	\$ 21,941,894	34.26%*
Total Application	\$ 20,855,092	\$ 22,608,984	\$ 23,914,117	\$ 27,432,026	14.71%

* Reserves are being accumulated in anticipation for future projects.

Fund Overview



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 1,300 vehicles and pieces of equipment. Each vehicle is maintained annually and evaluated for continued performance to comply with safety standards and functional usage for the department. The majority of the maintenance for City vehicles and equipment is completed in-house by City Shop staff.

During Fiscal Year 2008, a new City Shop Facility will begin construction to enhance efficiency and accommodate the demands of the growing fleet.



City Fleet Facility

Resources	FY 2008 Budget
Charges for Services	\$ 13,707,701
Interest Earned	400,000
Gain on Disposition of Assets	50,000
Total Revenue	\$ 14,157,701
Capital Contributions	400,000
Operating Transfers In	-
Total Resources	\$ 14,557,701

Applications	FY 2008 Budget
Salaries and Wages	\$ 1,566,108
Employee Benefits	502,662
Services and Supplies	4,349,852
Depreciation	4,703,497
Total Expenses	\$ 11,122,119
Operating Transfers Out	-
Total Applications	\$ 11,122,119

Key Fact

Funding to replace fuel dispensers and a fuel security system is included in the Fiscal Year 2008 budget.

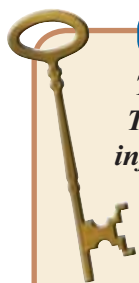


Citywide

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.

Beginning in Fiscal Year 2008 citywide software expenses were transferred to this fund for tracking purposes and to facilitate expensing of these costs to funds and departments based on specific license usage.

Also, in Fiscal Year 2008 the budget for charges related to the Southern Nevada Area Communications Coalition (SNACC) were transferred into the Citywide Internal Service Fund. The Police and Fire departments will be charged back for these budgeted expenses plus any overages due to mid-year hiring and other service usage charges.



Key Fact

The City of Henderson Information Technology Department maintains an information management structure that includes: 250 application servers, 1,850 workstations, 2,200 station PBX system, and 550+ miles of network wiring/fiber connections.

Resources	FY 2008 Budget
Charges for Services	\$ 1,452,390
Interest Earned	7,000
Total Revenue	\$ 1,459,390
Operating Transfers In	-
Total Resources	\$ 1,459,390

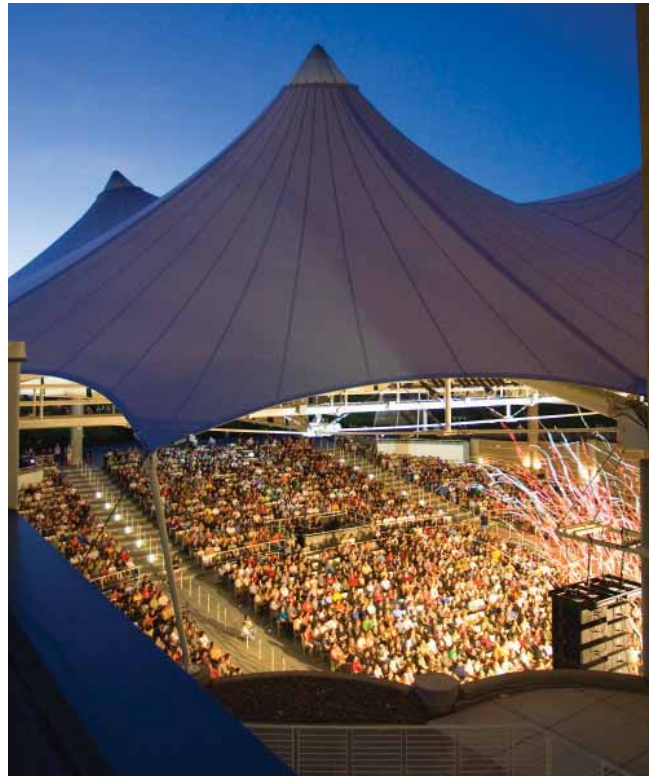
Applications	FY 2008 Budget
Salaries and Wages	\$ 260,780
Employee Benefits	81,020
Services and Supplies	995,208
Depreciation	163,956
Interest Expense	35,250
Total Expenses	\$ 1,536,214
Operating Transfers Out	-
Total Applications	\$ 1,536,214

Cultural Arts & Tourism

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

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

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



Concert at Henderson Pavilion



Resources	FY 2008 Budget
Room Tax	\$ 2,166,510
City Gaming License	600,000
Rental Fees	410,000
Interest Earned	80,000
Miscellaneous	41,500
Charges for Services	356,000
Total Revenue	\$ 3,654,010
Operating Transfers In	1,664,914
Total Resources	\$ 5,318,924

Applications	FY 2008 Budget
Salaries and Wages	\$ 2,336,025
Employee Benefits	792,175
Services and Supplies	2,028,721
Depreciation	162,000
Total Expenses	\$ 5,318,921
Operating Transfers Out	527
Total Applications	\$ 5,319,448

Henderson Visitor Statistics

- In 2006, Henderson hotels generated more than 791,359 room nights which represents an increase of 0.7 percent over the previous year.
- There were a total of 454,823 visitors who stayed in Henderson during 2006. Visitors to Henderson generated over \$307,194,225 in economic impact to the local economy.
- The average daily room rate increased 2 percent, from \$131.06 in 2005 to \$133.79 in 2006.
- Citywide occupancy increased by 1 percent, from 81% in 2005 to 82% in 2006.
- The current room inventory is just over 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



4th of July Jazz Concert at Henderson Amphitheatre

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					
Refunding / Buildings	01/01/97	10,530,000	5,250,000	1,480,075	04/01/11
Parks & Recreation (Refunded 03/04)	09/01/98	14,660,000	700,000	731,150	06/01/18
Building (Refunded 03/04)	04/01/00	50,000,000	6,760,000	2,489,138	04/01/20
Building & Parks Refunding	09/01/01	12,940,000	7,720,000	1,492,106	06/01/13
Park Refunding Bonds - Series B	07/01/03	5,205,000	970,000	554,138	05/01/10
Parks & Recreation Refunding - Series A	03/01/04	34,505,000	34,505,000	3,681,287	06/01/18
Various Purpose Refunding - Series B	03/01/04	43,355,000	43,355,000	3,939,762	04/01/20
Medium Term Various Purpose Bonds	10/27/05	3,885,000	2,145,000	1,294,625	06/01/09
Various Purpose Series 2005D	12/22/05	56,000,000	54,985,000	3,635,949	06/01/35
Medium Term Various Purpose Bonds	09/26/06	2,065,000	2,065,000	248,011	09/01/16
		<u>\$ 233,145,000</u>	<u>\$ 158,455,000</u>	<u>\$ 19,546,241</u>	
Revenue Supported Bonds					
Special Assessment					
Assessment District T-2	08/01/91	\$ 7,000,000	\$ 365,000	\$ 91,825	07/01/11
		<u>\$ 7,000,000</u>	<u>\$ 365,000</u>	<u>\$ 91,825</u>	

General Obligation Bonds

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

Resources	FY 2008 Budget
Ad Valorem	\$ 25,003,882
Interest Income	140,000
Total Revenue	\$ 25,143,882
Operating Transfers In	14,092,236
Total Resources	\$ 39,236,118

Applications	FY 2008 Budget
Principal	\$ 12,303,000
Interest	7,243,241
Administrative Costs	65,000
Total Expenditures	\$ 19,611,241
Operating Transfers Out	13,607,082
Total Applications	\$ 33,218,323

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.

Resources	FY 2008 Budget
Special Assessments	\$ 66,000
Interest Income	61,170
Miscellaneous	5,550
Total Revenue	\$ 132,720
Operating Transfers In	-
Total Resources	\$ 132,720

Applications	FY 2008 Budget
Principal	\$ 60,000
Interest	31,825
Administrative Costs	6,500
Total Expenditures	\$ 98,325
Operating Transfers Out	7,025
Total Applications	\$ 105,350

General Obligation Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2008	\$ 12,303,000	\$ 7,243,241	\$ 19,546,241
2009	12,135,000	6,772,600	18,907,600
2010	11,657,000	6,281,205	17,938,205
2011	11,944,000	5,786,745	17,730,745
2012	10,911,000	5,337,095	16,248,095
2013-2017	44,415,000	19,796,020	64,211,020
2018-2022	21,260,000	10,568,170	31,828,170
2023-2035	33,830,000	12,518,426	46,348,426
Total	\$158,455,000	\$74,303,502	\$232,758,502

Revenue Supported Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2008	\$ 60,000	\$ 31,825	\$ 91,825
2009	70,000	25,650	95,650
2010	70,000	19,000	89,000
2011	80,000	11,875	91,875
2012	85,000	4,038	89,038
Total	\$ 365,000	\$ 92,388	\$ 457,388

Development Services

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

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

The DSC Center work group includes 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 customers using the City's development process.



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

Resources	FY 2008 Budget
Licenses & Permits	\$ 8,709,756
Charges for Services	15,471,443
Interest Earned	369,180
Miscellaneous	43,624
Total Revenue	\$ 24,594,003
Operating Transfers In	3,998,998
Total Resources	\$ 28,593,001

Applications	FY 2008 Budget
Salaries and Wages	\$ 13,549,128
Employee Benefits	4,959,282
Services and Supplies	8,846,735
Depreciation	720,819
Total Expenses	\$ 28,075,964
Operating Transfers Out	2,371
Total Applications	\$ 28,078,335

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.

Resources	FY 2008 Budget
Charges for Services	\$ 3,215,000
Interest Earned	50,000
Total Revenue	\$ 3,265,000
Operating Transfers In	3,902,355
Total Resources	\$ 7,167,355

Applications	FY 2008 Budget
Salaries and Wages	\$ 3,558,993
Employee Benefits	1,295,669
Services and Supplies	1,947,375
Interest Expense	3
Depreciation	16,210
Total Expenses	\$ 6,818,250
Operating Transfers Out	-
Total Applications	\$ 6,818,250

Key Fact

City employees in the Engineering Fund will be involved with more than 500 capital improvement projects, totaling over \$2.1 billion over the next 6 years.



Public Works Crew at Project Site

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

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.

Fiscal Year 2008 Engineering Services Projects (a partial list)

Northeast C-1 Detention Basin & Outfall
Railroad East Detention Basin
Equestrian Detention Basin Outfall
Upper Pittman North DB
Blackridge Storm Drain
MacDonald Ranch Channel
Equestrian Tributary
Eastgate - Auto Show to Lake Mead Dr
Serene - Pecos to Eastern, Phase I
Recon of Gibson Rd - Cape Horn to I-215
Burkholder Widening - Lake Mead to Racetrack
Starr - I-15 to St Rose Parkway
Sidewalk and Handicap Ramp Improvements
Margarita Ave Storm Water Improvements
Palm Street Improvements
CDBG Streetlight Pole Replacement
Fire Station 98 Expansion
Sunset Sewer Main Replacement
Whitney Mesa Preserve
Burkholder Trail
Cactus Wren Trail
Anthem Hiking Trails
Heritage Park
Hidden Falls Park
Amador Vista Park
St Rose Parkway Trail Phase 2
Fleet Maintenance Facility at Moser
Justice Facility & Parking Garage
Senior Center
Convention Center Remodel



I-215/I-515 Interchange

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 assets/infrastructure.

Key Fact

Approximately \$1.2 million was allocated for building repairs in Fiscal Year 2007. Some of these projects included Black Mountain Pool refurbishment, Fire Station 94 upgrades, City Hall Data Room fire line upgrade, caulking replacement for City Hall Plaza, remodel of O'Callahan Park restrooms, and replacement of moveable partitions at two recreation centers.



Roof Coatings

Fiscal Year 2008 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.

Resources	FY 2008 Budget
Charges for Services	\$ 412,461
Interest Earned	200,000
Total Revenue	\$ 612,461
Operating Transfers In	2,950,000
Total Resources	\$ 3,562,461

Applications	FY 2008 Budget
General Government	
Salaries and Wages	\$ 84,042
Employee Benefits	51,895
Services and Supplies	517,636
Capital Outlay	1,300,000
Public Works	
Services and Supplies	1,642,689
Capital Outlay	1,826,000
Culture and Recreation	
Services and Supplies	308,082
Capital Outlay	200,000
Total Expenditures	\$ 5,930,344
Operating Transfers Out	200,000
Total Applications	\$ 6,130,344

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. Henderson assists in projects undertaken by the District that affect the City. The money received by the District to fund such projects are then allocated to cover the costs incurred. Most of the projects previously reflected in this fund are now billed directly to the District.

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.

Resources	FY 2008 Budget
Interest Income	\$ 2,000
Total Revenue	\$ 2,000
Operating Transfers In	-
Total Resources	\$ 2,000

Applications	FY 2008 Budget
Services and Supplies	\$ 118,815
Total Expenditures	\$ 118,815
Operating Transfers Out	-
Total Applications	\$ 118,815

The District reimburses the City for costs to maintain 57 regional facilities. During Fiscal Year 2007, over \$.4 million was used to maintain and upgrade these facilities and the budget for Fiscal Year 2008 is approximately \$2.7 million. This includes the \$1.4 million to redesign the Equestrian Detention Basin Outfall to eliminate the impact of water discharging through Saguaro Park. Additionally, 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 2008.

Budgeted expenditures in Fiscal Year 2008 mainly represent funding received in Fiscal Year 2007 from federal agreements for cooperative sting operations. Participating entities get a proportionate share of seizure proceeds for these joint operations.



Resources	FY 2008 Budget
Forfeitures - State	\$ 140,000
Interest - State	2,000
Total Revenue	\$ 142,000
Operating Transfers In	-
Total Resources	\$ 142,000

Applications	FY 2008 Budget
Services and Supplies	\$ 314,760
Total Expenditures	\$ 314,760
Operating Transfers Out	-
Total Applications	\$ 314,760

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 approximately \$3.0 million in Street Rehabilitation Projects planned for Fiscal Year 2008. Although some of the funding is included in the Fiscal Year 2008 budget, a large portion of these projects will be funded with remaining funds from Fiscal Year 2007. These carryover funds (carry-forwards) will be included in the budget augmentation.

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

Resources	FY 2008 Budget
Intergovernmental	\$ 3,842,277
Interest Income	120,000
Total Revenue	\$ 3,962,277
Operating Transfers In	-
Total Resources	\$ 3,962,277

Applications	FY 2008 Budget
Capital Outlay	\$ 1,750,000
Services and Supplies	369,797
Total Expenditures	\$ 2,119,797
Operating Transfers Out	120,000
Total Applications	\$ 2,239,797

Gas Tax Nevada Revised Statutes

1 Cent Gas Tax (NRS 365.192, NRS 365.196)

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

2.35/3.6 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.



Stephanie Street Rehabilitation

General

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

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

Resources	FY 2008 Budget
Intergovernmental Resources	\$ 117,690,091
Property Tax	42,791,496
Franchise Fees	31,699,848
Charges For Services	14,222,124
Licenses and Permits	8,969,545
Fines and Forfeits	4,094,903
Miscellaneous	1,547,809
Total Revenue	\$ 221,015,816
Operating Transfers In	13,467,082
Total Resources	\$ 234,482,898

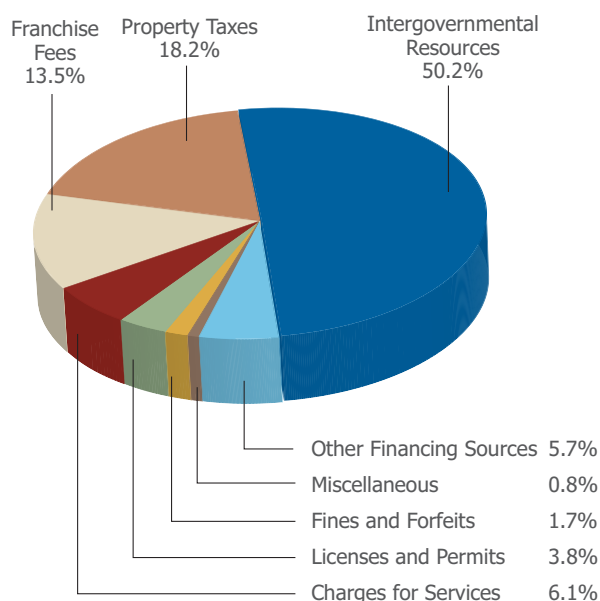


The General Fund Revenue comes from many sources, the largest of which is Intergovernmental Resources. Intergovernmental resources are revenues received from other governmental entities. These include Consolidated Tax, County Gaming License Fees, and a Motor Vehicle Fuel Tax.

Consolidated Tax comprises almost \$113 million or 96% of Intergovernmental Resources and consists of:

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

General Fund Revenue by Source



Property Taxes represent the second largest revenue source for the General Fund. The City of Henderson 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 eighteen 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	City	Overlapping	City
	Tax Rate	Rate Alone	Tax Rate	Rate Alone
Taxable Value	\$ 260,000.00	\$ 260,000.00	\$ 206,000.00	\$ 206,000.00
Assessed Value (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	2.9096	0.7108	2.9096	0.7108
Total Annual Tax	\$ 2,647.74	\$ 646.83	\$ 2,097.82	\$ 512.49
Total Monthly Tax	\$ 220.65	\$ 53.90	\$ 174.82	\$ 42.71

* Tax rates stated per \$100 of assessed value

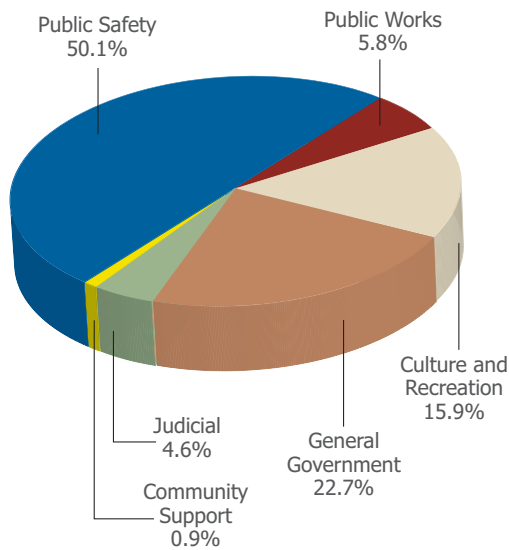
Although the overlapping tax rates will differ depending upon the location of the property within the City, the City of Henderson rate of 0.7108 is consistent for all property within the City boundaries.

**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**

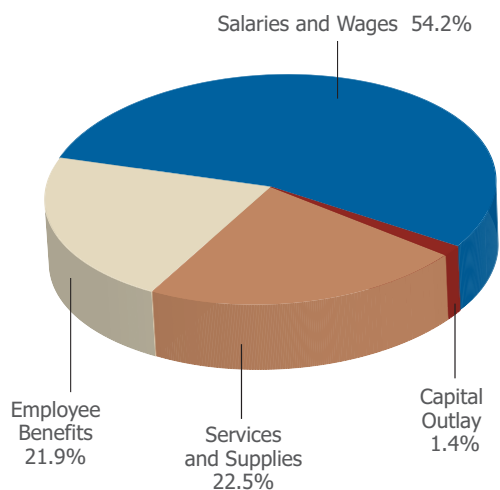
Expenditures by Function	FY 2008 Budget
General Government	\$ 50,358,349
Judicial	10,088,912
Public Safety	110,985,962
Public Works	12,846,559
Culture and Recreation	35,079,529
Community Support	2,064,746
Total Expenditures	\$ 221,424,057

General Fund Expenditures by Function



Expenditures by Category	FY 2008 Budget
Salaries & Wages	\$ 119,933,706
Employee Benefits	48,568,279
Services & Supplies	49,767,801
Capital Outlay	3,154,271
Total Expenditures	\$ 221,424,057

General Fund Expenditures by Category



General Fund Expenditure Summary by Department		
	FY 2008 Budget	%
General Government		
Budget & Strategic Mgmt	\$ 904,668	
Building Maintenance	7,937,245	
City Attorney's Office	5,508,741	
City Clerk's Office	2,008,093	
City Manager's Office	3,100,309	
Community Development	5,050,336	
Finance	5,361,469	
Human Resources	3,088,927	
Information Technology	10,499,212	
Mayor & City Council	934,565	
Miscellaneous	5,964,784	
	\$ 50,358,349	22.74%
Judicial		
Municipal Court	\$ 6,140,479	
Attorney - Criminal	2,748,029	
Attorney - Court Programs	1,200,404	
	\$ 10,088,912	4.56%
Public Safety		
Fire	\$ 38,776,874	
Police	70,670,446	
Code Enforcement	1,538,642	
	\$ 110,985,962	50.13%
Public Works		
Paved Streets	\$ 2,335,514	
Street Lighting	4,977,757	
Flood Control	2,050,147	
Public Works - General	3,483,141	
	\$ 12,846,559	5.80%
Culture and Recreation		
Parks	\$ 14,604,194	
Recreation	20,475,335	
	\$ 35,079,529	15.84%
Community Support		
Economic Development	\$ 687,206	
Neighborhood Services	1,377,540	
	\$ 2,064,746	0.93%
Total All Departments	\$ 221,424,057	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 \$1.4 billion.

Key Fact

The City of Henderson owns 354 parcels, for a total of 5,113 acres. The market value of these parcels is \$1.4 billion.



Resources	FY 2008 Budget
Interest Income	\$ 170,000
Other	553,200
Land Sales	8,012,876
Total Revenue	\$ 8,736,076
Operating Transfers In	-
Total Resources	\$ 8,736,076

Applications	FY 2008 Budget
Services and Supplies	\$ 599,873
Total Expenditures	\$ 599,873
Operating Transfers Out	170,527
Total Applications	\$ 770,400

Multipurpose

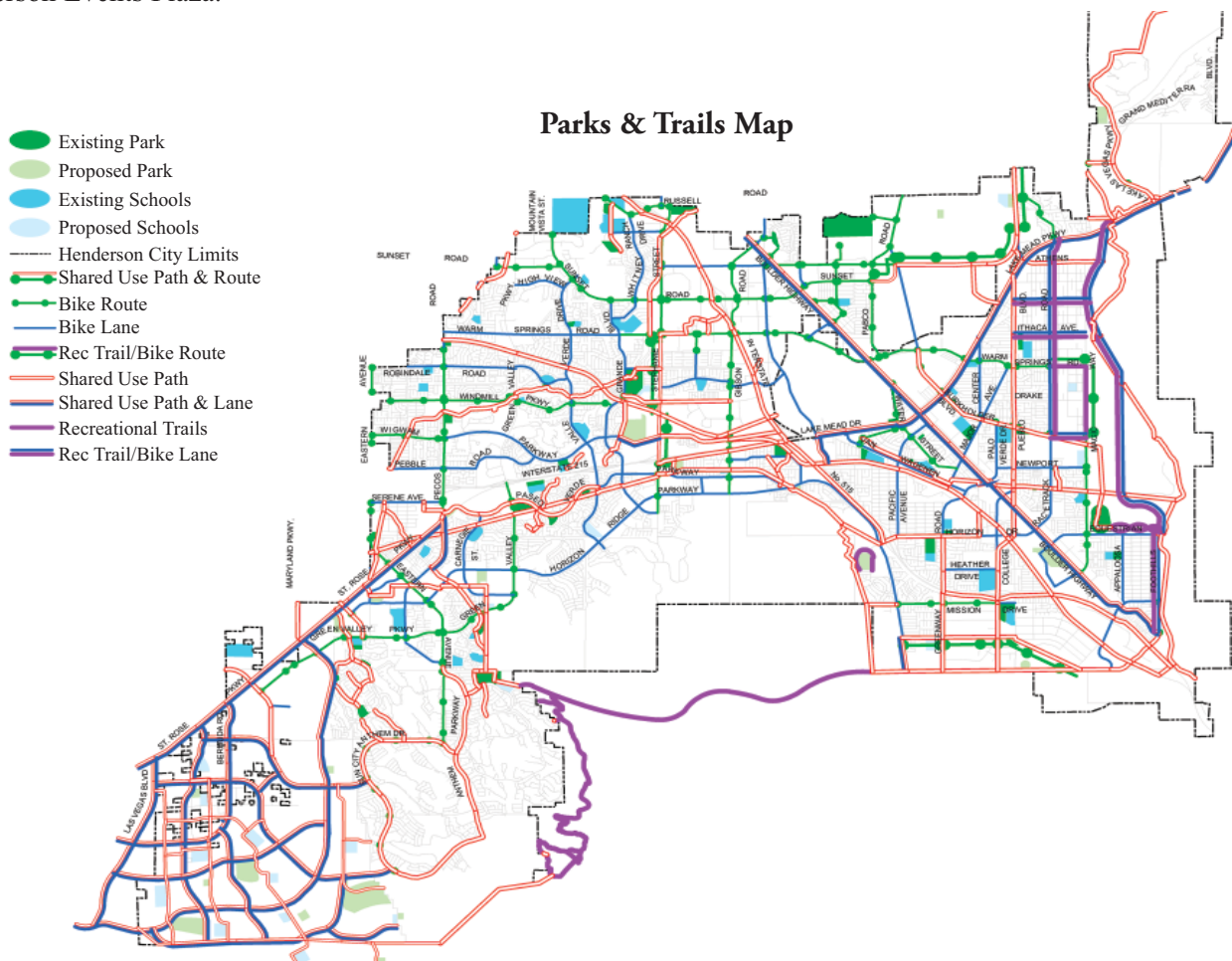
This Multipurpose Special Revenue fund accounts for the grants awarded to the City.

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

Some departments that may have carry-forwards into Fiscal Year 2008, and the associated types of grants include, but are not limited to: Neighborhood Services - CDBG and HOME Entitlement Grants; Fire Department - Homeland Security and Emergency Management Grants; Parks and Recreation - SNPLMA, turf conversion, senior nutrition, Safekey snack program; and Public Works - Project Green and Henderson Events Plaza.

Resources	FY 2008 Budget
Intergovernmental	\$ 4,589,004
Total Revenue	\$ 4,589,004
Operating Transfers In	-
Total Resources	\$ 4,589,004

Applications	FY 2008 Budget
Salaries and Wages	\$ 496,835
Employee Benefits	120,564
Services and Supplies	3,000,000
Total Expenditures	\$ 3,617,399
Operating Transfers Out	1,000,000
Total Applications	\$ 4,617,399



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.



Resources	FY 2008 Budget
Fines and Forfeits	\$ 480,000
Total Revenue	\$ 480,000
Operating Transfers In	-
Total Resources	\$ 480,000

Applications	FY 2008 Budget
Services and Supplies	\$ 470,180
Total Expenditures	\$ 470,180
Operating Transfers Out	-
Total Applications	\$ 470,180

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, Water Street Utility Project, Municipal Court Expansion, Convention Center remodel, North Police Substation, the Senior Citizens Center, the Justice Facility Expansion and parking lot, as well as upgrades for the 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.



Henderson Events Plaza

Resources	FY 2008 Budget
Ad Valorem	\$ 11,974,437
Interest Income	1,000,000
Total Revenue	\$ 12,974,437
Operating Transfers In	7,160,000
Total Resources	\$ 20,134,437

Key Fact

The Henderson Events 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.

Applications	FY 2008 Budget
Capital Outlay	\$ 61,790,675
Total Expenditures	\$ 61,790,675
Operating Transfers Out	6,428,901
Total Applications	\$ 68,219,576

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 2008, Wildhorse Golf Course will maintain some of the lowest public golf fees in the Las Vegas Valley while continuing to balance revenues and operating expenses (not including depreciation).

Resources	FY 2008 Budget
Charges for Services	\$ 3,513,261
Interest Income	10,000
Total Revenue	\$ 3,523,261
Operating Transfers In	-
Total Resources	\$ 3,523,261

Applications	FY 2008 Budget
Services and Supplies	\$ 3,385,837
Depreciation	1,896,281
Total Expenses	\$ 5,282,118
Operating Transfers Out	-
Total Applications	\$ 5,282,118



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 2008.

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. Beginning in Fiscal Year 2008, the RTC will also reimburse the City for some of the costs related to maintenance on the City's trail system.

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

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

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 2008, the fund balance is estimated to be \$5.4 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 2008 is anticipated to be approximately \$12.1 million.

LID Revolving Loan Internal Service Fund

This fund, established under NRS 271.536, provides funding on a loan basis, for costs of special assessment districts such as construction and engineering. These costs are repaid from the bond proceeds, if special assessment bonds are issued, or directly from special assessments collected from property owners. The Fiscal Year 2008 Interest Income is budgeted at \$5,000 and there are no budgeted expenditures for this fund.



Retired Funds

Bond Proceeds Fund

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. It is expected that this fund will be closed out by the end of Fiscal Year 2007.

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

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

2007

Haley Hendricks Playground Improvements
Mission Hills park Water Feature Improvements

Resources	FY 2008 Budget
Impact Fees	\$ 1,723,300
Interest Income	115,500
Total Revenue	\$ 1,838,800
Operating Transfers In	-
Total Resources	\$ 1,838,800

Applications	FY 2008 Budget
Capital Outlay	\$ 2,049,000
Total Expenditures	\$ 2,049,000
Operating Transfers Out	-
Total Applications	\$ 2,049,000

Redevelopment Agency

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

The Agency uses tax increment financing funds to acquire or lease land, to repay bonds, provide loans for rehabilitation, construct public improvements (provided no other means are available), remove graffiti, and increase and improve housing. In addition, the Agency assists with financing of facilities when it is determined that it is necessary for the economic feasibility of a development.

Resources	FY 2008 Budget
Property Tax	\$ 10,873,705
Miscellaneous	215,000
Total Revenue	\$ 11,088,705
Operating Transfers In	-
Total Resources	\$ 11,088,705

Applications	FY 2008 Budget
Salaries and Wages	\$ 798,393
Employee Benefits	335,587
Services and Supplies	2,914,768
Principal Retirement	500,000
Interest Expense	941,384
Total Expenses	\$ 5,490,132
Operating Transfers Out	-
Total Applications	\$ 5,490,132

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.



Before Homeowners' Assistance Program



After Homeowners' Assistance Program

Redevelopment Agency Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2008	\$ 500,000	\$ 859,634	\$ 1,359,634
2009	560,000	817,621	1,377,621
2010	565,000	793,176	1,358,176
2011	590,000	765,671	1,355,671
2012	615,000	735,127	1,350,127
2013-2017	3,590,000	3,156,742	6,746,742
2018-2022	4,655,000	2,058,001	6,713,001
2023-2035	4,765,000	572,662	5,337,662
Total	<u>\$ 15,840,000</u>	<u>\$ 9,758,634</u>	<u>\$ 25,598,634</u>

Outstanding Debt Obligations

	Date Issued	Original Amount	Outstanding 7/1/2007	Current Year Principal & Interest	Final Pmt Date
General Obligation Bonds:					
Bond Payable	6/26/2002	\$ 12,045,000	\$ 11,660,000	\$ 957,099	10/1/2025
Bond Payable	6/26/2002	4,295,000	4,180,000	402,535	10/1/2025
Note Payable - City of Henderson	4/18/2007	8,905,010	1,500,000	81,750	4/18/2012
		<u>\$ 25,245,010</u>	<u>\$ 17,340,000</u>	<u>\$ 1,441,384</u>	

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 2007, 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.

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



Resources	FY 2008 Budget
Sales Tax	\$ 12,345,000
Interest Income	50,000
Total Revenue	\$ 12,395,000
Operating Transfers In	-
Total Resources	\$ 12,395,000

Applications	FY 2008 Budget
Salaries and Wages	\$ 8,239,444
Employee Benefits	4,075,912
Services & Supplies	2,273,910
Total Expenditures	\$ 14,589,266
Operating Transfers Out	-
Total Applications	\$ 14,589,266

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.



Resources	FY 2008 Budget
Charges for Services	\$ 3,147,812
Interest Income	120,000
Total Revenue	\$ 3,267,812
Operating Transfers In	-
Total Resources	\$ 3,267,812

Applications	FY 2008 Budget
Salaries and Wages	\$ 352,891
Employee Benefits	141,736
Services and Supplies	889,525
Claims	576,800
Legal Fees	448,050
Total Expenses	\$ 2,409,002
Operating Transfers Out	-
Total Applications	\$ 2,409,002

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.

Resources	FY 2008 Budget
Charges for Services	\$ 6,250,000
Interest Income	125,000
Total Revenue	\$ 6,375,000
Operating Transfers In	-
Total Resources	\$ 6,375,000

Applications	FY 2008 Budget
Salaries and Wages	\$ 244,929
Employee Benefits	100,963
Services and Supplies	1,473,108
Claims	3,348,900
Total Expenses	\$ 5,167,900
Operating Transfers Out	-
Total Applications	\$ 5,167,900

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.

Resources	FY 2008 Budget
Insurance Premiums	\$ 8,625,000
Interest Income	100,000
Total Revenue	\$ 8,725,000
Operating Transfers In	-
Total Resources	\$ 8,725,000

Applications	FY 2008 Budget
Salaries and Wages	\$ 68,569
Employee Benefits	24,267
Services and Supplies	2,175,524
Claims	9,260,119
Total Expenses	\$ 11,528,479
Operating Transfers Out	-
Total Applications	\$ 11,528,479



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.



Resources	FY 2008 Budget
Ad Valorem - Transportation	\$ 2,464,000
Miscellaneous Interest	45,000
Total Revenue	\$ 2,509,000
Operating Transfers In	-
Total Resources	\$ 2,509,000

Applications	FY 2008 Budget
Salaries and Wages	\$ 385,000
Capital Outlay	180,000
Total Expenditures	\$ 565,000
Operating Transfers Out	2,361,155
Total Applications	\$ 2,926,155



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.

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.



Resources	FY 2008 Budget
Interest Income	\$ 2,335,000
Total Revenue	\$ 2,335,000
Operating Transfers In	7,025
Total Resources	\$ 2,342,025

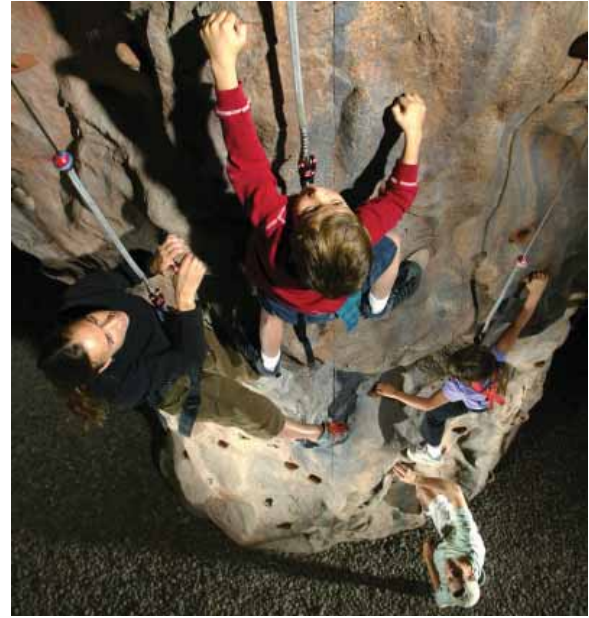
Applications	FY 2008 Budget
Services and Supplies	\$ 25,000,000
Total Expenditures	\$ 25,000,000
Operating Transfers Out	-
Total Applications	\$ 25,000,000

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 and aquatic improvements, acquire property, and fund the furnishings, fixtures, and equipment (FFE) for the recreation centers under construction. Two of the statutes that distribute and limit the usage of the room tax funds designated for recreation purposes are NRS 244A.637 and 268.0195.

Key Fact

In Fiscal Year 2007, 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.



Resources	FY 2008 Budget
Intergovernmental	\$ 2,500,000
Interest Income	25,000
Total Revenue	\$ 2,525,000
Operating Transfers In	17,000
Total Resources	\$ 2,542,000

Applications	FY 2008 Budget
Services and Supplies	\$ 1,551,734
Capital Outlay	259,000
Total Expenditures	\$ 1,810,734
Operating Transfers Out	375,638
Total Applications	\$ 2,186,372

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 2008 is \$59,200,000.

Key Fact

Henderson has removed approximately 12.8 million square feet of turf since 2002, resulting in annual water savings of 2,167 acre feet of water. This is the equivalent of 7,954 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 2008 is \$26,700,000.



Artificial Turf Utilized at the Events Center Amphitheatre for Water Conservation

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 2008 is \$2,800,000.

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 2008 are projected at \$5,800,000 and sewer system development fees are projected at \$10,000,000.

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

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

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.



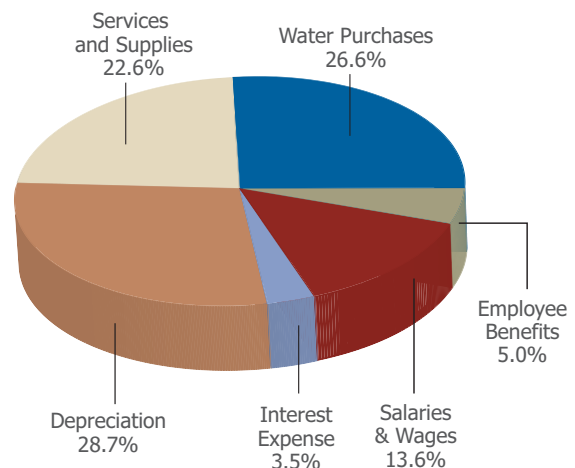
**Southwest Water Reclamation Facility
Construction Began in 2007**

Water Fund

Resources	FY 2008 Budget
Utility Fees	\$ 61,000,000
Late Charges	829,460
Miscellaneous	45,000
Connection Fees	950,000
Interest Income	5,901,400
Total Revenue	\$68,725,860
System Development Fees	5,800,000
Operating Transfers In	-
Total Resources	\$ 74,525,860

Applications	FY 2008 Budget
Salaries and Wages	\$ 11,378,859
Employee Benefits	4,128,873
Water Purchases	22,252,427
Services and Supplies	18,919,220
Depreciation	23,945,967
Interest Expense	2,952,161
Total Expenses	\$ 83,577,507
Operating Transfers Out	3,253,012
Total Applications	\$ 86,830,519

Fiscal Year 2008 Expenditures

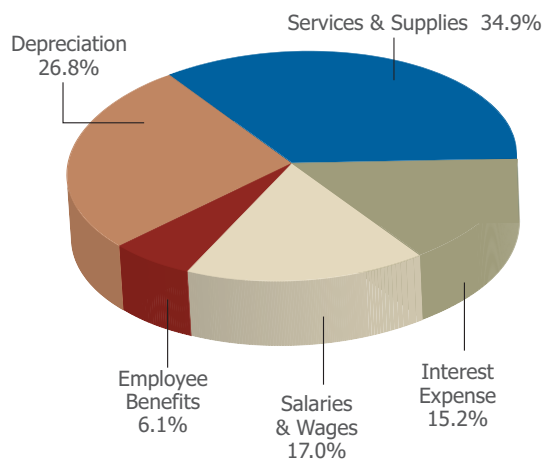


Sewer Fund

Resources	FY 2008 Budget
Utility Fees	\$ 29,675,000
Late Charges	380,420
Miscellaneous	15,000
Connection Fees	105,000
Sales Tax	5,000,000
Interest Income	5,143,341
Total Revenue	\$40,318,761
System Development Fees	10,000,000
Operating Transfers In	-
Total Resources	\$ 50,318,761

Applications	FY 2008 Budget
Salaries and Wages	\$ 8,857,220
Employee Benefits	3,188,969
Services and Supplies	18,243,374
Depreciation	14,025,584
Interest Expense	7,950,122
Total Expenses	\$ 52,265,269
Operating Transfers Out	3,253,125
Total Applications	\$ 55,518,394

Fiscal Year 2008 Expenditures



UTILITY RATE STRUCTURE

Water Rates (effective Nov 2006)

Residential Monthly 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 Monthly 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



Lake Las Vegas Development

Water/Sewer Revenue Supported Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
2008	\$ 12,472,894	\$ 11,012,682	\$ 23,485,576
2009	12,983,388	10,449,655	23,433,043
2010	13,028,081	9,838,275	22,866,356
2011	13,657,137	9,201,677	22,858,814
2012	14,000,981	8,534,055	22,535,036
2013-2017	64,842,705	32,961,287	97,803,992
2018-2022	34,904,404	19,633,350	54,537,754
2023-2027	22,729,457	13,779,230	36,508,687
2028-2032	28,075,000	7,624,900	35,699,900
2033-2036	13,265,000	1,002,500	14,267,500
Total	\$ 229,959,047	\$ 124,037,611	\$ 353,996,658

Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 7/1/2007	Current Year Principal & Interest Pmts	Final Pmt Date
<u>Water Enterprise Fund</u>					
Municipal Utility Bonds - B - Water	12/01/92	\$ 987,525	\$ 1,001,526	\$ 551,357	12/01/12
Municipal Utility Bonds - Water	06/01/97	31,875,000	28,095,000	2,250,569	09/01/17
Municipal Utility Bonds - Water	09/01/98	38,000,000	3,456,000	1,801,917	09/01/18
State Revolving Loan Bond	09/01/00	5,500,000	4,693,375	385,850	08/15/20
Water Refunding Bonds	07/01/03	2,000,000	362,000	186,271	06/01/09
Water Refunding Bonds	03/01/05	22,618,000	22,618,000	1,130,900	09/01/18
Water Refunding Bonds	10/27/05	4,399,300	2,984,800	1,531,658	12/01/08
		\$ 105,379,825	\$ 63,210,701	\$ 7,838,522	
<u>Sewer Enterprise Fund</u>					
State Revolving Loan Bond	10/01/91	\$ 7,221,110	\$ 2,405,869	\$ 579,548	07/01/11
State Revolving Loan Bond	10/01/92	12,300,000	4,551,240	914,466	07/01/12
State Revolving Loan Bond	07/01/94	12,410,431	5,793,008	888,154	07/01/14
State Revolving Loan Bond	09/01/95	9,504,950	4,944,028	677,206	07/01/15
Municipal Utility Bonds - Sewer	06/01/97	2,750,000	2,590,000	153,069	09/01/14
Municipal Utility Bonds - Sewer	09/01/98	57,000,000	5,184,000	2,702,876	09/01/18
Sewer Refunding Bonds	07/01/03	3,000,000	543,000	279,407	06/01/09
Municipal Utility Bonds - Sewer	11/01/04	110,000,000	106,155,000	7,309,363	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	655,200	336,218	12/01/08
		\$ 249,079,191	\$ 166,748,345	\$ 15,536,657	

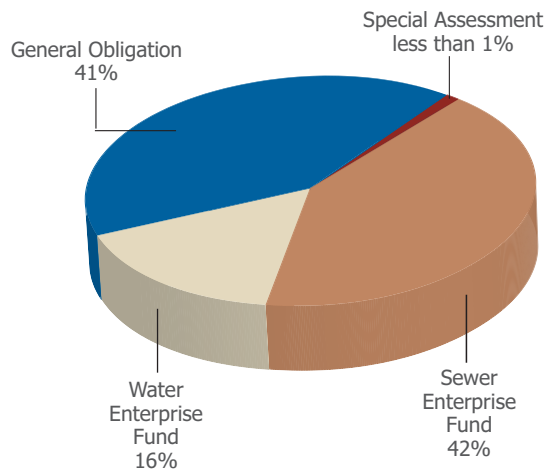
Debt Management

Debt Overview

As of July 1, 2007 the City of Henderson's combined outstanding debt totals \$ 388.8 million, consisting of:

- * General Obligation Bonds..... \$ 158.5 million
- * Water Revenue Supported Bonds.... \$ 63.2 million
- * Sewer Revenue Supported Bonds... \$ 166.7 million
- * Special Assessment Bonds..... \$ 0.4 million
(Revenue Supported)

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



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

The City finances major capital equipment and facilities based on the asset life of the capital equipment. It is not prudent to spend operating cash on assets that have lives greater than five years. Capital items with long useful lives are paid for gradually by an annual depreciation charge to

the current accounting period. In addition, current relatively low interest rates make debt financing very economical and prudent versus cash financing. Historically this practice has related to Proprietary Funds. With the implementation of GASB 34, depreciation of assets will also be reflected on a Citywide basis. The budget continues to reflect depreciation in Proprietary Funds only.

**General Obligation
Bonds Payment Requirements**

FY	Principal	Interest	Total
2008	\$ 12,303,000	\$ 7,243,241	\$ 19,546,241
2009	12,135,000	6,772,600	18,907,600
2010	11,657,000	6,281,205	17,938,205
2011	11,944,000	5,786,745	17,730,745
2012	10,911,000	5,337,095	16,248,095
2013-2017	44,415,000	19,796,020	64,211,020
2018-2022	21,260,000	10,568,170	31,828,170
2023-2035	33,830,000	12,518,426	46,348,426
Total	\$158,455,000	\$74,303,502	\$232,758,502

General Obligation Bonds

The City's \$ 158.5 million general obligation debt can be broken down into three distinct categories:

- * General Obligation Bond Indebtedness \$49.1 million
- * General Obligation Medium-Term Bonds \$ 4.2 million
- * General Obligation/Revenue Bonds Secured by Consolidated Tax \$105.1 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.

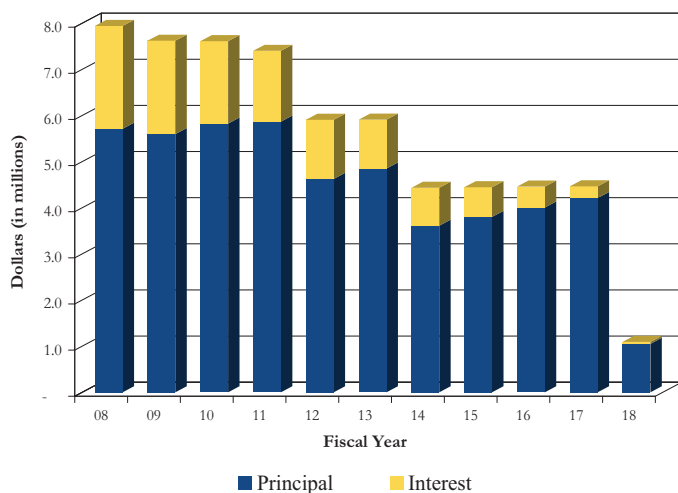
The following table sets forth the City's outstanding general obligation bonded indebtedness supported by property taxes as of July 1, 2007.

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

	Date Issued	Original Amount	Outstanding 7/1/2007
Refunding Bonds	1/1/1997	\$ 10,530	\$ 5,250
Park Bonds	9/1/1998	14,660	700
Refunding Bonds	9/1/2001	12,940	7,720
Park Refunding Bonds	7/1/2003	5,205	970
Park&Recreation Refund Bds	3/1/2004	34,505	34,505
Total Outstanding			<u>\$ 49,145</u>

The previous chart illustrates the debt service to maturity on the \$49.1 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.

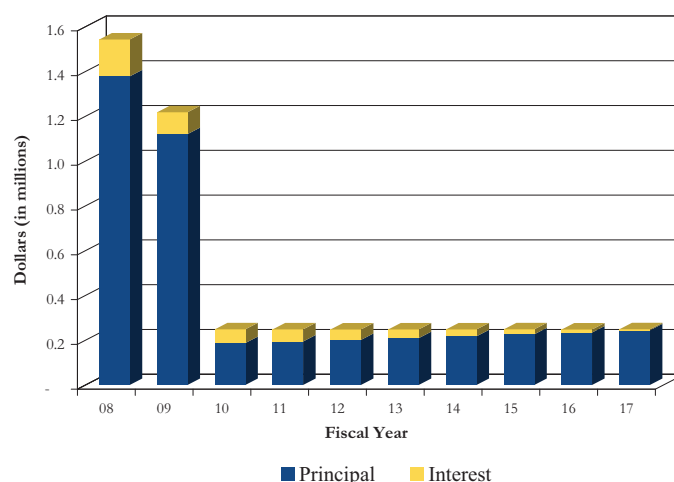
The property tax rate available to pay the Medium-Term Bonds is limited to the City's maximum operating property tax rate. The City's operating property tax rate for Fiscal Year 2008 is \$.3813 which includes \$.231 in voter approved overrides for public safety. The property tax available to pay the 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 7/1/2007
Various Purpose Bonds	10/27/2005	\$ 3,885	\$ 2,145
Various Purpose Bonds	9/26/2006	\$ 2,065	2,065
Total Outstanding			<u>\$ 4,210</u>

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, 2007.

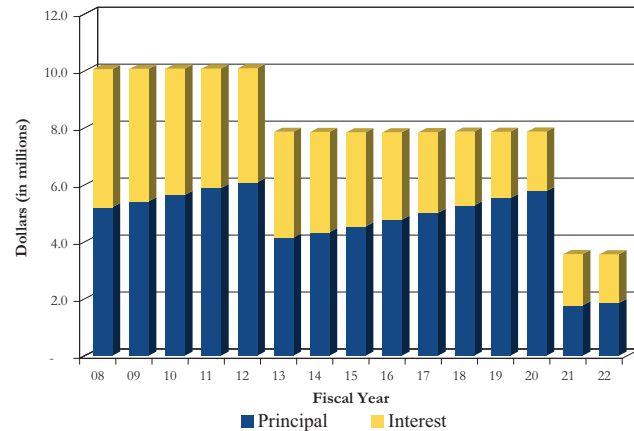
General Obligation Indebtedness Supported by Consolidated Tax Revenues

Stated in Thousands (000)

	Date Issued	Original Amount	Outstanding 7/1/2007
Various Purpose Bonds	4/1/2000	\$ 50,000	\$ 6,760
Various Purpose Refund Bds	3/1/2004	43,355	43,355
Various Purpose Bonds	12/22/2005	56,000	54,985
Total Outstanding			<u>\$ 105,100</u>

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

Existing Debt Service General Obligation Bonds Secured by Consolidated Tax Revenue



Consolidated Tax Pledged Revenues

	FY 2006 Actual	FY 2007 Estimated	FY 2008 Budget
Consolidated Tax	\$ 102,988,098	\$ 106,077,741	\$ 112,972,794
Pledged Revenue Limitation (15%)	15,448,215	15,911,661	16,945,919
Existing Debt Service	7,392,226	9,880,299	10,064,850
Coverage	2.09	1.61	1.68

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

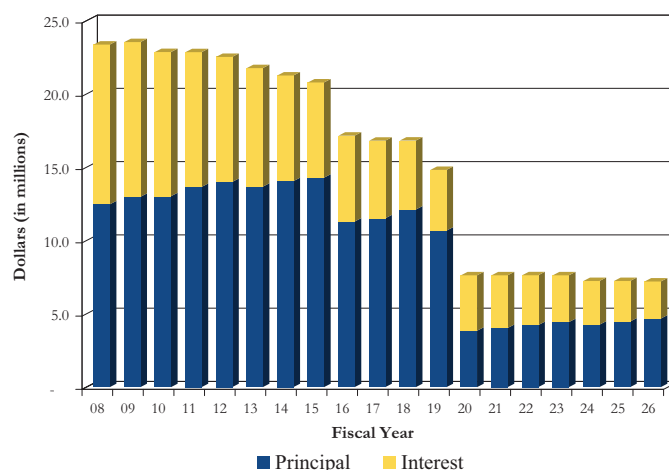
Water / Sewer Revenue Supported Bonds

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, 2007.

Water / Sewer Revenue Supported Bonds

	Issuance Date	Original Amount	Outstanding Balance 07/01/07	Current Year Principal & Interest Pmts	Final Pmt Date
Water Enterprise Fund					
Municipal Utility Bonds - B - Water	12/01/92	\$987,525	\$1,001,526	\$551,357	12/01/12
Municipal Utility Bonds - Water	06/01/97	31,875,000	28,095,000	2,250,569	09/01/17
Municipal Utility Bonds - Water	09/01/98	38,000,000	3,456,000	1,801,917	09/01/18
State Revolving Loan Bond	09/01/00	5,500,000	4,693,375	385,850	08/15/20
Water Refunding Bonds	07/01/03	2,000,000	362,000	186,271	06/01/09
Water Refunding Bonds	03/01/05	22,618,000	22,618,000	1,130,900	09/01/18
Water Refunding Bonds	10/27/05	4,399,300	2,984,800	1,531,658	12/01/08
		\$ 105,379,825	\$ 63,210,701	\$ 7,838,522	
Sewer Enterprise Fund					
State Revolving Loan Bond	10/01/91	\$7,221,110	\$2,405,869	\$579,548	07/01/11
State Revolving Loan Bond	10/01/92	12,300,000	4,551,240	914,466	07/01/12
State Revolving Loan Bond	07/01/94	12,410,431	5,793,008	888,154	07/01/14
State Revolving Loan Bond	09/01/95	9,504,950	4,944,028	677,206	07/01/15
Municipal Utility Bonds - Sewer	06/01/97	2,750,000	2,590,000	153,069	09/01/14
Municipal Utility Bonds - Sewer	09/01/98	57,000,000	5,184,000	2,702,876	09/01/18
Sewer Refunding Bonds	07/01/03	3,000,000	543,000	279,407	06/01/09
Municipal Utility Bonds - Sewer	11/01/04	110,000,000	106,155,000	7,309,363	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	655,200	336,218	12/01/08
		\$ 249,079,191	\$ 166,748,345	\$ 15,536,657	

Water/Sewer Revenue Supported Bonds Payment Requirements			
Fiscal Year	Principal	Interest	Total
2008	\$12,472,894	\$11,012,682	\$23,485,576
2009	12,983,388	10,449,655	23,433,043
2010	13,028,081	9,838,275	22,866,356
2011	13,657,137	9,201,677	22,858,814
2012	14,000,981	8,534,055	22,535,036
2013-2017	64,842,705	32,961,287	97,803,992
2018-2022	34,904,404	19,633,350	54,537,754
2023-2027	22,729,457	13,779,230	36,508,687
2028-2032	28,075,000	7,624,900	35,699,900
2033-2036	13,265,000	1,002,500	14,267,500
Total	\$ 229,959,047	\$ 124,037,611	\$ 353,996,658

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
2008	\$ 60,000	\$ 31,825	\$ 91,825
2009	70,000	25,650	95,650
2010	70,000	19,000	89,000
2011	80,000	11,875	91,875
2012	85,000	4,038	89,038
Total	\$ 365,000	\$ 92,388	\$ 457,388

Debt Ratio Comparisons

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

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

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

Debt Ratio Comparisons

	Total General Obligation Debt	Estimated Fiscal Year 2006 Population	Fiscal Year 2008 Assessed Value	General Obligation Debt Per Capita	Debt as a % of. Assessed Value
Reno	\$ 25,895,000	\$ 214,371	\$ 6,895,546,972	\$ 121	
Las Vegas	317,239,967	579,840	24,649,348,111	547	
Elko	6,692,723	18,183	337,353,408	368	
Henderson	387,816,337	251,321	15,913,241,892	1,543	
North Las Vegas	378,574,000	198,516	8,961,029,085	1,907	
Average:				897	

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. It is anticipated that during Fiscal Year 2008, the City will be refunding some of the current general obligation bonds.

Statutory Debt Limitation

Statutory Debt Limitation for Fiscal Year 2008	\$ 2,510,261,845
Outstanding General Obligation Indebtedness (as of June 30, 2007)	<u>\$ 388,414,047</u>
Additional Statutory Debt Limitation	\$ 2,121,847,798

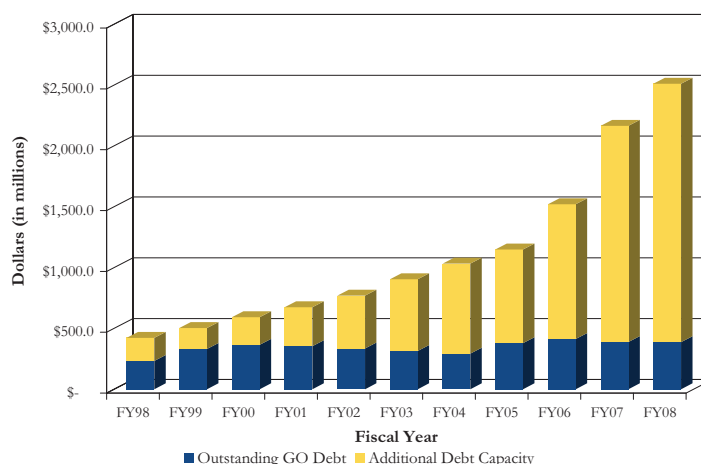
Debt Capacity

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 2008 of \$16.7 billion (including the assessed valuation of the Henderson Redevelopment Agency of \$821 million), the City's debt limit for general obligations is \$2.5 billion. The Chart at the above right illustrates the City's general obligation statutory debt limitation.

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

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

Historical Statutory Debt Limitation

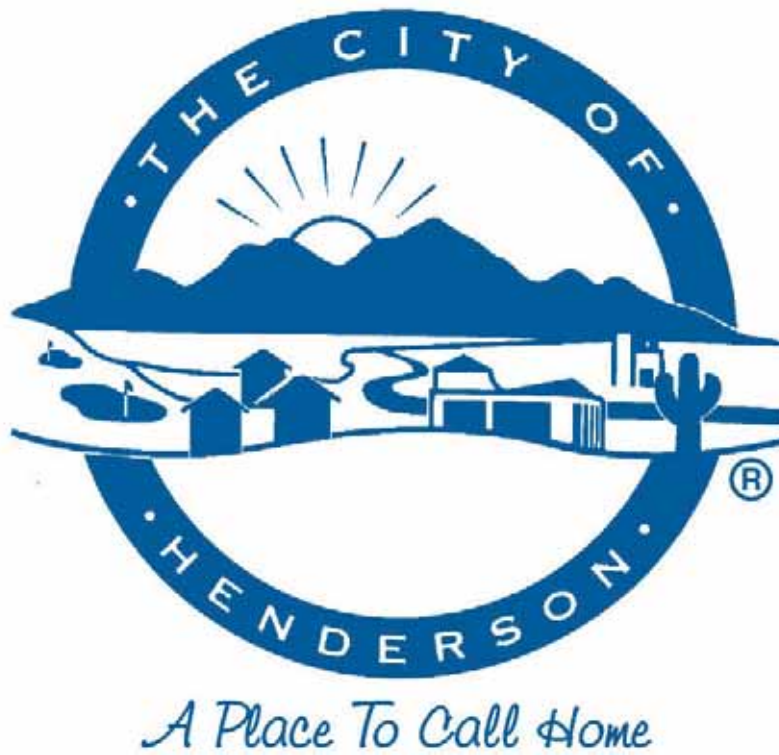


Key Fact



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

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Capital Improvement Overview



Henderson Events Plaza

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 CIP includes water and sewer utilities, transportation, flood control, municipal facilities, parks and recreation, and general government projects. The plan currently totals more than \$2.0 billion dollars over the six-year horizon.

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

What is a Capital Improvement Project?

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

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

Additionally, soft costs related to items 1 through 4 above; including, but, not limited to: legal costs, engineering costs, and architectural design costs.

The CIP Process

The City of Henderson recognizes that capital improvements are an investment in the future of the community. Therefore, the CIP process is designed to help plan for anticipated capital needs and to integrate them with financial projections for future services. The process for publishing the annual CIP document begins in August as part of the annual Performance Budget Process. Each department first informally assesses their projects, both ongoing and anticipated, for suitability within a standard priority framework. All projects, regardless of priority or anticipated funding source, are then entered into the citywide CIP database for tracking and reporting purposes.

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

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

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

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

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

CIP and Operating Costs

Once a project has been completed, the City's maintenance and operations of the infrastructure will begin. The availability of funding for the complete project's operations and maintenance is considered early in the process, during ranking and prioritization. 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 budget. This assures that the capital plan is integrated with the financial projections for future services.

Capital Projects Completed in Fiscal Year 2007

Parks and Recreation

Mission Hills Park Water Feature Improvements
Pavilion at Liberty Pointe Audio System
Upgrades
Heritage Park Master Plan

Municipal Facilities

Secondary Emergency Operations Center
Justice Facility Energy Performance

Transportation

Galleria Dr./I-515 Interchange Design
Water Street Rehabilitation, Phase 2
King Street

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 2008 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 operating funds.

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 2007. These carryovers are not reflected in the expenditure totals in the Final Budget. These carryovers will be included in the Augmented Budget.

Key Fact

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



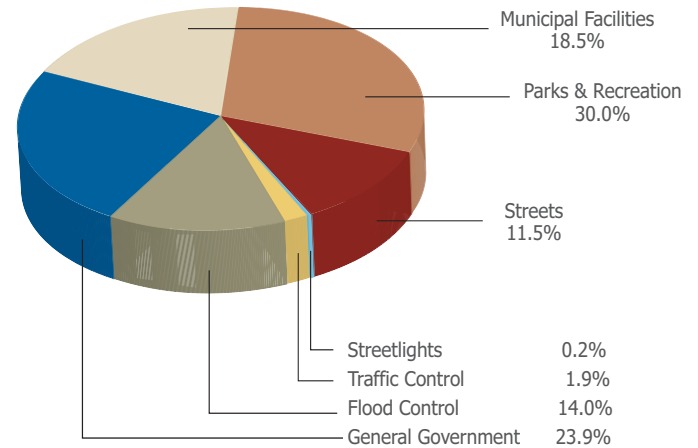
Esselmont Park

Capital Project Funds

FY 2008 Project Summary

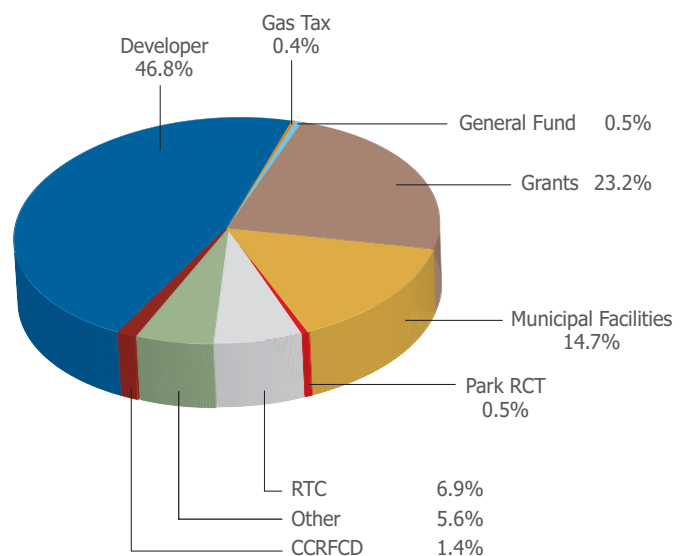
By Category

Category	Construction Costs	Operating Costs
General Government	\$ 100,896,781	\$ 608,400
Flood Control	59,220,150	-
Municipal Facilities	78,034,725	-
Parks & Recreation	126,380,580	920,680
Streets	48,314,700	-
Street Lights	660,000	-
Traffic Control	7,830,000	-
Total	\$ 421,336,936	\$ 1,529,080



By Funding Source

Funding Source	Construction Costs
CCRFCF	\$ 5,720,376
Developer	197,111,300
Gas Tax	1,750,000
General Fund	2,322,486
Grants	97,999,754
Municipal Facilities Fund	61,790,675
Park RCT	2,049,000
RTC	28,964,500
Other	23,628,845
Total	\$ 421,336,936



General Government Overview

FY 2008 CIP

Uses and Sources of Funds

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Parkline Lofts	\$ 12,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000,000
Aloft	12,500,000	-	-	-	-	-	12,500,000
Asset Central	10,000,000	-	-	-	-	-	10,000,000
City Towers	58,800,000	4,200,000	-	-	-	-	63,000,000
Eastside Land Assemblage	2,000,000	-	-	-	-	-	2,000,000
Tier 2 Projects	5,596,781	4,382,900	1,266,575	1,606,070	1,296,345	807,625	14,956,296
Total General Government	\$ 100,896,781	\$ 8,582,900	\$ 1,266,575	\$ 1,606,070	\$ 1,296,345	\$ 807,625	\$ 114,456,296
Funding Sources:							
Developer	\$ 93,525,000	\$ 1,857,900	\$ (142,100)	\$ (142,100)	\$ 457,900	\$ (142,100)	\$ 95,414,500
General Fund	1,772,486	-	-	-	-	-	1,772,486
To Be Determined	-	1,000,000	-	85,000	-	150,000	1,235,000
Other	5,599,295	5,725,000	1,408,675	1,663,170	838,445	799,725	16,034,310
Total Funding Sources	\$ 100,896,781	\$ 8,582,900	\$ 1,266,575	\$ 1,606,070	\$ 1,296,345	\$ 807,625	\$ 114,456,296

Operating Budget Impact

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Tier 2 Projects	\$ 608,400	\$ 914,210	\$ 986,206	\$ 1,064,901	\$ 1,155,026	\$ 1,248,990	\$ 5,977,733
Total Operating Costs	\$ 608,400	\$ 914,210	\$ 986,206	\$ 1,064,901	\$ 1,155,026	\$ 1,248,990	\$ 5,977,733



General Government Profiles

Parkline Lofts (Project# GG-R01)

Description: Multi-family residential condominium project that will house 65 loft-style units ranging from 800 to 1,680 square feet.

Scheduling: Project to be completed in December 2007

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	12,000,000	-	-	-	-	-	12,000,000
Tech/Software/Hardware	-	-	-	-	-	-	-
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Aloft (Project# GG-R04)

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 December 2007

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	12,500,000	-	-	-	-	-	12,500,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 12,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500,000
Funding Sources:							
Developer	\$ 12,500,000	\$ (142,100)	\$ (142,100)	\$ (142,100)	\$ (142,100)	\$ (142,100)	11,789,500
Other	-	142,100	142,100	142,100	142,100	142,100	710,500
Total Funding Sources	\$ 12,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Asset Central (Project# GG-R05)

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 2008

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	10,000,000	-	-	-	-	-	10,000,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
Funding Sources:							
Developer	\$ 10,000,000	\$ -	\$ -	\$ -	\$ 600,000	\$ -	10,600,000
Other	-	-	-	-	(600,000)	-	(600,000)
Total Funding Sources	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

City Towers (Project# GG-R07)

Description: Eight-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 2009

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other		\$ 4,200,000	\$ -	\$ -	\$ -	\$ -	\$ 4,200,000
Engineering/Design	-	-	-	-	-	-	-
Construction	58,800,000	-	-	-	-	-	58,800,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 58,800,000	\$ 4,200,000	\$ -	\$ -	\$ -	\$ -	\$ 63,000,000
Funding Sources:							
Developer	\$ 58,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,800,000
Other	-	4,200,000	-	-	-	-	4,200,000
Total Funding Sources	\$ 58,800,000	\$ 4,200,000	\$ -	\$ -	\$ -	\$ -	\$ 63,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Eastside Land Assemblage (Project# GG-R22)

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

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 2,000,000		\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Engineering/Design	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Funding Sources:							
Other	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Total Funding Sources	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Tier 2 General Government

Description: Tier 2 Projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2008.

Scheduling: Varies

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Remote Facility Voice Services (GG006)	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Voice Infrastructure Installation (GG011)	230,000	-	-	-	-	-	230,000
Core Switch Refresh (GG012)	505,000	505,000	505,000	505,000	505,000	-	2,525,000
Data Center Server Refresh (GG017)	300,000	500,000	500,000	560,000	520,000	520,000	2,900,000
Disaster Recovery, Phase 2 (GG019)	300,000	-	-	-	-	-	300,000
Peoplesoft Upgrades/Security (GG041)	350,000	-	-	-	-	-	350,000
Voice Infrastructure Expansion (GG042)	100,000	-	-	-	-	-	100,000
Capital Improvement Enhance (GG043)	100,000	-	-	-	-	-	100,000
Citywide Asset Management (GG044)	600,000	1,000,000	-	-	-	-	1,600,000
WebSense/VPN Servers (GG053)	90,000	-	-	85,000	-	-	175,000
Pilotworks Implementation (GG056)	50,000	-	-	-	-	-	50,000
Oracle Application Licensing (GG071)	102,480	-	-	-	-	-	102,480
Police Bearcat Armored Vehicle (GG073)	282,486	-	-	-	-	-	282,486
Recreation Registration Software (GG074)	140,000	-	-	-	-	-	140,000
Workstation Replacement (GG075)	215,000	227,900	241,575	256,070	271,345	287,625	1,499,515
Vista Hardware Upgrades (GG076)	80,000	100,000	-	-	-	-	180,000
San Switch Replacement Prog (GG077)	200,000	-	-	200,000	-	-	400,000
Toughbooks for DSC Inspectors (GG078)	781,815	-	-	-	-	-	781,815
COUES Deer Corner (GGR18)	500,000	2,000,000	-	-	-	-	2,500,000
Basic High School Health Center (GGR19)	70,000	50,000	20,000	-	-	-	140,000
Downtown Home Program (GGR20)	200,000	-	-	-	-	-	200,000
Eastside Home Program (GGR21)	300,000	-	-	-	-	-	300,000
Total Project Costs	\$ 5,596,781	\$ 4,382,900	\$ 1,266,575	\$ 1,606,070	\$ 1,296,345	\$ 807,625	\$ 14,956,296
Funding Sources:							
Developer	\$ 225,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,225,000
General Fund	1,772,486	-	-	-	-	-	1,772,486
To Be Determined	-	1,000,000	-	85,000	-	150,000	1,235,000
Other	3,599,295	1,382,900	1,266,575	1,521,070	1,296,345	657,625	9,723,810
Total Funding Sources	\$ 5,596,781	\$ 4,382,900	\$ 1,266,575	\$ 1,606,070	\$ 1,296,345	\$ 807,625	\$ 14,956,296
Operating Costs	\$ 608,400	\$ 914,210	\$ 986,206	\$ 1,064,901	\$ 1,155,026	\$ 1,248,990	\$ 5,977,733

Flood Control Overview

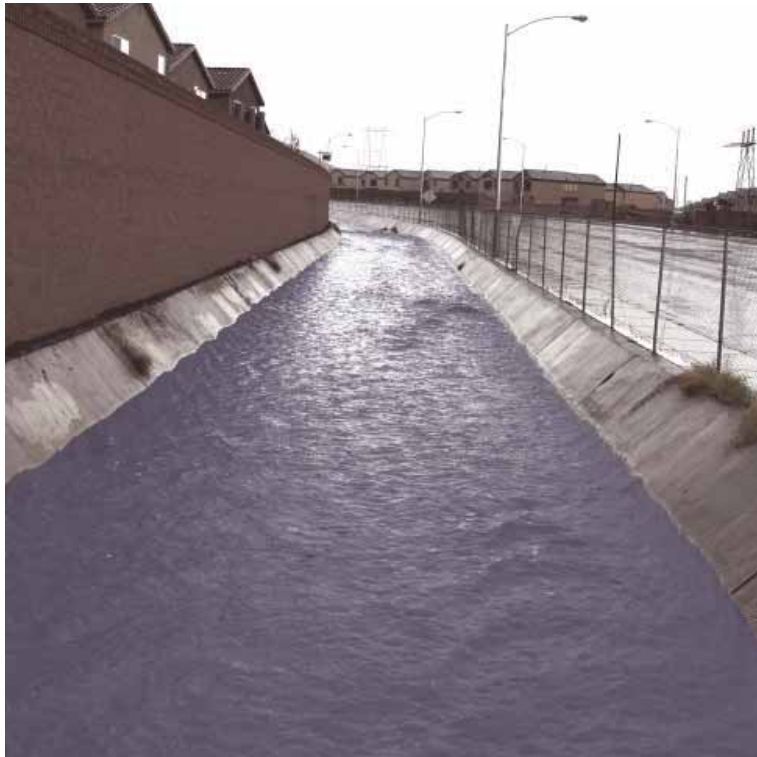
FY 2008 CIP

Uses and Sources of Funds

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Equestrian Detention Basin Outfall	\$ 3,069,033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,069,033
Section 19 Flood Control Improvements	1,200,000	-	-	-	-	-	1,200,000
Pittman-McDonald Ranch Channel	1,511,343	-	-	-	-	-	1,511,343
West Henderson South Edge	51,893,274	-	-	-	-	-	51,893,274
Tier 2 Projects	1,546,500	540,000	540,000	540,000	540,000	540,000	-
Total Flood Control	\$ 59,220,150	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 61,920,150
Funding Sources:							
CCRFGD	\$ 5,720,376	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 8,420,376
Developer	51,893,274	-	-	-	-	-	51,893,274
General Fund	10,000	-	-	-	-	-	10,000
Grants	800,000	-	-	-	-	-	800,000
Other	796,500	-	-	-	-	-	796,500
Total Funding Sources	\$ 59,220,150	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 61,920,150

Operating Budget Impact

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Equestrian Dention Basin Outfall	\$ -	\$ 6,165	\$ 6,380	\$ 6,610	\$ 6,840	\$ 7,080	\$ 33,075
Pittman-MacDonald Ranch Channel	-	1,235	1,275	1,320	1,365	1,415	6,610
West Henderson South Edge	-	11,055	11,440	11,840	12,255	12,685	59,275
Total Operating Costs	\$ -	\$ 18,455	\$ 19,095	\$ 19,770	\$ 20,460	\$ 21,180	\$ 98,960



Flood Control Profiles

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 2007

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	146,670	-	-	-	-	-	146,670
Construction	2,922,363	-	-	-	-	-	2,922,363
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 3,069,033	\$ -	\$ -	\$ -	\$ -	\$ -	3,069,033
Funding Sources:							
CCRFGD	\$ 3,069,033	\$ -	\$ -	\$ -	\$ -	\$ -	3,069,033
Total Funding Sources	\$ 3,069,033	\$ -	\$ -	\$ -	\$ -	\$ -	3,069,033
Operating Costs	\$ -	\$ 6,165	\$ 6,380	\$ 6,610	\$ 6,840	\$ 7,080	33,075

Section 19 Flood Control Improvements (Project# FC038)

Description: Storm drains and related facilities to provide flood protection for Section 19. Project to be built under CCRFGD local improvement program.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	200,000	-	-	-	-	-	200,000
Construction	1,000,000	-	-	-	-	-	1,000,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,200,000
Funding Sources:							
CCRFGD	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	600,000
Other	600,000	-	-	-	-	-	600,000
Total Funding Sources	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,200,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Pittman-MacDonald Ranch Channel (Project# FC042)

Description: Concrete channel 25 feet wide, 5.5 feet deep, with 2:1 side slopes. Channel length is 3,520 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 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	76,254	-	-	-	-	-	76,254
Construction	1,435,089	-	-	-	-	-	1,435,089
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 1,511,343	\$ -	\$ -	\$ -	\$ -	\$ -	1,511,343
Funding Sources:							
CCRFGD	\$ 1,511,343	\$ -	\$ -	\$ -	\$ -	\$ -	1,511,343
Total Funding Sources	\$ 1,511,343	\$ -	\$ -	\$ -	\$ -	\$ -	1,511,343
Operating Costs	\$ -	\$ 1,235	\$ 1,275	\$ 1,320	\$ 1,365	\$ 1,415	6,610

West Henderson South Edge - East Facilities (Project# FC049)

Description: Flood control facilities for West Henderson South Edge - East facilities. Construction of channels and culverts to convey stormwater through the east side of the South Edge Development.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	6,768,688	-	-	-	-	-	6,768,688
Construction	45,124,586	-	-	-	-	-	45,124,586
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 51,893,274	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,893,274
Funding Sources:							
Developer	\$ 51,893,274	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,893,274
Total Funding Sources	\$ 51,893,274	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,893,274
Operating Costs	\$ -	\$ 11,055	\$ 11,440	\$ 11,840	\$ 12,255	\$ 12,685	\$ 59,275

Tier 2 Flood Control

Description: Tier 2 Projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2008.

Scheduling: Varies

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Flood Control Maint. Projects (FC054)	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 3,240,000
Project Green - Public Works (FC055)	810,000	-	-	-	-	-	810,000
Sunridge Channel Retaining Wall (FC057)	100,000	-	-	-	-	-	100,000
Athens Ave Curb & Box Culvert (FC060)	71,000	-	-	-	-	-	71,000
Horizon Ridge Storm Drain Inlet (FC061)	25,500	-	-	-	-	-	25,500
Total Project Costs	\$ 1,546,500	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 4,246,500
Funding Sources:							
CCRCD	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 3,240,000
General Fund	10,000	-	-	-	-	-	10,000
Grants	800,000	-	-	-	-	-	800,000
Other	196,500	-	-	-	-	-	196,500
Total Funding Sources	\$ 1,546,500	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 4,246,500
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-



Municipal Facilities Overview

FY 2008 CIP

Uses and Sources of Funds

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
City Landfill Closure	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000
North Community Police Station (Moser)	18,415,000	-	-	-	-	-	18,415,000
Justice Facility Expansion	17,960,565	9,578,950	-	-	-	-	27,539,515
Convention Center Remodel/Addition	5,800,000	2,250,000	-	-	-	-	8,050,000
Detention Center Expansion	5,100,000	20,400,000	-	-	-	-	25,500,000
Heritage Park Senior Center	11,430,000	-	-	-	-	-	11,430,000
Wildhorse Golf Course	1,555,000	330,000	80,000	95,000	-	-	2,060,000
Justice Facility Parking Garage	12,211,660	-	-	-	-	-	12,211,660
Tier 2 Projects	1,562,500	10,595,631	75,000	-	-	-	12,233,131
Total Municipal Facilities	\$ 78,034,725	\$ 43,154,581	\$ 155,000	\$ 95,000	\$ -	\$ -	\$ 121,439,306
Funding Sources:							
General Fund	\$ 400,000	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000
Municipal Facilities Fund	61,790,675	29,718,166	-	-	-	-	91,508,841
To Be Determined	-	8,350,000	-	-	-	-	8,350,000
Other	15,844,050	4,286,415	155,000	95,000	-	-	20,380,465
Total Funding Sources	\$ 78,034,725	\$ 43,154,581	\$ 155,000	\$ 95,000	\$ -	\$ -	\$ 121,439,306

Operating Budget Impact

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
North Community Police Station (Moser)	\$ -	\$ 213,225	\$ 220,180	\$ 227,445	\$ 234,900	\$ 242,645	\$ 1,138,395
Justice Facility Expansion	-	-	280,700	289,800	299,300	309,100	1,178,900
Convention Center Remodel/Addition	-	24,720	25,535	26,370	27,240	28,135	132,000
Detention Center Expansion	-	-	338,200	349,200	360,500	372,150	1,420,050
Heritage Park Senior Center	-	396,095	416,370	422,295	436,065	450,315	2,121,140
Justice Facility Parking Garage	-	34,465	35,650	36,880	38,148	39,468	184,611
Tier 2 Projects	-	-	128,530	132,950	138,475	141,820	541,775
Total Operating Costs	\$ -	\$ 668,505	\$ 1,445,165	\$ 1,484,940	\$ 1,534,628	\$ 1,583,633	\$ 6,716,871

Municipal Facilities Project Profiles

City Landfill - Closure (Project# MF-017)

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 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	4,000,000	-	-	-	-	-	4,000,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000
Funding Sources:							
Municipal Facilities Funds	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	4,000,000
Total Funding Sources	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

North Community Police Station - Moser (Project# MF-031)

Description: Police Substation, approximately 35,500 sq. ft., located on the north/east corner of Sunset Rd. and Ward Dr.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	1,380,000	-	-	-	-	-	1,380,000
Construction	16,053,000	-	-	-	-	-	16,053,000
Tech/Software/Hardware	982,000	-	-	-	-	-	982,000
Total Project Costs	\$ 18,415,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,415,000
Funding Sources:							
Municipal Facilities Funds	\$ 18,415,000	\$ -	\$ -	\$ -	\$ -	\$ -	18,415,000
Total Funding Sources	\$ 18,415,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,415,000
Operating Costs	\$ -	\$ 213,225	\$ 220,180	\$ 227,445	\$ 234,900	\$ 242,645	\$ 1,138,395

Justice Facility Expansion (Project# MF036)

Description: Provide four (4) additional courtrooms and ancillary space for Municipal Court and Justice Court, and provide permanent space for the City Attorney Criminal Division (an addition of 43,970 square feet). Located at the site of the current Justice Facility at Water St. and Basic Rd. This is a joint project with Clark County.

Scheduling: Project to be completed in October 2009

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 400,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	650,000
Engineering/Design	803,920	407,790	-	-	-	-	1,211,710
Construction	16,666,645	8,316,395	-	-	-	-	24,983,040
Tech/Software/Hardware	90,000	604,765	-	-	-	-	694,765
Total Project Costs	\$ 17,960,565	\$ 9,578,950	\$ -	\$ -	\$ -	\$ -	\$ 27,539,515
Funding Sources:							
Municipal Facilities Funds	\$ 10,599,090	\$ 5,862,535	\$ -	\$ -	\$ -	\$ -	16,461,625
Other	7,361,475	3,716,415	-	-	-	-	11,077,890
Total Funding Sources	\$ 17,960,565	\$ 9,578,950	\$ -	\$ -	\$ -	\$ -	\$ 27,539,515
Operating Costs	\$ -	\$ -	\$ 280,700	\$ 289,800	\$ 299,300	\$ 309,100	\$ 1,178,900

Henderson Convention Center Remodel & Addition, Phase 1 (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 2009

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	585,000	-	-	-	-	-	585,000
Construction	5,215,000	1,650,000	-	-	-	-	6,865,000
Tech/Software/Hardware	-	600,000	-	-	-	-	600,000
Total Project Costs	\$ 5,800,000	\$ 2,250,000	\$ -	\$ -	\$ -	\$ -	\$ 8,050,000
Funding Sources:							
Municipal Facilities Funds	\$ 5,150,000	\$ 2,250,000	\$ -	\$ -	\$ -	\$ -	7,400,000
Other	650,000	-	-	-	-	-	650,000
Total Funding Sources	\$ 5,800,000	\$ 2,250,000	\$ -	\$ -	\$ -	\$ -	\$ 8,050,000
Operating Costs	\$ -	\$ 24,720	\$ 25,535	\$ 26,370	\$ 27,240	\$ 28,135	\$ 132,000

City of Henderson Detention Center Expansion (Project# MF058)

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

Scheduling: Project to be completed in June 2009

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	5,100,000	-	-	-	-	-	5,100,000
Construction	-	17,010,000	-	-	-	-	17,010,000
Tech/Software/Hardware	-	3,390,000	-	-	-	-	3,390,000
Total Project Costs	\$ 5,100,000	\$ 20,400,000	\$ -	\$ -	\$ -	\$ -	\$ 25,500,000
Funding Sources:							
Municipal Facilities Funds	\$ 5,100,000	\$ 20,400,000	\$ -	\$ -	\$ -	\$ -	25,500,000
Total Funding Sources	\$ 5,100,000	\$ 20,400,000	\$ -	\$ -	\$ -	\$ -	\$ 25,500,000
Operating Costs	\$ -	\$ -	\$ 338,200	\$ 349,200	\$ 360,500	\$ 372,150	\$ 1,420,050

Heritage Park Senior Center (Project# MF063)

Description: Design and construction of a new Senior Center building to be located in the proposed Heritage Park complex. Current estimate is based on constructing a 25,500 square-foot facility.

Scheduling: Project to be completed in December 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	1,765,000	-	-	-	-	-	1,765,000
Construction	8,635,000	-	-	-	-	-	8,635,000
Tech/Software/Hardware	1,030,000	-	-	-	-	-	1,030,000
Total Project Costs	\$ 11,430,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,430,000
Funding Sources:							
Municipal Facilities Funds	\$ 11,430,000	\$ -	\$ -	\$ -	\$ -	\$ -	11,430,000
Total Funding Sources	\$ 11,430,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,430,000
Operating Costs	\$ -	\$ 396,095	\$ 416,370	\$ 422,295	\$ 436,065	\$ 450,315	\$ 2,121,140

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 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	1,555,000	330,000	80,000	95,000	-	-	2,060,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 1,555,000	\$ 330,000	\$ 80,000	\$ 95,000	\$ -	\$ -	\$ 2,060,000
Funding Sources:							
Other	\$ 1,555,000	\$ 330,000	\$ 80,000	\$ 95,000	\$ -	\$ -	2,060,000
Total Funding Sources	\$ 1,555,000	\$ 330,000	\$ 80,000	\$ 95,000	\$ -	\$ -	\$ 2,060,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Justice Facility Parking Garage (Project# MF123)

Description: Provide necessary support parking for the expanded Justice Facility by constructing a 402-space parking garage. Located at the site of the current Justice Facility at Water St. and Basic Rd. This is a joint project with Clark County.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	500,000
Engineering/Design	580,875	-	-	-	-	-	580,875
Construction	11,089,785	-	-	-	-	-	11,089,785
Tech/Software/Hardware	41,000	-	-	-	-	-	41,000
Total Project Costs	\$ 12,211,660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,211,660
Funding Sources:							
Municipal Facilities Funds	\$ 6,814,085	\$ -	\$ -	\$ -	\$ -	\$ -	6,814,085
Other	5,397,575	-	-	-	-	-	5,397,575
Total Funding Sources	\$ 12,211,660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,211,660
Operating Costs	\$ -	\$ 34,465	\$ 35,650	\$ 36,880	\$ 38,148	\$ 39,468	184,611

Tier 2 Municipal Facilities

Description: Tier 2 Projects are smaller, independent projects that total under \$1,000,000 each.

Scheduling: Varies

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Police Training Facility (MF032)	\$ 200,000	\$ 8,350,000	\$ -	\$ -	\$ -	\$ -	\$ 8,550,000
City Hall Roofing Replacement (MF054)	200,000	-	-	-	-	-	200,000
Multigenerational Ctr Restroom (MF076)	225,000	-	-	-	-	-	225,000
Silver Springs Rec Ctr Electrical (MF086)	30,000	90,000	-	-	-	-	120,000
Eldorado Valley Training Ctr (MF101)	200,000	800,000	-	-	-	-	1,000,000
Court Programs Classroom Bldg (MF111)	282,500	1,205,631	-	-	-	-	1,488,131
A/C Units at Fire Training Ctr (MF112)	50,000	75,000	-	-	-	-	125,000
Remodel Fire Station 81 (MF114)	200,000	-	-	-	-	-	200,000
Replace Carpet in ESF Bldg (MF115)	75,000	75,000	75,000	-	-	-	225,000
Replace Light Ctrl at Morrell Pk (MF116)	100,000	-	-	-	-	-	100,000
Total Project Costs	\$ 1,562,500	\$ 10,595,631	\$ 75,000	\$ -	\$ -	\$ -	\$ 12,233,131
Funding Sources:							
General Fund	\$ 400,000	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000
Municipal Facilities Fund	282,500	1,205,631	-	-	-	-	1,488,131
To Be Determined	-	8,350,000	-	-	-	-	8,350,000
Other	880,000	240,000	75,000	-	-	-	1,195,000
Total Funding Sources	\$ 1,562,500	\$ 10,595,631	\$ 75,000	\$ -	\$ -	\$ -	\$ 12,233,131
Operating Costs	\$ -	\$ -	\$ 128,530	\$ 132,950	\$ 138,475	\$ 141,820	\$ 541,775

Parks & Recreation Overview

FY 2008 CIP

Uses and Sources of Funds

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Mission View Park	\$ 2,951,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,951,250
Cornerstone Lake Community Park	2,860,000	11,738,158	-	-	-	-	14,598,158
Paseo Vista Park/Oeste Park	2,000,000	-	-	-	-	-	2,000,000
Heritage Community Park	2,400,000	27,460,000	1,000,000	-	-	-	30,860,000
Hidden Falls Park	6,365,000	1,000,000	-	-	-	-	7,365,000
Amador Vista Park	2,145,000	-	-	-	-	-	2,145,000
River Mtns Loop Trail 13-14 & Equestrn Pk	4,914,000	-	-	-	-	-	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
Whitney Mesa Nature Preserve	1,380,432	-	-	-	-	-	1,380,432
Boulder Creek Park	1,500,000	-	-	-	-	-	1,500,000
Union Pacific RR Trail - Phase III & Row	15,875,000	10,625,000	10,000,000	-	-	-	36,500,000
Madeira Canyon Community Park	3,000,000	-	-	-	-	-	3,000,000
Project Green	1,242,564	10,147,606	-	-	-	-	11,390,170
Wetlands Trail Connection	1,830,754	3,550,996	-	-	-	-	5,381,750
Whitney Springs Park	2,955,960	11,181,240	-	-	-	-	14,137,200
Lake Mead Parkway Trail	1,675,404	5,503,416	-	-	-	-	7,178,820
Union Pacific RR Trail - Phase IV	28,698,131	32,561,274	10,000,000	-	-	-	71,259,405
Burkholder Trail	1,325,536	-	-	-	-	-	1,325,536
Amargosa Trail and Connections	2,591,853	-	-	-	-	-	2,591,853
Anthem East Trails - Phase II	1,095,807	-	-	-	-	-	1,095,807
Avellino Park	1,500,000	-	-	-	-	-	1,500,000
Weston Hills Park	3,000,000	-	-	-	-	-	3,000,000
West Henderson P&R - Phase II - V	19,000,000	19,000,000	19,000,000	19,000,000	-	-	76,000,000
South Edge Neighborhood Park I	1,000,000	-	-	-	-	-	1,000,000
South Edge Neighborhood Park II	1,000,000	-	-	-	-	-	1,000,000
Tier 2 Projects	8,085,764	11,944,700	-	-	-	-	20,030,464
Total Parks & Recreation	\$ 126,380,580	\$ 150,611,140	\$ 40,000,000	\$ 19,000,000	\$ -	\$ -	\$ 335,991,720
Funding Sources							
Developer	\$ 35,589,026	\$ 19,000,000	\$ 19,000,000	\$ 19,000,000	\$ -	\$ -	\$ 92,589,026
General Fund	140,000	-	-	-	-	-	140,000
Grants	88,143,554	124,961,140	21,000,000	-	-	-	234,104,694
Municipal Facilities Fund	-	6,300,000	-	-	-	-	6,300,000
Park RCT	2,049,000	-	-	-	-	-	2,049,000
Other	459,000	350,000	-	-	-	-	809,000
Total Funding Sources	\$ 126,380,580	\$ 150,611,140	\$ 40,000,000	\$ 19,000,000	\$ -	\$ -	\$ 335,991,720



Parks & Recreation Overview

(continued)

Operating Budget Impact

Project	Forecast FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Mission View Park	\$ -	\$ 159,662	\$ 98,085	\$ 101,325	\$ 169,383	\$ 108,130	\$ 636,585
Cornerstone Lake Community Park	-	764,550	48,565	50,170	81,240	53,540	998,065
Paseo Vista Park/Oeste Park	73,891	67,585	69,820	72,130	156,877	76,980	517,283
Heritage Community Park	-	-	637,830	588,970	961,880	629,500	2,818,180
Hidden Falls Park	-	922,680	588,970	608,900	982,480	650,805	3,753,835
Amador Vista Park	-	74,426	68,685	70,955	114,481	75,720	404,267
River Mtns Loop Trail 13-14 & Equstrn Pk	-	65,000	56,825	58,720	80,670	62,690	323,905
Amargosa Trailheads	-	121,605	107,060	110,625	150,310	118,125	607,725
St. Rose Parkway Trail - Phase II	-	-	71,610	74,000	100,590	79,140	325,340
Whitney Mesa Nature Preserve	-	89,025	57,385	59,115	128,130	63,325	396,980
Boulder Creek Park	-	113,530	68,655	70,930	177,403	75,695	506,213
Union Pacific RR Trail - Phase III & Row	-	-	80,025	121,270	146,645	129,475	477,415
Madeira Canyon Community Park	-	336,045	225,625	233,105	358,500	248,830	1,402,105
Project Green	-	-	131,140	135,160	139,300	143,575	549,175
Wetlands Trail Connection	-	-	29,900	26,140	31,610	27,905	115,555
Whitney Springs Park	-	-	307,560	196,175	320,310	209,345	1,033,390
Lake Mead Parkway Trail	-	-	157,675	142,220	166,920	151,770	618,585
Union Pacific RR Trail - Phase IV	-	-	56,490	75,340	97,780	100,295	329,905
Burkholder Trail	-	63,070	56,885	58,770	68,705	62,720	310,150
Amargosa Trail and Connections	-	11,300	7,535	7,780	8,030	12,295	46,940
Anthem East Trails - Phase II	-	26,600	22,955	23,720	28,880	25,315	127,470
Avellino Park	-	76,455	48,595	50,195	81,270	53,575	310,090
Weston Hills Park	-	163,275	107,900	111,455	173,970	118,945	675,545
West Henderson P&R - Phase II - V	776,590	1,256,085	1,735,585	2,215,080	3,882,940	2,476,665	12,342,945
South Edge Neighborhood Park I	40,640	51,750	53,465	55,230	103,825	58,945	363,855
South Edge Neighborhood Park II	-	81,145	51,615	53,320	86,260	56,900	329,240
Tier 2 Projects	29,559	242,923	685,466	698,006	679,060	753,516	3,088,530
Total Operating Costs	\$ 920,680	\$ 4,686,711	\$ 5,631,906	\$ 6,068,806	\$ 9,477,449	\$ 6,623,721	\$ 33,409,273



Parks & Recreation Project Profiles

Mission View Park [AKA Annet Park] (Project# PR038)

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

Scheduling: Project to be completed in May 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	2,951,250	-	-	-	-	-	2,951,250
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 2,951,250	\$ -	\$ -	\$ -	\$ -	\$ -	2,951,250
Funding Sources:							
Grants	\$ 2,951,250	\$ -	\$ -	\$ -	\$ -	\$ -	2,951,250
Total Funding Sources	\$ 2,951,250	\$ -	\$ -	\$ -	\$ -	\$ -	2,951,250
Operating Costs	\$ -	\$ 159,662	\$ 98,085	\$ 101,325	\$ 169,383	\$ 108,130	636,585

Cornerstone Lake Community Park (Project# PR046)

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

Scheduling: Project to be completed in June 2009

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 572,000	\$ -	\$ -	\$ -	\$ -	\$ -	572,000
Engineering/Design	2,288,000	-	-	-	-	-	2,288,000
Construction	-	11,738,158	-	-	-	-	11,738,158
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 2,860,000	\$ 11,738,158	\$ -	\$ -	\$ -	\$ -	14,598,158
Funding Sources:							
Grants	\$ 2,860,000	\$ 11,738,158	\$ -	\$ -	\$ -	\$ -	14,598,158
Total Funding Sources	\$ 2,860,000	\$ 11,738,158	\$ -	\$ -	\$ -	\$ -	14,598,158
Operating Costs	\$ -	\$ 764,550	\$ 48,565	\$ 50,170	\$ 81,240	\$ 53,540	998,065

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 December 2007

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	2,000,000	-	-	-	-	-	2,000,000
Tech/Software/Hardware	-	-	-	-	-	-	-
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	\$ 73,891	\$ 67,585	\$ 69,820	\$ 72,130	\$ 156,877	\$ 76,980	517,283

Heritage Community Park (Project# PR135)

Description: Develop a 60 acre multi-use sports field complex and standard park amenities.

Scheduling: Project to be completed in December 2009

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	2,400,000	-	-	-	-	-	2,400,000
Construction	-	27,460,000	1,000,000	-	-	-	28,460,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 2,400,000	\$ 27,460,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 30,860,000
Funding Sources:							
Grants	\$ 2,400,000	\$ 27,460,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 30,860,000
Total Funding Sources	\$ 2,400,000	\$ 27,460,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 30,860,000
Operating Costs	\$ -	\$ -	\$ 637,830	\$ 588,970	\$ 961,880	\$ 629,500	\$ 2,818,180

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 August 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 368,250	\$ -	\$ -	\$ -	\$ -	\$ -	368,250
Engineering/Design	1,473,000	-	-	-	-	-	1,473,000
Construction	4,523,750	1,000,000	-	-	-	-	5,523,750
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 6,365,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 7,365,000
Funding Sources:							
Grants	\$ 6,365,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 7,365,000
Total Funding Sources	\$ 6,365,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 7,365,000
Operating Costs	\$ -	\$ 922,680	\$ 588,970	\$ 608,900	\$ 982,480	\$ 650,805	\$ 3,753,835

Amador Vista Park (Project# PR138)

Description: Design and construction of a 7 acre park at Horizon Ridge Parkway and Amador.

Scheduling: Project to be completed in March 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 107,250	\$ -	\$ -	\$ -	\$ -	\$ -	107,250
Engineering/Design	429,000	-	-	-	-	-	429,000
Construction	1,608,750	-	-	-	-	-	1,608,750
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 2,145,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,145,000
Funding Sources:							
Grants	\$ 2,145,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,145,000
Total Funding Sources	\$ 2,145,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,145,000
Operating Costs	\$ -	\$ 74,426	\$ 68,685	\$ 70,955	\$ 114,481	\$ 75,720	\$ 404,267

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 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 245,700	\$ -	\$ -	\$ -	\$ -	\$ -	245,700
Engineering/Design	982,800	-	-	-	-	-	982,800
Construction	3,685,500	-	-	-	-	-	3,685,500
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 4,914,000	\$ -	\$ -	\$ -	\$ -	\$ -	4,914,000
Funding Sources:							
Grants	\$ 4,914,000	\$ -	\$ -	\$ -	\$ -	\$ -	4,914,000
Total Funding Sources	\$ 4,914,000	\$ -	\$ -	\$ -	\$ -	\$ -	4,914,000
Operating Costs	\$ -	\$ 65,000	\$ 56,825	\$ 58,720	\$ 80,670	\$ 62,690	323,905

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 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	4,021,875	-	-	-	-	-	4,021,875
Tech/Software/Hardware	-	-	-	-	-	-	-
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	\$ -	\$ 121,605	\$ 107,060	\$ 110,625	\$ 150,310	\$ 118,125	607,725

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

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

Scheduling: Project to be completed in June 2009

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 393,250	\$ -	\$ -	\$ -	\$ -	\$ -	393,250
Engineering/Design	1,573,000	-	-	-	-	-	1,573,000
Construction	-	5,898,750	-	-	-	-	5,898,750
Tech/Software/Hardware	-	-	-	-	-	-	-
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	\$ -	\$ -	\$ 71,610	\$ 74,000	\$ 100,590	\$ 79,140	325,340

Whitney Mesa Nature Preserve (Project# PR151)

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

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	1,380,432	-	-	-	-	-	1,380,432
Tech/Software/Hardware	-	-	-	-	-	-	-
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	\$ -	\$ 89,025	\$ 57,385	\$ 59,115	\$ 128,130	\$ 63,325	\$ 396,980

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 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	1,500,000	-	-	-	-	-	1,500,000
Tech/Software/Hardware	-	-	-	-	-	-	-
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	\$ -	\$ 113,530	\$ 68,655	\$ 70,930	\$ 177,403	\$ 75,695	\$ 506,213

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

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

Scheduling: Project to be completed in December 2009

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 10,375,000	\$ -	\$ -	\$ -	\$ -	\$ -	10,375,000
Engineering/Design	5,500,000	-	-	-	-	-	5,500,000
Construction	-	10,625,000	10,000,000	-	-	-	20,625,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 15,875,000	\$ 10,625,000	\$ 10,000,000	\$ -	\$ -	\$ -	\$ 36,500,000
Funding Sources:							
Grants	\$ 15,875,000	\$ 10,625,000	\$ 10,000,000	\$ -	\$ -	\$ -	36,500,000
Total Funding Sources	\$ 15,875,000	\$ 10,625,000	\$ 10,000,000	\$ -	\$ -	\$ -	\$ 36,500,000
Operating Costs	\$ -	\$ -	\$ 80,025	\$ 121,270	\$ 146,645	\$ 129,475	\$ 477,415

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 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	3,000,000	-	-	-	-	-	3,000,000
Tech/Software/Hardware	-	-	-	-	-	-	-
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	\$ -	\$ 336,045	\$ 225,625	\$ 233,105	\$ 358,500	\$ 248,830	\$ 1,402,105

Project Green [Arroyo Grande & Pittman Urban Trails] (Project# PR166)

Description: A multi-agency, multi-disciplinary project whose goal is to restore Pittman Wash to a natural habitat and construct trails for public use and benefit.

Scheduling: Project to be completed in October 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 414,188	\$ -	\$ -	\$ -	\$ -	\$ -	414,188
Engineering/Design	828,376	-	-	-	-	-	828,376
Construction	-	10,147,606	-	-	-	-	10,147,606
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 1,242,564	\$ 10,147,606	\$ -	\$ -	\$ -	\$ -	\$ 11,390,170
Funding Sources:							
Grants	\$ 1,242,564	\$ 10,147,606	\$ -	\$ -	\$ -	\$ -	11,390,170
Total Funding Sources	\$ 1,242,564	\$ 10,147,606	\$ -	\$ -	\$ -	\$ -	\$ 11,390,170
Operating Costs	\$ -	\$ -	\$ 131,140	\$ 135,160	\$ 139,300	\$ 143,575	\$ 549,175

Wetlands Trail Connection (Project# PR167)

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

Scheduling: Project to be completed in October 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 158,757	\$ -	\$ -	\$ -	\$ -	\$ -	158,757
Engineering/Design	1,671,997	-	-	-	-	-	1,671,997
Construction	-	3,550,996	-	-	-	-	3,550,996
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 1,830,754	\$ 3,550,996	\$ -	\$ -	\$ -	\$ -	\$ 5,381,750
Funding Sources:							
Grants	\$ 1,830,754	\$ 3,550,996	\$ -	\$ -	\$ -	\$ -	5,381,750
Total Funding Sources	\$ 1,830,754	\$ 3,550,996	\$ -	\$ -	\$ -	\$ -	\$ 5,381,750
Operating Costs	\$ -	\$ -	\$ 29,900	\$ 26,140	\$ 31,610	\$ 27,905	\$ 115,555

Whitney Springs Park [AKA Whitney Mesa Trail] (Project# PR168)

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

Scheduling: Project to be completed in December 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 642,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 642,600
Engineering/Design	2,313,360	-	-	-	-	-	2,313,360
Construction	-	11,181,240	-	-	-	-	11,181,240
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 2,955,960	\$ 11,181,240	\$ -	\$ -	\$ -	\$ -	\$ 14,137,200
Funding Sources:							
Grants	\$ 2,955,960	\$ 11,181,240	\$ -	\$ -	\$ -	\$ -	\$ 14,137,200
Total Funding Sources	\$ 2,955,960	\$ 11,181,240	\$ -	\$ -	\$ -	\$ -	\$ 14,137,200
Operating Costs	\$ -	\$ -	\$ 307,560	\$ 196,175	\$ 320,310	\$ 209,345	\$ 1,033,390

Lake Mead Parkway Trail (Project# PR172)

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

Scheduling: Project to be completed in August 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 251,207	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251,207
Engineering/Design	1,424,197	-	-	-	-	-	1,424,197
Construction	-	5,503,416	-	-	-	-	5,503,416
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 1,675,404	\$ 5,503,416	\$ -	\$ -	\$ -	\$ -	\$ 7,178,820
Funding Sources:							
Grants	\$ 1,675,404	\$ 5,503,416	\$ -	\$ -	\$ -	\$ -	\$ 7,178,820
Total Funding Sources	\$ 1,675,404	\$ 5,503,416	\$ -	\$ -	\$ -	\$ -	\$ 7,178,820
Operating Costs	\$ -	\$ -	\$ 157,675	\$ 142,220	\$ 166,920	\$ 151,770	\$ 618,585

Union Pacific Railroad Trail - Phase IV (Project# PR177)

Description: To design, construct and obtain right of way for the balance of the UPRR Trail, which runs from the mainline junction west of the I-15 southeast to its terminus in the center of Boulder City (approximately 10 lineal miles).

Scheduling: Project to be completed in December 2009

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 17,348,459	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,348,459
Engineering/Design	11,349,672	-	-	-	-	-	11,349,672
Construction	-	32,561,274	10,000,000	-	-	-	42,561,274
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 28,698,131	\$ 32,561,274	\$ 10,000,000	\$ -	\$ -	\$ -	\$ 71,259,405
Funding Sources:							
Grants	\$ 28,698,131	\$ 32,561,274	\$ 10,000,000	\$ -	\$ -	\$ -	\$ 71,259,405
Total Funding Sources	\$ 28,698,131	\$ 32,561,274	\$ 10,000,000	\$ -	\$ -	\$ -	\$ 71,259,405
Operating Costs	\$ -	\$ -	\$ 56,490	\$ 75,340	\$ 97,780	\$ 100,295	\$ 329,905

Burkholder Trail (Project# PR178)

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

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	1,325,536	-	-	-	-	-	1,325,536
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 1,325,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,325,536
Funding Sources:							
Grants	\$ 1,325,536	\$ -	\$ -	\$ -	\$ -	\$ -	1,325,536
Total Funding Sources	\$ 1,325,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,325,536
Operating Costs	\$ -	\$ 63,070	\$ 56,885	\$ 58,770	\$ 68,705	\$ 62,720	\$ 310,150

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 February 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 129,593	\$ -	\$ -	\$ -	\$ -	\$ -	129,593
Engineering/Design	518,370	-	-	-	-	-	518,370
Construction	1,943,890	-	-	-	-	-	1,943,890
Tech/Software/Hardware	-	-	-	-	-	-	-
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	\$ -	\$ 11,300	\$ 7,535	\$ 7,780	\$ 8,030	\$ 12,295	\$ 46,940

Anthem East Trails - Phase II (Project# PR180)

Description: Addition to the existing rural trail adjacent to Anthem Hills Park (approximately 2.19 lineal miles).

Scheduling: Project to be completed in December 2007

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	1,095,807	-	-	-	-	-	1,095,807
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 1,095,807	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,095,807
Funding Sources:							
Grants	\$ 1,095,807	\$ -	\$ -	\$ -	\$ -	\$ -	1,095,807
Total Funding Sources	\$ 1,095,807	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,095,807
Operating Costs	\$ -	\$ 26,600	\$ 22,955	\$ 23,720	\$ 28,880	\$ 25,315	\$ 127,470

Avellino Park [Kimball Hills] (Project# PR200)

Description: 5 acre developer turnkey neighborhood park.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	1,500,000	-	-	-	-	-	1,500,000
Tech/Software/Hardware	-	-	-	-	-	-	-
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	\$ -	\$ 76,455	\$ 48,595	\$ 50,195	\$ 81,270	\$ 53,575	310,090

Weston Hills Park (Project# PR225)

Description: 11 acre developer turnkey neighborhood park at Russell and Burkholder.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	3,000,000	-	-	-	-	-	3,000,000
Tech/Software/Hardware	-	-	-	-	-	-	-
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	\$ -	\$ 163,275	\$ 107,900	\$ 111,455	\$ 173,970	\$ 118,945	675,545

West Henderson Parks and Recreation, Phases 2 - 5 (Project# PR247)

Description: Second of an estimated five phases that include a total of 88 acres of neighborhood parks, 75 acres of community parks/sports complexes, and 38 acres of trails.

Scheduling: Project to be completed in June 2011

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	2,000,000	2,000,000	2,000,000	2,000,000	-	-	8,000,000
Construction	17,000,000	17,000,000	17,000,000	17,000,000	-	-	68,000,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 19,000,000	\$ 19,000,000	\$ 19,000,000	\$ 19,000,000	\$ -	\$ -	\$ 76,000,000
Funding Sources:							
Developer	\$ 19,000,000	\$ 19,000,000	\$ 19,000,000	\$ 19,000,000	\$ -	\$ -	76,000,000
Total Funding Sources	\$ 19,000,000	\$ 19,000,000	\$ 19,000,000	\$ 19,000,000	\$ -	\$ -	\$ 76,000,000
Operating Costs	\$ 776,590	\$ 1,256,085	\$ 1,735,585	\$ 2,215,080	\$ 3,882,940	\$ 2,476,665	12,342,945

South Edge Neighborhood Park 1 (Project# PR262)

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

Scheduling: Project to be completed in December 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	1,000,000	-	-	-	-	-	1,000,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,000,000
Funding Sources:							
Developer	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,000,000
Total Funding Sources	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,000,000
Operating Costs	\$ 40,640	\$ 51,750	\$ 53,465	\$ 55,230	\$ 103,825	\$ 58,945	363,855

South Edge Neighborhood Park 2 (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 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	1,000,000	-	-	-	-	-	1,000,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,000,000
Funding Sources:							
Developer	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,000,000
Total Funding Sources	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,000,000
Operating Costs	\$ -	\$ 81,145	\$ 51,615	\$ 53,320	\$ 86,260	\$ 56,900	329,240

Tier 2 Parks and Recreation

Description: Tier 2 Projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2008.

Scheduling: Varies

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Hayley Hendricks Park Improv. (PR060)	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	50,000
Mission Hills Park Shop Facility (PR073)	140,000	-	-	-	-	-	140,000
Mission Hills Park Improv. (PR076)	75,000	-	-	-	-	-	75,000
O'Callaghan Park Tennis Court (PR078)	50,000	-	-	-	-	-	50,000
Sonata Park Playground Improv. (PR089)	75,000	-	-	-	-	-	75,000
Vivaldi Park Playground Improv. (PR091)	75,000	-	-	-	-	-	75,000
Sonata Park Waterspray Feature (PR092)	75,000	-	-	-	-	-	75,000
Silver Springs Park Playground (PR105)	50,000	-	-	-	-	-	50,000
Trail Canyon Park Playground (PR106)	100,000	-	-	-	-	-	100,000
Fox Ridge Park Picnic Ramadas (PR109)	50,000	-	-	-	-	-	50,000
Allegro Trail (PR111)	50,000	-	-	-	-	-	50,000
Sewell Park Playground (PR114)	75,000	-	-	-	-	-	75,000
Whitney Ranch Pools (PR117)	150,000	-	-	-	-	-	150,000
Black Mtn Aquatic Ctr Replaster (PR118)	55,000	-	-	-	-	-	55,000
McCullough Hills Trail Conn (PR126)	577,500	1,732,500	-	-	-	-	2,310,000
Cactus Wren Trail (PR144)	464,438	-	-	-	-	-	464,438
Downtown Park Restroom (PR152)	100,000	-	-	-	-	-	100,000
Downs 5/Downtown Trail Conn. (PR165)	431,800	2,362,200	-	-	-	-	2,794,000
Bird Viewing Preserve Park (PR181)	300,000	1,200,000	-	-	-	-	1,500,000
Burkholder Park Ballfield Net (PR183)	50,000	-	-	-	-	-	50,000
Whitney Ranch Indoor Pool (PR185)	54,000	-	-	-	-	-	54,000
Amargosa Trail at Beazer Homes (PR188)	56,160	-	-	-	-	-	56,160
Boulder Hwy Beautification/Trail (PR198)	177,390	-	-	-	-	-	177,390
Lake Mead Trail at Americare (PR201)	227,664	-	-	-	-	-	227,664
Lake Mead Trail at Calico Ridge (PR202)	65,812	-	-	-	-	-	65,812
Lake Mead Trail at Calico Plaza (PR203)	50,000	-	-	-	-	-	50,000
Lake Mead Trail at LM Academy (PR205)	50,000	-	-	-	-	-	50,000
Lake Mead Trail at Prestige (PR206)	101,250	-	-	-	-	-	101,250
Turf Reduction Program (PR213)	275,000	350,000	-	-	-	-	625,000
UPRR Trail at Auto Parts Store (PR214)	50,000	-	-	-	-	-	50,000
UPRR Trail at Greenway Village (PR215)	90,000	-	-	-	-	-	90,000
UPRR Trail at LV Coronet, Ph I (PR216)	54,000	-	-	-	-	-	54,000
UPRR Trail at DR Horton Dev (PR218)	202,500	-	-	-	-	-	202,500
St Rose Trail at Seven Hills West (PR232)	100,000	-	-	-	-	-	100,000
Anthem Rose Trail at St Francis (PR233)	61,250	-	-	-	-	-	61,250
St Rose Trail at Lowes (PR234)	304,000	-	-	-	-	-	304,000
Robindale Villas (PR236)	50,000	-	-	-	-	-	50,000
Boulder Hwy Trail at Racetrack (PR242)	100,000	-	-	-	-	-	100,000
St Rose Trail at Comm. Property (PR243)	96,000	-	-	-	-	-	96,000
Amargosa Trail - Horizon Paseo (PR251)	58,000	-	-	-	-	-	58,000
Amargosa Trail - Pit Stop No. 3 (PR252)	152,000	-	-	-	-	-	152,000
Amargosa Trail - Summit Apts (PR253)	50,000	-	-	-	-	-	50,000
Amargosa Trail - Town Place (PR254)	80,000	-	-	-	-	-	80,000
Amber Ridge at Mission Hills (PR255)	104,000	-	-	-	-	-	104,000
Anthem - Madeira Trail (PR256)	300,000	-	-	-	-	-	300,000
Anthem Rose Trail - DR Horton (PR257)	230,000	-	-	-	-	-	230,000
Palm Hills - Phase III, Unit 8 (PR268)	95,000	-	-	-	-	-	95,000
Paradise Ranch - Phase II (PR269)	119,000	-	-	-	-	-	119,000
Picerne at Green Valley (PR270)	180,000	-	-	-	-	-	180,000

Continued on next page

Tier 2 Parks and Recreation (continued)

Description: Tier 2 Projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2008.

Scheduling: Varies

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Silver Springs - Turf, Trail & Irr (PR271)	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	100,000
UPRR - Fiesta Casino (PR274)	160,000	-	-	-	-	-	160,000
O'Callaghan Park Restroom (PR275)	75,000	-	-	-	-	-	75,000
Acacia Park Parking Lights (PR277)	50,000	-	-	-	-	-	50,000
Playground Improvements (PR279)	249,000	-	-	-	-	-	249,000
Park Improvements (PR282)	125,000	-	-	-	-	-	125,000
Renov of Medians at Windmill (PR286)	100,000	-	-	-	-	-	100,000
Heritage Park Aquatic Center (PR290)	700,000	6,300,000	-	-	-	-	7,000,000
Total Project Costs	\$ 8,085,764	\$ 11,944,700	\$ -	\$ -	\$ -	\$ -	20,030,464
Funding Sources:							
Developer	\$ 3,589,026	\$ -	\$ -	\$ -	\$ -	\$ -	3,589,026
General Fund	140,000	-	-	-	-	-	140,000
Grants	1,848,738	5,294,700	-	-	-	-	7,143,438
Municipal Facilities Fund	-	6,300,000	-	-	-	-	6,300,000
Park RCT	2,049,000	-	-	-	-	-	2,049,000
Other	459,000	350,000	-	-	-	-	809,000
Total Funding Sources	\$ 8,085,764	\$ 11,944,700	\$ -	\$ -	\$ -	\$ -	20,030,464
Operating Costs	\$ 29,559	\$ 242,923	\$ 685,466	\$ 698,006	\$ 679,060	\$ 753,516	\$ 3,088,530



Streets Overview

FY 2008 CIP

Uses and Sources of Funds

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
I-515/Galleria Interchange	\$ 10,920,000	\$ 30,620,000	\$ -	\$ -	\$ -	\$ -	\$ 41,540,000
Sunset/Mt Vista-Pittman Wash to Patrick	1,750,000	-	1,000,000	-	-	-	2,750,000
Gibson Rd/Cape Horn to I-215	2,695,000	1,819,000	63,000	297,000	63,000	63,000	5,000,000
Grand Cayman/ I-15 to Town Center	4,075,000	-	-	-	-	-	4,075,000
Democracy - Grand Cayman to Anthem	1,000,000	1,900,000	1,900,000	-	-	-	4,800,000
Lake Mead/Boulder Hwy to LLV Pkwy	6,526,200	3,300,000	-	-	-	-	9,826,200
Exec Airport/St Rose to Bicentennial	2,000,000	500,000	-	-	-	-	2,500,000
Starr/ I-15 to St Rose Parkway	2,247,500	-	-	-	-	-	2,247,500
Volunteer/Anthem Bndry to Exec Airport	4,300,000	-	-	-	-	-	4,300,000
Street Rehabilitation Program	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	9,000,000
Congestion Mitigation and Air Quality	2,000,000	3,000,000	3,000,000	3,000,000	-	-	11,000,000
Major Avenue Improvements	3,036,000	-	1,279,000	1,700,000	-	-	6,015,000
Sloan Interchange at I-15	1,365,000	535,000	7,735,000	-	-	-	9,635,000
Eastern Ave/St Rose Pkwy to Anthem	3,300,000	1,500,000	-	666,000	-	-	5,466,000
Tier 2 projects	1,600,000	850,000	1,850,000	3,011,000	900,000	950,000	9,161,000
Total Streets	\$ 48,314,700	\$ 45,524,000	\$ 18,327,000	\$ 10,174,000	\$ 2,463,000	\$ 2,513,000	\$ 127,315,700
Funding Sources:							
Developer	\$ 13,675,000	\$ 2,400,000	\$ 1,900,000	\$ -	\$ -	\$ -	\$ 17,975,000
Gas Tax	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	10,500,000
Grants	8,776,200	3,250,000	3,250,000	3,250,000	250,000	250,000	19,026,200
Regional Transportation Commission	23,763,500	37,774,000	11,077,000	4,774,000	63,000	63,000	77,514,500
Other	350,000	350,000	350,000	400,000	400,000	450,000	2,300,000
Total Funding Sources	\$ 48,314,700	\$ 45,524,000	\$ 18,327,000	\$ 10,174,000	\$ 2,463,000	\$ 2,513,000	\$ 127,315,700

Operating Budget Impact

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Grand Cayman/ I-15 to Town Center	\$ -	\$ 5,375	\$ 5,560	\$ 5,745	\$ 5,945	\$ 6,150	\$ 28,775
Democracy/Grand Cayman to Anthem	-	-	-	5,745	5,945	6,150	17,840
Exec Airport/St Rose to Bicentennial	-	-	5,560	5,745	5,945	6,150	23,400
Starr/ I-15 to St Rose Parkway	-	5,375	5,560	5,745	5,945	6,150	28,775
Volunteer/Anthem Bdry to Exec Airport	-	5,375	5,560	5,745	5,945	6,150	28,775
Major Avenue Improvements	-	-	-	-	2,885	2,985	5,870
Total Operating Costs	\$ -	\$ 16,125	\$ 22,240	\$ 28,725	\$ 32,610	\$ 33,735	\$ 133,435



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 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	910,000	910,000	-	-	-	-	1,820,000
Construction	10,010,000	29,710,000	-	-	-	-	39,720,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 10,920,000	\$ 30,620,000	\$ -	\$ -	\$ -	\$ -	\$ 41,540,000
Funding Sources:							
Regional Transportation Commission	\$ 10,920,000	\$ 30,620,000	\$ -	\$ -	\$ -	\$ -	\$ 41,540,000
Total Funding Sources	\$ 10,920,000	\$ 30,620,000	\$ -	\$ -	\$ -	\$ -	\$ 41,540,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

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

Description: Rehabilitation of existing roadway, improvements to existing underdrain system, and FAST ITS infrastructure improvements with related appurtenances.

Scheduling: Project to be completed in June 2010

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	1,750,000	-	1,000,000	-	-	-	2,750,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 1,750,000	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 2,750,000
Funding Sources:							
Regional Transportation Commission	\$ 1,750,000	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 2,750,000
Total Funding Sources	\$ 1,750,000	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 2,750,000
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 2013

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	2,695,000	1,819,000	63,000	297,000	63,000	63,000	5,000,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 2,695,000	\$ 1,819,000	\$ 63,000	\$ 297,000	\$ 63,000	\$ 63,000	\$ 5,000,000
Funding Sources:							
Regional Transportation Commission	\$ 2,695,000	\$ 1,819,000	\$ 63,000	\$ 297,000	\$ 63,000	\$ 63,000	\$ 5,000,000
Total Funding Sources	\$ 2,695,000	\$ 1,819,000	\$ 63,000	\$ 297,000	\$ 63,000	\$ 63,000	\$ 5,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

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 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	4,075,000	-	-	-	-	-	4,075,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 4,075,000	\$ -	\$ -	\$ -	\$ -	\$ -	4,075,000
Funding Sources:							
Developer	\$ 4,075,000	\$ -	\$ -	\$ -	\$ -	\$ -	4,075,000
Total Funding Sources	\$ 4,075,000	\$ -	\$ -	\$ -	\$ -	\$ -	4,075,000
Operating Costs	\$ -	\$ 5,375	\$ 5,560	\$ 5,745	\$ 5,945	\$ 6,150	28,775

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 2010

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	1,000,000	-	-	-	-	-	1,000,000
Construction	-	1,900,000	1,900,000	-	-	-	3,800,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 1,000,000	\$ 1,900,000	\$ 1,900,000	\$ -	\$ -	\$ -	4,800,000
Funding Sources:							
Developer	\$ 1,000,000	\$ 1,900,000	\$ 1,900,000	\$ -	\$ -	\$ -	4,800,000
Total Funding Sources	\$ 1,000,000	\$ 1,900,000	\$ 1,900,000	\$ -	\$ -	\$ -	4,800,000
Operating Costs	\$ -	\$ -	\$ -	\$ 5,745	\$ 5,945	\$ 6,150	17,840

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 June 2014

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	6,526,200	3,300,000	-	-	-	-	9,826,200
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 6,526,200	\$ 3,300,000	\$ -	\$ -	\$ -	\$ -	9,826,200
Funding Sources:							
Grants	\$ 6,526,200	\$ -	\$ -	\$ -	\$ -	\$ -	6,526,200
Regional Transportation Commission	-	3,300,000	-	-	-	-	3,300,000
Total Funding Sources	\$ 6,526,200	\$ 3,300,000	\$ -	\$ -	\$ -	\$ -	9,826,200
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 2009

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	2,000,000	500,000	-	-	-	-	2,500,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 2,000,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	2,500,000
Funding Sources:							
Developer	\$ 2,000,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	2,500,000
Total Funding Sources	\$ 2,000,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	2,500,000
Operating Costs	\$ -	\$ -	\$ 5,560	\$ 5,745	\$ 5,945	\$ 6,150	23,400

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 June 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	200,000	-	-	-	-	-	200,000
Construction	2,047,500	-	-	-	-	-	2,047,500
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 2,247,500	\$ -	\$ -	\$ -	\$ -	\$ -	2,247,500
Funding Sources:							
Regional Transportation Commission	\$ 2,247,500	\$ -	\$ -	\$ -	\$ -	\$ -	2,247,500
Total Funding Sources	\$ 2,247,500	\$ -	\$ -	\$ -	\$ -	\$ -	2,247,500
Operating Costs	\$ -	\$ 5,375	\$ 5,560	\$ 5,745	\$ 5,945	\$ 6,150	28,775

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 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	400,000	-	-	-	-	-	400,000
Construction	3,900,000	-	-	-	-	-	3,900,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 4,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	4,300,000
Funding Sources:							
Developer	\$ 4,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	4,300,000
Total Funding Sources	\$ 4,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	4,300,000
Operating Costs	\$ -	\$ 5,375	\$ 5,560	\$ 5,745	\$ 5,945	\$ 6,150	28,775

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: Project to be completed annually

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Construction	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	8,100,000
Tech/Software/Hardware	-	-	-	-	-	-	-
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

CMAQ [Congestion Mitigation and Air Quality] (Project# ST147)

Description: Paving of unpaved roadways and alleys to comply with air quality regulations.

Scheduling: Project to be completed in June 2011

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	100,000	500,000	500,000	500,000	-	-	1,600,000
Construction	1,900,000	2,500,000	2,500,000	2,500,000	-	-	9,400,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 2,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -	\$ 11,000,000
Funding Sources:							
Grants	\$ 2,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -	\$ 11,000,000
Total Funding Sources	\$ 2,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -	\$ 11,000,000
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 St and McNeil St.

Scheduling: Project to be completed in June 2011

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	3,036,000	-	1,279,000	1,700,000	-	-	6,015,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 3,036,000	\$ -	\$ 1,279,000	\$ 1,700,000	\$ -	\$ -	\$ 6,015,000
Funding Sources:							
Regional Transportation Commission	\$ 3,036,000	\$ -	\$ 1,279,000	\$ 1,700,000	\$ -	\$ -	\$ 6,015,000
Total Funding Sources	\$ 3,036,000	\$ -	\$ 1,279,000	\$ 1,700,000	\$ -	\$ -	\$ 6,015,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ 2,885	\$ 2,985	\$ 5,870

Sloan Interchange at I-15 (Project# ST161)

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

Scheduling: Project to be completed in June 2020

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 910,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 910,000
Engineering/Design	455,000	-	-	-	-	-	455,000
Construction	-	535,000	7,735,000	-	-	-	8,270,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 1,365,000	\$ 535,000	\$ 7,735,000	\$ -	\$ -	\$ -	\$ 9,635,000
Funding Sources:							
Regional Transportation Commission	\$ 1,365,000	\$ 535,000	\$ 7,735,000	\$ -	\$ -	\$ -	\$ 9,635,000
Total Funding Sources	\$ 1,365,000	\$ 535,000	\$ 7,735,000	\$ -	\$ -	\$ -	\$ 9,635,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Eastern Avenue - St Rose Parkway to Anthem Parkway (Project# ST162)

Description: Rehabilitation of existing roadway including installation of ITS (FAST) infrastructure and intersection improvements/upgrades where required.

Scheduling: Project to be completed in June 2011

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering/Design	298,000	-	-	-	-	-	298,000
Construction	3,002,000	1,500,000	-	666,000	-	-	5,168,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 3,300,000	\$ 1,500,000	\$ -	\$ 666,000	\$ -	\$ -	\$ 5,466,000
Funding Sources:							
Developer	\$ 2,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,300,000
Regional Transportation Commission	1,000,000	1,500,000	-	666,000	-	-	3,166,000
Total Funding Sources	\$ 3,300,000	\$ 1,500,000	\$ -	\$ 666,000	\$ -	\$ -	\$ 5,466,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Streets

Description: Tier 2 Projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2008.

Scheduling: Varies

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Burkholder - Lk Mead to Racetrk (ST034)	\$ 750,000	\$ -	\$ 1,000,000	\$ 2,111,000	\$ -	\$ -	\$ 3,861,000
Infrastructure Imp - low inc areas (ST164)	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Misc Street & Appurtenance Imp (ST165)	350,000	350,000	350,000	400,000	400,000	450,000	2,300,000
Total Project Costs	\$ 1,600,000	\$ 850,000	\$ 1,850,000	\$ 3,011,000	\$ 900,000	\$ 950,000	\$ 9,161,000
Funding Sources:							
Gas Tax	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,500,000
Grants	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Regional Transportation Commission	750,000	-	1,000,000	2,111,000	-	-	3,861,000
Other	350,000	350,000	350,000	400,000	400,000	450,000	2,300,000
Total Funding Sources	\$ 1,600,000	\$ 850,000	\$ 1,850,000	\$ 3,011,000	\$ 900,000	\$ 950,000	\$ 9,161,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Streetlights Overview

FY 2008 CIP

Uses and Sources of Funds

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Tier 2 projects	\$ 660,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 300,000	\$ 1,960,000
Total Street Lights	\$ 660,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 300,000	\$ 1,960,000
Funding Sources:							
Grants	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ -	280,000
Other	\$ 380,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 300,000	1,680,000
Total Funding Sources	\$ 660,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 300,000	\$ 1,960,000

Operating Budget Impact

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Streetlights Project Profiles

Tier 2 Street Lights

Description: Tier 2 Projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2008.

Scheduling: Varies

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	30,000	25,000	25,000	25,000	25,000	30,000	160,000
Construction	630,000	225,000	225,000	225,000	225,000	270,000	1,800,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 660,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 300,000	\$ 1,960,000
Funding Sources:							
Grants	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ -	280,000
Other	380,000	250,000	250,000	250,000	250,000	300,000	1,680,000
Total Funding Sources	\$ 660,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 300,000	\$ 1,960,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Traffic Control Overview

FY 2008 CIP

Uses and Sources of Funds

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Tier 2 projects	\$ 7,830,000	\$ 3,200,000	\$ 2,300,000	\$ 200,000	\$ 250,000	\$ 250,000	\$ 14,030,000
Total Traffic Control	\$ 7,830,000	\$ 3,200,000	\$ 2,300,000	\$ 200,000	\$ 250,000	\$ 250,000	\$ 14,030,000
Funding Sources							
Developer	\$ 2,429,000	\$ 1,515,000	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,947,000
Regional Transportation Commission	5,201,000	1,485,000	2,097,000	-	-	-	8,783,000
Other	200,000	200,000	200,000	200,000	250,000	250,000	1,300,000
Total Funding Sources	\$ 7,830,000	\$ 3,200,000	\$ 2,300,000	\$ 200,000	\$ 250,000	\$ 250,000	\$ 14,030,000

Operating Budget Impact

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Tier 2 projects	\$ -	\$ 46,995	\$ 63,410	\$ 84,700	\$ 87,450	\$ 90,420	\$ 372,975
Total Operating Costs	\$ -	\$ 46,995	\$ 63,410	\$ 84,700	\$ 87,450	\$ 90,420	\$ 372,975



Traffic Control Project Profiles

Tier 2 Traffic Control

Description: Tier 2 Projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2008.

Scheduling: Varies

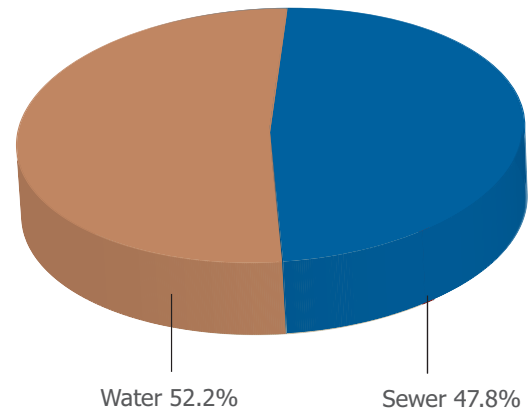
Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Sunset Rd/Eastgate Signalization (TC026)	\$ 50,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 550,000
Gibson/Paseo Verde Signalization (TC034)	550,000	-	-	-	-	-	550,000
Boulder/Magic Way Signalization (TC062)	800,000	-	-	-	-	-	800,000
Sunridge/Sandy Rdg Signalization (TC074)	530,000	-	-	-	-	-	530,000
Horizon Ridge/Coronado Signal (TC101)	550,000	-	-	-	-	-	550,000
Lake Mead/Mohawk Signalization (TC104)	50,000	500,000	-	-	-	-	550,000
Galleria Dr/Mohawk Signalization (TC105)	50,000	700,000	-	-	-	-	750,000
Warm Spr/Eastgate Signalization (TC116)	550,000	-	-	-	-	-	550,000
Racetrack/Newport Signalization (TC119)	550,000	-	-	-	-	-	550,000
Gibson/Stufflebeam Signalization (TC130)	50,000	250,000	250,000	-	-	-	550,000
Boulder/Galleria Dr Signalization (TC131)	50,000	350,000	350,000	-	-	-	750,000
Greenway/Mission Signalization (TC137)	530,000	-	-	-	-	-	530,000
Burkholder/Racetrk Signalization (TC141)	30,000	-	500,000	-	-	-	530,000
Burkhldr/Palo Verde Signalization (TC142)	30,000	-	500,000	-	-	-	530,000
Pueblo/Warm Spr Signalization (TC144)	30,000	-	500,000	-	-	-	530,000
Basic/Lake Mead Signalization (TC148)	50,000	700,000	-	-	-	-	750,000
Auto Show/Eastgate Signalization (TC151)	530,000	-	-	-	-	-	530,000
Greenway/Paradise Signalization (TC153)	530,000	-	-	-	-	-	530,000
Anthem/Bicentenn Signalization (TC155)	530,000	-	-	-	-	-	530,000
Desert Shdw/Paseo Signalization (TC178)	530,000	-	-	-	-	-	530,000
Anthem/Somerwrth Signalization (TC180)	530,000	-	-	-	-	-	530,000
Anthem/Solera Signalization (TC181)	530,000	-	-	-	-	-	530,000
Traffic Sign Replacement Prog (TC183)	200,000	200,000	200,000	200,000	250,000	250,000	1,300,000
Total Project Costs	\$ 7,830,000	\$ 3,200,000	\$ 2,300,000	\$ 200,000	\$ 250,000	\$ 250,000	\$ 14,030,000
Funding Sources:							
Developer	\$ 2,429,000	\$ 1,515,000	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,947,000
Regional Transportation Commission	5,201,000	1,485,000	2,097,000	-	-	-	8,783,000
Other	200,000	200,000	200,000	200,000	250,000	250,000	1,300,000
Total Funding Sources	\$ 7,830,000	\$ 3,200,000	\$ 2,300,000	\$ 200,000	\$ 250,000	\$ 250,000	\$ 14,030,000
Operating Costs	\$ -	\$ 46,995	\$ 63,410	\$ 84,700	\$ 87,450	\$ 90,420	\$ 372,975

Enterprise Funds

FY 2008 Project Summary

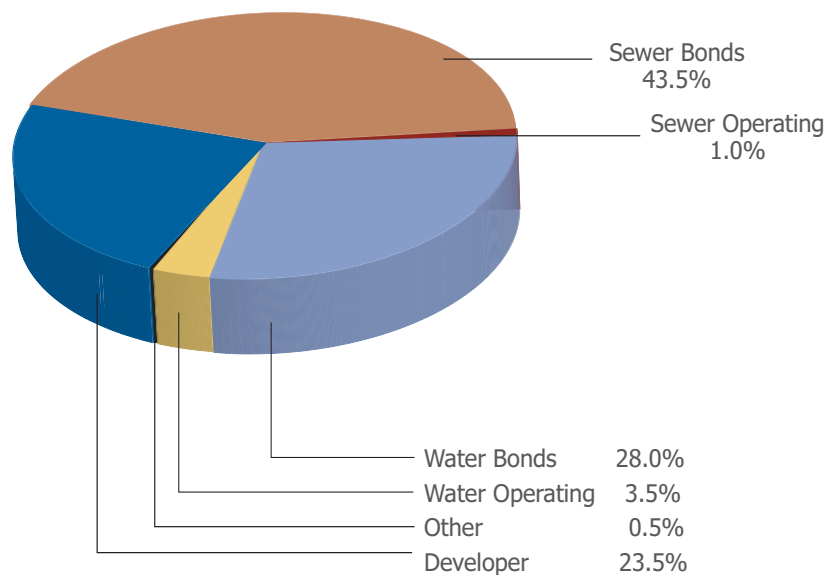
By Category

Category	Construction Costs	Operating Costs
Water	\$ 58,553,100	\$ 1,065,000
Sewer	53,520,300	30,000
Total	\$ 112,073,400	\$ 1,095,000



By Funding Source

Funding Source	Construction Costs
Developer	\$ 26,352,000
Sewer Bonds	48,783,300
Sewer Operating	1,162,000
Water Bonds	31,381,100
Water Operating	3,870,000
Other	525,000
Total	\$ 112,073,400



Water Overview

FY 2008 CIP

Uses and Sources of Funds

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Misc PRV & Pressure Zone System Imprv	\$ 2,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,900,000
Sunset WL Replacement Phase 2	1,884,000	-	-	-	-	-	1,884,000
West Henderson 2630 Pressure Zone Phase 2	1,200,000	14,800,000	-	-	-	-	16,000,000
Utility Services Support Building	7,750,000	-	-	-	-	-	7,750,000
Reservoir Rehabilitation	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	12,000,000
Gibson Road 2240 to 2120 PRV	1,280,000	-	-	-	-	-	1,280,000
Tresor 2500 PZ Booster Pump Station P-47	2,150,000	-	-	-	-	-	2,150,000
The Canyons Booster Pump Station & Resv	2,000,000	-	-	-	-	-	2,000,000
East 2100 24-Inch Transmission Main	2,820,000	-	-	-	-	-	2,820,000
Crystal Ridge 3220 Pressure Zone Facilities	2,100,000	-	-	-	-	-	2,100,000
Meter & Register Replacement for Non-AMR	1,150,000	-	-	-	-	-	1,150,000
P-41 Pump Station & R-41 Reservoir	2,350,000	-	-	-	-	-	2,350,000
P-39 Pump Station and R-40 Reservoir	2,350,000	-	-	-	-	-	2,350,000
R-6A Reservoir	1,800,000	-	-	-	-	-	1,800,000
P-25 Pump Station and R-46 Reservoir	1,000,000	-	-	-	-	-	1,000,000
West Henderson 2630 Pressure Zone Phase 1	4,850,000	-	-	-	-	-	4,850,000
Asset Management Implementation	1,500,000	750,000	750,000	-	-	-	3,000,000
2100 Press Zone 16-Inch Distribution Imprv	2,110,500	-	-	-	-	-	2,110,500
Wigwam/US-05 20-Inch 2120 Main and PRV	1,657,000	-	-	-	-	-	1,657,000
Tier 2 projects	13,701,600	19,103,400	9,339,000	9,051,000	5,951,000	5,951,000	63,097,000
Total Water	\$ 58,553,100	\$ 36,653,400	\$ 12,089,000	\$ 11,051,000	\$ 7,951,000	\$ 7,951,000	\$ 134,248,500
Funding Sources:							
Developer	\$ 22,777,000	\$ 17,180,000	\$ -	\$ -	\$ -	\$ -	\$ 39,957,000
Water Bonds	31,381,100	13,174,400	6,800,000	6,050,000	2,950,000	2,950,000	63,305,500
Water Operating	3,870,000	5,389,000	5,289,000	5,001,000	5,001,000	5,001,000	29,551,000
Other	525,000	910,000	-	-	-	-	1,435,000
Total Funding Sources	\$ 58,553,100	\$ 36,653,400	\$ 12,089,000	\$ 11,051,000	\$ 7,951,000	\$ 7,951,000	\$ 134,248,500

Operating Budget Impact

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
West Henderson 2760 Pressure Zone	\$ -	\$ -	\$ 28,870	\$ 28,870	\$ 48,896	\$ 28,870	\$ 135,506
Utility Services Support Building	-	350,000	350,000	350,000	650,000	350,000	2,050,000
Tresor 2500 PZ Booster Pump Station P-47	150,000	150,000	150,000	150,000	150,000	15,000	765,000
The Canyons Booster Pump Station & Resv	170,000	170,000	170,000	170,000	170,000	170,000	1,020,000
East 2100 24-Inch Transmission Main	-	10,000	10,000	10,000	10,000	10,000	50,000
Crystal Ridge 3220 Pressure Zone Facilities	160,000	160,000	160,000	160,000	160,000	160,000	960,000
P-41 Pump Station and R-41 Reservoir	-	160,000	160,000	160,000	160,000	160,000	800,000
P-39 Pump Station and R-40 Reservoir	75,000	75,000	75,000	75,000	75,000	75,000	450,000
R-6A Reservoir	10,000	20,000	20,000	20,000	20,000	20,000	110,000
P-25 Pump Station and R-46 Reservoir	160,000	160,000	160,000	160,000	160,000	160,000	960,000
West Henderson 2630 Pressure Zone Phase 1	-	125,000	125,000	125,000	125,000	125,000	625,000
Tier 2 projects	340,000	395,577	387,088	387,088	448,355	387,088	2,345,196
Total Operating Costs	\$ 1,065,000	\$ 1,775,577	\$ 1,795,958	\$ 1,795,958	\$ 2,177,251	\$ 1,660,958	\$ 10,270,702

Water Project Profiles

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

Description: New PRV #8N (107) Racetrack Road 12-inch, Apache Way 12-inch, Geneva 12-inch, Lisbon 12-inch, Jena 8 and 12-inch, Ithica 12-inch.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	2,900,000	-	-	-	-	-	2,900,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 2,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	2,900,000
Funding Sources:							
Water Bonds	\$ 2,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	2,900,000
Total Funding Sources	\$ 2,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	2,900,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Sunset WL Replacement Phase 2 (Project# W151)

Description: Replacement of approximately 3,800 lineal feet of 12-inch main in Sunset Rd. 1,000 feet east of Gibson to Foster St. Reconnect services and fire hydrants to 10-inch main in Parkson Rd between Sunset Rd and Cape Horn Dr.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	1,884,000	-	-	-	-	-	1,884,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 1,884,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,884,000
Funding Sources:							
Water Bonds	\$ 1,884,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,884,000
Total Funding Sources	\$ 1,884,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,884,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

West Henderson 2630 Pressure Zone Phase 2 (Project# W160)

Description: Installation of approximately 4,000 lineal feet of 54-inch and 5,500 lineal feet of 42-inch diameter transmission main along with a 3.5 MG reservoir.

Scheduling: Project to be completed in June 2009

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	400,000
Engineering/Design	1,200,000	-	-	-	-	-	1,200,000
Construction	-	14,400,000	-	-	-	-	14,400,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 1,200,000	\$ 14,800,000	\$ -	\$ -	\$ -	\$ -	16,000,000
Funding Sources:							
Developer	\$ 1,200,000	\$ 14,800,000	\$ -	\$ -	\$ -	\$ -	16,000,000
Total Funding Sources	\$ 1,200,000	\$ 14,800,000	\$ -	\$ -	\$ -	\$ -	16,000,000
Operating Costs	\$ -	\$ -	\$ 28,870	\$ 28,870	\$ 48,896	\$ 28,870	135,506

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 31,000 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 June 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Engineering/Design	-	-	-	-	-	-	-
Construction	7,000,000	-	-	-	-	-	7,000,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 7,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,750,000
Funding Sources:							
Water Bonds	\$ 7,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,750,000
Total Funding Sources	\$ 7,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,750,000
Operating Costs	\$ -	\$ 350,000	\$ 350,000	\$ 350,000	\$ 650,000	\$ 350,000	\$ 2,050,000

Reservoir Rehabilitation (Project# W172)

Description: Routine maintenance and painting of reservoirs.

Scheduling: Annual

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 150,000
Engineering/Design	175,000	175,000	175,000	175,000	175,000	175,000	1,050,000
Construction	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	10,800,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 12,000,000
Funding Sources:							
Water Operating	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 12,000,000
Total Funding Sources	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 12,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Gibson Road 2240 to 2120 PRV (Project# W181)

Description: Replace existing PRV #54 with new above ground pressure reducing valve (PRV) facility and reconfigure 36-inch transmission main, steel piping.

Scheduling: Project to be completed in February 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering/Design	-	-	-	-	-	-	-
Construction	1,280,000	-	-	-	-	-	1,280,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 1,280,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,280,000
Funding Sources:							
Water Bonds	\$ 1,280,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,280,000
Total Funding Sources	\$ 1,280,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,280,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tresor 2500 PZ 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 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	2,150,000	-	-	-	-	-	2,150,000
Tech/Software/Hardware	-	-	-	-	-	-	-
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	\$ 15,000	\$ 765,000

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 December 2007

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	2,000,000	-	-	-	-	-	2,000,000
Tech/Software/Hardware	-	-	-	-	-	-	-
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	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 1,020,000

East 2100 24-Inch Transmission Main Phase 1 (Project# W208)

Description: Installation of approximately 1.5 miles of 24-inch water transmission main.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	20,000
Engineering/Design	-	-	-	-	-	-	-
Construction	2,800,000	-	-	-	-	-	2,800,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 2,820,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,820,000
Funding Sources:							
Water Bonds	\$ 2,820,000	\$ -	\$ -	\$ -	\$ -	\$ -	2,820,000
Total Funding Sources	\$ 2,820,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,820,000
Operating Costs	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000

Crystal Ridge 3220 Pressure Zone Facilities (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 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	2,100,000	-	-	-	-	-	2,100,000
Tech/Software/Hardware	-	-	-	-	-	-	-
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	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	960,000

Meter and Register Replacement for Non-AMR Meters (Project# W222)

Description: This project is the replacement of approximately 9,000 existing non-encoded meters with new encoded type meters and/or registers for the meters that do not have AMR radio-read technology. This project is to include labor, meter lids and all parts necessary to ensure that the meter setting is functional for TTR or RR reading.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 1,150,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,150,000
Engineering/Design	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 1,150,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,150,000
Funding Sources:							
Water Bonds	\$ 1,150,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,150,000
Total Funding Sources	\$ 1,150,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,150,000
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 June 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	2,350,000	-	-	-	-	-	2,350,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 2,350,000	\$ -	\$ -	\$ -	\$ -	\$ -	2,350,000
Funding Sources:							
Developer	\$ 2,350,000	\$ -	\$ -	\$ -	\$ -	\$ -	2,350,000
Total Funding Sources	\$ 2,350,000	\$ -	\$ -	\$ -	\$ -	\$ -	2,350,000
Operating Costs	\$ -	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	800,000

P-39 Pump Station and R-40 Reservoir (Project# W237)

Description: 1500 GPM Pump Station and 0.75 MG Reservoir (R40) to provide service to the 2160 and 2020 pressure zones within the Falls area of Lake Las Vegas.

Scheduling: Project to be completed in February 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	2,350,000	-	-	-	-	-	2,350,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 2,350,000	\$ -	\$ -	\$ -	\$ -	\$ -	2,350,000
Funding Sources:							
Developer	\$ 2,350,000	\$ -	\$ -	\$ -	\$ -	\$ -	2,350,000
Total Funding Sources	\$ 2,350,000	\$ -	\$ -	\$ -	\$ -	\$ -	2,350,000
Operating Costs	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	450,000

R-6A Reservoir (Project# W239)

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

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	1,800,000	-	-	-	-	-	1,800,000
Tech/Software/Hardware	-	-	-	-	-	-	-
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	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	110,000

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 January 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	1,000,000	-	-	-	-	-	1,000,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,000,000
Funding Sources:							
Developer	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,000,000
Total Funding Sources	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,000,000
Operating Costs	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	960,000

West Henderson 2630 Pressure Zone Phase 1 (Project# W242)

Description: Installation of 12,000 lineal feet of 42-inch transmission main in order to provide service to the proposed M Resort project. (Temporary extension of 2760 pressure zone (W161) until such time that 2630 pressure zone facilities are constructed in conjunction with the Gilespe ROFC).

Scheduling: Project to be completed in January 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	4,850,000	-	-	-	-	-	4,850,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 4,850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,850,000
Funding Sources:							
Developer	\$ 4,850,000	\$ -	\$ -	\$ -	\$ -	\$ -	4,850,000
Total Funding Sources	\$ 4,850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,850,000
Operating Costs	\$ -	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	625,000

Asset Management Implementation (Project# W258)

Description: Phased implementation of a formal Asset 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 2010

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 1,500,000	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ -	3,000,000
Engineering/Design	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 1,500,000	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ -	\$ 3,000,000
Funding Sources:							
Water Bonds	\$ 1,500,000	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ -	3,000,000
Total Funding Sources	\$ 1,500,000	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ -	\$ 3,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

2100 Pressure Zone 16-Inch Distribution Improvements (Project# W276)

Description: Approximately 7,500 LF of 16-inch pipeline from Orleans St to Milan St and Paris Ave; then Milan St to Ravenna Ave east to Kiel St; south to Burkholder Rd to Racetrack Rd.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 117,250	\$ -	\$ -	\$ -	\$ -	\$ -	117,250
Engineering/Design	117,250	-	-	-	-	-	117,250
Construction	1,876,000	-	-	-	-	-	1,876,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 2,110,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,110,500
Funding Sources:							
Water Bonds	\$ 2,110,500	\$ -	\$ -	\$ -	\$ -	\$ -	2,110,500
Total Funding Sources	\$ 2,110,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,110,500
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Wigwam/US-05 20-Inch 2120 Main and PRV (Project# W278)

Description: Installation of approximately 1,600 LF of 20-inch main from the end of W225 (30-inch 2120) under U.S. 95 to Eastgate Rd to supply the 2007 PRV.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 92,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,000
Engineering/Design	-	-	-	-	-	-	-
Construction	1,565,000	-	-	-	-	-	1,565,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 1,657,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,657,000
Funding Sources:							
Water Bonds	\$ 1,657,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,657,000
Total Funding Sources	\$ 1,657,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,657,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-



Water Reclamation Facility Expansion

Tier 2 Water Services

Description: Tier 2 Projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2008.

Scheduling: Varies

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Townsite Wtr Main Replacement (W017)	\$ 212,000	\$ 783,000	\$ -	\$ -	\$ -	\$ -	\$ 995,000
Misc Water Facility Imprv (W023)	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
PRV Replacement (W028)	300,000	300,000	300,000	300,000	300,000	300,000	1,800,000
Meter & Vault Replacement (W029)	200,000	843,000	843,000	555,000	555,000	555,000	3,551,000
City Misc Oversizing (W040)	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Water Resource Development (W043)	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
SW Henderson Utility Annex (W054)	287,500	287,500	-	-	-	-	575,000
2007 Pressure Zone East Main (W119)	265,000	2,380,000	-	-	-	-	2,645,000
Pittman/Boulder WL Replacement (W127)	439,000	3,278,000	-	-	-	-	3,717,000
Section 4&9 - 2100 Zone Imprv (W129)	745,000	-	-	-	-	-	745,000
R-5A Reservoir - 2610 Refunding (W130)	425,000	775,000	-	-	-	-	1,200,000
P-3A Upgrade - 2610 Refunding (W131)	100,000	135,000	-	-	-	-	235,000
Reporting System Improvements (W132B)	200,000	100,000	-	-	-	-	300,000
Network System Improvements (W132C)	200,000	150,000	-	-	-	-	350,000
Misc PRV & Pressure Zone Imprv (W136)	250,000	-	-	-	-	-	250,000
Victory Rd Cast Iron Main Repl (W153)	70,000	245,000	-	-	-	-	315,000
GIS Implementation Project (W176)	275,000	-	-	-	-	-	275,000
Water Street Utility Project (W178)	3,000	-	-	-	-	-	3,000
Misc Distribution Improvements (W179)	700,000	700,000	700,000	700,000	700,000	700,000	4,200,000
Meters 3-Inch & Larger Testing (W185)	300,000	50,000	-	-	-	-	350,000
Meters 3-Inch & Under Replcmnt (W191)	315,000	1,616,000	1,616,000	1,616,000	1,616,000	1,616,000	8,395,000
P-13B Pump Station (W198)	500,000	-	-	-	-	-	500,000
Crystal Ridge 2800 PZ Reservoir (W199)	300,000	-	-	-	-	-	300,000
P-27 Pump Station (W200)	500,000	-	-	-	-	-	500,000
R-28 Reservoir (W201)	500,000	-	-	-	-	-	500,000
VA Response Implementation (W211)	925,000	-	-	-	-	-	925,000
Automated Meter Read Phase II (W221)	700,000	2,900,000	2,900,000	2,900,000	-	-	9,400,000
Security Imprv - Water Facilities (W227)	750,000	750,000	750,000	750,000	750,000	750,000	4,500,000
Unfunded Road Rehabilitation (W230)	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
WTP Raw Water Sample Vault (W255)	250,000	-	-	-	-	-	250,000
Misc Electrical Improvements (W259)	200,000	200,000	200,000	200,000	-	-	800,000
2120 N GV Pkwy Improvements (W260)	412,500	337,500	-	-	-	-	750,000
Automated Meter Read Maint (W270)	530,000	530,000	530,000	530,000	530,000	530,000	3,180,000
Central Access Mgt & Security (W274)	150,000	-	-	-	-	-	150,000
WTP 2007 Gravity Trans Repl (W277)	210,600	1,193,400	-	-	-	-	1,404,000
S. Eastgate Road 2007 Main (W279)	912,000	-	-	-	-	-	912,000
Cayenta Utility Manager (W9034)	75,000	50,000	-	-	-	-	125,000
Total Project Costs	\$ 13,701,600	\$ 19,103,400	\$ 9,339,000	\$ 9,051,000	\$ 5,951,000	\$ 5,951,000	\$ 63,097,000
Funding Sources:							
Developer	\$ 2,977,000	\$ 2,380,000	\$ -	\$ -	\$ -	\$ -	\$ 5,357,000
Water Bonds	8,329,600	12,424,400	6,050,000	6,050,000	2,950,000	2,950,000	38,754,000
Water Operating	1,870,000	3,389,000	3,289,000	3,001,000	3,001,000	3,001,000	17,551,000
Other	525,000	910,000	-	-	-	-	1,435,000
Total Funding Sources	\$ 13,701,600	\$ 19,103,400	\$ 9,339,000	\$ 9,051,000	\$ 5,951,000	\$ 5,951,000	\$ 63,097,000
Operating Costs	\$ 340,000	\$ 395,577	\$ 387,088	\$ 387,088	\$ 448,355	\$ 387,088	\$ 2,345,196

Sewer Overview

FY 2008 CIP

Uses and Sources of Funds

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Gibson Relief Sewer - GRI01	\$ 5,440,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,440,000
WRF Expansion Phase III	4,204,000	-	-	-	-	-	4,204,000
Southwest Satellite WRF - Phase III	18,000,000	44,225,000	26,500,000	-	-	-	88,725,000
Utility Services Support Building	2,645,000	-	-	-	-	-	2,645,000
SCOP - Cleanwater Conveyance	2,576,000	-	-	-	-	-	2,576,000
Pittman Wash Interceptor VER	1,400,000	-	-	-	-	-	1,400,000
LLV-Northshore WW Lift Stn(Parcel EN)	1,000,000	-	-	-	-	-	1,000,000
St Rose Pkwy Interceptor Sewer-Phase C	5,175,000	-	-	-	-	-	5,175,000
Asset Management Implementation	1,500,000	750,000	750,000	-	-	-	3,000,000
Stephanie Lift Station Expansion/Upgrade	1,050,000	-	-	-	-	-	1,050,000
Tier 2 projects	10,530,300	10,529,000	7,150,000	2,737,000	2,537,000	2,537,000	36,020,300
Total Sewer	\$ 53,520,300	\$ 55,504,000	\$ 34,400,000	\$ 2,737,000	\$ 2,537,000	\$ 2,537,000	\$ 151,235,300
Funding Sources:							
Developer	\$ 3,575,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,575,000
Sewer Bonds	48,783,300	54,517,000	33,463,000	1,800,000	1,600,000	1,600,000	141,763,300
Sewer Operating	1,162,000	987,000	937,000	937,000	937,000	937,000	5,897,000
Total Funding Sources	\$ 53,520,300	\$ 55,504,000	\$ 34,400,000	\$ 2,737,000	\$ 2,537,000	\$ 2,537,000	\$ 151,235,300

Operating Budget Impact

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Gibson Relief Sewer - GRI01	\$ -	\$ 1,800	\$ 1,800	\$ 1,800	\$ 2,800	\$ 1,800	\$ 10,000
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	5,500,000	4,500,000	19,000,000
Utility Services Support Building	-	350,000	350,000	350,000	650,000	350,000	2,050,000
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	10,000	50,000
Tier 2 projects	30,000	201,000	156,000	156,000	201,000	156,000	900,000
Total Operating Costs	\$ 30,000	\$ 5,135,800	\$ 9,590,800	\$ 9,590,800	\$ 10,936,800	\$ 9,590,800	\$ 44,875,000



Backflow Recover Basin Maintenance

Sewer Project Profiles

Gibson Relief Sewer - GRI01 (Project# S056)

Description: Installation of approximately 9,100 lineal feet of 36-inch sewer along Cape Horn, Eastgate Rd, Sunset Rd and Burns Ave.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	100,000
Engineering/Design	-	-	-	-	-	-	-
Construction	5,340,000	-	-	-	-	-	5,340,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 5,440,000	\$ -	\$ -	\$ -	\$ -	\$ -	5,440,000
Funding Sources:							
Sewer Bonds	\$ 5,440,000	\$ -	\$ -	\$ -	\$ -	\$ -	5,440,000
Total Funding Sources	\$ 5,440,000	\$ -	\$ -	\$ -	\$ -	\$ -	5,440,000
Operating Costs	\$ -	\$ 1,800	\$ 1,800	\$ 1,800	\$ 2,800	\$ 1,800	10,000

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 3. Two separate 10 MGD anoxic/anaerobic BNR basin will be constructed to operate with the existing oxidation ditches. New residual solids storage and dewatering facilities will also be added at the WRF. The AWT and dewatering technologies employed for Phase 3 will be determined during preliminary design, potentially through pilot testing.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	4,204,000	-	-	-	-	-	4,204,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 4,204,000	\$ -	\$ -	\$ -	\$ -	\$ -	4,204,000
Funding Sources:							
Sewer Bonds	\$ 4,204,000	\$ -	\$ -	\$ -	\$ -	\$ -	4,204,000
Total Funding Sources	\$ 4,204,000	\$ -	\$ -	\$ -	\$ -	\$ -	4,204,000
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 the first phase (8.5 MGD) of a new satellite water reclamation facility to service the City's west side.

Scheduling: Project to be completed in June 2010

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	18,000,000	44,225,000	26,500,000	-	-	-	88,725,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 18,000,000	\$ 44,225,000	\$ 26,500,000	\$ -	\$ -	\$ -	88,725,000
Funding Sources:							
Sewer Bonds	\$ 18,000,000	\$ 44,225,000	\$ 26,500,000	\$ -	\$ -	\$ -	88,725,000
Total Funding Sources	\$ 18,000,000	\$ 44,225,000	\$ 26,500,000	\$ -	\$ -	\$ -	88,725,000
Operating Costs	\$ -	\$ -	\$ 4,500,000	\$ 4,500,000	\$ 5,500,000	\$ 4,500,000	19,000,000

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 31,000 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 June 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Engineering/Design	-	-	-	-	-	-	-
Construction	1,895,000	-	-	-	-	-	1,895,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 2,645,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,645,000
Funding Sources:							
Sewer Bonds	\$ 2,645,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,645,000
Total Funding Sources	\$ 2,645,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,645,000
Operating Costs	\$ -	\$ 350,000	\$ 350,000	\$ 350,000	\$ 650,000	\$ 350,000	\$ 2,050,000

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 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 2,576,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,576,000
Engineering/Design	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 2,576,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,576,000
Funding Sources:							
Sewer Bonds	\$ 2,576,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,576,000
Total Funding Sources	\$ 2,576,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,576,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 and City-wide.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering/Design	-	-	-	-	-	-	-
Construction	1,400,000	-	-	-	-	-	1,400,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 1,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000
Funding Sources:							
Sewer Bonds	\$ 1,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000
Total Funding Sources	\$ 1,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Lake LV Northshore WW Lift Station - Parcel GN (Project# S162)

Description: Construction of a 0.472 MGD wastewater lift station and 6-Inch force main to provide sewer service to multiple parcels located within the Northshore Phase 3 development at Lake Las Vegas (LLV).

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	250,000	-	-	-	-	-	250,000
Construction	750,000	-	-	-	-	-	750,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,000,000
Funding Sources:							
Developer	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,000,000
Total Funding Sources	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,000,000
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 25,000 lineal feet of 42-inch, 300 lineal feet of 36-inch, 5,300 lineal feet of 30-inch sewer interceptor along St. Rose Parkway from Executive Airport Drive to Las Vegas Blvd.

Scheduling: Project to be completed in June 2008

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineering/Design	-	-	-	-	-	-	-
Construction	5,175,000	-	-	-	-	-	5,175,000
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 5,175,000	\$ -	\$ -	\$ -	\$ -	\$ -	5,175,000
Funding Sources:							
Sewer Bonds	\$ 5,175,000	\$ -	\$ -	\$ -	\$ -	\$ -	5,175,000
Total Funding Sources	\$ 5,175,000	\$ -	\$ -	\$ -	\$ -	\$ -	5,175,000
Operating Costs	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	50,000

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 2010

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 1,500,000	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ -	3,000,000
Engineering/Design	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Tech/Software/Hardware	-	-	-	-	-	-	-
Total Project Costs	\$ 1,500,000	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ -	3,000,000
Funding Sources:							
Sewer Bonds	\$ 1,500,000	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ -	3,000,000
Total Funding Sources	\$ 1,500,000	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ -	3,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Stephanie Lift Station Expansion/Upgrade (Project# S175)

Description: Capacity expansion of existing Stephanie lift station from 1.22 mgd to 1.63 mgd. The project, located at Stephanie Street south of U.S. Highway 95, also entails upgrading the existing pump room, wet well and force main.

Scheduling: Project to be completed in December 2007

Distribution of Project Costs:	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Right of Way/Other	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	50,000
Engineering/Design	-	-	-	-	-	-	-
Construction	1,000,000	-	-	-	-	-	1,000,000
Tech/Software/Hardware	-	-	-	-	-	-	-
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-



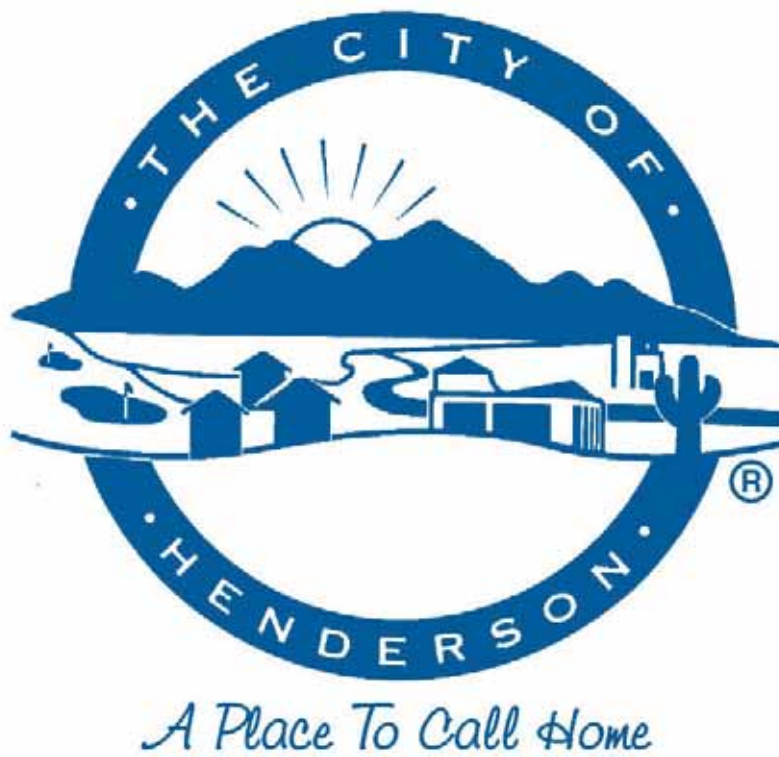
Inlet Pipe

Tier 2 Wastewater Services

Description: Tier 2 Projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2008.

Scheduling: Varies

Project	Budget FY 2008	Forecast FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Total
Manganese Park Sewer Repl (S005)	\$ 55,200	\$ 404,800	\$ -	\$ -	\$ -	\$ -	460,000
Misc Collection System Imprv (S015)	700,000	700,000	700,000	700,000	700,000	700,000	4,200,000
SW Henderson Utility Annex (S032)	287,500	287,500	-	-	-	-	575,000
Reporting System Improvements (S066B)	200,000	100,000	-	-	-	-	300,000
Network System Improvements (S066C)	200,000	150,000	-	-	-	-	350,000
Olsen Lift Station Landscaping (S068)	100,000	-	-	-	-	-	100,000
Misc Small Wastewater Projects (S081)	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
WRF Secondary Clarifiers 1 & 2 (S082)	60,000	510,000	-	-	-	-	570,000
Plant 3 Lagoon Demolition (S084)	100,000	5,023,000	3,022,000	-	-	-	8,145,000
East Athens Interceptor Sewer (S085)	20,000	-	-	-	-	-	20,000
WRF Parallel Outfall (S086)	4,000	-	-	-	-	-	4,000
Reclaimed Reservoir Rehabilitation (S099)	800,000	800,000	800,000	800,000	800,000	800,000	4,800,000
GIS Information System (S106)	275,000	-	-	-	-	-	275,000
St Rose Pkwy Easement Acquisition (S110)	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Sunset Sewer Main Replacement (S117)	265,000	-	-	-	-	-	265,000
Tuscany Hills Lift Station Phase II (S135)	250,000	-	-	-	-	-	250,000
Horizon Sewer Main Rehab/Replace (S137)	791,000	1,091,000	1,391,000	-	-	-	3,273,000
LLV Corrosion Ctrl Improvements (S139)	20,000	-	-	-	-	-	20,000
Security Imp-Wastewater Facilities (S141)	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
Unfunded Road Rehab Projects (S145)	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Water Street Utility Project (S146)	30,000	-	-	-	-	-	30,000
Misc Electrical System Imprv (S152)	200,000	200,000	200,000	200,000	-	-	800,000
American Pacific Dr Sewer Repl (S155)	450,000	-	-	-	-	-	450,000
Paradise Hills Interceptor Sewer (S156)	162,000	4,500	-	-	-	-	166,500
Cathodic Protection System Imprv (S159)	100,000	-	-	-	-	-	100,000
LLV Falls Wastewater Lift Station (S160)	275,000	-	-	-	-	-	275,000
LLV Northshore WW Lift Station (S161)	500,000	-	-	-	-	-	500,000
Windmill Crossing Sewer Bypass (S164)	444,800	71,200	-	-	-	-	516,000
Manhole Rehabilitation (S166)	137,000	137,000	137,000	137,000	137,000	137,000	822,000
Pittman Wash Interceptor Access (S167)	250,000	-	-	-	-	-	250,000
Mohawk Lift Station Replacement (S169)	450,000	100,000	-	-	-	-	550,000
Centralized Access Mgt & Security (S171)	150,000	-	-	-	-	-	150,000
Greenway Road Sewer Relief (S176)	628,000	-	-	-	-	-	628,000
Warm Spr Sewer Relief-Valle Verde (S177)	616,000	-	-	-	-	-	616,000
Sunset Rd Sewer Relief - Valle Verde (S180)	54,800	-	-	-	-	-	54,800
East Athens Sewer Relief - Part 1 (S181)	980,000	-	-	-	-	-	980,000
Cayenta Utility Manager Contract (S9025)	75,000	50,000	-	-	-	-	125,000
Total Project Costs	\$ 10,530,300	\$ 10,529,000	\$ 7,150,000	\$ 2,737,000	\$ 2,537,000	\$ 2,537,000	\$ 36,020,300
Funding Sources:							
Developer	\$ 2,575,000	\$ -	\$ -	\$ -	\$ -	\$ -	2,575,000
Sewer Bonds	6,793,300	9,542,000	6,213,000	1,800,000	1,600,000	1,600,000	27,548,300
Sewer Operating	1,162,000	987,000	937,000	937,000	937,000	937,000	5,897,000
Total Funding Sources	\$ 10,530,300	\$ 10,529,000	\$ 7,150,000	\$ 2,737,000	\$ 2,537,000	\$ 2,537,000	\$ 36,020,300
Operating Costs	\$ 30,000	\$ 201,000	\$ 156,000	\$ 156,000	\$ 201,000	\$ 156,000	900,000



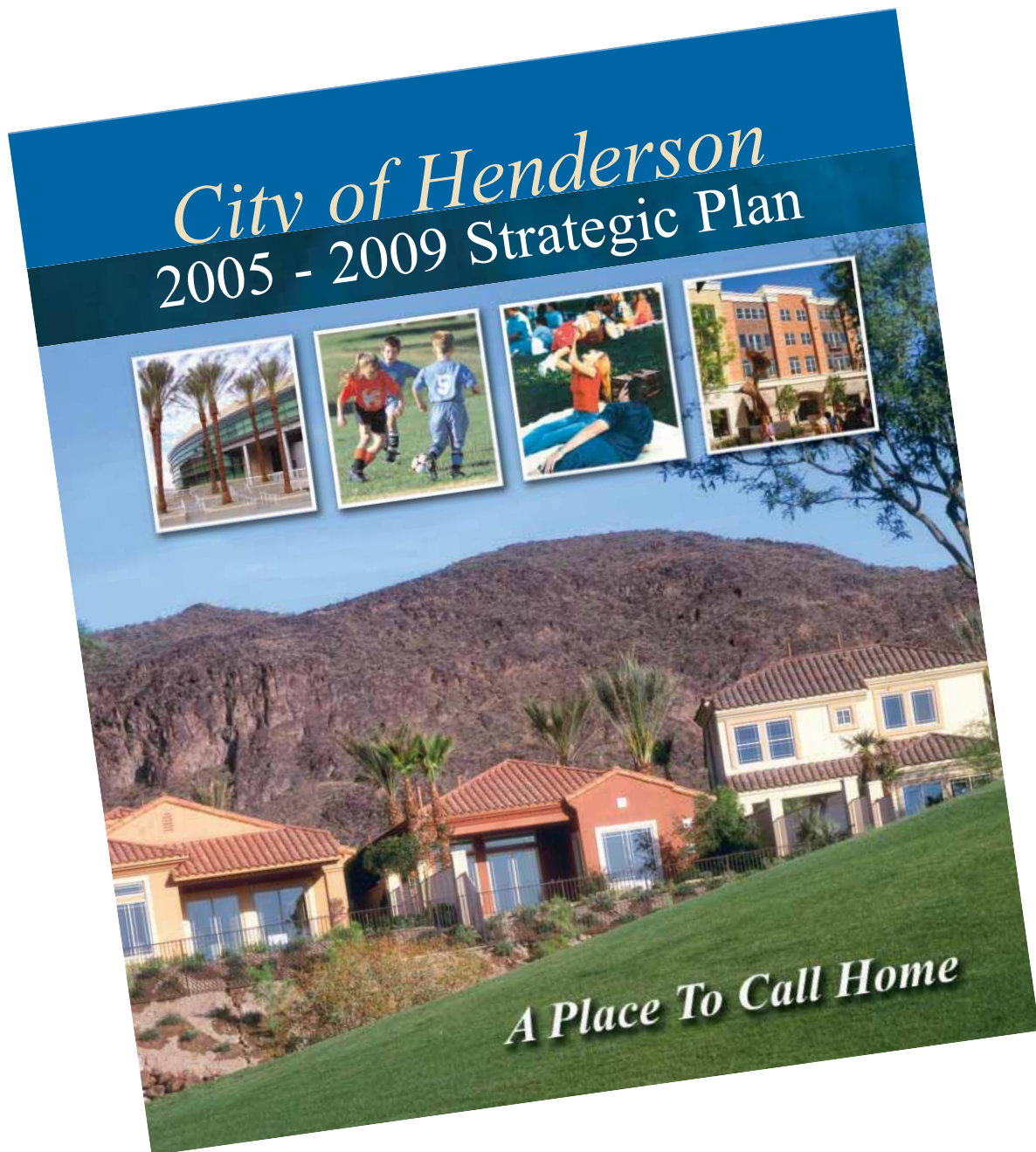
Long-Range Planning Overview

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Strategic Plan

The Planning Process

Strategic planning is the cornerstone of effective public management. The City first began its performance planning efforts in 1999. Building upon these efforts, the 2005-2009 Strategic Plan addresses several critical issues facing Henderson over the next five years. The Henderson community, City Council, and City Management Team all played key roles in the development of this plan.

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

Development of this Strategic Plan began with each City department identifying the most important issues facing their operation over the next three to five years. Each department developed goals to address their issues and identified which of those issues were the most strategically important to the City. Senior management then prioritized the statements by citywide importance. The issue statements that were designated as having top citywide importance were then grouped by topic to create a foundation for the development of the City's priorities.

The community's input was obtained through two citizen surveys which included the National Citizen Survey and the City of Henderson 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.



Quality Planning

Currently, more than 1,000 new residents call Henderson their home each month. This growth attracts many new businesses and amenities to the community. While this expansion provides for a vibrant community it also presents challenges to the City in maintaining current service levels, keeping pace with infrastructure improvements, and providing for the recreational and cultural needs of residents. Quality planning continues to be a high priority for us as our city continues to grow.

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



Community Voice

Overall appearance and cleanliness was identified as one of the top **Quality of Life** issues in our community.

- ◆ When asked the importance of “Appearance & Cleanliness of the City,” **84%** of surveyed residents indicated that it was either extremely important or very important
- ◆ When asked the importance of “Managing Residential Growth,” **82%** of surveyed residents indicated that it was either extremely important or very important

Measures of Success

- ◆ Relative property value increases compared to average in region
- ◆ Citizens’ satisfaction with the quality of land use, planning, and zoning

Transportation

The City's transportation network is vital to the economic development and quality of life within our community. The growth of Henderson has led to significant challenges and opportunities in providing the most efficient and effective transportation network. These challenges include construction of new roadways and the maintenance of our existing streets and highways to meet current and future needs of the City. Planning for alternative transit opportunities that will maximize connectivity is of equal importance. Coordination with the Nevada Department of Transportation and Regional Transportation Commission ensures that Henderson taxpayers receive the benefits of taxes remitted to these agencies.

Transportation System Improvements

As the City of Henderson has grown to a population of more than 225,000 citizens, more than 630 miles of paved streets, and over 100 signal lights; traffic congestion has become a concern. It continues to be important to plan for the current and anticipated impacts to the City's transportation system, including increasing the size and amount of roadways, maintaining our existing infrastructure, and identifying alternative modes of transportation.

Goal: To maintain efficient traffic access throughout the community and maintain an acceptable level of road maintenance.



Community Voice

Condition of streets and roads was identified as one of the top **Quality of Life** issues in our community.

- ◆ When asked the importance of "Repairing and Maintaining Local Streets and Roads," **89%** of surveyed residents indicated that it was either extremely important or very important
- ◆ When asked the importance of "Reducing Traffic Congestion," **89%** of surveyed residents indicated that it was either extremely important or very important



Measures of Success

- ◆ Percentage of traffic signals coordinated
- ◆ Citizens' satisfaction with the quality of street repair

Monitoring Progress

Monitoring Results

A "Strategic Plan Progress Report" will be issued at the close of each fiscal year to provide an update as to the progress made toward the City's priorities. This report will include trend data from City Departments, results of citywide surveys, and performance measurement data. This report will be used in the Performance Budget Process to assist in progressing toward completing the goals of the Strategic Plan. The first Progress Report was issued in December 2005 for Fiscal Year 2005. The Fiscal Year 2007 Progress Report will be available in the Fall of 2007 and will be used in the development of the Fiscal Year 2009 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 2007 will be the third publication of this document.

Market Environment

Economic Analysis

The U.S. economy has been in the current growth phase for almost 6 years since the recession officially ended in November 2001. The growth in consumer spending and personal incomes that have been driving forces behind the economic recovery have started to slow to more moderate levels. The slowdown in the local and national housing markets has resulted in tighter credit and lending requirements by mortgage companies making it far more difficult to qualify for a mortgage. Though interest rates have been holding at current levels, the increase in rates from prior lows has made borrowing for purchases more expensive and resulted in slower growth in personal consumption expenditures.

Gross Domestic Product

Real Gross Domestic Product (GDP) grew at a 4.8 percent annual rate during the first quarter of 2006, but dipped below historical growth averages for the remaining three quarters of 2006, as well as the first two quarters of 2007. Over the periods 1993-96 and 2003-06 real GDP grew at an annualized rate of 3.2 percent, while the performance during the fourth quarter of 2006, and the first and second quarters of 2007 were 2.1 percent, 0.6 percent, and 3.4 percent respectively. The housing downturn and the associated reduction in building materials and home improvement items have been significant contributing factors to the decline in GDP. The increase in second quarter 2007 GDP is mainly due to an increase in personal spending on services, exports, nonresidential structures, as well as federal and state government spending. While growth appears to be returning to historically average rates, growth in 2006 and 2007 has moderated in part due to the rise in world oil prices. Everything considered GDP growth appears headed for about 5.6 percent for 2008.

Employment

The national labor market has responded to this stronger growth with national unemployment, which reached a peak of 6.4 percent in June 2003, declining to 4.5 percent in June 2007. While still

above the rates experienced before the recession, the current unemployment rate is lower than the 5.8 percent average for the decade of the 1990s. While the current unemployment rate is lower than average standards the current labor market is experiencing shortages in some occupations. The June employment report showed continued growth in health care, financial activities, food services, and drinking establishments, as well as professional business services. The unemployment rate for adult men increased to 4.1 percent, and the unemployment rate for teenagers edged up to 15.8 percent.



The local economy has shifted to a level of more modest growth in 2007. The decline in the national housing market has impacted the Nevada economy as well with a decline in construction jobs over the past year. Nevada has continued to experience employment growth of 1.7 percent over the past 12 months, which is above the 1.5 percent national average. Nevada's employment growth excluding construction jobs was 2.4 percent over the prior year.

Employment growth in Nevada occurred across a broad cross-section of industries, contributing to the diversity and strength of the local economy. Over the past 12 months Nevada added more than 21,600 new jobs. Top job growth industries in Nevada during the past year were: Trade, Transportation & Utilities (7,200), Education & Health Services (4,400), and Professional & Business Services (2,800). The Nevada Department of Employment, Training & Rehabilitation reported that the biggest losses were experienced in employment services (-4,000 jobs), construction (-3,800 jobs), and the gaming industry (-3,500 jobs).

The Nevada Department of Employment, Training & Rehabilitation (DETR) forecasted 5 percent job growth in 2007, with the state adding between 60,000 and 65,000 new jobs. DETR expects to see the highest demand in the leisure and hospitality, construction, and professional business service industry sectors. While the hospitality and construction sectors are the most visible in Nevada, DETR expects the most growth to come from professional business services, which includes services sought by other businesses including: architecture, accounting, engineering, and legal services.

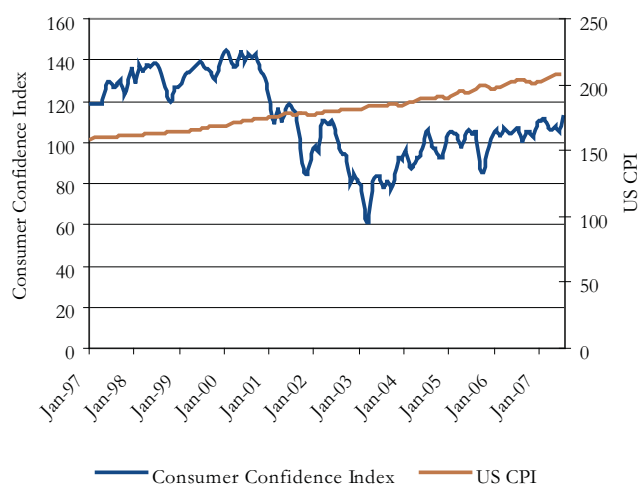
The forecasts for employment in Clark County and Southern Nevada remain stronger than neighboring regions such as California. As the national economy continues to improve, employment growth in the construction, tourism, gaming, and entertainment sectors should accelerate to meet the new demand for services. Over the past few years Nevada has experienced strong job growth, regularly outpacing the national average.

Consumer Confidence

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 112.6 in July of 2007, the highest reading since August 2001. The Conference Board cited improvement in business conditions and the job market as the major contributing factors to consumers' optimism.

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 2.3 percent for the first half of 2007, compared with a rise of 2.6 percent for all of 2006. The index for energy, which rose 2.9 percent in 2006, advanced at 27.8 percent in the first half of 2007, accounting for approximately 48 percent of the increase in overall inflation during the first half of the year. Grocery store food prices increased at an 8.0 percent annual rate in the first half of 2007 while housing costs increased 3.4 percent over the same period. 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 Producer Price Index (PPI) for finished goods was up by 6.4 percent during the first half of 2007 compared with an increase of 1.1 percent for all of 2006. Significant increases in electricity and natural gas rates in Southern Nevada continue to outpace inflation by a significant margin. The current credit market crunch combined with volatility in the stock market has the Federal Reserve adding liquidity into money markets to support short-term interest rates at current levels. A further deterioration in equity markets or additional strain on credit markets could prompt the Federal Reserve to cut interest rates before the end of 2007. We have made the necessary budgetary adjustments for such increases in the proposed operating budgets.

Interest Rates

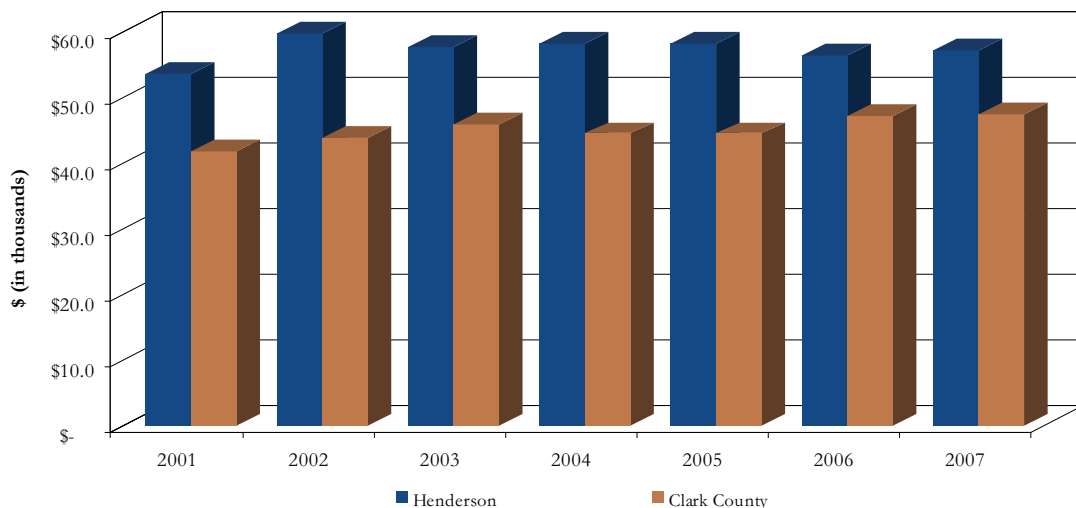
The Federal Reserve has maintained its target overnight lending rate a quarter point to 5.25 percent, which has been maintained since June 2006. The Federal Reserve's decision to maintain rates at current levels has been based on moderate economic growth, an expectation of solid growth in employment and incomes in the second half of 2007. The Federal Open Market Committee (FOMC) predominate policy concern remains the risk of inflation as moderation in inflation pressures, particularly in the energy related items has yet to be demonstrated. Future policy action by the FOMC will depend upon changes in both inflation and economic growth.

While the Federal Reserve's main policy stance has been to keep interest rates steady at 5.25 percent in recent weeks they have signaled a willingness to cut interest rates if necessary to restore confidence in the credit markets. The FOMC will continue to monitor economic data and make adjustment to the target overnight lending rate in an effort to navigate the tight credit markets and manage the risk that inflation will not moderate as expected. Presently, thirty-year mortgages are approximately 6.25 percent and are likely to remain at these levels through the rest of 2007. In 2004 housing demand accelerated as interest rates hovered near 46-year lows and alternative, subprime, lending products made it possible for many individuals to purchase a

home with little or no down payment. The resetting of these non-traditional mortgages to higher rates has contributed to rising defaults, tighter mortgage standards, and a significant increase in foreclosures. As the real estate market began cooling off in 2006 and into 2007 Federal Reserve officials believed the credit problems were limited to borrowers of these subprime mortgages and investors who held these mortgages. In recent weeks it has become clear that the credit problems experienced by the financial markets have expanded to include hedge funds, banks and other financial institutions.

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 October 2004, 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 2.0 percent and 6.0 percent for long-term debt. The City's strong AA bond rating will continue to maintain the marketability for its debt. We will continue to watch the yield curve for refunding opportunities and new money financing opportunities.

Median Household Income



Source: Las Vegas Perspective, Nevada Development Authority. Henderson statistics are derived from the Perspective Zip Code profiles. Note: Zip Codes with too few housing units are not reported

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 internally managed investment portfolio was earning approximately 5.3 percent. This yield is expected to remain in the 5 percent range if there is no major change in policy by the Federal Open Market Committee that impacts the Federal Funds Rate.

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.

Median Buying Income

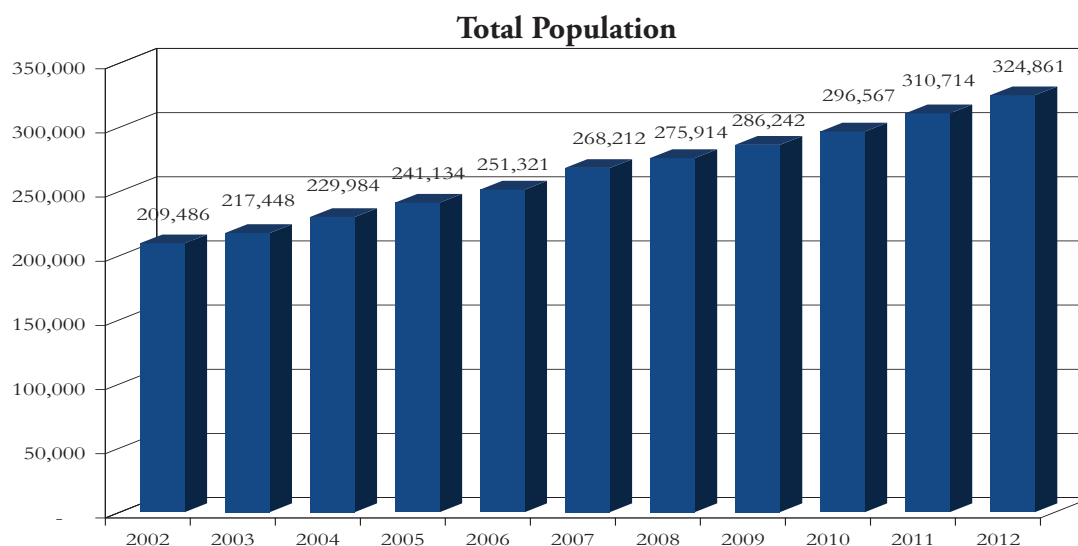
Throughout the national and local economic challenges over the past few years, Henderson has continued to maintain a strong financial position. The City focused on building financial reserves since the last recession in 1991. Combined with conservative budgeting, the City had the ability to maintain 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.

Henderson's Household Income increased from \$56,212 in Fiscal Year 2006 to \$56,857 in Fiscal Year 2007, as compared to Clark County's increase from \$47,097 to \$47,320 over the same period. The median household buying income in Henderson continues to outpace the County and the availability of relatively high-paying jobs and exceptional quality of life continues to attract new citizens. This in turn creates a desirable marketplace for new companies to invest in commercial facilities within the City.

Population

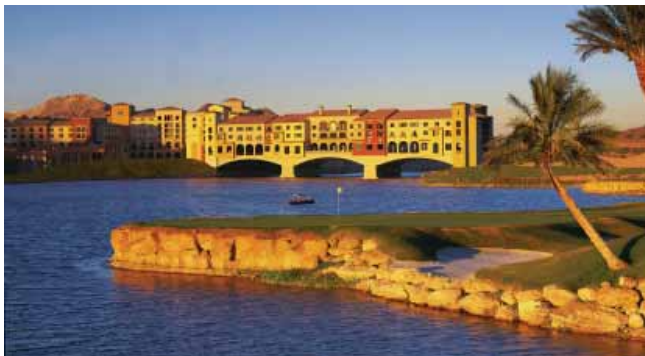
The driving force in the phenomenal growth in Clark County population over the past decade and a half has been in-migration. People move to the Las Vegas valley in search of employment opportunities and amenities. This fast-growing labor market, stimulated by business and employment development offers 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 estimated at 268,212 for July 1, 2007, a 6.7 percent increase over July 2006. This growth trend is expected to continue in future years fueled mainly by the ongoing commercial construction and related growth in the Las Vegas metropolitan area.



Leisure & Tourism Indicators

Although the growth of the overall economy has moderated Southern Nevada continues to show economic strength with the average daily hotel/motel rate up 15.8 percent, total occupancy up 3.7 percent, Clark County gaming revenue up 5.4 percent, total passengers at McCarran up 3.9 percent, and the number of conventions held and associated economic impact increased 1.5 percent and 6.2 percent respectively over the 12 month period ended June 2007. The average daily auto traffic counts held at prior year levels, up 0.2 percent, while Clark County visitor volume decreased by 1.4 percent over the same period. Clark County taxable sales increased 3.7 percent for the 12 month period ended March 2007 when compared to the prior year. Overall, the data suggests continued strength in the tourism industry in the future.



Market demand in Las Vegas Valley is still strong as reflected by occupancy and average daily room rates. While several large properties opened in the past couple of years, 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, this increase in room inventory has been offset partially by several closures, including the Lady Luck Casino Hotel (-743 rooms), the Stardust Resort and Casino (-1,552 rooms), and the Budget Suites of America (-639 rooms). 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. Many properties are running near full capacity on weekends and holidays, signaling further expansion in the commercial markets.

Looking forward, construction activity continues to be strong, with the Signature at MGM Grand Tower 3 (576 rooms), Palazzo (3,025 rooms), Siena Suites expansion (300 Rooms), Gateway South (300 rooms) to be completed in the second half of 2007. Additionally the Palms Place (599 rooms), the Trump International Hotel and Tower Las Vegas (1,282 rooms), and the South Point Hotel Expansion (800 rooms) scheduled to be completed during the first half of 2008. The Las Vegas Convention and Visitors Authority estimate future hotel/casino development in the Las Vegas Valley and Henderson to be 38,671 rooms and 5,493 rooms respectively through 2011.

Residential Construction Activity

The residential real estate market in the Las Vegas Valley has softened significantly over the past four quarters. The increase in interest rates since bottoming in 2004 combined with the tightening of lending practices has contributed in part to sharp declines in sales and permitting activity relative to prior year levels. New home sales declined 44.5 percent over the prior year and existing home sales declined 31.3 percent over the same period. While the number of sales declined substantially median sales prices have been more resilient with the median new home sales price declining 6.9 percent and the median existing home sales price declining 4.1 percent over the same period.



New home permits for the first half of 2007 totaled 9,281, representing at 35.0 percent decrease over the prior year. New home sales for the first half of 2007 totaled 7,901, which is a decrease of 44.5 percent over the same period of the prior year. The UNLV Center for Business and Economic Research (CBER) estimated that there currently exists an excess of approximately 14,000 new housing units in the Las Vegas Valley. CBER estimates that the oversupply may be rebalanced by the end of 2008 or in 2009 depending on the level of new permit activity by local homebuilders. Although there have been concerns regarding significant price declines in the residential real estate market, local experts estimate the potential decline to be approximately 6.5 percent from current levels.

The forecast for the Southern Nevada economy is optimistic for 2008. While local housing market is expected to remain at current levels for the remainder of the year, commercial construction is anticipated to return to more normal growth levels and 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 with new jobs being created in business, service, and hospitality sectors. Generally, economic conditions point to moderate growth in 2008. Overall, the future of Southern Nevada and Henderson continues to remain positive.

Conclusion

The Las Vegas Valley economy has been resilient in comparison with other tourist based economies when faced with a recession and increased concern for safety. Las Vegas continues to be an internationally recognized destination resort. Many of the 36 million tourists and conventioners each year are return visitors. Concerns over casino development in Macau has been less of a detriment than originally expected mainly due to the fact that over 90 percent of Macau's gaming revenue comes from baccarat rather than table games. Additionally, new retail opportunities continue to 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 current residential construction slow down.

Nevada's pro-business tax system was ranked the 4th best in the nation by the Tax Foundation in 2006 and the 8th most tax-friendly city in a 2006 CNN survey. The Las Vegas metropolitan area was also ranked the 7th best overall city in which to do business, and it was also ranked as the best large city for doing business in the Inc. Magazine article "Boomtowns 2007."

Local Demographics

	ZIP CODE					
	89011	89012	89014	89015*	89052	89074
Population	18,027	27,255	41,049	41,824	50,044	50,130
Household Income						
Under - \$20,000	1%	7%	7%	6%	7%	5%
\$20,000 - \$24,999	1%	5%	7%	7%	2%	5%
\$25,000 - \$34,999	13%	8%	10%	5%	9%	11%
\$35,000 - \$49,999	11%	15%	25%	19%	13%	21%
\$50,000 - \$74,999	17%	20%	26%	28%	22%	20%
\$75,000 - \$99,999	7%	15%	13%	18%	17%	17%
Over \$100,000	50%	30%	12%	17%	30%	21%
Median Household Income	\$110,149	\$68,527	\$51,660	\$61,313	\$70,908	\$60,199
Age of Adults						
18 - 24	7%	5%	12%	8%	5%	12%
25 - 34	6%	21%	17%	13%	16%	15%
35 - 44	14%	17%	15%	17%	20%	14%
45 - 54	26%	13%	22%	23%	15%	23%
55 - 64	28%	19%	18%	20%	23%	16%
65 +	19%	25%	16%	19%	21%	20%
Children (under 18)						
Yes	27%	34%	25%	32%	32%	32%
No	73%	66%	75%	75%	68%	68%
Housing Units						
Occupied	6,820	11,528	16,193	15,010	20,588	18,962
Total	7,102	11,898	16,895	15,390	21,531	19,632
Type of Dwelling						
Single-family	76%	71%	44%	72%	76%	69%
Apartment	0%	20%	34%	15%	12%	13%
Condo/Townhome	24%	9%	22%	8%	12%	16%
Mobile home	0%	0%	0%	4%	0%	2%
* Includes the new 89002 zip code						
Source: Las Vegas Perspective, 2007						

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

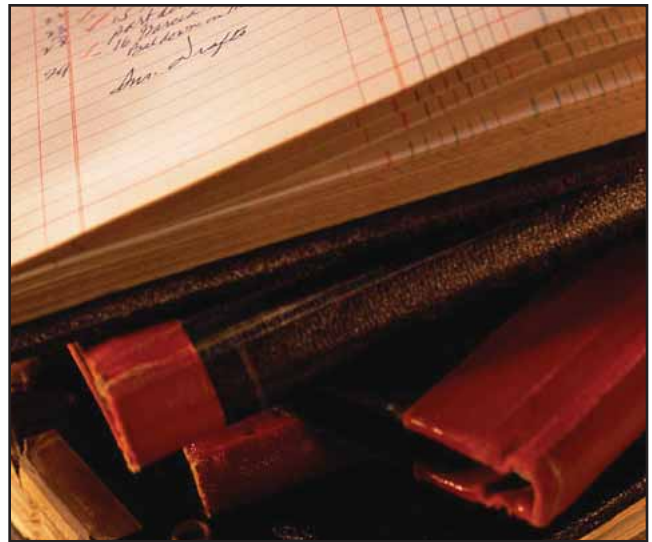
forecast all revenue sources. For expenditures, growth is closely linked to two major factors: 1) inflation (including general inflation, market adjustments to salaries and changes in benefit costs) and 2) City financial policies related to the amount of new funding added each year for new programs and/or 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.

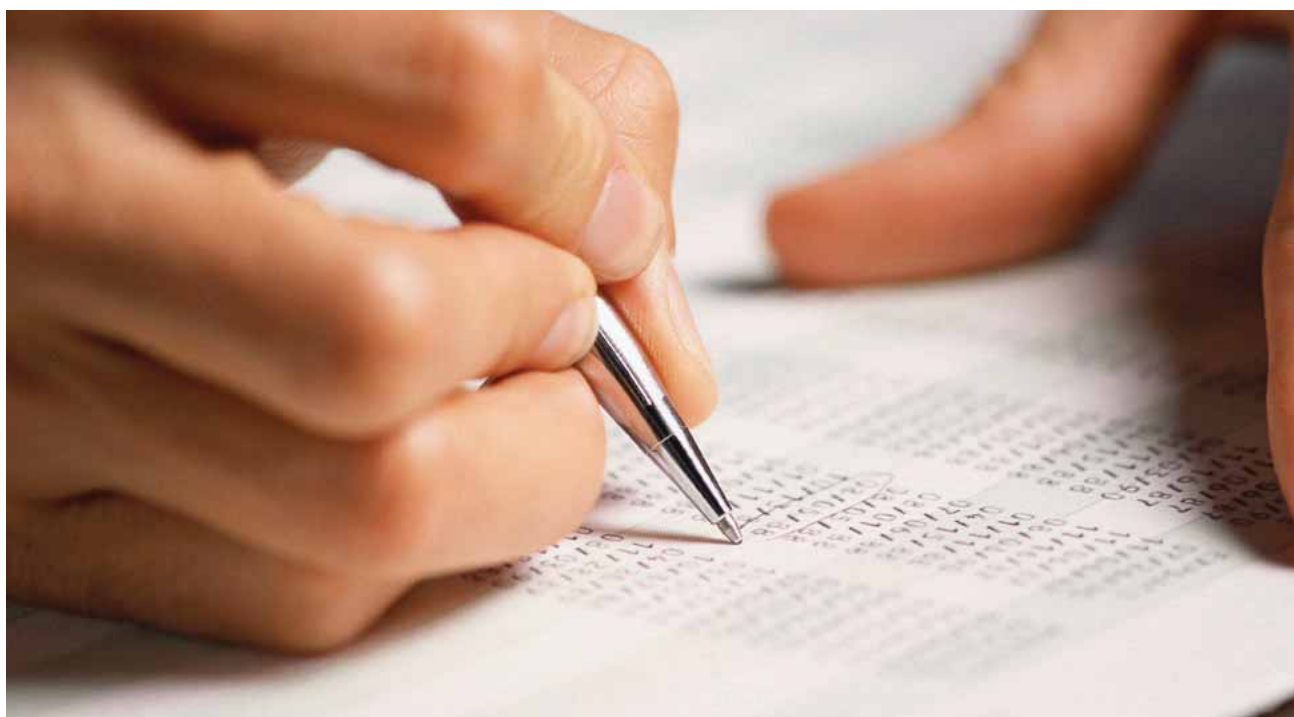
In a worst-case scenario, if a prolonged economic downturn occurred, and annual revenues could not support the costs of essential services and infrastructure development, the City could consider several options. The first option could be to increase revenues from existing sources such as property taxes 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 initiatives. Municipal tax rates and bonding (borrowing) capacity are also limited by state law and require citizen support and/or voter approval. Revenues generated from funds such as water and sewer must be used only for legally specified purposes. Therefore, most of the City's operating costs are paid for from General Fund revenues. Many City departments 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.

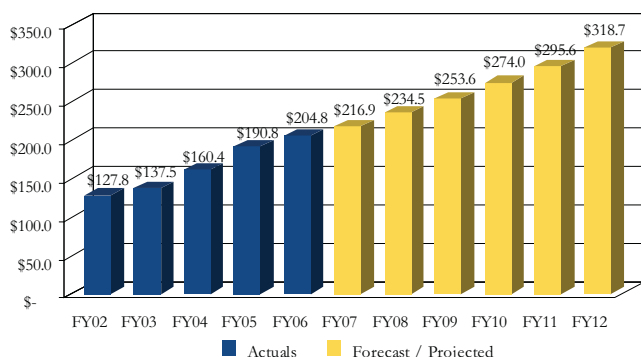
Operating Transfers In

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)**

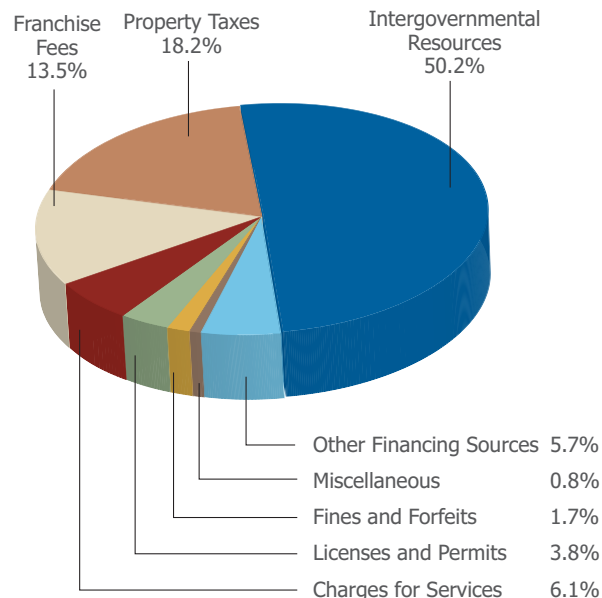


The graph above shows the historical trends and projections for all General Fund revenues. Over the past decade there has been steady growth in all major revenue categories. Most of the growth in revenue has been a direct result of the strong growth in population in Southern Nevada, and Henderson in 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 2012, General Fund revenues and Other Financing Sources are estimated to reach \$295.6 million, a 55.6% increase over Fiscal Year 2006 revenues.

The major sources that make up the General Fund revenues and Other Financing Sources for Fiscal Year 2008 include: Intergovernmental Resources (50%), Property Taxes (18%), Franchise Fees (13%), Charges for Services (6%), Licenses and Permits (4%), Fines and Forfeits (2%), Misc. (1%), and Other Financing Sources (6%). A description of each source as well as a discussion of the outlook over the next five years follows.

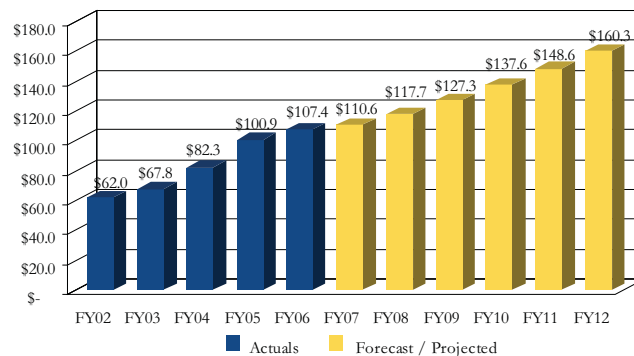
General Fund Revenue by Source



Intergovernmental Resources

Intergovernmental Resources for Fiscal Year 2008 are expected to total \$117.7 million, or 50.2% of the total General Fund revenue and Other Financing Sources. As such, it represents a significant source of the City's revenue base. Revenues in this category are derived from state and county revenue sharing that includes a Consolidated Tax (\$113.0 million), County Gaming License Fees (\$2.0 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.

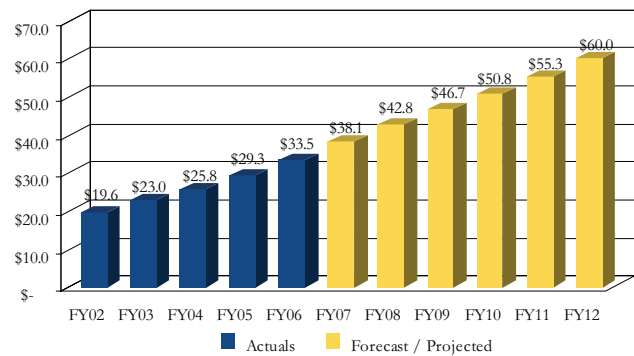
City staff will continue to work with Legislative sub-committees to continually examine the formula and recommend changes to better align the increases in resources with high growth areas. We believe the initial impact and revisions of the formula have run their course and the level of future growth will occur at a more moderate rate than in the past. Intergovernmental Resources is projected to increase 6% to 9% per year for each of the next four years.

Property Taxes

Property tax revenue for Fiscal Year 2008 is expected to total \$42.8 million, or 18.2% 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 2008, the General Fund portion of the tax rate is made up of two components, an operating rate of .1503 and a .231 voter approved public safety tax override. The City of Henderson property tax rate has remained relatively steady for the past eighteen 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 that fiscal year but will receive the 3% or 8% cap starting the following 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.

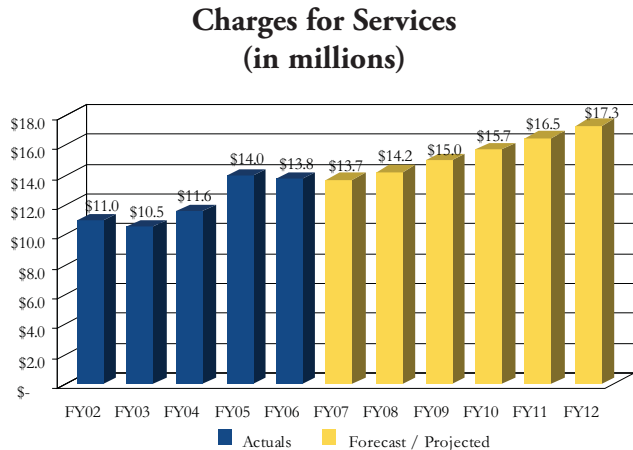
Charges for Services

Charges for Services for Fiscal Year 2008 are expected to total \$14.2 million, or 6.1% 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 changes caused the 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

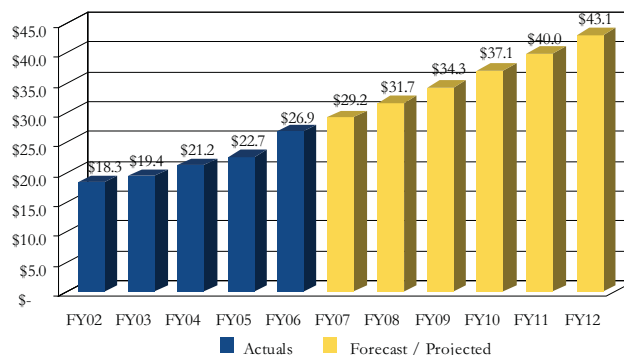
Franchise fees for Fiscal Year 2008 are expected to total \$31.7 million, or 13.5% of the total General Fund revenue. They are collected from public utility companies and include electricity, natural gas, phone, cable, sanitation, water and wastewater. The fees are based upon designated percentages of gross receipts pursuant to each firm's respective franchise agreement. City Franchise Fees have experienced

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 and 2007 Legislative sessions bills were introduced which would have eliminated local governments' ability to impose franchise fees and other similar fees upon public utility companies. While these bills failed to get out of the Senate Commerce and Labor Committee, proponents of the bill have suggested that future efforts will be made to enact similar legislation. If such legislation were to be adopted the City would need to revise revenue forecasts to reflect such policy changes.

The overall increase in Franchise Fees is expected to rise in the 8% - 9% range over the next four years.

**Franchise Fees
(in millions)**

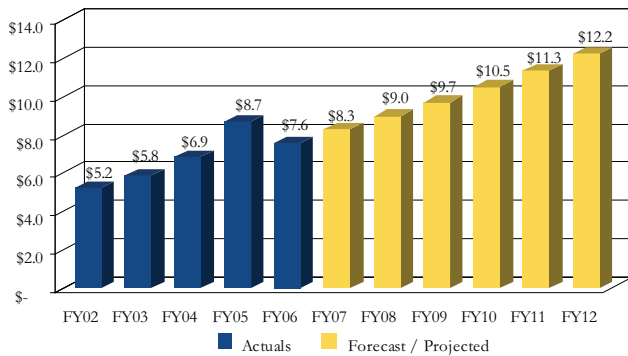


Licenses and Permits

Licenses and permits for this fiscal year are expected to total \$8.9 million, or 3.8% 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.

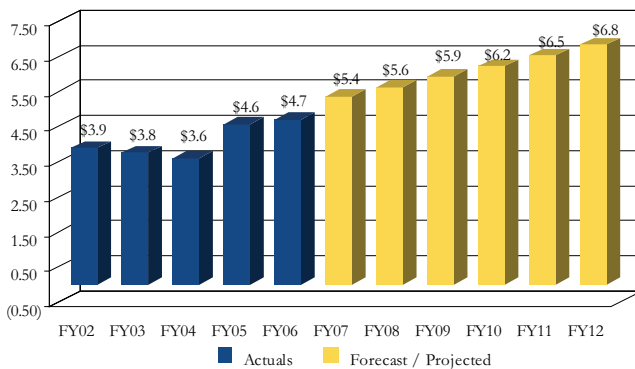
Licenses and Permits (in millions)



Fine, Forfeits, and Miscellaneous

Fines, Forfeits, and Miscellaneous for Fiscal Year 2008 are expected to be \$5.6 million, or 2.4% 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 4% - 6% range over the next four years.

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

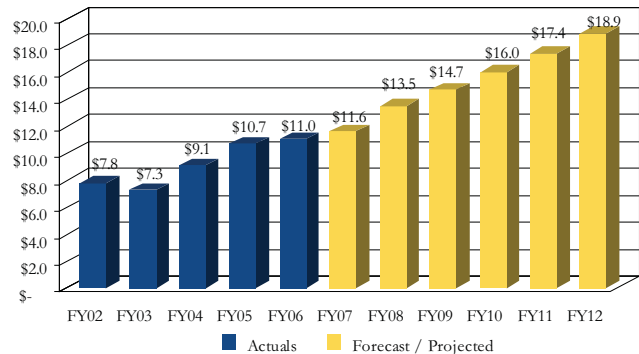


Other Financing Sources

Other Financing Sources for Fiscal Year 2008 are expected to total \$13.5 million, or 5.7% of the total General Fund revenue & Other Financing Sources. This revenue source originates mainly as a transfer from the Debt Service Fund, representing proceeds from a voter approved property tax measure that encompassed operating expenses along with the construction costs of several recreation facilities and parks. The operating expenses are 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)



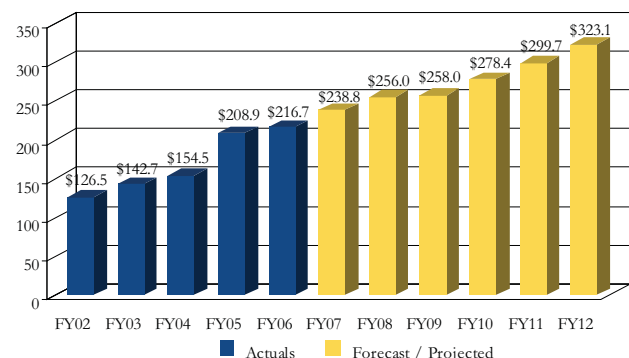
Operating Expenditures

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

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

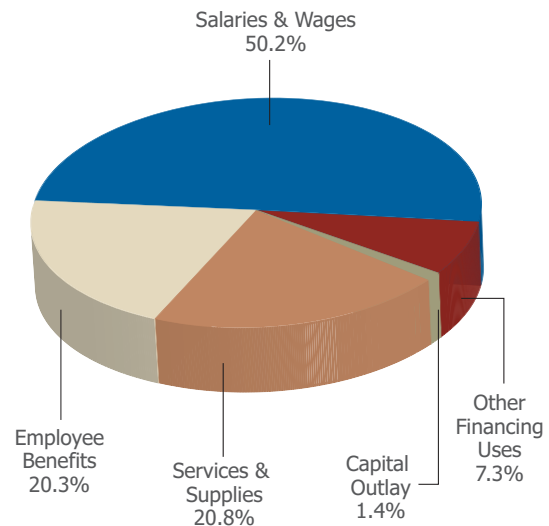
Economic Development
Neighborhood Services

The scope of this analysis examines the operational impacts of growth and capital improvements the City currently has underway, as well as those on the horizon. As the City constructs new facilities to enhance the services provided to Henderson residents, the City must assess its ability to support the operations of these new facilities.

General Fund Expenditures by Category

The major expenditures that make up the General Fund for Fiscal Year 2008 include Salaries and Wages (50.2%), Employee Benefits (20.3%), Services and Supplies (20.8%), Capital Outlay (1.4%), and Other Financing Uses (7.3%). 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 2008 is expected to total \$168.5 million, or 70.5% 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 \$49.8 million, or 20.8% 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 \$3.2 million, or 1.3% of the total Fiscal Year 2008 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 2008 are expected to total \$17.6 million, or 7.3% of the total General Fund expenses. This amount

represents a transfer to the Engineering Fund (\$3.9 million), Development Services Fund (\$4.0 million), Equipment Repair and Maintenance Fund (\$3.0 million), Lake Las Vegas Fund (\$0.5 million), Debt Service Fund (\$3.9 million), Budget Stabilization Fund (\$0.6 million), and Cultural Arts and Tourism Fund (\$1.7 million). The transfer to Equipment Repair and Maintenance reflects ongoing reinvestment in the City’s infrastructure and technology, as well as specific remodeling projects.

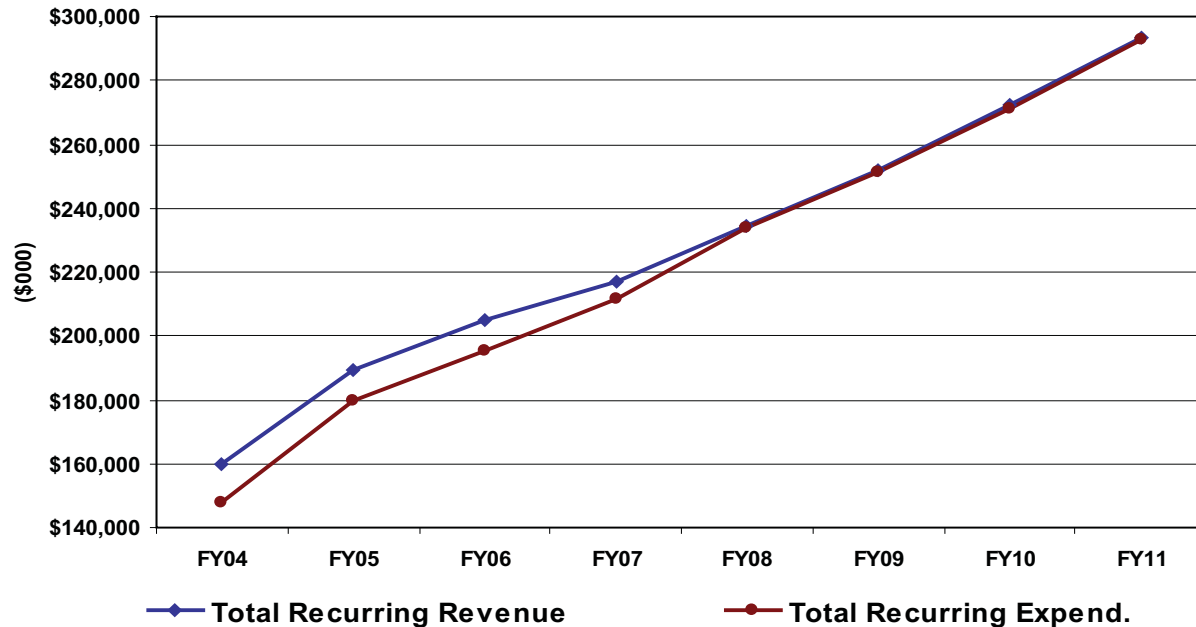
Capital Improvement Program Impacts

The City’s Capital Improvement Program over the next six years will provide an array of facilities and services to Henderson residents including Heritage Park, the new Senior Center, New and Improved Roadways, the Justice Facility Expansion, and completion of the Henderson North Police Substation. 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



	FY04 Actual	FY05 Actual	FY06 Actual	FY07 Forecast	FY08 Budget	FY09 Projected	FY10 Projected	FY11 Projected
Recurring Revenue (\$000)								
Property taxes	\$ 25,765	\$ 29,310	\$ 33,461	\$ 38,126	\$ 42,791	\$ 46,685	\$ 50,840	\$ 55,262
Franchise fees	21,228	24,030	26,927	29,240	31,700	34,310	37,073	39,991
Licenses and permits	6,856	7,321	7,576	8,270	8,970	9,704	10,492	11,328
Intergovernmental	82,252	100,879	107,351	110,607	117,690	127,340	137,655	148,668
Charges for services	11,616	13,980	13,772	13,696	14,222	14,785	15,536	16,311
Fines, forfeits & misc.	3,615	4,574	4,715	5,373	5,643	5,302	5,576	5,856
Other Financing Sources	8,269	9,085	11,022	11,579	13,467	13,696	14,915	16,213
Total Recurring Revenue	\$ 159,601	\$ 189,179	\$ 204,824	\$ 216,891	\$ 234,483	\$ 251,822	\$ 272,087	\$ 293,629
Recurring Expenditures (\$000)								
Salaries and wages	\$ 81,531	\$ 90,094	\$ 98,085	\$ 109,287	\$ 119,934	\$ 130,861	\$ 142,180	\$ 154,234
Employee benefits	28,274	33,517	38,381	43,936	48,568	51,895	55,581	59,506
Services and supplies	28,940	30,449	33,358	35,217	47,821	50,827	55,413	58,426
Capital outlay	-	-	-	-	-	-	-	-
Other Financing Uses	8,776	25,795	25,748	22,898	17,554	17,952	18,072	20,554
Total Recurring Expend.	\$ 147,521	\$ 179,855	\$ 195,572	\$ 211,338	\$ 233,877	\$ 251,535	\$ 271,246	\$ 292,720
Current Surplus/(Deficit)	\$ 12,080	\$ 9,324	\$ 9,252	\$ 5,553	\$ 606	\$ 287	\$ 841	\$ 909
Non-Recurring Revenue (\$000)								
Proceeds of Capital Lease	\$ 809	\$ 1,634	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Recurring Expenditures (\$000)								
Salaries and wages (Attrition)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,500)	\$ (3,700)	\$ (3,700)
Other Financing Uses	-	-	-	-	-	-	-	-
Services and supplies	4,300	3,798	4,883	8,550	1,947	-	-	-
Capital lease	809	1,634	-	-	-	-	-	-
Capital outlay	1,880	3,254	1,232	3,844	3,154	3,500	3,700	3,700
Total All Revenue	\$ 160,410	\$ 190,813	\$ 204,824	\$ 216,891	\$ 234,483	\$ 251,822	\$ 272,087	\$ 293,629
Total All Expenditures	\$ 154,510	\$ 188,541	\$ 201,687	\$ 223,732	\$ 238,978	\$ 251,535	\$ 271,246	\$ 292,720
Total Surplus/(Deficit)	\$ 5,900	\$ 2,272	\$ 3,137	\$ (6,841)	\$ (4,495)	\$ 287	\$ 841	\$ 909
Fund Balance-Beginning	\$ 20,205	\$ 26,105	\$ 28,377	\$ 31,514	\$ 24,673	\$ 20,178	\$ 20,465	\$ 21,306
Fund Balance-End	\$ 26,105	\$ 28,377	\$ 31,514	\$ 24,673	\$ 20,178	\$ 20,465	\$ 21,306	\$ 22,215

Water & Sewer Forecast

The City of Henderson provides water and sewer services to approximately 268,212 residents. The City has designated both water and sewer as separate Enterprise Funds for the tracking of all resources and expenditures related to these utility services.

Utility funds are comprised of three major components:

- **Operating Funds**
- **System Development Charge (SDC) Funds**
- **Capital Projects Funds**

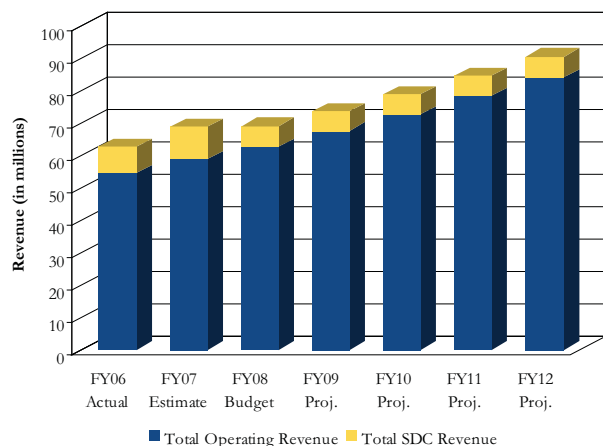
Operating Funds

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 97% of the total water operating fund revenue.

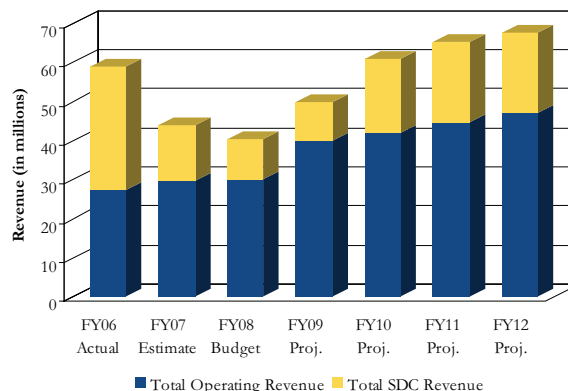
Based on growth projections, total operating revenue is forecasted to increase from \$62.8 million in Fiscal Year 2008 to \$84.2 million in Fiscal Year 2012.

Water Operating Revenue



The sources of revenue for the Sewer Operating Fund come 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 96% of the total operating fund revenue. Total operating revenues are expected to increase from \$30.2 million in Fiscal Year 2008 to \$46.9 million in Fiscal Year 2012.

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 2008 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 \$80.6 million in Fiscal Year 2008 to \$90.7 million in Fiscal Year 2012. 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 \$44.3 million in Fiscal Year 2008 to \$49.8 million in Fiscal Year 2012.

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.

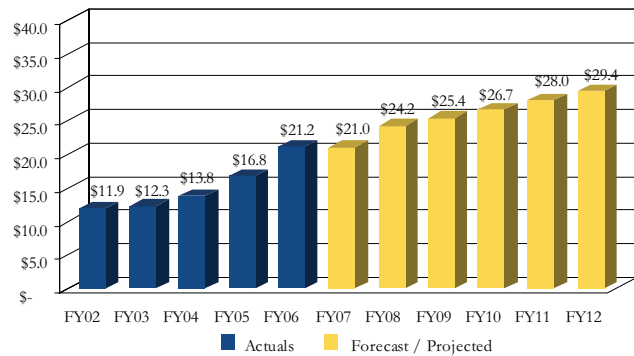
Revenue Trends

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, the DSC Advisory Committee and are adopted by the City Council.

The revenues for the DSC fund are heavily reliant upon development activity, which can fluctuate with the economy and normal business cycles. Approximately three 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 through the establishment of an Industry Advisory Committee, to deliver an on-time rate of 90% or better for plan review and inspection services.

Fiscal Year 2007 average monthly revenues through March 31, 2007 decreased by 25% over average monthly revenues for Fiscal Year 2006. This decrease is directly related to decreased permit

**DSC Operating Revenue
(in millions)**



activity, resulting from a slowdown in the housing market. To continue the provision of service at this level with the expected growth in Henderson, the DSC will have to stay ahead of the curve in training, using resources more efficiently, utilizing new technologies, hiring qualified staff, and effectively communicating with developers. Part of this communication includes open houses, hosting round table discussions with contractors and developers, specialized public training programs, improvement of DSC online services, surveys, monthly newsletters, and quarterly DSC Advisory Committee meetings, whose members consist of representatives from the public and private sector. Fiscal responsibility and responsiveness are the cornerstones of the DSC's relationship with the industry and every effort to accurately reflect actual and forecasted revenues is being made.

DSC operating revenue projections for Fiscal Year 2008 through Fiscal Year 2012 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 2008 is expected to be \$24.2 million.

Expenditures

Average monthly expenses including capital outlay for Fiscal Year 2007, through March 31, increased by 7% over monthly averages for Fiscal Year 2006. This increase is primarily related to cost of living and merit based salary increases. The Fiscal Year 2008 budgeted expenditures are \$28.1 million, representing an 8.5% increase over Fiscal Year 2007.

During Fiscal Year 2008, the DSC will evaluate its Industry Report Card that provides a snapshot of the DSC's effectiveness and determine if additional resources are needed to sustain the commitment to the industry. Proactive business decisions to strengthen the performance of the fund have been made through the adoption of an economic downturn policy, management reservations of working capital, and the deferral of revenues to prepaid fees.

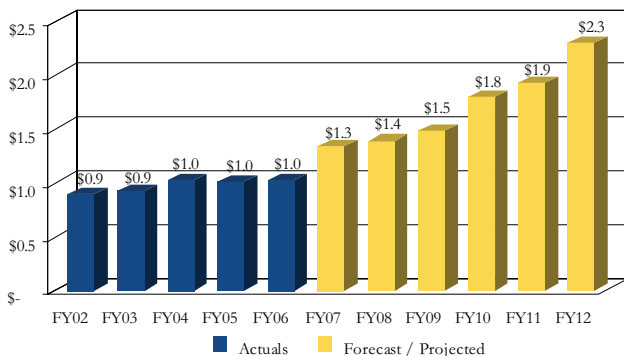
Cultural Arts & Tourism Forecast

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

Operating Revenues

Revenues for Cultural Arts & Tourism are generated from ticket sales for events held at the Henderson Pavilion, Convention Center events and associated space and equipment rental, as well as gaming license fees. Convention Center space rental revenues for Fiscal Years 2008 and 2009 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 May 2008 and require nine months to complete. Space rentals for Fiscal Year 2010 and beyond are expected to remain fairly consistent with historical trends.

**Cultural Arts & Tourism
Operating Revenue
(in millions)**



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.

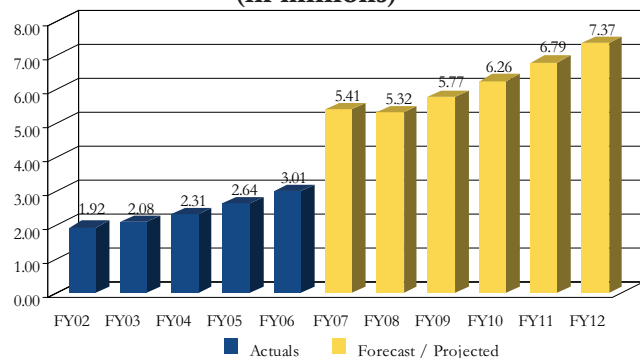
A substantial increase in room tax is expected as the number of hotel rooms in Henderson is projected to increase from 3,000 to 4,000 over the next five years. This is a result of continued development within the City limits of gaming and resort properties.

Expenditures

The Cultural Arts & Tourism Fund's expenditures are comprised of 52.9% salaries, wages and benefits, 44.4% services and supplies and 2.7% 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 Cultural Arts & Tourism Fund is expected to remain strong over the next several fiscal years.

**Cultural Arts & Tourism
Operating Expenditures
(in millions)**



Performance Budget Overview

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Performance Budget Introduction

This section will relate how the City of Henderson allocates its resources based on specific departmental information. The detail from this section stems from information gathered during the Performance Budget Process for Fiscal Year 2008.

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 2008. 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.

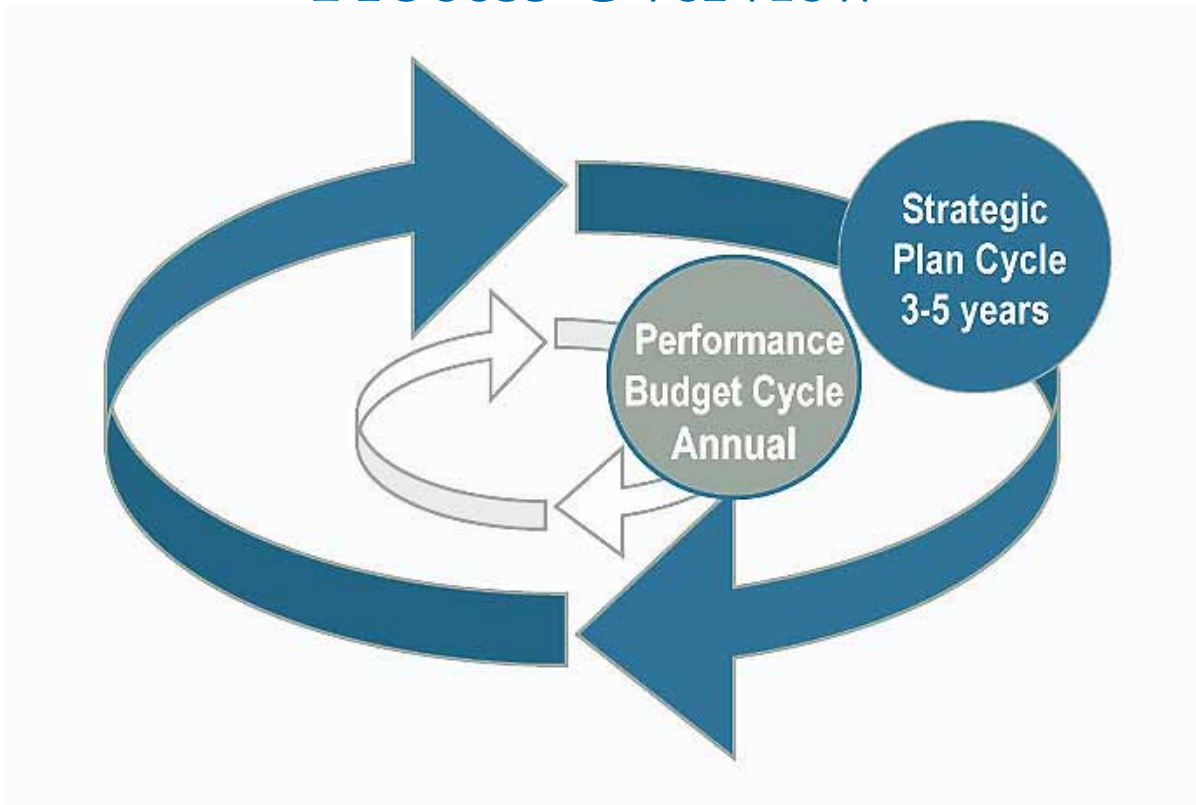
The Strategic Plan was updated in the spring of 2004 for implementation for Fiscal Year 2005. For additional information on the Strategic Plan refer to the Long-Range Planning Section of this document.

Included in this section are strategically aligned accomplishments for Fiscal Year 2007 in each of the Strategic Priority Areas. Also, presented are strategically aligned performance measures tracked by City departments spanning four years.



City Hall

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):

- Continue to promote the BusinessStar Program and contract with Nevada Small Business Development Center for implementation. *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 800 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 assist in the creation of 200 new local expansion jobs (non-gaming/non-retail) to diversify the economy. *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 attract new companies and jobs in selected target industries. *Lead: Economic Development; Funding: Existing Resources*

Issue: West Henderson Industrial Development

Goal: To protect the development of approximately 500+ acres of industrial land located within the West Henderson area.

Objective(s):

- To monitor 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 from 2 to 7 the number of departments having completed the PilotWorks Performance Management implementation. **Lead: Budget Office; Funding: Existing Resources**
- To maintain at 10, the number of ICMA templates completed by departments. **Lead: Budget Office; Funding: Existing Resources**
- To maintain the city's current process of updating the 5-year Strategic Plan by May 2008. **Lead: Budget Office; Funding: Existing Resources**
- To maintain above 50% the level of new resource allocations which are strategically aligned in the fiscal year 2009 Performance Budget Process. **Lead: Budget Office; Funding: Existing Resources**
- To increase by a minimum of 10% the amount of recurring resourcing dedicated to reinvest and refresh the City's capital assets. **Lead: Budget Office; Funding: Existing Resources**
- To increase by one fund, the allocation process used for scoping, prioritizing, and selecting future capital projects by June 2008. **Lead: Budget Office; Funding: Existing Resources**
- To increase from 5 to 7 the number of years the City projects revenue and expenses. **Lead: Budget Office; Funding: Existing Resources**

Issue: Financial Planning to Meet Growth Needs - continued**Objective(s):**

- To increase by one, the number of funds with adequate long-range financial plans. *Lead: Budget Office; Funding: Existing Resources*
- To increase capacity and citywide application of research results. *Lead: Public Information Office; Funding: \$434,826 from General Fund*
- To maintain communication with the city's federal delegation and staff of other federal agencies. *Lead: City Manager's Office; Funding: Existing Resources*
- To maintain the City's ability to address compliance issues for GASB, IRS, State and Federal agencies in order to avoid audit penalties, and fines. *Lead: Finance Department; Funding: \$25,000 from General Fund*

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 themes. *Lead: Utility Services; Funding: \$420,000 Utility Service Funds*
- To increase customers' water conservation behaviors to ensure sufficient water resources during all four stages of drought. *Lead: Utility Services; Funding: \$462,272 Utility Service Funds*
- To increase Turf Reduction Program, from 1,200,000 to 1,300,000 square feet of turf converted to xeriscape. *Lead: Parks & Recreation; Funding: \$75,000 Grants & \$225,000 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 increase efficiency and effectiveness of department operations. *Lead: Utility Services; Funding: \$2,750,944 Utility Service Funds*
- To increase overall department technical expertise and capabilities to meet future department needs. *Lead: Utility Services; Funding: \$65,919 Utility Service Funds*
- To maintain the financial and operational stability of the Utility. *Lead: Utility Services; Funding: \$6,335,452 Utility Service Funds*
- To increase participation and influence in local, regional, state, and federal water and wastewater activities which impact the City of Henderson. *Lead: Utility Services; Funding: \$6,335,452 Utility Service Funds*
- To increase the overall level of facility and infrastructure security at each of the 42 critical water and wastewater sites. *Lead: Utility Services; Funding: \$513,393 Utility Service Funds*
- To maintain support for major Henderson development including Eastside Real Estate and West Henderson. *Lead: Utility Services; Funding: \$484,189 Utility Service Funds*
- To maintain service levels and increase the treatment and conveyance capacity to sustain growth. *Lead: Utility Services; Funding: \$1,512,570 Utility Service Funds*
- To maintain the quality of our products and services. *Lead: Utility Services; Funding: \$3,567,050 Utility Service Funds*

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 increase ladder truck coverage and response times to within 8 minutes, 90% of the time. **Lead: Fire Department; Funding: \$885,397 General Fund**
- To increase the volume of air available to Firefighters during egress from dangerous atmospheres. **Lead: Fire Department; Funding: \$669,000 General Fund**
- To decrease potential for patient and personnel injuries through use of hydrolic gurney lifts. **Lead: Fire Department; Funding: \$63,000 Existing Funds**
- To increase Utility Department's overall emergency response capability and level of crisis preparedness. **Lead: Utilities Department; Funding: Existing Resources**

Issue: Criminalistics Capacity

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

Objective(s):

- To increase ability to process crime scenes in an effective & timely manner. **Lead: Police Department; Funding: \$544,359 General Fund**

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 increase from 0 to 80 the number of violent offenders who can be supervised in the new Alternative Sentencing/Direct Supervision Program. *Lead: City Attorney's Office; Funding: \$131,602 General Fund*
- To reduce to zero the number of legal administrative tasks that are backlogged. *Lead: City Attorney's Office; Funding: \$84,870 General Fund*
- To increase safety of City Attorney Investigations Staff. *Lead: City Attorney's Office; Funding: \$40,000 General Fund*
- To increase protection, access, and usability of City Business Essential Records (Disaster Recovery Program). *Lead: City Clerk; Funding: Existing Resources*
- To protect both customers and citizen's information, comply with various legal and regulatory requirements, provide a means for recovery, and promote due diligence and care. *Lead: Dept. of Information Technology; Funding: \$303,000 General Fund*
- To increase the Department's ability to accurately report response performance to citizens, City Leaders, and outside agencies; and to use the reports for planning purposes. *Lead: Fire Department; Funding: \$87,734 General Fund*
- To increase the number of cases processed. *Lead: Municipal Court; Funding: \$24,000 General Fund*
- To increase ability to develop, deliver & document EMS training to all Firefighters & Paramedics. *Lead: Fire Department Funding: \$151,330 General Fund*
- To increase the ability to accurately report response performance *Lead: Fire Department Funding: \$87,734 General Fund*

Issue: Police Service Levels

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

Objective(s):

- To increase from 0 to 500 the number of hours the Police Department patrols Parks and Recreation properties *Lead: Police Department; Funding: Public Safety Sales Tax Revenue*
- To meet rising costs of maintaining the 9-1-1 system. *Lead: Police Department; Funding: \$25,000 General Fund*
- To reduce overtime and call-out by 60% and reduce employee burnout while improving the efficiency of the booking procedures. *Lead: Police - Detention; Funding: \$474,348 General Fund*
- To accommodate the opening of the North station and reduce response time by 10%, shrink geographical patrol
- To increase successfulness of the SWAT team and maintain safety standards. *Lead: Police - Criminal Investigations/Patrol; Funding: \$222,486 General Fund/ Grants*
- To increase number of street light poles that meet current standard, by 50. *Lead: Public Works - Traffic; Funding: Existing Resources*
- To establish a police academy facility and specialized training space. *Lead: Police Department; Funding: \$1,200,000 General Fund*
- To maintain the services of a Domestic Violence Advocate program on a permanent basis and increase the productivity of detectives by 15% *Lead: Police Department; Funding: \$240,041 General Fund*

Quality Development

The City is known both locally and nationally for advocating quality development. It is important to ensure the right balance of land uses, such as residential, commercial, industrial, public use, and open space as the City grows. The City requires developers to fund infrastructure including roads and water and sewer lines. In addition, many developers have negotiated cost sharing agreements to provide land and assist in the construction of parks and fire stations. The City also partners with businesses to reinvest in existing areas of the City to insure future vitality. These partnerships are critical in our continued success in quality development.

Issue: Quality Planning

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

Objective(s):

- To maximize franchise revenues and protect the City's Right of Way.
Lead: City Attorney's Office; 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 from 0 to 5 the established procedures outlining the department's standard business practices. *Lead: Community Development; Funding: Existing Resources*
- To increase by 4, the public outreach efforts to implement city-adopted plans (Comprehensive Plan, Development Code, Open Space Plan, etc).
Lead: Community Development; Funding: Existing Resources
- To maintain front counter service levels at 90% or above the good/excellent category).
Lead: Community Development; Funding: Existing Resources
- To increase implementation of the City's Open Space Plan to 100% by June 15, 2015.
Lead: Community Development; Funding: Existing Resources
- To increase the number of innovative planning concepts collaboratively pursued between the City of Henderson and federal agencies. *Lead: Community Development; Funding: Existing Resources*

Issue: Quality Planning- (continued)

- To increase reach of Neighborhood Services affordable housing programs to Redevelopment areas while eliminating duplicate services within two departments. **Lead: Community Development**; *Funding: Existing Fund*
- To increase the awareness of housing issues and develop affordable work force housing partnerships in RDA areas. **Lead: Community Development**; *Funding: Existing Funds*
- To increase by 3, the number of collaborative partnerships with other city departments. **Lead: Community Development**; *Funding: Existing Resources*
- To maintain established park maintenance modes of service for the 23 acres of new parks from developer turnkeys. **Lead: Parks & Recreation**; *Funding: \$303,764 General Fund*
- To increase from 50% to 100% completion of the Parks & Recreation Master Plan by December 31, 2007. **Lead: Parks & Recreation**; *Funding: \$300,000 General Fund*

Transportation

The City's transportation network is vital to the economic development and quality of life within our community. The growth of Henderson has led to significant challenges and opportunities in providing the most efficient and effective transportation network.

These challenges include construction of new roadways and the maintenance of our existing streets and highways to meet current and future needs of the City.

Planning for alternative transit opportunities that will maximize connectivity is of equal importance. Coordination with the Nevada Department of Transportation and Regional Transportation Commission ensures that Henderson taxpayers receive the benefits of taxes remitted to these agencies.

Issue: Transportation System Improvements

Goal: To maintain efficient traffic access throughout the community and maintain an acceptable level of road maintenance.

Objective(s):

- To reduce traffic congestion and increase air quality. **Lead: Public Works;**
Funding: Regional Transportation Commission & Existing Funds
- To increase efficiency and divisional communication, coordination and collaboration on street construction, maintenance & pavement marking projects. **Lead: Public Works;** *Funding: Existing Resources*
- To increase timeliness and efficiency for repairs to roadway segments.
Lead: Public Works; *Funding: Gas Tax Revenue*
- To reduce % of pavement markings rated below proposed Federal Guidelines.
Lead: Public Works; *Funding: Gas Tax Revenue*
- To increase long-term planning and efficiency of Traffic Maintenance.
Lead: Public Works; *Funding: Existing Resources*
- To increase accuracy of future traffic congestion predictions. **Lead: Public Works;**
Funding: Existing Resources
- To imaintain current level of participation in regional transportation planning efforts.
Lead: Public Works; *Funding: Existing Resources*

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

Economic Development

• Economic Development

Successfully created new collaborative partnerships with local industry. Projects include ongoing initiatives with the Southern Nevada Medical Industry Coalition (SNMIC) and the Southern Nevada Regional Planning Coalition (SNRPC)

Business attraction and expansion activities have resulted in an estimated economic impact of over \$56 million in 2006

Developed and launched new marketing campaign, including an enhanced web presence as online resources continue to emerge as a leading source of information for companies considering expansion or relocation



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

Implemented Phase I of the Strategic Tracking & Reporting System (STARS), a performance management software solution

Natural Resource Management

• Parks and Recreation

In 2007 the turf removal program implemented in 2003 reached a milestone hitting 1,000,000 square feet of turf that has been converted to xeriscape. It is estimated that these turf conversions will save the City 55,000,000 gallons of water annually

• Public Works

Collaboration between City departments to develop an industrial site inspection process to ensure the compliance with new storm water quality ordinance

• Utility Services

Conducted a joint tabletop emergency exercise with the PD entitled "Good to the Last Drop", which focused on police resource mobilization to protect the City's water reservoirs

Performance Budget Highlights (cont.)

Past Accomplishments - Strategic Highlights

Public Safety

- **Fire**

Implemented improvements to the Computer Aided Dispatch System and MOSCAD fire station alerting system to reduce call processing times and emergency response

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

- **Police Department**

Established process to provide officers with Neighborhood Watch details for better collaboration

Constructed and began equipment installation of a secondary communication center



Quality Development

- **Community Development**

Initiated the Boulder Highway Corridor Investment Strategy project

Featured in the U.S. Environmental Protection Agency's 2001-2005 Progress Report for Best Workplaces for Commuters

Conducted the Creating Communities: Innovative Designs for Desert Living Competition

Adopted Non-residential Design Standards

- **Neighborhood Services**

Assisted in the development and financing of 51 affordable senior housing units

Transportation

- **Public Works**

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

Increased maintenance efficiencies by establishing a contract to replace short roadway segments and sidewalks

Developed a drop inlet GIS layer for maintenance documentation, eliminating the need for paper records while improving access to maintenance data

Performance Measures - Strategic Highlights

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
<i>Economic Development</i>				
Economic Development Estimated economic impact of business attraction expansion activities (local payroll, purchases, and construction)	\$73 Million	\$56 Million	\$65 Million	\$65 Million
<i>Financial Planning</i>				
Budget & Strategic Management Maintain the accuracy of revenue projections for the General Fund at 97% or above	95%	99%	96%	97%
Finance Number of consecutive years awarded the "Certificate of Achievement for Excellence in Financial Reporting"	24	25	26	27
<i>Natural Resource Management</i>				
Parks and Recreation Number of gallons of water saved in parks due to turf removal	N/A	49 Million	42 Million	41 Million
Utility Services Wastewater treatment regulatory compliance	99.7%	100%	100%	100%
<i>Public Safety</i>				
Fire Average response time for Priority Calls	5 minutes 13 seconds	5 minutes 29 seconds	5 minutes 18 seconds	5 minutes 15 seconds
Police Department Total 911 calls received	80,805	92,045	102,671	116,000

Performance Measures - Strategic Highlights

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
<i>Quality Development</i>				
• City Manager's Office Percent of residents that rate Henderson as a good or excellent place to live	94%	92%	92%	94%
• Development Services Center Percent of major projects reviewed on time	98%	98%	99%	99%
• Neighborhood Services Number of affordable housing units complete	230	335	406	345
<i>Transportation</i>				
• Public Works City signalized intersections that are synchronized	38%	99%	100%	99%

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.

FY 2008 Budget By Fund

General Fund	221,424,057
Special Revenue Funds	
Equip Repair & Maint	5,930,344
Forfeited Assets Rev Fund	314,760
Multipurpose (Grants)	3,617,399
Muni Court Admin. Fee	470,180
Sales & Use Tax	4,589,266
Capital Projects Funds	
Special Recreation	1,810,734
Flood Control	118,815
Internal Service Funds	
City Shop	11,122,119
Citywide	1,536,214
Engineering	6,818,250
Health Insurance	11,528,479
Self Insurance- Liability	2,409,002
Workmen's Compensation	5,167,900
Enterprise Funds	
Cultural Arts & Tourism	5,318,921
Development Services	28,075,964
Sewer	52,265,269
Water	83,577,507
Redevelopment Agency	<u>5,490,132</u>
Total	<u>\$461,585,312</u>

Funds Not Included In This Section

Debt Service Funds	\$19,709,566
Gas Tax	2,119,797
Land Sales	599,873
Municipal Facilities	61,790,675
Park Development	2,049,000
Municipal Golf Course	5,282,118
Special Ad Valorem Trans.	565,000
Special Assessment Districts	<u>25,000,000</u>
	<u>\$117,116,029</u>

Total All Funds \$578,701,341*

* This total includes City funds of \$573,211,209 and Redevelopment Agency of \$5,490,132.

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 2008 Budget By Department

Budget & Strategic Mgmt	\$ 904,688
Building & Fire Safety	18,629,613
City Attorney's Office	9,457,174
City Clerk's Office	3,075,681
City Manager's Office	3,100,309
Community Development	11,504,998
Cultural Arts & Tourism	5,918,921
Development Services Center**	964,556
Economic Development	687,206
Finance	5,361,469
Fire	38,776,874
Human Resources	22,194,308
Information Technology	14,816,664
Mayor & City Council	934,5655
Miscellaneous ***	5,964,784
Municipal Court	6,610,659
Neighborhood Services	4,994,939
Parks and Recreation	36,933,136
Police	85,574,472
Public Works	49,337,540
Utilities- Water & Sewer	<u>135,842,776</u>
Total	<u>\$ 461,585,312</u>

** 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 \$28,075,964 for Fiscal Year 2008.

*** 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.

FY 2008 Budget

Departments & Funding Sources

Department	Fund																		
	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	Cultural Arts & Tourism	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	✓															✓			✓
Cultural Arts & Tourism							✓								✓				
Development Services Center																✓			
Economic Development	✓																		
Finance	✓																		
Fire	✓																		
Human Resources	✓											✓	✓	✓					
Information Technology	✓	✓								✓						✓			
Mayor & City Council	✓																		
Miscellaneous	✓																		
Municipal Court	✓				✓														
Neighborhood Services	✓			✓															
Parks and Recreation	✓	✓					✓									✓			
Police	✓		✓			✓													
Public Works	✓	✓						✓	✓		✓					✓			
Utilities - Water & Sewer																	✓	✓	

General Fund

Capital Projects Funds

Enterprise Funds

Special Revenue Funds

Internal Service Funds

Redevelopment Fund

Departmental Performance Budgets

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

What You Will Find on Each of the Departments' Pages

1. Title of Department

2. Purpose Statement

Developed by the Department to identify the overall purpose of the department's functions as a City unit.

3. Core Services

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

4. Organizational Chart (not titled)

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

Municipal Court

Purpose Statement

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*

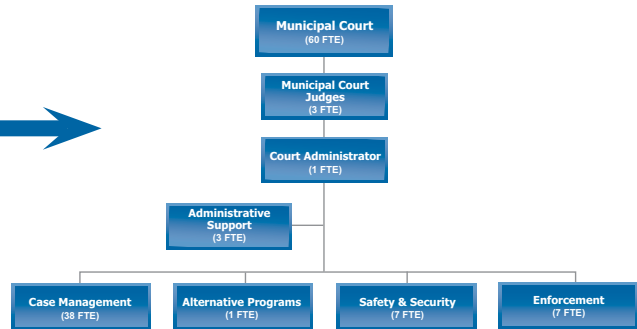
Case Management is the primary service of the Court Operations Division. The staff in this division coordinate public access to the Court using a variety of technologies. The staff process, manage, and distribute all monies collected by the Court. This division also provides courtroom support to the 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.



```

graph TD
    MC["Municipal Court  
(60 FTE)"] --> MJ["Municipal Court Judges  
(3 FTE)"]
    MJ --> CA["Court Administrator  
(1 FTE)"]
    CA --> AS["Administrative Support  
(3 FTE)"]
    CA --> CM["Case Management  
(35 FTE)"]
    CA --> AP["Alternative Programs  
(1 FTE)"]
    CA --> SS["Safety & Security  
(7 FTE)"]
    CA --> E["Enforcement  
(7 FTE)"]
            
```

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City of Henderson, Nevada

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 2005 through Projections for Fiscal Year 2008. 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.

Past Accomplishments

- Began hearing Commercial Vehicle Violations in December 2006
- Began the design phase of the Justice Facility Expansion and Parking Garage Project
- Began an ongoing partnership with the City Clerk's office to image closed DUI and Domestic Battery Cases
- Implemented the "Legal Minds Program" for fifth grade students to educate them on the legal system through attendance to court sessions

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
- Award the bid and begin construction on 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 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 2,376,338	\$ 3,038,484	\$ 3,569,321	\$ 4,030,930	\$ 461,609	13%
Employee Benefits	902,861	1,236,485	1,484,875	1,646,459	161,584	11%
Services and Supplies	646,582	634,548	931,406	933,270	1,864	0%
Capital Outlay	423,691	41,017	\$20,502	-	(\$20,502)	-100%
Total	\$ 4,349,472	\$ 4,950,534	\$ 6,506,104	\$ 6,610,659	\$ 104,555	2%
Program						
General Fund						
General	\$ 3,570,183	\$ 4,672,897	\$ 5,481,602	\$ 6,140,479	\$ 658,877	12%
DUI Traffic School	-	-	-	-	-	N/A
Subtotal General Fund	\$ 3,570,183	\$ 4,672,897	\$ 5,481,602	\$ 6,140,479	\$ 658,877	12%
Equip. Repair & Maint Fund	\$ 353,412	\$ 2,555	\$ 170,502	\$ -	\$ (170,502)	-100%
Muni Court Special Revenue	\$ 425,877	\$ 275,082	\$ 854,000	\$ 470,180	\$ (383,820)	-45%
Total	\$ 4,349,472	\$ 4,950,534	\$ 6,506,104	\$ 6,610,659	\$ 104,555	2%
Full Time Employees						
General Fund	47	49	55	60	5	9%
Total	47	49	55	60	5	9%

Financial Overview

The Capital Outlay in Fiscal Year 2007 reflects costs associated with the facility expansion and parking garage. Unspent funds for this project will be carried forward to Fiscal Year 2008, and included in the augmented budget.

Key Fact

The Henderson Justice Facility is undergoing a significant equipment retrofit and replacement that will result in sustained energy savings annually.

Performance Measures

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
Average Warrants Cleared Per Month	10.16	8.60	11.00	12.00
Dollar Value of AWC's	\$15,181	\$13,753	\$17,600	\$19,200
Average Cost Per New Case	\$140	\$168	\$153	\$150
Cost Per Capita (City of Henderson)	\$19.99	\$19.42	\$22.85	\$22.89

City of Henderson, Nevada

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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

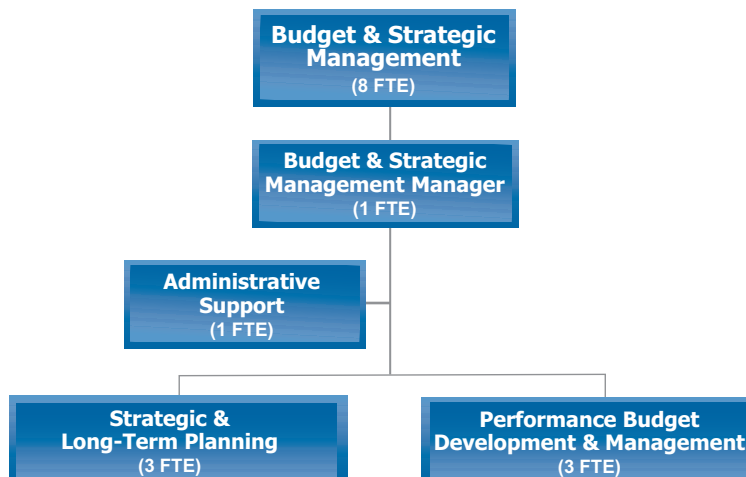
- Strategic & Long-Term Financial Planning
- Performance Budget Development and Management

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
- Implemented Phase I of the Strategic Tracking & Reporting System (S.T.A.R.S), a performance management software solution
- Received the "Transparency in Government" Award from the Performance Institute for excellence in governmental reporting

Goals & Objectives

- Increase from 2 to 7 the number of departments having completed the STARS Performance Management System implementation process
- Increase by 1, the number of departments that accurately forecast operational impacts on future capital improvement projects
- Maintain at 10, the number of ICMA templates completed by departments to assist them in managing their departments
- Increase by 1 the funds participating in the allocation process used for scoping, prioritizing, and selecting future capital projects
- Maintain above 50% the level of new resource allocations which are strategically aligned in the Fiscal Year 2009 Performance Budget Process
- Increase from 5 to 7 the number of years the City projects revenues and expenses
- Increase by 5% the circulation of printed Office of Budget & Strategic Management documents
- Increase by one, the number of funds with adequate long-range financial plans
- Increase from 4,800 to 5,200 the number of visitors to the Office of Budget & Strategic Management's webpage
- Increase from 2 to 4 the number of management consulting engagements performed by the Office of Budget & Strategic Management for City departments
- Increase by a minimum of 10% the amount of recurring resources dedicated to reinvest and refresh the City's capital assets

Budget & Strategic Management Expenditures by Category/Program

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$ 385,509	\$ 481,051	\$ 549,975	\$ 599,436	\$ 49,461	9%
Employee Benefits	158,593	201,841	236,328	261,242	24,914	11%
Services and Supplies	79,920	47,369	40,338	43,990	3,652	9%
Capital Outlay	8,199	3,595	2,566	-	(2,566)	-100%
Total	\$ 632,221	\$ 733,856	\$ 829,207	\$ 904,668	\$ 75,461	9%
Program						
General Fund						
Strat. & LR Planning	\$ 841,759	\$ 575,525	\$ 628,844	\$ 645,967	\$ 17,123	3%
Performance Budget	-	404,229	486,970	542,664	55,694	11%
Admin Cost Reimbursement	(209,538)	(245,898)	(286,607)	(283,963)	2,644	-1%
Total	\$ 632,221	\$ 733,856	\$ 829,207	\$ 904,668	\$ 75,461	9%
Full Time Employees						
General Fund	6	7	8	8	-	0%
Total	6	7	8	8	-	0%

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. The Fiscal Year 2008 budget contains only standard adjustments to existing expenditures.

Performance Measures

	FY 2005 Goal/Actual	FY 2006 Goal/Actual	FY 2007 Goal/Est.	FY 2008 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%/52%	55%/52%	55%/52%	53%
Maintain the accuracy of revenue projections for the general fund at 97% or above	97%/95%	97%/99%	97%/96%	97%
Maintain bond rating with major Investor Services:				
Standard & Poor's Rating Service	AA	AA	AA	AA+
Moody's Investor Service	Aa2	Aa2	Aa2	Aa2
Community satisfaction with the overall direction that the City of Henderson is taking (percentile)	90%/97%	90%/90%	90%/87%	90%
Community satisfaction with the value from their tax dollars (percentile)	85%/80%	85%/80%	85%/87%	87%
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%



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.

Building and Fire Safety

Purpose Statement

To ensure safe and properly maintained buildings and properties for those who live, learn, work and play in our community.

Core Services

- Permitting
- Plans Check
- Inspections
- Code Enforcement
- Administration

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

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

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

Code Enforcement is responsible for citizen compliance with regulatory issues pertaining to “disturbance of the quality of life” and the maintenance of existing buildings.

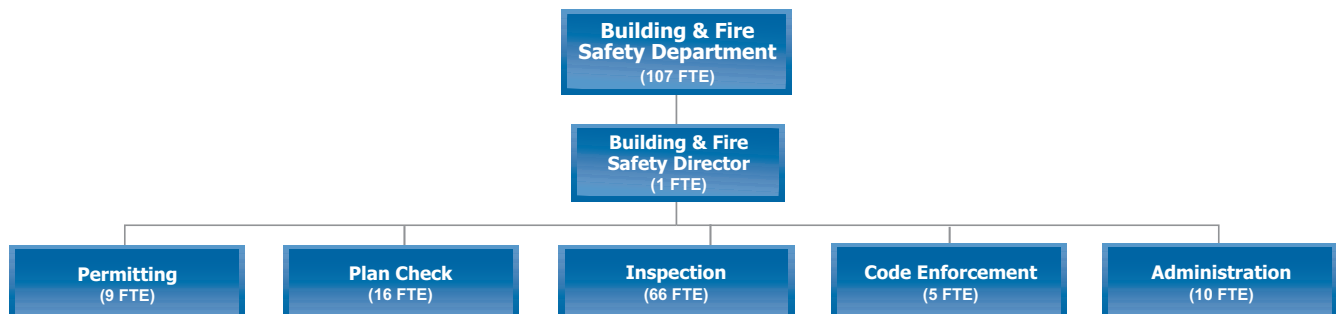
Administration functions include budget and program development, performance audit and measurement coordination, strategic planning and administrative support.



New Construction

Past Accomplishments

- Implemented comprehensive Property Maintenance Code
- Adopted 2006 editions of construction codes
- Exceeded all DSC service targets



Goals & Objectives

- Increase community outreach
- Increase technical expertise of plans examiners and inspectors
- Maintain high level of customer satisfaction
- Implement Property Maintenance Code pilot program
- Continue to facilitate compliance with NRS Code certification requirements



New Construction Inspection

Building & Fire Safety Expenditures by Category / Program

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 7,073,579	\$ 8,138,969	\$ 8,527,616	\$ 9,334,657	\$ 807,041	9%
Employee Benefits	2,228,343	2,540,630	2,782,697	3,356,248	573,551	21%
Services and Supplies	3,742,717	4,294,744	5,496,289	5,520,056	23,767	0%
Depreciation	336,502	300,255	420,523	418,652	(1,871)	0%
Total	\$ 13,381,141	\$ 15,274,598	\$ 17,239,025	\$ 18,629,613	\$ 1,390,588	8%
Program						
General Fund						
Code Enforcement	\$ 388,159	\$ 443,654	\$ 519,539	\$ 620,473	\$ 100,934	19%
Fire Safety Inspection	360,790	371,835	399,362	419,410	20,048	5%
Fire Safety Plans Exam	443,478	418,178	478,799	498,759	19,960	4%
Property Maintenance	1,481	-	705	-	(705)	-100%
Subtotal General Fund	\$ 1,193,908	\$ 1,233,667	\$ 1,398,405	\$ 1,538,642	\$ 140,237	10%
Development Serv. Fund						
Administration	\$ 1,449,984	\$ 1,543,324	\$ 2,355,511	\$ 2,388,969	\$ 33,458	1%
Plan Check	1,619,045	1,691,439	1,992,267	2,154,064	161,797	8%
Building Permits	945,000	1,007,195	1,030,392	1,091,789	61,397	6%
Fire Safety Inspection	999,394	1,538,428	1,747,384	1,848,905	101,521	6%
Fire Safety Plans Exam	828,147	809,382	935,387	1,004,669	69,282	7%
Building Inspection	6,345,663	7,451,163	7,779,679	8,602,575	822,896	11%
Subtotal Dev. Serv.	\$ 12,187,233	\$ 14,040,931	\$ 15,840,620	\$ 17,090,971	\$ 1,250,351	8%
Total	\$ 13,381,141	\$ 15,274,598	\$ 17,239,025	\$ 18,629,613	\$ 1,390,588	8%
Full Time Employees						
General Fund	11	11	12	12	-	0%
DSC-Building	92	93	95	95	-	0%
Total	103	104	107	107	-	0%

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 2006, a new pilot program for Property Maintenance was identified and will be developed and implemented over time in conjunction with Neighborhood Services.

Key Fact

The Building & Fire Safety Department was the second building department to receive accredited status from the International Accreditation Service.



Performance Measures

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
Average time from receipt of complaint to response	2 days	2 days	2 days	2 days
% of time Building Plans Check achieves service level goals	91.7%	99.1%	96.0%	90.0%
% of time Fire Plans Check achieves service level goals	95.2%	97.1%	96.0%	90.0%
% of Building Inspections completed next business day	94.6%	98.3%	96.0%	90.0%
% of Fire Inspections completed next business day	99.7%	99.4%	96.0%	90.0%



New 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.

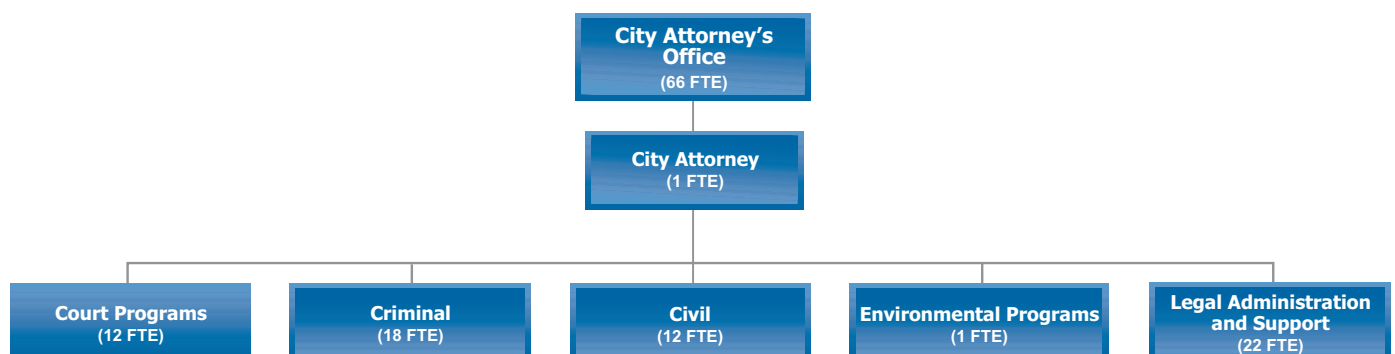
The **Criminal** division prosecutes DUIs, domestic batteries, traffic infractions, and all other adult misdemeanor crimes occurring in the City of Henderson. This office handles the forfeiture legal proceedings with regard to drug and felony cases. The Victim Advocate program is also a part of the Criminal 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

- Negotiated a new 25-year franchise agreement with Republic Services. The Agreement calls for Republic Services to pay the City of Henderson \$7.8 million to be used for the landfill closure response costs. The Agreement also provides the City of Henderson with a complete indemnification for any Sunrise Landfill closure costs
- Successfully implemented a unique Early Intervention Program pilot focusing on domestic battery cases
- Members of the City Attorney Criminal Division were selected to the Domestic Violence Prosecution Counsel Committee, Best Practices Committee on Domestic Violence, Prosecution Advisory Council, and guest speaker to statewide DUI Convention
- City Attorney Court Programs Division implemented an Anger Management program for those individuals who are court mandated for intervention
- Continued Police Academy training along with extensive (over 200 hours) in-service training for the Police department
- Assisted Economic Development and Property Management with the land sale to Cashman Equipment which will result in a new expanded facility in Henderson and the eventual relocation of Cashman's administrative office to Henderson
- Successfully resisted court challenge made to City's issuance of zoning change and conditional use permit, and thereby cleared the way for the construction of a much-needed elementary school (Smalley Elementary School)
- Prepared and presented "Doorway Encounters of the Fourth Amendment Kind" at the International Municipal Lawyers Association's 71st Annual Conference
- Major projects (new codes) worked on include the City's:
 - New Property Maintenance Code
 - Blasting regulation changes
 - Updating of our 7 uniform construction codes

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

- Continued partnership with Landwell and NDEP toward completion of a closure plan which is the prerequisite for cleanup and eventual development
- 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
- To complete successful negotiation of development agreements for Inspirada, Kimball Hill, East Side Residential 2200, 700-Acre Sensitive Lands Area, and Plise project
- Provide legal analysis in support of City departments concerning legislation introduced during the 74th Session of the Nevada State Legislature
- To increase the number of supervised violent offenders by developing and implementing an Alternative Sentencing/Direct Supervision program
- To maintain the current level of traffic-related service standards provided by the Criminal Division and the Court Programs Division
- To increase the safety of City Attorney Investigations staff who must enter homes of victims
- To decrease client response time, discovery response time, and deadline response time

City Attorney's Office Expenditures by Category / Program

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$ 2,601,321	\$ 3,400,994	\$ 4,074,232	\$ 4,696,862	\$ 622,630	15%
Employee Benefits	1,039,663	1,418,444	1,759,822	2,026,397	266,575	15%
Services and Supplies	807,319	2,131,570	2,548,092	2,698,915	150,823	6%
Capital Outlay	170,081	125,224	46,966	35,000	(11,966)	-25%
Total	\$ 4,618,384	\$ 7,076,232	\$ 8,429,112	\$ 9,457,174	\$ 1,028,062	12%
Program						
General Fund						
General	\$ 5,532,706	\$ 3,079,096	\$ 3,084,488	\$ 3,403,986	\$ 319,498	10%
Grant Funded*	87,515	154,179	167,256	178,977	11,721	7%
Seized Assets	65,701	1,413	-	-	-	N/A
Court Programs	717,879	971,058	1,167,244	1,200,405	33,161	3%
Legal Admin	-	1,522,308	1,844,820	2,081,149	236,329	13%
Environmental Mgmt	-	1,530,953	1,624,687	1,756,803	132,116	8%
Criminal	-	1,976,849	2,222,877	2,569,053	346,176	16%
Admin Cost Reimbursement	(1,785,417)	(2,159,624)	(1,682,260)	(1,733,199)	(50,939)	3%
Total	\$ 4,618,384	\$ 7,076,232	\$ 8,429,112	\$ 9,457,174	\$ 1,028,062	12%
Full Time Employees						
General	60	62	64	66	2	3%
Total	60	62	64	66	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 City Attorney's Office will be adding two new positions in Fiscal Year 2008. The department's new City Marshal position will directly support the Alternative Sentencing/Direct Supervision Program. The other position which is a Criminal Justice Clerk will expand the administrative capacity of the department. 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.

Key Fact

The Criminal Division assists in civil forfeiture, which is an action against seized property that constitutes (1) the proceeds of criminal conduct; (2) property obtained by criminal proceeds; or (3) property used as an instrumentality of a crime.

Performance Measures

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
Follow-up Investigations	722	801	900	1,000
Criminal cases filed (non-traffic)	12,349	12,358	15,755	20,009
Traffic Cases Prosecuted	24,783	17,575	25,056	31,821
Subpoenas/Summons Served	4,396	5,581	6,500	7,400
Appeals/Forfeiture Cases	118	137	170	200
Contracts Reviewed or Drafted	239	405	450	495
Traffic Negotiations	1,939	2,716	4,000	4,500
Victim Advocate Contacts	4,094	4,127	4,138	4,158

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.

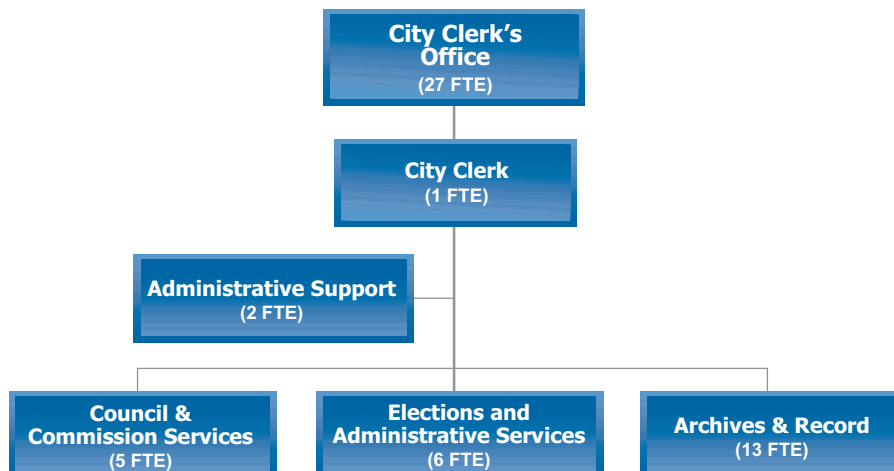
City Council and Commission Services facilitates the municipal legislative process through compliance with the Nevada Open Meeting Law, Henderson Municipal Code, and City Charter. Direct support to the City Council, staff, and public is provided through management of the agenda, public notice, ordinance, resolution, and municipal codification processes for the City Council and Redevelopment Agency. Administrative support is also provided to



City Council Chambers

all Citizen Advisory Boards and Commissions established by the City Council. Ongoing civic education programs are also offered through various public outreach opportunities.

Election Administration and Voter Services ensures municipal elections are administered in accordance with local, state, and federal regulations (NRS Chapter 293, The Voter Rights Act, and The Help America Vote Act). Civic education programs and convenient voting opportunities are provided throughout the community promoting voter education and participation while preserving the integrity of the election process.



Records Management and Archive Services

ensures that public records are managed and made accessible to the public in accordance with federal, state, and City regulations. Policies and procedures have been developed and implemented for the effective and efficient management of municipal records, including archives services for the preservation of historical and permanent records, microfilming services, digital imaging, and records storage for inactive records and reference resources.

Past Accomplishments

- Implemented 15 Election Day Vote Centers in lieu of 45 traditional, precinct-based polling locations along with 13 Early Voting locations for the 2007 Municipal Election to make the voting experience as convenient as possible
- Developed the new Local Youth Vote campaign in partnership with the Blue Ribbon Commission on Education Excellence & Youth Opportunity
- Upgraded Citywide Hummingbird DM and Kofax software to vendor recommended version providing consistency and support for all DM users. Consolidated DM libraries and reconfigured security settings to provide for simplified and secured document access. Introduced new document types providing desktop access to Municipal Court DUI and Domestic Violence records, City Attorney Legal Opinions, City Council Legal Notices, Henderson Historical photos, and Community Development Planning Commission items and application development
- On-Demand Agenda Viewer (ODAV) was enhanced to include the integration of complete Planning Commission agendas and backup and made available to staff and the general public in both tiff and PDF formats
- Implemented Citywide Electronic Records Management System (Hummingbird RM) to ensure that electronic records are maintained and accessible for as long as legally and administratively needed and disposed of according to statutory recordkeeping requirements
- Completed DSC Backlog project by digitizing and providing citywide desktop access to 857,716 pages of Building Department records

U.S.Passport and Public Information Resources ensures optimal customer service through coordination of standardized citywide lobby information. Full-service United States passport acceptance is also provided along with various official services, including: lobbyist registration, public bid openings, lien releases, certification services, oath administration, and public notary services.

Key Fact

In Fiscal Year 2007, the City Clerk's Office reached a milestone, processing its 5,000th U.S. Passport application.



Goals & Objectives

- Analyze Vote Center data from the 2007 municipal election and develop/refine voter resources and election facilitation to increase voter participation in the City's 2009 municipal elections
- Development and implementation of a Business Continuity/Disaster Recovery program to ensure that the City's business essential records are made accessible in the event of a disaster or emergency
- Conduct Hummingbird document and records management systems (EDMS/ERMS) technology and needs assessment to incorporate additional functionality application integration that will increase business efficiencies
- Conduct a needs assessment to determine future archive and storage needs to ensure the preservation and protection of public records
- Develop in partnership with the Henderson District Public Library, UNLV Special Collections, and the Clark County Heritage Museum a single "Finder's Guide" that will detail the contents of each of the agencies historical document collections

City Clerk's Office Expenditures by Category / Program

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,260,365	\$ 1,388,690	\$ 1,489,181	\$ 1,620,078	\$ 130,897	9%
Employee Benefits	453,985	517,369	588,579	767,818	179,239	30%
Services and Supplies	837,966	634,724	1,208,955	687,785	(521,170)	-43%
Capital Outlay	37,820	-	120,178	-	(120,178)	-100%
Total	\$ 2,590,136	\$ 2,540,783	\$ 3,406,893	\$ 3,075,681	\$ (331,212)	-10%
Program						
General Fund						
General	\$ 2,089,578	\$ 2,177,501	\$ 2,715,223	\$ 2,621,370	\$ (93,853)	-3%
Elections	363,706	15,772	255,022	17,327	(237,695)	-93%
Passports	11,049	25,058	54,700	-	(54,700)	-100%
Admin Cost Reimbursement	(505,270)	(534,560)	(610,598)	(630,604)	(20,006)	3%
Total General Fund	\$ 1,959,063	\$ 1,683,771	\$ 2,414,347	\$ 2,008,093	\$ (406,254)	-17%
Development Serv. Fund	\$ 631,073	\$ 857,012	\$ 992,546	\$ 1,067,588	\$ 75,042	8%
Total	\$ 2,590,136	\$ 2,540,783	\$ 3,406,893	\$ 3,075,681	\$ (331,212)	-10%
Full Time Employees						
General Fund	20	20	20	20	-	-
DSC-City Clerk	7	7	7	7	-	-
Total	27	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 was an election year.

Key Fact

In Fiscal Year 2007, the DSC Records Center Staff processed 5,281 building permit plans for review by DSC staff. This was a 72% increase over the 3,841 building permits plans processed in Fiscal Year 2006.

Performance Measures

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
Total # of registered voters vs. voter turnout (municipal)	8.8%	N/A	11.1%	N/A
Total % of voter signatures for early voting, mail ballots, and election day vs. total vote count on canvas (municipal)	100%	N/A	100%	N/A
% of voters satisfied with DRE voting machines (municipal)	95%	N/A	98%	N/A
% 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*
- Economic Development *
- Neighborhood Services *

** These areas are offices reporting to the City Manager's Office, not departments. Additional information on these offices is in this section of the document.*

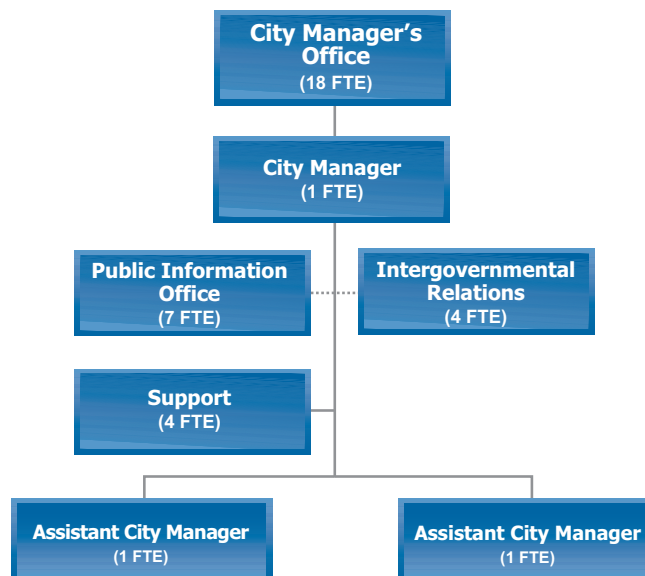
The City of Henderson operates under a Council - Manager form of government. The City Manager's Office develops programs and policy alternatives for consideration by the City Council and implements City Council approved policy decisions and directives.

City Management Services incorporates both Organizational Leadership and Organizational Advocacy. Organizational Leadership involves the direction of internal management and oversight for



City Hall

the implementation of policies, goals and objectives established by the Mayor and City Council. The City Manager's Office works to ensure interdepartmental coordination; increase the capacity of the organization to meet the growing needs of the community; and coordinates and prioritizes departmental business goals. Organizational Advocacy is directing and supporting external management issues. The City Manager's Office supports the Mayor and Council as they serve on regional boards (such as the Southern Nevada Regional Planning Coalition) and in negotiations with other governmental agencies.



The **Public Information Office** serves as spokesperson for the City Manager's Office and City organization. The office is responsible for communications during emergencies, media relations, graphic arts, community research and analysis, community outreach, and professional communications support to City departments.

Intergovernmental Relations serves as the City's Chief Lobbyist and is responsible for representing the City's interests with other governmental and non-governmental agencies at the local, regional, state and national levels.



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.

Resident's 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 partnerships/issues committees with the Regional Transportation Commission, Regional Flood Control, Clean Water Coalition, Southern Nevada Water Authority, and Southern Nevada Regional Planning Coalition
- Maintained and solidified relationships and communication with federal delegates and staff, keeping them informed of City issues and appropriation requests through local and Washington DC visits and working with BLM to expedite utilization of SNPLMA funding
- Continued implementation of Citywide asset management program from completing the pilot program and beginning joint assessment program through joint effort of Utility Services and Public Works
- Established the Cultural Arts & Tourism Department in order to better serve the needs of the City and community. Restructured the Convention & Visitors Division as well as a portion of the Parks & Recreation Department to form the new department
- Maintained emergency communication preparedness by updating plan components, establishing a process for emergency notifications on the Web, participating in emergency training drills, and attending state sponsored FEMA training
- Provided counsel and prepared correspondence to ensure that almost \$2 million of Clark County CDBG funds remained committed to the Nathan Adelson Hospice and Adult Care Center to be located in the City of Henderson
- Worked with City departments and other local jurisdictions to maintain an Urban Area Security Initiative (UASI) designation for the Las Vegas Valley, which means our area will continue to receive direct financial and other significant assistance from the U.S. Department of Homeland Security

Goals & Objectives

- Increase effectiveness of City departments' performance planning through quarterly meetings to insure alignment and continuity
- Increase the level and quantity of cultural programs available to residents and visitors through a task force that will lay the foundation for this City vision
- Increase the standardization of citywide communication through the implementation of a comprehensive redesign of the city's Web site in conjunction with the Dept. of IT, optimizing sense of community messaging and graphic design
- Increase on a Federal level the success rate for department earmark requests in Fiscal Year 08, both in number of requests and increase in dollar amounts. Increase the success in finding a vehicle for and passage of the City's "Limited Transition Area Bill"; and to work with the delegation on any lands proposal affecting the City of Henderson
- Increase at a State level the synergy and dialogue between NLC&M and the Urban Consortium for the betterment of all of the member communities as envisioned by the current NLC&M President, Councilman Hafen
- Increase the Legislative effectiveness of the Intergovernmental Relations Division through the use of peer feedback and to monitor the interests of the City at the state legislative level
- Increase on a Regional Level, the cooperation amongst SNRPC members and staff in order to create synergy between all members' jurisdictions in Southern Nevada

City Manager's Office Expenditures by Category / Program

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,024,568	\$ 1,108,927	\$ 1,349,955	\$ 1,501,405	\$ 151,450	11%
Employee Benefits	394,002	413,369	492,316	591,227	98,911	20%
Services and Supplies	531,338	474,525	820,224	992,677	172,453	21%
Capital Outlay	-	-	-	15,000	15,000	100%
Total	\$ 1,949,908	\$ 1,996,821	\$ 2,662,495	\$ 3,100,309	\$ 437,814	16%
Program						
General Fund						
General	\$ 1,562,752	\$ 1,246,360	\$ 1,534,944	\$ 1,617,428	\$ 82,484	5%
Lobby Expenses	145,503	98,238	-	-	-	N/A
PIO/Research	853,559	771,909	1,135,949	1,568,673	432,724	38%
Intergovernmental	552,834	665,566	826,501	883,775	57,274	7%
Admin Cost Reimbursement	(1,164,740)	(791,150)	(834,899)	(969,567)	(134,668)	16%
Subtotal General Fund	\$ 1,949,908	\$ 1,990,923	\$ 2,662,495	\$ 3,100,309	\$ 437,814	16%
Multipurpose Special Rev	\$ -	\$ 5,898	\$ -	\$ -	\$ -	N/A
Total	\$ 1,949,908	\$ 1,996,821	\$ 2,662,495	\$ 3,100,309	\$ 437,814	16%
Full Time Employees						
General Fund	15	16	17	18	1	6%
Total	15	16	17	18	1	6%

Financial Overview

In Fiscal Year 2007, expenditures for lobby expenses were 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 covered City expenses and Lobby Expenses incurred during the legislative year. Increases in the PIO/Research budget in Fiscal Year 2008 reflect funding received to conduct a comprehensive citizen survey that will help provide future direction for the City and provide a clear and constant community voice in the City's future planning efforts.

Key Fact

Henderson is the largest full-service city in Southern Nevada offering Police, Fire, Ambulance, Water, and Sewer Services, in addition to traditional municipal services.

Performance Measures

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
% of residents that rate the overall quality of life in Henderson as good or excellent	89%	85%	87%	89%
% of residents that rate Henderson as a good or excellent place to live	94%	92%	92%	94%
% of residents that rate overall quality of City services as good or excellent	83%	82%	78%	80%
% of residents that rate the overall impression of their most recent contact with City employees as good or excellent	82%	79%	74%	76%

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

- Entitlement & Development Services
- Property Management
- Redevelopment
- Regional Collaboration & Plan Development
- Support Services

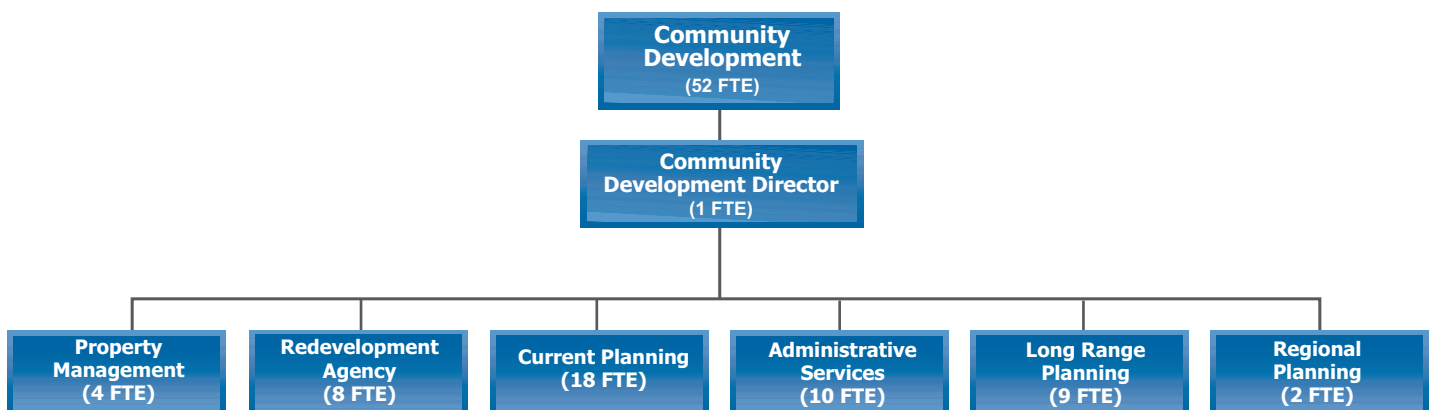
Entitlements & Development Services are provided through the Current Planning Division. The Current Planning Division oversees all development applications from the concept plan stage to the final stage of permit approval. In doing so, staff works with the development community, residents, and property 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.

Property Management 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 also 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 the designated redevelopment areas.

Regional Collaboration & Plan Development is supported by the Long Range Planning and Regional Planning divisions. They work 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.

Support Services is responsible for the coordination of the Planning Commission meetings, as well as other public meetings and workshops. This includes preparing and posting meeting agendas in accordance with NRS requirements, as well as, making meeting information available on the City's website. This division is also responsible for preparing and monitoring the department's annual budget and providing a variety of support functions to department staff.

Past Accomplishments

- Facilitated the SNPLMA Round 7 internal nomination process and participated in the Parks, Trails, and Natural Areas ranking process
- Initiated the Boulder Highway Corridor Investment Strategy project
- Featured in the U.S. Environmental Protection Agency's 2001-2005 Progress Report for Best Workplaces for Commuters
- Conducted the Creating Communities: Innovative Designs for Desert Living Competition
- Provided the Uniform Development Code (UDC) on the City's website in downloadable format
- Adopted Non-residential Design Standards
- Construction complete and grand opening for *The Pinnacle*, a 15,000 square-foot, mixed use project containing restaurant space and executive office suites
- Launch of the *Homeowner Assistance Program* to Downtown residents, resulting in 77 homeowners participating

Goals & Objectives

- To maintain front counter service levels at 90% or above the good/excellent category
- To increase by four, the public outreach efforts to implement City-adopted plans (Comprehensive Plan, Development Code, Open Space Plan, etc.)
- To maintain current level of participation in regional transportation planning efforts
- To increase the number of innovative planning concepts pursued cooperatively between the City of Henderson and federal agencies
- To increase by 10% the number of employees participating in the City's commuter benefits program
- To increase by three, the number of collaborative partnerships with other City departments
- To increase existing workforce housing programs within the City's Redevelopment areas
- To increase the square footage of retail and office space, as well as the number of residential units available in Redevelopment areas

Community Development Expenditures by Category / Program

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$ 2,244,628	\$ 2,459,018	\$ 3,890,436	\$ 4,412,323	\$ 521,887	13%
Employee Benefits	821,921	936,594	1,584,691	1,761,486	176,795	11%
Services and Supplies	836,294	720,028	5,800,759	3,889,805	(1,910,954)	-33%
Capital Outlay	-	5,687	156,577	-	(156,577)	-100%
Interest Expense	-	-	971,163	941,384	(29,779)	-3%
Principal Retirement	-	-	608,755	500,000	(108,755)	-18%
Total	\$ 3,902,843	\$ 4,121,327	\$ 13,012,381	\$ 11,504,998	\$ (1,507,383)	-12%
Program						
General Fund						
General	\$ 3,003,411	\$ 2,334,822	\$ 2,039,871	\$ 1,544,257	\$ (495,614)	-24%
Regional Planning	-	-	-	218,198	218,198	100%
Property Mgmt	-	-	174,357	675,655	501,298	288%
Club Ride	-	6,948	5,944	6,122	178	3%
Planning Commission	24,669	29,746	40,558	41,774	1,216	3%
Current Planning	185,988	199,792	1,277,537	1,375,889	98,352	8%
Long Range Planning	-	807,770	1,080,453	1,188,441	107,988	10%
Subtotal General Fund	\$ 3,214,068	\$ 3,379,078	\$ 4,618,720	\$ 5,050,336	\$ 431,616	9%
Development Serv. Fund	\$ 530,441	\$ 735,583	\$ 822,865	\$ 964,530	\$ 141,665	17%
Multipurpose Special Rev	\$ 158,334	\$ 6,666	\$ -	\$ -	\$ -	N/A
Redevelopment Agency	\$ -	\$ -	\$ 7,570,796	\$ 5,490,132	\$ (2,080,664)	-27%
Total	\$ 3,902,843	\$ 4,121,327	\$ 13,012,381	\$ 11,504,998	\$ (1,507,383)	-12%
Full Time Employees						
General Fund	28	30	37	37	-	-
DSC-Comm Dev	6	7	7	7	-	-
Redevelopment Agency	-	-	8	8	-	-
Total	34	37	52	52	-	-

Financial Overview

The Redevelopment Agency and some sections of the Office of Property Management & Redevelopment were added to the Community Development Department in Fiscal Year 2007. The Regional Planning Division was also created in Fiscal Year 2007 from the General Community Development budget. The approximately \$2 million reduction in the Redevelopment Agency budget is a result of less capital projects in Fiscal Year 2008 than in Fiscal Year 2007.

Key Fact

The City of Henderson received the 2006 DeBoer Excellence in Planning Award from the Nevada Chapter of the American Planning Association for its Open Space and Trails Plan.

Performance Measures

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
Home Occupation Permits Issued	1,244	1,281	1,184	1,220
Certificate of Occupancy Inspections Completed	1,193	1,229	1,121	1,155

Cultural Arts & Tourism

Purpose Statement

To create and promote innovative and vibrant events, programs and venues that celebrate diverse cultural arts, involve and enrich the community, and enhance tourism.

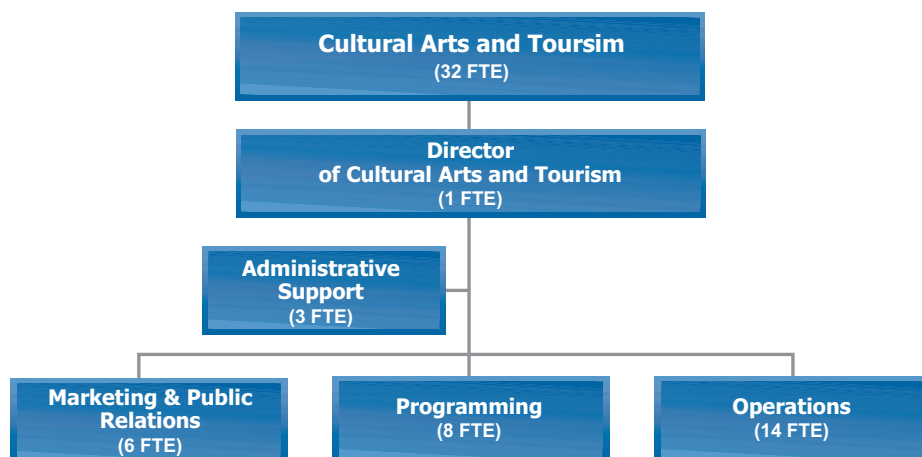
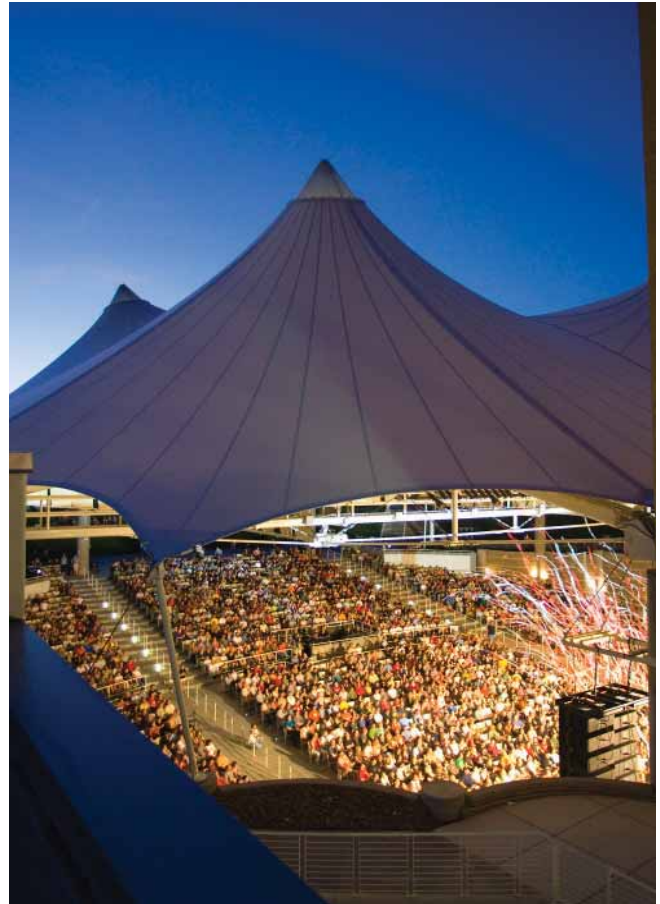
Core Services

- Programming
- Marketing
- Operations

The Department of Cultural Arts and Tourism's mission is to provide a broad range of cultural and artistic opportunities to our community through the sponsoring of concerts, performances, visual art exhibits, festivals and civic events at various locations throughout the City of Henderson.

The Department of Cultural Arts and Tourism promotes Henderson as a world class resort destination. The Department partners with resorts and hotels such as Green Valley Ranch Resort, Loews at Lake Las Vegas and The Ritz-Carlton. Specific hospitality packages can be found on Visithenderson.com along with a comprehensive list of all hotels, restaurants, golf courses and attractions.

The Henderson Pavilion, Henderson Convention Center, Henderson Amphitheatre, and Henderson Events Plaza are all managed by the department.



The **Programming** Division oversees the areas of cultural programming and special events. Cultural programming for the department includes the areas of arts education, performing arts, as well as visual arts and galleries. Special Events include cultural, community and tourism-based events. The ArtFest of Henderson, Shakespeare in the Park, Silverman Triathlon and the Winterfest Holiday Festival are among some of the signature events produced by the Department of Cultural Arts and Tourism.

Programming for the Fall and Spring Seasons at the Henderson Pavilion, and Henderson Events Plaza and Amphitheatre are also managed by the Programming Division. The *Thursday Night Live!* series as well as high profile performing arts acts are among some of the key programs offered by this Division.

The **Marketing** Division is responsible for marketing, advertising, and public relations for all programs and events offered by the Department of Cultural Arts and Tourism. The Marketing Division markets the Henderson Convention Center, Henderson Events Plaza,

Amphitheatre and the Henderson Pavilion to targeted audiences for private rentals. The ***HendersonLive.com*** and ***Visithenderson.com*** Web sites are managed by the division. The Marketing Division additionally conducts promotional and marketing activities to increase tourism and attract local and visitor groups for meetings, convention, and business and leisure activities. The division is responsible for promoting Henderson as a desirable visitor destination and promoting the City's hospitality community.

The **Operations** Division is responsible for the operations of the Henderson Pavilion, Henderson Convention Center, Henderson Amphitheatre and the Henderson Events Plaza. The Operations Division staff is responsible for customer service and providing all services for meetings and events held at each facility. This includes the coordination of each function, as well as security, room set up/tear down and audio visual services. Maintenance of each facility and equipment at all facilities are also managed by the division. Divisional staff is also responsible for all operational aspects of all departmental events and programs.





Henderson Events Plaza

Key Fact

The 2.7 acre Henderson Events Plaza opened fall of 2006. This venue is 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.

Past Accomplishments

- Opened the Henderson Events Plaza and Amphitheatre
- Hosted the Henderson Live Music Festival which attracted over 7,500 attendees
- Increased Pavilion ticket sales revenue 37.5 percent to \$200,000
- Hosted the Henderson's Terrible 400 Desert Race which generated over 20,000 visitors and had an economic impact just over \$11 million
- Hosted the 7th Annual Henderson Super Run in the Water Street District with economic impact of over \$11 million
- Hosted the 2nd Annual Nevada Silverman Full Distance Triathlon with economic impact of over \$2 million
- Successfully hosted new events including the Firefighter World Challenge and the Henderson WinterFest
- Introduced the Thursday Night Live! series of performing arts at the Henderson Amphitheatre attracting over 1600 audience members to downtown Henderson in three months of consecutive weekly performances
- Secured the Moscow Ballet Theater's Great Nutcracker Ballet for the 2006 holiday season

Goals & Objectives

- Increase quality and number of events at the Pavilion, Plaza/amphitheater and to maintain the LVCVA commitment
- Increase marketing initiatives to begin museum capital campaign, Pavilion marketing and marketing for cultural arts programming
- Begin branding museum campaign and increase attendance at the Pavilion
- To develop Museum program plan and implement an arts education and public programs for residents, visitors, and artists
- To increase community interest/participation in cultural arts programming



Super Run

Cultural Arts & Tourism Expenditures by Category / Program

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,109,148	\$ 1,180,614	\$ 1,788,684	\$ 2,336,025	\$ 547,341	31%
Employee Benefits	398,516	410,358	573,202	792,175	218,973	38%
Services and Supplies	991,584	1,292,266	2,885,773	2,628,721	(257,052)	-9%
Depreciation	137,765	124,551	162,000	162,000	-	0%
Total	\$ 2,637,013	\$ 3,007,789	\$ 5,409,659	\$ 5,918,921	\$ 509,262	9%
Program						
Cultural Arts & Tourism Fund						
Convention Center	\$ 1,193,361	\$ 1,481,240	\$ -	\$ -	\$ -	N/A
Visitors Bureau	1,413,027	1,484,105	-	-	-	N/A
Convention Services	30,625	42,444	-	-	-	N/A
Administration	-	-	754,002	779,120	25,118	3%
Sales & Marketing	-	-	1,413,376	1,415,268	1,892	0%
Cultural Arts & Special Events	-	-	1,543,291	1,562,957	19,666	1%
Facilities	-	-	1,181,528	1,040,292	(141,236)	-12%
Events Center	-	-	53,131	58,430	5,299	10%
Pavillion	-	-	464,331	462,854	(1,477)	0%
Subtotal Cultural Arts	\$ 2,637,013	\$ 3,007,789	\$ 5,409,659	\$ 5,318,921	\$ (90,738)	-2%
Special Recreation Fund	\$ -	\$ -	\$ -	\$ 600,000	\$ 600,000	100%
Total	\$ 2,637,013	\$ 3,007,789	\$ 5,409,659	\$ 5,918,921	\$ 509,262	9%
Full Time Employees						
Cultural Arts & Tourism	16	17	28	32	4	14%
Total	16	17	28	32	4	14%

Financial Overview

Cultural Arts & Tourism budgeted expenditures for Fiscal Year 2008 were realigned with the new functions and core services of the Department.

For Fiscal Year 2008 the Department of Cultural Arts & Tourism added two Facilities Operations Assistants, a Communications Specialist, and a Museum Coordinator to develop, market, and support additional cultural programming at the Henderson Events Plaza, Convention Center, and the Pavilion at Liberty Point.



Key Fact

The Convention Center housed 752 functions with a total attendance of 395,014 people in 2006.

Performance Measures

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
Shows, social events, & meetings	692	752	828	700*
Attendance	255,372	395,014	475,708	375,000*
City-wide occupancy	82%	83%	78%	79%
City-wide room nights	736,048	789,106	786,156	790,000
City-wide ADR (average daily rate)	\$129.36	\$135.00	\$133.23	\$134.00

* Projected decrease in events and attendance due to remodel of Convention Center estimated to begin in May 2008 for approximately 9 months to complete.

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

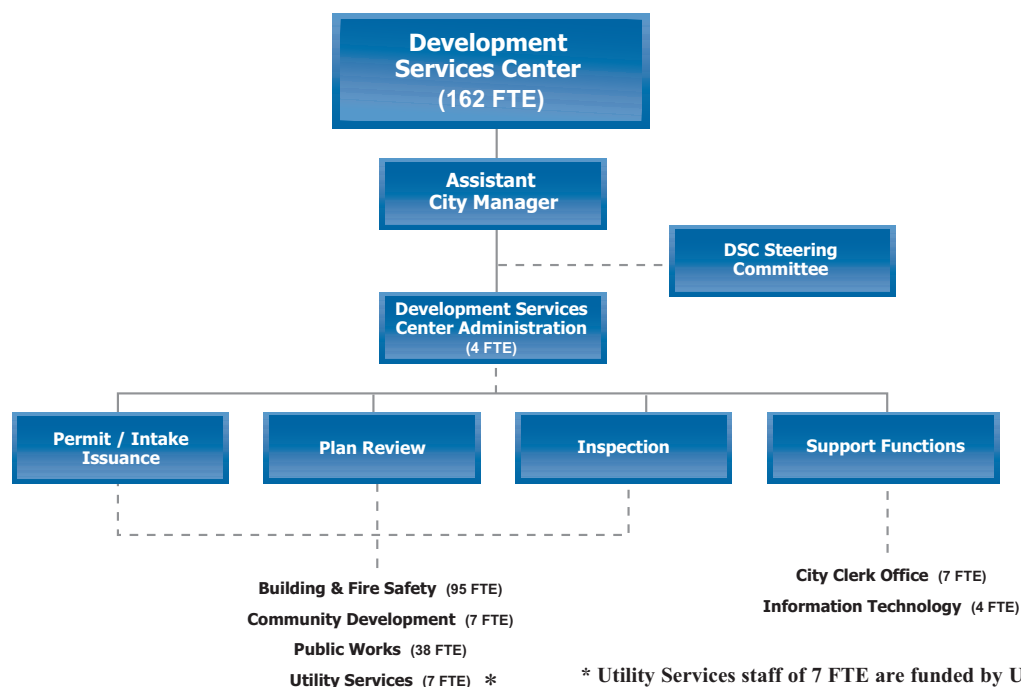
The Development Services Center (DSC) is a centralized, one-stop location to coordinate the development process for the City of Henderson customers. The budget information in this section reflects operating revenues and expenses. NRS 354.59891 provides for the creation and operating guidelines for this Enterprise Fund.

The types of revenues collected in the DSC include: building permit fees, plan check fees, certificate of occupancy fees, hydrology study review fees, plan review charges, civil engineering fees, traffic study review fees, grading permit fees, inspection fees, fire prevention fees, and records management 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 customers using the City's development process. Also located in the DSC are eight 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 regional and local standards, related codes and ordinances. Plan reviewers work directly with the applicant's design professionals on design requirements. Plan review includes civil improvement, building, final maps, parcel maps, as well as traffic and flood studies.

Inspections are performed once a permit is issued and construction is underway on a project. Field inspections ensure what is actually built in the field conforms to approved plans. Inspections are performed for buildings, fire protection systems, and on-site and off-site improvements. Inspections are conducted for several stages of construction and a project is not completed until passing final inspection and issuance of a certificate of occupancy or bond release.

Technology and Records Support Services are 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. The Records Center is responsible for managing the DSC records retention policy and ensuring construction plans and technical reports are eventually digitized for electronic storage.

The **DSC Administrative Office**, created in July 2004, provides day-to-day management of the DSC's operation. The office works with the DSC Steering Committee on policy issues and the DSC Supervisors and Managers on process issues. The Development Services Center Manager monitors the enterprise fund to assure that revenues and expenses are on target, produces overall performance reports, and communicates regularly with customers through a monthly newsletter and quarterly meetings with the DSC Advisory Committee. Finally, the creation of the DSC Special Projects Coordinator position has provided for the proactive communication with some large development projects.

Past Accomplishments

- Maintained an overall on-time rate of 98% for plan review and 99% for inspection services throughout the DSC
- Enhanced the DSC's web presence to provide improved access to information for customers
- Expanded the scope of administrative services provided by the DSC through hosting the quarterly homeowner's night event, DSC roundtable discussions with the development community, and the implementation of new employee orientation training sessions
- Improved the plan review submittal process by providing new comprehensive plan submittal checklists
- Enhanced methods of coordinating and improving services for special development projects
- Created an on-line tool for the development community to estimate their permit fees
- Created on-line tools for the development community to estimate the time required for City staff to review their project
- Increased the number of over-the-counter reviews to reduce the number of plans in the plan queue

Goals & Objectives

- Maintain an appropriate balance between DSC operating expenses and fee revenues
- Increase the understanding of the DSC through the provision of DSC orientation sessions
- Increase the accuracy of DSC reporting and familiarity of software utilized by all DSC departments
- Sustain a 90% or better on-time rate for DSC plan review and inspection services
- Improve methods of coordinating and improving services for large development projects
- Continue to validate work effort assumptions and service levels to maintain appropriate staffing levels
- Create a fee validation process that can be used in future years and is accepted by industry
- Increase customer service through the acceptance and review of electronic plan review submittals

Key Fact

The DSC has a 98% on-time rating for plan review and inspection services from 2005 through 2007.



Development Services Center Expenditures by Category / Program

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$ 9,808,350	\$ 11,449,567	\$ 12,182,522	\$ 13,549,128	\$ 1,366,606	11%
Employee Benefits	3,107,854	3,620,898	4,084,405	4,959,282	874,877	21%
Services and Supplies	6,086,934	6,934,861	8,874,030	8,846,735	(27,295)	0%
Depreciation	519,994	517,681	724,040	720,819	(3,221)	0%
Total	\$ 19,523,132	\$ 22,523,007	\$ 25,864,997	\$ 28,075,964	\$ 2,210,967	9%
Program						
DSC- Administration	\$ 390,695	\$ 634,023	\$ 756,319	\$ 790,850	\$ 34,531	5%
DSC- Enterprise Wide	-	104,447	160,575	173,706	13,131	8%
Building & Fire Safety						
Administration	1,449,984	1,543,324	2,355,511	2,388,969	33,458	1%
Plan Check	1,619,045	1,691,439	1,992,267	2,154,064	161,797	8%
Building Permits	945,000	1,007,195	1,030,392	1,091,789	61,397	6%
Fire Safety Inspections	999,394	1,538,428	1,747,384	1,848,905	101,521	6%
Fire Safety Plans Exam	828,147	809,382	935,387	1,004,669	69,282	7%
Building Inspection	6,345,663	7,451,163	7,779,679	8,602,575	822,896	11%
Community Development						
General	530,441	735,583	822,865	964,530	141,665	17%
City Clerk						
Administration	631,073	857,012	992,546	1,067,588	75,042	8%
Public Works						
DSC-Traffic	121,540	124,042	244,139	336,064	91,925	38%
DSC-Engineering	-	-	-	-	-	N/A
New Development	1,882,989	2,152,406	1,442,325	1,487,704	45,379	3%
Construction Mgmt	-	11,243	-	-	-	N/A
Quality Control	3,000,715	3,112,126	4,164,293	4,473,947	309,654	7%
Flood Control	65,541	4,533	656,837	728,148	71,311	11%
Parks & Recreation	-	-	-	134,791	134,791	100%
Information Technology						
General	-	-	784,478	827,665	43,187	6%
Citywide	237,384	232,831	-	-	-	N/A
Kiva Phase II	475,521	513,830	-	-	-	N/A
Total	\$ 19,523,132	\$ 22,523,007	\$ 25,864,997	\$ 28,075,964	\$ 2,210,967	9%
Full Time Employees						
Administration	3	4	4	4	-	0%
Other Departments	140	145	151	151	-	0%
Total	143	149	155	155	-	0%

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, and in Fiscal Year 2007, a restructure of staff occurred in Information Technology and in Public Works to better align core services.

In Fiscal Year 2008, in the Parks and Recreation Department, a Park Planner will be added to the staff complement and will be housed in the DSC.

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 purchases such as vehicles, workstations, and computers were made during Fiscal Year 2005 and Fiscal Year 2006. These staffing adjustments were validated through the DSC Fee Study demonstration period.

Key Fact

The DSC had a daily average of 250 projects from July 1, 2006 through April 30, 2007.

Performance Measures

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
% of all projects reviewed on time	98%	98%	99%	99%
# of permits issued	20,686	19,076	15,149	17,421
# of inspections performed	373,704	390,001	298,143	342,864



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.

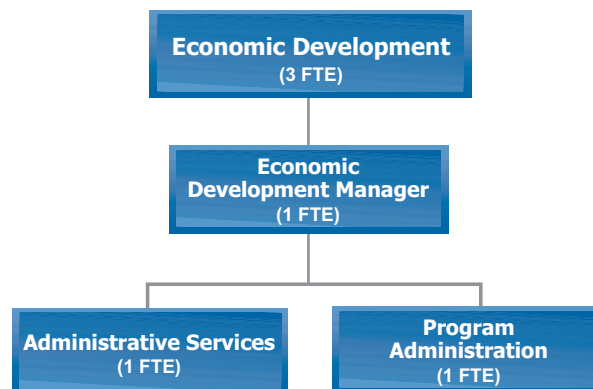
The Economic Development Division provides professional and business services to the public, private development companies, local and out-of-state businesses, Henderson Chamber of Commerce, the Mayor, Council and City Management.

Attracting ‘New’ Businesses to Henderson is accomplished through activities which favor the recruitment of 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, advertisements, newsletters, sales missions. The department also provides informational tours to prospective companies.



Lake Las Vegas Resort

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, 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 Visitations - The City Council, Economic Development staff and Henderson Development Association business volunteers conduct weekly visits to area companies in an effort to assist their growth.
- 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.
- Henderson BusinessStar - Working together with the Nevada Small Business Development Center (NSBDC), this program provides selected businesses with customized coaching and consulting services designed to help local firms grow and flourish.
- Business Ombudsman Program - Economic Development serves as the clearinghouse for all questions, concerns, or issues that local businesses may have with the City.

Past Accomplishments

- Business attraction and expansion activities have resulted in an estimated economic impact of over \$56 million in 2006
- Provided information, assistance and outreach to nearly 400 local companies in the past year
- Successfully created new collaborative partnerships with local industry. Projects include ongoing initiatives with the Southern Nevada Medical Industry Coalition (SNMIC) and the Southern Nevada Regional Planning Coalition (SNRPC)
- Developed and launched new marketing campaign, including an enhanced web presence as online resources continue to emerge as a leading source of information for companies considering expansion or relocation.
www.hendersonmeansbusiness.com

Key Fact

Over the past 3 years, business attraction and expansion activities have resulted in an estimated economic impact of nearly \$220 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 help diversify the economy
- Retain and expand existing businesses through proactive outreach efforts and technical assistance



Siena Office Park

Economic Development Expenditures by Category / Program

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$ 294,223	\$ 302,809	\$ 316,365	\$ 327,743	\$ 11,378	4%
Employee Benefits	111,403	114,682	121,023	128,934	7,911	7%
Services and Supplies	157,529	159,256	175,721	230,529	54,808	31%
Capital Outlay	-	-	5,699	-	(5,699)	-100%
Total	\$ 563,155	\$ 576,747	\$ 618,808	\$ 687,206	\$ 68,398	11%
Program						
General Fund						
General	\$ 563,155	\$ 576,747	\$ 618,808	\$ 687,206	\$ 68,398	11%
Total	\$ 563,155	\$ 576,747	\$ 618,808	\$ 687,206	\$ 68,398	11%
Full Time Employees						
General Fund	3	3	3	3	0	0%
Total	3	3	3	3	0	0%

Financial Overview

The increase in services & supplies in Fiscal Year 2008 reflects the City's on-going commitment to local job expansion and diversifying the economy.

Key Fact

The Economic Development Division utilizes over 300 volunteers to help with business programs and activities.

Performance Measures

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
# of requests for information on business relocation/expansion opportunities	160	103	200	200
Average response time (in days)	1.07	1.01	1.00	1.00
Local business requests for information/assistance/outreach	483	342	500	500
Estimated economic impact of business attraction/expansion activities (local payroll, purchases, and construction)	\$73,164,540	\$56,427,540	\$65,000,000	\$65,000,000
# jobs created	1,068	1,034	1,000	1,000

Finance

Purpose Statement

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

Core Services

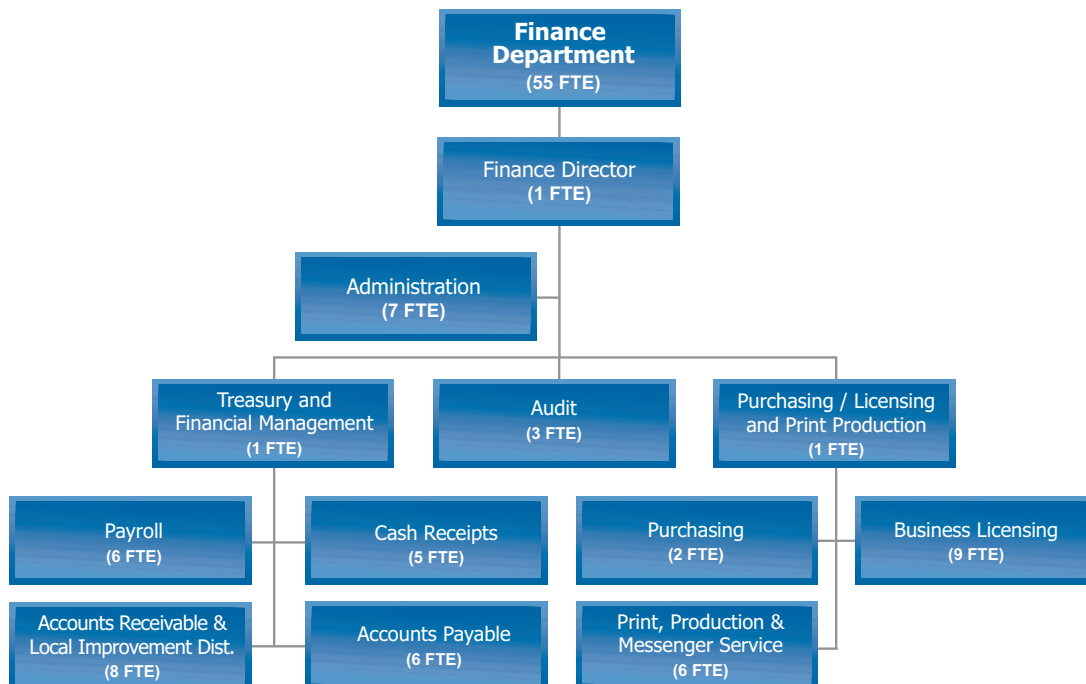
- Treasury and Financial Management
- Licensing
- Purchasing
- Audit
- Printing and Messenger Services

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 **Treasury and Financial Management** 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. The City's bond rating from Standard & Poors was raised to AA, which is the highest of any city in the state and the same as the State of Nevada. 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 and license inspections are components of the Business Licensing Division, and are an integral part of conducting business within the City of Henderson.



Key Fact

As of July 1, 2007 there were 13,032 active businesses licensed in 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 Internal and Tax Audits. Internal Audits are independent, objective assurance and consulting activities designed to add value and improve City operations. These audits help the organization accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control, and governance processes.

Tax Audits mainly comprise gross revenue business license audits, but may also include audits of telecommunication fees, room tax or franchise fees. These audits are designed to ensure fee payments comply with applicable laws and regulations.

An annual audit plan is developed to include a variety of audits validating the reliability and integrity of financial records; compliance with policies, procedures, laws and regulations; that City assets are properly safeguarded; and that expected program results are achieved.

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 GASB 44 - "Economic Condition Reporting: The Statistical Section"
- Assisted in the implementation of a major change in the City's business license code
- Implemented web-based PCard management system
- Upgraded PeopleSoft payroll, including time and labor modules
- Entered into a revenue sharing agreement with Wells Fargo
- Upgraded PeopleSoft Financial Management system, on July 1st
- Finalized the process for citywide utilization of electronic posting of City bids and RFPs (easier bid process access for vendors)
- Business License Software (KIVA) upgraded

Goals & Objectives

- To maintain the City's ability to address GASB, IRS, state and federal compliance while addressing new mandates and changes
- To increase monitoring of Wildhorse Gold Course internal controls, financial statements, and safeguarding of assets
- To improve e-commerce options by collaborating with the KIVA team to implement online payment capabilities for permits
- To improve payment processing, reporting capabilities, sub-system communication, and e-commerce processing by upgrading to the web based version of the cash management system
- To maintain Finance Department support of City services provided in the West Henderson area
- To increase awareness of existing policies, procedures, and end-user training
- To increase audit coverage

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.



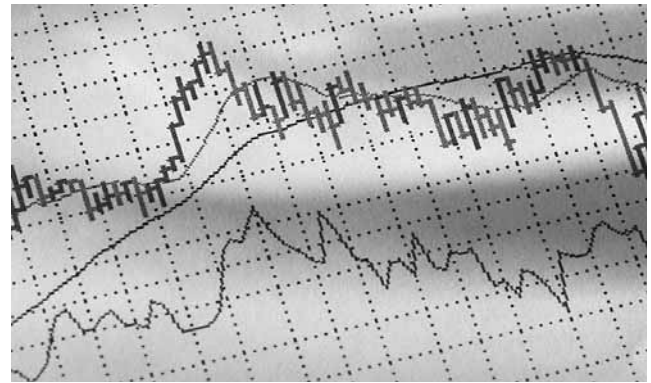
Finance Expenditures by Category / Program

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$ 2,498,160	\$ 2,715,438	\$ 2,921,796	\$ 3,153,386	\$ 231,590	8%
Employee Benefits	940,407	1,035,352	1,169,281	1,239,140	69,859	6%
Services and Supplies	739,231	591,443	762,123	968,943	206,820	27%
Capital Outlay	57,143	-	19,490	-	(19,490)	-100%
Total	\$ 4,234,941	\$ 4,342,233	\$ 4,872,690	\$ 5,361,469	\$ 488,779	10%
Program						
General Fund						
General	\$ 3,060,380	\$ 3,305,627	\$ 3,708,038	\$ 3,975,826	\$ 267,788	7%
Licensing/Purchasing	891,933	896,052	1,001,784	1,066,223	64,439	6%
Special Assessments	397,743	290,140	314,227	374,982	60,755	19%
Support Services	834,825	824,318	1,009,664	1,024,870	15,206	2%
Purchasing	175,986	229,008	207,173	212,369	5,196	3%
Audit	276,358	283,166	338,987	391,792	52,805	16%
Admin Cost Reimbursement	(1,402,284)	(1,486,078)	(1,707,183)	(1,684,593)	22,590	-1%
Total	\$ 4,234,941	\$ 4,342,233	\$ 4,872,690	\$ 5,361,469	\$ 488,779	10%
Full Time Employees						
General Fund	52	55	55	55	-	0%
Total	52	55	55	55	-	0%

Financial Overview

The Governmental Accounting Standards Board (GASB), IRS, state and federal compliance and protocols are becoming more complex as the accounting and oversight environment receive increasing scrutiny. New requirements make it necessary for senior staff to dedicate a great deal of time applying a number of recently enacted accounting and reporting standards to the City's accounting and reporting processes, including: GASB #34, GASB #43, GASB #44, and GASB #45, as well as various new employee benefits including deferred compensation under the 401(a) plan and domestic partner benefits.

It is unlikely the complexity and rate of change in new mandates will abate in the foreseeable future. Several laws may have a significant impact on City Finance including: the Sarbanes-Oxley Act, the Tax Increase and Prevention Act, and various federal "yellow book" changes which will impact the accounting and auditing requirements under federal grants.



The Business License Division is now fully staffed. As a result, service to the public has dramatically improved. The percent of walk-up customers that are served within five minutes of their arrival has improved from 75% in the first quarter of fiscal year 2006-07 to 96% in the last quarter. In addition, the number of dropped telephone calls for 2006-07 has decreased from 36% in the first quarter to 7% in the last quarter.

Upgrade of the payroll, time and labor, and human resource management system was successfully completed in August of 2006. Immediately thereafter, an update of the Financial Management System began, and it is anticipated to be completed in the first quarter of the 2008 Fiscal Year. These upgrades are expected to improve Finance's ability to provide timely reporting and dissemination of financial information.

Key Fact

Henderson has received the Certificate of Achievement for Excellence in Financial Reporting for the last twenty-five consecutive years.

Performance Measures

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
Business Licenses issued per FTE (annual)	1,163	1,677	1,000	800
Average number of days to process business invoices (from the time received in finance)	1.5	1.4	1.3	1.4
Maintain or improve bond ratings (outside objective measure of the City's economic & financial status)				
Moody's Investor Service	Aa2	Aa2	Aa2	Aa2
Standard & Poors Rating Group	AA	AA	AA	AA+
Number of consecutive years awarded the "Certificate of Achievement for Excellence in Financial Reporting"	24	25	26	27
Credit Card Receipt volume (millions)	\$6.1	\$9.1	\$13.8	\$20.4
Number of Credit Card Receipt transactions	54,115	99,333	122,452	180,000
AP payments processed (millions)	\$197	\$261	\$246	\$280
AP payment transactions processed (thousands)	32	33	32	35
AP Card payments processed (millions)	\$7.2	\$7.5	\$9.5	\$12.0
AP Card transactions processed (thousands)	29	30	33	36

Fire

Purpose Statement

To provide rapid mitigation of fire, rescue and medical emergencies with compassion, integrity, and respect towards our customers. We will maintain a safe community with quality public education and fire prevention.

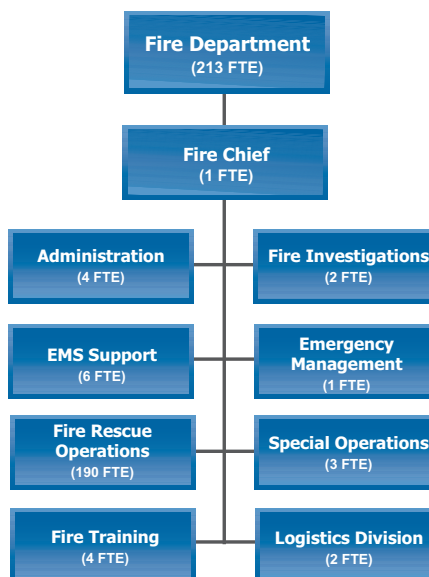
Core Services

- Emergency Medical Services
- Fire and Rescue Services
- Community Outreach

Emergency Medical Services are provided to the City of Henderson by seven 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).



Fire and Rescue Services has the ability to respond to emergencies with nine advanced life support engine companies, seven 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.

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.

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.

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 Hospitals, 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 34% and 97% were rated as "Outstanding" or "Excellent"
- Successfully maintained fire department accreditation in accordance with the Commission on Fire Accreditation International (CFAI)
- Successfully maintained ambulance service accreditation in accordance with the Commission on Accreditation of Ambulance Services (CAAS)
- Developed a Command Training Center which utilizes computer simulations to facilitate Incident Command Training
- Purchased track mounted "Stair chairs" to safely move medical patients down stairways
- Implemented improvements to the Computer Aided Dispatch System and MOSCAD fire station alerting system to reduce call processing times and emergency response times



Goals & Objectives

- Add second ladder truck to increase coverage for the city to decrease response time to building fires and serious motor vehicle accidents. The new truck company will be staffed with a Firefighter/Paramedic making it an Advanced Life Support (ALS) unit
- Work with IAFF Local 1883 to implement a comprehensive wellness/physical fitness program
- Purchase, implement, and provide training for the new CBRNE (chemical, biological, radiological, nuclear, explosive) apparatus and equipment
- Implement the City of Henderson's portion of a regional electronic Patient Care Reporting system utilizing grant funds
- Increase efficiency of fire fighting capabilities through the replacement of self contained breathing apparatus (SCBAs) to more modernized units. The new units will also be compatible with other agencies during cross-jurisdictional operations
- Implement a mobile computer-based preplan program. Grant funding has been requested

Fire Expenditures by Category / Program

Category	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
Salaries and Wages	\$ 18,535,173	\$ 19,945,823	\$ 22,145,526	\$ 24,466,122	\$ 2,320,596	10%
Employee Benefits	7,030,393	8,126,270	8,820,131	9,674,909	854,778	10%
Services and Supplies	3,907,504	2,776,390	3,325,141	3,869,843	544,702	16%
Capital Outlay	167,439	569,214	1,389,380	766,000	(623,380)	-45%
Total	\$ 29,640,509	\$ 31,417,697	\$ 35,680,178	\$ 38,776,874	\$ 3,096,696	9%
Program						
General Fund						
General	\$ 17,440,183	\$ 18,779,142	\$ 20,058,009	\$ 1,942,743	\$ (18,115,266)	-90%
EMS	10,831,381	10,728,457	12,992,503	1,940,709	(11,051,794)	-85%
Fire Suppression	975,651	902,383	1,333,728	33,083,367	31,749,639	2381%
Training	148,220	146,661	138,509	679,453	540,944	391%
Fire Prevention	40,792	45,016	70,229	495,648	425,419	606%
Emergency Mgmt.	113,855	113,617	193,960	52,293	(141,667)	-73%
Special Operations	-	-	5,250	239,187	233,937	4456%
Logistics	-	-	-	343,474	343,474	100%
Subtotal General Fund	\$ 29,550,082	\$ 30,715,276	\$ 34,792,188	\$ 38,776,874	\$ 3,984,686	11%
Multipurpose Spec.Rev Fnd	\$ 90,427	\$ 702,421	\$ 887,990	\$ -	\$ (887,990)	-100%
Total	\$ 29,640,509	\$ 31,417,697	\$ 35,680,178	\$ 38,776,874	\$ 3,096,696	9%
Full Time Employees						
General Fund	180	186	205	213	8	4%
Total	180	186	205	213	8	4%

Financial Overview

For Fiscal Year 2008, the Fire Department reallocated the budget between divisions to align with the corresponding functions. This change reflects personnel and operating costs. EMS reflects

administrative costs for this function. Since many fire personnel are firefighter/paramedics, costs for station personnel are reflected in Fire Suppression.

The capital expenditures in Fiscal Year 2007 include the purchase of an ambulance.

Performance Measures

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
Total EMS Incidents	14,607	14,999	15,776	17,038
Total EMS Transports	9,876	9,974	10,666	11,519
Total Fire Responses	839	939	906	979
Average Response Time for Priority Calls	5 minutes 13 seconds	5 minutes 29 seconds	5 minutes 18 seconds	5 minutes 15 seconds
Respiratory Customer Service Survey				
Outstanding and Excellent	97%	97%	98%	98%
Outstanding and Excellent in overall experience	98%	99%	99%	99%
Cardiac Customer Service Survey				
Outstanding and Excellent	98%	99%	98%	99%
Outstanding and Excellent in overall experience	100%	99%	98%	100%
Orthopedic Customer Service Survey				
Outstanding and Excellent	94%	95%	96%	97%
Outstanding and Excellent in overall experience	95%	96%	96%	97%
General Fire & Rescue Customer Service Survey				
Customer Satisfaction Rating	97%	97%	97%	97%
Ambulance Billing Collection Rate	65%	65%	69%	67%

NOTE: These performance measures are based on calendar year performance, not fiscal year.



Key Fact

The City of Henderson Fire Department put into service a state-of-the-art Incident Command training simulator. The training provided will bring a higher degree of effectiveness, consistency, safety, and accountability to incident scene operations and management.



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

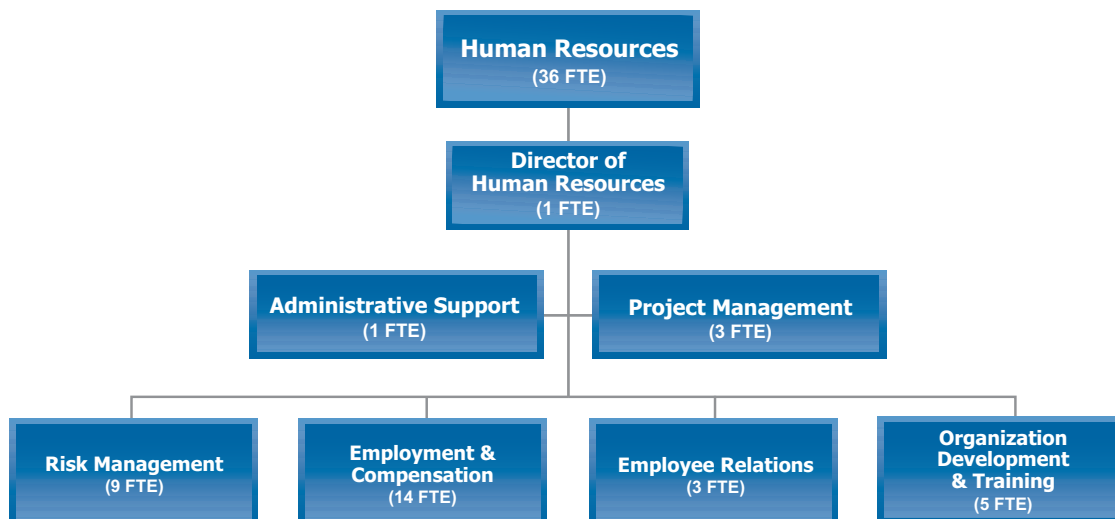
- Employment & Compensation
- Employee Relations
- Organization Development & Training
- Risk Management

The **Employment & Compensation** responsibilities include employee recruitment and selection, job classification, compensation administration, coordination of employment actions, and the City's Volunteer and Extra-Help Programs. Candidate selection is administered through innovative recruitment, screening, interviewing and assessment strategies and programs. The Division markets Henderson as the employer of choice. It develops policies and procedures, a competitive wage and an attractive employment package. This enables the City of Henderson to recruit and retain the finest, most talented 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 unions 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, team and leadership development. These opportunities have been enhanced by the success-factor-based talent and performance management processes. Along with training and organization development programs, consulting and coaching services are also available for individual and group development.

As part of leadership development, three Leadership Institutes (Phase I and II, and the Senior Leader Institute) have been successful in improving current management performance, as well as preparing leaders to become the successors of tomorrow. Along with a building block curriculum, leadership development is made up of assessment feedback, shadowing, peer coaching, special projects, and other developmental activities.

All employee learning is delivered through a blended approach using online, classroom, and customized facilitation. As the City works to meet the on-going business challenges of continued growth and resource limitations, coaching for employee development and engagement becomes a critical initiative.

Risk Management coordinates the City's property, liability, workers' compensation and employee health insurance programs. The division focuses on loss control and prevention through ongoing safety consultation, promotion of employee health and wellness, and active claims management. The City's assets are protected through a blend of self-insurance and risk transfer, including the selected purchase of commercial insurance. Risk financing is managed through three Internal Service Funds established for this purpose. Constructively addressing citizen and employee safety concerns continues to increase in complexity due to the growth of the City's services and the supporting workforce.

Key Fact

The total growth in health claim costs for the City's self-funded health insurance program from plan year 2003 through plan year 2006 was a modest 5.1%.

Past Accomplishments

- Launched one-on-one leadership coaching
- Developed mentoring program
- Successfully completed four sessions of our three-tiered leadership institutes which increased the leadership competencies of our current and future leaders
- Integrated systems thinking practices throughout the City resulting in improved decision making
- In response to employee assessment and feedback, increased success factor-based course offerings to improve employee performance

Goals & Objectives

- Improve performance and development by creating success-factor-based performance evaluation and development coaching
- Increase the knowledge transfer and development of high potential successors so that they are prepared to fill key positions of retiring employees
- Increase career opportunities for employees with the implementation of a career development and coaching process
- Develop loss control tracking and risk management cost allocation system
- Decrease work-related injuries, absenteeism, and healthcare costs by implementing wellness initiatives
- Administer a cultural survey to identify areas for change to increase organizational effectiveness

Human Resources Expenditures by Category / Program

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,562,098	\$ 1,876,136	\$ 2,208,894	\$ 2,482,584	\$ 273,690	12%
Employee Benefits	564,623	708,038	1,074,663	979,534	(95,129)	-9%
Services and Supplies	10,471,002	15,356,768	14,887,091	18,732,190	3,845,099	26%
Capital Outlay	30,960	-	-	-	-	N/A
Interest Expense	1,088	1,111	1,088	-	(1,088)	-100%
Total	\$ 12,629,771	\$ 17,942,053	\$ 18,171,736	\$ 22,194,308	\$ 4,022,572	22%
Program						
General Fund						
General	\$ 1,023,427	\$ 1,216,546	\$ 1,160,033	\$ 1,267,605	\$ 107,572	9%
Extra Help	46,551	21,180	55,130	62,953	7,823	14%
Employment & Comp	898,432	1,022,815	1,024,049	1,099,896	75,847	7%
Admin & Labor Relations	250,749	307,840	310,612	330,887	20,275	7%
Org Development & Training	544,041	711,460	876,495	998,724	122,229	14%
Union Liaison Program	-	-	211,129	300,989	89,860	43%
Admin Cost Reimbursement	(732,206)	(801,840)	(859,822)	(972,127)	(112,305)	13%
Subtotal General Fund	\$ 2,030,994	\$ 2,478,001	\$ 2,777,626	\$ 3,088,927	\$ 311,301	11%
Health Ins. Self Funded	\$ 6,483,600	\$ 7,501,158	\$ 7,873,591	\$ 11,528,479	\$ 3,654,888	46%
Self-Insurance (liability)	\$ 2,050,113	\$ 2,730,777	\$ 2,587,542	\$ 2,409,002	\$ (178,540)	-7%
Workers' Compensation	\$ 2,065,064	\$ 5,232,117	\$ 4,932,977	\$ 5,167,900	\$ 234,923	5%
Total	\$ 12,629,771	\$ 17,942,053	\$ 18,171,736	\$ 22,194,308	\$ 4,022,572	22%
Full Time Employees						
General Fund	22	25	26	27	1	4%
Health Ins. Self Fund	1	1	1	1	0	0%
Self-Insurance (liability) Fund	3	3	4	4	0	0%
Workers' Compensation Fund	2	2	3	4	1	33%
Total	28	31	34	36	2	6%

Financial Overview

Fiscal Year 2008 Health Insurance Self Funded increases are primarily the result of additional employees eligible for coverage under the plan, and increasing health costs.

In Fiscal Year 2008 the Human Resources department created the Union Liaison Program to provide full-time representation for the City's two largest unions, the Teamsters and Henderson Police Officers' Association, in place of departments funding part-time union stewards from within their departments.

Performance Measures

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
% of safety problems addressed within 24 hours	100%	100%	100%	100%
Grievances resolved before arbitration	100%	100%	95%	100%
Employee Satisfaction with training on 5 point scale	4.75	4.80	4.80	4.83

Information Technology

Purpose Statement

To provide fiscally responsible information management technology that enhances the delivery of City services.

Core Services

- Planning, Implementation, and Support of Voice and Data, and GIS 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

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, and GIS Services is comprised of computer systems, data center operations, desktop & mobile computers, the City-owned PBX system, and application software, including geographic information systems.

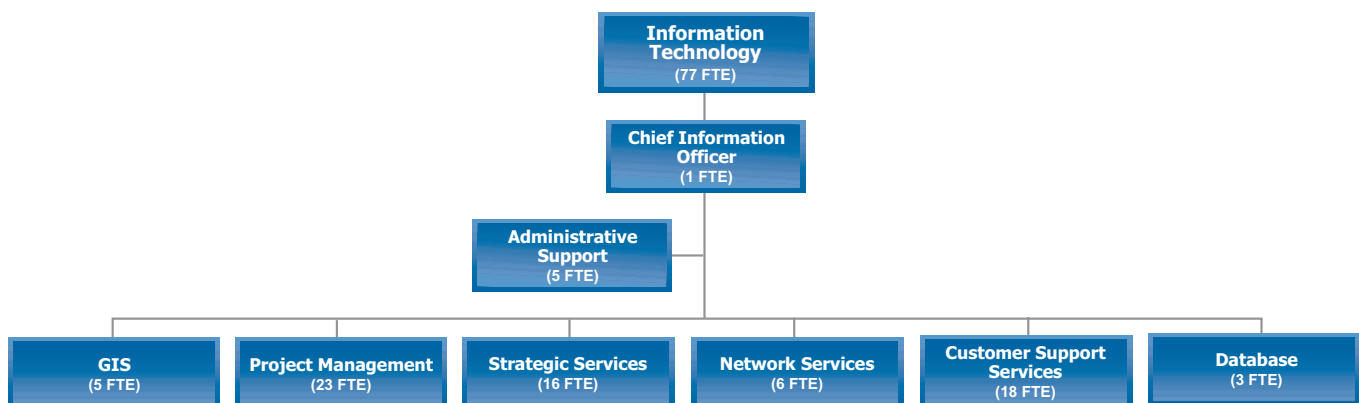
Operations and Maintenance of the City's Data Processing Systems supports voice services, information processing systems, and software applications including data security, integrity, and access control.



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

- Migrated email services to Microsoft Exchange
- Increased E-Government applications including access online to City Council and Planning Commission agendas, and CityMaps
- Developed an online application to provide consultants the ability to enter comments regarding plans submitted to the City and add attachments with resubmissions
- Enabled the Automatic Location Information for cell phone 9-1-1 calls made within Henderson
- Increased security of City network, systems, applications, email systems, and the City's website

Goals & Objectives

- Create an off-site Disaster Recovery location for the City's information systems
- Implement E-Citation program in HPD and Municipal Court
- Replace the 9-1-1 system with the latest technology
- Redesign the City's Web site
- Increase E-Government applications available via the Internet
- Department-wide restructure of organization to enhance customer service to other City departments

Information Technology Expenditures by Category / Program

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$ 4,101,840	\$ 4,633,787	\$ 5,065,172	\$ 5,580,849	\$ 515,677	10%
Employee Benefits	1,472,409	1,720,140	1,898,997	2,207,647	308,650	16%
Services and Supplies	5,113,250	4,893,900	4,699,177	5,528,962	829,785	18%
Capital Outlay	594,552	525,703	1,172,300	1,300,000	127,700	11%
Interest Expense	79,890	106,473	44,388	35,250	(9,138)	-21%
Depreciation	145,883	146,948	155,219	163,956	8,737	6%
Total	\$ 11,507,824	\$ 12,026,951	\$ 13,035,253	\$ 14,816,664	\$ 1,781,411	14%
Program						
General Fund						
General	\$ 6,549,209	\$ 7,423,952	\$ 8,657,143	\$ 9,405,885	\$ 748,742	9%
Citywide Communications	225,347	236,307	198,673	68,750	(129,923)	-65%
Network	98,240	71,038	82,629	98,331	15,702	19%
Customer Support	6,368	-	-	-	-	N/A
GIS Committee	365,273	447,908	494,823	528,595	33,772	7%
Application's Team	4,803	13,997	18,064	18,606	542	3%
Citywide Recurring	2,543,348	3,085,814	3,032,939	3,337,995	305,056	10%
Citywide Capital	302,734	226,953	574,057	290,000	(284,057)	-49%
Admin Cost Reimbursement	(1,732,078)	(2,031,331)	(3,289,752)	(3,248,950)	40,802	-1%
Subtotal General Fund	\$ 8,363,244	\$ 9,474,638	\$ 9,768,576	\$ 10,499,212	\$ 730,636	7%
Development Services Fund						
General	\$ -	\$ -	\$ 784,478	\$ 827,665	\$ 43,187	6%
Citywide	237,384	232,831	-	-	-	N/A
Kiva Phase II	475,521	513,830	-	-	-	N/A
Subtotal Dev. Serv. Fund	\$ 712,905	\$ 746,661	\$ 784,478	\$ 827,665	\$ 43,187	6%
Equip.Repair & Maint Fund	\$ 1,720,511	\$ 827,603	\$ 1,390,979	\$ 1,953,573	\$ 562,594	40%
Citywide Internal Svs Fund	\$ 711,164	\$ 978,049	\$ 1,091,220	\$ 1,536,214	\$ 444,994	41%
Total	\$ 11,507,824	\$ 12,026,951	\$ 13,035,253	\$ 14,816,664	\$ 1,781,411	14%
Full Time Employees						
General Fund	53	61	69	69	-	0%
Equipment Repair & Maint	-	1	1	1	-	0%
DSC- Info Tech	4	4	4	4	-	0%
Citywide Internal Svs Fund	2	2	3	3	-	0%
Total	59	68	77	77	-	0%

Financial Overview

The Fiscal Year 2008 budget includes funding to create a disaster recovery site to enable City departments access to information systems in the event of city-wide emergency.

The Fiscal Year 2007 Citywide Capital budget contains funding for capital projects that may be rolled into Fiscal Year 2008. Rollover funding may include funds to complete projects related to the security compliance requirements for Assembly Bills 334, 31, and 188.

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.

The capital for Fiscal Year 2008 reflects funding approved by the Budget Committee for Disaster Recovery. The Disaster Recovery project will help to protect and recover the City of Henderson's information during a disaster.

The increase in Fiscal Year 2008 Equipment Repair & Maintenance Fund is due to the projected costs in needed Workstation, Server, and Switch replacements.

Fiscal Year 2008 increase in the Citywide Internal Services Fund is due to rollover funds that will facilitate software assurance, infrastructure growth, and implementation of new voice technologies to the City of Henderson's PBX system.



Performance Measures

Fiber Optic Network Switch

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
Network availability	99.9%	99.9%	99.9%	99.9%
Percentage of tickets closed by Customer Service & Support	74.0%	76.0%	78.0%	79.0%
Percentage of Customer Service & Support tickets closed				
closed on initial contact	34.0%	37.0%	37.0%	38.0%
Average time to close by Customer Service & Support (days)	13	18	11	10
Customer Service & Support Average time to close details (days):				
HelpDesk average time to close	3.9	3.3	4.5	4.0
Desktop Team average time to close	20.3	18.4	11.0	10.0
Telecommunications Team average time to close	13.2	10.5	9.5	8.5
Desktop Public Safety average time to close	13.3	19.0	4.0	3.5
In-house IT Training:				
IT training courses conducted	78	170	231	187
Number of participants	479	681	1,114	600

Mayor and Council

Purpose 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.

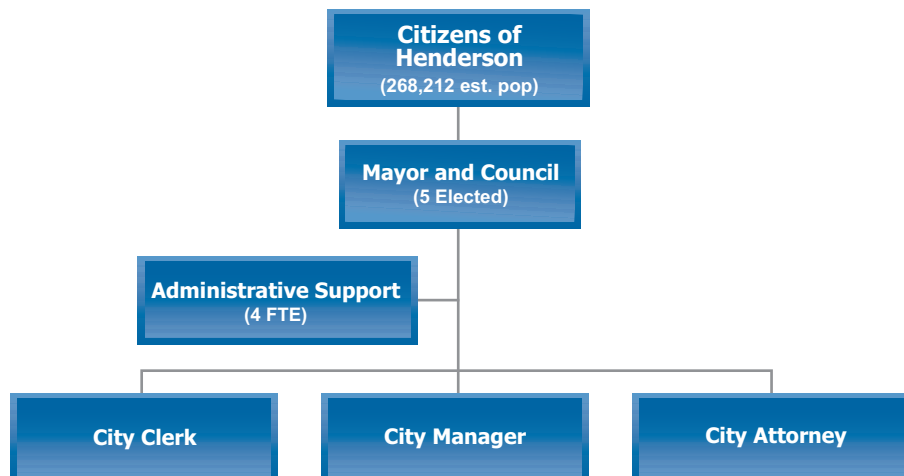
Mayor and Council Priorities

- 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:
Steven D. Kirk, Councilman Ward IV
James B. Gibson, Mayor
Jack K. Clark, Councilman Ward III
Gerri Schroder, Councilwoman 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.



Mayor and Council Expenditures by Category / Program

	FY 2005		FY 2006		FY 2007		FY 2008		Increase/ (Decrease)	% Change	
	Actual		Actual		Estimate		Budget				
Category											
Salaries and Wages	\$	260,574	\$	333,354	\$	367,801	\$	383,658	\$	15,857	4%
Employee Benefits		178,700		211,376		236,253		267,276		31,023	13%
Services and Supplies		169,497		190,581		155,181		283,631		128,450	83%
Capital Outlay		-		-		-		-		-	N/A
Total	\$	608,771	\$	735,311	\$	759,235	\$	934,565	\$	175,330	23%
Program											
General Fund											
General	\$	816,310	\$	970,518	\$	1,033,381	\$	1,227,482	\$	194,101	19%
Admin Cost Reimbursement		(207,539)		(235,207)		(274,146)		(292,917)		(18,771)	7%
Total	\$	608,771	\$	735,311	\$	759,235	\$	934,565	\$	175,330	23%
Full Time Employees											
General Fund		8		9		9		9		0	0%
Total		8		9		9		9		0	0%

Financial Overview

The increase in Fiscal Year 2008 salaries and benefits reflect routine growth related costs. Services and supplies increased in Fiscal Year 2008 reflecting the addition of resident services programs.

Key Fact

Identified through the 2007 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 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
Residents that feel safe in their neighborhood during the day	94%	92%	91%	92%
Residents who rated the overall quality of services provided by the City as “good” or “excellent.”	83%	82%	78%	80%
Residents who rated the quality of land use, planning, and zoning as “good” or “excellent.”	51%	48%	53%	55%
Residents satisfied with recreational opportunities	78%	72%	77%	79%
Satisfaction with Quality of Life in Henderson	89%	85%	87%	89%

Source: The National Citizen Survey.



Council Chambers

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

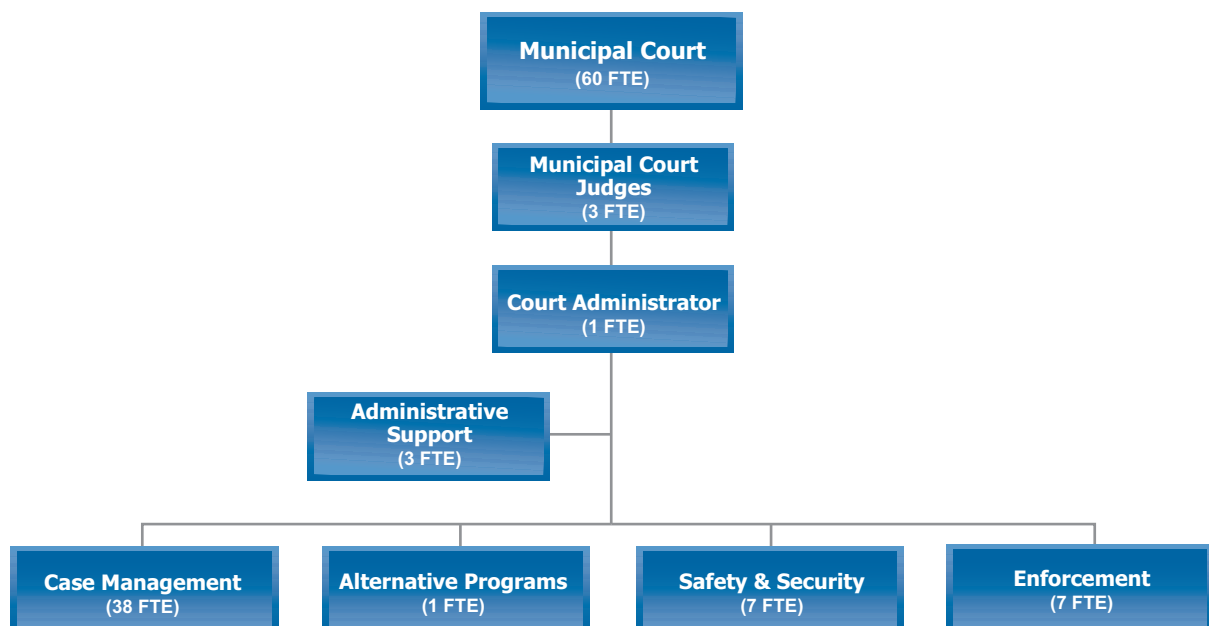
Case Management is the primary service of the Court Operations Division. The staff in this division coordinate public access to the Court using a variety of technologies. The staff process, manage, and distribute all monies collected by the Court. This division also provides courtroom support to the 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 Commercial Vehicle Violations in December 2006
- Began the design phase of the Justice Facility Expansion and Parking Garage Project
- Began an ongoing partnership with the City Clerk's office to image closed DUI and Domestic Battery Cases
- Implemented the "Legal Minds Program" for fifth grade students to educate them on the legal system through attendance to court sessions

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
- Award the bid and begin construction on 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 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 2,376,338	\$ 3,038,484	\$ 3,569,321	\$ 4,030,930	\$ 461,609	13%
Employee Benefits	902,861	1,236,485	1,484,875	1,646,459	161,584	11%
Services and Supplies	646,582	634,548	931,406	933,270	1,864	0%
Capital Outlay	423,691	41,017	520,502	-	(520,502)	-100%
Total	\$ 4,349,472	\$ 4,950,534	\$ 6,506,104	\$ 6,610,659	\$ 104,555	2%
Program						
General Fund						
General	\$ 3,570,183	\$ 4,672,897	\$ 5,481,602	\$ 6,140,479	\$ 658,877	12%
DUI Traffic School	-	-	-	-	-	N/A
Subtotal General Fund	\$ 3,570,183	\$ 4,672,897	\$ 5,481,602	\$ 6,140,479	\$ 658,877	12%
Equip.Repair & Maint Fund	\$ 353,412	\$ 2,555	\$ 170,502	\$ -	\$ (170,502)	-100%
Muni Court Special Revenue	\$ 425,877	\$ 275,082	\$ 854,000	\$ 470,180	\$ (383,820)	-45%
Total	\$ 4,349,472	\$ 4,950,534	\$ 6,506,104	\$ 6,610,659	\$ 104,555	2%
Full Time Employees						
General Fund	47	49	55	60	5	9%
Total	47	49	55	60	5	9%

Financial Overview

The Capital Outlay in Fiscal Year 2007 reflects costs associated with the facility expansion and parking garage. Unspent funds for this project will be carried forward to Fiscal Year 2008, and included in the augmented budget.

Key Fact

The Henderson Justice Facility is undergoing a significant equipment retrofit and replacement that will result in sustained energy savings annually.

Performance Measures

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
Average Warrants Cleared Per Day	10.16	8.60	11.00	12.00
Dollar Value of AWCPD	\$15,181	\$13,753	\$17,600	\$19,200
Average Cost Per New Case	\$140	\$168	\$153	\$150
Cost Per Capita (City of Henderson)	\$19.99	\$19.42	\$22.85	\$22.89

Neighborhood Services

Purpose Statement

To develop unified and healthy neighborhoods and enhance citizen self-sufficiency while maintaining their uniqueness and identity.

Core Services

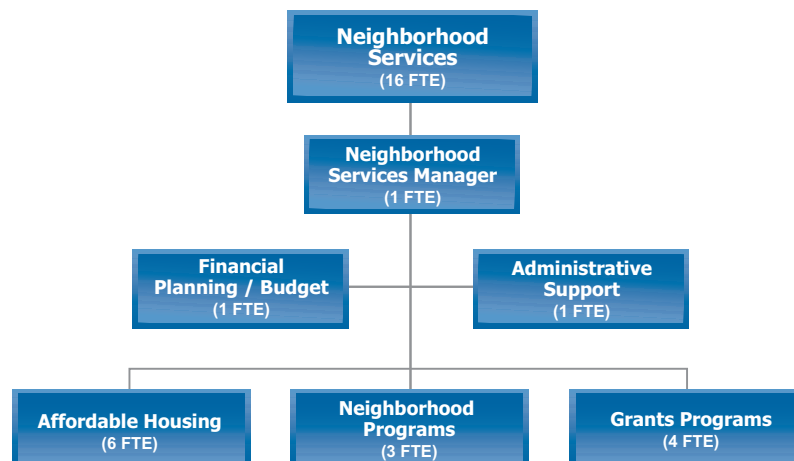
Neighborhood Services is a division of the City Manager's Office. The core services are as follows:

- 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. Using a variety of funding sources, the City supports programs designed to provide affordable and workforce housing.



Funds may be provided for affordable rental and homeownership housing through various programs such as down payment assistance, rehabilitation, new construction and tenant-based rental assistance. To achieve these goals the City has developed programs to assist eligible individuals and families with a variety of housing needs. Some of those programs are Interest-Free Deferred Loans, Emergency/Repair Grants, Low-Interest Loans, First Time Home buyer Programs, Weatherization Grants, and Affordable Housing Production.



In an effort to provide energy efficiency to lower income households, the City successfully sought grant funds from the State of Nevada and local utility companies. These funds are used to install energy efficient materials in eligible houses and apartments.

Key Fact

The City of Henderson secured funds from Nevada Power Company to implement an Air Conditioning Program. In a 3 month time period 25 new air conditioning units were provided to low-income Henderson residents at no cost.

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

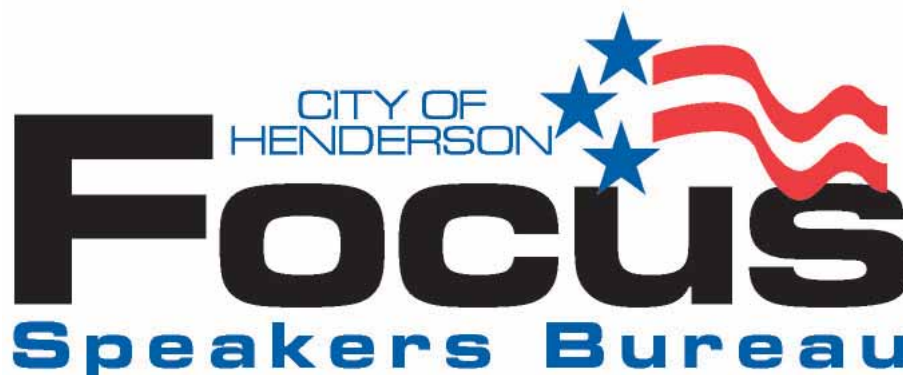


they develop into more serious concerns. The purpose of the Clean-up Assistance and Grant program is to help seniors, the disabled, and low income residents in cleaning up their properties. The Neighborhood Enhancement Grants are to provide organized neighborhoods with an incentive to work together on 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. One such popular program is the "Neighborhood Leadership Forum". These programs provide opportunities for Neighborhood Services to work with existing neighborhood group associations to build a network for the exchange of information between neighborhoods and the City.

Peer Consulting offers a variety of services to internal departments dealing with neighborhood meetings, issues, projects, and programs. Consulting services include "Your Neighborhood Matters" newsletter publication, "Surviving Public Meeting" training, meeting design, and meeting facilitation.



Inter-disciplinary teams are established to partner and foster improved communication and problem solving with departments throughout the City who are working on projects and issues involving particular neighborhoods. Neighborhood education and information involves a variety of programs and events including Neighborhood 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.

Key Fact

Last year, over 134 Neighborhood Leaders and City Staff met over breakfast during the biannual Neighborhood Leadership Forum meetings to discuss the City's new property maintenance codes, crime, and police presence and response. This venue offered an opportunity to network, learn, problem solve, share, and exchange information.

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.

Past Accomplishments

- Assisted in the development and financing of 51 affordable senior housing units
- Assisted six families to purchase first time homes
- Public services agencies assisted over 14,300 residents utilizing CDBG funds
- Weatherized 196 units
- Created a reference tool kit for neighborhood group association development
- Created the Neighborhood Leadership Forum in order to provide an opportunity for neighborhood group leaders to network, learn, problem solve, and communicate with each other and the City
- Created 21 new jobs for low-income residents
- Conducted more than 36 neighborhood cleanups

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

Goals & Objectives

- Increase number of affordable housing units in the rental market
- Identify additional funding sources and form financial partnerships to fund needed programs
- Increase Enhancement activities to maintain aging community needs
- Increase the number of affordable single family homes
- Increase Citizen's perception that the City of Henderson is trustworthy through better communication venues
- Increase inter-departmental coordination and communication approaches to community driven issues and solutions

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 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 & Adult Daycare Center, and creating as well as preserving jobs through the Nevada Small Business Development Program. Economic Development Initiative Grants provided approximately \$300,000 toward acquiring property in the Water Street District to be utilized for 70 units of affordable housing for Critical Needs Professional Housing and a parking structure.

Neighborhood Services Expenditures by Category / Program

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,049,296	\$ 964,068	\$ 1,197,152	\$ 1,317,870	\$ 120,718	10%
Employee Benefits	412,303	388,493	413,411	445,392	31,981	8%
Services and Supplies	1,909,630	2,407,586	3,340,744	3,231,677	(109,067)	-3%
Capital Outlay	232,570	285,161	404,667	-	(404,667)	-100%
Total	\$ 3,603,799	\$ 4,045,308	\$ 5,355,974	\$ 4,994,939	\$ (361,035)	-7%
Program						
General Fund						
Neighborhood Services	\$ 1,051,724	\$ 1,245,805	\$ 1,823,058	\$ 1,811,160	\$ (11,898)	-1%
Admin Reimbursement	-	(374,192)	(461,064)	(433,620)	\$ 27,444	-6%
Subtotal General Fund	\$ 1,051,724	\$ 871,613	\$ 1,361,994	\$ 1,377,540	\$ 15,546	1%
HUD Proceeds Fund	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Multipurpose Special Rev	\$ 2,552,075	\$ 3,173,695	\$ 3,993,980	\$ 3,617,399	\$ (376,581)	-9%
Total	\$ 3,603,799	\$ 4,045,308	\$ 5,355,974	\$ 4,994,939	\$ (361,035)	-7%
Full Time Employees						
General Fund	11	11	11	11	-	0%
Multipurpose Special Rev	5	5	5	5	-	0%
Total	16	16	16	16	-	0%

Financial Overview

The Fiscal Year 2007 budget reflects budgeted expenditures for grants that will be carried forward to Fiscal Year 2008. The Fiscal Year 2008 projected budget reflects conservative expenditures based on available information at the time the final budget was filed with the state in May 2007.

Key Fact

Since 1980 the City of Henderson's CDBG Program has contributed more than \$2 million To improve parks located in low-income neighborhoods.

Performance Measures

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
# of affordable housing units complete	230	335	406	345
Total # of neighborhood clean-ups	26	36	50	45
# of clients (sub recipients) served	16,000	14,372	14,000	14,000
Amount of local, state and Federal grants that the City has received	\$5,846,000	\$4,442,371	\$5,632,587	\$4,124,121

Parks and Recreation

Purpose Statement

To provide community services through diverse and innovative parks, and natural resource opportunities.

Core Services

- Strategic Support
- Community Services
- Parks and Facilities Operations and Management
- Planning
- Recreation Opportunities and Services

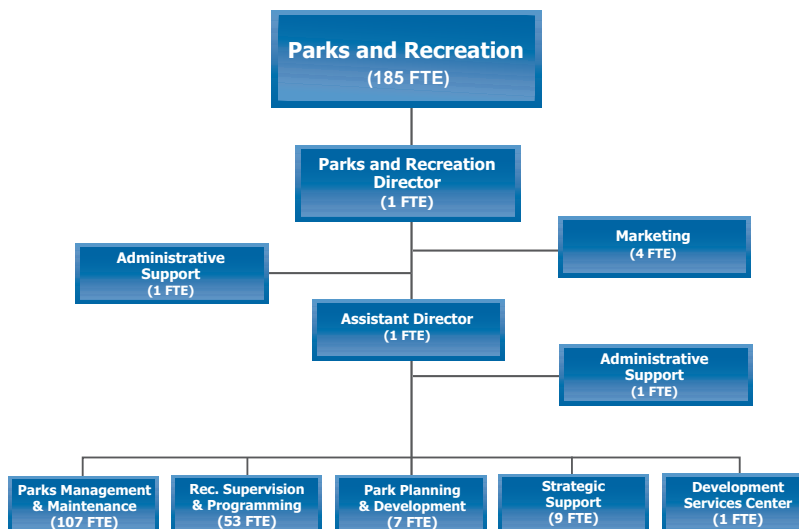
Strategic Support includes marketing, resource development, and administrative support functions. This core service enables and maximizes delivery of the department's core services.

Community Services provides programs that contribute to the overall development of individuals by enhancing their physical, mental, and social well-being. This core service includes a variety of recreation programs focused on addressing the special needs of many Henderson residents. The City's senior adult residents are offered programs such as health screenings, outreach, tax assistance, volunteer opportunities, and nutrition. For the population with disabilities, a number of adaptive and mainstreaming activities are offered. The younger school-age



residents benefit from programs such as Safekey, Kids Zone, Teen Zone, Children at Play Club, Traveling Teens, Specialty Camp, and Teen Smarts.

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 1,200 acres of developed park land, open space, trails, and civic grounds. Henderson's parks and facility inventory includes 45 parks and facilities, 12 swimming pools, six



community centers, and one senior center. There are a number of streetscapes also maintained as part of this core service area.

There are over 50 lighted and non-lighted sports fields throughout the park system. Park sites offer the community opportunities for both active and passive usage; active use such as sports leagues and passive use such as hiking and picnics.

Planning provides short-term 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.

Past Accomplishments

- Recreation Division expired waiting list for home delivered meals by increasing delivery of meals by up to 50 per day
- Senior Center served over 94,000 meals under the Black Mountain Nutrition program
- In response to the drought, the Parks & Recreation Department implemented a turf conversion program in 2003. In 2007, this program reached a milestone hitting 1,000,000 square feet of turf that has been converted to xeriscape. It is estimated that these turf conversions will save the City 55,000,000 gallons of water annually
- The department completed and was awarded re-accreditation through the National Recreation and Park Association in February 2006. The City of Henderson is one of only 66 agencies in the United States to be accredited
- Apple Partnership participants read 650,000 minutes. The City of Henderson and the Clark County School District have assembled a group of parents, teachers, principals and city representatives to create the APPLE (All People Promoting Literacy Efforts) Partnership

Recreation Opportunities and Services is striving to provide residents with the most admired, value-driven recreation, aquatic, athletic, and special interest programs in Southern Nevada. General recreation programs such as fee classes, fitness, drop-in classes, sports, aquatics, and special events are offered through the department's community centers and special sports facilities. Services are available for all Henderson residents.

Key Fact



The City of Henderson was awarded the 2006 National Excellence in Youth Sports Award presented by Athletic Business Magazine and the National Alliance for Youth Sports.

Goals & Objectives

- To increase from 2,500 to 2,900 the daily Safekey program capacity by August 2007 (Three new school sites and one dual site will be added in 2007-2008 school year)
- To increase from 10 to 65, the number of senior participants provided transportation for congregate meals by July 1, 2008
- Planned Park Grand Openings
 - Amador Vista Park
 - Avellino Park
 - Bird Viewing Preserve Expansion
 - Weston Park
 - Whitney Mesa Nature Preserve
- Planned Trail Grand Openings
 - River Mountain Loop Trail (Sec 13-14)
 - Burkholder Trail
 - St. Rose Trail (Phase II)

Parks and Recreation Expenditures by Category / Program

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$ 14,842,605	\$ 16,219,309	\$ 17,396,162	\$ 19,064,597	\$ 1,668,435	10%
Employee Benefits	4,162,676	4,832,262	5,448,501	5,445,990	(2,511)	0%
Services and Supplies	9,917,340	11,341,019	12,901,841	11,790,049	(1,111,792)	-9%
Capital Outlay	1,443,924	2,876,426	7,876,700	632,500	(7,244,200)	-92%
Total	\$ 30,366,545	\$ 35,269,016	\$ 43,623,204	\$ 36,933,136	\$ (6,690,068)	-15%
Program						
General Fund						
Parks						
General	\$ 5,861,625	\$ 5,879,127	\$ 5,456,286	\$ 3,157,956	\$ (2,298,330)	-42%
Parkway Median Lands	260,429	313,128	-	95,000	95,000	100%
Planning/Resource Dev.	7,718	9,719	63,323	257,741	194,418	307%
SNPLMA	-	43,148	-	-	-	N/A
Maintenance General	-	-	903,841	4,013,190	3,109,349	344%
O & M Bond Funded	4,446,377	4,968,383	6,790,678	7,080,307	289,629	4%
Subtotal Parks	\$ 10,576,149	\$ 11,213,505	\$ 13,214,128	\$ 14,604,194	\$ 1,390,066	11%
Recreation						
General	\$ 2,175,184	\$ 2,162,042	\$ 2,393,829	\$ 2,708,753	\$ 314,924	13%
Communication	819,445	787,996	783,932	775,793	(8,139)	-1%
Cultural Arts	271,592	316,638	4,083	17,150	13,067	320%
Bird Viewing Preserve	72,635	74,304	91,232	103,490	12,258	13%
Recreation-Inclusion	146,645	208,525	281,114	501,633	220,519	78%
Special Events	331,988	262,472	5,709	23,392	17,683	310%
Sports	858,846	818,901	919,005	899,924	(19,081)	-2%
Technical Services	199,017	187,626	402,263	428,447	26,184	7%
Recreation Centers	4,765,096	5,351,245	5,247,132	5,999,919	752,787	14%
Adult Sr Services	375,890	442,507	623,232	593,094	(30,138)	-5%
Swimming Pools	2,207,187	2,180,487	2,342,271	2,167,339	(174,932)	-7%
O & M Bond Funded	4,437,740	5,288,970	5,752,788	6,256,401	503,613	9%
Subtotal Recreation	\$ 16,661,265	\$ 18,081,713	\$ 18,846,590	\$ 20,475,335	\$ 1,628,745	9%
Subtotal General Fund	\$ 27,237,414	\$ 29,295,218	\$ 32,060,718	\$ 35,079,529	\$ 3,018,811	9%
Special Recreation Fund	\$ 1,483,929	\$ 2,143,457	\$ 3,293,757	\$ 1,210,734	\$ (2,083,023)	-63%
Development Svs Center	\$ -	\$ -	\$ -	\$ 134,791	\$ 134,791	100%
Equipment Repair & Maint	\$ 5,850	\$ 165,210	\$ 1,820,162	\$ 508,082	\$ (1,312,080)	-72%
Multipurpose Spec.Rev Fund	\$ 1,639,352	\$ 3,665,131	\$ 6,448,567	\$ -	\$ (6,448,567)	-100%
Total	\$ 30,366,545	\$ 35,269,016	\$ 43,623,204	\$ 36,933,136	\$ (6,690,068)	-15%
Full Time Employees						
General Fund	163	177	182	185	3	2%
Special Recreation Fund	1	1	-	-	-	N/A
Multipurpose Special Rev. Fund	1	4	-	-	-	N/A
Total	165	182	182	185	3	2%

Financial Overview

The Parks and Recreation Department has two main operating funding sources. The General Fund and the 1997 voter-approved tax override. The general fund is comprised of charges for facility and program use and is a major source of funding for the department. The Parks and Recreation Department also receives funds from room tax distributed into the Special Recreation Operating Fund. The financial data presented in the table depicts expenditures by facilities and programs.

Parks and Recreation also has a considerable capital budget from a variety of sources. The largest source of funds comes from the Southern Nevada Public Lands Management Act (SNPLMA). These funds now are estimated to be in excess of \$213 million dollars, approved as of 2006. The developers of Henderson's residential and commercial developments will also provide \$109 million in parks and trails projects to be dedicated to the City. This enhanced capital program will greatly add to the City's trails, open space, and park inventory over the next several years.



Acacia Park

The Fiscal Year 2008 Performance Budget process added 3 new full-time positions. All three new positions will be from the General Fund. The Recreation Division added one Assistant Therapeutic Recreation Coordinator. The Parks Division added two Parks and Facility Maintenance II's. In addition to the 185 full-time employees, the department also employs the equivalent of 365 full-time positions in part-time personnel.

Performance Measures

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
# of Meals Served in the Senior Nutrition Program	N/A	94,614	97,593	98,500
(parks, city facilities, medians, natural resources, and trails)				
# of total park acres constructed	N/A	N/A	11	16
# of total trail miles constructed	N/A	N/A	7	15
# of gallons of water saved in parks due to turf removal	N/A	49 Million	42 Million	41 Million
# of park staff per acre maintained	1:12	1:12	1:12	1:12
overall customer satisfaction of recreation classes/workshops	4.74	4.77	4.77	4.78
(scale 1-5, 1=poor, 5=excellent)				
# 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 within the framework of the U.S. Constitution to enforce the laws, preserve the peace and provide a safe community.

Core Services

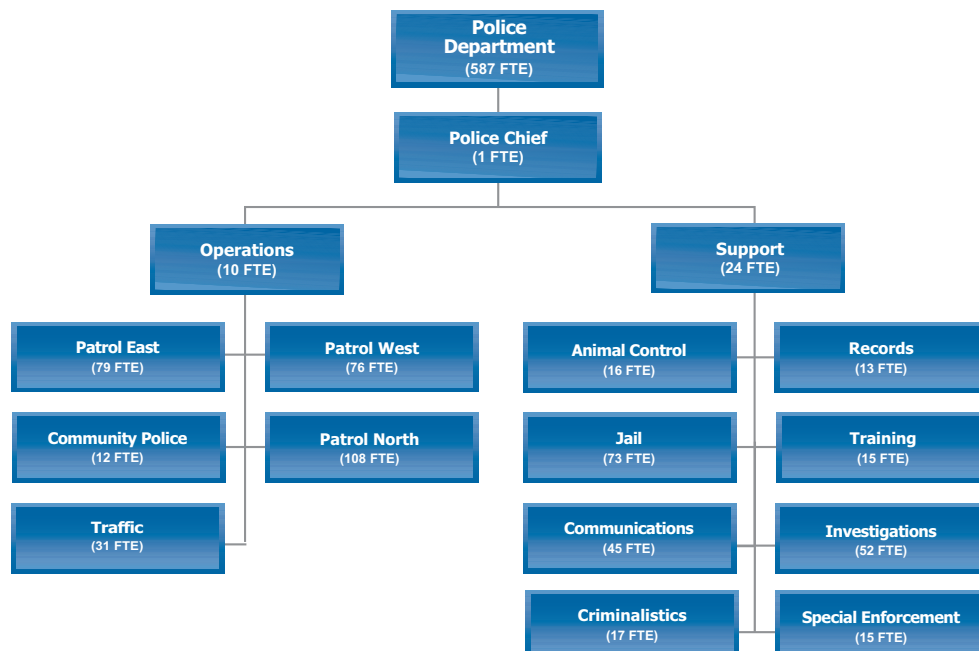
The core services of the Police Department include:

- Patrol
- Criminal Investigations
- Detention Services
- Technical Services
- Administration

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 **Criminal 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. Investigations uncovers the evidence needed to arrest offenders and bring them to justice while protecting the rights of the innocent.



The **Detention Services** function includes the Detention Facility and Animal Control. Detention books, incarcerates, houses, releases, classifies, and moves inmates. The Detention Facility provides transportation to and from medical facilities and municipal and justice courts. A medical contractor provides in-house medical services. 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.

The **Technical Services** function includes Communications, Records, and Professional Standards, Crime Analysis Unit, and Training Bureau. Crime statistics and trends are maintained and reported.

Administration 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

- Began upgrade of 9-1-1 system
- Constructed and began equipment installation of a secondary communication center
- Created an additional traffic unit
- Sent eight officers to assist Hurricane Katrina efforts
- Created a three area command structure
- Established process to provide officers with Neighborhood Watch details for better collaboration
- Established Citizen Handicap Parking Enforcement Unit
- Began implementation of a paperless documentation system to allow for quicker access to police records for police staff and citizens

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
- Hire staffing needed for the North Community Police Station which will begin construction
- Expansion of the animal control facility pending receipt of outside donation
- Establish a police academy in cooperation with CSN and training facility in cooperation with Boulder City



Police Expenditures by Category / Program

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$ 32,587,465	\$ 36,318,052	\$ 42,672,570	\$ 48,859,896	\$ 6,187,326	14%
Employee Benefits	13,429,156	15,967,991	20,378,536	23,357,060	2,978,524	15%
Services and Supplies	7,118,565	8,426,045	10,268,361	11,672,930	1,404,569	14%
Capital Outlay	3,402,282	2,261,948	3,460,471	1,684,586	(1,775,885)	-51%
Total	\$ 56,537,468	\$ 62,974,036	\$ 76,779,938	\$ 85,574,472	\$ 8,794,534	11%
Program						
General Fund						
General	\$ 1,046,432	\$ 1,241,374	\$ 1,477,879	\$ 1,928,125	\$ 450,246	30%
Support Services	3,796,813	3,927,415	3,648,013	4,707,742	1,059,729	29%
Animal Control	1,141,460	1,223,634	1,490,354	1,636,983	146,629	10%
Jail	7,180,645	7,818,903	8,639,519	9,898,398	1,258,879	15%
Patrol Admin	4,538,461	3,533,494	1,049,281	1,067,838	18,557	2%
Patrol-East Command	9,803,789	9,856,565	9,475,672	9,674,650	198,978	2%
Patrol-West Command	10,683,718	11,755,895	9,236,774	9,410,403	173,629	2%
Patrol-North Command	-	-	4,246,479	4,856,682	610,203	14%
K-9, Narc, Traffic	-	-	2,303,363	2,525,210	221,847	10%
Investigations	3,993,134	4,687,963	5,716,426	6,200,378	483,952	8%
Information Services	5,177,412	4,008,842	4,768,130	5,715,390	947,260	20%
Police Training	1,397,168	1,633,723	1,851,176	3,501,993	1,650,817	89%
Records	1,015,795	1,088,402	1,244,120	1,313,691	69,571	6%
Special Operations	3,529,041	3,796,676	3,726,138	3,745,997	19,859	1%
Crime Prevention	51,500	1,181,597	1,222,625	1,541,660	319,035	26%
Professional Standards	30,729	23,319	54,110	87,751	33,641	62%
Criminalistics	1,215,814	1,192,264	2,302,790	2,654,586	351,796	15%
Homeland Security	251,734	273,767	276,527	202,969	(73,558)	-27%
Total General Fund	\$ 54,853,645	\$ 57,243,833	\$ 62,729,376	\$ 70,670,446	\$ 7,941,070	13%
Forfeited Assets Special Rev	\$ 79,411	\$ 96,788	\$ 254,321	\$ 314,760	\$ 60,439	24%
Multipurpose Spec.Rev Fund	\$ 1,604,412	\$ 1,214,987	\$ 957,345	\$ -	\$ (957,345)	-100%
Sales & Use Tax	\$ -	\$ 4,418,428	\$ 12,838,896	\$ 14,589,266	\$ 1,750,370	14%
Total	\$ 56,537,468	\$ 62,974,036	\$ 76,779,938	\$ 85,574,472	\$ 8,794,534	11%
Full Time Employees						
General Fund	412	427	459	469	10	2%
Sales Tax & Use Fund	-	54	98	118	20	20%
Total	412	481	557	587	30	5%



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.

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.

Any unspent funds in the Multipurpose Special Revenue Fund at the end of Fiscal Year 2007 will be carried over into Fiscal Year 2008. In addition, any new grants received in this fund will be augmented through City Council and will be included in the budget augmentation filed with the state next May.

Performance Measures

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
Reports	26,620	27,214	26,048	26,560
Calls for Service	157,798	122,518	127,548	132,650
Total 9-1-1 Calls Received	80,805	92,045	102,671	116,000



**"Every 15 Minute" program
conducted at City High Schools**

Key Fact

The Henderson Police Department uses innovative Community Policing strategies, including the "Every 15 Minutes" program (pictured at left) 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.

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



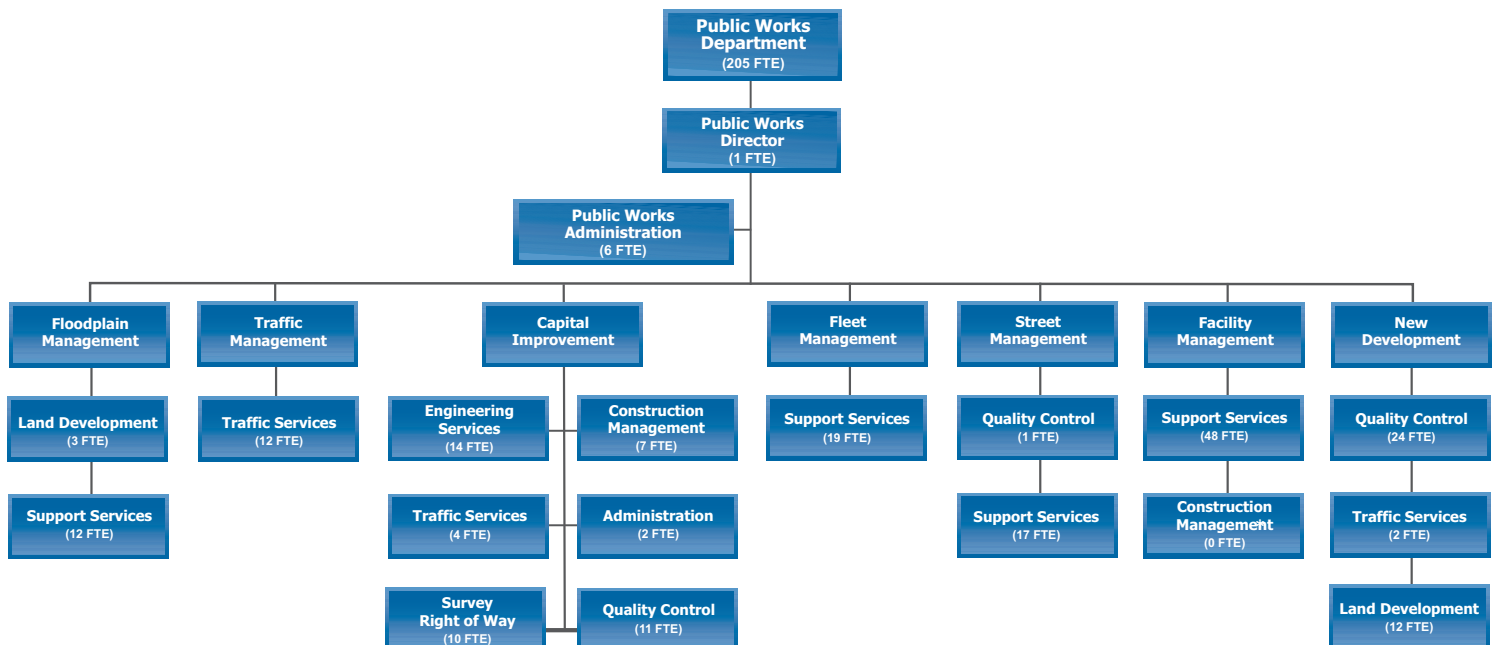
Street Sign Inventory

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.

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 are split between Capital Improvement and Facility Management. These FTEs are recorded in only one place to avoid duplication.

Traffic Management provides planning design, evaluation, operation, repair and maintenance of the City's transportation network and street light system; temporary traffic control permitting and inspections; special permit issuance; graffiti removal services; and traffic control warrant evaluation.

Capital Improvement provides planning, design, project management, construction management, inspection, and testing services for City-owned infrastructure projects.

New Development provides plan review, inspection, testing, permitting, and regulatory compliance services from project development through construction for developer projects.

Past Accomplishments

- Increased maintenance efficiency by establishing a contract to replace short roadway segments and sidewalks
- Developed a drop inlet GIS layer for maintenance documentation, eliminating the need for paper records while improving access to maintenance data
- Collaborated with B&FS to develop an industrial site inspection to ensure compliance with new storm water quality ordinance
- Revised processes for additional plan reviews which decreased turn around time by 50%
- Completed the energy performance contract for the Justice Facility, saving the City an estimated \$50,000 annually in utility charges
- Staff additions to the City Shop decreased the backlog of vehicles waiting for service by over 70%
- Completed projects: Mission Hills Park Water Feature Improvements, North Police Substation Design, Senior Center Design, Justice Facility Expansion and Parking Garage Design, King Street, Water Street Rehabilitation Phase 2, Galleria Dr/I-515 Interchange Design, Copper Glow Storm Drainage Improvements

Goals & Objectives

- Enhance City CIP Planning by incorporating projections for donated infrastructure into the plan and improving the O & M cost projections for the additional infrastructure
- Develop a department asset management program
- Increase custodial services at police stations to 6 days per week
- Construct new facility for the City's fleet services
- Increase energy efficiency of City facilities, including recreation centers and the ESF
- Increase reliability of fuel dispensers and fuel security system through upgrades and replacement
- Increase efficiency and customer service of City Shop by initiating a new roadside service program
- Develop program to replace street signage to meet new federal standards



Graffiti Crew

Public Works Expenditures by Category / Program

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$ 10,549,345	\$ 11,861,605	\$ 13,440,809	\$ 14,928,812	\$ 1,488,003	11%
Employee Benefits	3,685,258	4,078,176	4,936,625	5,436,454	1,758,340	10%
Services and Supplies	13,904,568	15,595,633	20,805,330	21,878,897	3,247,521	5%
Capital Outlay	481,643	666,417	3,233,799	2,071,500	(1,162,299)	-36%
Depreciation	3,146,622	3,585,777	4,284,569	5,021,874	1,937,788	17%
Interest Expense	2,435	928	249	3	(246)	-99%
Loss on Disposition of Asset	-	15,616	-	-	-	N/A
Total	\$ 31,769,871	\$ 35,804,152	\$ 46,701,381	\$ 49,337,540	\$ 2,636,159	6%
Program						
General Fund						
Building Maintenance	\$ 5,225,594	\$ 5,506,932	\$ 7,028,466	\$ 7,937,245	\$ 908,779	13%
Streets	2,662,080	1,869,058	2,093,398	2,335,514	242,116	12%
Traffic	3,639,597	4,072,777	4,424,418	4,977,757	553,339	13%
Flood	360,922	1,677,633	1,867,515	2,050,147	182,632	10%
Support Services	308,122	585,716	3,457,032	3,483,141	26,109	1%
Subtotal General Fund	\$ 12,196,315	\$ 13,712,116	\$ 18,870,829	\$ 20,783,804	\$ 1,912,975	10%
Engineering Fund						
Administration	\$ 2,451,827	\$ 2,571,868	\$ 1,750,333	\$ 1,220,542	\$ (529,791)	-30%
Drafting/Design	1,440,929	1,525,363	1,667,843	1,834,757	166,914	10%
Improvement Districts	117,316	151,600	161,782	156,672	(5,110)	-3%
New Development	116,739	195,699	197,625	194,576	(3,049)	-2%
Quality Control	1,266,653	1,361,477	1,775,310	1,835,069	59,759	3%
Survey	-	-	-	-	-	N/A
Flood Control-Admin	156,926	210,483	325,791	300,990	(24,801)	-8%
Construction Mgmt	748,781	893,099	1,065,602	1,064,365	(1,237)	0%
Traffic Clerical	-	16,232	76,186	79,057	2,871	4%
QC Pavement Mgmt	-	134,855	110,753	132,222	21,469	19%
Parks Design	121,493	11,665	-	-	-	N/A
Subtotal Eng Fund	\$ 6,420,664	\$ 7,072,341	\$ 7,131,225	\$ 6,818,250	\$ (312,975)	-4%
Development Services Fund						
DSC-Traffic	\$ 121,540	\$ 124,042	\$ 244,139	\$ 336,064	\$ 91,925	38%
DSC-Engineering						
New Development	1,882,989	2,152,406	1,442,325	1,487,704	45,379	3%
Construction Mgmt	-	11,243	-	-	-	N/A
Quality Control	3,000,715	3,112,126	4,164,293	4,473,947	309,654	7%
Flood Control	65,541	4,533	656,837	728,148	71,311	11%
Subtotal Dev Serv Fund	\$ 5,070,785	\$ 5,404,350	\$ 6,507,594	\$ 7,025,863	\$ 518,269	8%
City Shop Fund	\$ 7,298,640	\$ 8,305,693	\$ 10,020,971	\$ 11,122,119	\$ 1,101,148	11%
Multipurpose Spec Rev	\$ 41,573	\$ 12,239	\$ -	\$ -	\$ -	N/A
Equip Repair & Maint	\$ 741,894	\$ 1,109,013	\$ 4,161,342	\$ 3,468,689	\$ (692,653)	-17%
Flood Control Cap Proj	\$ -	\$ 188,400	\$ 9,420	\$ 118,815	\$ 109,395	1161%
Total	\$ 31,769,871	\$ 35,804,152	\$ 46,701,381	\$ 49,337,540	\$ 2,636,159	6%
Full Time Employees						
General Fund	83	87	107	111	4	4%
Engineering Fund	43	44	37	37	-	0%
DSC-Public Works	31	34	38	38	-	0%
City Shop Fund	15	15	18	19	1	6%
Total	172	180	200	205	5	2%

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 including Flood Control, New Development, and Traffic.

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.

Capital outlay fluctuates with ongoing projects.

During Fiscal Year 2007, some Property Management staff, along with Survey were realigned into the Public Works Department. In Fiscal Year 2007, three positions were added to the City Shop Fund to maintain the City's growing fleet; three positions were added to the general fund to maintain infrastructure, and four positions were added to the DSC to maintain service levels.

Positions approved for Fiscal Year 2008, include a Facilities Maintenance Coordinator, two Custodians, an Equipment Operator I, and a Mechanic III.



Street Patch Repair

Key Fact

During Fiscal Year 2007, the City's CIP Team selected and implemented CIP ACE to use to improve planning and funding of the City's \$2.1 billion six year plan.

Performance Measures

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
Permits and Studies reviewed within target time	94%	99%	100%	99%
City signalized intersections equipped synchronization technology	38%	52%	52%	52%
Fleet workorders completed within 2 days	69%	59%	62%	70%
Street "Request for Service" responded to within goals	82%	80%	88%	85%
Facilities work orders completed within goals	76%	75%	76%	76%

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

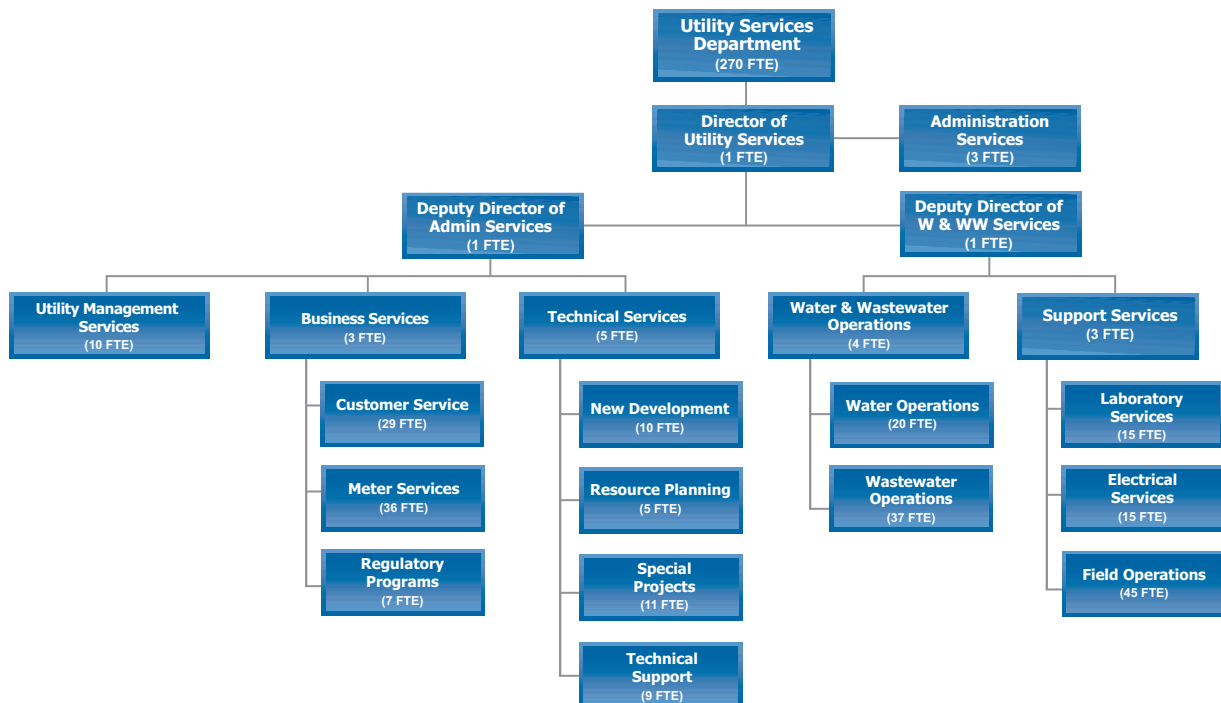
The Department of Utility Services is responsible for all facets of water, wastewater, and reclaimed water services for the Henderson community. The Department provides treatment and delivery of drinking water, collection and reclamation of wastewater, laboratory testing services, utility infrastructure 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 Operations.



Sprinkler Clock Demonstration

The divisions are comprised of twelve sections, which include: 1) Customer Service, 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 involves long-range facilities planning, water resource planning, plans review, inspections, technical support, financial planning, regional coordination and engagement, and capital improvement program development and management.

Other vital programs the Department performs include:

- Training and Safety - the Department is committed to keeping all employees up-to-date on technical, operational, maintenance and safety issues through its employee development program
- Customer Service - a commitment to deliver quality service to customers
- Water Conservation - the Department is committed to ensuring sufficient water resources by increasing water conservation behaviors of our customers. The 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
- Asset Management - the Department is committed to sound asset management principles and practices that assures reliable service to our customers

Past Accomplishments

- Reached the benchmark of 80,000 customer accounts
- Completed the Draft Water and Wastewater System Master Plan Updates
- Gained approval for assessment of CWC Regional Connection fees that will help fund the SCOP project
- Automated the developer reverification process generating service orders and developer notifications through the billing system
- Began operation of the new Headworks facility and new Solids Building at the WRF expansion, which when fully operational in 2008 will increase facility capacity to 32 mgd
- Completed a 10 year financial assessment and new rate model development project
- Received the biennial laboratory certification and passed fluoride inspection conducted by the Nevada Division of Environmental Protection
- Completed the Downtown Utility Study to identify the required utility improvements and funding necessary for redevelopment of downtown Henderson
- Successfully facilitated the completion of Phase I of the citywide Asset Management Program
- Conducted a joint tabletop emergency exercise with the PD entitled "Good to the Last Drop", which focused on police resource mobilization to protect the City's water reservoirs
- Began Phase I of the Information Technology Master Plan, which will provide strategic direction for the Department's information technology efforts for the next three years
- Fully implemented the new Laboratory Information Management System to more effectively monitor water standards
- Sustained DSC staff performance above targeted service levels for the second year in a row

Goals & Objectives

- Implementation of a comprehensive Utility Asset Management Program that includes aggressive maintenance and replacement of Department assets via the reservoir rehab, pumpstation rehab/ site improvement, and large equipment replacement programs
- Complete a system-wide security strategic plan and continue security improvements to water and wastewater facilities in accordance with the security implementation plan
- Achieve and maintain an excellent safety record
- Complete SCADA System Master Plan
- Prepare a workforce plan identifying employee development, training, and recruitment programs to meet personnel needs
- Identify resource requirements and participation levels to meet regulatory needs
- Complete on-time, on-schedule construction efforts for the Phase III of the Water Reclamation Facility
- Begin construction of the Southwest Water Reclamation Facility
- Support City growth with the addition of reservoirs, pump stations, and water and sewer system improvements
- Install an integrated voice response system in the Customer Care Center to enhance customer service

Water Fund Expenditures by Category / Program

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$ 8,508,811	\$ 9,242,557	\$ 10,773,124	\$ 11,378,859	\$ 605,735	6%
Employee Benefits	3,023,326	3,246,506	4,141,188	4,128,873	(12,315)	0%
Services and Supplies	32,697,212	33,518,072	42,770,016	41,171,647	(1,598,369)	-4%
Depreciation	16,957,971	18,106,591	22,426,917	23,945,967	1,519,050	7%
Interest Expense	3,512,240	3,273,252	3,169,557	2,952,161	(217,396)	-7%
Loss on Disposition of Asset	-	113,829	-	-	-	N/A
Total	\$ 64,699,560	\$ 67,500,807	\$ 83,280,802	\$ 83,577,507	\$ 296,705	0%
Program						
Water Fund						
Field Services	\$ 3,354,577	\$ 3,371,890	\$ 4,066,361	\$ 4,172,406	\$ 106,045	3%
Water Operations	25,650,831	25,597,785	30,925,650	31,953,238	1,027,588	3%
Customer Services	4,243,993	4,478,598	5,289,880	5,068,370	(221,510)	-4%
Administration/General	24,653,352	25,316,437	27,709,510	29,167,418	1,457,908	5%
Laboratory Services	17,276	18,312	43,432	32,400	(11,032)	-25%
Tech Services	2,206,708	2,516,560	4,330,614	3,654,017	(676,597)	-16%
Meter Services	3,723,759	4,448,003	7,663,179	6,790,854	(872,325)	-11%
Electric Services	847,506	908,761	1,359,552	1,182,580	(176,972)	-13%
Regulatory Programs	-	-	647,064	413,750	(233,314)	-36%
Water Capital Projects	1,558	100,000	-	-	-	N/A
Management Service	-	744,461	1,245,560	1,142,474	(103,086)	-8%
Total	\$ 64,699,560	\$ 67,500,807	\$ 83,280,802	\$ 83,577,507	\$ 296,705	0%
Full Time Employees						
Water Fund	126	137	148	151	3	2%
Total	126	137	148	151	3	2%

Financial Overview

The Department was 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 was reclassified to a Deputy Director position to direct one unit, and a Deputy Director position was added to direct the second unit. The Water and Wastewater Services unit is comprised of the Water and Wastewater Operations Division, which includes the Water and Wastewater Operations sections, and the Utility Services Support Division, which includes the Field Operations, Electrical Services, and the Laboratory Services sections. The Administrative Services unit is comprised of the Business Services, Technical Services, and Utility Management Services Divisions. This reorganization will aid in management of the Department. Additionally, the Regulatory Program Section was created within the Business Services Division of the Water Fund in Fiscal Year 2007 and in the Sewer Fund in Fiscal Year 2006.

The Department will add eleven positions in Fiscal Year 2008. These positions consist of an Airflow Systems Technician, two Control Systems Technicians, two O & M Electricians, a Unit Supervisor, two Conservation Awareness Assistants, a GIS Analyst, a

Utility Maintenance Aide, and a Wastewater Facilities Operator I.

Electricity costs are expected to increase substantially for Fiscal Year 2008.



Gearbox Replacement at WRF Aerator

Key Fact

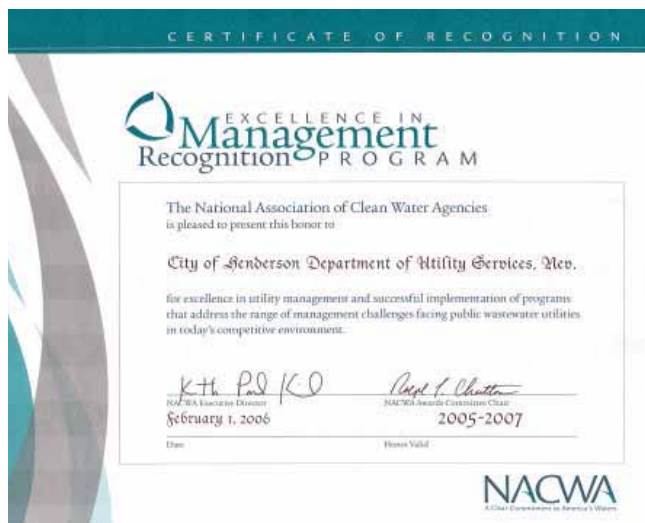
The Water Reclamation Facility will increase its capacity by 33% to 32 mgd upon completing the Phase III expansion in 2008.

Performance Measures

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimated	FY 2008 Projected
Employee Lost time Accident Ratio (per 200,000 hrs worked)	2.0	0.0	.5	.5
Training hours per employee	5	58	55	60
Customer accounts per employee (Water)	588	588	571	588
Customer accounts per employee (Wastewater)	876	885	768	752
Debt to Asset ratio	19.0%	23.5%	24.0%	27%
Drinking water compliance rate (% days)	100.0%	100.0%	100.0%	100.0%
Wastewater treatment regulatory compliance	99.7%	100.0%	100.0%	100.0%
% of time met DSC service level targets	90.0%	90.0%	90.0%	90.0%

Sewer Fund Expenditures by Category / Program

	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$ 5,608,499	\$ 5,830,850	\$ 7,300,399	\$ 8,857,220	\$ 1,556,821	21%
Employee Benefits	1,927,745	2,052,250	2,791,319	3,188,969	397,650	14%
Services and Supplies	11,000,082	11,498,247	18,778,299	18,243,374	(534,925)	-3%
Depreciation	10,045,631	10,335,729	13,285,347	14,025,584	740,237	6%
Interest Expense	4,719,835	5,242,526	8,275,112	7,950,122	(324,990)	-4%
Loss on Disposition of Asset	-	-	-	-	-	N/A
Total	\$ 33,301,792	\$ 34,959,602	\$ 50,430,476	\$ 52,265,269	\$ 1,834,793	4%
Program						
Sewer Fund						
Field Services	\$ 1,572,427	\$ 1,669,029	\$ 2,119,453	\$ 2,090,007	(29,446)	-1%
Wastewater Operations	17,556,146	18,233,941	25,123,749	25,623,657	499,908	2%
Customer Services	2,543,521	2,502,595	3,409,107	3,024,596	(384,511)	-11%
Quality	7,821,287	8,333,547	11,808,604	14,023,457	2,214,853	19%
Laboratory Services	1,479,526	1,317,982	2,030,996	2,065,569	34,573	2%
Tech Services	1,533,704	1,678,329	3,913,500	3,027,117	(886,383)	-23%
Electric Services	338,173	323,850	552,444	927,784	375,340	68%
Regulatory Programs	-	475,887	570,195	554,271	(15,924)	-3%
Management Services	-	424,442	902,428	834,051	(68,377)	-8%
Sewer Capital Projects	1,558	-	-	94,760	94,760	100%
Pretreatment	455,450	-	-	-	-	N/A
Total	\$ 33,301,792	\$ 34,959,602	\$ 50,430,476	\$ 52,265,269	\$ 1,834,793	4%
Full Time Employees						
Sewer Fund	88	91	111	119	8	7%
Total	88	91	111	119	8	7%



**NACWA Excellence in Management Award
2006**

Key Fact

The Department of Utility Services earned the prestigious National Association of Clean Water Agencies (NACWA) Excellence in Management Award in 2006.

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Staff Complement Additions

	Full-time Equivalents (FTEs)	
General Fund		
Administrative Analyst II	1.0	
Analyst II - Human Resources	1.0	
Asst Therapeutic Recreation Coordinator	1.0	
City Marshall	1.0	
Crime Analyst	1.0	
Crime Analyst Supervisor	1.0	
Crime Scene Analyst II	2.0	
Crime Scene Analyst Supervisor	1.0	
Criminal Justice Clerk	6.0	
Custodian	2.0	
Domestic Violence Advocate	1.0	
EMS Training Coordinator	1.0	
Equipment Operator I	1.0	
Facility Maintenance Coordinator	1.0	
Fire Captain	3.0	
Fire Engineer	3.0	
Parking Enforcement Officer	1.0	
Parks & Facilities Maintenance II	2.0	
Secretary I	3.0	
Senior Administrative Analyst	1.0	
	<u>34.0</u>	34.0
City Shop Fund		
Mechanic III	1.0	
	<u>1.0</u>	1.0
Cultural Arts & Tourism Fund		
Marketing Specialist	1.0	
Museum Program Coordinator	1.0	
Operations Assistant	2.0	
	<u>4.0</u>	4.0
Sales and Use Tax Fund		
Police Officer	20.0	
	<u>20.0</u>	20.0
Utility Services Fund		
Air Flow Systems Technician	1.0	
Conservation Awareness Assistant	2.0	
Control Systems Technician I	2.0	
GIS Analyst	1.0	
Operations & Maintenance Electrician	2.0	
Utility Maintenance Aide	1.0	
Unit Supervisor Field Operations	1.0	
Wastewater Operator I	1.0	
	<u>11.0</u>	11.0
Workmen's Compensation Fund		
Personnel Services Assistant I	1.0	
	<u>1.0</u>	1.0
Total FY 2008 Staff Complement Additions	<u><u>71.0</u></u>	

Staffing Summary

Department	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
General Fund						
Budget & Strategic Mgmt	6	7	8	8	-	0%
Building & Fire Safety	11	11	12	12	-	0%
City Attorney	60	62	64	66	2	3%
City Clerk	20	20	20	20	-	0%
City Council	8	9	9	9	-	0%
City Manager	15	16	17	18	1	6%
Community Development	28	30	37	37	-	0%
Economic Development	3	3	3	3	-	0%
Finance	52	55	55	55	-	0%
Fire	180	186	205	213	8	4%
Human Resources	22	25	26	27	1	4%
Information Technology	53	61	69	69	-	0%
Municipal Court	47	49	55	60	5	9%
Neighborhood Services	11	11	11	11	-	0%
Parks & Recreation	163	177	182	185	3	2%
Police	412	427	459	469	10	2%
Property Management	16	16	-	-	-	N/A
Public Works	83	87	107	111	4	1%
Total General Fund	1,190	1,252	1,339	1,373	34	3%
Proprietary Funds						
Cultural Arts and Tourism	16	17	28	32	4	14%
Sewer	88	91	111	119	8	7%
Water	126	137	148	151	3	2%
DSC						
Building & Fire Safety	92	93	95	95	-	0%
Community Development	6	7	7	7	-	0%
City Clerk	7	7	7	7	-	0%
Public Works	31	34	38	38	-	0%
DSC-Admin	3	4	4	4	-	0%
IT	4	4	4	4	-	0%
Subtotal DSC	143	149	155	155	-	0%
Workmen's Comp	2	2	3	4	1	33%
Self-funded Insurance	3	3	4	4	-	0%
Health Insurance	1	1	1	1	-	0%
Engineering	43	44	37	37	-	0%
Citywide	2	2	3	3	-	0%
City Shop	15	15	18	19	1	6%
Subtotal Proprietary Funds	439	461	508	525	17	3%
Other						
Police Tax Initiative	-	54	98	118	20	20%
Grant Funded	6	9	5	5	-	0%
Redevelopment	6	6	8	8	-	0%
Equipment Repair & Refresh	-	1	1	1	-	0%
Special Recreation	1	1	-	-	-	N/A
Subtotal Other	13	71	112	132	20	18%
Total Full Time Employees	1,642	1,784	1,959	2,030	71	4%

Staffing Detail

Department	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
Budget & Strategic Mgmt						
Perf Budget Dev & Mgmt	6	4	4	4	-	0%
Strategic & Long-term Planning	-	3	4	4	-	0%
Department Total	6	7	8	8	-	0%
General Fund	6	7	8	8	-	0%
Sub Total	6	7	8	8	-	0%
Building & Fire Safety						
Code Enforcement	4	4	5	5	-	0%
Fire Safety - Plans Exam	3	3	3	3	-	0%
Fire Safety - Inspections	4	4	4	4	-	0%
DSC-Bldg Admin	5	5	7	7	-	0%
DSC-Plan Check	10	11	11	11	-	0%
DSC-Building Inspection	51	51	51	51	-	0%
DSC-Permitting	9	9	9	9	-	0%
DSC-Fire Plans Exam	5	5	5	5	-	0%
DSC-Fire Inspections	12	12	12	12	-	0%
Department Total	103	104	107	107	-	0%
General Fund	11	11	12	12	-	0%
DSC Fund	92	93	95	95	-	0%
Sub Total	103	104	107	107	-	0%
City Attorney						
Civil	47	11	12	12	-	0%
Victim Advocate	1	2	2	2	-	0%
Seized-Asset Processing	1	-	-	-	-	N/A
Court Appointed Programs	11	11	12	12	-	0%
Criminal	-	16	15	16	1	7%
Legal Administration	-	21	22	23	1	5%
Environmental Mgmt	-	1	1	1	-	0%
Department Total	60	62	64	66	2	3%
General Fund	60	62	64	66	2	3%
Sub Total	60	62	64	66	2	3%
City Clerk						
General Administration	20	20	20	20	-	0%
DSC-Clerk Admin	7	7	7	7	-	0%
Department Total	27	27	27	27	-	0%
General Fund	20	20	20	20	-	0%
DSC Fund	7	7	7	7	-	0%
Sub Total	27	27	27	27	-	0%
City Council						
General Administration	3	4	4	4	-	0%
Elected	5	5	5	5	-	0%
Department Total	8	9	9	9	-	0%
General Fund	8	9	9	9	-	0%
Sub Total	8	9	9	9	-	0%

Staffing Detail

Department		FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
City Manager							
General Administration		7	7	7	7	-	0%
Public Information		5	5	6	7	1	17%
Intergovernmental		3	4	4	4	-	0%
Department Total		15	16	17	18	1	6%
	General Fund	15	16	17	18	1	6%
Sub Total		15	16	17	18	1	6%
Community Development *							
General Administration		26	20	11	11	-	0%
GIS		2	2	11	11	-	0%
Long Range Planning		-	8	9	9	-	0%
Property Management		-	-	4	4	-	0%
Regional Planning		-	-	2	2	-	0%
Redevelopment		-	-	3	3	-	0%
Redevelopment - Downtown		-	-	2	2	-	0%
Redevelopment - Eastside		-	-	3	3	-	0%
DSC-Comm Dev General		6	7	7	7	-	0%
Department Total		34	37	52	52	-	0%
	General Fund	28	30	37	37	-	0%
	DSC Fund	6	7	7	7	-	0%
	Redevelopment Fund	-	-	8	8	-	0%
Sub Total		34	37	52	52	-	0%
Cultural Arts & Tourism							
Convention Center		9	9	8	8	-	0%
Visitor's Bureau		7	8	7	7	-	0%
Cultural Arts & Special Events		-	-	7	9	2	29%
Facilities		-	-	5	7	2	40%
Pavilion		-	-	1	1	-	0%
Department Total		16	17	28	32	4	14%
	CAT Fund	16	17	28	32	4	14%
Sub Total		16	17	28	32	4	14%
DSC-Administration							
General Administration		3	4	4	4	-	0%
Department Total		3	4	4	4	-	0%
	DSC Fund	3	4	4	4	-	0%
Sub Total		3	4	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							
Accounting and Administration		30	34	33	33	-	0%
Licensing/Purchasing		9	9	10	10	-	0%
Improvement Districts		2	1	1	1	-	0%
Printing & Messenger Svcs		6	6	6	6	-	0%
Purchasing		2	2	2	2	-	0%
Audit		3	3	3	3	-	0%
Department Total		52	55	55	55	-	0%
	General Fund	52	55	55	55	-	0%
Sub Total		52	55	55	55	-	0%

* In Fiscal Year 2007 the Department of Property Management & Redevelopment was realigned to the Community Development and Public Works Departments

Staffing Detail

Department	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
Fire						
Admin. & Payroll	115	115	120	121	1	1%
EMS	64	70	84	85	1	1%
Fire Rescue Operations	-	-	-	6	6	100%
Emergency Mgmt.	1	1	1	1	-	0%
Department Total	180	186	205	213	8	4%
General Fund	180	186	205	213	8	4%
Sub Total	180	186	205	213	8	4%
Human Resources						
General Administration	9	12	10	10	-	0%
Employment & Compensation	9	9	9	9	-	0%
Labor Relations	1	1	1	1	-	0%
Training & Org Dev	3	3	4	5	1	25%
Union Liaison Program	-	-	2	2	-	0%
Self-Fund Workmens Comp	2	2	3	4	1	33%
Self-Insurance	3	3	4	4	-	0%
Health Insurance	1	1	1	1	-	0%
Department Total	28	31	34	36	2	6%
General Fund	22	25	26	27	1	4%
Workmens Comp Fund	2	2	3	4	1	33%
Self Insurance Fund	3	3	4	4	-	0%
Health Insurance Fund	1	1	1	1	-	0%
Sub Total	28	31	34	36	2	6%
Information Technology						
General Administration	50	58	66	66	-	0%
GIS	3	3	3	3	-	0%
Equipment Repair & Refresh	-	1	1	1	-	0%
DSC-Citywide	3	3	4	4	-	0%
DSC-KIVA	1	1	-	-	-	N/A
Citywide Communications	2	2	3	3	-	0%
Department Total	59	68	77	77	-	0%
General Fund	53	61	69	69	-	0%
Equipment Repair & Refresh	-	1	1	1	-	0%
DSC Fund	4	4	4	4	-	0%
Citywide Fund	2	2	3	3	-	0%
Sub Total	59	68	77	77	-	0%
Municipal Court Services						
General Administration	44	46	52	57	5	10%
General-Elected	3	3	3	3	-	0%
Department Total	47	49	55	60	5	9%
General Fund	47	49	55	60	5	9%
Sub Total	47	49	55	60	5	9%
Neighborhood Services						
Neighborhood Services	11	11	11	11	-	0%
Grant Funded	5	5	5	5	-	0%
Department Total	16	16	16	16	-	0%
General Fund	11	11	11	11	-	0%
Grant Funded	5	5	5	5	-	0%
Sub Total	16	16	16	16	-	0%

Staffing Detail

Department	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
Parks & Recreation						
Parks Maintenance	53	53	2	3	1	50%
Parks Planning	-	-	2	2	-	0%
Parks Maint - Area 1	-	-	19	20	1	5%
Parks Maint - Area 2	-	-	10	10	-	0%
Parks Maint - Area 3	-	-	11	11	-	0%
Parks Maint Bond	43	53	10	10	-	0%
Parks Area 1 - Bond	-	-	14	14	-	0%
Parks Area 2 - Bond	-	-	20	20	-	0%
Parks Area 3 - Bond	-	-	22	22	-	0%
Parks - Aquatics - Bond	-	-	2	2	-	0%
Recreation - Admin	10	10	10	11	1	10%
Recreation - Comm & Mktg	2	2	2	2	-	0%
Recreation - Cultural Arts	1	1	1	1	-	0%
Recreation - Sports	3	3	1	1	-	0%
Recreation - Special Events	1	1	-	-	-	N/A
Recreation - Tech Srvs	1	1	1	1	-	0%
Recreation - Rec Centers	9	9	7	7	-	0%
Recreation - Safekey	2	2	3	3	-	0%
Recreation - Sr Center	1	2	3	3	-	0%
Recreation - East Pools	2	2	2	2	-	0%
Rec - West Pools Bond	24	25	19	19	-	0%
Rec - Therapeutic Bond	-	-	1	1	-	0%
Rec - Sports Bond	-	-	4	4	-	0%
Rec - Tech Srvs Bond	-	-	2	2	-	0%
Rec - Facilities Bond	7	9	7	7	-	0%
Rec - Safekey Bond	-	-	2	2	-	0%
Rec- Aquatics Bond	2	2	2	2	-	0%
Rec - Spec Event Bond	1	1	3	3	-	0%
Rec - Sr Services Bond	1	1	-	-	-	N/A
Parks-SNPLMA	-	3	-	-	-	N/A
Recreation-Spec Rec Admin	1	1	-	-	-	N/A
Recreation - Grant Inclusion	1	1	-	-	-	N/A
Department Total	165	182	182	185	3	2%
General Fund	163	177	182	185	3	2%
Grant Total	1	4	-	-	-	N/A
Special Recreation Fund	1	1	-	-	-	N/A
Sub Total	165	182	182	185	3	2%

Staffing Detail

Department	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
Police						
General Administration	8	9	9	9	-	0%
Support Services	12	14	14	15	1	7%
Animal Control	12	12	16	16	-	0%
Jail	57	57	73	73	-	0%
Patrol Administration	12	1	1	1	-	0%
Investigations	29	32	39	42	3	8%
Information Services	37	45	45	45	-	0%
Police Training	9	11	12	12	-	0%
Records Division	12	12	13	13	-	0%
Special Operations	25	25	11	11	-	0%
Crime Prevention	-	10	12	12	-	0%
Patrol - East Command	91	89	56	56	-	0%
Patrol - West Command	96	98	55	55	-	0%
Professional Standards	-	-	6	6	-	0%
Criminalistics	9	9	14	17	3	21%
Homeland Security	3	3	2	2	-	0%
Patrol - North	-	-	53	55	2	4%
K-9	-	-	3	3	-	0%
Narcotics	-	-	7	7	-	0%
Traffic	-	-	18	19	1	6%
Admin - Tax Initiative	-	1	-	-	-	N/A
Patrol East - Tax Initiative	-	26	23	23	-	0%
Patrol West - Tax Initiative	-	27	21	21	-	0%
Investigations - Tax Initiative	-	-	10	10	-	0%
Spec Enf Bureau - Tax Initiative	-	-	4	4	-	0%
Training - Tax Initiative	-	-	3	3	-	0%
Patrol North - Tax Initiative	-	-	23	43	20	87%
K-9 - Tax Initiative	-	-	2	2	-	0%
Traffic - Tax Initiative	-	-	12	12	-	0%
Department Total	412	481	557	587	30	5%
General Fund	412	427	459	469	10	2%
Tax Initiative	-	54	98	118	20	20%
Sub Total	412	481	557	587	30	5%

Staffing Detail

Department	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
Property Management *						
Property Management	10	10	-	-	-	N/A
Survey	6	6	-	-	-	N/A
Redevelopment	4	4	-	-	-	N/A
Redevelopment - Eastside	-	-	-	-	-	N/A
Redevelopment - Downtown	2	2	-	-	-	N/A
Department Total	22	22	-	-	-	N/A
General Fund	16	16	-	-	-	N/A
Redevelopment Fund	6	6	-	-	-	N/A
Sub Total	22	22	-	-	-	N/A
Public Works *						
Building & Facility Maint.	17	17	18	19	1	6%
Bldg Maint - Bond Funded	6	6	6	6	-	0%
Custodial	21	21	21	23	2	10%
Streets-General	20	14	14	14	-	0%
Traffic - Maintenance	5	5	6	6	-	0%
Traffic - Design	4	3	3	3	-	0%
Street Lighting	2	2	2	2	-	0%
Graffiti Removal	2	2	2	2	-	0%
Traffic - Barricades	-	1	1	1	-	0%
Traffic - Neigh Enhancement	-	-	1	1	-	0%
Flood Control	3	5	5	5	-	0%
Flood Control-Street Sweeping	-	6	6	7	1	17%
CIP	-	2	2	2	-	0%
Public Works - Admin	-	-	7	7	-	0%
Property Management	-	-	4	4	-	0%
Survey	-	-	6	6	-	0%
Support Svc.	3	3	3	3	-	0%
City Shop - Fund	15	15	18	19	1	6%
Eng - Admin	7	7	-	-	-	N/A
Eng - Drafting/Design	12	13	13	13	-	0%
Eng - Improvement Districts	1	1	1	1	-	0%
Eng - New Development	1	1	1	1	-	0%
Eng - Quality Control	12	11	11	11	-	0%
Eng - Flood Control Admin.	2	2	2	2	-	0%
Eng - Construction Mgmt	7	7	7	7	-	0%
Traffic - Clerical	-	1	1	1	-	0%
Pavement Management	-	1	1	1	-	0%
Eng - Park Design	1	-	-	-	-	N/A
DSC-Traffic Design	1	2	2	2	-	0%
DSC-New Development	10	11	9	9	-	0%
DSC-Quality Control	20	21	24	24	-	0%
DSC-Flood Control	-	-	3	3	-	0%
Department Total	172	180	200	205	5	2%
General Fund	83	87	107	111	4	4%
Engineering Fund	43	44	37	37	-	0%
City Shop Fund	15	15	18	19	1	6%
DSC Fund	31	34	38	38	-	0%
Sub Total	172	180	200	205	5	2%

* In Fiscal Year 2007 the Department of Property Management & Redevelopment was realigned to the Community Development and Public Works Departments

Staffing Detail

Department	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate	FY 2008 Budget	Increase/ (Decrease)	% Change
Sewer Department						
Administration	7	3	3	3	-	0%
Field Operations	13	14	16	16	-	0%
Quality Control	28	28	36	38	2	6%
Customer Services	12	11	12	12	-	0%
Laboratory Section	11	11	15	15	-	0%
Technical Services	11	14	18	19	1	6%
Electrical Unit	2	2	2	7	5	250%
Compliance	4	4	4	4	-	0%
Mgmt Services	-	4	5	5	-	0%
Capital Projects	-	-	-	-	-	N/A
Department Total	88	91	111	119	8	7%
Sewer Fund	88	91	111	119	8	7%
Sub Total	88	91	111	119	8	7%
Water Department						
Administration	8	4	3	3	-	0%
Field Operations	24	24	28	29	1	4%
Quality Control	23	25	26	26	-	0%
Customer Services	19	19	19	19	-	0%
Technical Services	14	17	21	21	-	0%
Meter Services	30	35	35	37	2	6%
Electrical	8	8	8	8	-	0%
Compliance	-	-	3	3	-	0%
Mgmt Services	-	5	5	5	-	0%
Department Total	126	137	148	151	3	2%
Water Fund	126	137	148	151	3	2%
Sub Total	126	137	148	151	3	2%
Total Staffing - By Dept	1,642	1,784	1,959	2,030	71	4%
Total Staffing- Fund Totals						
DSC	143	149	155	155	-	0%
General Fund	1,190	1,252	1,339	1,373	34	3%
Police Tax Initiative	-	54	98	118	20	20%
Water	126	137	148	151	3	2%
Sewer	88	91	111	119	8	7%
Grant	6	9	5	5	-	0%
Cultural Arts & Tourism	16	17	28	32	4	14%
Engineering	43	44	37	37	-	0%
City Shop	15	15	18	19	1	6%
Workmens Comp	2	2	3	4	1	33%
Health Ins	1	1	1	1	-	0%
Equipment Repair & Refresh	-	1	1	1	-	0%
Self-Funded Insurance	3	3	4	4	-	0%
Citywide Communications	2	2	3	3	-	0%
Special Recreation	1	1	-	-	-	N/A
Redevelopment	6	6	8	8	-	0%
Total Staffing - By Fund	1,642	1,784	1,959	2,030	71	4%

Appendix Overview

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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

B & FS	Building and Fire Safety Department
BCCRT	Basic City-County Relief Tax
BLM	Bureau of Land Management

C

CAAS	Commission on Accreditation of Ambulance Service
CABR	Comprehensive Annual Budget Report
CAD	Computer Aided Dispatch
CAFR	Comprehensive Annual Financial Report
CBRNE	Chemical, Biological, Radiological, Nuclear, Explosive
CCRFGD	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
CSN	Community College of Southern Nevada
CWC	Clean Water Coalition

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, Ventilation, 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
 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 formally approved by the City Council.

Appropriation An authorization made by the City Council which permits the City to incur obligations to make expenditures for specific purposes.

Assessed Valuation A value that is established for real and personal property for use as a basis for levying property taxes.

Asset Resources owned or held by a government which have monetary value.

Available (Undesignated) Fund Balance Refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

B

Balanced Budget A budget in which planned funds or revenues available are equal to planned fund expenditures.

Bond A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common

types of bonds are general obligation, revenue bonds, and special improvement district bonds. These are most frequently used to finance capital projects.

Bond Rating The City of Henderson uses both of the Nations' primary bond rating services- Moody's Investors Service and Standard & Poors. These rating services perform credit analysis to determine the probability of an issuer of debt defaulting partially or fully.

Bond Refinancing The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

Budget A plan of financial operation for a specified period of time (fiscal year). The Annual Budget authorizes, and provides the basis for control of, financial operations during the fiscal year.

Budget Adjustment A procedure to revise a budget appropriation either by City Council approval through the adoption of a supplemental appropriation ordinance for any interdepartmental or inter-fund adjustments or by City Manager authorization to adjust appropriations within a departmental budget.

Budget Calendar The schedule of key dates or milestones which the City follows in the preparation, adoption, and administration of the budget.

Budget Document The instrument used by the budget-making authority to present a comprehensive financial program to the City Council.

Budget Team A fun group of hard working employees responsible for budget preparation, benchmarking, forecasting, and financial analysis.

Budget Message The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the upcoming period.

Budgetary Basis This refers to the form of accounting utilized throughout the budget process. These generally take one of three forms: GAAP, Cash, Modified Accrual, or some type of statutory form.

Budgetary Control The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

C

Capital Assets Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Capital Budget The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

Capital Improvements Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government's physical plant, sometimes referred to as infrastructure.

Capital Improvements Plan A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years. The City of Henderson's City Charter requires annual submission of a five-year capital program for City Council acceptance.

Capital Outlay Expenditures which result in the acquisition of or addition to fixed assets.

Cash Basis A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Contingency A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Core Service A principal service or product delivered by a program or department that is necessary to the successful operation of the city.

D

Debt Service The amount of interest and principal that a City must pay each year on net direct long-term debt plus the interest it must pay on direct short-term debt.

Deficit The excess of an entity's liabilities over its assets or the excess of expenditures over revenues during a single accounting period.

Department A major administrative unit of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area. Departments are comprised of divisions, programs, and/or sections.

Depreciation Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

Division A functional unit within a department.

E

Encumbrance The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Estimated Revenue The amount of projected revenue to be collected during the fiscal year.

Expenditure/Expense This term refers to the outflow of funds paid for an asset obtained or goods and services obtained.

F

Fiscal Year The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Henderson has specified July 1 to June 30 as its fiscal year.

Forfeiture The automatic loss of property, including cash, as a penalty for breaking the law, or as compensation for losses resulting from illegal activities. Once property has been forfeited, the City may claim it, resulting in confiscation of the property.

Full Faith and Credit A pledge of a government's taxing power to repay debt obligations.

Full-Time Equivalent A full-time employee working 38-40 hours per week and receiving benefits.

Fund A set of inter-related accounts to record revenues and expenditures associated with a specific purpose. Fund structure presented below:

Governmental Funds

Capital Projects Fund Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust Funds).

Debt Service Fund Debt Service Funds are set up to receive dedicated revenues used to make principal and interest payments on City debt. They are used to account for the accumulation of resources for, and the payment of, general obligation and special assessment debt principal, interest and related costs, except the debt service accounted for in the Special Revenue Funds and Enterprise Funds.

General Fund The General Fund is the general operating fund of the City. It is used to account for all activities of the City not accounted for in another fund.

Special Revenue Fund Special Revenue Funds are set up as accounts for Federal or State grants legally restricted to expenditures for specific purposes.

Proprietary Funds

Enterprise Funds Enterprise Funds are used to account for operations including debt service (a) that are financed and operated in a manner similar to private businesses – where the intent of the government body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges; or (b) where the governing body has determined that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control accountability, or other purposes.

Internal Service Funds Internal Service Funds are established to account for an entity which provides goods and services to other City entities and charges those entities for the goods and services provided.

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

G

Generally Accepted Accounting Principles (GAAP) Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Governmental Revenue The revenues of a government other than those derived from and retained in an Enterprise Fund. General Governmental revenues include those from the General, Debt Service, and Special Revenue Funds.

General Obligation Bonds Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from secondary property taxes, and these bonds are backed by the "full faith and credit" of the issuing government.

Goal A statement of direction based on identified strategic issues. Should be measurable and able to be achieved in 3 to 5 years.

Grant A contribution by the State or Federal government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

I

Indirect Cost A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned, such as administrative support, facility maintenance or custodial services.

Inflation A rise in price levels caused by an increase in available funds beyond the proportion of available goods.

Infrastructure Public domain fixed assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems, and other items that have value only to the city.

Interest Income Revenue associated with the city cash management activities of investing fund balances.

Intergovernmental Resources Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Inter-fund Transfer The movement of monies between funds of the same governmental entity.

Inter-local Agreement A contractual agreement between two or more governmental entities.

Internal Services Charges The charges to user departments for internal services provided by another government agency, such as data processing, equipment maintenance and communications.

L

Levy To impose taxes for the support of government activities.

Long-Term Debt Debt with a maturity of more than one year after the date of issuance.

M

Mandate A requirement from a higher level of government that a lower level of government perform a task in a particular way or standard.

Mission Statement The statement that identifies the particular purpose and function of an entity.

Modified Accrual Basis The basis of accounting under which revenues are recognized when measurable and available to pay liabilities. Expenditures are recognized when the liability is incurred except for interest on long-term debt which is recognized when due, and the noncurrent portion of accrued vacation and sick leave which is recorded in general long-term debt.

Municipal Code A collection of laws, rules, and regulations that apply to the City and its citizens.

N

Neighborhood Services A program developed to promote and strengthen the stability, development, revitalization, and preservation of neighborhoods through community-based problem solving.

O

Objective A specific measurable and observable result of an organization's activity which advances the organization toward its goal.

Ombudsman One that investigates reported complaints, reports findings, and helps to achieve equitable settlements.

Operating Budget The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for expenditures such as personnel, supplies, utilities, materials, travel, and fuel.

Operating Expenses The cost for personnel, materials, and equipment required for a department to function.

Operating Revenue Funds that the government receives as income to pay for ongoing operations, including such items as taxes, user fees, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

P

Pay-As-You-Go Financing A term used to describe a financial policy by which the capital program is financed from current revenues rather than through borrowing.

Per Capita A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

Performance Budget A budget that focuses upon departmental goals and objectives rather than line items, programs, or funds. Workload and unit cost data are collected in order to assess the effectiveness and efficiency of services. Typical measures collected might include average emergency response time for fire.

Performance Measure Data collected to determine how effective and/or efficient a program is in achieving its objectives.

Policy A plan, course of action or guiding principle, designed to set parameters for decisions and actions.

Prior Year Encumbrances Obligations from previous years in the form of purchase orders or contracts which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Potable Water Water that is fit to drink.

Program Group activity, operations, or organizational units directed to attaining specific objectives and achievements and budgeted as sub-units of a department.

Program Budget A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Property Tax A levy upon the assessed valuation of the property within the City of Henderson upon each \$100 of assessment.

R

Retained Earnings An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

Revenue Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Bonds Bonds usually sold for constructing a project that will produce revenue for the government. That revenue is pledged to pay the principal and interest of the bond.

Reserve An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Resolution A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

Resources Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Risk Management An organized attempt to protect a government's assets against accidental loss in the most economical method.

S

Sales Tax Tax imposed on the taxable sales of all final goods.

Source of Revenue Revenues are classified according to their source or point of origin.

Special Assessment A compulsory levy made against certain properties to defray part of all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Strategic Plan A document outlining long term goals, critical issues, and action plans which will increase the organization's effectiveness in attaining its vision, priorities, mission, and goals and objectives.

System Development Charge That portion of the connection charge that is determined to be the customer's proportionate share of the cost of providing transmission, pumping, and storage facilities required to serve the various distribution areas or zones within the system.

T

Tax Levy The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

U

Unencumbered Balance The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Useful Life The period of time that a fixed asset is able to be used. This can refer to a budget period of time for an equipment class or the actual amount of time for a particular item.

User Charges The payment of a fee for direct receipt of a public service by the party who benefits from the service.

W

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

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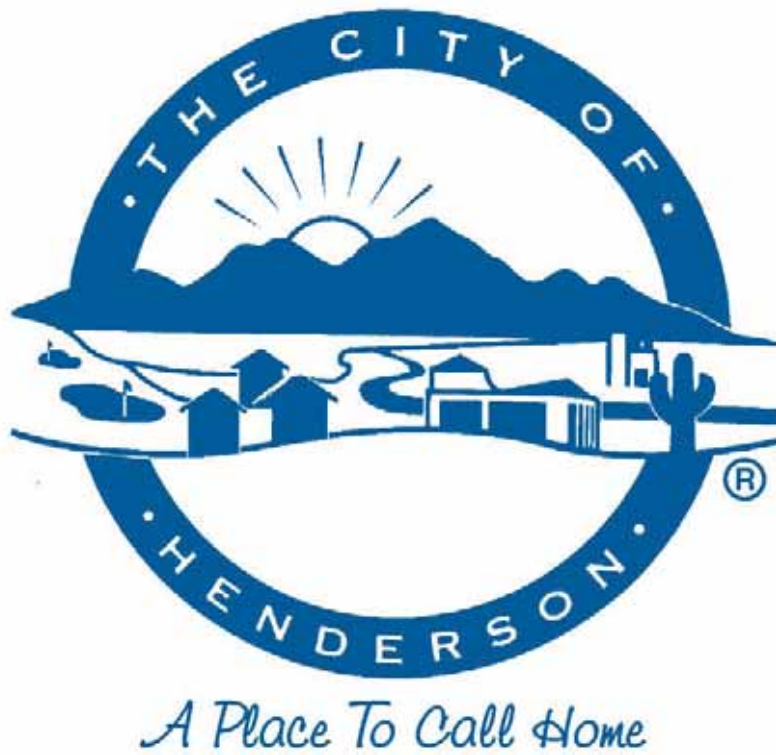
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