



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, 2007. 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 2008-2009



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



Mary Kay Peck, FAICP
City Manager



Mark T. Calhoun
Assistant City Manager



Bristol Ellington
Assistant City Manager

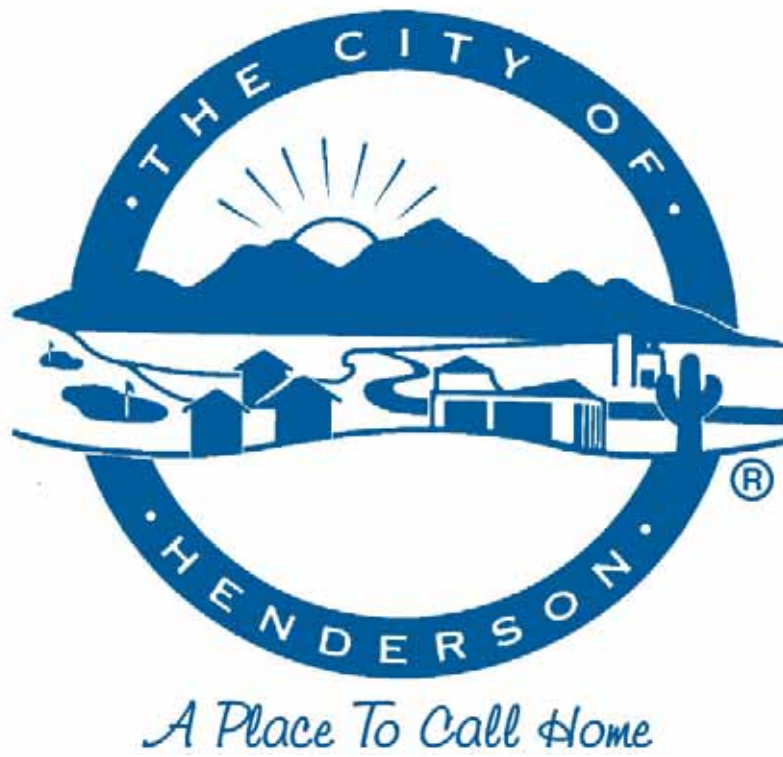


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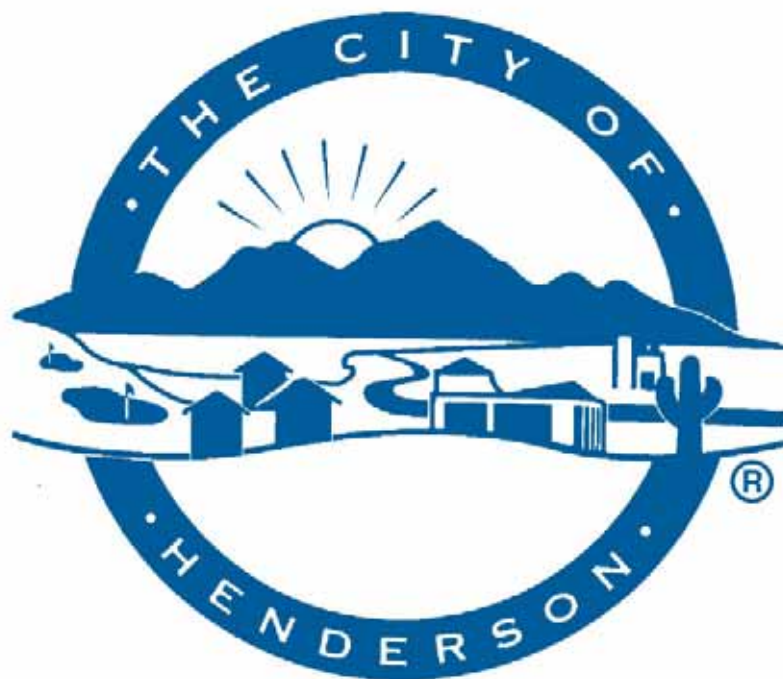
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A Place To Call Home

Introduction Overview

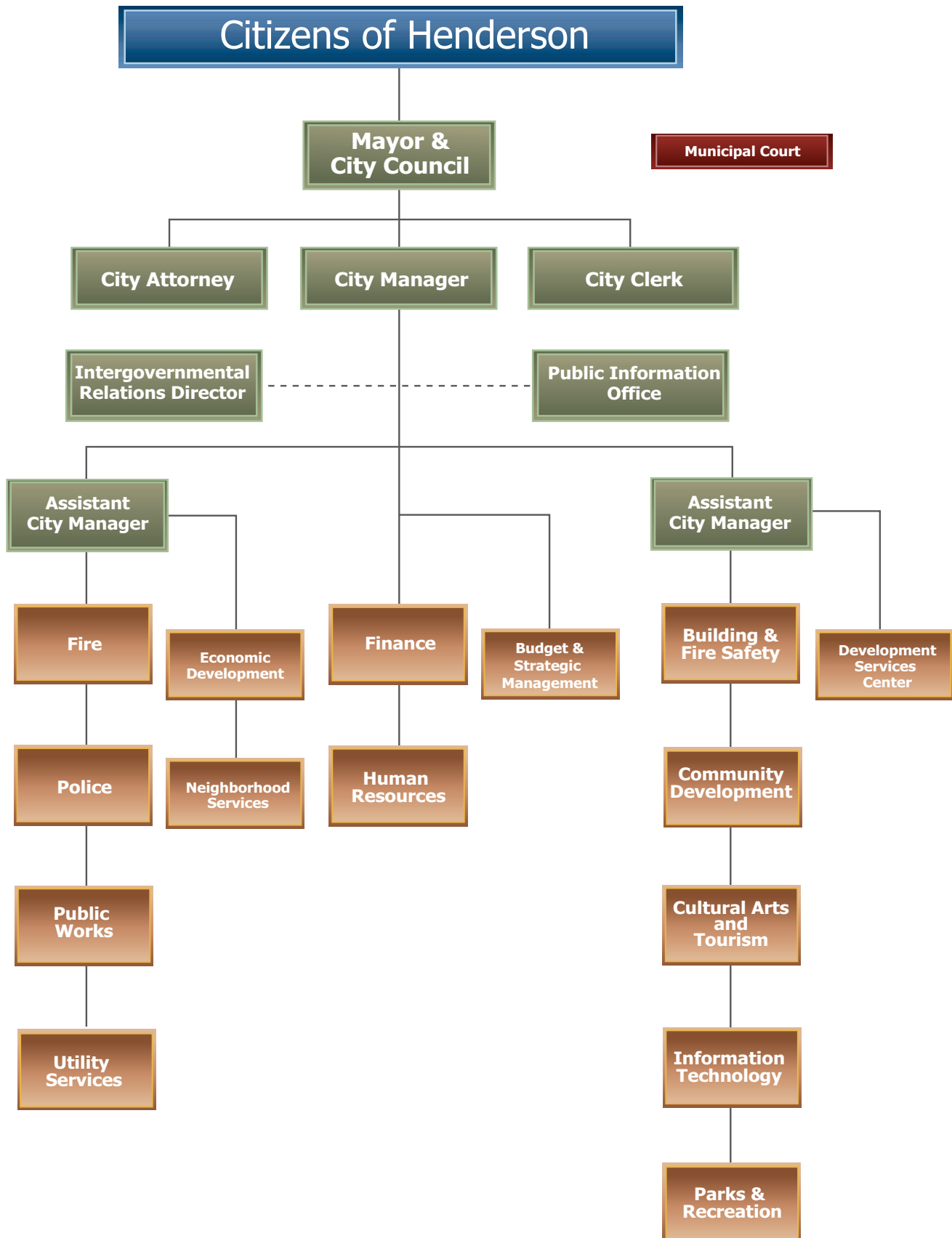
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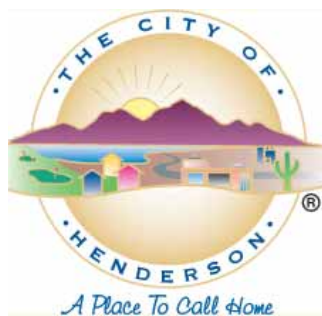
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City Organization Chart





July 1, 2008

To the Citizens of Henderson:

We are pleased to present the City of Henderson Comprehensive Annual Budget Report (CABR) for Fiscal Year 2009. 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.

As we continue on our Journey to Excellence, we will strive to make the City's priorities and spending plans available to the public by publishing the Budget In Summary booklet and brochures. These informative budget overviews are succinct in presentation and is intended to communicate critical information to our citizens in a "user friendly" format. These publications can be viewed on the City's website at www.cityofhenderson.com.

The total City budget for the period of July 1, 2008 to June 30, 2009 consists of \$617 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 2009 another year of 'Excellence' for our City.

James B. Gibson
Mayor

Mary Kay Peck, FAICP
City Manager

Budget Message

Introduction

The Fiscal Year 2009 Annual Budget, which was adopted by the Mayor and Council on May 20, 2008, is a numerical reflection of the Fiscal Year 2009 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 2009 total budgeted revenue and other financing sources for all funds, excluding transfers in, is \$507.2 million. Total budgeted expenditures, excluding transfers out, amount to \$617.1 million. The budgeted ending balances for all Governmental Funds total \$231.7 million, consisting primarily of resources dedicated to ongoing capital projects and reserves. The Fiscal Year 2009 budget is balanced, prudent, and responsive to community needs.

The Redevelopment Agency is a component unit of the City. The total budgeted revenue is \$12.8 million with \$6.4 million in expenditures. The estimated fund balance at the end of Fiscal Year 2009 is \$31.6 million.

General Fund

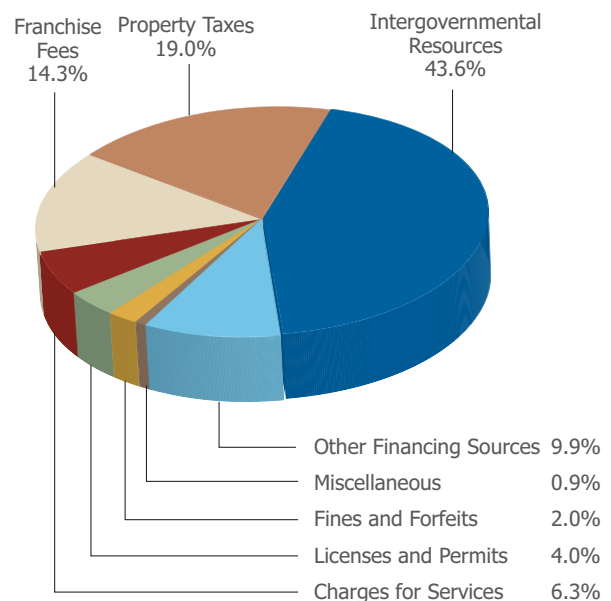
The General Fund is the largest fund and includes the budget necessary to provide most of the City's core services and day-to-day activities. General Fund revenues including transfers in are projected to be \$243.6 million, a 3.9% increase over Fiscal Year 2008. Total General Fund expenditures are expected to be \$237.9 million, a 7.5% 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 \$13.9 million, or 6.3% of the General Fund's budgeted revenue. This exceeds the required minimum of 5% per the City's Financial Management Policies.

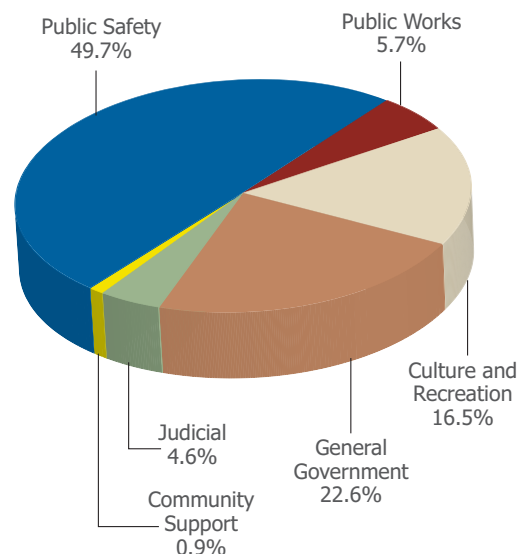
Other Funds

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 2009, revenue and other financing sources are projected at \$107.3 million and total expenditures and other uses are projected at \$145.5 million. The budgeted ending balances for these funds are \$217.8 million.

General Fund Revenue by Source



General Fund Expenditures by Function



The budget also contains twelve Proprietary Funds with estimated revenues and other sources of \$201.7 million and expenditures and other uses of \$240.5 million. These funds are used to account for services provided to internal departments on a cost-reimbursement basis or operations that are financed and operated in a manner similar to private business enterprises.

Strategic Plan

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

City Priorities:

Economic Development
Financial Planning
Natural Resource Management
Public Safety
Quality Development
Transportation

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

Staff Complement

The adopted full-time positions for Fiscal Year 2009 total 2,091. This represents an increase of 46 positions over the current staff complement. The budget includes the addition of 34 General Fund positions and 12 positions supported by other funds. Of the 34 new General Fund positions, 13 positions (38%) are for our new Parks & Recreation facilities.

Additional details on staff additions can be found in the Performance Budget and Schedules & Summaries sections of this document.

Capital Projects

The Governmental Fund capital improvements for Fiscal Year 2009 total \$440.5 million. This amount includes, \$56.6 million from the Municipal Facilities Fund, \$15.3 million from the Clark County Regional Flood Control District (CCRFCD), \$103.2 million from the Regional Transportation Commission, \$84.5 million from Grants, and \$108 million from developer contributions. Additional funding sources comprise the additional \$72.9 million.

Budget Highlights

Value driven City initiatives which contributed to the development of the Fiscal Year 2009 Budget include:

- Maintain the City of Henderson's property tax at the same low rate for 19 years
- Provide efficient public services while maintaining one of the lowest employee-to-citizen ratios in the Las Vegas Valley
- Enhance amenities with the opening of the Heritage Senior Center and Aquatics Complex during Spring 2009
- Increase crime solving capacity through the hiring of a Fingerprint Technician
- Expedite the processing of court cases with the hiring of an Assistant City Attorney, Municipal Court staff, and part-time Senior Judge
- Decrease the response time for emergency calls through the installation of an Emergency Fire Dispatching System
- Increase citizen and firefighter safety with the upgrade of Advanced Life Support equipment, the replacement of protective equipment, and the purchase of new equipment

Fiscal Year 2009 Staff Complement Additions

	Positions	% of Total General Fund
General Fund Supported Positions:		
Public Safety Related Positions	6	18%
Other Functions		
General Government	4	12%
Public Works	6	18%
Parks & Recreation	13	37%
Judicial	5	15%
Sub-Total Other Functions	28	82%
General Fund Positions Added	34	100%
Supported by Other Funds:		
Municipal Court Admin (Special Revenue)	1	
Development Services Center (Enterprise Fund)	1	
Cultural Arts & Tourism (Enterprise Fund)	3	
Utilities (Enterprise Fund)	7	
Other Fund Positions Added	12	
Total New Positions Added	46	

For Fiscal Year 2009, Municipal Facilities funded projects include the Justice Facility Expansion and Parking Garage, the North Community Police Station, and the Heritage Park Senior Center.

The City continues to partner with developers and other entities, such as CCRFCD and RTC, to fund various projects including; flood channels, street projects, and parks. Additionally, the City successfully receives numerous federal grants to support various projects.

The City annually updates the Capital Improvement Plan (CIP), a multi-year planning document that identifies and prioritizes the need for a variety of public improvements and coordinates the City's financing and construction time frames. The document covers a six-year horizon and provides 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 has experienced a significant slow down in construction and sales activity, the local market is expected to work through the supply imbalance by the first half of 2009. Commercial construction has continued to show strength, however, vacancy levels in office, industrial and retail space have reached ten year highs. If property owners are not able to lease a significant amount of this space during the second half of 2008, we may see a slow down in new commercial construction activity.

Visitor volume is expected to remain below historical growth levels due to the higher cost of airfare and driving that have resulted from record high energy prices. If energy prices moderate later in 2008, visitor volume, convention attendance, occupancy rates and average daily room rates will all be positively impacted.

Employment growth is expected to be modest, relative to historical employment growth with new jobs being created in response to new openings in the 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 7.1 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 current municipal service levels.

The City of Henderson is projected to experience moderate population and revenue growth. 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.

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 2009 is estimated to be \$13.9 million, or 6.3% of the projected revenue, exceeding the minimum 5.0% requirement.
- The Financial Stabilization Special Revenue Fund ending fund balance is projected to be \$12.0 million at the end of Fiscal Year 2009, or 5.5% 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 is driven by increases in population, strength in gaming and tourism, and continued commercial construction development. Major assumptions impacting the Fiscal Year 2009 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.
- An aggressive Federal Reserve interest rate policy to manage the risk that inflation will not moderate and encourage liquidity in the credit markets.
- Population growth is expected to resume at a normal rate of growth as commercial construction continues to provide new employment opportunities for job seekers in metropolitan areas. In particular, the M Resort is scheduled to open in March of 2009 and is expected to create more than 2,000 new jobs.
- The City is monitoring the impact of the property tax legislation passed during the 2005 Legislative session. Property values, which had been increasing at above historical average rates for several years, have started to decline in light of oversupply of resale and foreclosure homes. These reduced values impact the total property tax abatements imposed by the Legislative caps. The City is monitoring the housing market and the impact this supply imbalance will have on future property tax revenues. 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.

The City of Henderson has the highest bond rating of any city in the state of Nevada. On July 30, 2007 Standard and Poor's Rating Service upgraded the City's general obligation bond rating from AA to AA+ making the City of Henderson the only municipality with a bond rating equal to that of Clark County and the State of Nevada. Standard and Poor's cited the City's very strong economic growth and continued strong financial operations, financial flexibility and low debt burden.

Nevada's Highest "AA+" Rated City

**STANDARD
& POOR'S**

Standard & Poor's
AA+



Moody's Investors Services
Aa2

Challenges

Growth can often be both a benefit and a challenge in any municipality. A growing population helps to fuel and maintain the local economy and provide the financial resources needed 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 \$29.0 million for Fiscal Year 2009.

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 during the 12 month period ending May 2008 declined 0.5 percent compared to the same 12 month period from the prior year.

Over the past 12 months, the high demand for oil and the increased price of gasoline has significantly impacted our economy. The price of crude oil exceeds \$125 per barrel, an increase of more than six times the price of the 1990s. Unleaded gas is now over \$4 per gallon. These sharp increases have impacted consumer spending patterns not only on large retail items such as home furnishings and automobiles, but also on travel and leisure, which directly impacts the Las Vegas tourism industry.

The Federal Reserve has lowered its target overnight lending rate seven times between August 2007, when the rate was 5.25 percent, to the current rate of 2.00 percent established on April 30, 2008. The Federal Reserve’s decision to maintain rates at current levels has been based on moderate economic activity, continued weakness in labor markets, tight credit conditions and an expectation that inflation will moderate later in 2008. Future policy action by the Federal Open Market Committee (FOMC) will depend upon changes in both inflation and economic growth. Although interest rates have been at historically low levels, the tighter credit requirements have resulted in consumers pulling less equity out of their homes, and fewer home purchases as even consumers with good credit struggle to obtain financing.

The decline in residential construction activity has resulted in a drop in sales of building supplies and other home-improvement related items. Sales growth is expected to decline slightly in the second half of 2008 and remain flat through the first half of 2009.

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

Vision, Priorities, & Mission

Vision Statement:

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



Priorities:

Economic Development

Expand the City's economic and employment opportunities.

Financial Planning

Maintain financial stewardship while maximizing the use of resources.

Natural Resource Management

Protect and preserve our natural resources for future generations.

Public Safety

Ensure public safety through prevention and efficient emergency response.

Quality Development

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

Transportation

Improve and maintain our community's transportation network.

Mission Statement:

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



Values in ACTION

Accountability

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

Customer Service

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

Teamwork

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

Integrity

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

Our Employees

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

New Ideas & Risk = Innovation

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

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



Property Tax Overview

Population & Assessed Valuation

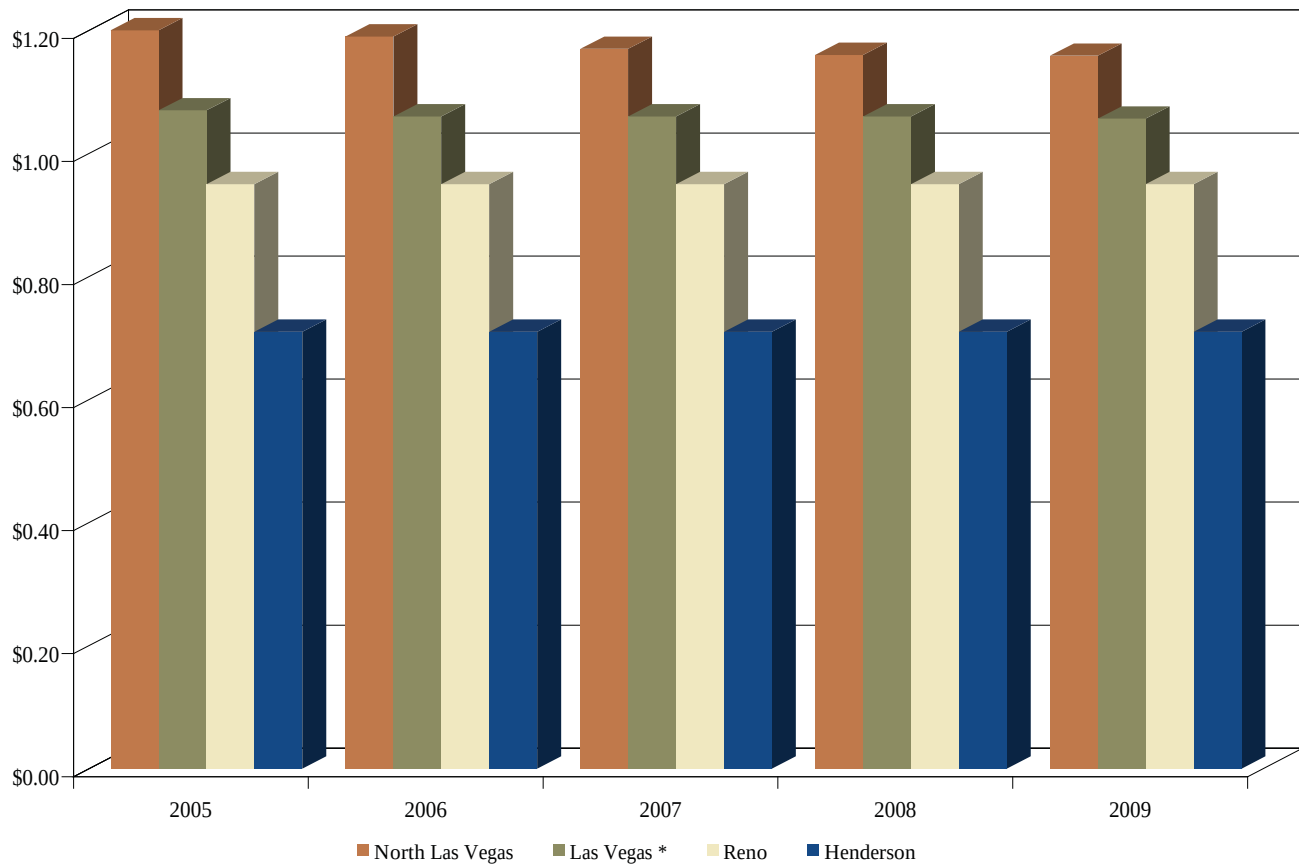
	FY 2007 Actual	FY 2008 Projected	% Increase	FY 2009 Budget	% Increase
Population					
Henderson	251,321	260,161	3.5%	275,915	6.1%
Clark County	1,990,481	1,954,319	-4.2%	2,037,901	4.3%
Las Vegas	579,840	590,321	1.8%	603,888	2.3%
North Las Vegas	198,516	210,472	6.0%	226,857	7.8%
Boulder City	15,203	15,863	2.5%	17,319	9.2%
Mesquite	16,423	17,656	6.4%	18,787	5.6%
Assessed Valuation					
Henderson	\$ 13,818,632,454	\$ 15,913,241,892	15.2%	\$ 16,308,288,716	2.5%
Clark County	89,517,974,828	106,131,241,089	18.6%	111,904,539,236	5.4%
Las Vegas	22,028,939,538	24,649,348,111	11.9%	24,992,555,583	1.4%
North Las Vegas	6,912,113,869	8,961,029,085	29.6%	9,132,667,067	1.9%
Boulder City	679,606,383	752,160,390	10.7%	751,133,100	-0.1%
Mesquite	572,522,953	820,135,858	43.2%	903,591,652	10.2%

Overlapping Property Tax Rate Breakdown

	FY 2007	FY 2008	FY 2009
State	\$ 0.1700	\$ 0.1700	\$ 0.1700
County			
Operating	0.6312	0.6312	0.6412
Debt	0.0254	0.0229	0.0129
Sub-total County	0.6566	0.6541	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	0.0582	0.0590
County/L.V. Library Debt	0.0123	0.0123	0.0086
Las Vegas Artesian Basin	0.0009	0.0008	0.0008
Sub-total Special Districts	0.0665	0.0713	0.0684
Total Property Tax Rate	\$ 2.9073	\$ 2.9096	\$ 2.9067

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

Property Tax Rates Nevada Cities of Comparable Size



	Fiscal Year				
	2005	2006	2007	2008	2009
North Las Vegas	\$1.20	\$1.19	\$1.17	\$1.16	\$1.16
Las Vegas*	1.07	1.06	1.06	1.06	1.06
Reno	0.95	0.95	0.95	0.95	0.95
Henderson	0.71	0.71	0.71	0.71	0.71

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

Property Tax Cap

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

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

Example Of How Property Taxes Are Calculated With Tax Cap

House In Henderson With 30% Increase In Taxable Value (Last Year Taxable Value \$200,000)



	Without Legislative Cap		With 3% Tax Cap	
	Overlapping Tax Rate	City Rate Alone	Overlapping Tax Rate	City Rate Alone
Taxable Value	\$ 260,000.00	\$ 260,000.00	\$ 206,000.00	\$ 206,000.00
Assessed Value (35% of Taxable Value)	\$ 91,000.00	\$ 91,000.00	\$ 72,100.00	\$ 72,100.00
Assessed Value/ 100 *	\$ 910.00	\$ 910.00	\$ 721.00	\$ 721.00
Tax rate for Henderson Residents	2.9067	0.7108	2.9067	0.7108
Total Annual Tax	\$ 2,645.10	\$ 646.83	\$ 2,095.73	\$ 512.49
Total Monthly Tax	\$ 220.43	\$ 53.90	\$ 174.64	\$ 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

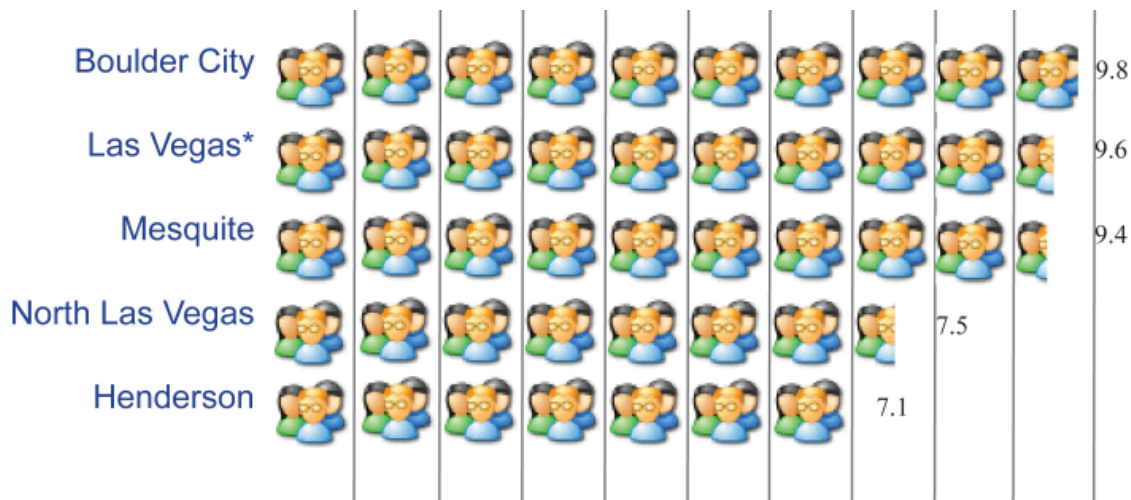
*Compare this to the amount
you pay per month for
these services:*

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

Employee Productivity

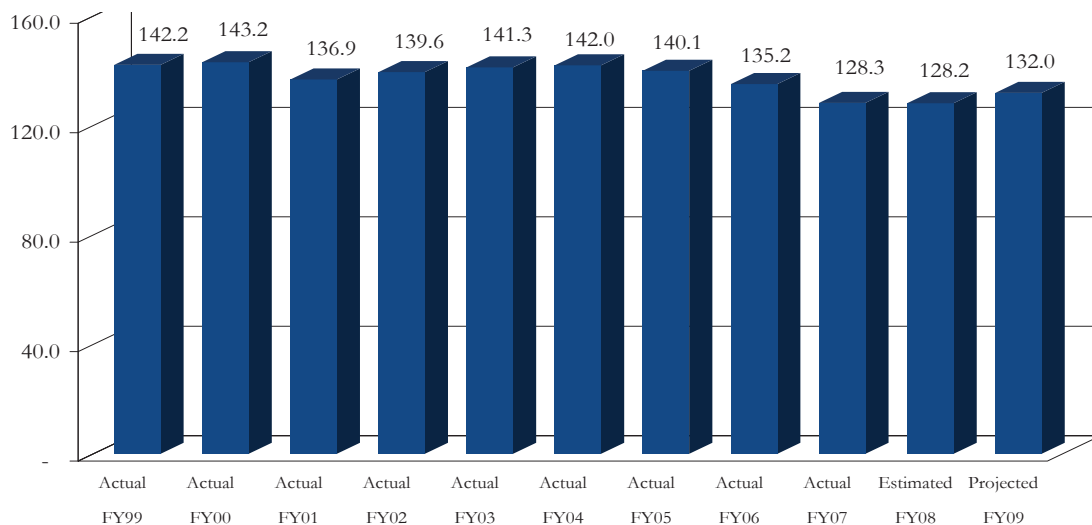
The chart below is a comparison of employees per 1,000 population for cities in Clark County. As depicted in the table, the City of Henderson serves its population with fewer employees per 1,000 residents than other entities (7.1 employees per 1,000 residents).

Number of Full-Time Employees Per One Thousand Residents



* City of Las Vegas includes portions of the Metropolitan Police Department & Las Vegas Water District
Information compiled by: City of Henderson Community Development Department April 2008.

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 2008, 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

Map of Henderson and Surrounding Area



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

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

**Fiscal Year 2009
Assessed Taxable Property Valuation:**
\$ 16,308,288,716

Bond Ratings:

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

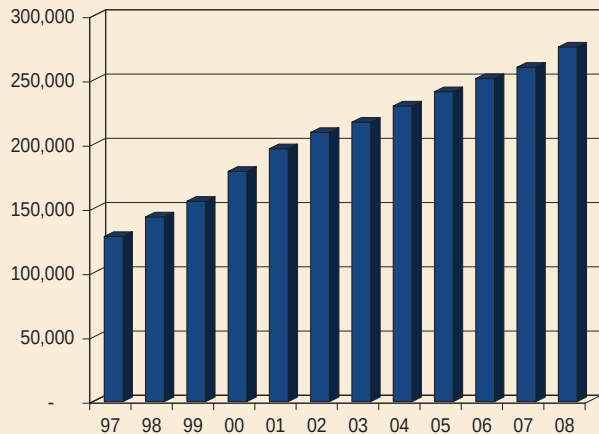
Fiscal Year 2009 Budgeted Expenditures:

General Government	\$617,090,858
Redevelopment Agency	6,387,426
City Total	\$623,478,284

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 2008, which is from the City's Community Development Department.

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	260,161

2008	275,915

Median Age

40.3

Median Household Income

\$63,814

Number of Households

110,465

Elevation

1,940 ft.

Hospitals

3

Schools

Elementary	24

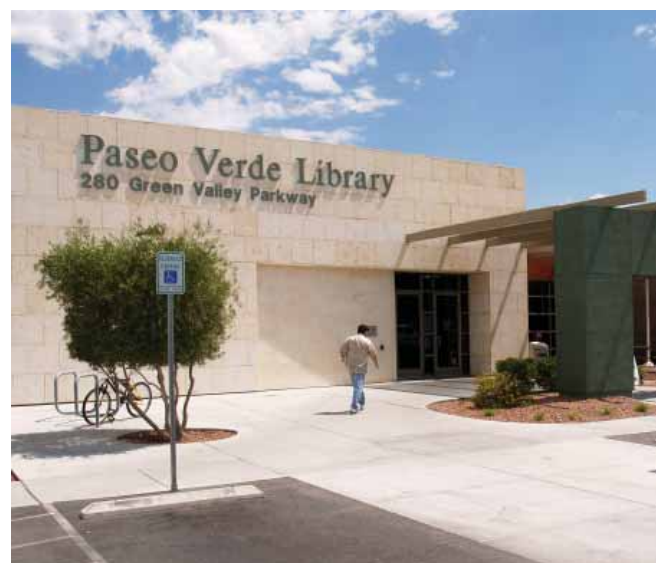
Middle	7

Senior High	5

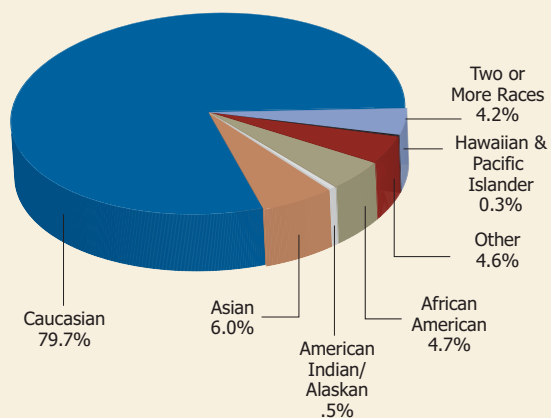
Colleges	5

Public Libraries

5



Racial Composition



Racial Composition:

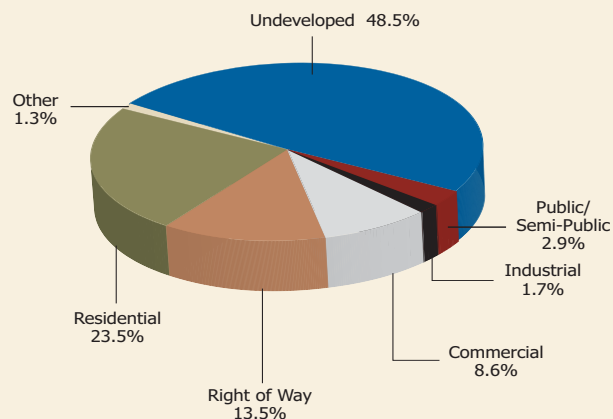
% of Total

Caucasian	79.7%
Black or African American	4.7%
Asian	6.0%
Native Hawaiian & Other Pacific Islander	0.3%
American Indian / Alaskan Native	0.5%
Other	4.6%
Two or more races	4.2%

Total **100.0%**

Source: U.S. Census Bureau, American Community Survey 2006

Land Use



Land Area

68,744 Acres

Land Use:

% of Total

Residential	23.4%
Right of Way	13.5%
Commercial	8.6%
Public/Semi-Public	2.9%
Industrial	1.7%
Other	1.3%
Undeveloped	48.6%

Total **100.0%**

Source: Henderson Community Development Department July 2008

Land Use

	<u>Square Footage</u>
Industrial Space	11,140,000
Retail Space	12,574,000
Office Space	10,946,000

Source: Applied Analysis

Henderson Major Industrial Parks

<u>Facility</u>	<u># of Acres</u>
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
Pacific Business Center	48

Source: Las Vegas Perspective 2008

Major Private Employers In Henderson

Employer	Product/Service	Employees
1 St Rose Dominican Hospital	General Medical and Surgical Hospitals	2,500 to 4,999
2 Green Valley Ranch Gaming LLC	Casino Hotels	2,000 to 2,499
3 Sunset Station Hotel & Casino	Casino Hotels	1,500 to 1,999
4 Catholic Health Care West	General Medical and Surgical Hospitals	1,500 to 1,999
5 Fiesta Lake Mead Station	Casino Hotels	900 to 999
6 Medco Health LLC	Mail-Order Houses	700 to 799
7 Zappos.com Inc	Electronic Shopping	600 to 699
8 SME Industries Inc	Nonresidential Structural Steel Contractors	500 to 599
9 Titanium Metals Corporation	Primary Nonferrous Metal (ex. Copper/AL)	500 to 599
10 Walmart Associates, Inc	Warehouse Clubs and Supercenters	500 to 599
11 Ford Motor Credit Co	Sales Financing	500 to 599
12 Ritz-Carlton Hotel Company LLC	Hotels (except Casino Hotels) and Motels	500 to 599

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 Focus Property Group	Real Estate	345,155,766	2.1%
2 Basic Management Incorporated	Developer	242,350,578	1.4%
3 Lake at Las Vegas Joint Venture	Real Estate	183,864,768	1.1%
4 Greenspun Corporation	Real Estate	174,298,089	1.0%
5 Pulte Homes	Developer	143,119,060	0.9%
6 Stations Casinos Incorporated	Hotel/Casino	129,107,852	0.8%
7 Green Valley Ranch Gaming LLC	Hotel/Casino	111,273,271	0.7%
8 W. L. Nevada Incorporated	Developer	84,000,000	0.5%
9 Rhodes Homes	Real Estate	70,723,497	0.4%
10 Pardee Homes	Real Estate	67,231,087	0.4%
11 Coleman-Toll Limited Partnership	Developer	51,318,810	0.3%
12 Kennedy Family Trust ETAL	Real Estate	50,565,275	0.3%
TOTAL		1,653,008,053	9.9%

SOURCE: Clark County Assessor's Office

* Based on a Fiscal Year 2008 total assessed valuation for the City of \$16,735,078,969 which includes the assessed valuation of the Henderson Redevelopment agency of \$821,837,077.

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, 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 38 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, and luxury accommodations



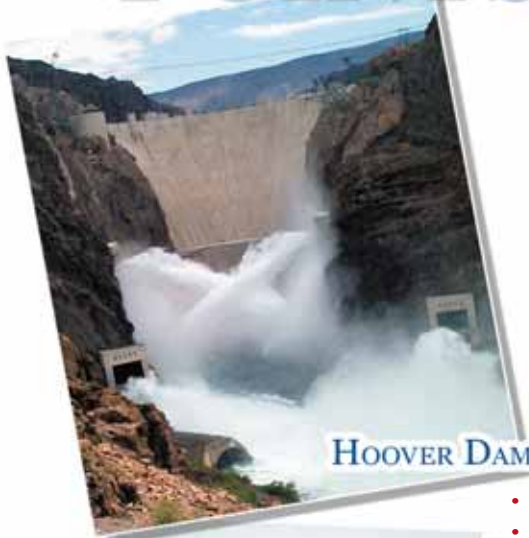
Water Street District:

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

Major Shopping:

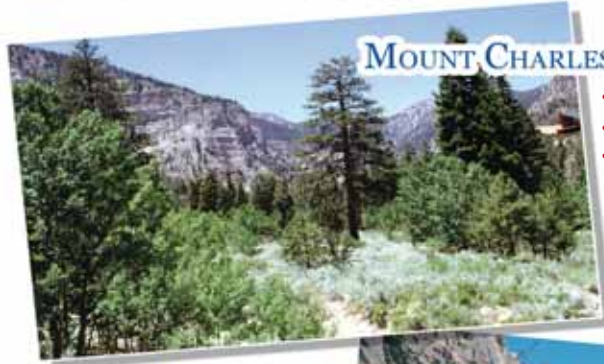
Galleria at Sunset Mall
Largest commercial corridor in the state (Sunset & Stephanie area)
Monte Lago Village at Lake Las Vegas Resort
The District at Green Valley Ranch

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



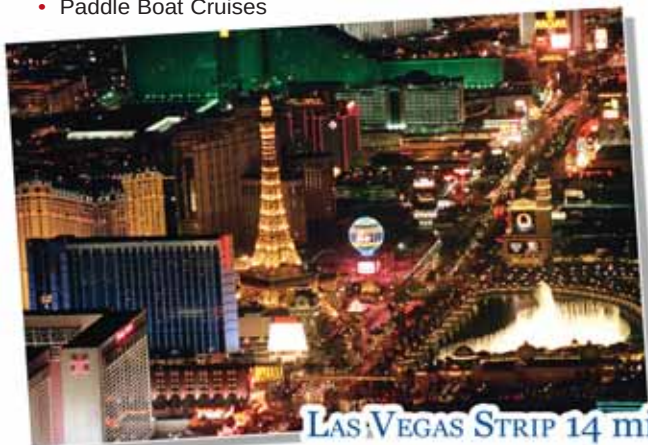
VALLEY OF FIRE 49 miles

- 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 Medco Health, Ford Motor Credit, the Ritz Carlton, Good Humor-Breyers Ice Cream, Wal-Mart, Ethel M. Chocolates, Levi Strauss & Company, Station Casinos, Loews Lake Las Vegas Resort and Casino Monte Lago. The Redevelopment Agency has several major redevelopment projects underway.

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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Kellyanne Taylor, Financial Analyst I

Kelley Malmedal, Secretary II

The Fiscal Year 2009 Budget in Summary and the Fiscal Year 2009 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

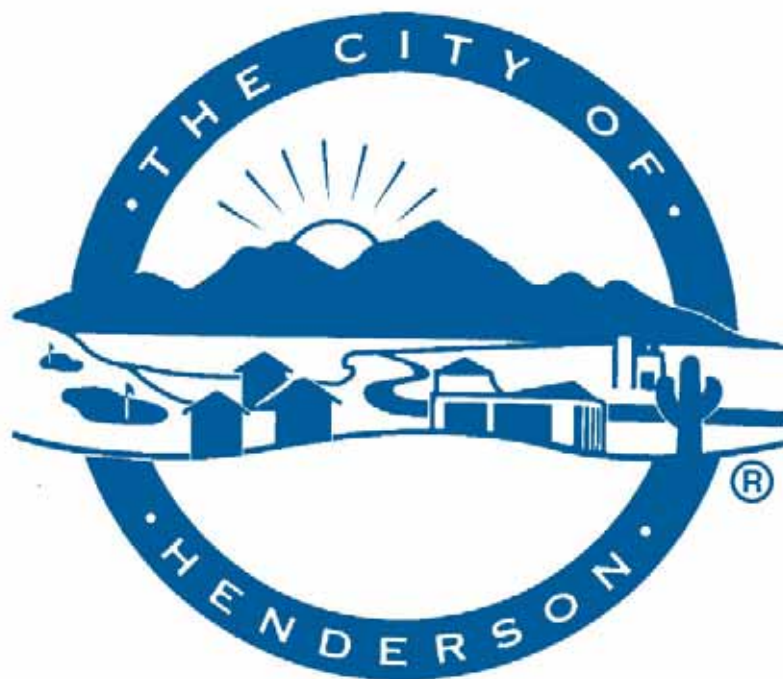
Building and Fire Safety.....	Michael W. Bouse, Director
City Attorney's Office	Shauna M. Hughes, City Attorney
City Clerk's Office	Monica M. Simmons, City Clerk
Community Development	Stephanie Garcia-Vause, Director
Finance	Steven M. Hanson, Director
Fire.....	Douglas Stevens, Chief
Human Resources	Daryl A. Moore, Director
Information Technology.....	Chris Wilding, CIO
Municipal Court	David J. Hayward, Court Administrator
Parks and Recreation.....	Mary Ellen Donner, Director
Police	Jutta Chambers, Chief
Public Works.....	Robert A. Murnane, Director
Utility Services	Dennis B. Porter, Director
Cultural Arts & Tourism.....	Andrea Primo, Director
Office of Budget & Strategic Management	Jill R. Lynch, 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/>



A Place To Call Home

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Financial & Budget Policies

Operating Budget Policies

Basis of Presentation

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

Accounting Basis

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

The budgets for Enterprise Funds (Water and Sewer, Cultural Arts & Tourism, Municipal Golf Course, and Development Services Center) and Internal Service Funds (Citywide, Engineering, LID Revolving Loan, City Shop, Self-Insurance, Health Insurance, and 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.

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



Key Fact

The City of Henderson updated its Financial Management Policies in November 2007 revising the fiscal signature authority for the Purchasing division of Finance.

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 time line was established before the process began and departments continue to gather performance data to enhance resource allocation decisions.

Budget Calendar and Instructions—With each budget cycle, a Budget Handbook is issued to all departments and managers which outlines the budget calendar and specifies when budget tasks are to be completed within identified time lines. 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 20, 2008. 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. Because 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 regarding 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 2007 to Fiscal Year 2008.

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 nineteen 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 2009 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. 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.

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 nineteen years and continues to have 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 is underway and will be completed during Fiscal Year 2009.

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 2009 General Operating Fund was balanced by ensuring projected revenues plus use of Ending Fund Balance exceeded 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 meet 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 2009, \$1,550,000 will be invested toward facility maintenance and \$1,400,000 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 2009 is estimated to be \$13.9 million, or 6.3% of the projected revenue, exceeding the minimum requirement.

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

Status: In compliance. The Financial Stabilization Special Revenue ending fund balance is projected to be \$12.0 million at the end of Fiscal Year 2009, or 5.5% of General Fund revenue, meeting 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.

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 2009 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 2009, the budgeted amount of contingency is \$.5 million.



Capital Expenditures & Improvements

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

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

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 Fiscal Year 2009, \$1,550,000 will be invested toward facility maintenance and \$1,400,000 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 \$660 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.

Inter local 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. During Fiscal Year 2008, the Fiscal Signature Authority was updated as shown in the Internal Control section.

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.

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-six consecutive years.



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.

Selection of Auditors—Every three years, the City shall request proposals from qualified auditing firms, including the current firm if their past performance has been satisfactory. The City Council shall select from these proposals one 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 \$24,999.99 — department directors, \$25,000.00-\$49,999.99 — City Manager, \$50,000.00 and above — requires City Council approval and signature by authorized representative (City Manager). Contracts and agreements having a fiscal impact of \$10,000 or more must be reviewed by the City Attorney's Office and approved as to form; and shall be attested to by the City Clerk with the record copy maintained in the Office of the City Clerk.

Status: In compliance with Fiscal Year 2008 updates.

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.



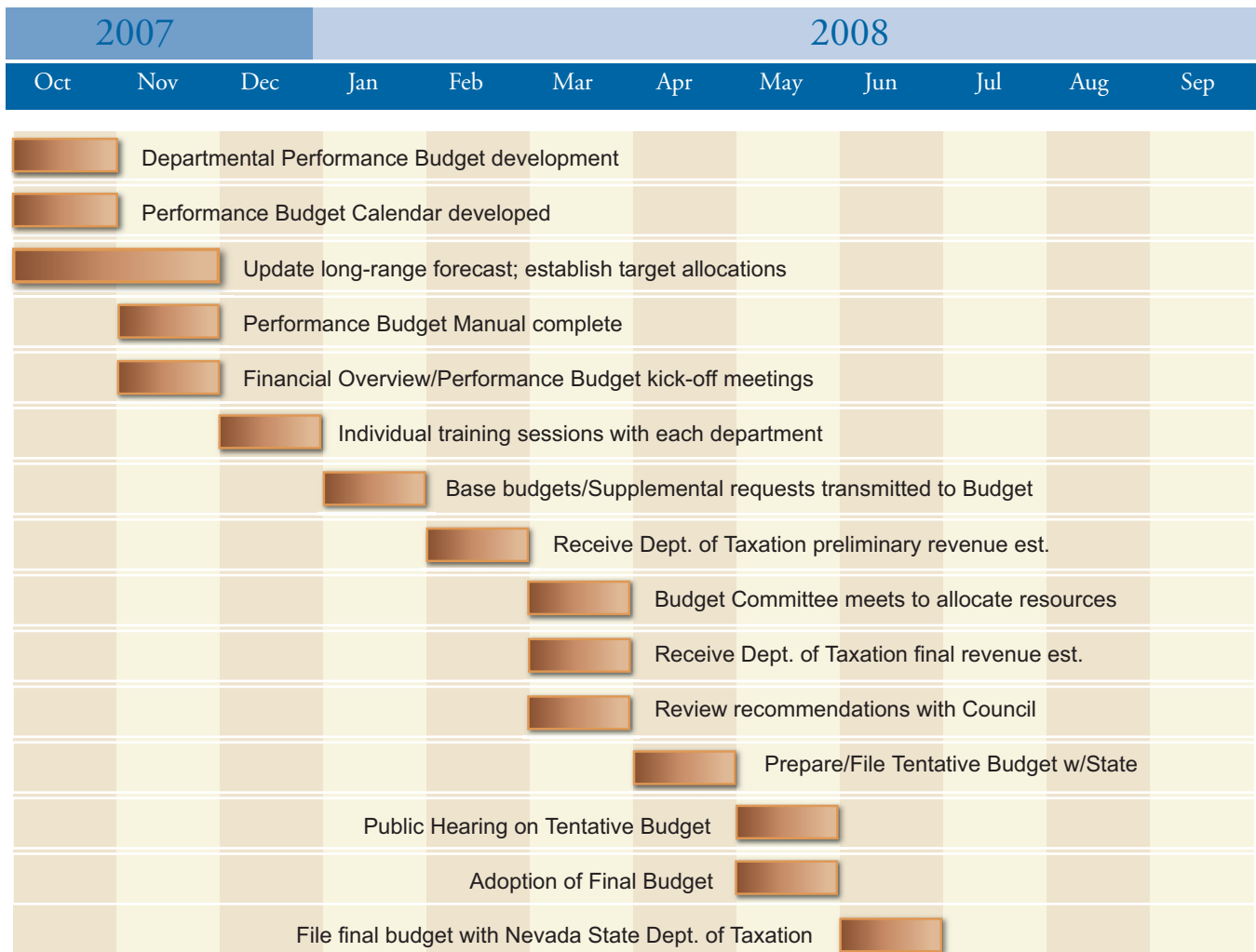
Budget Process

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 Time line



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 network for community transportation.

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 2009 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.

Performance 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 2009 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.

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.

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

Amending the Budget

If, during the course of the fiscal year, it becomes evident that a particular fund is unable to provide the required level of service to the community due to unexpected higher costs of providing the service, 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 in 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 nineteen years.

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

FY 2009 Budget	General	Special Revenue	Debt Service	Capital Projects	Proprietary	Total	RDA
Beginning Fund Balances	\$ 22,163,403	\$ 41,376,515	\$ 7,029,000	\$ 232,220,948		\$ 302,789,866	\$ 25,125,721
Beginning Net Assets					\$1,023,586,846	\$1,023,586,846	
Revenues							
Property & Other Taxes	\$ 46,637,628	\$ 11,685,350	\$ 27,251,241	\$ 15,736,468	\$ 7,526,640	\$ 108,837,327	\$ 12,625,917
Franchise Fees	34,769,693	-	-	-	-	34,769,693	-
Licenses and Permits	9,633,981	-	-	-	7,599,475	17,233,456	-
Intergovernmental Resources	106,183,796	8,999,792	-	2,500,000	-	117,683,588	-
Charges for Services	15,398,553	515,576	-	-	155,991,174	171,905,303	-
Developer Contributions	-	5,722,000	-	-	-	5,722,000	-
Fines and Forfeits	4,747,926	750,000	-	-	-	5,497,926	-
Special Assessments	-	-	74,800	-	-	74,800	-
Miscellaneous	2,089,441	1,088,000	359,940	7,337,366	10,433,169	21,307,916	215,000
Total Revenues	\$219,461,018	\$ 28,760,718	\$27,685,981	\$ 25,573,834	\$ 181,550,458	\$ 483,032,009	\$ 12,840,917
Capital Contributions	-	-	-	-	10,000,000	10,000,000	-
Land Sales	-	-	-	14,208,191	-	14,208,191	-
Proceeds of Long Term Debt	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
Operating Transfers In	24,113,910	2,950,000	4,851,135	8,128,911	10,149,158	50,193,114	-
Total Rev/Other Sources	\$243,574,928	\$ 31,710,718	\$32,537,116	\$ 47,910,936	\$ 201,699,616	\$ 557,433,314	\$ 12,840,917
Total Resources	\$265,738,331	\$ 73,087,233	\$39,566,116	\$ 280,131,884	\$ 1,225,286,462	\$ 1,883,810,026	\$ 37,966,638
Expenditures by Function							
General Government	53,653,074	2,644,198	-	601,020	27,131,742	84,030,034	5,029,804
Judicial	11,155,147	519,279	-	-	-	11,674,426	-
Public Safety	118,151,814	16,448,911	-	4,523,437	30,094,709	169,218,871	-
Public Works	13,590,789	11,634,509	-	48,794,577	20,083,202	94,103,077	-
Culture & Recreation	39,269,015	350,000	-	37,261,541	11,367,326	88,247,882	-
Community Support	2,100,997	3,470,365	-	-	-	5,571,362	-
Utility Enterprises	-	-	-	-	134,841,994	134,841,994	-
Debt Service	-	-	19,299,541	-	10,103,671	29,403,212	1,357,622
Total Expenditures	\$237,920,836	\$ 35,067,262	\$19,299,541	\$ 91,180,575	\$ 233,622,644	\$ 617,090,858	\$ 6,387,426
Operating Transfers Out	13,875,388	1,476,000	15,276,420	12,680,021	6,885,285	50,193,114	-
Total Expend./Other Uses	\$251,796,224	\$ 36,543,262	\$34,575,961	\$ 103,860,596	\$ 240,507,929	\$ 667,283,972	\$ 6,387,426
Ending Fund Balance	\$ 13,942,107	\$ 36,543,971	\$ 4,990,155	\$ 176,271,288		\$ 231,747,521	\$ 31,579,212
Ending Net Assets*					\$ 984,778,533	\$ 984,778,533	
Total Applications	\$265,738,331	\$ 73,087,233	\$39,566,116	\$ 280,131,884	\$ 1,225,286,462	\$ 1,883,810,026	\$ 37,966,638

* 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

	FY 06 Actuals	FY 07 Actuals	FY 08 Estimate	FY 09 Budget	% Increase
Beginning Fund Balances	\$ 28,376,799	\$ 31,514,689	\$ 33,726,188	\$ 22,163,403	-34.28%
Revenues					
Property & Other Taxes	\$ 33,460,864	\$ 38,262,370	\$ 42,791,496	\$ 46,637,628	8.99%
Franchise Fees	26,926,859	29,625,623	31,790,690	34,769,693	9.37%
Licenses and Permits	7,576,403	8,307,293	8,857,610	9,633,981	8.77%
Intergovernmental Resources	107,351,170	103,925,689	104,454,754	106,183,796	1.66%
Charges for Services	13,772,237	13,895,992	14,520,939	15,398,553	6.04%
Developer Contributions	-	-	-	-	N/A
Fines and Forfeits	3,340,353	4,249,662	4,496,142	4,747,926	5.60%
Special Assessments	-	-	-	-	N/A
Miscellaneous	1,374,304	2,023,232	2,295,742	2,089,441	-8.99%
Total Revenues	\$ 193,802,190	\$ 200,289,861	\$ 209,207,373	\$ 219,461,018	4.90%
Capital Contributions	-	-	-	-	N/A
Land Sales	-	-	-	-	N/A
Proceeds of Long Term Debt	-	-	-	-	N/A
Other Financing Sources	2,050	9,090	-	-	N/A
Operating Transfers In	11,019,647	11,578,913	17,558,534	24,113,910	37.33%
Total Revenue/Other Sources	\$ 204,823,887	\$ 211,877,864	\$ 226,765,907	\$ 243,574,928	7.41%
Total Resources	\$ 233,200,686	\$ 243,392,553	\$ 260,492,095	\$ 265,738,331	2.01%
Expenditures by Function					
General Government	40,021,866	42,583,241	52,209,950	53,653,074	2.76%
Judicial	7,774,983	8,579,796	10,176,288	11,155,147	9.62%
Public Safety	89,192,776	95,414,072	109,856,112	118,151,814	7.55%
Public Works	8,205,184	11,319,305	13,814,536	13,590,789	-1.62%
Culture & Recreation	29,295,218	30,139,976	36,509,857	39,269,015	7.56%
Community Support	1,448,360	1,633,351	1,874,299	2,100,997	12.10%
Utility Enterprises	-	-	-	-	N/A
Debt Service	-	-	-	-	N/A
Total Expenditures	\$ 175,938,387	\$ 189,669,741	\$ 224,441,042	\$ 237,920,836	6.01%
Operating Transfers Out	25,747,610	19,996,624	13,887,650	13,875,388	-0.09%
Total Expenditures/Other Uses	\$ 201,685,997	\$ 209,666,365	\$ 238,328,692	\$ 251,796,224	5.65%
Ending Fund Balance*	\$ 31,514,689	\$ 33,726,188	\$ 22,163,403	\$ 13,942,107	-37.09%
Total Applications	\$ 233,200,686	\$ 243,392,553	\$ 260,492,095	\$ 265,738,331	2.01%

* The General Fund decrease in Ending Fund Balance is due to a conservative approach to revenue projection and planned use of ending fund balance.

Special Revenue Funds

	FY 06 Actuals	FY 07 Actuals	FY 08 Estimate	FY 09 Budget	% Increase
Beginning Fund Balances	\$ 23,508,855	\$ 35,700,297	\$ 44,372,947	\$ 41,376,515	-6.75%
Revenues					
Property & Other Taxes	\$ 8,882,586	\$ 11,898,691	\$ 11,345,000	\$ 11,685,350	3.00%
Franchise Fees	-	-	-	-	N/A
Licenses and Permits	-	-	-	-	N/A
Intergovernmental Resources*	13,803,749	15,305,782	12,532,277	8,999,792	-28.19%
Charges for Services	255,585	329,967	412,461	515,576	25.00%
Developer Contributions	1,175,297	3,209,728	465,000	5,722,000	1130.54%
Fines and Forfeits	542,210	813,442	700,000	750,000	7.14%
Special Assessments	-	-	-	-	N/A
Miscellaneous	959,061	2,184,272	1,270,800	1,088,000	-14.38%
Total Revenues	\$ 25,618,488	\$ 33,741,882	\$ 26,725,538	\$ 28,760,718	7.62%
Capital Contributions	-	-	-	-	N/A
Land Sales	-	-	-	-	N/A
Proceeds of Long Term Debt	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	N/A
Operating Transfers In	7,036,919	3,884,679	2,950,000	2,950,000	0.00%
Total Revenue/Other Sources	\$ 32,655,407	\$ 37,626,561	\$ 29,675,538	\$ 31,710,718	6.86%
Total Resources	\$ 56,164,262	\$ 73,326,858	\$ 74,048,485	\$ 73,087,233	-1.30%
Expenditures by Function					
General Government	840,167	1,326,322	1,149,545	2,644,198	130.02%
Judicial	277,637	608,822	892,836	519,279	-41.84%
Public Safety	6,432,623	10,676,293	14,136,321	16,448,911	16.36%
Public Works	4,977,545	3,504,827	4,952,436	11,634,509	134.92%
Culture & Recreation	3,830,341	7,543,571	8,030,916	350,000	-95.64%
Community Support	3,173,695	3,436,374	1,986,116	3,470,365	74.73%
Utility Enterprises	-	-	-	-	N/A
Debt Service	-	-	-	-	N/A
Total Expenditures	\$ 19,532,008	\$ 27,096,209	\$ 31,148,170	\$ 35,067,262	12.58%
Operating Transfers Out	931,957	1,857,702	1,523,800	1,476,000	-3.14%
Total Expenditures/Other Uses	\$ 20,463,965	\$ 28,953,911	\$ 32,671,970	\$ 36,543,262	11.85%
Ending Fund Balance**	\$ 35,700,297	\$ 44,372,947	\$ 41,376,515	\$ 36,543,971	-11.68%
Total Applications	\$ 56,164,262	\$ 73,326,858	\$ 74,048,485	\$ 73,087,233	-1.30%

* 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 2009 revenue or expenditure projections.

** The decrease in Ending Fund Balance is due to planned use of Special Revenue funds received in prior years.

Debt Service Funds

	FY 06 Actuals	FY 07 Actuals	FY 08 Estimate	FY 09 Budget	% Increase
Beginning Fund Balances	\$ 2,224,861	\$ 5,200,975	\$ 7,576,887	\$ 7,029,000	-7.23%
Revenues					
Property & Other Taxes	\$ 19,501,400	\$ 22,298,999	\$ 25,003,882	\$ 27,251,241	8.99%
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	119,197	167,366	66,000	74,800	13.33%
Miscellaneous	440,939	899,715	416,720	359,940	-13.63%
Total Revenues	\$ 20,061,536	\$ 23,366,080	\$ 25,486,602	\$ 27,685,981	8.63%
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	12,900,199	14,830,226	7,504,639	4,851,135	-35.36%
Total Revenue/Other Sources	\$ 36,925,164	\$ 38,196,306	\$ 32,991,241	\$ 32,537,116	-1.38%
Total Resources	\$ 39,150,025	\$ 43,397,281	\$ 40,568,128	\$ 39,566,116	-2.47%
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	20,935,428	23,538,284	19,712,569	19,299,541	-2.10%
Total Expenditures	\$ 20,935,428	\$ 23,538,284	\$ 19,712,569	\$ 19,299,541	-2.10%
Operating Transfers Out	10,504,067	12,282,110	13,826,559	15,276,420	10.49%
Total Expenditures/Other Uses	\$ 33,949,050	\$ 35,820,394	\$ 33,539,128	\$ 34,575,961	3.09%
Ending Fund Balance*	\$ 5,200,975	\$ 7,576,887	\$ 7,029,000	\$ 4,990,155	-29.01%
Total Applications	\$ 39,150,025	\$ 43,397,281	\$ 40,568,128	\$ 39,566,116	-2.47%

* The decrease in Ending Fund Balance complies with statutory requirements.

Capital Projects Funds

	FY 06 Actuals	FY 07 Actuals	FY 08 Estimate	FY 09 Budget	% Increase
Beginning Fund Balances	\$ 138,584,133	\$ 271,278,449	\$ 300,642,391	\$ 232,220,948	-22.76%
Revenues					
Property & Other Taxes	\$ 11,345,104	\$ 13,041,721	\$ 14,438,437	\$ 15,736,468	8.99%
Franchise Fees	-	-	-	-	N/A
Licenses and Permits	-	-	-	-	N/A
Intergovernmental Resources	5,292,456	4,122,724	3,885,046	2,500,000	-35.65%
Charges for Services	73,817	9,198	90,000	-	N/A
Developer Contributions	103,048,292	9,850,000	-	-	N/A
Fines and Forfeits	-	-	-	-	N/A
Special Assessments	-	-	-	-	N/A
Miscellaneous	8,749,501	17,970,934	11,417,200	7,337,366	-35.73%
Total Revenues	\$ 128,509,170	\$ 44,994,577	\$ 29,830,683	\$ 25,576,834	-14.27%
Capital Contributions	-	-	-	-	N/A
Land Sales	1,507,242	29,346,542	570,679	14,208,191	2389.70%
Proceeds of Long Term Debt	57,143,488	-	-	-	N/A
Other Financing Sources	-	-	-	-	N/A
Operating Transfers In	17,990,921	19,297,101	9,297,277	8,128,911	-12.57%
Total Revenue/Other Sources	\$ 205,150,821	\$ 93,638,220	\$ 39,698,639	\$ 47,910,936	20.69%
Total Resources	\$ 343,734,954	\$ 364,916,669	\$ 340,341,030	\$ 280,131,884	-17.69%
Expenditures by Function					
General Government	4,364,105	3,511,865	23,158,237	601,020	-97.40%
Judicial	-	-	-	-	N/A
Public Safety	-	-	1,162,000	4,523,437	289.28%
Public Works	48,996,431	38,305,904	59,965,980	48,794,577	-18.63%
Culture & Recreation	6,009,109	5,498,519	13,977,644	37,261,541	166.58%
Community Support	-	-	-	-	N/A
Utility Enterprises	-	-	-	-	N/A
Debt Service	-	-	-	-	N/A
Total Expenditures	\$ 59,369,645	\$ 47,316,288	\$ 98,263,861	\$ 91,180,575	-7.21%
Operating Transfers Out	13,086,860	16,957,990	9,856,221	12,680,021	28.65%
Total Expenditures/Other Uses	\$ 72,456,505	\$ 64,274,278	\$ 108,120,082	\$ 103,860,596	-3.94%
Ending Fund Balance*	\$ 271,278,449	\$ 300,642,391	\$ 232,220,948	\$ 176,271,288	-24.09%*
Total Applications	\$ 343,734,954	\$ 364,916,669	\$ 340,341,030	\$ 280,131,884	-17.69%

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

Proprietary Funds

	FY 06 Actuals	FY 07 Actuals	FY 08 Estimate	FY 09 Budget	% Increase
Beginning Net Assets*	\$ 871,865,691	\$ 965,720,764	\$ 1,051,986,645	\$ 1,023,586,846	-2.70%
Revenues					
Property & Other Taxes	\$ 7,024,050	\$ 7,285,311	\$ 7,166,510	\$ 7,526,640	5.03%
Franchise Fees	-	-	-	-	N/A
Licenses and Permits	6,575,478	8,378,673	6,936,166	7,599,475	9.56%
Intergovernmental Resources	-	-	-	-	N/A
Charges for Services	129,378,609	143,516,623	149,695,064	155,991,174	4.21%
Developer Contributions	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	N/A
Special Assessments	-	-	-	-	N/A
Miscellaneous	15,085,595	25,476,117	15,542,588	10,433,169	-32.87%
Total Revenues	\$ 158,063,732	\$ 184,656,724	\$ 179,340,328	\$ 181,550,458	1.23%
Capital Contributions	-	-	-	-	N/A
Land Sales	-	-	-	-	N/A
Proceeds of Long Term Debt	-	-	-	-	N/A
Other Financing Sources	2,147,603	1,697,397	-	-	N/A
Operating Transfers In	11,950,514	11,593,061	9,566,267	10,149,158	6.09%
Total Revenue/Other Sources	\$ 268,343,681	\$ 277,796,171	\$ 206,191,595	\$ 201,699,616	-2.18%
Total Resources	\$ 1,140,209,372	\$ 1,243,516,935	\$ 1,258,178,240	\$ 1,225,286,462	-2.61%
Expenditures by Function					
General Government	16,334,517	15,499,108	23,635,875	27,131,742	14.79%
Judicial	-	-	-	-	N/A
Public Safety	22,523,007	24,724,921	30,734,510	30,094,709	-2.08%
Public Works	15,361,490	15,495,050	18,568,699	20,083,202	8.16%
Culture & Recreation	7,186,796	10,242,709	11,475,542	11,367,326	-0.94%
Community Support	-	-	-	-	N/A
Utility Enterprises	93,830,802	106,812,691	129,917,343	134,841,994	3.79%
Debt Service	8,624,290	10,731,257	13,638,938	10,103,671	-25.92%
Total Expenditures	\$ 163,860,902	\$ 183,505,736	\$ 227,970,907	\$ 233,622,644	2.48%
Operating Transfers Out	10,627,706	8,024,554	6,620,487	6,885,285	4.00%
Total Expenditures/Other Uses	\$ 174,488,608	\$ 191,530,290	\$ 234,591,394	\$ 240,507,929	2.52%
Ending Net Assets*	\$ 965,720,764	\$ 1,051,986,645	\$ 1,023,586,846	\$ 984,778,533	-3.79%
Total Applications	\$ 1,140,209,372	\$ 1,243,516,935	\$ 1,258,178,240	\$ 1,225,286,462	-2.61%

* 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

	FY 06 Actuals	FY 07 Actuals	FY 08 Estimate	FY 09 Budget	% Increase
Beginning Fund Balances	\$ 192,694,648	\$ 343,694,410	\$ 386,318,413	\$ 302,789,866	-21.62%
Beginning Net Assets*	\$ 871,865,691	\$ 965,720,764	\$ 1,051,986,645	\$ 1,023,586,846	-2.70%
Revenues					
Property & Other Taxes	\$ 80,214,004	\$ 92,787,092	\$ 100,745,325	\$ 108,837,327	8.03%
Franchise Fees	26,926,859	29,625,623	31,790,690	34,769,693	9.37%
Licenses and Permits	14,151,881	16,685,966	15,793,776	17,233,456	9.12%
Intergovernmental Resources	126,447,375	123,354,195	120,872,077	117,683,588	-2.64%
Charges for Services	143,480,248	157,751,780	164,718,464	171,905,303	4.36%
Developer Contributions	104,223,589	13,059,728	465,000	5,722,000	1130.54%
Fines and Forfeits	3,882,563	5,063,104	5,196,142	5,497,926	5.81%
Special Assessments	119,197	167,366	66,000	74,800	13.33%
Miscellaneous	26,609,400	48,554,270	30,943,050	21,307,916	-31.14%
Total Revenues	\$ 526,055,116	\$ 487,049,124	\$ 470,590,524	\$ 483,032,009	2.64%
Capital Contributions	96,181,832	79,848,989	17,285,000	10,000,000	-42.15%
Land Sales	1,507,242	29,346,542	570,679	14,208,191	2389.70%
Proceeds of Long Term Debt	61,106,917	-	-	-	N/A
Other Financing Sources	2,149,653	1,706,487	-	-	N/A
Operating Transfers In	60,898,200	61,183,980	46,876,717	50,193,114	7.07%
Total Revenue/Other Sources	\$ 747,898,960	\$ 659,135,122	\$ 535,322,920	\$ 557,433,314	4.13%
Total Resources	\$1,812,459,299	\$1,968,550,296	\$ 1,973,627,978	\$1,883,810,026	-4.55%
Expenditures by Function					
General Government	61,560,655	62,920,536	100,153,607	84,030,034	-16.10%
Judicial	8,052,620	9,188,618	11,069,124	11,674,426	5.47%
Public Safety	118,148,406	130,815,286	155,888,943	169,218,871	8.55%
Public Works	77,540,650	68,625,086	97,301,651	94,103,077	-3.29%
Culture & Recreation	46,321,464	53,424,775	69,993,959	88,247,882	26.08%
Community Support	4,622,055	5,069,725	3,860,415	5,571,362	44.32%
Utility Enterprises	93,830,802	106,812,691	129,917,343	134,841,994	3.79%
Debt Service	29,559,718	34,269,541	33,351,507	29,403,212	-11.84%
Total Expenditures	\$ 439,636,370	\$ 471,126,258	\$ 601,536,549	\$ 617,090,858	2.59%
Debt Refunding	2,509,555	-	-	-	N/A
Operating Transfers Out	60,898,200	59,118,980	45,714,717	50,193,114	9.80%
Total Expenditures/Other Uses	\$ 503,044,125	\$ 530,245,238	\$ 647,251,266	\$ 667,283,972	3.10%
Ending Fund Balance**	\$ 343,694,410	\$ 386,318,413	\$ 302,789,866	\$ 231,747,521	-23.46%
Ending Net Assets*	\$ 965,720,764	\$1,051,986,645	\$ 1,023,586,846	\$ 984,778,533	-3.79%
Total Applications	\$1,812,459,299	\$1,968,550,296	\$1,973,627,978	\$1,883,810,026	-4.55%

* 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.

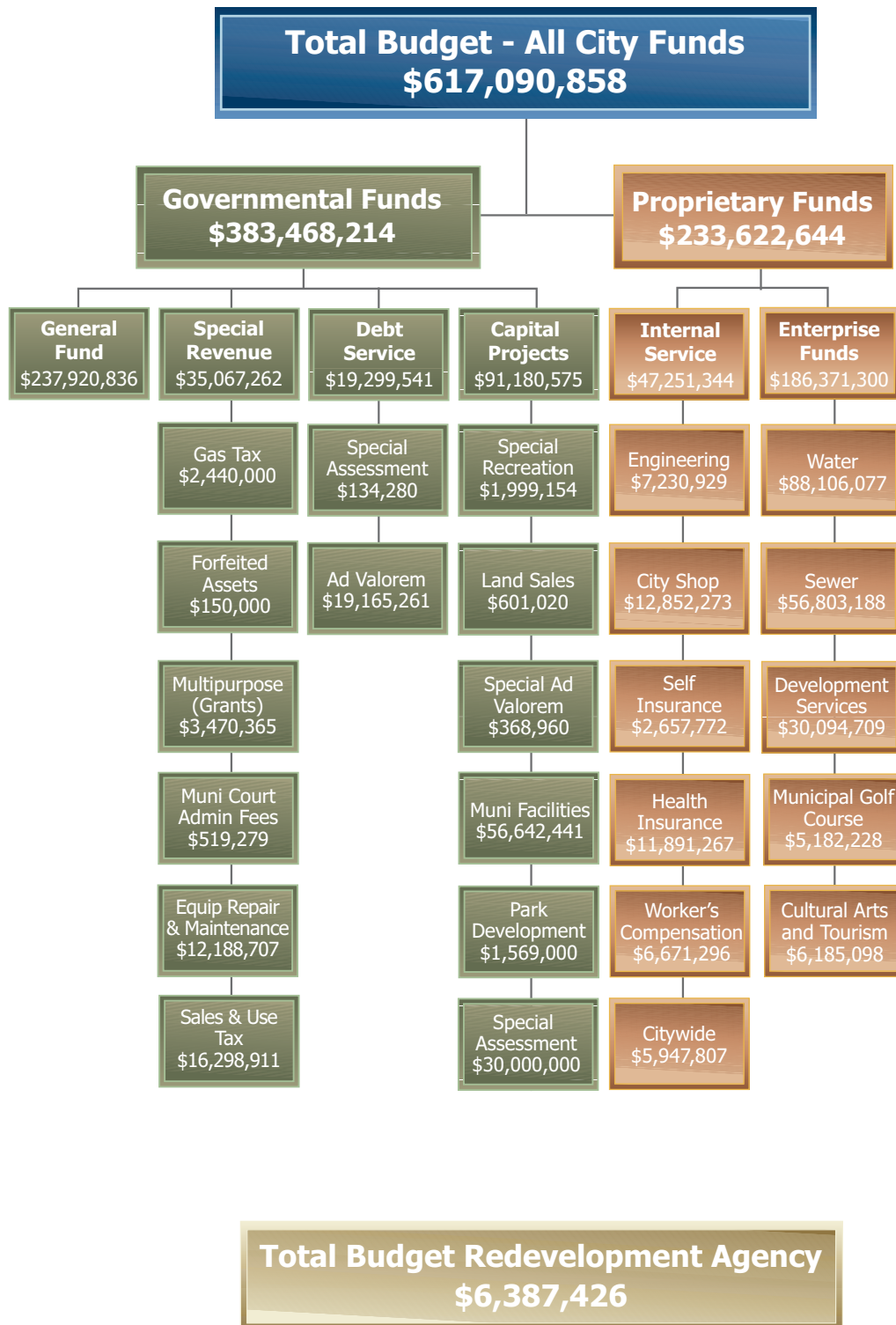
** See footnotes on individual Fund groups.

Redevelopment Agency

	FY 06 Actuals	FY 07 Actuals	FY 08 Estimate	FY 09 Budget	% Increase
Beginning Fund Balances	\$ 17,360,666	\$ 13,508,941	\$ 20,074,014	\$ 25,125,721	25.17%
Revenues					
Property & Other Taxes	\$ 3,667,746	\$ 10,651,636	\$ 12,392,653	\$ 12,625,917	1.88%
Franchise Fees	-	-	-	-	N/A
Licenses and Permits	-	-	-	-	N/A
Intergovernmental Resources	1,225,292	398,020	298,020	-	-100.00%
Charges for Services	-	-	-	-	N/A
Developer Contributions	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	N/A
Special Assessments	-	-	-	-	N/A
Miscellaneous	355,280	584,474	382,000	215,000	-43.72%
Total Revenues	\$ 5,248,318	\$ 11,634,130	\$ 13,072,673	\$ 12,840,917	-1.77%
Capital Contributions-	-	-	-	-	N/A
Land Sales	-	-	-	-	N/A
Proceeds of Long Term Debt	-	-	-	-	N/A
Gain on Disposal of Asset	-	-	-	-	N/A
Operating Transfers In	-	-	-	-	N/A-
Total Revenue/Other Sources	\$ 5,248,318	\$ 11,634,130	\$ 13,072,673	\$ 12,840,917	-1.77%
Total Resources	\$ 22,608,984	\$ 25,143,071	\$ 33,146,687	\$ 37,966,638	14.54%
Expenditures by Function					
General Government	8,200,739	3,580,477	6,559,582	5,029,804	-23.32%
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	899,304	1,488,580	1,461,384	1,357,622	-7.10%
Total Expenditures	\$ 9,100,043	\$ 5,069,057	\$ 8,020,966	\$ 6,387,426	-20.37%
Operating Transfers Out	-	-	-	-	N/A
Total Expenditures/Other Uses	\$ 9,100,043	\$ 5,069,057	\$ 8,020,966	\$ 6,387,426	-20.37%
Ending Fund Balance*	\$ 13,508,941	\$ 20,074,014	\$ 25,125,721	\$ 31,579,212	25.68%
Total Applications	\$ 22,608,984	\$ 25,143,071	\$ 33,146,687	\$ 37,966,638	14.54%

* 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 1,200 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.

A new City Shop Facility is being planned for construction to enhance efficiency and accommodate the demands of the growing fleet.



City Fleet Facility

Resources	FY 2009 Budget
Charges for Services	\$ 15,596,362
Interest Earned	650,000
Gain on Disposition of Assets	-
Total Revenue	\$ 16,246,362
Capital Contributions	-
Operating Transfers In	-
Total Resources	\$ 16,246,362

Applications	FY 2009 Budget
Salaries and Wages	\$ 1,633,889
Employee Benefits	545,768
Services and Supplies	5,144,126
Depreciation	5,528,490
Total Expenses	\$ 12,852,273
Operating Transfers Out	-
Total Applications	\$ 12,852,273

Key Fact

Funding to replace fuel dispensers and a fuel security system are included in the Fiscal Year 2009 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 software licensing, radio communication, and telephone charges.

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

During Fiscal Year 2009, the implementation of new voice technologies to the City of Henderson's PBX system will be funded.



Key Fact

The City of Henderson Information Technology Department maintains an information management structure that includes: 250 database & application servers, 1,750 desktop workstations, 750 lap tops for the mobile workforce (including 500 for Public Safety), 2,300 station PBX system, 350+ networking devices and over 575 miles of network wiring and fiber connections.

Resources	FY 2009 Budget
Charges for Services	\$ 6,223,206
Interest Earned	25,000
Total Revenue	\$ 6,248,206
Operating Transfers In	-
Total Resources	\$ 6,248,206

Applications	FY 2009 Budget
Salaries and Wages	\$ 296,666
Employee Benefits	92,550
Services and Supplies	5,350,404
Depreciation	173,187
Interest Expense	35,000
Total Expenses	\$ 5,947,807
Operating Transfers Out	371,250
Total Applications	\$ 6,319,057

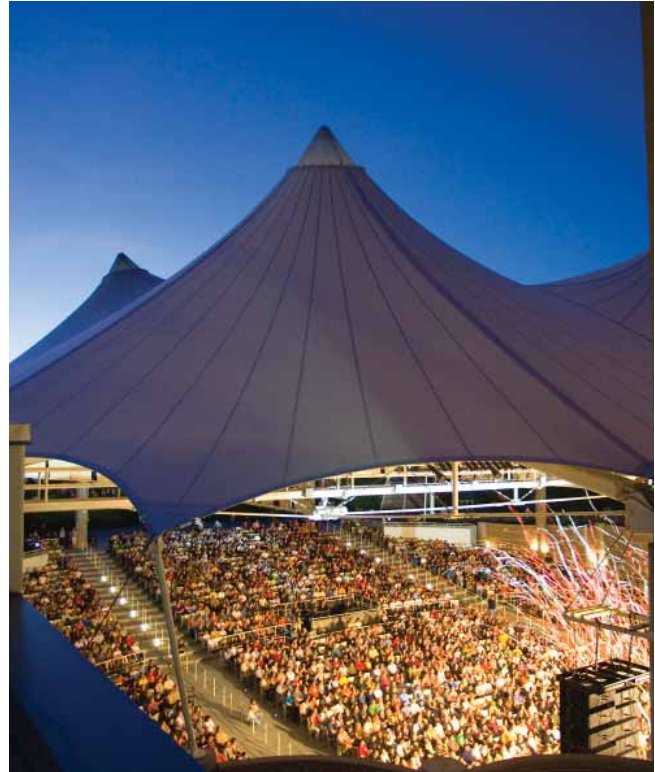
Cultural Arts & Tourism

The Department of Cultural Arts & Tourism Fund encompasses the business activities of the Henderson Convention Center, the Henderson Events Plaza, the Henderson Pavilion, 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 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.

During Fiscal Year 2009, the Convention Center will be closed for remodeling. The projected rental fees are reflective of the limited operations of the facility during this time period.



Concert at Henderson Pavilion

Resources	FY 2009 Budget
Room Tax	\$ 2,526,640
City Gaming License	600,000
Rental Fees	130,644
Interest Earned	40,000
Miscellaneous	129,823
Charges for Services	226,366
Total Revenue	\$ 3,653,473
Operating Transfers In	1,824,947
Total Resources	\$ 5,478,420

Applications	FY 2009 Budget
Salaries and Wages	\$ 2,348,518
Employee Benefits	941,048
Services and Supplies	2,733,532
Depreciation	162,000
Total Expenses	\$ 6,185,098
Operating Transfers Out	527
Total Applications	\$ 6,185,625



Henderson Visitor Statistics

- In 2007, Henderson hotels generated more than 805,592 room nights, representing an increase of 0.2 percent over the previous year.
- There were a total of 486,154 visitors who stayed in Henderson during 2007. Visitors to Henderson generated over \$326,366,097 in economic impact to the local economy.
- The average daily room rate increased 3 percent, from \$133.79 in 2006 to \$138.01 in 2007.
- Citywide occupancy declined by 5 percent, from 82% in 2006 to 77% in 2007.
- 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.



St. Patrick's Day at the Henderson Events Plaza



Jesse Cook 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.



Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 07/01/08	Current Year Principal & Interest Pmts	Final Pmt Date
General Obligation Bonds					
Debt Service Fund					
Refunding/Building	01/01/1997	\$ 10,530,000	\$ 4,045,000	\$ 1,483,800	04/01/2011
Building (Refunded 03/04)	04/01/2000	50,000,000	4,620,000	2,492,137	04/01/2020
Building & Parks Refunding	09/01/2001	12,940,000	6,560,000	1,490,706	06/01/2013
Park Refunding Bonds - Series B	07/01/2003	5,205,000	440,000	231,550	05/01/2010
Parks & Recreation Refunding - Series A	03/01/2004	34,505,000	32,390,000	4,413,700	06/01/2018
Various Purpose Refunding - Series B	03/01/2004	43,355,000	41,335,000	3,944,263	04/01/2020
Medium Term Various Purpose Bonds	10/27/2005	3,885,000	940,000	969,375	06/01/2009
Various Purpose Series 2005D	12/22/2005	56,000,000	53,930,000	3,633,749	06/01/2035
Medium Term Various Purpose Bonds	09/26/2006	2,065,000	1,892,000	248,319	09/01/2016
Medium Term Bonds, Series 2008	03/20/2008	1,162,000	1,162,000	187,662	06/30/2015
			<u>\$219,647,000</u>	<u>\$147,314,000</u>	<u>\$19,095,261</u>
Revenue Supported Bonds					
Special Assessment					
Assessment District T-2	08/01/1991	\$ 7,000,000	\$ 305,000	\$ 95,650	07/01/2011
		<u>\$ 7,000,000</u>	<u>\$ 305,000</u>	<u>\$ 95,650</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 2009 Budget
Ad Valorem	\$ 27,251,241
Interest Income	300,000
Total Revenue	\$ 27,551,241
Operating Transfers In	4,851,135
Total Resources	\$ 32,402,376

Applications	FY 2009 Budget
Principal	\$ 12,287,000
Interest	6,808,261
Administrative Costs	70,000
Total Expenditures	\$ 19,165,261
Operating Transfers Out	14,977,509
Total Applications	\$ 34,142,770

General Obligation Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2009	\$ 12,287,000	\$ 6,808,261	\$ 19,095,261
2010	11,812,000	6,313,930	18,125,930
2011	12,104,000	5,814,447	17,918,447
2012	11,077,000	5,359,613	16,436,613
2013	9,375,000	4,831,843	14,206,843
2014–2018	41,894,000	17,632,936	59,526,936
2019–2023	16,875,000	9,554,770	26,429,770
2024–2035	31,890,000	10,897,701	42,787,701
Total	\$147,314,000	\$67,213,501	\$214,527,501

Revenue Supported Bonds

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

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

Resources	FY 2009 Budget
Special Assessments	\$ 74,800
Interest Income	57,240
Miscellaneous	2,700
Total Revenue	\$ 134,740
Operating Transfers In	-
Total Resources	\$ 134,740

Applications	FY 2009 Budget
Principal	\$ 70,000
Interest	25,650
Administrative Costs	38,630
Total Expenditures	\$ 134,280
Operating Transfers Out	298,911
Total Applications	\$ 433,191

Revenue Supported Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
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	\$ 305,000	\$ 60,563	\$ 365,563

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 includes staff from the following departments: Building & Fire Safety, City Clerk's Office, Community Development, Information Technology, Parks & Recreation, Public Works, Utility Services and DSC Administration.



DSC team members from these departments include a collection of permit technicians, plans examiners, engineers, and support staff that provides centralized service delivery for customers using the City's development process. The expenditures for the employees from the Utility Services Department are retained in the Utility Services Fund.

Resources	FY 2009 Budget
Licenses & Permits	\$ 6,999,475
Charges for Services	14,806,444
Interest Earned	601,315
Miscellaneous	37,823
Total Revenue	\$ 22,445,057
Operating Transfers In	4,129,179
Total Resources	\$ 26,574,236

Applications	FY 2009 Budget
Salaries and Wages	\$ 14,011,833
Employee Benefits	5,234,004
Services and Supplies	10,064,881
Depreciation	783,991
Total Expenses	\$ 30,094,709
Operating Transfers Out	2,371
Total Applications	\$ 30,097,080

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.

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 (CCRFGD) 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.

Resources	FY 2009 Budget
Charges for Services	\$ 3,400,000
Interest Earned	100,000
Total Revenue	\$ 3,500,000
Operating Transfers In	4,195,032
Total Resources	\$ 7,695,032

Applications	FY 2009 Budget
Salaries and Wages	\$ 3,800,453
Employee Benefits	1,367,020
Services and Supplies	2,047,246
Depreciation	16,210
Total Expenses	\$ 7,230,929
Operating Transfers Out	-
Total Applications	\$ 7,230,929

Key Fact

City employees in the Engineering Fund will be involved with more than 400 capital improvement projects, totaling over \$1.7 billion over the next 6 years.



Public Works Crew at Project Site

The Engineering Services Fund employees are currently involved in over 150 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 2009 Engineering Services Projects

Northeast C-1 Detention Basin & Outfall
Pittman Railroad East Detention Basin
Equestrian Detention Basin Outfall
Upper Pittman North Detention Basin
Blackridge Storm Drain
MacDonald Ranch Channel
Equestrian Tributary
Eastgate—Auto Show to Lake Mead Pkwy
Galleria Interchange
Lake Mead Parkway Improvements
Boulder Highway to Lake Las Vegas Pkwy
Serene—Pecos to Eastern, Phase I
Burkholder Widening—Lake Mead to Racetrack
Starr—I-15 to St Rose Parkway
Whitney Mesa Preserve
Amargosa Trail Improvements
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 Expansion/Remodel
Heritage Aquatics Facility

Equipment Repair and Maintenance

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

Fiscal Year 2009 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.



Roof Coatings

Resources	FY 2009 Budget
Charges for Services	\$ 515,576
Interest Earned	296,000
Developer Contributions	5,672,000
Total Revenue	\$ 6,483,576
Operating Transfers In	2,950,000
Total Resources	\$ 9,433,576

Applications	FY 2009 Budget
General Government	
Salaries and Wages	\$ 66,855
Employee Benefits	47,343
Services and Supplies	-
Capital Outlay	2,530,000
Public Works	
Capital Outlay	9,194,509
Culture and Recreation	
Capital Outlay	350,000
Total Expenditures	\$ 12,188,707
Operating Transfers Out	296,000
Total Applications	\$ 12,484,707

Key Fact

Approximately \$1.8 million was allocated for infrastructure repairs in Fiscal Year 2008. Some of these projects included the Moser roof replacement, O'Callaghan Park switch gear replacement and rest room rehabilitation, Silver Springs Pool switch gear replacement, and air quality modifications to City boilers.

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 2009.

Budgeted expenditures in Fiscal Year 2009 mainly represent funding received in Fiscal Year 2008 from federal agreements for cooperative sting operations. Participating entities receive a proportionate share of seizure proceeds for these joint operations.



Resources	FY 2009 Budget
Forfeitures— State	\$ 80,000
Interest — State	2,000
Total Revenue	\$ 82,000
Operating Transfers In	-
Total Resources	\$ 82,000

Applications	FY 2009 Budget
Services and Supplies	\$ 150,000
Total Expenditures	\$ 150,000
Operating Transfers Out	-
Total Applications	\$ 150,000

Gas Tax

The Gas Tax Funds are special revenue funds. They are comprised of various revenue sources that are to be used for street repair and maintenance. There are approximately \$3.0 million in Street Rehabilitation Projects planned for Fiscal Year 2009. Although some of the funding is included in the Fiscal Year 2009 budget, a large portion of these projects will be funded with remaining funds from Fiscal Year 2008. These carryover funds (carry-forwards) will be included in the budget augmentation.

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

Resources	FY 2009 Budget
Intergovernmental	\$ 3,664,804
Interest Income	180,000
Total Revenue	\$ 3,844,804
Operating Transfers In	-
Total Resources	\$ 3,844,804

Applications	FY 2009 Budget
Capital Outlay	\$ 2,440,000
Services and Supplies	-
Total Expenditures	\$ 2,440,000
Operating Transfers Out	180,000
Total Applications	\$ 2,620,000

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



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 2009 Budget
Intergovernmental Resources	\$ 106,183,796
Property Tax	46,637,628
Franchise Fees	34,769,693
Charges For Services	15,398,553
Licenses and Permits	9,633,981
Fines and Forfeits	4,747,926
Miscellaneous	2,089,441
Total Revenue	\$ 219,461,018
Operating Transfers In	24,113,910
Total Resources	\$ 243,574,928



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.

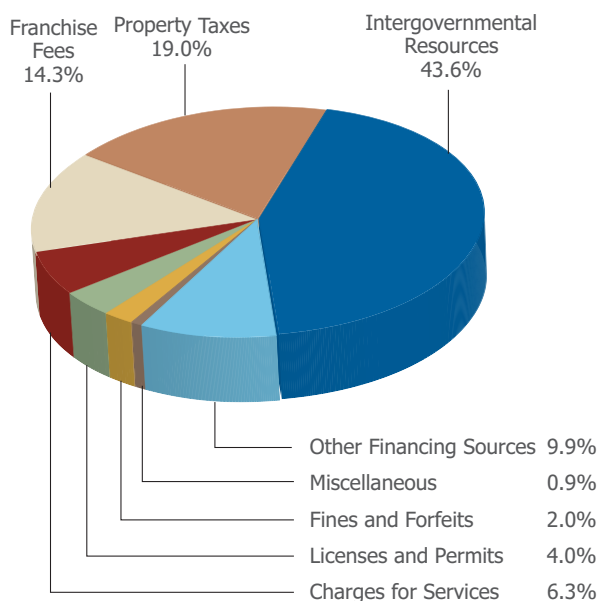
Consolidated Tax comprises \$101.7 million or 96% of Intergovernmental Resources and consists of:

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

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

General Fund Revenue by Source



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	2.9067	0.7108	2.9067	0.7108
Total Annual Tax	\$ 2,645.10	\$ 646.83	\$ 2,095.73	\$ 512.49
Total Monthly Tax	\$ 220.43	\$ 53.90	\$ 174.64	\$ 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

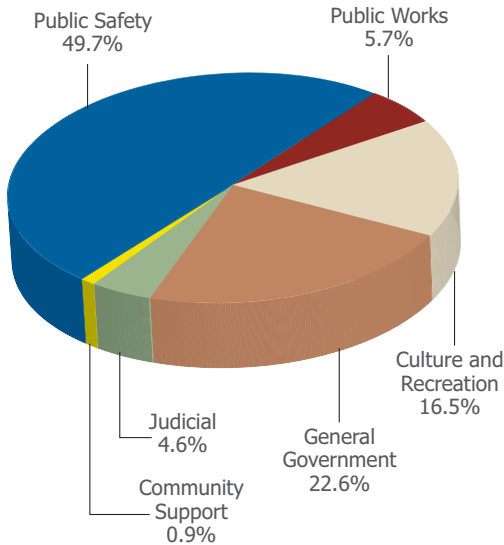
Code Enforcement Services

Customer Information & Assistance

Comprehensive Land Use Planning

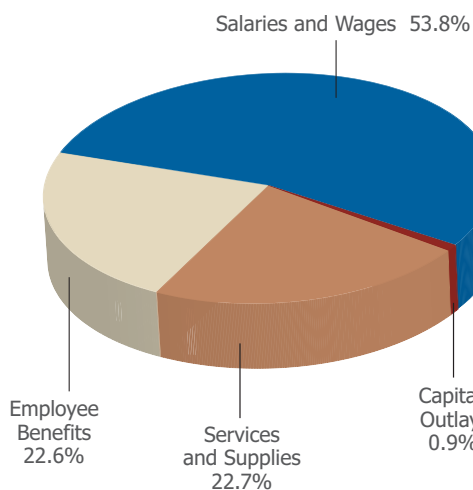
Expenditures by Function	FY 2009 Budget
General Government	\$ 53,653,074
Judicial	11,155,147
Public Safety	118,151,814
Public Works	13,590,789
Culture and Recreation	39,269,015
Community Support	2,100,997
Total Expenditures	\$ 237,920,836

General Fund Expenditures by Function



Expenditures by Category	FY 2009 Budget
Salaries & Wages	\$ 127,888,185
Employee Benefits	53,874,143
Services & Supplies	54,072,153
Capital Outlay	2,086,355
Total Expenditures	\$ 237,920,836

General Fund Expenditures by Category



General Fund Expenditure Summary by Department		
	FY 2009 Budget	%
General Government		
Budget & Strategic Mgmt	\$ 1,000,868	
Building Maintenance	9,205,422	
City Attorney's Office	6,058,457	
City Clerk's Office	2,604,182	
City Manager's Office	3,409,184	
Community Development	5,758,532	
Finance	5,730,955	
Human Resources	3,651,376	
Information Technology	9,017,446	
Mayor & City Council	964,658	
Miscellaneous	6,251,994	
	<u>\$ 53,653,074</u>	22.6%
Judicial		
Municipal Court	\$ 7,067,709	
Attorney - Criminal	2,807,956	
Attorney - Ct. Programs	1,279,482	
	<u>\$ 11,155,147</u>	4.6%
Public Safety		
Fire	\$ 42,015,405	
Police	74,405,435	
Code Enforcement	1,730,974	
	<u>\$ 118,151,814</u>	49.7%
Public Works		
Paved Streets	\$ 2,433,160	
Street Lighting	5,400,878	
Flood Control	1,999,662	
Public Works - General	3,757,089	
	<u>\$ 13,590,789</u>	5.7%
Culture & Recreation		
Parks	\$ 16,821,609	
Recreation	22,447,406	
	<u>\$ 39,269,015</u>	16.5%
Community Support		
Economic Development	\$ 770,741	
Neighborhood Services	1,330,256	
	<u>\$ 2,100,997</u>	0.9%
Total All Departments	<u><u>\$ 237,920,836</u></u>	<u><u>100.0%</u></u>

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 over \$1.4 billion.

Key Fact

The City of Henderson owns 371 parcels, for a total of 4,623 acres. The market value of these parcels is over \$1.4 billion.



Resources	FY 2009 Budget
Interest Income	\$ 500,000
Other	559,800
Total Revenue	\$ 1,059,800
Land Sales	14,208,191
Total Resources	\$ 15,267,991

Applications	FY 2009 Budget
Services and Supplies	\$ 601,020
Total Expenditures	\$ 601,020
Operating Transfers Out	500,527
Total Applications	\$ 1,101,547

Multipurpose

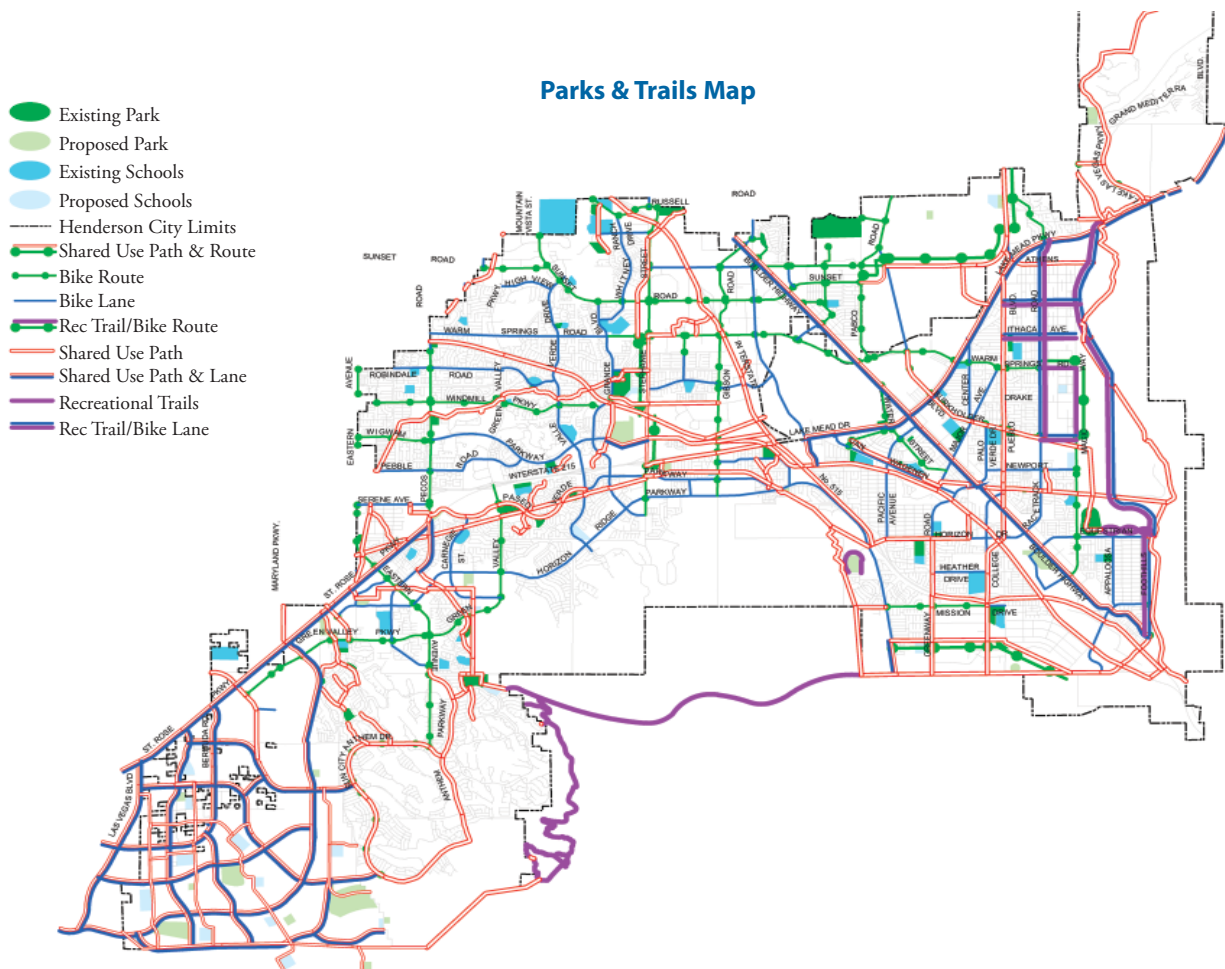
This Multipurpose Special Revenue fund accounts for the grants awarded to the City.

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.

During Fiscal Year 2008, some departments received grant funds that will be carried-forward into Fiscal Year 2009. These departments and their associated grants include but are not limited to: Neighborhood Services—CDBG, LIHTF Projects and HOME Entitlement Grants; Fire and Police Department—Emergency Management and Homeland Security; Parks and Recreation—SNPLMA, Senior Nutrition, Safekey Snack Program; and Public Works—Project Green.

Resources	FY 2009 Budget
Intergovernmental	\$ 5,334,988
Total Revenue	\$ 5,334,988
Operating Transfers In	-
Total Resources	\$ 5,334,988

Applications	FY 2009 Budget
Salaries and Wages	\$ 328,708
Employee Benefits	141,657
Services and Supplies	3,000,000
Total Expenditures	\$ 3,470,365
Operating Transfers Out	1,000,000
Total Applications	\$ 4,470,365



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 2009 Budget
Fines and Forfeits	\$ 670,000
Total Revenue	\$ 670,000
Operating Transfers In	-
Total Resources	\$ 670,000

Applications	FY 2009 Budget
Salaries and Wages	\$ 56,366
Employee Benefits	25,326
Services and Supplies	437,587
Total Expenditures	\$ 519,279
Operating Transfers Out	-
Total Applications	\$ 519,279

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 Municipal Court Expansion, Convention Center Expansion, North Police Substation, the Heritage Park Senior Citizens Center, and the Justice Facility Expansion and Parking Garage.

Projects housed in this fund are citywide projects. Some of the completed projects through this fund have been the Water Street Utility Project, City Hall Expansion-Phase III, and Henderson Events Plaza.



Henderson Events Plaza

Resources	FY 2009 Budget
Ad Valorem	\$ 13,050,708
Interest Income	3,000,000
Total Revenue	\$ 16,050,708
Operating Transfers In	7,813,000
Total Resources	\$ 23,863,708

Applications	FY 2009 Budget
Public Safety	
Capital Outlay	\$ 4,523,437
Public Works	
Capital Outlay	18,425,617
Culture and Recreation	
Capital Outlay	33,693,387
Total Expenditures	\$ 56,642,441
Operating Transfers Out	9,436,401
Total Applications	\$ 66,078,842

Key Fact

During Fiscal Year 2009, the following buildings are projected to be completed: North Police Substation, Senior Citizen Center, Justice Facility Expansion, and Parking Garage.

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 2009, 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 2009 Budget
Charges for Services	\$ 3,416,339
Interest Income	10,000
Total Revenue	\$ 3,426,339
Operating Transfers In	-
Total Resources	\$ 3,426,339

Applications	FY 2009 Budget
Services and Supplies	\$ 3,285,947
Depreciation	1,896,281
Total Expenses	\$ 5,182,228
Operating Transfers Out	-
Total Applications	\$ 5,182,228



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 2009.

RTC Capital Project Fund



Auto Show Drive Bridge

The RTC Capital Projects Fund is used to improve street projects within the City of Henderson that are funded through the Regional Transportation Commission of Southern Nevada (RTC) and Clark County grants. One of the tasks assigned to the RTC is to direct the expenditures of funds that are generated from the Motor Vehicle Fuel Tax for regional street and highway construction. Beginning in Fiscal Year 2008, the RTC reimbursed 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 2009, the fund balance is estimated to be \$5.2 million.



Ritz-Carlton Hotel at Lake Las Vegas

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 2009 is anticipated to be approximately \$12.0 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 2009 Interest Income is budgeted at \$6,500 and there are no budgeted expenditures for this fund.

Flood Control Fund

This fund was established to account for the flood control projects that are primarily funded by the Clark County Regional Flood Control District “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.

The District reimburses the City for costs to maintain 62 regional facilities. During Fiscal Year 2009, the budget to maintain and upgrade these facilities is over \$0.9 million. The District will reimburse the City over \$67.5 million for construction of Capital Improvement Projects including the Northeast C-1 Detention Basin and Outfall, Pittman Railroad East Conveyance, Equestrian Detention Basin Outfall/Heritage Park Outfall Channel, Upper Pittman North Detention Basin, Equestrian Tributary, and the MacDonald Ranch Channel. In addition, the local Blackridge Storm Drain will be constructed in partnership with the District.

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. This fund was closed out at 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 of Henderson is in the process of pre-design, design, and construction of 41 parks and trail projects in excess of \$230 million funded by the Southern Nevada Public Land Management Act (SNPLMA), as well as 7 turnkey developer parks which total over 85 acres.

RCT Completed Projects

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

2008

- Esselmont Park
- Tuscany Park
- Paseo Vista Park
- Cinnamon Ridge Shade Shelters
- Mission Hills Park Water Features
- O'Callaghan Park Tennis Courts
- Paseo Vista Play Equipment

Resources	FY 2009 Budget
Charges for Services	\$ 596,066
Interest Income	493,000
Total Revenue	\$ 1,089,066
Operating Transfers In	-
Total Resources	\$ 1,089,066

Applications	FY 2009 Budget
Capital Outlay	\$ 1,569,000
Total Expenditures	\$ 1,569,000
Operating Transfers Out	-
Total Applications	\$ 1,569,000

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 2009 Budget
Property Tax	\$ 12,625,917
Miscellaneous	215,000
Total Revenue	\$ 12,840,917
Operating Transfers In	-
Total Resources	\$ 12,840,917

Applications	FY 2009 Budget
Salaries and Wages	\$ 796,098
Employee Benefits	357,590
Services and Supplies	3,179,366
Capital Outlay	696,750
Principal Retirement	540,000
Interest Expense	817,622
Total Expenses	\$ 6,387,426
Operating Transfers Out	-
Total Applications	\$ 6,387,426

Key Fact

This year, the Redevelopment Agency began branding 'The Water Street District', including their new web site, www.waterstreetdistrict.com, which was accessed 8,553 times during Fiscal Year 2008.



New Redevelopment Building in Water Street District, Meridian, fully leased.



Meridian Tenants include Lenny's Sub Shop, as well as Water Street Gallery, Downtown Sewing Machine Co., Taylor & Taylor, RAFI Architecture, and five apartments (fully leased).

Redevelopment Agency Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2009	\$ 540,000	\$ 817,622	\$ 1,357,622
2010	565,000	793,176	1,358,176
2011	590,000	765,671	1,355,671
2012	615,000	735,128	1,350,128
2013	650,000	702,789	1,352,789
2014 - 2018	3,775,000	2,965,383	6,740,383
2019 - 2023	4,915,000	1,790,938	6,705,938
2024 - 2026	3,670,000	328,293	3,998,293
	<u>\$ 15,320,000</u>	<u>\$ 8,899,000</u>	<u>\$ 24,219,000</u>

Outstanding Debt Obligations

General Obligation Bonds	Date Issued	Original Amount	Outstanding 7/1/2008	Current Year Principal & Interest	Final Pmt Date
Bond Payable	6/26/2002	\$ 12,045,000	\$ 11,260,000	\$ 958,062	10/1/2025
Bond Payable	6/26/2002	4,295,000	4,060,000	399,560	10/1/2025
		<u>\$ 16,340,000</u>	<u>\$ 15,320,000</u>	<u>\$ 1,357,622</u>	

Redevelopment Agency Future Projects

- Entered into an Owner Participation Agreement to develop 2,200 acres as a master-planned community within the Eastside redevelopment project area that will consist of a minimum of 11,250 dwelling units, 70,000 square feet of office space, and 600,000 square feet of commercial area.
- Contracted with an engineering firm to design Phase III of the Water Street Improvement Project which will provide approximately 5,500 linear feet of new sidewalk and pavement to Water Street from Lake Mead Parkway to Boulder Highway. In collaboration with local utility companies, power and water systems will be upgraded to support the transition of the Water Street District from a single-story, single-use environment, to a multi-story, mixed-use business/residential district. The Agency also contracted to have a downtown master parking plan completed.
- Increase amenities, such as urban/community gardens, sculpture gardens, dog parks, and pocket parks, within neighborhoods to create unique and special residential places that will attract new residents, build the workforce pool, and increase the customer base for existing and potential businesses.
- Implement Business Retention and Business Recruitment Plans to help create a healthy business environment as well as create and implement a Workforce Development Program to complement those plans.
- Complete a fiscal and economic impact analysis of redevelopment efforts to date for the Water Street District and the potential impacts of proposed, approved projects.

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.

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 2009 Budget
Sales Tax	\$ 11,685,350
Interest Income	150,000
Total Revenue	\$ 11,835,350
Operating Transfers In	-
Total Resources	\$ 11,835,350

Applications	FY 2009 Budget
Salaries and Wages	\$ 9,252,394
Employee Benefits	5,173,137
Services & Supplies	1,873,380
Total Expenditures	\$ 16,298,911
Operating Transfers Out	-
Total Applications	\$ 16,298,911

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 (Property/Casualty)
- Worker's Compensation
- Health Insurance

Self-Insurance Fund (Property/Casualty)

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

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



Resources	FY 2009 Budget
Charges for Services	\$ 2,331,813
Interest Income	120,000
Total Revenue	\$ 2,451,813
Operating Transfers In	-
Total Resources	\$ 2,451,813

Applications	FY 2009 Budget
Salaries and Wages	\$ 368,135
Employee Benefits	142,556
Services and Supplies	1,000,352
Claims	893,796
Legal Fees	250,000
Depreciation/Amortization	2,933
Total Expenses	\$ 2,657,772
Operating Transfers Out	-
Total Applications	\$ 2,657,772

Workers' Compensation

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

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

Resources	FY 2009 Budget
Charges for Services	\$ 7,200,000
Interest Income	220,000
Total Revenue	\$ 7,420,000
Operating Transfers In	-
Total Resources	\$ 7,420,000

Applications	FY 2009 Budget
Salaries and Wages	\$ 312,117
Employee Benefits	131,132
Services and Supplies	1,650,702
Claims	4,541,638
Legal Fees	20,400
Depreciation/Amortization	13,907
Interest Expense	1,400
Total Expenses	\$ 6,671,296
Operating Transfers Out	-
Total Applications	\$ 6,671,296

Health Insurance

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

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

Resources	FY 2009 Budget
Insurance Premiums	\$ 10,350,000
Interest Income	200,000
Total Revenue	\$ 10,550,000
Operating Transfers In	-
Total Resources	\$ 10,550,000

Applications	FY 2009 Budget
Salaries and Wages	\$ 74,930
Employee Benefits	28,585
Services and Supplies	2,080,527
Claims	9,707,225
Total Expenses	\$ 11,891,267
Operating Transfers Out	-
Total Applications	\$ 11,891,267

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 inter local 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 2009 Budget
Ad Valorem - Transportation	\$ 2,685,760
Miscellaneous Interest	50,000
Total Revenue	\$ 2,735,760
Operating Transfers In	-
Total Resources	\$ 2,735,760

Applications	FY 2009 Budget
Capital Outlay	\$ 368,960
Total Expenditures	\$ 368,960
Operating Transfers Out	2,358,955
Total Applications	\$ 2,727,915

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 the properties within 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 2009 Budget
Interest Income	\$ 2,102,500
Total Revenue	\$ 2,102,500
Operating Transfers In	298,911
Total Resources	\$ 2,401,411

Applications	FY 2009 Budget
Services and Supplies	\$ 30,000,000
Total Expenditures	\$ 30,000,000
Operating Transfers Out	-
Total Applications	\$ 30,000,000



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 2008, the Special Recreation Fund provided monies to purchase major park maintenance equipment, fitness equipment, and recreation center improvements.



Resources	FY 2009 Budget
Intergovernmental	\$ 2,500,000
Interest Income	32,000
Total Revenue	\$ 2,532,000
Operating Transfers In	17,000
Total Resources	\$ 2,549,000

Applications	FY 2009 Budget
Services and Supplies	\$ 1,758,654
Capital Outlay	240,500
Total Expenditures	\$ 1,999,154
Operating Transfers Out	384,138
Total Applications	\$ 2,383,292

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 of 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 2009 is \$60,500,000.

Key Fact

Henderson has removed approximately 15.2 million square feet of turf since 2002, resulting in annual water savings of 2,577 acre feet of water. This is the equivalent of 9,462 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 2009 is \$26,100,000.

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 use of reclaimed



Artificial Turf Utilized at the Events Center Amphitheatre for Water Conservation

water aligns with the City's strategic priority to preserve our natural resources. Projected revenue from reclaimed water sales for Fiscal Year 2009 is \$3,500,000.

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 2009 are projected at \$3,000,000 and sewer system development fees are projected at \$7,000,000.

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.



Southwest Water Reclamation Facility
Construction Began in 2007

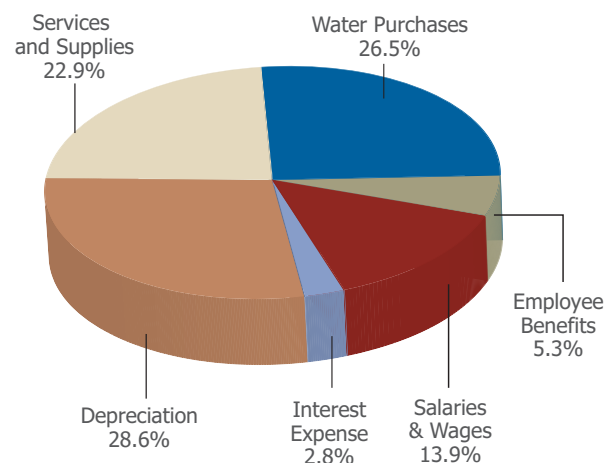
The Water and Sewer capital projects are detailed in the Capital Improvement Plan section of this document. These projects are financed through operating revenues, bond issuances, SDCs, and grants.

Water Fund

Resources	FY 2009 Budget
Utility Fees	\$ 62,110,000
Late Charges	847,308
Miscellaneous	345,000
Connection Fees	320,000
Interest Income	2,835,000
Total Revenue	\$ 66,457,308
System Development Fees	3,000,000
Operating Transfers In	-
Total Resources	\$ 69,457,308

Applications	FY 2009 Budget
Salaries and Wages	\$ 12,268,333
Employee Benefits	4,669,927
Water Purchases	23,332,676
Services and Supplies	20,130,840
Depreciation	25,206,215
Interest Expense	2,498,086
Total Expenses	\$ 88,106,077
Operating Transfers Out	3,253,012
Total Applications	\$ 91,359,089

Fiscal Year 2009 Water Expenditures

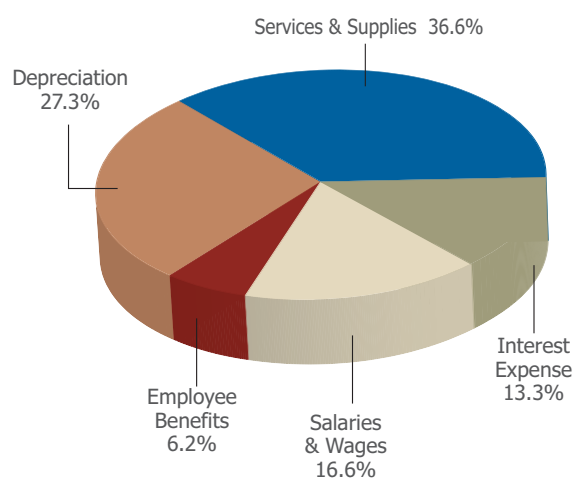


Sewer Fund

Resources	FY 2009 Budget
Utility Fees	\$ 29,775,000
Late Charges	365,400
Miscellaneous	15,000
Connection Fees	105,000
Sales Tax	5,000,000
Interest Income	3,885,000
Total Revenue	\$ 39,145,400
System Development Fees	7,000,000
Operating Transfers In	-
Total Resources	\$ 46,145,400

Applications	FY 2009 Budget
Salaries and Wages	\$ 9,415,205
Employee Benefits	3,529,224
Services and Supplies	20,792,061
Depreciation	15,497,513
Interest Expense	7,569,185
Total Expenses	\$ 56,803,188
Operating Transfers Out	3,253,125
Total Applications	\$ 60,056,313

Fiscal Year 2009 Sewer Expenditures



UTILITY RATE STRUCTURE

Water Rates (effective Nov 2006)

Residential Monthly Service Charge

3/4 inch 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 Service Charge

Single Family	\$18.63
Senior Citizen	\$15.13

Commercial Monthly Service Charge \$3.50

Commercial Volume Charge \$1.71
(per 1,000 gallons)

Reclaimed Water (effective Nov 2006)

Per 1,000 gallons \$1.20

Raw Water (effective Nov 2006)

Per 1,000 gallons \$1.41



The National Association of Clean Water Agencies
is pleased to present this award to
City of Henderson, NV
Kurt R. Segler Water Reclamation Facility
in recognition of its complete and consistent National
Pollutant Discharge Elimination System permit compliance
during the calendar year **2007**

K. R. Segler
Kurt R. Segler, NACWA Executive Director

NACWA Gold Peak Performance Award 2007

Water/Sewer Revenue Supported Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
2009	\$ 13,088,389	\$ 10,067,271	\$ 23,155,660
2010	13,174,435	9,682,060	22,856,495
2011	13,742,137	8,970,573	22,712,710
2012	14,060,981	8,332,421	22,393,402
2013	13,706,625	7,922,001	21,628,626
2014	14,047,916	7,075,969	21,123,885
2015-2019	59,508,182	26,320,727	85,828,909
2020-2024	20,803,843	16,963,343	37,767,186
2025-2029	24,490,000	11,458,937	35,948,937
2030-2034	30,885,000	4,771,050	35,656,050
Total	\$ 217,507,508	\$ 111,564,352	\$ 329,071,860

Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 7/1/2008	Current Principal Interest	Final Pmt Date
<u>Water Enterprise Fund</u>					
Municipal Utility Bonds - B - Water	12/01/1992	\$ 987,525	\$ 542,884	\$ 35,861	12/01/2012
Municipal Utility Bonds-Water (Refund 03/05)	09/01/1998	38,000,000	1,766,000	1,782,188	09/01/2018
State Revolving Loan Bond	09/01/2000	5,500,000	4,472,814	385,701	01/01/2021
Water Refunding Bonds	07/01/2003	2,000,000	184,000	188,217	06/01/2009
Water Refunding Bonds	03/01/2005	22,618,000	22,618,000	1,130,900	09/01/2018
Water Refunding Bonds Series 2005C	10/27/2005	4,399,300	1,517,000	1,535,962	12/01/2008
Water Refunding Bonds Series 2007	08/21/2007	27,220,000	27,220,000	2,609,942	09/01/2017
		\$ 100,724,825	\$ 58,320,698	\$ 7,668,771	
<u>Sewer Enterprise Funds</u>					
State Revolving Loan Bond	10/01/1991	\$ 7,221,110	\$ 1,907,659	\$ 579,145	07/01/2011
State Revolving Loan Bond	10/01/1992	12,300,000	3,796,248	913,856	01/01/2012
State Revolving Loan Bond	07/01/1994	12,410,431	5,116,341	887,607	07/01/2014
State Revolving Loan Bond	09/01/1995	9,504,950	4,441,562	676,835	07/01/2015
Municipal Utility Bonds - Sewer (Ref 03/05)	09/01/1998	57,000,000	2,649,000	2,673,283	09/01/2018
Sewer Refunding Bonds	07/01/2003	3,000,000	276,000	282,325	06/01/2009
Municipal Utility Bonds - Sewer	11/01/2004	110,000,000	104,145,000	7,308,446	06/01/2034
Sewer Refunding Bonds	03/01/2005	33,927,000	33,927,000	1,696,350	09/01/2018
Sewer Refunding Bonds Series 2005C	10/27/2005	965,700	333,000	337,163	12/01/2008
Sewer Refunding Bonds Series 2007	08/21/2007	2,595,000	2,595,000	131,879	09/01/2014
		\$ 248,924,191	\$ 159,186,810	\$ 15,486,889	

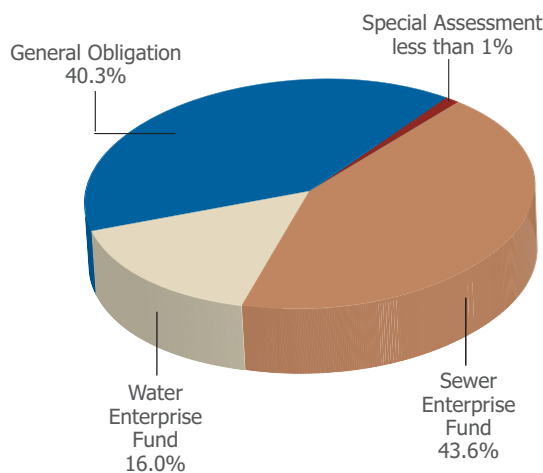
Debt Management

Debt Overview

As of July 1, 2008 the City of Henderson's combined outstanding debt totals \$ 365.1 million, consisting of:

- General Obligation Bonds \$ 147.3 million
- Water Revenue Supported Bonds \$ 58.3 million
- Sewer Revenue Supported Bonds \$ 159.2 million
- Special Assessment Bonds \$ 0.3 million

**Composition of Outstanding Debt
As of 07/01/08**



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

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

General Obligation Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2009	\$12,287,000	\$ 6,808,261	\$19,095,261
2010	11,812,000	6,313,929	18,125,929
2011	12,104,000	5,814,447	17,918,447
2012	11,077,000	5,359,613	16,436,613
2013	9,375,000	4,831,843	14,206,843
2014-2018	41,894,000	17,632,936	59,526,936
2019-2023	16,875,000	9,554,770	26,429,770
2024-2028	11,175,000	6,618,294	17,793,294
2029-2033	14,095,000	3,779,157	17,874,157
2034-2035	6,620,000	500,250	7,120,250
Total	\$ 147,314,000	\$ 67,213,500	\$214,527,500

General Obligation Bonds

The City's \$ 147.3 million general obligation debt can be broken down into three distinct categories:

- General Obligation Bond Indebtedness \$ 43.4 million
- General Obligation Medium-Term Bonds \$ 4.0 million
- General Obligation/Revenue Bonds Secured by Consolidated Tax \$ 99.9 million

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

General Obligation Bond Indebtedness

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

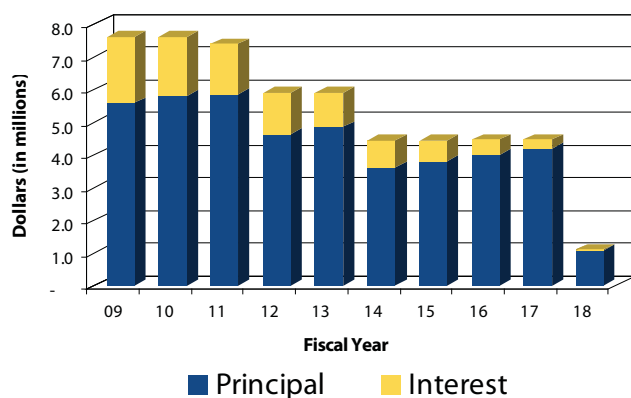
The following table sets forth the City's outstanding general obligation bonded indebtedness supported by property taxes as of July 1, 2008.

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

	Date Issued	Original Amount	Outstanding 7/1/2008
Refunding Bonds	1/1/1997	\$ 10,530	\$ 4,045
Refunding Bonds	9/1/2001	12,940	6,560
Park Refunding	7/1/2003	5,205	440
Parks & Rec Refund	3/1/2004	34,505	32,390
Total Outstanding			\$ 43,435

The previous chart illustrates the debt service to maturity on the \$43.4 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.

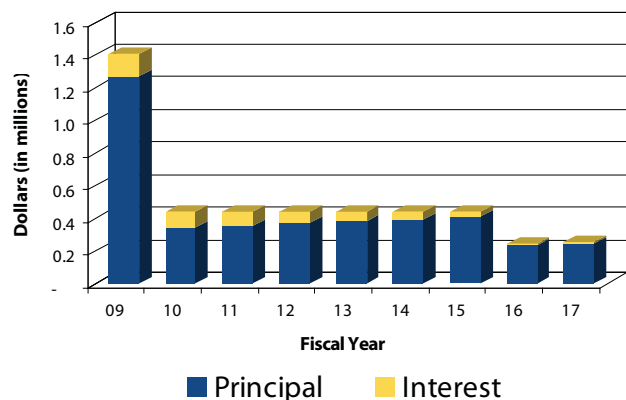
The property tax rate available to pay the Medium-Term Bonds is limited to the City's maximum operating property tax rate. The City's operating property tax rate for Fiscal Year 2009 is \$.3813 which includes \$.231 in voter approved overrides for public safety. The property tax available to pay the 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 7/1/2008
Various Purpose Bds	10/27/2005	\$ 3,885	\$ 940
Various Purpose Bds	9/26/2006	2,065	1,892
Bonds, Series 2008	3/20/2008	1,162	1,162
Total Outstanding			\$ 3,994

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 (SCCRT), 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, 2008.

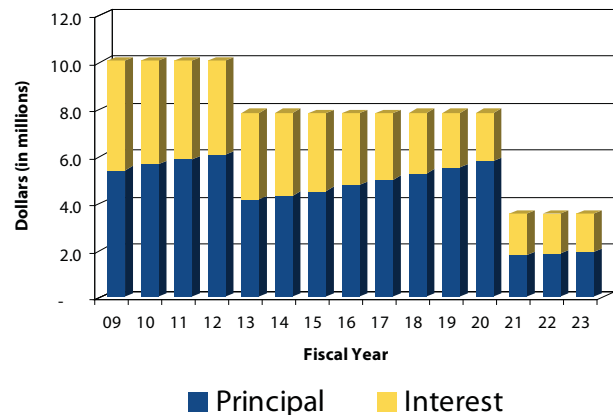
General Obligation Indebtedness Supported by Consolidated Tax Revenues

Stated in Thousands (000)

	Date Issued	Original Amount	Outstanding 7/1/2008
Various Purpose Bds	4/01/2000	\$ 50,000	\$ 4,620
Various Refund Bds	3/01/2004	43,355	41,335
Various Purpose Bds	12/22/2005	56,000	53,930
Total Outstanding			\$ 99,885

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 2007 Actual	FY 2008 Estimated	FY 2009 Budget
Consolidated Tax	\$99,587,194	\$99,952,518	\$ 101,663,577
Pledged Revenue			
Limitation (15%)	14,638,079	14,992,878	15,249,537
Existing Debt Service	7,992,561	10,064,849	10,070,149
Coverage	1.87	1.49	1.51

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

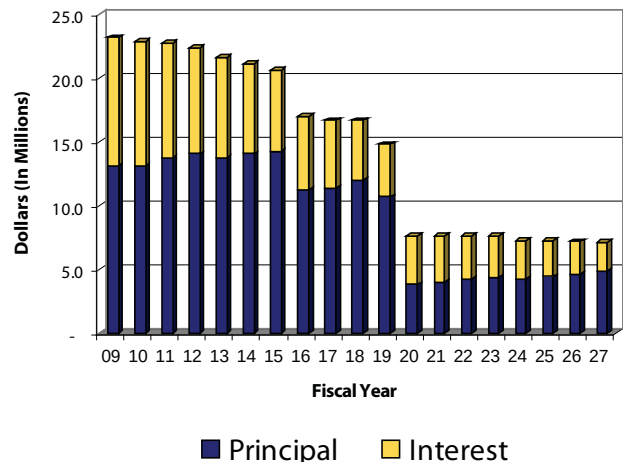
Water / Sewer Revenue Supported Bonds

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

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

Existing Debt Service 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, 2008.

Water / Sewer Revenue Supported Bonds

	Issuance Date	Original Amount	Outstanding Balance 7/1/2008	Current Principal & Interest Pmts	Final Pmt Date
Water Enterprise Fund					
Municipal Utility Bonds - B - Water	12/01/92	\$ 987,525	\$ 542,884	\$ 35,861	12/01/12
Municipal Utility Bonds - Water (Ref. 3/05)	09/01/98	38,000,000	1,766,000	1,782,188	09/01/18
State Revolving Loan Bond	09/01/00	5,500,000	4,472,814	385,701	01/01/21
Water Refunding Bonds	07/01/03	2,000,000	184,000	188,217	06/01/09
Water Refunding Bonds	03/01/05	22,618,000	22,618,000	1,130,900	09/01/18
Water Refunding Bonds Series 2005C	10/27/05	4,399,300	1,517,000	1,535,962	12/01/08
Water Refunding Bonds Series 2007	08/21/07	27,220,000	27,220,000	2,609,942	09/01/17
		\$ 100,724,825	\$ 58,320,698	\$ 7,668,771	
Sewer Enterprise Fund					
State Revolving Loan Bond	10/01/91	\$ 7,221,110	\$ 1,907,659	\$ 579,145	07/01/11
State Revolving Loan Bond	10/01/92	12,300,000	3,796,248	913,856	01/01/12
State Revolving Loan Bond	07/01/94	12,410,431	5,116,341	887,607	07/01/14
State Revolving Loan Bond	09/01/95	9,504,950	4,441,562	676,835	07/01/15
Municipal Utility Bonds - Sewer (Ref 03/05)	09/01/98	57,000,000	2,649,000	2,673,283	09/01/18
Sewer Refunding Bonds	07/01/03	3,000,000	276,000	282,325	06/01/09
Municipal Utility Bonds - Sewer	11/01/04	110,000,000	104,145,000	7,308,446	06/01/34
Sewer Refunding Bonds	03/01/05	33,927,000	33,927,000	1,696,350	09/01/18
Sewer Refunding Bonds Series 2005C	10/27/05	965,700	333,000	337,163	12/01/08
Sewer Refunding Bonds Series 2007	08/21/07	2,595,000	2,595,000	131,879	09/01/14
		\$ 248,924,191	\$ 159,186,810	\$ 15,486,889	

Water/Sewer Revenue Supported Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2009	\$ 13,088,389	\$ 10,067,271	\$ 23,155,660
2010	13,128,080	9,728,415	22,856,495
2011	13,742,137	8,970,573	22,712,710
2012	14,060,981	8,332,421	22,393,402
2013	13,706,625	7,922,001	21,628,626
2014 - 2018	62,877,754	29,255,925	92,133,679
2019 - 2023	27,222,183	18,122,377	45,344,560
2024 - 2028	23,400,000	12,640,124	36,040,124
2029 - 2034	13,265,000	1,002,500	14,267,500
Total	\$194,491,149	\$106,041,607	\$300,532,756

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

Fiscal Year	Principal	Interest	Total
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	\$ 305,000	\$ 60,563	\$ 365,563

Debt Ratio Comparisons

The Debt Ratio Comparison table below illustrates the City's general obligation debt on a per capita basis, as well as a comparison 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.

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 2009, the City will be refunding some of the current general obligation bonds.

Debt Ratio Comparison

	Total General Obligation Debt	Estimate Fiscal Year 2007 Population	Fiscal Year 2009 Assessed Value	General Obligation Debt Per Capita	Debt as a % of Assessed Value
Reno	\$ 122,346,313	220,613	\$ 7,807,016,641	\$ 554.57	1.57%
Las Vegas	309,729,000	590,321	24,992,555,583	524.67	1.24%
Henderson	364,480,411	260,161	16,308,288,716	1,400.98	2.23%
North Las Vegas	366,039,000	210,472	9,132,667,067	1,739.13	4.01%
Average:				\$ 907.16	2.00%

Source: Compiled by Nevada State Bank Public Finance

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 2009 of \$17.2 billion (including the assessed valuation of the Henderson Redevelopment Agency of \$881 million), the City's debt limit for general obligations is \$2.6 billion. The Chart at the above right illustrates the City's general obligation statutory debt limitation.

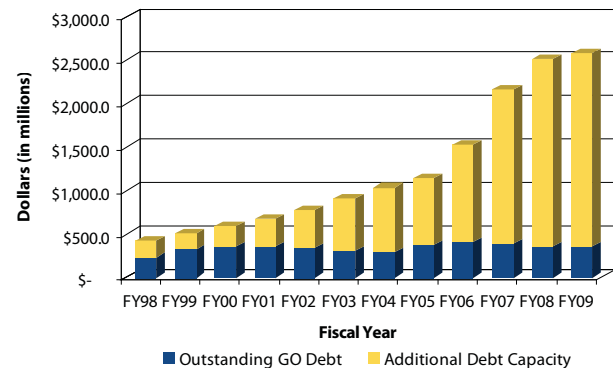
In addition to the City's legal debt limit as a percentage of its total assessed value, the City's ability to issue future property tax supported debt is also constrained by constitutional and statutory limits of total property taxes that may be levied.

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

Statutory Debt Limitation

Statutory Debt Limitation for Fiscal Year 2009	\$ 2,578,464,723
Outstanding General Obligation Indebtedness (as of June 30, 2008)	\$ 364,480,411
Additional Statutory Debt Limitation	\$ 2,213,984,312

Historical Statutory Debt Limitation



Key Fact

On July 30, 2007 Standard and Poor's Rating Service upgraded the City's general obligation bond rating from AA to AA+.

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 the control of acquisition, expansion, and rehabilitation of significant assets relating to the City's infrastructure. This capital development plan involves infrastructure needs assessment, prioritization of projects, and the identification of available resources. An integral aspect of capital improvement planning is to ensure that the City is meeting citizens' needs, while balancing 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 the above items include, 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. The CIP process is designed to help plan for anticipated capital needs and to incorporate them into the financial projections for future services.

The process for publishing the annual CIP document begins in August as part of the annual Performance Budget Process. Each department first informally assesses 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. Project requests are then reviewed, scored, and ranked by a Capital Review Committee in September. After a Finance Department review of available funding, a prioritized list of projects recommended for funding in the upcoming budget year is forwarded to the City Manager's Office in October. A list of capital projects contending for City funding in the upcoming plan years is maintained by the City's CIP Coordinator. Throughout the current budget year this list is updated, reviewed, and 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 operation of the infrastructure will begin. The availability of funding for the complete

project's operation and maintenance is considered early in the process, during ranking and prioritization. The project costs relating to operation and maintenance are identified, along with a funding source. In addition, any debt service costs are calculated and absorbed into the operating budget. This assures that the capital plan is integrated with the financial projections for future services.



Capital Projects Completed in Fiscal Year 2008

Parks and Recreation

Wetlands Trail Bridge at C-1 Channel

Flood Control

Equestrian Detention Basin Outfall - Downs Portion
Calico Ridge Drainage Project

Utility Services

Texas Avenue Sewer Main and Lateral Replacement

Transportation

Eastern Ave. Widening - Silverado Ranch to Richmar
Sunset Rd/Mtn Vista - Pittman Wash to City Limit
Gibson Road - Cornucopia to Boulder Highway

Municipal Facilities

Fire Station 94 Remodel
O'Callaghan Park Tennis Court Reconstruction
Moser Building Roof Replacement

Capital Improvement Plan Detail

The detail of the plan 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 2009 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.

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.

The project detail forms include the funding source 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 projects funded by developers.

Funding in this section includes anticipated carryovers from Fiscal Year 2008. 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.



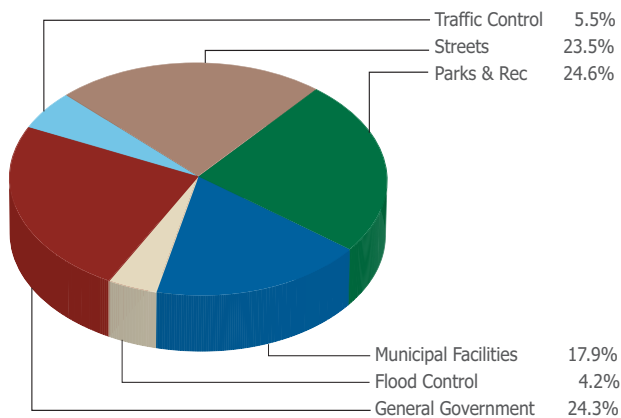
Esselmont Park

Capital Project Funds

FY 2009 Project Summary

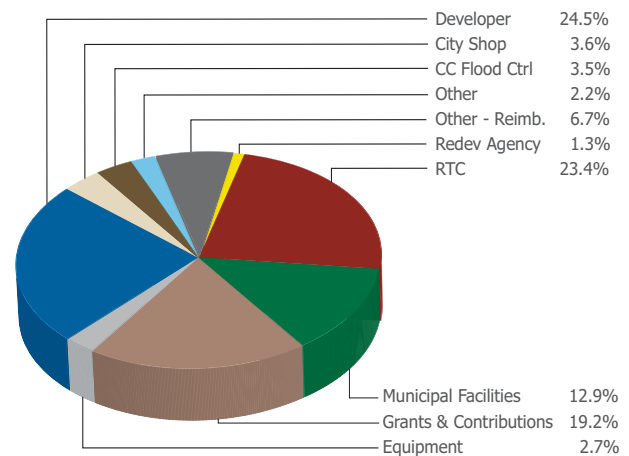
By Category

Category	Project Costs	Operating Costs
General Government	\$107,129,068	\$218,990
Flood Control	18,685,588	-
Municipal Facilities	78,706,434	315,225
Parks & Recreation	108,427,470	711,286
Street Lights	360,000	-
Streets	103,120,682	-
Traffic Control	24,140,000	3,615
Total	\$440,569,242	\$1,249,116



By Funding Source

Funding Source	Project Costs
Clark County Flood Control District	\$15,284,579
City Shop	16,000,000
Developer - Streets	107,980,000
Equipment Repair/Maintenance	12,074,509
Grants & Contributions	84,467,461
Municipal Fac Acquisition & Construction	56,642,441
Redevelopment Agency	5,750,000
Regional Transportation Commission	103,164,722
Other - Reimbursed	29,404,777
Other	9,800,753
Total	\$440,569,242



General Government Overview

FY 2009 CIP Uses and Sources of Funds

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Citywide Asset Mgt Program	\$1,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,400,000
Police In-Car Video Installation	1,050,000	-	-	-	-	-	1,050,000
Parkline Lofts	15,000,000	-	-	-	-	-	15,000,000
Asset Central	10,000,000	-	-	-	-	-	10,000,000
City Towers	58,800,000	4,200,000	-	-	-	-	63,000,000
Water Street Commons	6,750,000	131,750,000	51,500,000	-	-	-	190,000,000
Coues Deer Corner	2,000,000	-	-	-	-	-	2,000,000
Eastside Land Assemblage	4,500,000	-	-	-	-	-	4,500,000
Tier 2 Projects	7,629,068	29,937,893	3,496,365	3,801,973	4,138,652	3,639,590	52,643,541
Total General Government	\$107,129,068	\$165,887,893	\$54,996,365	\$3,801,973	\$4,138,652	\$3,639,590	\$339,593,541
Funding Sources:							
General Fund	\$3,437,068	\$434,893	\$435,115	\$434,998	\$434,540	\$434,743	\$5,611,357
Equip Rpr/Mtce - IT Repairs	2,530,000	2,783,000	3,061,250	3,366,975	3,704,112	3,204,847	18,650,184
Citywide Services	100,000	-	-	-	-	-	100,000
Other - Reimbursed	1,862,000	4,200,000	-	-600,000	-	-	5,462,000
Developer - Other Donated Assets	100,000	-	-	-	-	-	100,000
Grants & Contributions	200,000	-	-	-	-	-	200,000
Redevelopment - Eastside	5,550,000	10,720,000	-	-	-100,000	-100,000	16,070,000
Redevelopment - Downtown	200,000	-	-	-	-50,000	-50,000	100,000
Developer - Redevelopment	93,150,000	141,750,000	51,500,000	600,000	-	-	287,000,000
To Be Determined	-	6,000,000	-	-	150,000	150,000	6,300,000
Total Funding Sources	\$107,129,068	\$165,887,893	\$54,996,365	\$3,801,973	\$4,138,652	\$3,639,590	\$339,593,541

Operating Budget Impact

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Police In-Car Video system	\$ -	\$172,645	\$177,985	\$183,325	\$188,825	\$195,435	\$918,215
Tier 2 Projects	218,990	427,953	442,926	458,572	473,721	489,398	2,511,560
Total Operating Impact	\$218,990	\$600,598	\$620,911	\$641,897	\$662,546	\$684,833	\$3,429,775



General Government Profiles

Citywide Asset Management Program (Project# GG-044)

Description: Inventory and condition assessment, consultant, and other miscellaneous services to implement Public Works portion of the Citywide Asset Management Program.

Scheduling: Project to be completed in June 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
General Fund	\$1,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,400,000
Total Project Costs	\$1,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,400,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Police In-Car Video Systems Installation (Project# GG-051)

Description: Purchase and install in-car dash mounted video systems to capture and record patrol officer encounters, witnesses, and suspects. Other funding source is Federal appropriation.

Scheduling: Project to be completed in June 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Other - Reimbursed	\$1,050,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,050,000
Total Project Costs	\$1,050,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,050,000
Operating Costs	\$ -	\$172,645	\$177,985	\$183,325	\$188,825	\$195,435	\$918,215

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 May 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Developer - Redevelopment	\$15,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$15,000,000
Total Project Costs	\$15,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$15,000,000
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 2012

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Developer - Redevelopment	\$10,000,000	\$ -	\$ -	\$600,000	\$ -	\$ -	\$10,600,000
Other Reimbursed	-	-	-	(600,000)	-	-	(600,000)
Total Project Costs	\$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.

Scheduling: Project to be completed in May 2010

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Developer - Redevelopment	\$58,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$58,800,000
Other - Reimbursed	-	4,200,000	-	-	-	-	4,200,000
Total Project Costs	\$58,800,000	\$4,200,000	\$ -	\$ -	\$ -	\$ -	\$63,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Water Street Commons (Project# GG-R09)

Description: Mixed use commercial building located at 14 Water Street (Victory Rd and Water St).

Scheduling: Project to be completed in June 2011

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Developer - Redevelopment	\$6,750,000	\$131,750,000	\$51,500,000	\$ -	\$ -	\$ -	\$190,000,000
Total Project Costs	\$6,750,000	\$131,750,000	\$51,500,000	\$ -	\$ -	\$ -	\$190,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Coues Deer Corner (Project# GG-R18)

Description: Mixed use retail/office space constructed on the corner of Lake Mead Parkway and Victory Road.

Scheduling: Project to be completed in December 2008

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Developer - Redevelopment	\$2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,000,000
Total Project Costs	\$2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,000,000
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 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Redevelopment Agency - Eastside	\$4,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$4,500,000
Total Project Costs	\$4,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$4,500,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 General Government

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2009.

Scheduling: Varies

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Core Switch Refresh (GG-012)	\$505,000	\$555,500	\$611,050	\$672,155	\$739,370	\$813,307	\$3,896,382
Closet Refresh (GG-013)	400,000	440,000	484,000	532,000	585,640	644,204	3,085,844
Infrastructure Upgrades (GG-014)	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Server Refresh(GG-017)	540,000	594,000	653,400	718,740	790,614	-	3,296,754
Voice Infrastructure (GG-042)	100,000	-	-	-	-	-	100,000
CIP Enhancements (GG-043)	164,520	-	-	-	-	-	164,520
911 Phone System (GG-047)	235,360	234,893	235,115	234,998	234,540	234,743	1,409,649
Fingerprint ID upgrade (GG-050)	845,000	-	-	-	-	-	845,000
Workstation Replacement (GG-075)	350,000	385,000	423,500	465,850	512,435	563,678	2,700,463
Citywide Digital Video (GG-079)	250,000	-	-	-	-	-	250,000
Toughbook Replacement (GG-082)	735,000	808,500	889,300	978,230	1,076,053	1,183,658	5,670,741
Planimetric Data (GG-084)	100,000	-	-	-	-	-	100,000
Police Safety Equipment (GG-085)	90,000	-	-	-	-	-	90,000
Heart Monitors (GG-088)	494,728	-	-	-	-	-	494,728
Fire Dispatch System (GG-089)	60,200	-	-	-	-	-	60,200
Biometric Safes (GG-090)	66,000	-	-	-	-	-	66,000
Equestrian Patrol (GG-091)	75,000	-	-	-	-	-	75,000
Animal Control Vehicle (GG-092)	78,260	-	-	-	-	-	78,260
Mobile Camera System (GG-093)	60,000	-	-	-	-	-	60,000
Fire Protective Equip (GG-095)	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Fire Support Vehicle (GG-096)	430,000	-	-	-	-	-	430,000
Basic HS Health Center (GG-R19)	50,000	20,000	-	-	-	-	70,000
Downtown Home Prog (GG-R20)	200,000	-	-	-	-	-	200,000
Eastside Home Program (GG-R21)	300,000	-	-	-	-	-	300,000
Texas Housing & Garage (GG-R23)	600,000	16,000,000	-	-	-	-	16,600,000
Water St/Eastside Conx (GG-R24)	700,000	10,700,000	-	-	-	-	11,400,000
Total Project Costs	\$7,629,068	\$29,937,893	\$3,496,365	\$3,801,973	\$4,138,652	\$3,639,590	\$52,643,541
Funding Sources:							
General Fund	\$2,037,068	\$434,893	\$435,115	\$434,998	\$434,540	\$434,743	\$4,211,357
Equip Repair/Maintenance-IT Repairs	2,530,000	2,783,000	3,061,250	3,366,975	3,704,112	3,204,847	18,650,184
Citywide Services	100,000	-	-	-	-	-	100,000
Other - Reimbursed	812,000	-	-	-	-	-	812,000
Developer - Other Donated Assets	100,000	-	-	-	-	-	100,000
Grants & Contributions	200,000	-	-	-	-	-	200,000
Redevelopment Agency - Eastside	1,050,000	10,720,000	-	-	(100,000)	(100,000)	11,570,000
Redevelopment Agency - Downtown	200,000	-	-	-	(50,000)	(50,000)	100,000
Developer - Redevelopment	600,000	10,000,000	-	-	-	-	10,600,000
To Be Determined	-	6,000,000	-	-	150,000	150,000	6,300,000
Total Funding Sources	\$7,629,068	\$29,937,893	\$3,496,365	\$3,801,973	\$4,138,652	\$3,639,590	\$52,643,541
Operating Costs	\$218,990	\$427,953	\$442,926	\$458,572	\$473,721	\$489,398	\$2,511,560

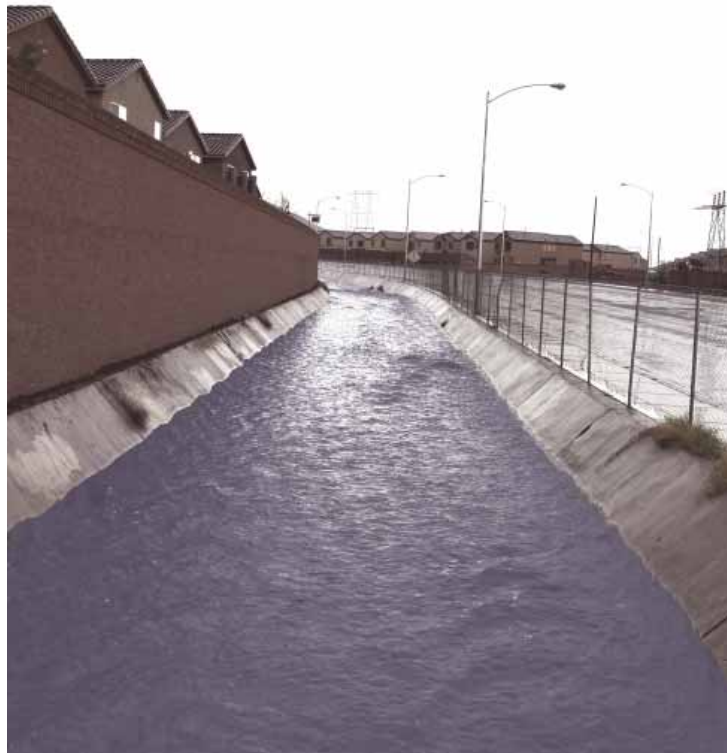
Flood Control Overview

FY 2009 CIP Uses and Sources of Funds

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Railroad East Detention Basin	\$16,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$16,800,000
Section 19 Flood Control Imprv	1,345,588	-	-	-	-	-	1,345,588
Tier 2 Projects	540,000	540,000	540,000	540,000	540,000	540,000	3,240,000
Total Flood Control	\$18,685,588	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$21,385,588
Funding Sources:							
CC Flood Control District	\$15,284,579	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$17,984,579
Grants & Contributions	3,000,000	-	-	-	-	-	3,000,000
Equip Repair/Maint - PW Streets	401,009	-	-	-	-	-	401,009
Total Funding Sources	\$18,685,588	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$21,385,588

Operating Budget Impact

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Railroad East Detention Basin	\$ -	\$11,440	\$11,840	\$12,255	\$12,685	\$13,130	\$61,350
Total Operating Impact	\$ -	\$11,440	\$11,840	\$12,255	\$12,685	\$13,130	\$61,350



Flood Channel

Flood Control Profiles

Railroad East Detention Basin (Project# FC-020)

Description: 672 acre-foot detention basin located in a gravel pit between Stephanie, Arroyo Grande, Lake Mead Drive, and the Union Pacific Railroad. Improvements changed to all-conveyance system in January 2007.

Scheduling: Project to be completed in January 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Clark Cty Flood Control District	\$13,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$13,800,000
Grants & Contributions	3,000,000	-	-	-	-	-	3,000,000
Total Project Costs	\$16,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$16,800,000
Operating Costs	\$ -	\$11,440	\$11,840	\$12,255	\$12,685	\$13,130	\$61,350

Section 19 Flood Control Improvements (Project# FC-038)

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

Scheduling: Project to be completed in June 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Other - Reimbursed	\$1,345,588	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,345,588
Total Project Costs	\$1,345,588	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,345,588
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Flood Control

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2009.

Scheduling: Varies

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Flood Control Maint. (FC-054)	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$3,240,000
Total Project Costs	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$3,240,000
Funding Sources:							
Clark Cty Flood Control District	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$3,240,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Flood Channel

Municipal Facilities Overview

FY 2009 CIP Uses and Sources of Funds

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Fleet Maintenance Facility at Moser St	\$16,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$16,000,000
North Community Police Substation	2,223,437	-	-	-	-	-	2,223,437
Justice Facility Expansion & Garage	20,550,894	-	-	-	-	-	20,550,894
Henderson Conv Ctr Remodel/Addition	12,811,823	-	-	-	-	-	12,811,823
Heritage Park Senior Center	7,867,555	-	-	-	-	-	7,867,555
Moser Facility Remodel & Renovation	2,313,725	8,593,830	5,392,395	-	-	-	16,299,950
Energy Performance Contract	10,075,000	10,000,000	-	-	-	-	20,075,000
Fire Department Warehouse	1,650,000	-	-	-	-	-	1,650,000
Henderson Pavilion Site Improvements	2,000,000	3,500,000	-	-	-	-	5,500,000
Tier 2 Projects	3,214,000	1,884,631	478,000	312,000	250,000	250,000	6,388,631
Total Municipal Facilities	\$78,706,434	\$23,978,461	\$5,870,395	\$312,000	\$250,000	\$250,000	\$109,367,290
Funding Sources:							
General Fund	\$250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$250,000
City Shop	16,000,000	-	-	-	-	-	16,000,000
Muni Facility Acquisition & Construction	41,828,432	11,075,631	3,997,000	-	-	-	56,901,063
Equip Repair/Maint - PW Maintenance	2,126,500	599,000	383,000	312,000	250,000	250,000	3,920,500
Development Services Center	598,725	2,223,830	1,395,395	-	-	-	4,217,950
Municipal Golf Course	330,000	80,000	95,000	-	-	-	505,000
Other Reimbursed	17,572,777	10,000,000	-	-	-	-	27,572,777
Total Funding Sources	\$78,706,434	\$23,978,461	\$5,870,395	\$312,000	\$250,000	\$250,000	\$109,367,290

Operating Budget Impact

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Fleet Maintenance Facility at Moser St	\$ -	\$363,660	\$375,709	\$388,158	\$401,022	\$414,315	\$1,942,864
North Community Police Substation	213,225	220,180	227,445	234,900	242,645	250,590	1,388,985
Justice Facility Exp & Garage	102,000	280,700	289,800	299,300	309,100	320,000	1,600,900
Henderson Conv Ctr Remodel/Addition	-	25,535	26,370	27,240	28,135	29,060	136,340
Heritage Park Senior Center	-	409,020	422,295	436,065	450,315	465,000	2,182,695
Fire Department Warehouse	-	17,000	17,545	18,110	18,690	19,290	90,635
Henderson Pavilion Site Improvements	-	-	63,655	65,565	67,525	69,550	266,295
Tier 2 Projects	-	12,770	13,190	13,620	14,065	14,530	68,175
Total Operating Impact	\$315,225	\$1,328,865	\$1,436,009	\$1,482,958	\$1,531,497	\$1,582,335	\$7,676,889

Municipal Facilities Project Profiles

Fleet Maintenance Facility at Moser (Project# MF-003)

Description: Relocation of Fleet Maintenance operations from the Gibson Facility to a newly constructed, 44,000 square foot facility to be located at the southeast corner of Galleria Drive and Ward Road.

Scheduling: Project to be completed in June 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
City Shop	\$16,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$16,000,000
Total Project Costs	\$16,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$16,000,000
Operating Costs	\$ -	\$363,660	\$375,709	\$388,158	\$401,022	\$414,315	\$1,942,864

North Community Police Substation (Project# MF-031)

Description: Construct a Police Substation, approximately 34,500 square feet, located on the north/east corner of Sunset Road and Ward Drive.

Scheduling: Project to be completed in September 2008

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Muni Fac Acquisition & Const.	\$2,223,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,223,437
Total Project Costs	\$2,223,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,223,437
Operating Costs	\$213,225	\$220,180	\$227,445	\$234,900	\$242,645	\$250,590	\$1,388,985

Justice Facility Expansion and Parking Garage (Project# MF-036)

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 Street and Basic Road. This is a joint project with Clark County.

Scheduling: Project to be completed in October 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Muni Fac Acquisition & Const.	\$12,628,117	\$ -	\$ -	\$ -	\$ -	\$ -	\$20,550,894
Equip Repair/Maint - PW	350,000	-	-	-	-	-	350,000
Other Reimbursed	7,572,777	-	-	-	-	-	7,572,777
Total Project Costs	\$20,550,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$20,550,894
Operating Costs	\$102,000	\$280,700	\$289,800	\$299,300	\$309,100	\$320,000	\$1,600,900

Henderson Convention Ctr Remodel & Addition - Ph I (Project# MF-042)

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

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Muni Facility Acquisition & Const.	\$12,811,823	\$ -	\$ -	\$ -	\$ -	\$ -	\$12,811,823
Total Project Costs	\$12,811,823	\$ -	\$ -	\$ -	\$ -	\$ -	\$12,811,823
Operating Costs	\$ -	\$25,535	\$26,370	\$27,240	\$28,135	\$29,060	\$136,340

Heritage Park Senior Center (Project# MF-063)

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 June 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Muni Fac Acquisition & Const.	\$7,867,555	\$ -	\$ -	\$ -	\$ -	\$ -	\$7,867,555
Total Project Costs	\$7,867,555	\$ -	\$ -	\$ -	\$ -	\$ -	\$7,867,555
Operating Costs	\$ -	\$409,020	\$422,295	\$436,065	\$450,315	\$465,000	\$2,182,695

Moser Facility Remodel & Renovation (Project# MF-110)

Description: Renovation and remodel of the existing 64,000 square foot facility located at 2101 Moser Drive. This facility houses the Public Works Quality Control Division, Traffic Maintenance, Building and Fire Inspections, Code Enforcement, as well as storage for Parks and Recreation with each area in need of improvements for growth and upgrades.

Scheduling: Project to be completed in October 2010

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Muni Fac Acquisition & Const.	\$1,715,000	\$6,370,000	\$3,997,000	\$ -	\$ -	\$ -	\$12,082,000
Development Services Center	598,725	2,223,830	1,395,395	-	-	-	4,217,950
Total Project Costs	\$2,313,725	\$8,593,830	\$5,392,395	\$ -	\$ -	\$ -	\$16,299,950
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Energy Performance Contract (Project# MF-145)

Description: Energy Performance upgrades to various City facilities to include Recreation Centers, Emergency Services Facility, Moser Facility, Gibson Facility, and Fire Facilities. Other funding will be reimbursed from operating funds.

Scheduling: Project to be completed in June 2010

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Equip Repair / Mtce - PW Mtce	\$75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$75,000
Other Reimbursed	10,000,000	10,000,000	-	-	-	-	20,000,000
Total Project Costs	\$10,075,000	\$10,000,000	\$ -	\$ -	\$ -	\$ -	\$20,075,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fire Department Warehouse (Project# MF-163)

Description: The Fire Department will require a replacement warehouse once the existing warehouse is converted into needed office space, command center, training classrooms, and conference rooms. The replacement warehouse must be scoped slightly larger, at 3,500 square feet, than the existing space to accommodate Fire Department growth. Further, this will allow for supplies and equipment to be housed in a central location improving efficiency and productivity.

Scheduling: Project to be completed in June 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Muni Fac Acquisition & Const.	\$1,650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,650,000
Total Project Costs	\$1,650,000	-	-	-	-	-	\$1,650,000
Operating Costs	\$ -	\$17,000	\$17,545	\$18,110	\$18,690	\$19,290	\$90,635

Henderson Pavilion Site Improvements (Project# MF-164)

Description: Site improvements at the Henderson Pavilion at Liberty Pointe located at 200 S. Green Valley Parkway, will include new construction of an additional restroom facility and office space of approximately 4,000 sq ft, remodel / reconfiguration of concession and box office areas, facility signage, added 2,000 sq ft storage facility with maintenance yard. Theater improvements to improve sight lines from back of theater seating, improvements to climate control, construction of six VIP box seating areas, acoustical treatments, tour bus staging area, mechanical upgrades, reduce slope of loading dock, new theater seats.

Scheduling: Project to be completed in April 2010

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Muni Fac Acquisition & Const	\$2,000,000	\$3,500,000	\$ -	\$ -	\$ -	\$ -	\$5,500,000
Total Project Costs	\$2,000,000	\$3,500,000	\$ -	\$ -	\$ -	\$ -	\$5,500,000
Operating Costs	\$ -	\$ -	\$63,655	\$65,565	\$67,525	\$69,550	\$266,295



Henderson Pavilion

Tier 2 Municipal Facilities

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2009.

Scheduling: Varies

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
City Hall Roofing Replacement (MF-054)	\$150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$150,000
Wildhorse Golf Course (MF-069)	330,000	80,000	95,000	-	-	-	505,000
Fire Dept Training Center Warehouse (MF-103)	650,000	-	-	-	-	-	650,000
Court Programs Classroom Building (MF-111)	282,500	1,205,631	-	-	-	-	1,488,131
Replace A/C Units at Fire Training Ctr (MF-112)	60,000	50,000	50,000	25,000	-	-	185,000
Replace HVAC Equipment at Rec Ctrs (MF-113)	15,000	-	-	-	-	-	15,000
Remodel of Fire Station 81 (MF-114)	225,000	-	-	-	-	-	225,000
Replace Carpet in ESF Building (MF-115)	75,000	75,000	-	-	-	-	150,000
Morrell Park-Replace Light Ctrl Panels (MF-116)	100,000	-	-	-	-	-	100,000
Replace Movable Partitions at Rec Ctrs (MF-117)	70,000	60,000	80,000	-	-	-	210,000
Liberty Pointe Pavilion Lighting Imprv (MF-133)	95,000	-	-	-	-	-	95,000
Paint Various Fire Facilities (MF-138)	62,500	-	-	-	-	-	62,500
Roof Maintenance at Fire Facilities (MF-139)	60,000	25,000	-	-	-	-	85,000
Fire Facility Maint. - Misc Projects (MF-141)	65,000	6,000	6,000	37,000	-	-	114,000
Misc Security Improv at City Facilities (MF-143)	70,000	50,000	50,000	50,000	50,000	50,000	320,000
Rebuild Cooling Towers at Justice Fac (MF-146)	50,000	100,000	-	-	-	-	150,000
Security Improvements at Rec Centers (MF-147)	72,000	-	-	-	-	-	72,000
Roof Replacement at Black Mtn Rec Ctr (MF-152)	210,000	-	-	-	-	-	210,000
Wells Park Restroom Renovation (MF-154)	60,000	-	-	-	-	-	60,000
Misc Facility Equip Repair & Maint (MF-161)	190,000	160,000	160,000	150,000	150,000	150,000	960,000
Misc Planned Maint at Park & Rec Fac (MF-162)	72,000	73,000	37,000	50,000	50,000	50,000	332,000
Green Building Demonstration (MF-166)	250,000	-	-	-	-	-	250,000
Total Project Costs	\$3,214,000	\$1,884,631	\$478,000	\$312,000	\$250,000	\$250,000	\$6,388,631
Funding Sources:							
General Fund	\$250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$250,000
Muni Fac Acquisition & Const	932,500	1,205,631	-	-	-	-	2,138,131
Equip Repair/Maintenance - PW Maintenance	1,701,500	599,000	383,000	312,000	250,000	250,000	3,495,500
Municipal Golf Course	330,000	80,000	95,000	-	-	-	505,000
Total Funding Sources	\$3,214,000	\$1,884,631	\$478,000	\$312,000	\$250,000	\$250,000	\$6,388,631
Operating Costs	-	\$12,770	\$13,190	\$13,620	\$14,065	\$14,530	\$68,175

Parks & Recreation Overview

FY 2009 CIP Uses and Sources of Funds

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Cornerstone Lake Community Park	\$5,738,158	\$10,708,704	\$ -	\$ -	\$ -	\$ -	\$16,446,862
McCullough Hills Trail Connection	1,732,500	-	-	-	-	-	1,732,500
Reunion Trails Park	1,542,660	7,784,790	-	-	-	-	9,327,450
Heritage Community Park	10,460,000	18,000,000	-	-	-	-	28,460,000
Hidden Falls Park	7,055,184	1,000,000	-	-	-	-	8,055,184
River Mtn Loop Trail	2,685,500	1,000,000	-	-	-	-	3,685,500
Amargosa Trailheads	3,900,000	-	-	-	-	-	3,900,000
St. Rose Parkway Trail - Phase II	2,898,750	3,000,000	-	-	-	-	5,898,750
Whitney Mesa Nature Preserve	1,601,143	-	-	-	-	-	1,601,143
Boulder Creek Park	2,500,000	1,000,000	-	-	-	-	3,500,000
Union Pacific Railroad Trail - Phase III	10,625,000	10,000,000	-	-	-	-	20,625,000
Madeira Canyon Community Park	7,000,000	1,000,000	-	-	-	-	8,000,000
Downs 5 / Downtown Trail Connections	2,362,200	-	-	-	-	-	2,362,200
Project Green	5,073,803	5,073,803	-	-	-	-	10,147,606
Wetlands Trail Connection	3,550,996	-	-	-	-	-	3,550,996
Whitney Springs Park	6,181,240	5,000,000	-	-	-	-	11,181,240
Lake Mead Parkway Trail	4,500,000	1,003,416	-	-	-	-	5,503,416
Burkholder Trail	1,868,890	-	-	-	-	-	1,868,890
Amargosa Trail and Connections	1,943,890	-	-	-	-	-	1,943,890
Anthem East Trails - Phase II	1,467,268	-	-	-	-	-	1,467,268
Bird Viewing Preserve Park Expansion	1,200,000	-	-	-	-	-	1,200,000
South Edge - Neighborhood Park 2	1,000,000	-	-	-	-	-	1,000,000
Lake Las Vegas Park "A"	1,000,000	1,000,000	-	-	-	-	2,000,000
Heritage Park Aquatic Center - Phase I	15,014,009	-	-	-	-	-	15,014,009
Tier 2 Projects	5,526,279	6,293,050	-	-	-	-	11,819,329
Total Parks and Recreation	\$108,427,470	\$71,863,763	\$ -	\$ -	\$ -	\$ -	\$180,291,233
Funding Sources:							
Grants & Contributions	\$81,157,461	\$68,733,763	\$ -	\$ -	\$ -	\$ -	\$149,891,224
Park Tax - Henderson East	263,000	-	-	-	-	-	263,000
Park Tax - Henderson Southwest	160,000	50,000	-	-	-	-	210,000
Park Tax - Henderson South	618,000	30,000	-	-	-	-	648,000
Park Tax - Henderson Northwest	63,000	-	-	-	-	-	63,000
Park Tax - Henderson West	565,000	50,000	-	-	-	-	615,000
Special Recreation	607,000	-	-	-	-	-	607,000
Equip Repair/Maintenance - Parks & Rec	350,000	-	-	-	-	-	350,000
Developer - Parks & Trails	11,630,000	3,000,000	-	-	-	-	14,630,000
Municipal Fac Acquisition & Construction	11,014,009	-	-	-	-	-	11,014,009
Other Reimbursed	2,000,000	-	-	-	-	-	2,000,000
Total Funding Sources	\$108,427,470	\$71,863,763	\$ -	\$ -	\$ -	\$ -	\$180,291,233

Parks & Recreation Overview (continued)

Operating Budget Impact

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Cornerstone Lake Community Park	\$ -	\$38,990	\$50,170	\$51,825	\$82,685	\$55,310	\$278,980
McCullough Hills Trail Connection	-	102,200	93,180	96,260	111,434	102,717	505,791
Reunion Trails Park	-	80,710	166,750	172,255	177,950	183,830	781,495
Heritage Community Park	-	637,830	588,970	961,880	629,500	650,800	3,468,980
Hidden Falls Park	-	941,950	608,900	982,480	650,805	672,830	3,856,965
River Mtn Loop Trail	-	38,415	58,720	60,670	82,690	64,775	305,270
Amargosa Trailheads	69,800	107,060	110,625	150,310	118,125	122,065	677,985
St. Rose Parkway Trail - Phase II	-	71,610	74,000	100,590	79,140	81,780	407,120
Whitney Mesa Nature Preserve	89,025	57,385	59,115	128,130	63,325	65,425	462,405
Boulder Creek Park	-	-	117,995	83,275	75,695	172,323	449,288
Union Pacific Railroad Trail - Phase III	-	80,025	121,270	146,645	129,475	133,780	611,195
Madeira Canyon Community Park	336,045	225,625	233,105	358,500	248,830	257,085	1,659,190
Downs 5 / Downtown Trail Connections	-	8,250	8,530	8,820	9,125	9,440	44,165
Project Green	-	-	135,160	139,300	143,575	147,980	566,015
Wetlands Trail Connection	-	25,300	26,140	27,010	27,905	28,835	135,190
Whitney Springs Park	-	-	313,835	202,650	327,005	216,260	1,059,750
Lake Mead Parkway Trail	-	-	162,220	146,920	171,770	156,785	637,695
Burkholder Trail	-	64,885	58,770	60,705	70,720	64,795	319,875
Amargosa Trail and Connections	3,650	7,535	7,780	8,030	8,295	8,565	43,855
Anthem East Trails - Phase II	11,110	22,955	23,720	24,500	25,315	26,150	133,750
Bird Viewing Preserve Park Expansion	114,055	117,940	121,825	125,835	129,975	134,255	743,885
South Edge - Neighborhood Park 2	-	82,795	53,320	55,080	88,080	58,785	338,060
Lake Las Vegas Park "A"	-	-	76,890	78,455	50,665	52,340	258,350
Heritage Park Aquatic Center - Phase I	-	254,200	262,675	271,434	280,486	289,841	1,358,636
Tier 2 Projects	87,601	236,505	492,160	506,716	456,085	536,525	2,315,592
Total Operating Impact	\$711,286	\$3,202,165	\$4,025,825	\$4,948,275	\$4,238,655	\$4,293,276	\$21,419,482



Parks & Recreation Project Profiles

Cornerstone Lake Community Park (Project# PR-046)

Description: Design and construct a 6 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 December 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Grants & Contributions	\$5,738,158	\$10,708,704	\$ -	\$ -	\$ -	\$ -	\$16,446,862
Total Project Costs	\$5,738,158	\$10,708,704	\$ -	\$ -	\$ -	\$ -	\$16,446,862
Operating Costs	\$ -	\$38,990	\$50,170	\$51,825	\$82,685	\$55,310	\$278,980

McCullough Hills Trail Connection (Project# PR-126)

Description: Design and construct a multi-use trail to connect the foothills of the Anthem development to the Foothills Detention Basin (approximately 6.5 linear miles).

Scheduling: Project to be completed in December 2008

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Grants & Contributions	\$1,732,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,732,500
Total Project Costs	\$1,732,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,732,500
Operating Costs	\$ -	\$102,200	\$93,180	\$96,260	\$111,434	\$102,717	\$505,791

Reunion Trails Park (Project# PR-134)

Description: Design and construction of a 17 acre neighborhood park located in the Champion Village subdivision at Stephanie Street adjacent to the I-215.

Scheduling: Project to be completed in September 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Grants & Contributions	\$1,542,660	\$7,784,790	\$ -	\$ -	\$ -	\$ -	\$9,327,450
Total Project Costs	\$1,542,660	\$7,784,790	\$ -	\$ -	\$ -	\$ -	\$9,327,450
Operating Costs	\$ -	\$80,710	\$166,750	\$172,255	\$177,950	\$183,830	\$781,495

Heritage Community Park (Project# PR-135)

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

Scheduling: Project to be completed in July 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Grants & Contributions	\$10,460,000	\$18,000,000	\$ -	\$ -	\$ -	\$ -	\$28,460,000
Total Project Costs	\$10,460,000	\$18,000,000	\$ -	\$ -	\$ -	\$ -	\$28,460,000
Operating Costs	\$ -	\$637,830	\$588,970	\$961,880	\$629,500	\$650,800	\$3,468,980

Parks & Recreation Project Profiles

Hidden Falls Park (Project# PR-137)

Description: Design and construction of a 60-acre community park at Horizon Ridge Parkway and Horizon Drive.
Scheduling: Project to be completed in July 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Grants & Contributions	\$7,055,184	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$8,055,184
Total Project Costs	\$7,055,184	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$8,055,184
Operating Costs	\$ -	\$941,950	\$608,900	\$982,480	\$650,805	\$672,830	\$3,856,965

River Mountains Loop Trail (Project# PR-145)

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 January 2010

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Grants & Contributions	\$2,685,500	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$3,685,500
Total Project Costs	\$2,685,500	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$3,685,500
Operating Costs	\$ -	\$38,415	\$58,720	\$60,670	\$82,690	\$64,775	\$305,270

Amargosa Trailheads (Project# PR-148)

Description: Connection of Amargosa Trail at Horizon Ridge, Paseo Verde, and Shady Lane (approximately 6.5 lineal miles).
Scheduling: Project to be completed in December 2008

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Grants & Contributions	\$3,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,900,000
Total Project Costs	\$3,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,900,000
Operating Costs	\$69,800	\$107,060	\$110,625	\$150,310	\$118,125	\$122,065	\$677,985

St. Rose Parkway Trail - Phase II (Project# PR-149)

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 February 2010

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Grants & Contributions	\$2,898,750	\$3,000,000	\$ -	\$ -	\$ -	\$ -	\$5,898,750
Total Project Costs	\$2,898,750	\$3,000,000	\$ -	\$ -	\$ -	\$ -	\$5,898,750
Operating Costs	\$ -	\$71,610	\$74,000	\$100,590	\$79,140	\$81,780	\$407,120

Whitney Mesa Nature Preserve (Project# PR-151)

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 August 2008

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Grants & Contributions	\$1,601,143	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,601,143
Total Project Costs	\$1,601,143	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,601,143
Operating Costs	\$89,025	\$57,385	\$59,115	\$128,130	\$63,325	\$65,425	\$462,405

Boulder Creek Park (Project# PR-153)

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

Scheduling: Project to be completed in June 2010

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Developer - Parks and Trails	\$2,500,000	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$3,500,000
Total Project Costs	\$2,500,000	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$3,500,000
Operating Costs	\$ -	\$ -	\$117,995	\$83,275	\$75,695	\$172,323	\$449,288

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

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

Scheduling: Project to be completed in March 2010

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Grants & Contributions	\$10,625,000	\$10,000,000	\$ -	\$ -	\$ -	\$ -	\$20,625,000
Total Project Costs	\$10,625,000	\$10,000,000	\$ -	\$ -	\$ -	\$ -	\$20,625,000
Operating Costs	\$ -	\$80,025	\$121,270	\$146,645	\$129,475	\$133,780	\$611,195

Madeira Canyon Community Park (Project# PR-160)

Description: Design and construction of a 20-acre developer built, turnkey park, formerly known as Provence Community Park.

Scheduling: Project to be completed in June 2010

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Developer - Parks and Trails	\$7,000,000	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$8,000,000
Total Project Costs	\$7,000,000	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$8,000,000
Operating Costs	\$336,045	\$225,625	\$233,105	\$358,500	\$248,830	\$257,085	\$1,659,190

Downs 5 / Downtown Trail Connections (Project# PR-165)

Description: Provide connectivity between the downtown Henderson population to the regional trails system through restoration of the existing Downs 5 Linear Park to Boulder Highway along Morrell Park, connect to the downtown school sites, EOB facilities, Burkholder Trail Connection, and to the River Mountain Loop Trail (approximately 6.75 lineal miles).

Scheduling: Project to be completed in June 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Grants & Contributions	\$2,362,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,362,200
Total Project Costs	\$2,362,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,362,200
Operating Costs	\$ -	\$8,250	\$8,530	\$8,820	\$9,125	\$9,440	\$44,165

Project Green (Project# PR-166)

Description: A multi-agency, multi-disciplinary project whose goal is to restore Pittman Wash to a natural habitat, construct trails for public use and benefit, and to provide safety and needed improvements to Arroyo Grande Park.

Scheduling: Project to be completed in October 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Grants & Contributions	\$5,073,803	\$5,073,803	\$ -	\$ -	\$ -	\$ -	\$10,147,606
Total Project Costs	\$5,073,803	\$5,073,803	\$ -	\$ -	\$ -	\$ -	\$10,147,606
Operating Costs	\$ -	\$ -	\$135,160	\$139,300	\$143,575	\$147,980	\$566,015

Wetlands Trail Connection (Project# PR-167)

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 and the Clark County Wetlands Park and the BLM land beyond (approximately 2.3 lineal miles).

Scheduling: Project to be completed in June 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Grants & Contributions	\$3,550,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,550,996
Total Project Costs	\$3,550,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,550,996
Operating Costs	-	\$25,300	\$26,140	\$27,010	\$27,905	\$28,835	\$135,190

Whitney Springs Park (Project# PR-168)

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 negotiations) to the Arroyo Grande/Pittman Wash trailheads, adjacent to neighborhoods and three school sites.

Scheduling: Project to be completed in June 2010

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Grants & Contributions	\$6,181,240	\$5,000,000	\$ -	\$ -	\$ -	\$ -	\$11,181,240
Total Project Costs	\$6,181,240	\$5,000,000	\$ -	\$ -	\$ -	\$ -	\$11,181,240
Operating Costs	\$ -	\$ -	\$313,835	\$202,650	\$327,005	\$216,260	\$1,059,750

Lake Mead Parkway Trail (Project# PR-172)

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 June 2010

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Grants & Contributions	\$4,500,000	\$1,003,416	\$ -	\$ -	\$ -	\$ -	\$5,503,416
Total Project Costs	\$4,500,000	\$1,003,416	\$ -	\$ -	\$ -	\$ -	\$5,503,416
Operating Costs	\$ -	\$ -	\$162,220	\$146,920	\$171,770	\$156,785	\$637,695

Burkholder Trail (Project# PR-178)

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 May 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Grants & Contributions	\$1,868,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,868,890
Total Project Costs	\$1,868,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,868,890
Operating Costs	\$ -	\$64,885	\$58,770	\$60,705	\$70,720	\$64,795	\$319,875

Amargosa Trail and Connections (Project# PR-179)

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

Scheduling: Project to be completed in December 2008

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Grants & Contributions	\$1,943,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,943,890
Total Project Costs	\$1,943,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,943,890
Operating Costs	\$3,650	\$7,535	\$7,780	\$8,030	\$8,295	\$8,565	\$43,855

Anthem East Trails - Phase II (Project# PR-180)

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

Scheduling: Project to be completed in December 2008

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Grants & Contributions	\$1,467,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,467,268
Total Project Costs	\$1,467,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,467,268
Operating Costs	\$11,110	\$22,955	\$23,720	\$24,500	\$25,315	\$26,150	\$133,750

Bird Viewing Preserve Park Expansion (Project# PR-181)

Description: Expansion of the Preserve.

Scheduling: Project to be completed in July 2008

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Grants & Contributions	\$1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,200,000
Total Project Costs	\$1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,200,000
Operating Costs	\$114,055	\$117,940	\$121,825	\$125,835	\$129,975	\$134,255	\$743,885

South Edge - Neighborhood Park 2 (Project# PR-273)

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

Scheduling: Project to be completed in June 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Developer - Parks and Trails	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,000,000
Total Project Costs	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,000,000
Operating Costs	\$ -	\$82,795	\$53,320	\$55,080	\$88,080	\$58,785	\$338,060

Lake Las Vegas Park "A" (Project# PR-284)

Description: 5 Acre developer provided park in Lake Las Vegas..

Scheduling: Project to be completed in June 2010

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Developer - Parks and Trails	\$1,000,000	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$2,000,000
Total Project Costs	\$1,000,000	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$2,000,000
Operating Costs	\$ -	\$ -	\$76,890	\$78,455	\$50,665	\$52,340	\$258,350

Heritage Park Aquatic Center, Phase I (Project# PR-290)

Description: Design and construction of a 41,000 square foot facility to house an indoor swimming pool, locker rooms with showers, public lobby and administrative support space. The Clark County School District is contributing to the project and is shown as the "Other" funding source..

Scheduling: Project to be completed in June 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Grants & Contributions	\$2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,000,000
Municipal Fac Acquisition & Const	11,014,009	-	-	-	-	-	11,014,009
Other Reimbursed	2,000,000	-	-	-	-	-	2,000,000
Total Project Costs	\$15,014,009	\$ -	\$ -	\$ -	\$ -	\$ -	\$15,014,009
Operating Costs	\$ -	\$254,200	\$262,675	\$271,434	\$280,486	\$289,841	\$1,358,636

Tier 2 Parks and Recreation

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2009.
Scheduling: Varies

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Mission View Par (PR-038)	\$200,000	\$2,601,250	\$ -	\$ -	\$ -	\$ -	\$2,801,250
Morrell Park Tennis Court Conversion (PR-055)	51,000	-	-	-	-	-	51,000
Road Runner Park Landscaping (PR-063)	100,000	-	-	-	-	-	100,000
Sonata Park Playground Improvements (PR-089)	75,000	-	-	-	-	-	75,000
Trail Canyon Park Playground Imprv (PR-106)	100,000	-	-	-	-	-	100,000
Sewell Park Playground (PR-114)	75,000	-	-	-	-	-	75,000
Union Pacific Railroad Trail - Phase II (PR-125)	358,000	1,072,500	-	-	-	-	1,430,500
Amador Vista Park (PR-138)	346,632	-	-	-	-	-	346,632
Cactus Wren Trail (PR-144)	733,947	-	-	-	-	-	733,947
Downtown Park Restroom (PR-152)	100,000	-	-	-	-	-	100,000
McCullough Vista Park (PR-176)	920,700	2,489,300	-	-	-	-	3,410,000
Burkholder Park Ball Field Netting (PR-183)	450,000	-	-	-	-	-	450,000
Whitney Ranch Outdoor Pool (PR-184)	52,000	-	-	-	-	-	52,000
Turf Reduction Program (PR-213)	350,000	-	-	-	-	-	350,000
Amargosa Trail - Summit Apartments (PR-253)	50,000	-	-	-	-	-	50,000
Amargosa Trail - Town Place (PR-254)	80,000	-	-	-	-	-	80,000
Playground Improvements (PR-279)	249,000	-	-	-	-	-	249,000
Park Equipment Shade Shelters (PR-300)	20,000	130,000	-	-	-	-	150,000
Dos Escuelas Park - Dog Park Fence (PR-306)	50,000	-	-	-	-	-	50,000
Arroyo Grande Sports Complex - Ph II (PR-308)	400,000	-	-	-	-	-	400,000
Windmill Pkwy Planter Renovation (PR-309)	50,000	-	-	-	-	-	50,000
WRAC Slide Replacement (PR-310)	200,000	-	-	-	-	-	200,000
Valley View Rec Ctr Floor Renovation (PR-312)	185,000	-	-	-	-	-	185,000
Wells Pool - Chip & Replaster (PR-314)	80,000	-	-	-	-	-	80,000
BMAC Drain Replacement (PR-315)	150,000	-	-	-	-	-	150,000
Whitney Ranch Pool Deck Replacement (PR-316)	100,000	-	-	-	-	-	100,000
Total Project Costs	\$5,526,279	\$6,293,050	\$ -	\$ -	\$ -	\$ -	\$11,819,329
Funding Sources:							
Grants & Contributions	\$2,770,279	\$6,163,050	\$ -	\$ -	\$ -	\$ -	\$8,933,329
Park Tax - Henderson East	263,000	-	-	-	-	-	263,000
Park Tax - Henderson Southwest	160,000	50,000	-	-	-	-	210,000
Park Tax - Henderson South	618,000	30,000	-	-	-	-	648,000
Park Tax - Henderson Northwest	63,000	-	-	-	-	-	63,000
Park Tax - Henderson West	565,000	50,000	-	-	-	-	615,000
Special Recreation	607,000	-	-	-	-	-	607,000
Equip Repair/Maintenance - Parks & Rec	350,000	-	-	-	-	-	350,000
Developer - Parks & Trails	130,000	-	-	-	-	-	130,000
Total Funding Sources	\$5,526,279	\$6,293,050	\$ -	\$ -	\$ -	\$ -	\$11,819,329
Operating Costs	\$87,601	\$236,505	\$492,160	\$506,716	\$456,085	\$536,525	\$2,315,592

Streetlights Overview

Uses and Sources of Funds

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Tier 2 Projects	\$360,000	\$250,000	\$250,000	\$250,000	\$300,000	\$300,000	\$1,710,000
Total Streetlights	\$360,000	\$250,000	\$250,000	\$250,000	\$300,000	\$300,000	\$1,710,000
Funding Sources:							
Grants & Contributions	\$110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$110,000
Equip Repair/Maintenance - PW Traffic	250,000	250,000	250,000	250,000	300,000	300,000	1,600,000
Total Funding Sources	\$360,000	\$250,000	\$250,000	\$250,000	\$300,000	\$300,000	\$1,710,000

Operating Budget Impact

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Streetlights Project Profiles

Tier 2 Streetlights

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2009.

Scheduling: Varies

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Streetlight Modification (SL-016)	\$110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$110,000
Streetlight Pole Repl Program (SL-025)	250,000	250,000	250,000	250,000	300,000	300,000	1,600,000
Total Project Costs	\$360,000	\$250,000	\$250,000	\$250,000	\$300,000	\$300,000	\$1,710,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Streets Overview

Uses and Sources of Funds

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
I-515/Galleria Interchange	\$47,665,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$47,665,950
Gibson Rd - Cape Horn to I-215	3,578,000	-	-	-	-	-	3,578,000
Burkholder - Lake Mead to Racetrack	6,715,000	-	-	-	-	-	6,715,000
Eastgate Rd - Autoshow to Lake Mead	10,812,000	-	-	-	-	-	10,812,000
Serene Ave - Pecos to Eastern Phase II	2,460,000	-	-	-	-	-	2,460,000
Galleria Drive - Boulder Hwy to Pabco	1,584,000	-	-	-	-	-	1,584,000
Starr - I-15 to St. Rose Parkway	3,690,000	-	-	-	-	-	3,690,000
Volunteer - Anthem Bdry to Exec Airport	3,100,000	-	-	-	-	-	3,100,000
Street Rehabilitation	3,000,000	4,250,000	4,250,000	4,250,000	4,250,000	4,250,000	24,250,000
Major Ave Imprv - Van Wag to Wm Sprgs	6,477,960	-	-	-	-	-	6,477,960
Water Street Improvements - Phase III	2,800,000	-	-	-	-	-	2,800,000
Eastern Ave - St. Rose to Anthem Pkwy	2,389,772	-	-	-	-	-	2,389,772
SR-146 St. Rose Pkwy - I-15 to I-215	7,970,000	-	-	-	-	-	7,970,000
Tier 2 Projects	878,000	923,000	965,000	990,000	3,855,000	1,025,000	8,636,000
Total Streets	\$103,120,682	\$5,173,000	\$5,215,000	\$5,240,000	\$8,105,000	\$5,275,000	\$132,128,682
Funding Sources:							
Regional Transportation Commission	\$85,046,722	\$43,000	\$ -	\$ -	\$2,830,000	\$200,000	\$88,119,722
Developer - Streets	3,100,000	-	-	-	-	-	3,100,000
Gas Tax - 1 Cent	940,000	520,000	520,000	520,000	520,000	520,000	3,540,000
Gas Tax - 1% Room Tax	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Gas Tax - 2.35 Cents	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	6,000,000
Muni Fac Acquisition & Construction	3,800,000	-	-	-	-	-	3,800,000
Special Ad Valorem Transportation Tax	368,960	-	-	-	-	-	368,960
Grants & Contributions	-	420,000	420,000	420,000	420,000	420,000	2,100,000
Equip Repair/Maintenance-PW Streets	395,000	440,000	525,000	550,000	585,000	385,000	2,880,000
Other Reimbursed	7,970,000	-	-	-	-	-	7,970,000
To Be Determined	-	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	11,250,000
Total Funding Sources	\$103,120,682	\$5,173,000	\$5,215,000	\$5,240,000	\$8,105,000	\$5,275,000	\$132,128,682

Operating Budget Impact

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Starr - I-15 to St. Rose Parkway	-	\$5,560	\$5,745	\$5,945	\$6,150	\$6,360	\$29,760
Volunteer - Anthem Bdry to Exec Airport	-	5,560	5,745	5,945	6,150	6,360	29,760
Major Ave Imprv - Van Wag to Warm Springs	-	2,695	2,790	2,885	2,985	3,085	14,440
Total Operating Impact	-	\$13,815	\$14,280	\$14,775	\$15,285	\$15,805	\$73,960

Streets Project Profiles

(Project# ST-008)

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

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Regional Trans Commission	\$47,665,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$47,665,950
Total Project Costs	\$47,665,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$47,665,950
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Project# ST-026)

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 December 2008

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Regional Trans Commission	\$3,578,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,578,000
Total Project Costs	\$3,578,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,578,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Burkholder - Lake Mead to Racetrack (Project# ST-034)

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

Scheduling: Project to be completed in June 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Regional Trans Commission	\$6,715,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$6,715,000
Total Project Costs	\$6,715,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$6,715,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Eastgate Rd - Autoshow Drive to Lake Mead (Project# ST-095)

Description: Construction of four-lane roadway and bridge over railroad spurs with traffic and drainage appurtenances.

Scheduling: Project to be completed in December 2008

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Regional Trans Commission	\$10,812,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$10,812,000
Total Project Costs	\$10,812,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$10,812,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Serene Ave - Pecos to Eastern Phase II (Project# ST-106)

Description: Widen existing two lane roadway to four travel lanes with traffic calming per RTC requirements.

Scheduling: Project to be completed in June 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Regional Trans Commission	\$2,460,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,460,000
Total Project Costs	\$2,460,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,460,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Galleria Drive - Boulder Hwy to Pabco (Project# ST-107)

Description: Purchase right-of-way for future construction of four travel lanes with traffic and drainage appurtenances.

Scheduling: Project to be completed in June 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Regional Trans Commission	\$1,584,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,584,000
Total Project Costs	\$1,584,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,584,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Starr - I-15 to St. Rose Parkway (Project# ST-139)

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

Scheduling: Project to be completed in June 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Regional Trans Commission	\$3,690,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,690,000
Total Project Costs	\$3,690,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,690,000
Operating Costs	-	\$5,560	\$5,745	\$5,945	\$6,150	\$6,360	\$29,760

Volunteer - Anthem Boundary to Executive Airport (Project# ST-141)

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

Scheduling: Project to be completed in June 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Regional Trans Commission	\$3,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,100,000
Total Project Costs	\$3,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,100,000
Operating Costs	-	\$5,560	\$5,745	\$5,945	\$6,150	\$6,360	\$29,760

Street Rehabilitation (Project# ST-146)

Description: Yearly contract funded by gas tax revenues and general fund that will generally consist of crack seal, patching, and slurry seal (asset management) of the existing transportation network (asphalt of roadways only) at various locations throughout the city.

Scheduling: Project to be completed in January 2030

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Gas Tax - 1 Cent	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$3,000,000
Gas Tax - 1% Room Tax	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Gas Tax - 2.35 Cents	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	6,000,000
Municipal Fac Acquisition	1,000,000	-	-	-	-	-	1,000,000
To Be Determined	-	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	11,250,000
Total Project Costs	\$3,000,000	\$4,250,000	\$4,250,000	\$4,250,000	\$4,250,000	\$4,250,000	\$24,250,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Major Ave Improvements-Van Wagenen to Warm Springs (Project# ST-152)

Description: Mill and overlay between Van Wagenen and Warm Springs including median island modifications between Burkholder and Warm Springs. Completion of curb, gutter, sidewalk, traffic signing, striping, and asphalt pavement between Harris Street and McNeil Street. Includes streetlight upgrades on Center and Major utilizing 3041 funds.

Scheduling: Project to be completed in June 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Special Ad Valorem Trans Tax	\$368,960	\$ -	\$ -	\$ -	\$ -	\$ -	\$368,960
Regional Trans Commission	6,109,000	-	-	-	-	-	6,109,000
Total Project Costs	\$6,477,960	\$ -	\$ -	\$ -	\$ -	\$ -	\$6,477,960
Operating Costs	\$ -	\$2,695	\$2,790	\$2,885	\$2,985	\$3,085	\$14,440

Water Street Improvements, Phase III (Project# ST-153)

Description: Water Street Improvements from Victory to Lake Mead Parkway including streetscape, water main and storm drain. Phase 4 described in project GG-R24.

Scheduling: Project to be completed in June 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Muni Fac Acquisition & Constr	\$2,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,800,000
Total Project Costs	\$2,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,800,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Eastern Ave - St. Rose Parkway to Anthem Parkway (Project# ST-162)

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

Scheduling: Project to be completed in December 2008

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Regional Trans Commission	\$2,389,772	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,389,772
Total Project Costs	\$2,389,772	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,389,772
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SR-146 St. Rose Parkway, I-15 to I-215 (Project# ST-171)

Description: Phase 2: Construct a new interchange; widen 2 to 8 lanes from S. Highlands Pkwy to Gilespe St.; widen 6 to 8 lanes from Coronado Center Dr. to I-215. This is an NDOT funded and managed project.

Scheduling: Project to be completed in December 2008

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Other Reimbursed	\$7,970,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$7,970,000
Total Project Costs	\$7,970,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$7,970,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Streets

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2009.

Scheduling: Varies

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Pueblo Blvd/Boulder to Warm Sprgs (ST-087)	\$43,000	\$43,000	\$ -	\$ -	\$2,830,000	\$200,000	\$3,116,000
Infrastr Imprv to low income areas (ST-164)	440,000	440,000	440,000	440,000	440,000	440,000	2,640,000
Misc Street & Appurtance Imprv (ST-165)	235,000	285,000	335,000	385,000	385,000	385,000	2,010,000
Parking Lot Maintenance Program (ST-166)	160,000	155,000	190,000	165,000	200,000	-	870,000
Total Project Costs	\$878,000	\$923,000	\$965,000	\$990,000	\$3,855,000	\$1,025,000	\$8,636,000
Funding Sources:							
Regional Transportation Commission	\$43,000	\$43,000	\$ -	\$ -	\$2,830,000	\$200,000	\$3,116,000
Grants & Contributions	-	420,000	420,000	420,000	420,000	420,000	2,100,000
Gas Tax - 1 Cent	440,000	20,000	20,000	20,000	20,000	20,000	540,000
Equip Repair/Maintenance - PW Streets	395,000	440,000	525,000	550,000	585,000	385,000	2,880,000
Total Funding Sources	\$878,000	\$923,000	\$965,000	\$990,000	\$3,855,000	\$1,025,000	\$8,636,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Traffic Control Overview

FY 2009 CIP

Uses and Sources of Funds

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Traffic Signalization Internal to S Edge	\$3,025,000	\$3,025,000	\$ -	\$ -	\$ -	\$ -	\$6,050,000
Tier 2 Projects	21,115,000	950,000	350,000	350,000	350,000	350,000	23,465,000
Total Traffic Control	\$24,140,000	\$3,975,000	\$350,000	\$350,000	\$350,000	\$350,000	\$29,515,000
Funding Sources:							
Regional Transportation Commission	\$18,118,000	\$2,210,000	\$ -	\$ -	\$ -	\$ -	\$20,328,000
Equip Repair/Maint - PW Traffic Dvlpr	6,022,000	1,765,000	350,000	350,000	350,000	350,000	9,187,000
Total Funding Sources	\$24,140,000	\$3,975,000	\$350,000	\$350,000	\$350,000	\$350,000	\$29,515,000

Operating Budget Impact

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Traffic Signalization Internal to S Edge	\$ -	\$ -	\$16,365	\$16,895	\$17,465	\$18,015	\$68,740
Tier 2 Projects	3,615	126,820	138,600	143,100	147,960	152,640	712,735
Total Operating Impact	\$3,615	\$126,820	\$154,965	\$159,995	\$165,425	\$170,655	\$781,475



College Dr. & U.S. 95

Traffic Control Project Profiles

Traffic Signalization Internal to South Edge (Project# TC-159)

Description: Install traffic signals. Locations identified in South Edge traffic study.

Scheduling: Project to be completed in June 2010

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Equip Rpr/Mtce - PW Traffic Dvlpr	\$1,610,000	\$1,610,000	\$ -	\$ -	\$ -	\$ -	\$3,220,000
Regional Trans Commission	1,415,000	1,415,000	-	-	-	-	2,830,000
Total Project Costs	\$3,025,000	\$3,025,000	\$ -	\$ -	\$ -	\$ -	\$6,050,000
Operating Costs	\$ -	\$ -	\$16,365	\$16,895	\$17,465	\$18,015	\$68,740

Tier 2 Traffic Control

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2009.

Scheduling: Varies

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Sunset Rd/Eastgate Dr Signalization (TC-026)	\$500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$500,000
Valle Verde Dr/Windmill Pkwy Signals (TC-027)	530,000	-	-	-	-	-	530,000
Gibson Rd/Paseo Verde Signalization (TC-034)	550,000	-	-	-	-	-	550,000
Arroyo Grande Blvd/Paseo Verde Signals (TC-038)	550,000	-	-	-	-	-	550,000
Arroyo Grande/Wigwam Signalization (TC-043)	750,000	-	-	-	-	-	750,000
Maryland /St. Rose Signalization (TC-045)	750,000	-	-	-	-	-	750,000
Boulder Hwy/Magic Way Signalization (TC-062)	800,000	-	-	-	-	-	800,000
Pecos/Wigwam Dual Left Turns (TC-076)	110,000	-	-	-	-	-	110,000
Bermuda/St. Rose Signalization (TC-079)	800,000	-	-	-	-	-	800,000
Horizon Ridge/Las Palmas Signalization (TC-083)	525,000	-	-	-	-	-	525,000
Horizon Ridge/Paseo Verde Signalization (TC-084)	525,000	-	-	-	-	-	525,000
Eastern/Sun City Anthem Signalization (TC-092)	525,000	-	-	-	-	-	525,000
Anthem/Sun City Anthem Signalization (TC-093)	525,000	-	-	-	-	-	525,000
Sunridge Heights/Coronado Signals (TC-102)	550,000	-	-	-	-	-	550,000
Lake Mead/Mohawk Signalization (TC-104)	500,000	-	-	-	-	-	500,000
Galleria Dr/Mohawk Signalization (TC-105)	700,000	-	-	-	-	-	700,000
Galleria Dr/Center St. Signalization (TC-106)	750,000	-	-	-	-	-	750,000
Horizon Ridge/Mission Signalization (TC-108)	525,000	-	-	-	-	-	525,000
Horizon Ridge/Jeffreys Signalization (TC-114)	550,000	-	-	-	-	-	550,000
Racetrack/Newport Signalization (TC-119)	550,000	-	-	-	-	-	550,000
Sunridge Heights/Executive Air Signals (TC-121)	550,000	-	-	-	-	-	550,000
Gibson/Galleria Signalization (TC-130)	250,000	250,000	-	-	-	-	500,000
Boulder Hwy/Galleria Dr Signalization (TC-131)	350,000	350,000	-	-	-	-	700,000
Equestrian/Magic Way Signalization (TC-140)	530,000	-	-	-	-	-	530,000
Center/Warm Springs Signalization (TC-145)	530,000	-	-	-	-	-	530,000

Tier 2 Traffic Control (Continued)

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2009.
Scheduling: Varies

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Basic/Lake Mead Pkwy Signalization (TC-148)	\$700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$700,000
Carnegie/Sunridge-GV Signalization (TC-154)	530,000	-	-	-	-	-	530,000
GilesPie/St. Rose Pkwy Signalization (TC-156)	750,000	-	-	-	-	-	750,000
GilesPie/Volunteer Signalization (TC-157)	530,000	-	-	-	-	-	530,000
GilesPie/Via Seranove Signalization (TC-158)	530,000	-	-	-	-	-	530,000
Volunteer/LV Blvd Signalization (TC-163)	750,000	-	-	-	-	-	750,000
Bruner/Executive Airport Signals (TC-176)	550,000	-	-	-	-	-	550,000
Desert Shadow/Paseo Verde Signals (TC-178)	530,000	-	-	-	-	-	530,000
Pebble/Wigwam Signalization (TC-179)	530,000	-	-	-	-	-	530,000
Anthem/Somersworth Signalization (TC-180)	530,000	-	-	-	-	-	530,000
Anthem/Solera Moon Signalization (TC-181)	530,000	-	-	-	-	-	530,000
Bowes/St. Rose Signalization (TC-182)	530,000	-	-	-	-	-	530,000
Traffic Sign Replacement Program (TC-183)	350,000	350,000	350,000	350,000	350,000	350,000	2,100,000
Total Project Costs	\$21,115,000	\$950,000	\$350,000	\$350,000	\$350,000	\$350,000	\$23,465,000
Funding Sources:							
Regional Transportation Commission	\$16,508,000	\$600,000	\$ -	\$ -	\$ -	\$ -	\$17,108,000
Equip Repair/Maintenance - PW Traffic Dvlpr	4,607,000	350,000	350,000	350,000	350,000	350,000	6,357,000
Total Funding Sources	\$21,115,000	\$950,000	\$350,000	\$350,000	\$350,000	\$350,000	\$23,465,000
Operating Costs	\$3,615	\$126,820	\$138,600	\$143,100	\$147,960	\$152,640	\$712,735

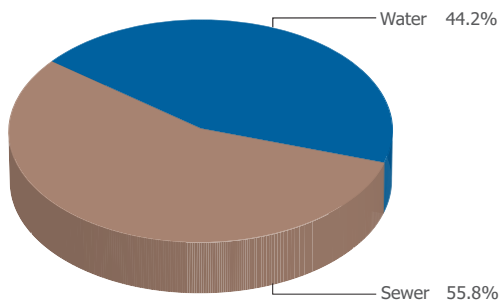


Enterprise Funds

FY 2009 Project Summary

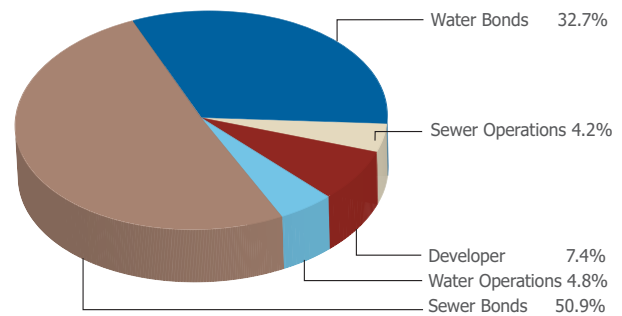
By Category

Category	Project Costs	Operating Costs
Water	\$71,072,200	\$1,231,062
Sewer	89,589,900	488,000
Total	\$160,662,100	\$1,719,062



By Funding Source

Funding Source	Project Costs
Water Improvement Bonds	\$52,568,700
Water Operations	7,643,000
Developer	11,910,500
Sewer Improvement Bonds	81,710,900
Sewer Operations	6,829,000
Total	\$160,662,100



Water Treatment Plant Facility

Water Overview

Uses and Sources of Funds

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Misc PRV & Pressure Zone Imprv Ph II	\$3,150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,150,000
Section 4 & 9 - 2100 Zone Imprv	1,700,000	-	-	-	-	-	1,700,000
Sunset WL Replacement	1,700,000	-	-	-	-	-	1,700,000
Utility Services Support Building	7,000,000	2,500,000	-	-	-	-	9,500,000
Potable Reservoir Rehabilitation	4,000,000	4,400,000	4,840,000	5,324,000	5,856,400	6,442,400	30,862,800
Meters 2-Inch & Under - Replacement	1,616,000	1,616,000	1,616,000	1,616,000	1,616,000	1,616,000	9,696,000
P-13B Pump Stn & Discharge Pipeline	1,300,000	-	-	-	-	-	1,300,000
R-28 Reservoir	2,400,000	-	-	-	-	-	2,400,000
East 2100 24-Inch Transmission Main	4,400,000	-	-	-	-	-	4,400,000
Crystal Ridge 3220 Press Zone Fac	2,100,000	-	-	-	-	-	2,100,000
Automated Meter Reading (AMR)	2,900,000	2,900,000	2,900,000	-	-	-	8,700,000
Misc PRV & Pressure Zone Imprv Ph I	1,400,000	-	-	-	-	-	1,400,000
W Henderson 2630 Press Zone Ph I	5,800,000	-	-	-	-	-	5,800,000
Utility Asset Management Program	2,500,000	2,000,000	750,000	750,000	750,000	750,000	7,500,000
East 2100 Press Zone 16-Inch Imprv	1,500,000	-	-	-	-	-	1,500,000
Wigwam/US 95 20-Inch 2120 Main	2,105,000	-	-	-	-	-	2,105,000
Cross Conx Ctrl Backflow Retrofit	3,022,000	1,784,000	4,956,000	1,200,000	1,200,000	-	12,162,000
R-21A Reservoir	4,972,000	4,482,000	4,482,000	-	-	-	13,936,000
Galleria Dr Half Street Imprv	3,850,000	-	-	-	-	-	3,850,000
Tier 2 Projects	13,657,200	26,023,300	7,434,400	6,966,551	5,099,915	2,414,676	61,596,042
Total Water	\$71,072,200	\$45,705,300	\$26,978,400	\$15,856,551	\$14,522,315	\$11,223,076	\$185,357,842
Funding Sources:							
Water - Improvement Bonds	\$52,568,700	\$32,656,800	\$19,330,900	\$7,706,900	\$5,820,300	\$1,913,100	\$119,996,700
Water - Operations	7,643,000	7,479,000	7,647,500	8,149,651	8,702,015	9,309,976	48,931,142
Developer - Water	10,860,500	5,569,500	-	-	-	-	16,430,000
Total Funding Sources	\$71,072,200	\$45,705,300	\$26,978,400	\$15,856,551	\$14,522,315	\$11,223,076	\$185,357,842

Operating Budget Impact

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Section 4 & 9 - 2100 Zone Improvements	\$531	\$531	\$531	\$531	\$531	\$531	\$3,186
Utility Services Support Building	350,000	350,000	350,000	650,000	350,000	350,000	2,400,000
P-13B Pump Stn & Discharge Pipeline	150,000	150,000	150,000	150,000	150,000	150,000	900,000
R-28 Reservoir	20,000	20,000	20,000	20,000	20,000	20,000	120,000
East 2100 24-Inch Transmission Main	10,000	10,000	10,000	10,000	10,000	10,000	60,000
Crystal Ridge 3220 Press Zone Fac	160,000	160,000	160,000	160,000	160,000	160,000	960,000
W Henderson 2630 Press Zone Ph I	125,000	125,000	125,000	125,000	125,000	125,000	750,000
R-21A Reservoir	20,000	20,000	20,000	20,000	20,000	20,000	120,000
Tier 2 Projects	395,531	385,041	401,495	461,495	401,495	401,495	2,446,552
Total Operating Impact	\$1,231,062	\$1,220,572	\$1,237,026	\$1,597,026	\$1,237,026	\$1,237,026	\$7,759,738

Water Project Profiles

Misc PRV & Pressure Zone System Improv - Phase II (Project# W-097)

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 February 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Water - Improvement Bonds	\$3,150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,150,000
Total Project Costs	\$3,150,000	-	-	-	-	-	\$3,150,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Section 4 & 9 - 2100 Zone Improvements (Project# W-129)

Description: Installation of approximately 1,350 lf of 8-inch in Orleans from Geneva to Ithica, 1,350 lf of 10-inch in Milan from Ithica to London, 675 lf of 10-inch in Naples from Madrid to Warm Springs and 350 lf of 8-inch in Oslo from Racetrack to Jena and 675 lf in Oslo from Kiel to Milan.

Scheduling: Project to be completed in April 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Water - Improvement Bonds	\$1,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,700,000
Total Project Costs	\$1,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,700,000
Operating Costs	\$531	\$531	\$531	\$531	\$531	\$531	\$3,186

Sunset WL Replacement - Phase II (Project# W-151)

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

Scheduling: Project to be completed in February 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Water - Improvement Bonds	\$1,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,700,000
Total Project Costs	\$1,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,700,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Utility Services Support Building (Project# W-165)

Description: The Utility Services Support Building, or USSB, proposes to provide four Dept. of Utility Services sections with needed administrative office and workshop areas. Environmental Administration, Meter Services, Field Services, and Regulatory Programs are proposed to move to the new 31,000 square foot building which will provide offices, meeting rooms, shop areas, kitchens, lunch area, and locker rooms 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 March 2010

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Water - Improvement Bonds	\$7,000,000	\$2,500,000	\$ -	\$ -	\$ -	\$ -	\$9,500,000
Total Project Costs	\$7,000,000	\$2,500,000	\$ -	\$ -	\$ -	\$ -	\$9,500,000
Operating Costs	\$350,000	\$350,000	\$350,000	\$650,000	\$350,000	\$350,000	\$2,400,000

Potable Reservoir Rehabilitation (Project# W-172)

Description: Interior/Exterior repairs and painting of potable water distribution reservoirs.

Scheduling: Project to be completed in April 2021

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Water - Operations	\$4,000,000	\$4,400,000	\$4,840,000	\$5,324,000	\$5,856,400	\$6,442,400	\$30,862,800
Total Project Costs	\$4,000,000	\$4,400,000	\$4,840,000	\$5,324,000	\$5,856,400	\$6,442,400	\$30,862,800
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Meters 2-Inch & Under - Replacement & New Installation (Project# W-191)

Description: This project is for the annual procurement of meters sized 2-inch or smaller, both standard positive displacement and residential fire service, to be used for new meter installations and meter replacements throughout the City. Historically, approximately 7% of the installed small meter inventory is replaced annually and an additional 5,500 new small meters are installed annually. The City's future growth areas will include both residential fire meters (RFM) and positive displacement meters. Replacement of small meter parts or lids are also included at the time of a small meter installation or repair to ensure a functioning meter setting.

Scheduling: Project to be completed in June 2015

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Water - Operations	\$1,616,000	\$1,616,000	\$1,616,000	\$1,616,000	\$1,616,000	\$1,616,000	\$9,696,000
Total Project Costs	\$1,616,000	\$1,616,000	\$1,616,000	\$1,616,000	\$1,616,000	\$1,616,000	\$9,696,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

P-13B Pump Station & Discharge Pipeline (Project# W-198)

Description: Construction of a 790 GPM pump station (P13B) to serve Crystal Ridge, Triple 5, and portions of the Foothills at MacDonald Ranch projects. P13B will pump to R-31 and construction of a 3300 linear feet of 10-inch and 1740 linear feet of 12-inch pipeline.

Scheduling: Project to be completed in January 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Developer - Water	\$1,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,300,000
Total Project Costs	\$1,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,300,000
Operating Costs	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$900,000

R-28 Reservoir (Project# W-201)

Description: Construction of a 0.6 MG reservoir to serve the 2760 & 2630 pressure zones within the Foothills at MacDonald Ranch project. The reservoir is tied to the P-27 pumping station.

Scheduling: Project to be completed in December 2008

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Developer - Water	\$2,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,400,000
Total Project Costs	\$2,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,400,000
Operating Costs	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$120,000

East 2100 24-inch Transmission Main - Phase I (Project# W-208)

Description: Installation of approximately 1.7 miles of 24-inch water transmission main.

Scheduling: Project to be completed in April 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Water - Improvement Bonds	\$4,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$4,400,000
Total Project Costs	\$4,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$4,400,000
Operating Costs	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$60,000

Crystal Ridge 3220 Pressure Zone Facilities (Project# W-218)

Description: Construction of 400 GPM pumping station (P31) and 0.35 MG reservoir (R32) to provide service for the 3220 pressure zone within the Crystal Ridge project. This includes approximately 5,000 lineal feet of 10-inch transmission main.

Scheduling: Project to be completed in January 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Developer - Water	\$2,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,100,000
Total Project Costs	\$2,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,100,000
Operating Costs	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000	\$960,000

Automated Meter Reading (AMR) Radio Read - Phase II (Project# W-221)

Description: The project covers the installation of AMR radio devices on all remaining water meters located outside of the current AMR radio-read cycles in the City. This includes all professional services, hardware, software, and state of the art AMR radio read technology and any outsourcing required to identify, gather, and implement AMR radio read for the City. This includes the Pilot Phase.

Scheduling: Project to be completed in June 2011

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Water - Improvement Bonds	\$2,900,000	\$2,900,000	\$2,900,000	\$ -	\$ -	\$ -	\$8,700,000
Total Project Costs	\$2,900,000	\$2,900,000	\$2,900,000	\$ -	\$ -	\$ -	\$8,700,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Misc PRV & Pressure Zone Sys Improvements - Phase I (Project# W-226)

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

Scheduling: Project to be completed in April 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Water - Improvement Bonds	\$1,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,400,000
Total Project Costs	\$1,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,400,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

West Henderson 2630 Pressure Zone - Phase I (Project# W-242)

Description: Installation of 4,700 lineal feet of 42-inch transmission main and 3,500 lineal feet of 24-inch main 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 October 2008

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Water - Improvement Bonds	\$5,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$5,800,000
Total Project Costs	\$5,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$5,800,000
Operating Costs	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$750,000

Utility Asset Management Program (Project# W-258)

Description: Phased implementation of a systematic and formal Utility Asset Management Program (U-AMP). Phase 1 includes Needs and Strategy Assessment and identification of Foundation Projects. Phase 2 involves implementing the Foundation Projects, designing new business processes and using these processes to assist in the selection of software applications that will support the Utility in managing its infrastructure. Project Management and Change Management run throughout both Phases

Scheduling: Project to be completed in June 2014

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Water - Improvement Bonds	\$2,500,000	\$2,000,000	\$750,000	\$750,000	\$750,000	\$750,000	\$7,500,000
Total Project Costs	\$2,500,000	\$2,000,000	\$750,000	\$750,000	\$750,000	\$750,000	\$7,500,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

East 2100 Pressure Zone 16-Inch Distribution Imprv (Project# W-276)

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 December 2008

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Water - Improvement Bonds	\$1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,500,000
Total Project Costs	\$1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,500,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Wigwam/U.S. 95 20-Inch 2120 Main and PRV (Project# W-278)

Description: Installation of approximately 1,600 lf of 20-inch main from the end of W-225 (30-inch 2120) under U.S. 95 to Eastgate Road to supply the 2007 PRV. The project also includes approximately 2,700 lineal feet of 16-inch main along Eastgate Road between Wigwam and Autoshow Drive.

Scheduling: Project to be completed in June 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Water - Improvement Bonds	\$2,105,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,105,000
Total Project Costs	\$2,105,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,105,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cross Connection Control Backflow Assembly Retrofit (Project# W-294)

Description: The Backflow Prevention Assembly Program (BFA) will establish contracts for testing and repair of City owned Backflow Prevention Assemblies. The repair and replacement of city owned BFAs will be calculated off of the percentages of repairs or prior contracts for the Gibson Transfer Area. The retrofit portion will be implemented over a period of five years and includes procurement of equipment, easements, testing, and repair. The replacement of a BFA will be based on a 15 to 20 year life expectancy.

Scheduling: Project to be completed in June 2013

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Water - Improvement Bonds	\$3,022,000	\$1,784,000	\$4,956,000	\$1,200,000	\$1,200,000	\$ -	\$12,162,000
Total Project Costs	\$3,022,000	\$1,784,000	\$4,956,000	\$1,200,000	\$1,200,000	\$ -	\$12,162,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

R-21A Reservoir (Project# W-296)

Description: Construction of a 6.0 MG reservoir to serve the 2760 pressure zone.

Scheduling: Project to be completed in June 2011

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Water - Improvement Bonds	\$4,972,000	\$4,482,000	\$4,482,000	\$ -	\$ -	\$ -	\$13,936,000
Total Project Costs	\$4,972,000	\$4,482,000	\$4,482,000	\$ -	\$ -	\$ -	\$13,936,000
Operating Costs	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$120,000

Galleria Drive Half Street Improvements (Project# W-298)

Description: Final design of new half street improvements along Galleria Drive (Athens Road) alignment, adjacent to the proposed USSB facility located between Moser Drive and Pabco Road, approximately 2650 feet. This scope of services will include improvements consisting of: pavements, drainage structures, excavations, embankments, storm drainage systems, curbs, gutters, sidewalks, lighting, a 30 foot trail corridor, utility modifications, pavement markings, signing, traffic signal undergrounds, and FAST components.

Scheduling: Project to be completed in February 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Water - Improvement Bonds	\$3,850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,850,000
Total Project Costs	\$3,850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,850,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Water

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2009.

Scheduling: Varies

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
3-Inch & Larger Meter & Vault Replace (W-029)	\$768,000	\$768,000	\$480,000	\$480,000	\$480,000	\$480,000	\$3,456,000
SW Henderson Utility Annex (W-054)	287,500	-	-	-	-	-	287,500
Boulder Hwy 24-Inch (MP-42) (W-121)	200,000	-	-	-	-	-	200,000
Pittman/Boulder Hwy WL Replacement (W-127)	472,000	3,278,000	-	-	-	-	3,750,000
R-5A Reservoir (2610 Refunding) (W-130)	425,000	775,000	-	-	-	-	1,200,000
P-3A Upgrade (2610 Refunding) (W-131)	100,000	135,000	-	-	-	-	235,000
Hennet System Improvements (W-132A)	100,000	400,000	500,000	-	-	-	1,000,000
Reporting System Improvements (W-132B)	100,000	100,000	-	-	-	-	200,000
Network System Improvements (W-132C)	200,000	150,000	100,000	100,000	-	-	550,000
Control System Improvements (W-132D)	150,000	150,000	150,000	150,000	100,000	100,000	800,000
Warm Springs Road 20-Inch Main (W-138)	250,000	500,000	-	-	-	-	750,000
North Greenway Road 16-Inch Main (W-139)	150,000	470,000	-	-	-	-	620,000
Athens Avenue 20-Inch Main (W-140)	347,500	272,500	-	-	-	-	620,000
Galleria Dr 16-Inch Main (W-143)	590,000	-	-	-	-	-	590,000
36-Inch Main - WTP to Boulder Hwy (W-146)	281,000	2,119,000	-	-	-	-	2,400,000
Lake Mead 30-Inch Main (W-147)	292,000	2,208,000	-	-	-	-	2,500,000
Victory Road Cast Iron Main Replace (W-153)	70,000	245,000	-	-	-	-	315,000
Gibson Rd Pressure Reducing Stn (W-181)	850,000	-	-	-	-	-	850,000
Meters 3-Inch & Larger Asset Inv (W-185)	100,000	-	-	-	-	-	100,000
Crystal Ridge 2800 Press Zone Res (W-199)	700,000	-	-	-	-	-	700,000
P-27 Pump Station (W-200)	400,000	-	-	-	-	-	400,000
Tresor 2500 Press Zone Booster Stn (W-204)	350,000	-	-	-	-	-	350,000
UM Version 8 Upgrade (W-223)	300,000	-	-	-	-	-	300,000
Security Imprv for Water Facilities (W-227)	750,000	750,000	750,000	750,000	750,000	-	3,750,000
Unfunded Road Rehabilitation (W-230)	250,000	250,000	250,000	250,000	250,000	-	1,250,000
Crystal Ridge Press Reducing Valves (W-232)	750,000	-	-	-	-	-	750,000
Desert Tortoise Mitigation Imprv (W-235)	50,000	50,000	50,000	-	-	-	150,000
Electronic Bill Presentation (W-244)	150,000	-	-	-	-	-	150,000
R-13A Reservoir (W-252)	750,000	-	-	-	-	-	750,000
WTP Raw Water Sample Vault (W-255)	250,000	-	-	-	-	-	250,000
Misc Electrical Improvements (W-259)	200,000	219,000	240,900	264,900	291,300	320,600	1,536,700
Misc Pres Zone Conversions Ph I (W-263)	317,250	1,797,750	-	-	-	-	2,115,000
2370 Armogosa Trail & GV Pkwy Imprv (W-267)	259,950	1,473,050	-	-	-	-	1,733,000
Automated Meter Reading Maintenance (W-270)	530,000	530,000	530,000	530,000	530,000	530,000	3,180,000
Opportunity Site "A" Fire Protect Infr (W-273)	203,000	-	-	-	-	-	203,000
Centralized Access Mgt & Security (W-274)	175,000	-	-	-	-	-	175,000
City Towers Fire Protection Infrastructure (W-280)	116,000	-	-	-	-	-	116,000
Cathodic Protection Assessment & Impl (W-283)	125,000	250,000	275,000	275,000	275,000	302,500	1,502,500
W Henderson Utility Infr Imprv Ph I (W-284)	100,000	-	-	-	-	-	100,000

Tier 2 Water (continued)

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2009.
Scheduling: Varies

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Outsource Bill Redesign (W-289)	\$32,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$32,000
Outsource Utility Bill Print & Mail (W-290)	222,000	-	-	-	-	-	222,000
Potable Pumping Stn & Distr Sys (W-291)	400,000	400,000	400,000	440,000	440,000	440,000	2,520,000
Water Infrastructure Painting (W-292)	150,000	165,000	181,500	199,651	219,615	241,576	1,157,342
R-19B Reservoir (W-297)	344,000	8,568,000	3,527,000	3,527,000	1,764,000	-	17,730,000
Cayenta Util Mgr (W-9034)	50,000	-	-	-	-	-	50,000
Total Tier 2 Project Costs	13,657,200	26,023,300	7,434,400	6,966,551	5,099,915	2,414,676	61,596,042
Funding Sources:							
Water - Improvement Bonds	\$6,569,700	\$18,990,800	\$6,242,900	\$5,756,900	\$3,870,300	\$1,163,100	\$42,593,700
Water - Operations	2,027,000	1,463,000	1,191,500	1,209,651	1,229,615	1,251,576	8,372,342
Developer - Water	5,060,500	5,569,500	-	-	-	-	10,630,000
Total Funding Sources	\$13,657,200	\$26,023,300	\$7,434,400	\$6,966,551	\$5,099,915	\$2,414,676	\$61,596,042
Operating Costs	\$395,531	\$385,041	\$401,495	\$461,495	\$401,495	\$401,495	\$2,446,552



Water Reclamation Facility

Sewer Overview

Uses and Sources of Funds

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Southwest WRF - Phase I	\$49,250,000	\$49,250,000	\$ -	\$ -	\$ -	\$ -	98,500,000
Plant 3 Lagoon Demolition	5,023,000	3,022,000	-	-	-	-	8,045,000
Utility Services Support Building	7,000,000	2,500,000	-	-	-	-	9,500,000
Horizon Sewer Main Rehabilitation	1,533,000	1,128,000	3,383,000	-	-	-	6,044,000
St. Rose Sewer Interceptor	5,100,000	-	-	-	-	-	5,100,000
Utility Asset Management Program	2,500,000	2,000,000	750,000	750,000	750,000	750,000	7,500,000
Improvements to LLV Lift Stations	4,150,000	1,250,000	-	-	-	-	5,400,000
Site 16 Reservoir Modifications	1,000,000	2,900,000	9,000,000	-	-	-	12,900,000
Galleria Dr. Half Street Improvements	3,850,000	-	-	-	-	-	3,850,000
Tier 2 Projects	10,183,900	16,006,100	3,889,500	4,238,460	4,235,895	4,225,484	42,779,339
Total Sewer	\$89,589,900	\$78,056,100	\$17,022,500	\$4,988,460	\$4,985,895	\$4,975,484	\$199,618,339
Funding Sources:							
Sewer Improvement Bonds	\$81,710,900	\$66,738,100	\$6,683,000	\$3,515,000	\$3,365,000	\$3,192,500	\$165,204,500
Developer - Sewer	1,050,000	5,950,000	-	-	-	-	7,000,000
Sewer Operations	6,829,000	5,368,000	10,339,500	1,473,460	1,620,895	1,782,984	27,413,839
Total Funding Sources	\$89,589,900	\$78,056,100	\$17,022,500	\$4,988,460	\$4,985,895	\$4,975,484	\$199,618,339

Operating Budget Impact

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Southwest WRF - Phase I	\$ -	\$4,500,000	\$4,500,000	\$5,500,000	\$4,500,000	\$4,500,000	\$23,500,000
Utility Services Support Building	350,000	350,000	350,000	650,000	350,000	350,000	2,400,000
St. Rose Sewer Interceptor	10,000	10,000	10,000	10,000	10,000	10,000	60,000
Tier 2 Projects	128,000	88,000	88,000	133,000	88,000	88,000	613,000
Total Operating Impact	\$488,000	\$4,948,000	\$4,948,000	\$6,293,000	\$4,948,000	\$4,948,000	\$26,573,000



Backflow Recover Basin Maintenance

Sewer Project Profiles

Southwest WRF - Phase I (Project# S-080C)

Description: Design and construction of the first phase (8.0 mgd) of a satellite water reclamation facility to service the City's west side.
Scheduling: Project to be completed in June 2010

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Wastewater Improvement Bonds	\$49,250,000	\$49,250,000	\$ -	\$ -	\$ -	\$ -	\$98,500,000
Total Project Costs	\$49,250,000	\$49,250,000	\$ -	\$ -	\$ -	\$ -	\$98,500,000
Operating Costs	\$ -	\$4,500,000	\$4,500,000	\$5,500,000	\$4,500,000	\$4,500,000	\$23,500,000

Plant 3 Lagoon Demolition (Project# S-084)

Description: Removal of nine (9) existing lagoons to include sludge removal.
Scheduling: Project to be completed in June 2010

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Wastewater Improvement Bonds	\$5,023,000	\$3,022,000	\$ -	\$ -	\$ -	\$ -	\$8,045,000
Total Project Costs	\$5,023,000	\$3,022,000	\$ -	\$ -	\$ -	\$ -	\$8,045,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Utility Services Support Building (Project# S-100)

Description: The Utility Services Support Building, or USSB, proposes to provide four Dept. of Utility Services sections with needed administrative office and workshop areas. Environmental Administration, Meter Services, Field Services, and Regulatory Programs are proposed to move to the new 31,000 square foot building which will provide offices, meeting rooms, shop areas, kitchens, lunch area, and locker rooms 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 March 2010

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Wastewater Improvement Bonds	\$7,000,000	\$2,500,000	\$ -	\$ -	\$ -	\$ -	\$9,500,000
Total Project Costs	\$7,000,000	\$2,500,000	\$ -	\$ -	\$ -	\$ -	\$9,500,000
Operating Costs	\$350,000	\$350,000	\$350,000	\$650,000	\$350,000	\$350,000	\$2,400,000

Horizon Sewer Main Rehab/Replacement (Project# S-137)

Description: 10,300 linear feet of 12-inch sewer along Horizon Dr. from Canyon Rd. to Mona Ln., and along Mona Ln. from Horizon Dr. to Boulder Hwy., 5,300 linear feet of 15-inch sewer along Pioneer St. from Boulder Hwy. to Major Ave. and along Center St. from Major Ave. to Kola St., 4,700
Scheduling: Project to be completed in June 2011

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Wastewater Improvement Bonds	\$1,533,000	\$1,128,000	\$3,383,000	\$ -	\$ -	\$ -	\$6,044,000
Total Project Costs	\$1,533,000	\$1,128,000	\$3,383,000	\$ -	\$ -	\$ -	\$6,044,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

St. Rose Sewer Interceptor - Exec Airport Dr. to Bowes (Project# S-163)

Description: Installation of approximately 5,500 lineal feet of 36-inch and 2,000 lineal feet of 42-inch sewer interceptor along St. Rose Pkwy. from Executive Airport Drive to Bowes Avenue.

Scheduling: Project to be completed in October 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Wastewater Improvement Bonds	\$5,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$5,100,000
Total Project Costs	\$5,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$5,100,000
Operating Costs	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$60,000

Utility Asset Management Program (Project# S-168)

Description: Phased implementation of a systematic and formal Utility Asset Management Program (U-AMP). Phase 1 includes Needs and Strategy Assessment and identification of Foundation Projects. Phase 2 involves implementing the Foundation Projects, designing new business processes and using these processes to assist in the selection of software applications that will support the Utility in managing its infrastructure. Project Management and Change Management run throughout both Phases.

Scheduling: Project to be completed in June 2014

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Wastewater Improvement Bonds	\$2,500,000	\$2,000,000	\$750,000	\$750,000	\$750,000	\$750,000	\$7,500,000
Total Project Costs	\$2,500,000	\$2,000,000	\$750,000	\$750,000	\$750,000	\$750,000	\$7,500,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Improvements To Lake Las Vegas Lift Station (Project# S-206)

Description: The Wastewater operations section will be operating and maintaining four lift stations in the Lake Las Vegas community, which were installed and previously maintained by the Homeowner's Association. All four of the lift stations are in need of improvements to meet the City's operating philosophy (safety, security, accessibility, reliability, operability, maintainability). This project would first evaluate the four lift stations, partner with the department to identify improvements needed, then construct those improvements.

Scheduling: Project to be completed in January 2010

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Wastewater Operations	\$4,150,000	\$1,250,000	\$ -	\$ -	\$ -	\$ -	\$5,400,000
Total Project Costs	\$4,150,000	\$1,250,000	\$ -	\$ -	\$ -	\$ -	\$5,400,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Site 16 Reservoir Modifications (Project# S-213)

Description: Design and construct a new 3 million gallon potable water reservoir on the site. Rehabilitate and convert existing R-16 reservoir for reclaimed water usage. The potable water storage on the site would change from 11 mg to 6 mg. The reclaimed storage would change from 2 mg to 10 mg.

Scheduling: Project to be completed in December 2010

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Wastewater Operations	\$1,000,000	\$2,900,000	\$9,000,000	\$ -	\$ -	\$ -	\$12,900,000
Total Project Costs	\$1,000,000	\$2,900,000	\$9,000,000	\$ -	\$ -	\$ -	\$12,900,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Galleria Drive Half Street Improvements (Project# S-214)

Description: Final design of new half street improvements along Galleria Drive (Athens Road) alignment, adjacent to the proposed USSB facility located between Moser Drive and Pabco Road, approximately 2,650 feet. This scope of services will include improvements consisting of: pavements, drainage, structures, excavations, embankments, storm drainage systems, curbs, gutters, sidewalks, lighting, a 30 foot trail corridor, utility modifications, pavement markings, signing, traffic signal undergrounds, and FAST components.

Scheduling: Project to be completed in January 2009

Project Costs by Funding Source:	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Wastewater Improvement Bonds	\$3,850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,850,000
Total Project Costs	\$3,850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,850,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Sewer

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2009.

Scheduling: Varies

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Manganese Park Sewer Replacement (S-005)	\$55,200	\$404,800	\$ -	\$ -	\$ -	\$ -	\$460,000
SW Henderson Utility Annex (S-032)	287,500	287,500	-	-	-	-	575,000
Hennet System Improvements (S-066A)	100,000	400,000	500,000	-	-	-	1,000,000
Reporting System Improvements (S-066B)	100,000	100,000	-	-	-	-	200,000
Network System Improvements (S-066C)	200,000	150,000	100,000	100,000	-	-	550,000
Control System Improvements (S-066D)	150,000	150,000	150,000	150,000	100,000	100,000	800,000
RP-18 Building Upgrade (S-067)	50,000	950,000	-	-	-	-	1,000,000
Warm Springs Relief Sewer (S-071)	300,000	5,700,000	-	-	-	-	6,000,000
R.I.B. Closure - Pabco & Plant No. 2 (S-075C)	375,000	-	-	-	-	-	375,000
WRF Secondary Clarifiers 1 & 2 (S-082)	520,000	-	-	-	-	-	520,000
Reclaimed Reservoir Rehabilitation (S-099)	800,000	880,000	968,000	1,064,809	1,171,280	1,288,408	6,172,497
St. Rose Pkwy Easement Acquisition (S-110)	50,000	50,000	50,000	50,000	50,000	-	250,000
UM Version 8 Upgrade (S-136)	300,000	-	-	-	-	-	300,000
Unfunded Road Rehabilitation (S-145)	150,000	150,000	150,000	150,000	150,000	-	750,000
Paradise Hills Interceptor Sewer (S-156)	313,000	-	-	-	-	-	313,000
Electronic Bill Presentation (S-158)	150,000	-	-	-	-	-	150,000
LLV - Falls Wastewater Lift Station (S-160)	750,000	250,000	-	-	-	-	1,000,000
Manhole Rehabilitation (S-166)	157,000	173,000	190,000	209,000	230,000	253,000	1,212,000
Mohawk Lift Station Elimination (S-169)	450,000	-	-	-	-	-	450,000
Centralized Access Management (S-171)	200,000	-	-	-	-	-	200,000
WRF Block Wall (S-172)	255,000	1,402,500	-	-	-	-	1,657,500
Laboratory Expansion (S-187)	298,700	1,560,050	-	-	-	-	1,858,750
Misc Sanitary Sewer Protection Imprv (S-191)	800,000	625,000	75,000	-	-	-	1,500,000
Cathodic Protection System (S-194)	125,000	250,000	275,000	275,000	275,000	302,500	1,502,500
W Henderson Utility Infrastructure Imprv (S-197)	500,000	-	-	-	-	-	500,000
Outsource of Utility Bill Printing & Mail (S-199)	222,000	-	-	-	-	-	222,000
Water Reclamation Facility Odor Control (S-200)	250,500	878,250	600,000	600,000	600,000	600,000	3,528,750

Tier 2 Sewer (continued)

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2009.
Scheduling: Varies

Project	Budget FY 2009	Forecast FY 2010	Forecast FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Total
Monomedia Filter & SCC Repl (S-201)	\$500,000	\$250,000	\$250,000	\$1,000,000	\$1,000,000	\$1,000,000	\$4,000,000
Water Reclamation Facility Assess (S-202)	750,000	750,000	-	-	-	-	1,500,000
Drain & Cleanout Station for Trucks (S-203)	25,000	80,000	-	-	-	-	105,000
Secure Outdoor Storage - Equip (S-204)	100,000	-	-	-	-	-	100,000
Wastewater Condition Assessment (S-207)	400,000	400,000	400,000	440,000	440,000	440,000	2,520,000
Wastewater Infrastructure Painting (S-208)	150,000	165,000	181,500	199,651	219,615	241,576	1,157,342
Center Street Sewer Main Ext (S-216)	300,000	-	-	-	-	-	300,000
Open Contract - Cayenta Mgr (S-9025)	50,000	-	-	-	-	-	50,000
Total Tier 2 Project Costs	\$10,183,900	\$16,006,100	\$3,889,500	\$4,238,460	\$4,235,895	\$4,225,484	\$42,779,339
Funding Sources:							
Wastewater Improvement Bonds	\$7,454,900	\$8,838,100	\$2,550,000	\$2,765,000	\$2,615,000	\$2,442,500	\$26,665,500
Developer - Wastewater	1,050,000	5,950,000	-	-	-	-	7,000,000
Wastewater Operations	1,679,000	1,218,000	1,339,500	1,473,460	1,620,895	1,782,984	9,113,839
Total Funding Sources	\$10,183,900	\$16,006,100	\$3,889,500	\$4,238,460	\$4,235,895	\$4,225,484	\$42,779,339
Operating Costs	\$128,000	\$88,000	\$88,000	\$133,000	\$88,000	\$88,000	\$613,000



Inlet Pipe

Long-Range Planning Overview

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City of Henderson 2005 - 2009 Strategic Plan



A Place To Call Home

Strategic Plan

The Planning Process

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

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

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

The community's input was obtained through two citizen surveys which included the National Citizen Survey and the City of Henderson Citizen Assessment Survey. This data allowed City staff to validate issues generated from departments against citizen responses, as well as incorporate other areas identified by citizens as being important. In the development of the City's strategic priorities the City Council focused on areas of alignment between the top Citywide issues developed by departments and citizen survey results.

Each priority is presented with the following components:

- Priority Overview
- Issues Related to the Priorities
- Goals
- Community Voice (citizen survey results)
- Measures of Success (performance measures)

The Community's Voice (obtained through the use of citizen surveys) and Measures of Success (performance measures) associated with each priority will be instrumental in monitoring and reporting the results of this plan.



Vision Statement:

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



Priorities:

Economic Development

Expand the City's economic and employment opportunities.

Financial Planning

Maintain financial stewardship while maximizing the use of resources.

Natural Resource Management

Protect and preserve our natural resources for future generations.

Public Safety

Ensure public safety through prevention and efficient emergency response.

Quality Development

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

Transportation

Improve and maintain our community's transportation network.

Mission Statement:

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



Values in ACTION

Accountability

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

Customer Service

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

Teamwork

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

Integrity

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

Our Employees

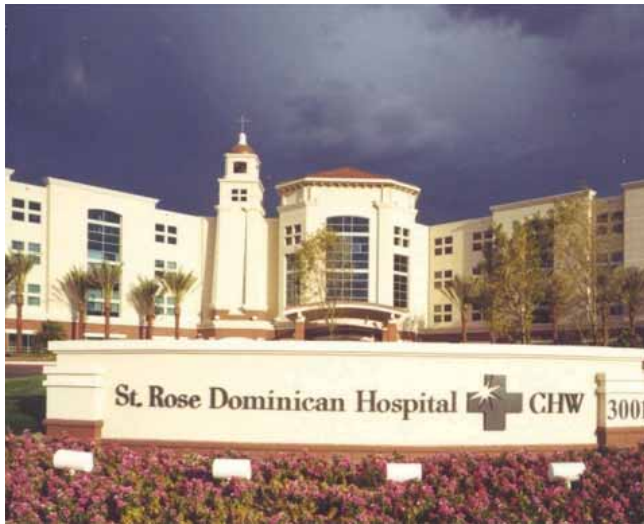
We recognize that our employees are the reason for our quality organization and excellent service record. We support employee development and seek opportunities for personal and professional growth.

New Ideas & Risk = Innovation

We are open to new ideas, the basis for imaginative and resourceful problem solving. We encourage employees to accept responsible risk-taking to transform a new idea into innovative service.

Economic Development

The City continues to focus its efforts on recruiting new businesses, strengthening existing businesses, and diversifying our local economy. This includes maintaining a pro-business climate and recruiting a select list of target industries including medical, industrial, financial, educational, and administrative offices. Expansion of employment opportunities in Henderson is important in maintaining a healthy economic environment.



Balanced Land Use

Recruitment of targeted businesses and expansion of existing companies is essential for the long-term economic stability of our community. An important aspect to economic development strategies is maintaining a balance between retail, commercial, and industrial land uses, each of which create job opportunities for our residents. The types of new businesses that can be recruited is dependent upon the availability of marketable land.

Goal: To develop a systematic approach to ensure adequate inventory of industrial land for business recruitment.

West Henderson Industrial Development

The City entered into an agreement with Clark County and the Federal Bureau of Land Management to develop a land use plan for the annexation area known as “West Henderson.” The City, serving in the lead role, ensured the appropriate balance of residential, commercial, industrial, recreation, public services, and open space was planned prior to the land auction. Due to the escalating prices of raw, developable land, the City must continue its role in protecting the industrial land for future development.

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

Community Voice

- **Availability of job opportunities** was identified as one of the top **Quality of Life** issues in our community.
- When asked the importance of "Increasing Job Opportunities," **76%** of surveyed residents indicated that it was either extremely important or very important
- When asked the importance of "Improving the Business Climate," **68%** of surveyed residents indicated that it was either extremely important or very important

Measures of Success

- Number and quality of new jobs created
- Growth in the valuation of non-residential properties
- Economic impact of targeted companies that have established operations within the City

Financial Planning

Responsible financial stewardship is imperative to provide for the current and future needs of our growing community. Long-term financial planning is a key component in maximizing our resources to meet the increasing service demands of our citizens. The availability of timely and pertinent financial information will provide management with the tools needed for effective and efficient resource management.



Financial Planning to Meet Growth Needs

The discretionary funds available to allocate each year have been declining over time and represent less than 5% of the total General Fund. This poses a significant challenge for the City to maintain current service levels and meet the service demands of a growing population base.

Goal: To improve the City's long-range financial planning process by assisting in the creation of a performance management system. This system will focus on outcomes, allow for the strategic investment of resources, and ensure financial stewardship for our citizens.



New Financial Management System

The scope and complexity of the accounting and financial reporting environment has increased substantially over the past ten years. The current financial management system, which was implemented in 1987, presents challenges in providing adequate and timely financial information. These factors are the driving force for a new financial management system.

Goal: To improve the dissemination of financial information by implementing a new financial management system.

Community Voice

- When asked the importance of "Managing the City's Finances," **87%** of surveyed residents indicated that it was either extremely important or very important

Measures of Success

- Citizens' satisfaction with the value received from their tax dollars
- Percentage of new financial management system implemented

Natural Resource Management

Our community's demand for our natural resources continues to increase. The City must continue its proactive approach managing these resources in order to ensure their availability for the future. This requires continued coordination with other governmental entities in our area. Due to the prolonged drought, promoting water conservation continues to be a priority for the City, as well as for the entire valley.

Water Conservation

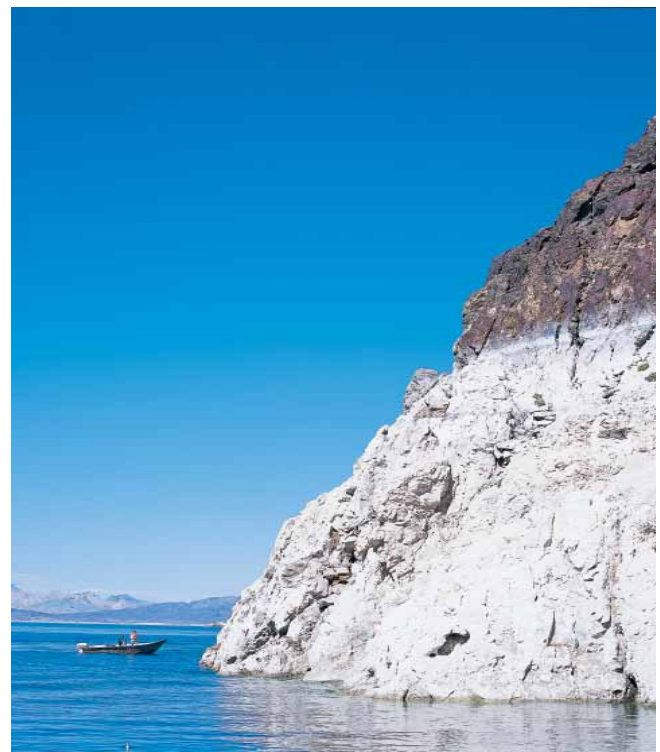
Southern Nevada and the City of Henderson depend on the Colorado River and Lake Mead for over 90% of our water. Precipitation in the Colorado Rocky Mountains which flows into the Colorado River and ultimately into Lake Mead, has been significantly below normal since 1999, resulting in a 90 foot drop in Lake Mead. We are currently in drought alert and may be in drought emergency within the next year. The City was a major participant in the development of a regional water conservation plan and adopted a Drought and Conservation Ordinance to implement measures to encourage the necessary water conservation. To ensure we are able to meet necessary water demands, outdoor water use is restricted.

Goal: To implement drought and conservation measures that reduce residential and commercial water consumption.

Utility System Reliability

The challenge for the City is to ensure that our water, wastewater, and reclaimed water services keep pace with demand, while maintaining financial stability for our capital improvement program and the operations and maintenance of our facilities and service.

Goal: To ensure that our services keep pace with demand while maintaining the financial stability of the utility.



Community Voice

- **Quality and availability of drinking water** were identified as top **Quality of Life** issues in our community.
- When asked the importance of Quality of Drinking Water, " **86%** of surveyed residents indicated that it was either extremely important or very important

Measures of Success

- Reduction in average monthly consumption per residential account
- System capacity reliably meeting system demands

Public Safety

Providing for the safety of our community continues to be one of the highest priorities of the City. With the expansion of our population and boundaries, Henderson is committed to providing the best public safety services and programs in partnership with our community. This includes efficient emergency response, state-of-the-art technology, prevention programs, and coordination with other governmental entities on Homeland Security initiatives.



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.

Emergency Medical Service Levels

Emergency medical service incidents and transports have increased 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



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 250,000 in 2007. 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 250,000 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

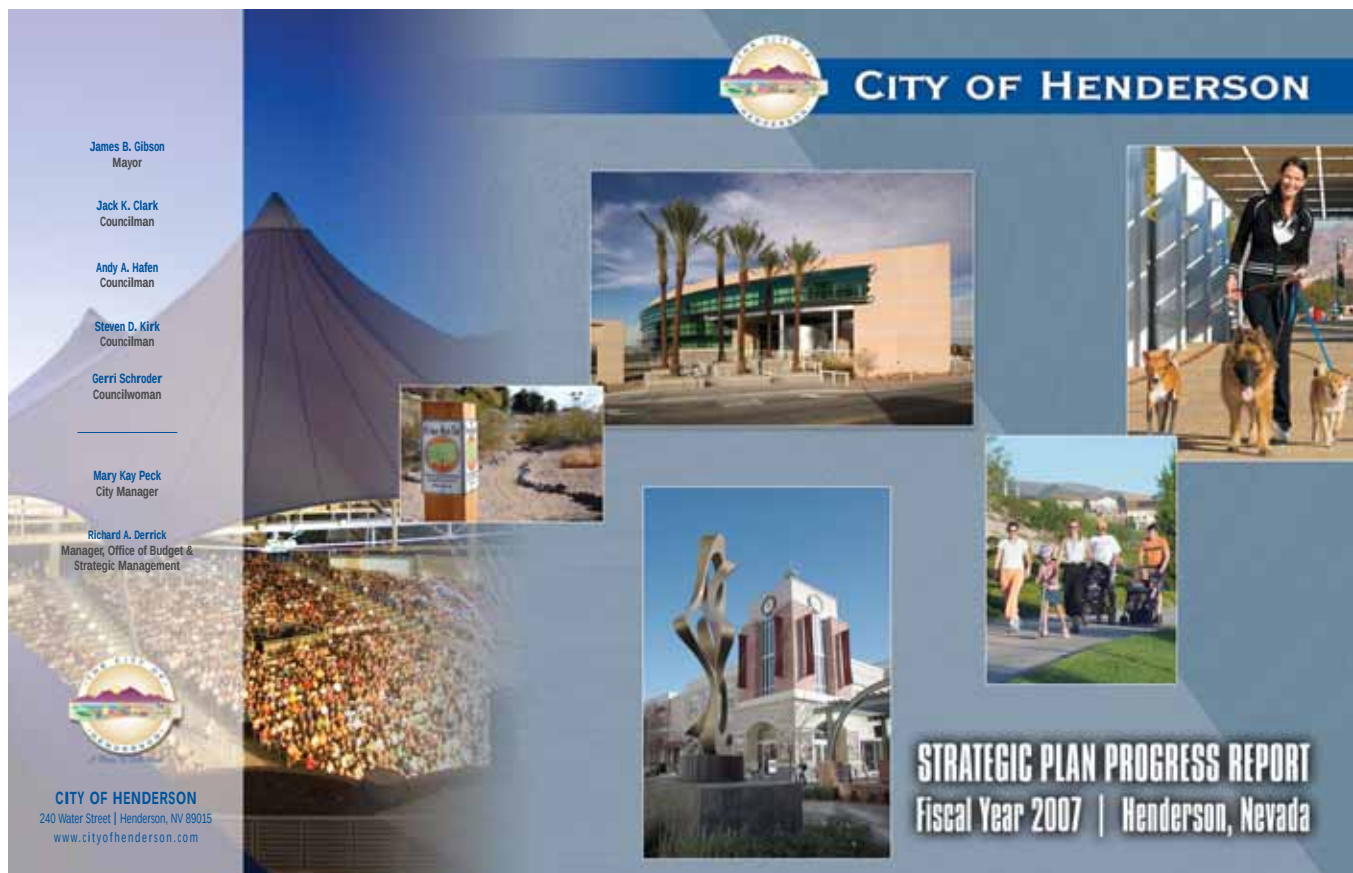
Monitoring Progress

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 2008 Progress Report will be available in the Fall of 2008 and will be used in the development of the Fiscal Year 2010 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 2009 will be the fifth publication of this document.



Market Environment

Economic Analysis

All major U.S. housing indicators show weakness over the past 12 months. Overbuilding in selected markets combined with tightened credit standards and valuation concerns have caused many potential home owners to stay out of the market as buyers wait to watch for the market to solidify before purchasing. Another significant change over the past 12 months has been the high demand for oil and the increased price of gasoline. Crude oil has passed \$125 per barrel, increasing more than six times the price during the 1990s pushing unleaded gas over \$4 a gallon. These sharp increases have impacted consumer spending patterns not only on large retail items such as home furnishings and automobiles, but also on travel and leisure, which directly impacts the Las Vegas tourism industry.

Gross Domestic Product

Real Gross Domestic Product (GDP) grew at a 1.0 percent annual rate during the first quarter of 2008. Real GDP growth in the fourth Quarter of 2007 was 0.6 percent. This growth is substantially below historical growth averages over the periods 1993-96 and 2003-06, during which real GDP grew at an annualized rate of 3.2 percent. The fact that GDP growth has remained positive during the economic downturn has economists discussing the possibility of the first U.S. recession without a decline in economic output.

The housing downturn and the associated reduction in building materials and home improvement items have continued to be significant contributing factors to the decline in GDP. The increase in real GDP during the first quarter reflected positive contributions from personal expenditures for services, export of goods and services, as well as federal government spending. Real GDP growth appears headed for about 2.3 percent for 2009.

Employment

The national labor market softened in response to the slowing national economy. National unemployment, which had declined to 4.5 percent in June 2007, increased to 5.5 percent in June 2008. This is still

below the peak of 6.4 percent that was reached in June 2003, and the 5.8 percent average experienced in the 1990s.



The local employment market continued to reflect the soft economy during the second quarter of 2008 with Nevada's unemployment rate rising to 6.2 percent in May. The Nevada Department of Employment Training and Rehabilitation reported that unemployment rates were up by nearly 2 percent in each of Nevada's three metropolitan statistical areas from prior year levels. Unemployment growth was decidedly negative ranging from -0.5 percent in Las Vegas to -2.1 percent in Carson City.

Total employment fell a net of 4,700 jobs during the past 12 months, with the largest losses being experienced in construction (-9,600), professional & business services (-4,200), casino hotels & gaming (-2,200) and financial activities (-1,600). Top job growth industries in Nevada during the past year were: retail (2,900), education and health services (2,800), and Air transportation (1,100). The surge in oil prices has also had a positive impact on employment in mining sectors with jobs in oil and gas extraction. The largest change in unemployment rates was for teenagers which increased to 18.1 percent from 15.8 percent in June 2007.

The Nevada Department of Employment, Training & Rehabilitation (DETR) estimated employment to be 1,315,800 jobs in the state for December 2007. Every year in January estimates for the previous two years (based on a sample of approximately 2,500 employers) are revised according to standards set by the U.S.

Department of Labor's Bureau of Labor Statistics (based on actual data from more than 60,000 employers). In slow economic times, such as 2007, estimates are often revised downward. The revision placed December employment at 1,301,000, a difference of 14,800 jobs. This resulted in a statewide average job growth of 1.0 percent for 2007. Although the construction industry in Nevada has lost 25,000 jobs from its peak of 148,000 in June 2006, employment in the industry is still up by more than 30,000 in the past five years.

Consumer Confidence

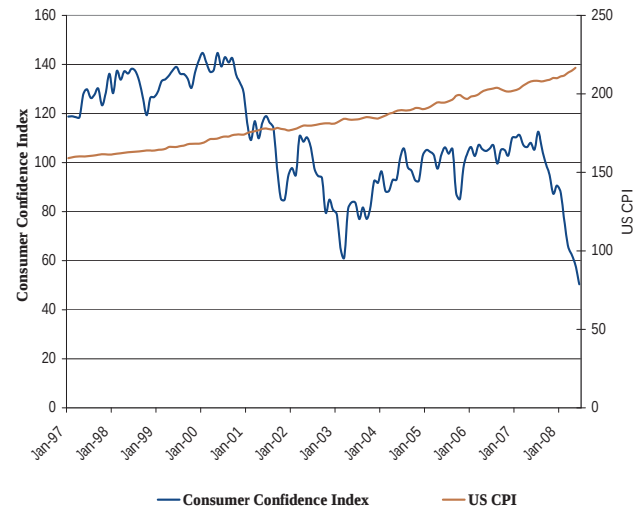
The Conference Board's Consumer Confidence Index, which had registered 112.6 in July of 2007, the highest reading since August 2001, continued its downward trend recording 50.5 in May 2008. On June 8, 2008, Lynn Franco, Director of the Conference Board Consumer Research Center stated: "This month's Consumer Confidence Index is the fifth lowest reading ever. Consumers' assessment of present-day conditions continues to grow more negative and suggests the economy remains stuck in low gear."

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 2008, compared with a rise of 2.4 percent for all of 2007. The index for energy rose 29.1 percent for the first half of 2008, accounting for around half of the advance in all the CPI items during that period. The food index increased 6.8 percent in the first half of 2008, while the food at home index increased 8.7 percent over the same period. The transportation index advanced 3.8 percent in June 2008, reflecting large increases in the indexes for motor fuel and public transportation. The sharp increases in energy prices has produced upward pressure on the cost of core products and services including air travel, automobile sales, and tourism related activities.

Consumer Confidence Index



The Producer Price Index (PPI) for finished goods increased at a 12.4 percent rate during the first half of 2008 after increasing at a 5.8 percent rate during the second half of 2007. 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 monitoring economic indicators for signs of inflation. Currently the Federal Reserve has decided to hold interest rates steady to address the weakness in unemployment, housing and financial markets. We have made the necessary budgetary adjustments for such increases in the proposed operating budgets.



Interest Rates

The Federal Reserve has lowered its target overnight lending rate seven times between August 2007, when the rate was at 5.25 percent to the current rate of 2.00 percent established on April 30, 2008. The Federal Reserve's decision to maintain rates at current levels has been based on moderate economic activity, continued weakness in labor markets, tight credit conditions and an expectation that inflation will moderate later in 2008. The Federal Open Market Committee (FOMC) predominate policy concern is the need to balance the risk of economic recession with the risk of inflation. Future policy action by the FOMC will depend upon changes in both inflation and economic growth.

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 5.10 percent and are likely to remain at these levels through the rest of 2008.

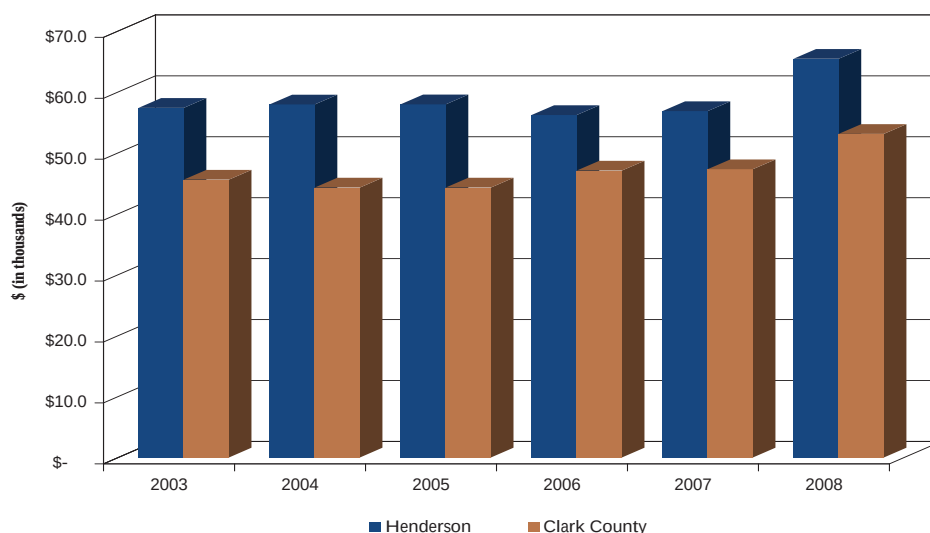
In 2004, housing demand accelerated as interest rates hovered near 46-year lows and alternative, subprime, lending products made it possible for many individuals to purchase a home with little or no down payment. The resetting of these non-traditional mortgages to higher rates has contributed to rising defaults, tighter mortgage standards, and a significant increase in foreclosures over the past two years. As the real estate market began cooling off in 2006 and continuing

into 2008 Federal Reserve officials believed the credit problems were limited to borrowers of these subprime mortgages and investors who held these mortgages. Over the past year it has become clear that the credit problems experienced by the financial markets have expanded to include hedge funds, banks and other financial institutions.

On July 30, 2007 Standard and Poor's Rating Service upgraded the City of Henderson's general obligation bond rating from AA to AA+ making the City of Henderson the only municipality with a bond rating equal to that of Clark County and the State of Nevada. Standard and Poor's cited the City's very strong economic growth and continued strong financial operations, financial flexibility and low debt burden. The City's borrowing rate continues to be attractive, between 2.0 percent and 6.5 percent (7.2 percent Redevelopment Agency) 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.

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 4.2 percent. This yield is expected to be in the 3.5 to 4.0 percent range if there is no major change in policy by the Federal Open Market Committee that impacts the Federal Funds Rate.

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

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 has the ability to maintain municipal service levels during the economic downturn. The current economic conditions in the Las Vegas Valley has moderated the population growth of the 1990's. Henderson, however, continues to experience growth in population due in part to the City's premier master-planned communities and award winning parks & recreation facilities. 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.

Key Fact

Henderson received recognition for becoming Nevada's highest rated city with a bond rating upgrade of "AA+" by Standard and Poor and "Aa2" by Moody's Investor's.

Henderson's Household Income increased from \$56,875 in Fiscal Year 2007 to \$65,445 in Fiscal Year 2008, as compared to Clark County's increase from \$47,320 to \$53,111 over the same period. The median household buying income in Henderson continues to outpace

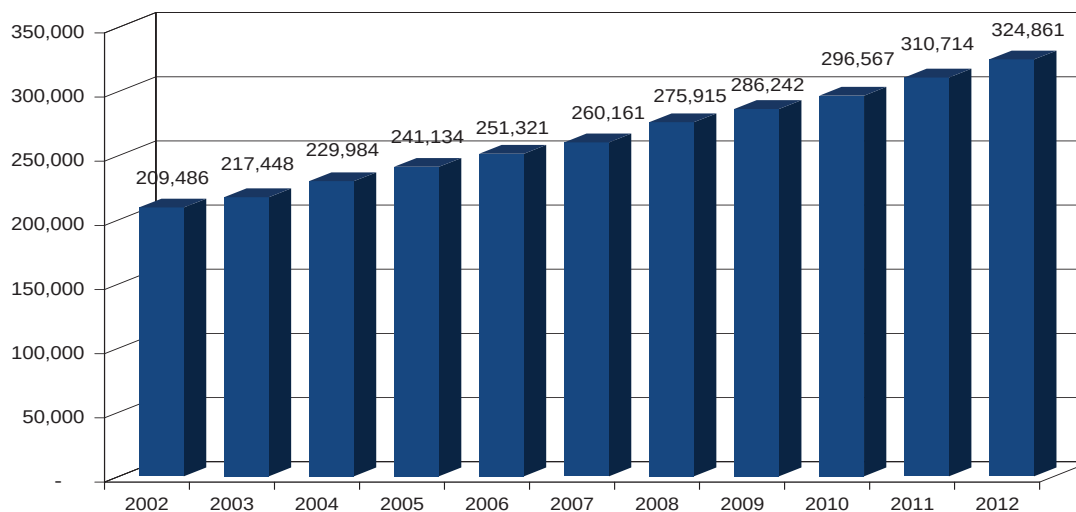
the County and the availability of relatively high-paying jobs and exceptional quality of life continues to attract new citizens. This in turn creates a desirable marketplace for new companies to invest in commercial facilities within the City.

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. The local economy has showed signs of a unique correction in which growth rates for population, jobs, and real estate assets have corrected and appear to be resuming a more normal rate of growth.

Henderson's population is estimated at 275,915 for July 1, 2008, a 6.1 percent increase over July 2007. Although the pace of in-migration has slowed with the overall economy, population growth is expected to resume due to the ongoing commercial construction growth.

Total Population



Leisure & Tourism Indicators

The challenges facing the national and local economies are being felt by the Southern Nevada leisure and tourism industry.

In the first quarter of 2008, Clark County visitor volume was flat compared to the prior year. Clark County taxable sales decreased 3.0 percent, gross gaming revenue declined by 3.1 percent, and total passengers through McCarran Airport decreased by 1.0 percent over the first quarter of 2007.



Lake Las Vegas

In Henderson total passengers at the Henderson Executive Airport decreased 4.8 percent, and FAA Control Tower Operations decreased by 9.7 percent over the same quarter of the prior year.

Market demand in Henderson remains relatively strong as reflected by occupancy and average daily room rates. Henderson citywide occupancy rates for the first five months of 2008 averaged 74 percent, which is down slightly from the 2007 average rate of 77 percent. The average daily room rate averaged \$139.72 in the first five months of 2008, up slightly compared to the 2007 average rate of \$138.01.

Currently, construction activity in the tourism industry remains strong, and current occupancy and visitor levels still indicate that additional capacity is needed, although the full impact of current energy prices on the local tourism economy remains uncertain.

Several large properties opened in the past couple of years, including the Trump International Hotel and Tower (1,282 rooms), the MGM Grand Expansion (92,000 square feet convention space), the Palazzo Resort Hotel Casino (3,066 rooms), Wynn Las Vegas

2,716-room resort, and the South Point Hotel & Casino. This increase in room inventory has been offset partially by several closures, including the New Frontier (-984 rooms), the Nevada Landing (-303 rooms), Lady Luck Casino Hotel (-743 rooms), the Stardust Resort and Casino (-1,552 rooms), and Budget Suites of America (-639 rooms).

Although the overall economy has been dealing with challenges; seasonally adjusted occupancy rates remain over 90 percent, well above the 65 percent break-even level. Many properties are running near full capacity on weekends and holidays, signaling further expansion in the commercial markets. Property owners continue to expand convention facilities and other product offerings to help offset potential declines in leisure travel and to broaden the overall revenue base.

Looking forward, tourism related construction activity continues to be strong. The South Point Hotel/Casino expansion will add 800 rooms, and the Wynn Encore Suites includes an additional 2,034 rooms to the Las Vegas valley market. These projects are both expected to be completed in the second half of 2008.

During 2009, the M Resort, Spa and Casino will add 390 rooms, Hard Rock Hotel expansion includes 950 rooms, Caesars Palace expansion adds 665 rooms, Fontainebleau Las Vegas includes 3,812 rooms, MGM Mirage's City Center adds 6,347 rooms, and the Grand Hyatt Las Vegas at the Cosmopolitan Resort & Casino will add 2,998 rooms to the room availability counts.

The Las Vegas Convention and Visitors Authority estimate future hotel/casino development in the Las Vegas Valley to include up to 27,148 rooms through 2011.

Residential Construction Activity

The residential real estate market in the Las Vegas Valley continued to experience weakness during the past four quarters as the market has continued to adjust to changes in housing inventory, increased foreclosure activity and shrinking demand resulting from tighter lending practices. The average sale price of single family homes, which had peaked at \$184 per square foot in June 2006, have adjusted to around \$120 per square foot, levels not seen since early 2004. New home sales during the first quarter of 2008 were 39.2 percent lower, and existing home sales 32.2 percent lower than during the same period of the prior year. The number of

resale homes on the market remained near the 24,000 level at the end of March 2008. Homes occupied by their owners represented only 38.2 percent (9,121 units) of the total resale inventory. Renters occupied 10.6 percent (2,519) of the inventory of homes for sale. Therefore, 51.2 percent (12,210) of the total homes for sale in the Las Vegas valley are vacant.

The current listing levels are nearly flat compared to the prior year with inventory levels rising by only 2.3 percent. The oversupply of resale homes combined with high levels of foreclosures continue to impact home valuations in the third quarter. This combination of high inventory and few buyers has impacted the median sales prices of properties, resulting in a median new home sales price decline of 17.0 percent in the second quarter of 2008, while the median price of new homes declined by 10.0 percent over the same period.

The apartment market showed a slight change in rental rates, decreasing from \$876 to \$871 in the third quarter. The average apartment vacancy rate increased from 7.7 to 8.1 percent during the quarter.

New home permits for the first quarter of 2008 totaled 2,563, representing a 66.5 percent decrease over the previous quarter. New home sales for the first half of 2007 totaled 7,901, which is a decrease of 44.5 percent over the same period in the prior year. New foreclosures totaled 3,192 in the first quarter of 2008, up 89.4 percent from the 1,685 reported in the first quarter of 2007. This equates to an average of 35 new foreclosures every day.

The UNLV Center for Business and Economic Research (CBER) estimates that there is currently an excess of approximately 9,074 housing units in the Las Vegas Valley (as of the time of this printing). CBER estimates that the oversupply may rebalance by the end of 2009 if permitting activity remains at current rates and population grows at a rate of 2.6 percent. Additionally, CBER suggests that the local home prices may continue to decline by ten percent or more before the housing market returns to normalcy, according to current local and national market factors.

Conclusion

The Las Vegas valley's current economic performance continues to be impacted by a sluggish housing market, weakness in consumer spending, and the broader national downturn.

The Southern Nevada economy, which has its roots in gaming, leisure, and tourism, has become more diversified in the past decade, which has helped to cushion the impact of the economic slow-down. Las Vegas continues to be an internationally recognized destination resort. Many of the 43 million tourists and conventioners each year are return visitors.

Despite the slow down in the national and local economy, gaming related development has continued, and local analysts are projecting that the new jobs created by the completion of major projects (including CityCenter and Echelon) will help to set off a new period of growth and help absorb much of the outstanding housing inventory.

On the positive side, Nevada's pro-business tax system was ranked the 4th best in the nation by the Tax Foundation in 2007, and was ranked by Money magazine as one of America's best places to live for 2008. Inc. Magazine published an article ("Boomtowns 2007") stating that the Las Vegas metropolitan area ranked as the 7th best overall city in which to do business, and the best large city for doing business in.

The local housing market is expected to work through the supply imbalance through the first half of 2009. If permitting activity remains at current levels, the jobs created by construction on the Strip should help absorb the standing inventory and stabilize housing prices.

Visitor volume is expected to remain below historical growth levels during 2009 due to record high energy prices, and their impact on transportation costs. If energy prices moderate later in 2008, visitor volume, convention attendance, occupancy rates and average daily room rates will all be positively impacted.

Employment growth is expected to be modest, with new jobs being created in business, service, and the hospitality sectors.

While economic conditions suggest further weakness during the upcoming year, overall, the future of Southern Nevada and Henderson continues to remain positive.

Local Demographics

	Zip Code							
	89002	89011	89012	89014	89015	89044	89052	89074
Population	31,525	18,719	28,567	40,121	41,139	12,384	50,731	49,973
Household Income								
Under - \$20,000	3%	2%	6%	6%	9%	3%	7%	6%
\$20,000 - \$24,999	6%	3%	5%	8%	7%	3%	3%	5%
\$25,000 - \$34,999	8%	8%	6%	9%	5%	6%	8%	14%
\$35,000 - \$49,999	10%	16%	13%	27%	20%	15%	11%	18%
\$50,000 - \$74,999	28%	11%	22%	24%	28%	26%	25%	18%
\$75,000 - \$99,999	20%	24%	15%	14%	17%	19%	17%	18%
Over \$100,000	25%	36%	33%	12%	14%	28%	29%	21%
Median Household Income	\$70,833	\$85,580	\$72,453	\$49,999	\$57,913	\$71,524	\$70,454	\$59,722
Age of Adults								
18 - 24	8%	10%	5%	11%	6%	4%	4%	14%
25 - 34	11%	24%	17%	19%	12%	4%	16%	16%
35 - 44	22%	17%	19%	16%	18%	8%	17%	13%
45 - 54	19%	15%	13%	20%	23%	12%	16%	21%
55 - 64	19%	20%	24%	16%	20%	37%	23%	17%
65 +	21%	14%	22%	18%	21%	35%	24%	19%
Children (under 18)								
Yes	32%	19%	32%	24%	31%	12%	25%	32%
No	68%	81%	68%	76%	69%	88%	75%	68%
Housing Units								
Occupied	11,131	7,025	12,038	15,801	14,827	5,347	20,783	18,834
Total	11,365	7,752	12,559	16,778	15,422	5,636	21,932	19,725
Type of Dwelling								
Single-family	86%	65%	72%	45%	71%	98%	76%	69%
Apartment	3%	7%	14%	33%	19%	0%	12%	12%
Condo/Townhome	8%	25%	14%	22%	5%	0%	12%	17%
Mobile home	3%	3%	0%	0%	5%	2%	0%	2%

Source: Las Vegas Perspective, 2008

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. These estimates are fine-tuned with a thorough understanding of how the total financial program will be affected by the demographic and economic factors driving these forecasts. The value of forecasts is in estimating whether, given assumptions about local financial policies and economic trends, the City will have sufficient resources to meet the resource requirements of ongoing, planned, or mandated programs. Forecast models have the added value of providing a planning tool for capital projects and/or whether bonded indebtedness will be required for capital funding. In short, forecasting provides an estimate of the financial flexibility of the City, as well as insight into tax, revenue, and service options the Council can address.

The City's forecasting methodology reflects a combination of internal analysis and locally generated consensus forecasts covering such factors as population



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 Tax), 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. Other options include expense reductions by various operating means.

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.

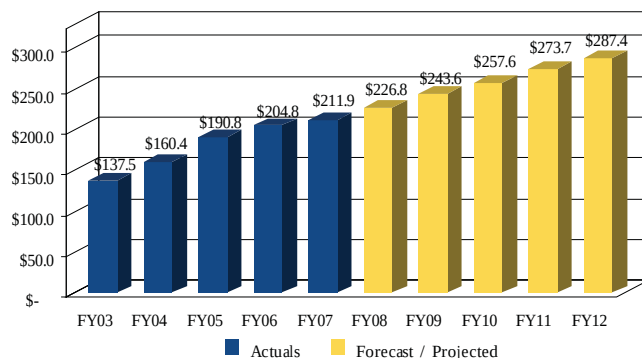
Operating Transfers In

Operating transfers include funds provided from various 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)



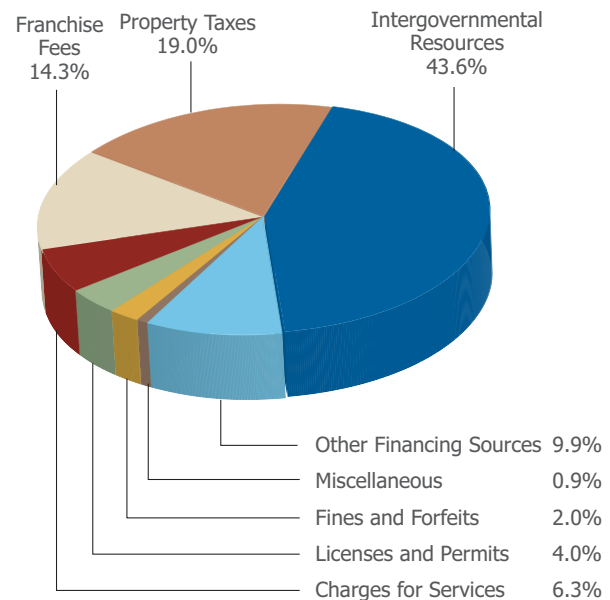
The graph above shows the historical trends and projections for all General Fund revenues. Over the past decade there has been steady growth in all major revenue categories. Most of the growth in revenue has been a direct result of the strong growth in population in Southern Nevada, and Henderson in 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 \$287.4 million, a 35.6% increase over Fiscal Year 2007 revenues.

The major sources that make up the General Fund revenues and Other Financing Sources for Fiscal Year 2009 include: Intergovernmental Resources (44%), Property Taxes (19%), Franchise Fees (14%), Charges for Services (6%), Licenses and Permits (4%), Fines and Forfeits (2%), Misc. (1%), and Other Financing Sources (10%).

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

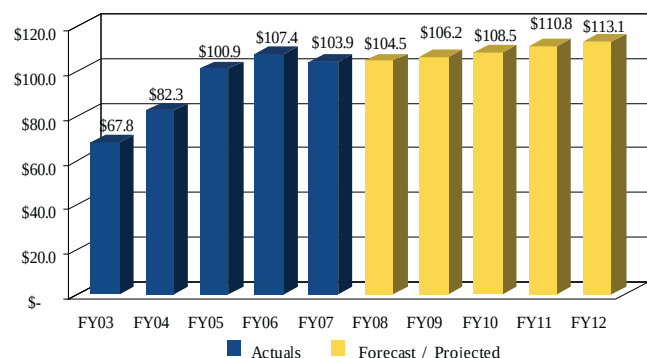
General Fund Revenue by Source



Intergovernmental Resources

Intergovernmental Resources for Fiscal Year 2009 are expected to total \$106.2 million, or 43.6% 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 (\$101.7 million), County Gaming License Fees (\$1.9 million) and a Motor Vehicle Fuel Tax (\$2.1 million). The Consolidated Tax is the most significant source and is made up of six different components: Basic City-County Relief Tax (BCCRT), Supplemental City County Relief Tax (SCCRT), Cigarette Tax, Liquor Tax, Real Property Transfer Tax, and a Motor Vehicle Privilege Tax.

Intergovernmental Resources
(in millions)



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 2% to 3% per year for each of the next four years.

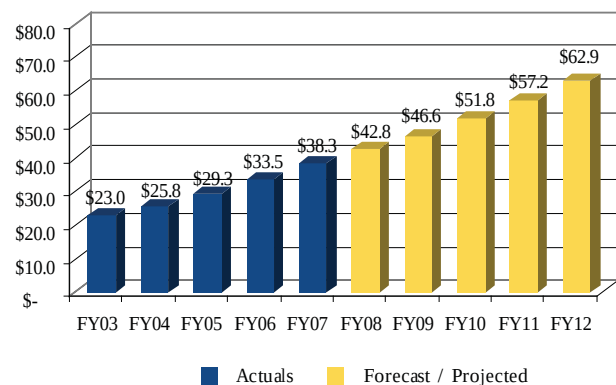
Property Taxes

Property tax revenue for Fiscal Year 2009 is expected to total \$46.6 million, or 19.0% 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 2009, 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 nineteen years and continues to be one of the lowest rates in the State of Nevada.

The growth of the City's assessed valuation is expected to grow at a substantially lower rate in the coming years

Property Taxes
(in millions)



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 communities under construction that will add to this growth. Property tax revenue is expected to grow at 9% to 10% for the next four years.

Charges for Services

Charges for Services for Fiscal Year 2009 are expected to total \$15.4 million, or 6.3% 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.

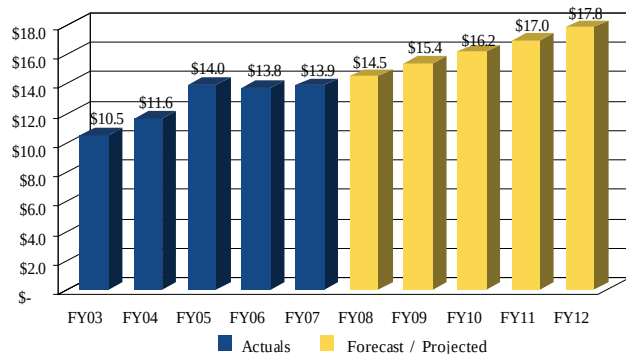
Wherever practical, charges for services provided are used to support the delivery of the specific services rendered.

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. 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 at a 5% rate over the next four years.

Charges for Services
(in millions)



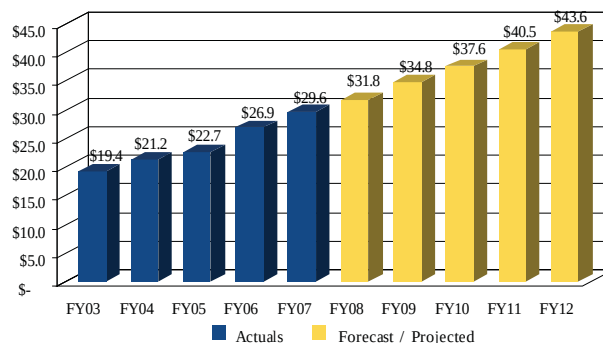
Franchise Fees

Franchise fees for Fiscal Year 2009 are expected to total \$34.8 million, or 14.3% 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. Population growth and development are the driving forces behind Franchise fees. Given the current

construction in the Henderson vicinity, we expect franchise fees to increase approximately 8% over the next four years.

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.

Franchise Fees
(in millions)

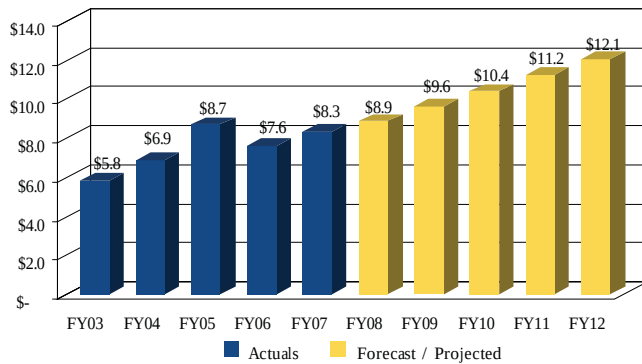


Licenses and Permits

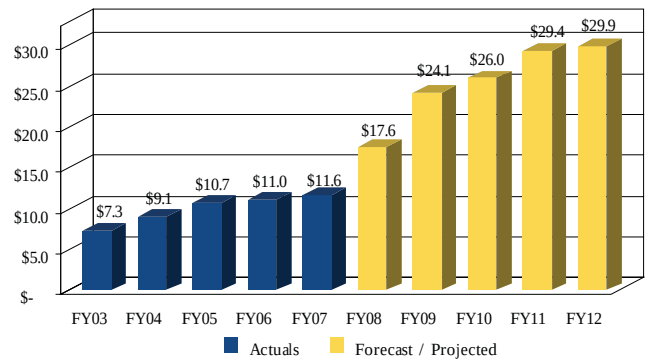
Licenses and permits for this fiscal year are expected to total \$9.6 million, or 4.0% of the total General Fund revenue. This category includes such revenue sources as business, gaming, liquor, and animal licenses. A business license fee is charged to persons engaged in any trade, business, or profession, or maintaining offices within the City limits. The fee consists of a base rate, or depending on the business classification, a percentage of gross sales.

Licenses and Permits are expected to increase in the 7% - 8% range over the next four years.

Licenses and Permits
(in millions)



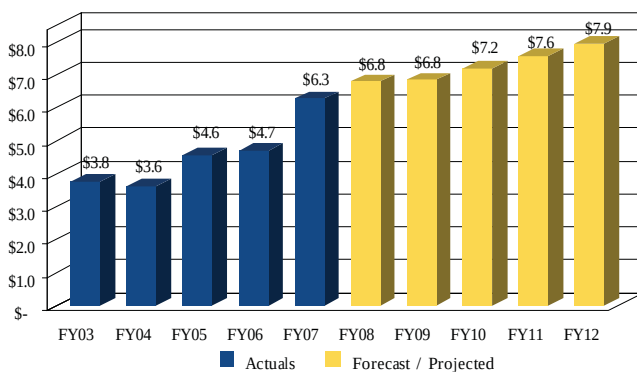
Other Financing Sources
(in millions)



Fine, Forfeits, and Miscellaneous

Fines, Forfeits, and Miscellaneous for Fiscal Year 2009 are expected to be \$6.8 million, or 2.9% 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 2009 are expected to total \$24.1 million, or 9.9% 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.

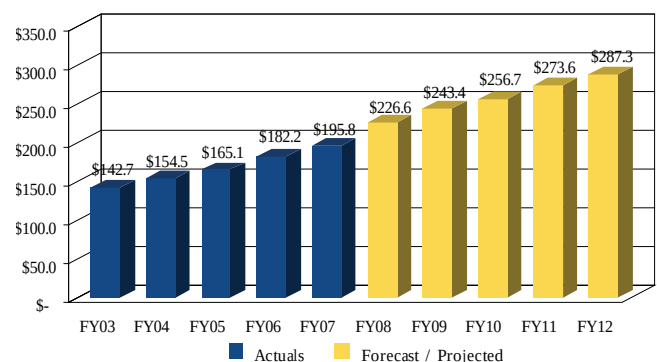
Operating Expenditures

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.

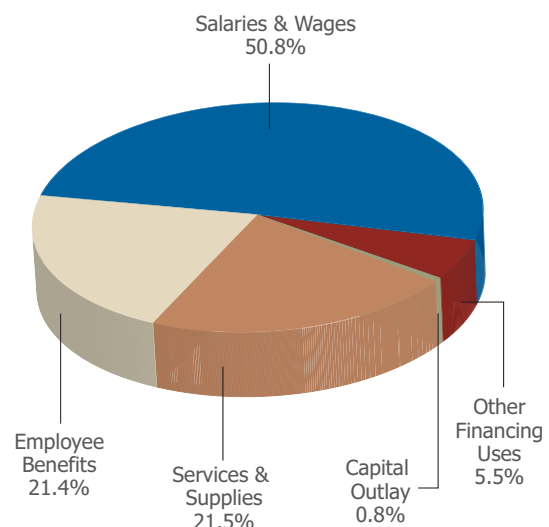
General Fund Expenditures by Category

The major expenditures that make up the General Fund for Fiscal Year 2009 include Salaries and Wages (50.8%), Employee Benefits (21.4%), Services and Supplies (21.5%), Capital Outlay (0.8%), and Other Financing Uses (5.5%). A description of each expenditure category as well as a discussion of the outlook over the next five years follows.

Salaries, Wages and Employee Benefits

Salaries, wages and employee benefits represent the largest expenditure category in the General Fund. The City's payroll and benefits for Fiscal Year 2009 is expected to total \$181.8 million, or 72.2% of the total General Fund expenses and other financing uses, as the majority of personnel and major functions of city government are located within the General Fund.

General Fund Expenditures by Category



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 \$54.1 million, or 21.5% of the total General Fund expenses. This category encompasses all operating expenditures including supplies, utility costs (electricity, water, natural gas, refuse, and sewer), contracted services, and equipment rental and repair. Utility expenses continue to increase faster than inflation and are adjusted for new facilities that are projected to be completed. Increases in this category over the next four years are expected to be driven largely by the new City facilities as well as inflation.

Capital Outlay

Capital Outlay accounts for \$2.1 million, or 0.8% of the total Fiscal Year 2009 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 2009 are expected to total \$13.9 million, or 5.5% of the total General Fund expenses. This amount represents a transfer to the Engineering Fund (\$4.2 million), Development Services Fund (\$4.1 million), Equipment Repair and

Maintenance Fund (\$3.0 million), Debt Service Fund (\$0.8 million), and Cultural Arts and Tourism Fund (\$1.8 million). The transfer to Equipment Repair and Maintenance reflects ongoing reinvestment in the City’s infrastructure and technology, as well as specific remodeling projects.

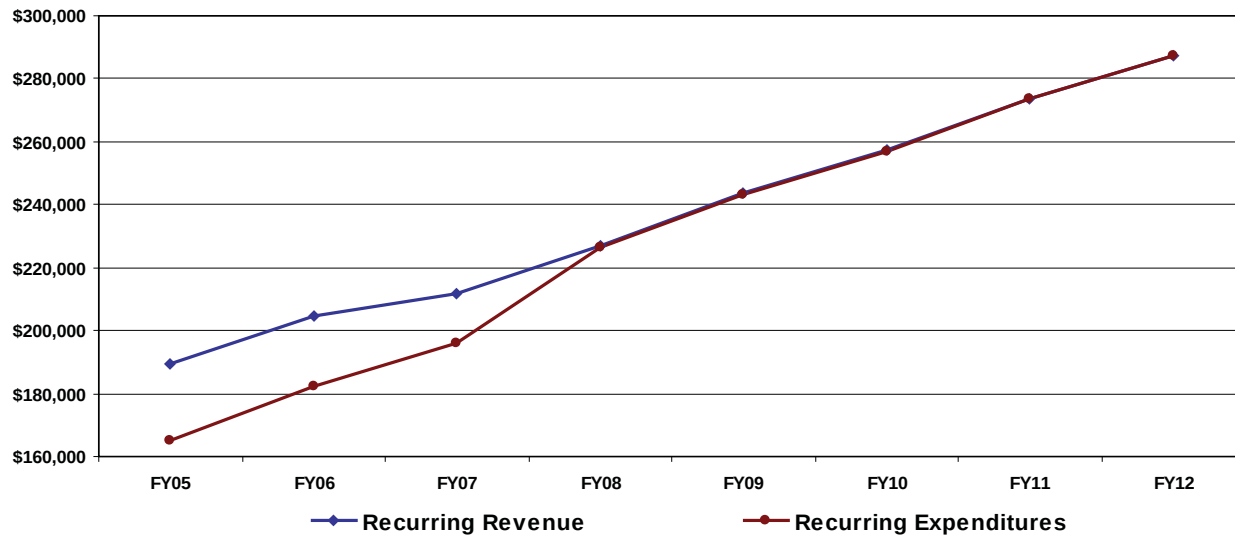
Capital Improvement Program Impacts

The City’s Capital Improvement Program over the next six years will provide an array of facilities and services to Henderson residents including 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



	FY05 Actual	FY06 Actual	FY07 Actual	FY08 Forecast	FY09 Budget	FY10 Projected	FY11 Projected	FY12 Projected
Recurring Revenue (\$000)								
Property Taxes	\$29,310	\$33,461	\$38,262	\$42,791	\$46,637	\$51,768	\$57,203	\$62,923
Franchise Fees	24,045	26,927	29,625	31,791	34,770	37,574	40,535	43,648
Licenses & Permits	7,305	7,576	8,307	8,857	9,634	10,404	11,221	12,085
Intergovernmental	100,879	107,352	103,926	104,455	106,184	108,450	110,765	113,128
Charges for Services	13,981	13,772	13,896	14,521	15,399	16,188	17,002	17,840
Fines, Forfeits, & Misc	4,574	4,716	6,273	6,791	6,837	7,192	7,556	7,929
Other Financing Sources	9,085	11,020	11,579	17,558	24,114	25,984	29,374	29,886
Total Recurring Revenue	\$189,179	\$204,824	\$211,868	\$226,764	\$243,575	\$257,560	\$273,656	\$287,439
Recurring Expenditures (\$000)								
Salaries and Wages	\$90,094	\$98,084	\$105,674	\$119,234	\$127,888	\$137,743	\$147,523	\$154,899
Employee Benefits	33,517	38,382	40,709	48,732	53,874	57,806	63,568	68,436
Services & Supplies	31,987	33,704	36,899	45,284	47,785	48,391	51,036	52,854
Capital Outlay	-	-	-	-	-	-	-	-
Other Financing Uses	9,483	11,990	12,518	13,387	13,875	12,750	11,450	11,110
Total Recurring Expenditures	\$165,081	\$182,160	\$195,800	\$226,637	\$243,422	\$256,690	\$273,577	\$287,299
Current Surplus/(Deficit)	\$ 24,098	\$ 22,664	\$ 16,068	\$ 127	\$ 153	\$ 870	\$ 79	\$ 140
Non-Recurring Revenue (\$000)								
Proceeds of Capital Lease	\$ 1,634	\$ -	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Recurring Expenditures (\$000)								
Salaries & Wages (Attrition)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,500)	\$ (3,500)	\$ (3,500)
Other Financing Uses	16,312	13,757	7,478	500	-	-	-	-
Services & Supplies	3,894	4,537	4,257	6,363	6,287	-	-	-
Capital Leases	1,634	-	-	-	-	-	-	-
Capital Outlay	1,620	1,232	2,131	4,828	2,086	3,000	3,000	3,000
Total All Revenue	\$190,813	\$204,824	\$211,877	\$226,764	\$243,575	\$257,560	\$273,656	\$287,439
Total All Expenditures	\$188,541	\$201,686	\$209,666	\$238,328	\$251,795	\$256,190	\$273,077	\$286,799
Total Surplus / (Deficit)	\$ 2,272	\$ 3,138	\$ 2,211	\$ (11,564)	\$ (8,220)	\$ 1,370	\$ 579	\$ 640
Fund Balance - Beginning	\$ 26,105	\$ 28,377	\$ 31,515	\$ 33,726	\$ 22,162	\$ 13,942	\$ 15,312	\$ 15,891
Fund Balance - End	\$ 28,377	\$ 31,515	\$ 33,726	\$ 22,162	\$ 13,942	\$ 15,312	\$ 15,891	\$ 16,531

Water & Sewer Forecast

The City of Henderson provides water and sewer services to approximately 275,915 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 four major components:

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

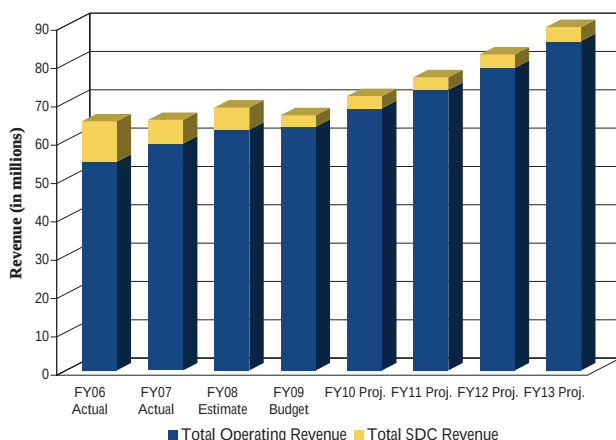
Operating Funds

The Water and Sewer Operating Funds track the financial activities associated with the daily operations of the facilities and services provided to the utilities' customers.

The sources of revenue for the Water Operating Fund are derived from the sale of potable and raw water, connection fees, interest income and miscellaneous sources. Potable and raw water sales represent the most significant source of revenue to the operating fund. The sale of potable and raw water averages 95% of the total water operating fund revenue.

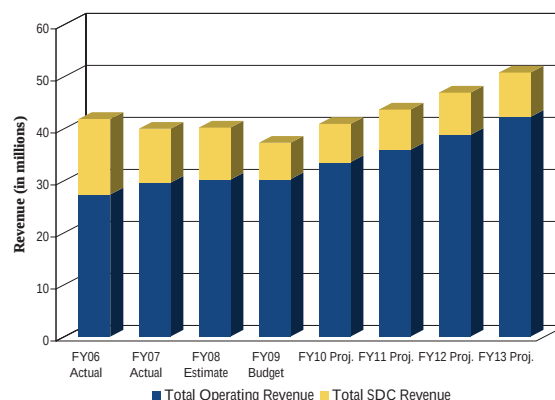
Based on growth projections, total operating revenue is forecasted to increase from \$63.6 million in Fiscal Year 2009 to \$85.9 million in Fiscal Year 2013.

Water Operating Revenue



The sources of revenue for the Sewer Operating Fund comes from the following areas: sewer service sales, reclaimed water sales, interest income, and miscellaneous. Sewer service sales represent the most significant source of revenue to the sewer operating fund and averages about 93% of the total operating fund revenue. Total operating revenues are expected to increase from \$30.3 million in Fiscal Year 2009 to \$42.2 million in Fiscal Year 2013.

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. 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 for Fiscal Year 2008 are \$1,800 per Equivalent Residential Unit (ERU).

Capital Project Funds

The capital project fund tracks financial activities associated with the major water and sewer Capital Improvement Projects (CIP). Capital projects funding sources include bond proceeds, operating 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.

Rehabilitation and Replacement Funds

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

Expenditures

Water 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 \$85.6 million in Fiscal Year 2009 to \$93.5 million in Fiscal Year 2013. Allowances for growth and inflation are incorporated into these operation and maintenance projections.

Approximately one third of the operation and maintenance expenses are related to purchasing water from external sources. Raw water is purchased from Basic Management Incorporated for resale to Lake Las Vegas and for a raw water source to the City's water treatment plant. Additionally, the utility purchases treated water from the Southern Nevada Water 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 \$49.2 million in Fiscal Year 2009 to \$51.4 million in Fiscal Year 2013.

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, City Clerk's Office, Community Development, Information Technology, Parks & Recreation, Public Works, Utility Services and DSC Administration.

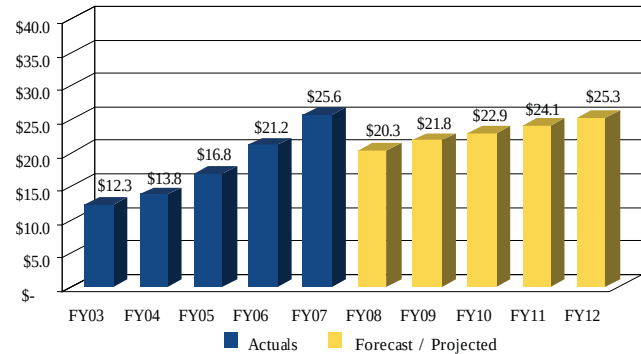
The staff and operations related to the Utility Services Department are funded from Utility Services Enterprise Funds.

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.

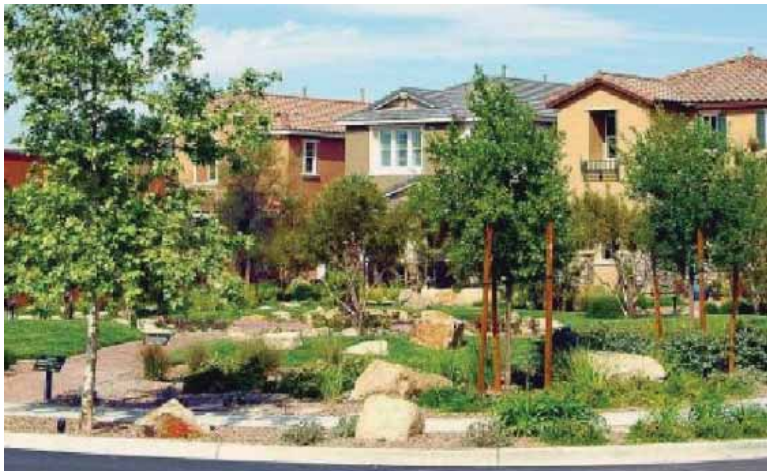
The revenues for the DSC fund are heavily reliant upon development activity, which can fluctuate with the economy and normal business cycles. Approximately three years ago, an extensive fee study was commissioned to ensure a more predictable revenue stream and reinforce the solvency of the fund. A new fee structure, approved by the City Council

DSC Operating Revenue
(in millions)



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 2008 estimated revenues for June 30, 2008 decreased by 20.9% over revenues for Fiscal Year 2007. This decrease was primarily due to an economic slowdown in the greater Las Vegas valley.



Inspirada

To continue the provision of service at this level, the DSC will have to stay ahead of the curve in training, utilizing resources and new technologies efficiently, 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, quarterly 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 2009 through Fiscal Year 2012 includes projections for some of the significant sized projects that are currently under construction. Revenues for Fiscal Year 2009 are expected to be \$21.8 million.

Expenditures

The Fiscal Year 2009 budgeted expenditures are \$30.1 million, representing an 2.1% decrease over Fiscal Year 2008.

During Fiscal Year 2009, the DSC will evaluate its Industry Report Card that provides a snapshot of the DSC's effectiveness. 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 for prepaid fees.



Project M - Las Vegas Blvd. South

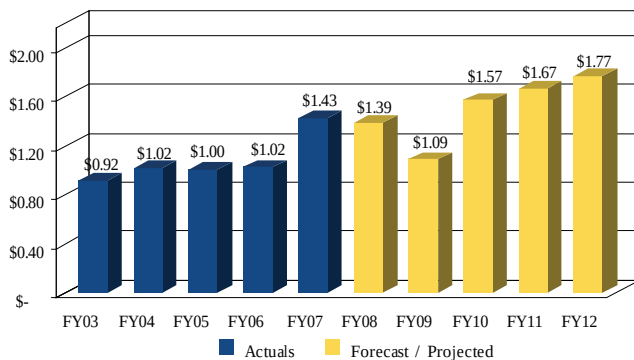
Cultural Arts & Tourism Forecast

The Department of Cultural Arts & Tourism Fund tracks all financial activities related to the Henderson Convention Center, the Henderson Events Plaza, the Henderson Pavilion, 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 rentals, as well as gaming license fees. Convention Center space rental revenue for Fiscal Years 2009 reflects a reduction in revenue that is anticipated in conjunction with the proposed remodel of the Convention Center facility. The construction is anticipated to start in September 2008 and require eleven months to complete. Space rentals for Fiscal Year 2010 and beyond are expected to have a slight increase from 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.

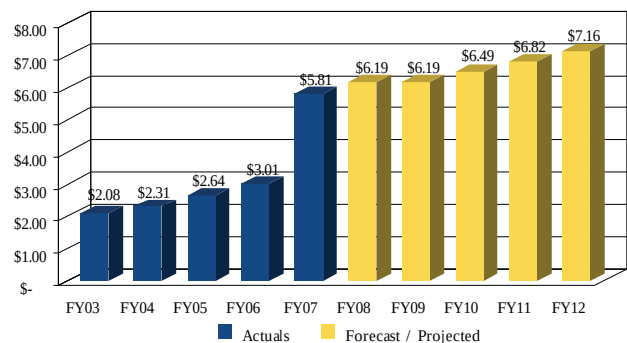
A substantial increase in room tax is expected as the number of hotel rooms in Henderson is projected to increase from 3,000 to 4,000 over the next five years. This is a result of continued development within the City limits of gaming and resort properties.

Expenditures

The Cultural Arts & Tourism Fund's expenditures are comprised of 53.2% salaries, wages and benefits, 44.2% services and supplies and 2.6% 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 2009.

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 2009. 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.

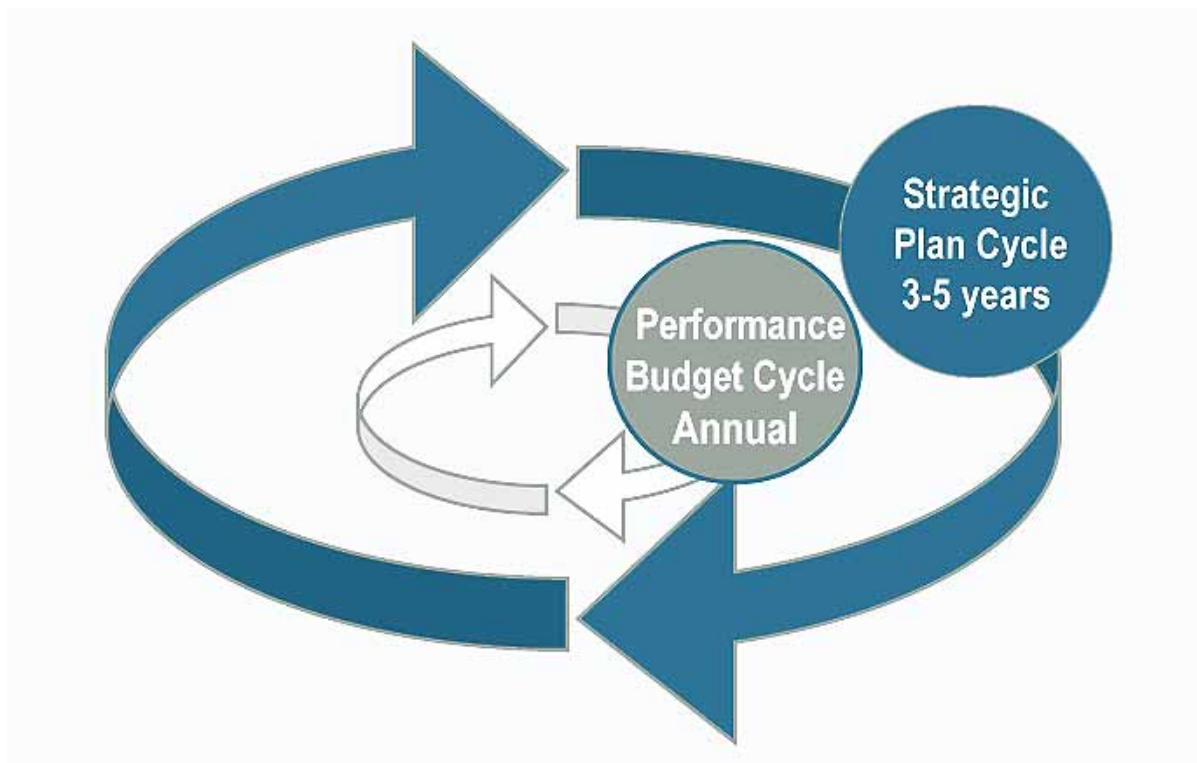
The Strategic Plan was updated in the spring of 2004 for implementation for Fiscal Year 2005. For additional information on the Strategic Plan refer to the Long-Range Planning Section of this document.

Included in this section are strategically aligned accomplishments for Fiscal Year 2008 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):

- To increase awareness of the City's advantages and opportunities to select target companies (non-gaming, non-retail industries). **Lead: Economic Development;** *Funding: Existing Resources*
- To maintain participation in three key project areas identified as follows: Boulder Highway Investment Strategy, Real Estate Management Strategy and West Henderson/ Limited Transition Area. **Lead: Economic Development;** *Funding: Existing Resources*
- To maintain communications with local businesses to help them grow or retain them in Henderson by conducting outreach programs delivering services, support and information. **Lead: Economic Development;** *Funding: Existing Resources*
- To maintain and increase awareness of City economic development initiatives, objectives and programs through collaborative partnerships and other means. **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 7 to 12 the number of departments having completed the STARS performance management system implementation process. **Lead: Budget Office;** *Funding: Existing Resources*
- To increase from 8 to 10, the number of ICMA templates completed by departments to assist them in managing their departments. **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 from 5 to 7 the number of years the City projects revenue and expenses. **Lead: Budget Office;** *Funding: Existing Resources*
- To increase by 1, the number of departments that accurately forecast operational impacts on future capital improvement projects. **Lead: Budget Office;** *Funding: Existing Resources*
- To increase from 3 to 10 the number of departments that have completed a visioning process. **Lead: Budget Office;** *Funding: \$434,826 from General Fund*
- To maintain a methodology of capturing and reporting asset data in compliance with GAAP, including GASB 34. **Lead: Finance Department;** *Funding: Existing Resources*
- To increase the accuracy of donated infrastructure asset data used to prepare annual financial statements. **Lead: Finance Department;** *Funding: Existing Resources*

Natural Resource Management

Our community's demand for our natural resources continues to increase. The City must continue its proactive approach managing these resources in order to ensure their availability for the future. This requires continued coordination with other governmental entities in our area. Due to the prolonged drought, promoting water conservation continues to be a priority for the City, as well as for the entire valley.

Issue: Water Conservation

Goal: To implement drought and conservation measures that reduce residential and commercial water consumption.

Objective(s):

- To increase public awareness of water, wastewater, and reclaimed water themes. **Lead: Utility Services; Funding: \$459,964 Utility Service Funds**
- To increase customers' water conservation behaviors to ensure sufficient water resources during all four stages of drought. **Lead: Utility Services; Funding: \$945,404 Utility Service Funds**



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 maintain the financial and operational stability of the Utility. **Lead: Department of Utility Services; \$329,827 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: Department of Utility Services; Existing Resources Utility Service Funds**
- To increase the overall level of facility and infrastructure security at each of the 42 critical water and wastewater sites. **Lead: Department of Utility Services; Funding: \$605,000 Utility Service Funds**
- To increase the connectivity between renewal and replacement processes and the Department's financial and capital plans. **Lead: Department of Utility Services; Funding: Existing Resources Utility Service Funds**
- To increase the department's overall emergency response capability and level of crisis preparedness. **Lead: Department of Utility Services; Funding: \$805,000 Utility Service Funds**
- To increase service levels and the treatment and conveyance capacity to sustain growth. **Lead: Department of Utility Services; \$684,424 Utility Service Funds**
- To increase department support for major Henderson development including Eastside Real Estate and West Henderson. **Lead: Department of Utility Services; Funding: \$187,500 Utility Service Funds**



Lake Las Vegas

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 improve the quality of care given to patients by using more advanced equipment to treat heart attack patients. **Lead: Fire Department; Funding: \$294,728 General Fund**
- To reduce overtime expenditures. **Lead: Fire Department; Funding: \$124,400 General Fund**
- To maintain the ability to fill air bottles on emergency scenes and support the new fleet of high pressure air bottles. **Lead: Fire Department; Funding: \$330,000 General Fund**
- To improve fire dispatching by providing a consistent method of interviewing 911 callers and dispatching Fire units. **Lead: Fire Department; Funding: \$60,200 General Fund**
- To maintain the ability to replace PPE on a 5 year basis despite rising costs. To maintain the ability to inspect, repair, and clean PPE annually. **Lead: Fire Department; Funding: \$100,000 General Fund**

Issue: Criminalistics Capacity

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

Objective(s):

- Increase accuracy of fingerprint database, reduce probability of ID theft (persons booked under wrong ID). **Lead: Police Department; Funding: \$78,692 General Fund**
- Increase AFIS and LiveScan accuracy, capacity, efficiency and life expectancy by securing upgrades. **Lead: Police Department; Funding: Existing Resources 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 the amount of available time required to achieve successful prosecution. **Lead: City Attorney's Office; Funding: \$157,482 General Fund**
- Maintain selection of most qualified candidates for public safety positions. **Lead: Human Resources; Funding: Existing Resources General Fund**
- To implement a back-end management system to manage storage, retention, and distribution of digital video. **Lead: Dept. of Information Technology; Funding: \$300,000 General Fund**
- To increase the number of Traffic Hearings by 23% in FY09. **Lead: Municipal Court; Funding: \$24,000 General Fund**



Police K-9

Issue: Police Service Levels

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

Objective(s):

- Increase in Detention Officers and DCTs. **Lead: Police Department; Funding:** \$267,000 *General Fund*
- Decrease span of control of the Crossing Guard Program by adding one Lead Guard Supervisor. **Lead: Police Department; Funding:** \$95,920 *General Fund*
- Increase accuracy of fingerprint database, reduce probability of ID theft (persons booked under wrong ID). **Lead: Police Department; Funding:** \$78,692 *General Fund*
- Increase public partnerships at pace with population growth. **Lead: Police Department; Funding:** *Existing Resources General Fund*
- Increase narcotic seizures before the drugs hit the streets. **Lead: Police Department; Funding:** *Existing Resources General Fund*
- Increase public accessibility by implementing an online record request system for traffic accident reports. **Lead: Police Department; Funding:** \$267,000 *General Fund*
- Increase by 25% the training that will provide employees the basic knowledge of department resources to better assist citizens. **Lead: Police Department; Funding:** *Existing Resources General Fund*
- Increase the methods of disseminating jail and inmate information to the public. **Lead: Police Department; Funding:** *Existing Resources General Fund*
- To increase the department resources equivalent to 10 officers for crowd control, patrol, and PR. **Lead: Police Department; Funding:** \$75,000 *General Fund*
- Increase operational effectiveness with in-car video systems. **Lead: Police Department; Funding:** \$1,050,000 *Federal Appropriation*
- Maintain training fleet. **Lead: Police Department; Funding:** \$90,000 *General Fund*
- Increase training equipment to accommodate increasing academy needs. **Lead: Police Department; Funding:** \$28,000 *General Fund*
- Increase, by one truck, the size of the Animal Control vehicle fleet. **Lead: Police Department; Funding:** \$78,260 *General Fund*
- To decrease shortages due to the exchange of sales tax positions from Investigations to Patrol for general fund positions. **Lead: Police Department; Funding:** \$110,000 *General Fund*
- Increase surveillance capabilities on trails, in parks and at special events. **Lead: Police Department; Funding:** \$60,000 *General Fund*

Quality Development

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

Issue: Quality Planning

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

Objective(s):

- Increase public outreach efforts as part of the implementation process for Community Development plans that have been adopted by the City (Comprehensive Plan, Development Code, Open Space Plan, etc.). **Lead: Community Development;** *Funding: Existing Resources*
- Increase compliance with conditions of approval through the inspection process. **Lead: Community Development;** *Funding: Existing Resources*
- Increase innovative solutions to development issues to ensure the City is meeting and/or exceeding current development practices. **Lead: Community Development;** *Funding: Existing Resources*
- Increase by five, the number of policies that promote a Green environment. **Lead: Community Development;** *Funding: Existing Resources*
- Increase the number of “Green Building” projects within the City of Henderson. **Lead: Community Development;** *Funding: \$250,000 General Fund*
- Increase by two, the number of staff that are certified by the U.S. Green Building Council. **Lead: Community Development;** *Funding: Existing Resources*
- Increase level of participation in regional transportation planning efforts. **Lead: Community Development;** *Funding: Existing Resources*
- Increase innovative techniques used in the federal land disposal process. **Lead: Community Development;** *Funding: Existing Resources*
- To increase participation at the regional, state and national level in the development of “green” building regulations and remove existing code obstacles in the construction of “green” buildings. **Lead: Building & Fire Safety;** *Funding: Existing Resources*

Issue: Quality Planning *continued*

- Increase cultural awareness and set city guidelines through the creation and adoption of City of Henderson Cultural and Public Art Plan. **Lead: Cultural Arts & Tourism;** *Funding: Existing Resources*
- Increase the awareness of housing issues and develop affordable workforce housing partnerships in the RDA areas. **Lead: Neighborhood Services;** *Funding: Existing Resources*
- To maintain established park maintenance modes of service and aquatic maintenance service levels along with operating staff levels for Heritage Senior Center and Heritage Aquatic Complex. **Lead: Parks & Recreation;** *Funding: \$3,901,707 General Fund including Parks & Recreation Tax Override*
- To increase safety, technical and skilled trade services at new facilities including, North Police Station, Justice facility expansion and garage, Heritage Park Aquatics Center and lighting at various trails and parks. **Lead: Public Works;** *Funding: \$751,925 General Fund*



Paseo Verde Park

Transportation

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

These challenges include construction of new roadways and the maintenance of our existing streets and highways to meet current and future needs of the City. Planning for alternative transit opportunities that will maximize connectivity is of equal importance.

Coordination with the Nevada Department of Transportation and Regional Transportation Commission ensures that Henderson taxpayers receive the benefits of taxes remitted to these agencies.

Issue: Transportation System Improvements

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

Objective(s):

- To increase to 100% compliance with SAFETEA-LU legislation. **Lead: Public Works;** *Funding: Existing Resources*
- To increase the number of street light poles that meet current standard by 100. **Lead: Public Works;** *Funding: Existing Resources*
- To increase number of traffic signs that comply with Federal guidelines by 5 square miles. **Lead: Public Works;** *Funding: Existing Resources*
- To increase percent of traffic engineering studies performed in response to capacity predictions from 0 to 5%. **Lead: Public Works;** *Funding: Existing Resources*
- To increase child safety and public identification of school safety walk routes to 100%. **Lead: Public Works;** *Funding: \$250,000 SRTS Grant from NDOT SAFETEA-LU*
- To decrease traffic congestion on arterial streets. **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 \$79 million in 2007

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

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

Natural Resource Management

- **Parks and Recreation**

The turf removal program implemented in 2003 reached a milestone hitting 1,173,403 square feet of turf that has been converted to xeriscape which has saved the City of Henderson an estimated 64,537,165 gallons of water annually



Local Commercial Construction

Four projects funded by the Southern Nevada Public Lands Management Act were completed including; Boulder Highway Trail, St. Rose Parkway Trail, Pittman Wash Trail, and Union Pacific Railroad Trail - Phase I

- **Public Works**

Completed phase I of the Asset Management Process, Gap Analysis, and project prioritization

- **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

Fully implemented the new Laboratory Information Management System to more effectively monitor water standards

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

Performance Budget Highlights (cont.)

Past Accomplishments - Strategic Highlights

Public Safety

- **Fire**

Established a Water Rescue Team and implemented an operations plan for water rescue emergencies at Lake Las Vegas

Developed and implemented a Valley Wide High-Rise Operations Plan in cooperation with the Clark County Fire Department, Las Vegas Fire and Rescue, and North Las Vegas Fire Department

Purchased a CBRNE engine equipped with chemical, biological, radiological, nuclear, and explosive detection technology

- **Police Department**

Recognized 11.4% reduction in car thefts as a result of the VIPER Unit Task Force

Obtained and started use of electronic citation writers

Completed Henderson Police Department's first ever Chemist lab for drug and alcohol analysis

Purchased the BearCat vehicle for SWAT from donated funds and savings

Partnering with CCSD Police Department on a pilot program for policing Henderson schools

Lowered response time on priority one and two calls by 10%

Started Henderson's first Cold Case unit

Animal Control medical staff handled 1,450 spay and neuter cases

Completed energy cost saving measures at the Detention Center

Contributed over 4,900 hours of volunteer work to the Community

Quality Development

- **Community Development**

Completed watershed mapping analysis for West Henderson

100 percent leasing achieved on The Meridian, the first fully mixed-use project in the Water Street District

Provided loans to three Water Street District Businesses

Initiated the development of a reclamation program which will provide for a more productive use of approximately 20 acres of City-owned land

- **Neighborhood Services**

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

Created "Contact Henderson", a new automated web-based Customer Relationship Management tool

Assisted 163 homes in RDA areas with loans to improve their homes

Transportation

- **Public Works**

Completed numerous projects to improve traffic flow, including Sunset Road Rehabilitation, Water Street Phase II, and traffic signal installations



Performance Measures - Strategic Highlights

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Projected
<i>Economic Development</i>				
• Economic Development				
Estimated economic impact of business attraction expansion activities (local payroll, purchases, and construction)	\$56 Million	\$79 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	99%	96%	97%	97%
• Finance				
Number of consecutive years awarded the "Certificate of Achievement for Excellence in Financial Reporting"	25	26	27	28
<i>Natural Resource Management</i>				
• Parks and Recreation				
Number of gallons of water saved in parks due to turf removal	49 Million	42 Million	41 Million	63 Million
• Utility Services				
Wastewater treatment regulatory compliance	100%	100%	100%	100%
<i>Public Safety</i>				
• Fire				
Average response time for Priority Calls	5 minutes 29 seconds	5 minutes 30 seconds	5 minutes 20 seconds	5 minutes 30 seconds
• Police Department				
Total 911 calls received	92,045	53,418	57,947	62,583
<i>Quality Development</i>				
• City Manager's Office				
Percent of residents that rate Henderson as a good or excellent place to live	92%	92%	93%	94%
• Development Services Center				
Percent of major projects reviewed on time	98%	99%	99%	99%
• Neighborhood Services				
Number of affordable housing units complete	335	348	416	330
<i>Transportation</i>				
• Public Works				
City signalized intersections that are synchronized	52%	50%	50%	55%

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 2009 Budget By Fund

General Fund	\$ 237,920,836
Special Revenue Funds	
Equip Repair & Maint	12,188,707
Forfeited Assets Rev Fund	150,000
Multipurpose (Grants)	3,470,365
Muni Court Admin. Fee	519,279
Sales & Use Tax	16,298,911
Capital Projects Funds	
Special Recreation	1,999,154
Flood Control	-
Internal Service Funds	
City Shop	12,852,273
Citywide	5,947,807
Engineering	7,230,929
Health Insurance	11,891,267
Self Insurance-Liability	2,657,772
Workmen's Compensation	6,671,296
Enterprise Funds	
Cultural Arts & Tourism	6,185,098
Development Services	30,094,709
Sewer	56,803,188
Water	88,106,077
Redevelopment Agency	6,387,426
Total	\$ 507,375,094
<i>Funds Not Included In This Section</i>	
Debt Service Funds	\$19,299,541
Gas Tax	2,440,000
Land Sales	601,020
Municipal Facilities	56,642,441
Park Development	1,569,000
Municipal Golf Course	5,182,228
Special Ad Valorem Trans.	368,960
Special Assessment Districts	30,000,000
	\$ 116,103,190
Total All Funds*	\$ 623,478,284

* This total includes City funds of \$617,090,858 and Redevelopment Agency of \$6,387,426.

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 2009 Budget By Department

Budget & Strategic Mgmt	\$ 1,000,866
Building & Fire Safety	19,808,276
City Attorney's Office	10,145,895
City Clerk's Office	3,761,936
City Manager's Office	3,409,184
Community Development	13,145,168
Cultural Arts & Tourism	6,185,098
Development Services Center**	947,291
Economic Development	770,741
Finance	5,730,954
Fire	42,015,405
Human Resources	24,871,711
Information Technology	18,497,457
Mayor & City Council	964,658
Miscellaneous***	6,251,994
Municipal Court	7,586,988
Neighborhood Services	4,800,622
Parks and Recreation	41,649,490
Police	90,854,346
Public Works	60,067,749
Utilities- Water & Sewer	144,909,265
Total	\$ 507,375,094

** 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 \$30,094,709 for Fiscal Year 2009.

*** 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 2009 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	City Shop	Citywide	Engineering	Health Insurance	Self-Insurance Liability	Workmen's Compensation	Cultural Arts & Tourism	Development Service Center
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

Special Revenue Funds

Capital Projects Funds

Internal Service Funds

Enterprise Funds

Redevelopment Fund

Departmental Performance Budgets

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

What You Will Find on Each of the Departments' Pages

1) Title of Department

Municipal Court

2) Purpose Statement

Purpose Statement

To promote public safety through the adjudication of misdemeanors.

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

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



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.

3) Core Services

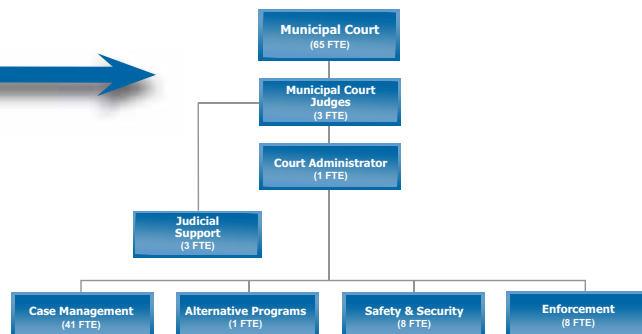
A list and an explanatory paragraph about each of the department's cornerstone services that formulate the essence of the department.

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

Safety and Security is achieved through the use of uniformed personnel in the Justice Facility. It is this division's responsibility to ensure appropriate separation

4) Organizational Chart (not titled)

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



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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) **Performance 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 2006 through Projections for Fiscal Year 2009. 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.

PERFORMANCE BUDGET

Past Accomplishments

- Implemented the E-Citation Project in Oct., 2007. This project with the Henderson Police Department
- Began the construction phase of the Justice Facility Expansion and Parking Garage Project, estimated cost \$42.0M
- Completed several upgrades to the Courtview Case Management System
- Completed the Justice Facility Energy Performance Project which will result in sustained energy savings annually

Performance Objectives

- Complete the new Parking Garage in Dec., 2008 and the Justice Facility in late Spring, 2009
- Focus on reorganizing the Court to more efficiently process cases and build capacity to handle the projected increases in workload through 2020
- Increase the number of warrants processed within time standards
- Increase level of security in the Justice Center
- Improve communication at all levels of the Court

Municipal Court Expenditures by Category/Program

Category	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Salaries and Wages	\$3,038,484	\$3,435,478	\$3,998,930	\$4,583,797	\$584,867	15%
Employee Benefits	1,236,485	1,362,975	1,678,459	1,908,425	229,966	14%
Services and Supplies	634,548	783,462	936,997	1,094,766	157,769	17%
Capital Outlay	41,017	230,780	448,829	-	(448,829)	-100%
Total	\$4,950,534	\$5,812,695	\$7,063,215	\$7,586,988	\$523,773	7%
Program						
General Fund	\$4,672,897	\$5,203,873	\$6,170,379	\$7,067,709	\$897,330	15%
Equipment Repair & Maintenance Fund	\$2,555	\$162,193	\$8,309	\$-	\$(8,309)	-100%
Muni-Court Special Revenue Fund	\$275,082	\$446,629	\$884,527	\$519,279	\$(365,248)	-41%
Total	\$4,950,534	\$5,812,695	\$7,063,215	\$7,586,988	\$523,773	7%
Full Time Employees						
General Fund	49	55	60	64	4	7%
Muni-Court Special Revenue Fund	-	-	-	1	1	100%
Total	49	55	60	65	5	8%

Financial Overview

The Capital Outlay in Fiscal Year 2008 reflects costs associated with the facility expansion and parking garage. Unspent funds for this project will be carried forward to Fiscal Year 2009, and will be included in the augmented budget.

Performance Measures

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Projected
Average Warrants Closed Per Day	8.60	11.00	5.00	12.00
Dollar Volume of New CPD	\$13,753	\$17,600	\$10,030	\$24,072
Average Cost Per New Case	\$168	\$153	\$156	\$154
Cost Per Capita (City of Henderson)	\$19.42	\$22.85	\$25.59	\$26.50

Key Fact

The number of new defendants who have been charged with misdemeanor offenses in Henderson Municipal Court has grown 86% in the last seven years.

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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.



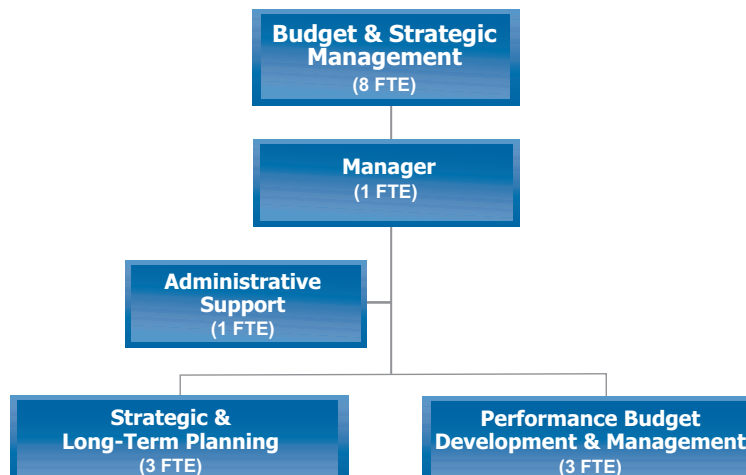
Strategic Planning is an integral part of the City's responsibilities to its community. This office assists the City Council, City Manager's Office, department heads and senior management in establishing long-term goals, annual objectives, and detailed actions/strategies that address issues related to 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.

Core Services

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



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
- Implemented Phase II of the Strategic Tracking & Reporting System (S.T.A.R.S), a performance management software solution
- Developed a process of vision statement development for departments that includes all levels of the organization



Performance Objectives

- Increase from 8 to 10, the number of ICMA templates completed by departments to assist them in managing their departments by March 2009
- Increase from 7 to 12 the number of departments having completed the STARS Performance Management System implementation process by June 30, 2009
- Maintain above 50% the level of new resource allocations which are strategically aligned in the Fiscal Year 2009 Performance Budget Process
- To maintain the City's current process of updating the strategic plan by December 2009
- To increase by 5% the circulation of printed Office of Budget and Strategic Management documents by June 30, 2009
- To increase by 5% the circulation of electronic Budget and Strategic Management documents by June 30, 2009
- To increase from 5 to 7 the number of years the City projects revenues and expenses
- To increase by 1, the number of departments that accurately forecast operational impacts on future capital improvement projects by June 2009
- To increase from 3 to 10 the number of departments that have completed a visioning process
- To increase to 100% the number of full-time employees that have access to performance management learning experiences
- To maintain above 90% the internal customer satisfaction rating departments have for the Office of Budget & Strategic Management
- To increase the Citywide goals & objectives score from 25 to 50 by assisting departments in communicating their goals & objectives to their staff
- To increase the Citywide vision score from 39 to 50 by assisting departments to create a vision statement and communicate their vision to their staff

Budget & Strategic Management Expenditures by Category/Program

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$481,051	\$528,452	\$587,520	\$618,611	\$31,091	5%
Employee Benefits	201,841	218,371	261,241	303,087	41,846	16%
Services and Supplies	47,369	58,612	77,871	79,168	1,297	2%
Capital Outlay	3,595	-	20,077	-	(20,077)	-100%
Total	\$733,856	\$805,435	\$946,709	\$1,000,866	\$54,157	6%
Program						
General Fund						
Strategic & Long Range Planning	\$575,525	\$627,853	\$681,733	\$697,017	\$15,284	2%
Performance Budget	404,229	464,189	548,939	624,549	75,610	14%
Admin Cost Reimbursement	(245,898)	(286,607)	(283,963)	(320,700)	(36,737)	13%
Total	\$733,856	\$805,435	\$946,709	\$1,000,866	\$54,157	6%
Full Time Employees						
General Fund	7	8	8	8	-	0%
Total	7	8	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 Fiscal Year 2007. The Fiscal Year 2009 budget contains only standard adjustments to existing expenditures.

Performance Measures

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Projected
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 projection 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%/99%

Key Fact



The City receives several 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.”

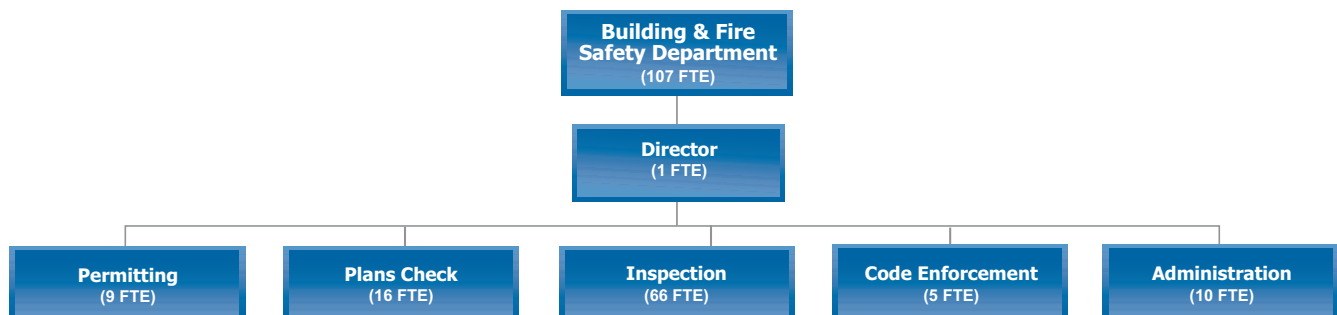
Administration functions include budget and program development, performance audit and measurement coordination, strategic planning and administrative support.



M Resort Under Construction

Past Accomplishments

- Responded to over 2,300 requests for service regarding quality of life issues
- Created a model including required certifications to provide multi-disciplined plan check and inspections
- Developed departmental disaster response plan
- Exceeded all DSC service targets



Performance Objectives

- Develop and train staff to handle the increasing complexity of construction
- Increase active participation in the development and implementation of “green” building regulations
- Improve the overall condition of properties within maturing neighborhoods
- Maintain customer satisfaction in conformance with specified goals



New Construction Inspection

Building & Fire Safety Expenditures by Category/Program

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$8,138,969	\$8,835,738	\$9,669,913	\$9,712,932	\$43,019	0%
Employee Benefits	2,540,630	2,845,023	3,066,848	3,564,690	497,842	16%
Services and Supplies	4,294,744	4,564,518	7,013,536	6,075,312	(938,224)	-13%
Capital Outlay	300,255	77,189	418,652	455,342	36,690	9%
Total	\$15,274,598	\$16,343,901	\$20,168,949	\$19,808,276	\$(360,673)	-2%
Program						
General Fund						
Code Enforcement	\$443,654	\$577,901	\$694,104	\$665,702	\$(28,402)	-4%
Fire Safety Inspection	371,835	401,493	422,410	514,063	91,653	22%
Fire Safety Plans Exam	418,178	369,092	502,759	551,209	48,450	10%
Property Maintenance	-	703	-	-	-	N/A
Subtotal General Fund	\$1,233,667	\$1,349,189	\$1,619,273	\$1,730,974	\$111,701	7%
Development Services Fund						
Administration	\$1,543,324	\$1,635,695	\$3,349,167	\$2,628,911	\$(720,256)	-22%
Plans Check	1,691,439	1,519,721	2,392,841	2,236,663	(156,178)	-7%
Building Permits	1,007,195	1,072,161	1,091,788	1,164,835	73,047	7%
Fire Safety Inspection	1,538,428	1,676,775	1,915,720	1,968,741	53,021	3%
Fire Safety Plans Exam	809,382	944,376	1,004,669	1,052,605	47,936	5%
Building Inspection	7,451,163	8,145,984	8,795,491	9,025,547	230,056	3%
Subtotal Development Services Fund	\$14,040,931	\$14,994,712	\$18,549,676	\$18,077,302	\$(472,374)	-3%
Total	\$15,274,598	\$16,343,901	\$20,168,949	\$19,808,276	\$(360,673)	-2%
Full Time Employees						
General Fund	11	12	12	12	-	0%
DSC-Building	93	95	95	95	-	0%
Total	104	107	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 was developed and implemented in conjunction with Neighborhood Services.

Fiscal Year 2009 Services and Supplies shows a reduction of 13% due to the one-time cost in Fiscal Year 2008 of Seismic mapping.

Key Fact

The City of Henderson Building & Fire Safety Department employees currently hold 523 code related certifications.



Performance Measures

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 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%	99.5%	99.6%	90.0%
% of time Fire Plans Check achieves service level goals	97.1%	97.8%	99.5%	90.0%
% of Building Inspections completed next business day	98.3%	99.9%	100.0%	90.0%
% of Fire Inspections completed next business day	99.4%	99.7%	99.7%	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 and 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; and handles the forfeiture legal proceedings with regard to drug and felony cases.

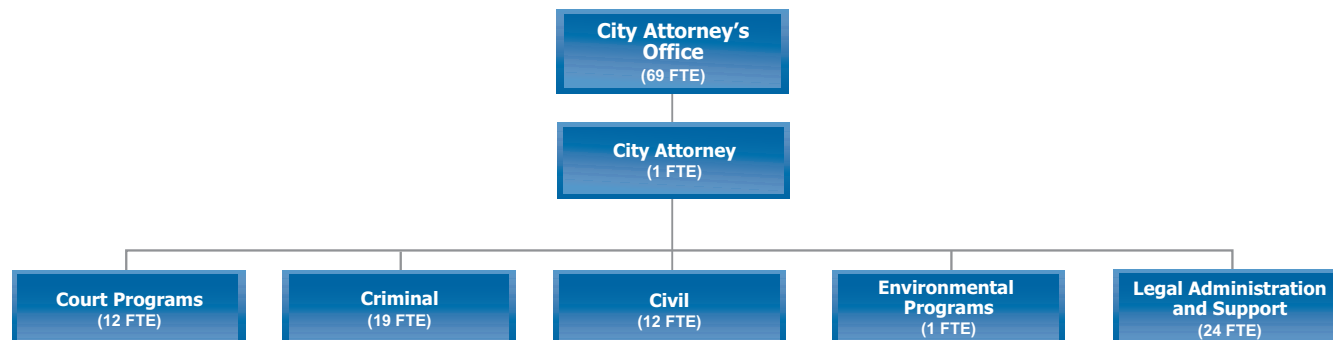
The **Criminal** division prosecutes DUIs, domestic batteries, traffic infractions, and all other adult misdemeanor crimes occurring in the City of Henderson. The Office is comprised of the following: Crimes Against Persons Unit is responsible for the prosecution of domestic battery; battery; stalking; violations of temporary protective orders; and any other offense in which there is a specific victim. The DUI/Drugs/Other Crimes Unit is responsible for prosecution of all DUI's, traffic infractions and all other adult misdemeanor crimes. The Domestic Violence Advocate Unit explains court proceedings, provides case status information, and offers referrals to local service agencies to address specific social service needs for victims of domestic violence.



Legal Administration and Support 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.

Environmental Programs administers the City's compliance with environmental laws, advises other departments on environmental requirements, and coordinates with local agencies on regional air quality issues.

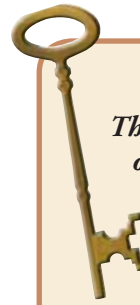
Court Programs offers a wide range of services to the community. The division assists court-mandated defendants in complying with post-sentencing requirements with such programs as Highway Alcohol Awareness (DUI school), Traffic Safety School, Anger Management classes, program referrals, and case tracking. This division also has a state accredited Assessment Center staffed by licensed individuals to conduct chemical dependency evaluations that may be used for sentencing.



Past Accomplishments

- The successful acquisition of the majority of the Rights of Way along St. Rose Parkway to allow infrastructure installation (water and sewer line) to benefit West Henderson and accommodate Henderson's mega resort, the "M" Resort project, without the need for litigation
- Closure of the City's former landfill several months ahead of schedule. Completion of this project will result in approximately 145 acres of land that can be developed in the future. The landfill closure costs are covered by \$7.8 million dollars to be received from Republic Services as part of a new 25-year franchise agreement negotiated in 2006. Due to the fact that the landfill was consolidated into several small areas, the majority of the property can be developed with no restrictions to anticipated land use
- Negotiated and drafted master development agreements for four projects
- Drafted inter local agreement with Nevada State College for the transfer of the 500 acre state college site from the City of Henderson to the Nevada State College and the cooperative development of the college site and surrounding area
- Currently working to create a workforce housing site for attainable/workforce housing through utilization of community land trust and financing techniques
- The amount generated through effective prosecution of Asset Forfeiture and property seizure cases in District Court increased by 77%
- Established a unique Early Intervention Program focusing on domestic violence cases. The Program has operated for just over a year with approximately 26 individuals being accepted into the program. Fifteen participants have completed the program (honorable discharge), and no individuals who have participated in the Program have re offended
- Spearheaded the development of the "Henderson Coordinated Community Response" network by engaging public & private agencies to work with law enforcement and other groups toward prevention and protection of victims of violence

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.

Performance Objectives

- To increase the amount of available time required to achieve successful prosecution
- To maintain the proper organizational structure to meet the current and future demands of the City Attorney's Office
- To increase from 40% to 100% utilization levels of case management software
- To decrease client response time, discovery response time, and deadline response time
- To reduce the average time for the review of contracts and agreements from 3 weeks to 2 weeks or less
- To maintain the current time frame for advising City departments of legislative changes
- To increase the number of hours devoted to mentoring and training the newer attorneys
- To increase to 80 the number of violent offenders who can be supervised in the Direct Supervision Program
- To maintain the zero-incident level of safety-related issues in the Criminal Division Investigations Unit
- To support the goal to increase the conversion of federally owned lands into privately owned lands that can be developed in the City

City Attorney's Expenditures by Category/Program

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$3,400,994	\$4,069,896	\$4,791,507	\$5,153,034	\$361,527	8%
Employee Benefits	1,418,444	1,678,990	2,059,885	2,207,556	147,671	7%
Services and Supplies	2,131,570	2,070,738	2,743,758	2,785,305	41,547	2%
Capital Outlay	125,224	14,525	72,514	-	(72,514)	-100%
Total	\$7,076,232	\$7,834,149	\$9,667,664	\$10,145,895	\$478,231	5%
Program						
General Fund						
General	\$3,079,096	\$2,902,714	\$3,532,976	\$3,993,502	\$460,526	13%
Grant Funded	154,179	163,918	178,977	190,666	11,689	7%
Seized Assets	1,413	-	-	-	-	N/A
Court Programs	971,058	1,085,297	1,255,099	1,279,482	24,383	2%
Legal Admin	1,522,308	1,732,072	2,095,891	2,193,630	97,739	5%
Environmental Mgmt	1,530,953	1,504,981	1,742,062	1,764,801	22,739	1%
Criminal	1,976,849	2,126,708	2,571,833	2,617,290	45,457	2%
Admin Cost Reimbursement	(2,159,624)	(1,682,260)	(1,733,199)	(1,893,476)	(160,277)	9%
Total	\$7,076,232	\$7,834,149	\$9,667,664	\$10,145,895	\$478,231	5%
Full Time Employees						
General Fund	62	64	68	69	1	1%
Total	62	64	68	69	1	1%

Financial Overview

The City Attorney's Office will be adding one new positions in Fiscal Year 2009. The department's new Assistant City Attorney I position in the Criminal division will provide additional resources for successful case prosecution, and meet the needs of current and future demands.

Key Fact

The Civil Division handles the forfeiture legal proceedings with regard to drug and felony cases, 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 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Projected
Follow-up Investigations	801	977	950	1,100
% increase in misdemeanor cases opened	5.4%	24.2%	15.0%	15.0%
% increase in traffic cases opened	9.0%	31.6%	25.0%	25.0%
Subpoenas/Summons Served	5,581	5,676	6,100	7,000
Forfeiture Cases	47	75	75	100
Contracts Reviewed or Drafted	405	471	664	829
Victim Advocate Contacts	4,127	4,452	4,527	4,767
Customer Satisfaction Rating for Anger Management Classes	N/A	94.0%	100.0%	97.0%

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
- U.S. Passport and 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.

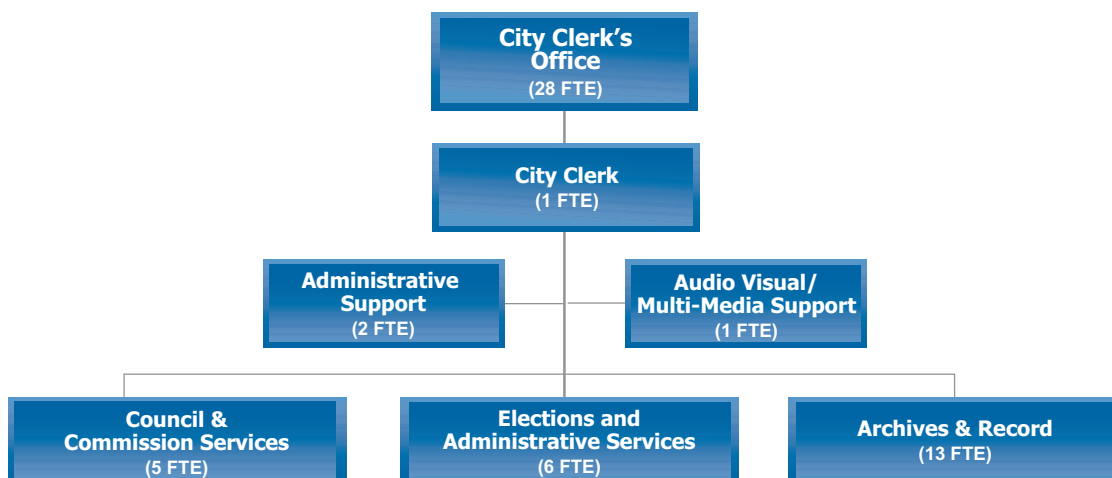
City Council and Commission Services facilitates the municipal legislative process through compliance with the Nevada Open Meeting Law, Henderson Municipal Code, and City Charter. Direct support to the City Council, staff, and public is provided through management of the agenda, public notice, ordinance,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

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. Marriage services, fictitious firm name filing, and notary bond filing are offered in the City Clerk's office in partnership with the Clark County Clerk's office.

Past Accomplishments

- Developed a partnership with Clark County to establish a Henderson marriage license branch office within City Hall providing residents and visitors the opportunity to obtain a marriage license as well as file fictitious firm names and notary bonds
- Conducted a needs assessment to determine future archive and storage needs to ensure the preservation and protection of public records. Currently 90 percent of the City's records storage space has been utilized creating insufficient capacity to meet future preservation, protection, and storage needs of public records produced by all City departments
- Implemented citywide forms management program to ensure city forms comply with all statutory/confidentiality requirements
- Increased public awareness and knowledge of local legislative processes through information resources including the City Council Meeting Participant Guide and brochures
- Redesigned legal public notification format realizing an annual savings of \$17,400

Performance Objectives

- Increase the reliability, consistency, and adequacy of legislative and public meeting multimedia technology and increase the effectiveness of remote participation to maintain the integrity, and accuracy of the public meeting process and public record
- Analyze Vote Center data from the 2007 municipal election to refine and develop voter resources and election administration targeted at increasing voter education and participation in the City's 2009 municipal elections
- Develop and implement 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
- Evaluate results of Hummingbird document and records management systems (EDMS/ERMS) technology. Identify and implement pilot program(s) to incorporate additional functionality such as workflow, document control (versioning) and application integration to increase business efficiencies and potentially reduce the purchase of new scanners citywide
- In partnership with the Henderson District Public Library, UNLV Special Collections, and the Clark County Heritage Museum, develop a single "Finders Guide" detailing the contents of each partnering agency's collections. The Finders Guide will be accessible through a web portal providing access to digitized historical documents and photographs within each collection. The City of Henderson will identify, preserve, and make accessible historical documents and photographs through indexing, digitizing, and establishing portability and metadata standards

Key Fact

Since the United States passport acceptance program implementation in 2003, the Office of the City Clerk is approaching their 10,000th passport customer, generating over \$347,000.00 in direct revenue to the City of Henderson.



City Clerk's Office Expenditures by Category/Program

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$1,388,690	\$1,446,838	\$1,597,090	\$1,689,775	\$92,685	6%
Employee Benefits	517,369	555,137	739,412	841,324	101,912	14%
Services and Supplies	634,724	1,130,205	945,206	1,230,837	285,631	30%
Capital Outlay	-	95,674	56,050	-	(56,050)	-100%
Total	\$2,540,783	\$3,227,854	\$3,337,758	\$3,761,936	\$424,178	13%
Program						
General Fund						
General	\$2,177,501	\$2,512,607	\$2,759,543	\$2,956,855	\$197,312	7%
Elections	15,772	341,790	17,327	467,673	450,346	2599%
Passports	25,058	60,820	79,304	(6,566)	(85,870)	-108%
Admin Cost Reimbursement	(534,560)	(610,598)	(630,604)	(813,780)	(183,176)	29%
Subtotal General Fund	\$1,683,771	\$2,304,619	\$2,225,570	\$2,604,182	\$378,612	17%
Development Services Fund	\$857,012	\$923,235	\$1,112,188	\$1,157,754	\$45,566	4%
Total	\$2,540,783	\$3,227,854	\$3,337,758	\$3,761,936	\$424,178	13%
Full Time Employees						
General Fund	20	20	20	21	1	5%
DSC - City Clerk	7	7	7	7	-	0%
Total	27	27	27	28	1	4%

Financial Overview

The City Clerk's election budget fluctuates significantly between years due to biannual Municipal Primary and General Elections. Fiscal Year 2009 will be an election year.

Key Fact

In 2008, Records Center Staff processed 6,602 building permit plans for review by Development Services Center staff. This was a 20% increase over the 5,281 building permits plans processed in 2007.

Performance Measures

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Projected
Total # of registered voters vs. voter turnout (municipal)	N/A	11.1%	N/A	15%
Total % of voter signatures for early voting, mail ballots, and election day vs. total vote count on canvas (municipal)	N/A	100%	N/A	100%
% of voters satisfied with DRE voting machines (municipal)	N/A	98%	N/A	98%
% of time DSC Records Center service target (1 day) is met	100%	100%	100%	100%
% of records received for records storage/reformatting failing to meet acceptable standards	8%	5%	5%	3%
Average # of days draft minutes are available to the public after a City Council Meeting.	7	7	5	5
Average # of days between City Council Meeting and availability of annotated agenda	1	1	1	1
Average length of processing timer per passport applications	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.

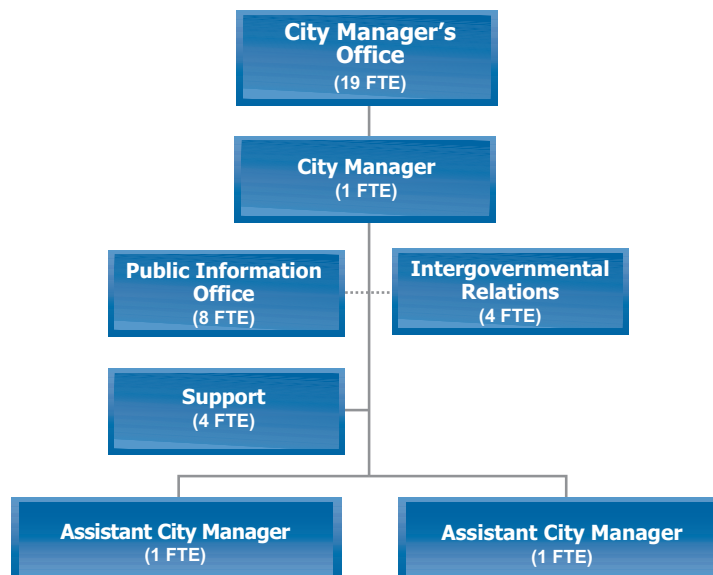
The City of Henderson operates under a Council - Manager form of government. The City Manager's Office develops programs and policy alternatives for consideration by the City Council and implements City Council approved policy decisions and directives.

City Management Services incorporates both Organizational Leadership and Organizational Advocacy. Organizational Leadership involves the direction of internal management and oversight for the implementation of policies, goals and objectives established by the Mayor and City Council. The City Manager's Office works to ensure interdepartmental



Henderson City Hall

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 communication during emergencies, media relations, graphic arts, community research and analysis, community outreach, and professional communications support to City departments.



City Management

[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.

Resident Survey Efforts

The City of Henderson continues to conduct resident surveys as part of the City's ongoing commitment to citizen input. We have participated annually in the ICMA National Citizens Survey since 2004. That survey asks 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.

The trends show that 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 high 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 2007 citizens survey how our residents rate the quality of our services, 29 services were rated excellent or good, with the following ten services being the highest rated.

City Services That Ranked High In Importance & Satisfaction

- *Appearance/maintenance of parks*
- *Accessibility of parks*
- *Recreation centers/facilities*
- *Appearance of recreation centers/facilities*
- *Fire Services*
- *Street lighting*
- *Police services*
- *Animal Control*
- *Recreation programs or classes*
- *Street Cleaning*

Customer Service

In the citizen survey, City employees were also graded on various aspects of customer service contacts. 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

Residents continued to identify growth and traffic as the top issues confronting Henderson communities.

Ongoing Survey Efforts

The City will continue to participate in the ICMA National Citizens Survey each year. In addition, the City will be conducting a comprehensive community assessment telephone survey to gauge levels of satisfaction among our residents as compared to the results of the 2004 survey.

Past Accomplishments

- Increased the effectiveness of citywide communication through the redesigned launch of www.cityofhenderson.com that was created, developed, and implemented by City personnel and utilizing existing City resources
- Maintained involvement in local, regional and statewide activities with other entities with regard to ongoing issues within the valley
- Conducted quarterly meetings with department heads to ensure progress towards performance planning objectives and alignment with council priorities
- Maintained standardized research commitment supporting ongoing consistent survey efforts through a new master survey and research contract
- Increased graphic support through the conversion of part-time salaries to a full-time employee position increasing capacity by 88%
- Participated in the 2007 Nevada State Legislature, 74th Session, and the 23rd Special Session, and produced a legislative summary report and distributed to all departments for review and action to comply with the new statutes
- Monitored 537 bills (out of 1,348 bills) during the session with a potential impact to the City of \$278,045,180 (a 4-year impact had all these fiscal bills passed)
- Completed and delivered to the Nevada Congressional Delegation the *2008 U.S. Congressional Briefing Book*, which contains approximately \$65 million in requests for federal earmarks for Fiscal Year 2009
- Provided support to the Henderson Chamber of Commerce's "Henderson on the Hill" event in Washington, DC, to support the economic development of the city through favorable federal legislation
- Developed and headed the internal Legislative Ambassador program comprised of 28 employees from across the organization in an effort to create a networking group to gather and share potentially pertinent information in support of legislative initiatives and activities

Performance Objectives

- Increase the level and quality of communication through the development of an internal and external communications plan to align City information between internal and external audiences
- Increase support for legislative and administrative changes to support utilization of SNPLMA funding, working in coordination with the Bureau of Land Management
- Increase employee effectiveness and communication by leading citywide initiatives identified through the cultural survey
- Increase the number of eligible internal candidates for staff leadership positions. Assess the success of the leadership training initiatives.
- Increase the level and quality of cultural programs available to residents and visitors through the use and coordination of venue and funding feasibility studies
- Participate in the 2009 legislative session in support of city initiatives



Front Row L to R: Assistant City Manager Mark Calhoun, City Manager Mary Kay Peck, and Assistant City Manager Bristol Ellington with City of Henderson Employees

City Manager's Office Expenditures by Category/Program

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$1,108,927	\$1,154,224	\$1,470,902	\$1,520,257	\$49,355	3%
Employee Benefits	413,369	434,620	591,227	671,402	80,175	14%
Services and Supplies	474,525	637,479	1,234,629	1,217,525	(17,104)	-1%
Capital Outlay	-	-	25,029	-	(25,029)	-100%
Total	\$1,996,821	\$2,226,323	\$3,321,787	\$3,409,184	\$87,397	3%
Program						
General Fund						
General	\$1,246,360	\$1,273,902	\$1,661,013	\$1,751,811	\$90,798	5%
Lobby Expense	98,238	-	-	-	-	N/A
PIO/Research	771,909	890,428	1,532,696	1,599,579	66,883	4%
Intergovernmental	665,566	896,672	1,097,645	1,124,127	26,482	2%
Admin Cost Reimbursement	(791,150)	(834,899)	(969,567)	(1,066,333)	(96,766)	10%
Subtotal General Fund	\$1,990,923	\$2,226,103	\$3,321,787	\$3,409,184	\$87,397	3%
Multipurpose Special Revenue Fund	\$ 5,898	\$ 220	\$ -	\$ -	\$ -	N/A
Total	\$1,996,821	\$2,226,323	\$3,321,787	\$3,409,184	\$ 87,397	3%
Full Time Employees						
General Fund	16	17	18	19	1	6%
Total	16	17	18	19	1	6%

Financial Overview

The increase in budget for the Intergovernmental division in Fiscal Year 2007 and 2009 includes City expenses and Lobby expenses incurred during these legislative years. Note during Fiscal Year 2007, expenditures for lobby expenses were realigned for tracking purposes and included in the Intergovernmental budget.

The State of Nevada operates on a biennial budget process.

Key Fact

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

Performance Measures

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Projected
% of residents that rate the overall quality of life in Henderson as good or excellent	85%	87%	88%	89%
% of residents that rate Henderson as a good or excellent place to live	92%	92%	93%	94%
% of residents that rate overall quality of City services as good or excellent	82%	78%	79%	80%
% of residents that rate the overall impression of their most recent contact with City employees as good or excellent	79%	74%	75%	76%

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
- Plan Development, Regional Collaboration & GIS/Demographic Support
- Property Management
- Redevelopment
- Support Services

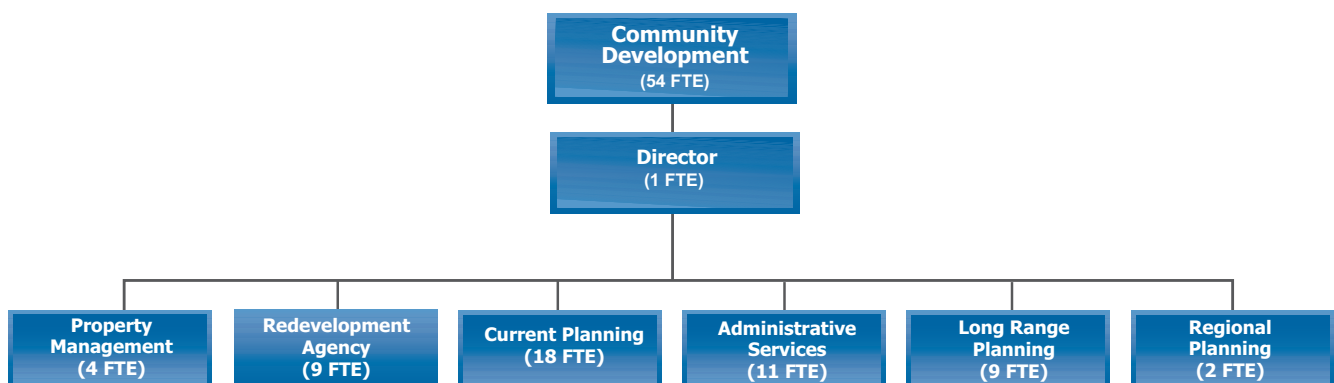
Entitlements & Development Services are provided through the Current Planning Division. The Division oversees all development applications from the concept plan stage to the final stage of permit approval. In doing so, staff works with the development community, residents, and property owners to collaborate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

Plan Development, Regional Collaboration & GIS/Demographic Services is supported by the Long Range Planning division. 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.

Property Management is responsible for the acquisition, management, and disposition of the City's real estate assets. This division manages City initiated enterprise projects and is the liaison on all matters relating to



City-owned lands. This division also provides real estate services to the Redevelopment Agency in support of their revitalization projects. Property Management is continually seeking opportunities to develop new programs that maximize the return on its real estate related activities while providing a high degree of public benefit.

Redevelopment was established 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 re-energize and invigorate older communities within the city through programs and assistance designed to improve existing homes and storefronts; attract new businesses, residents, developers and investment to those communities;

and, provide outreach to engage residents and visitors to participate in the changes happening in their neighborhoods.

Support Services is responsible for administering special projects and programs such as ClubRide and Creating Communities. The division is also responsible for preparing and monitoring the department's annual budget and providing a variety of support functions to all department staff.

Past Accomplishments

- Initiated work on a citywide Sustainability Program
- Completed watershed mapping analysis for West Henderson
- Initiated the development of a reclamation program which will provide for a more productive use of approximately 20 acres of City-owned land
- Initiated the development of a program which will allow for the acceptance of the transportation and donation of fill material needed to enhance parcels of City-owned land
- Provided links on the web page to the submitted Entitlement Applications (Staff Review Packet). This reduced the paper copies sent to reviewing agencies and provided access to the public
- Facilitated the SNPLMA Round 7 internal nomination process and participated in the Parks, Trails, and Natural Areas ranking process
- 100 percent leasing achieved on The Meridian, the first fully mixed-use project in the Water Street District
- Launched the WaterStreetDistrict.com Web site
- Launched the Water Street District Gallery Assistance Program
- Provided loans to three Water Street District Businesses

Performance Objectives

- To increase compliance with conditions of approval through the inspection process
- To work with a residential builder and develop the Citizen's Choice winning "Creating Communities" design within the Downtown Redevelopment Area
- To adopt design guidelines for the "Desert Edge" model sustainability community (West Henderson)
- Finalize implementation of bonding process for hillside restoration and residential perimeter and common open space landscaping
- To implement a citywide sustainability program
- To adopt and begin implementing the Boulder Highway Investment Strategy
- To adopt a new land use plan for West Henderson
- To increase public outreach efforts as part of the implementation process for Community Development plans that have been adopted by the City
- To increase the number of "Green Building" projects within the City and the number of staff certified by the US Green Building Council

Community Development Expenditures by Category/Program

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$2,459,018	\$3,712,273	\$4,398,669	\$4,690,415	\$291,746	7%
Employee Benefits	936,594	1,422,317	1,825,938	1,886,730	60,792	3%
Services and Supplies	720,028	3,582,852	6,442,192	4,513,651	(1,928,541)	-30%
Capital Outlay	5,687	-	448,128	696,750	248,622	55%
Interest Expense	-	890,973	941,384	817,622	(123,762)	-13%
Principal Retirement	-	597,607	520,000	540,000	20,000	4%
Total	\$4,121,327	\$10,206,022	\$14,576,311	\$13,145,168	\$(1,431,143)	-10%
Program						
General Fund						
General	\$2,334,822	\$1,669,708	\$1,999,684	\$2,032,695	\$33,011	2%
Regional Planning	-	130,129	168,197	52,773	(115,424)	-69%
Property Management	-	294,364	723,080	712,105	(10,975)	-2%
Club Ride	6,948	3,938	6,122	6,244	122	2%
Planning Commission	29,746	28,237	41,774	42,609	835	2%
Current Planning	199,792	1,198,509	1,283,888	1,500,292	216,404	17%
Long Range Planning	807,770	992,056	1,368,070	1,411,814	43,744	3%
Subtotal General Fund	\$3,379,078	\$4,316,941	\$5,590,815	\$5,758,532	\$167,717	3%
Development Services Fund	\$735,583	\$820,024	\$964,530	\$999,210	\$34,680	4%
Multipurpose Fund	\$6,666	\$ -	\$ -	\$ -	\$ -	N/A
Redevelopment Agency	\$ -	\$5,069,057	\$8,020,966	\$6,387,426	\$(1,633,540)	-20%
Total	\$4,121,327	\$10,206,022	\$14,576,311	\$13,145,168	\$(1,431,143)	-10%
Full Time Employees						
General Fund	30	37	38	38	-	0%
DSC - Community Development	7	7	7	7	-	0%
Redevelopment Agency	-	7	9	9	-	0%
Total	37	51	54	54	-	0%

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 \$1.6 million reduction in the Redevelopment Agency budget is a result of less capital projects in Fiscal Year 2009 than in Fiscal Year 2008.

Key Fact

The City of Henderson conveyed to the Board of Regents 508.769 acres to be used for the site of the Nevada State College. The City and NSC are working together on Phase II of the Master Plan for the college. NSC is the first four-year public college in Nevada.

Performance Measures

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Projected
Home Occupation Permits Issued	1,281	1,201	1,156	1,180
Certificate of Occupancy Inspections Completed	1,229	1,238	1,235	1,200

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.

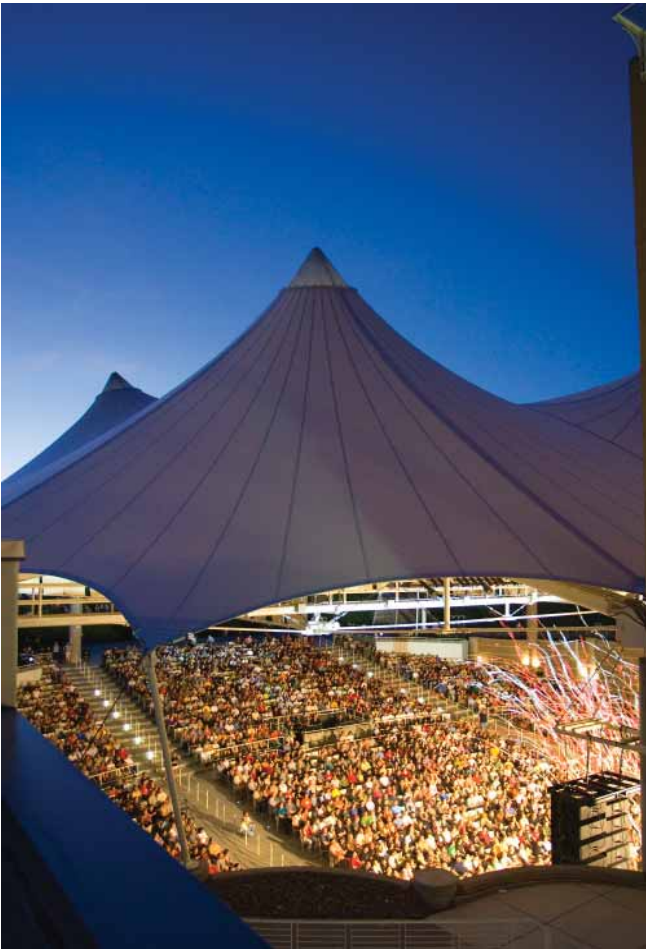
Core Services

- **Programming**
- **Marketing**
- **Operations**

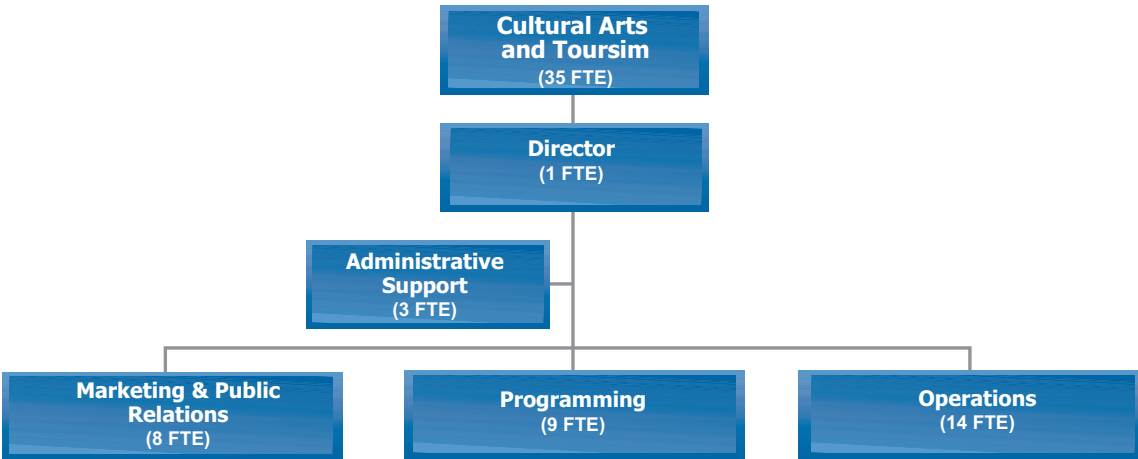
The Department of Cultural Arts & Tourism's mission is to provide a broad range of cultural and artistic opportunities to our community through the sponsoring of concerts, performances, visual art exhibits, festivals and community events at various locations throughout the City of Henderson.

The Department of Cultural Arts & 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 Henderson Pavilion



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 & 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 and 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 & 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, conventions, as well as business and leisure activities. The division is responsible for promoting Henderson as a desirable visitor destination and promoting the City's hospitality.

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.



Ho'olaule'a Dancers



Henderson Events Plaza

Key Fact

The Convention Center and Events Plaza housed 736 functions with a total attendance of 310,763 people through June 2008.

Past Accomplishments

- In 2007, the Pavilion hosted 12 events programmed by the Department, with a collective attendance of 14,535 and total revenues of \$239,872. This is an increase of 60% over 2006 utilizing the same funding of prior years
- The Pavilion experienced its first, hard-ticket sell out in June 2007 by artist Weird Al Yankovic when he performed on a Thursday night. The gross revenues for the event exceeded \$75,000
- In addition to hosting annual Special Events, the Events Plaza Amphitheatre hosted 64 concerts, with an estimated attendance of 20,000 through the creation of two Performing Arts Series; Thursday Night Live and Friday's at 8. Collective attendance for all events at the Henderson Events Plaza has been estimated at 275,000 for the year
- In 2007 the Department took advantage of an opportunity to test the viability of a museum in downtown Henderson by bringing in a traveling exhibit featuring the inventions of Leonardo daVinci. The exhibit took place from mid October 2007 through March 2008
- The department increased its contribution to the arts in Henderson by supporting Arts Education in Henderson Schools. The department held Grant Workshops for local arts groups and artists

Performance Objectives

- Increase cultural awareness through the creation of and adoption of City of Henderson Cultural Arts and Strategic Plan
- Increase economic impact by launching a national campaign to promote special events, thereby increasing the number of participants and spectators
- Increase economic impact by increasing the number of city-wide room nights generated by the leisure market
- Increase customer utilization of the Henderson Convention Center facility remodel through the launch of a branding campaign for the new facility (Henderson Events Center)
- Increase the rental revenue of the Henderson Convention Center, Events Plaza and Pavilion by a strategic sales outreach campaign
- Increase utilization and preservation of our facilities through annual preventative maintenance plan
- Increase effectiveness of planning events and improving communication through event management software
- Increase sales efforts for the new Henderson Events Center
- Increase beginning working capital through the development of a departmental financial policy

Cultural Arts & Tourism Expenditures by Category/Program

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$1,180,614	\$2,396,045	\$2,235,026	\$2,348,518	\$113,492	5%
Employee Benefits	410,358	686,402	792,175	941,048	148,873	19%
Services and Supplies	1,292,266	2,606,148	3,004,223	2,733,532	(270,691)	-9%
Capital Outlay	124,551	125,595	162,000	162,000	-	0%
Total	\$3,007,789	\$5,814,190	\$6,193,424	\$6,185,098	\$(8,326)	0%
Program						
Cultural Arts & Tourism Fund						
Convention Center	\$1,481,240	\$-	\$-	\$-	\$-	N/A
Visitors Bureau	1,484,105	-	-	-	-	N/A
Convention Services	42,444	-	-	-	-	N/A
Administration	-	759,148	1,578,285	1,745,264	166,979	11%
Sales & Marketing	-	1,345,220	1,493,768	1,527,788	34,020	2%
Downtown	-	-	450,000	-	(450,000)	-100%
Grants	-	-	87,859	62,734	(25,125)	-29%
Cultural Arts & Special Events	-	1,668,482	1,149,274	1,349,768	200,494	17%
Facilities	-	1,544,902	912,954	974,051	61,097	7%
Events Center	-	62,118	28,430	12,099	(16,331)	-57%
Pavilion	-	434,320	492,854	513,394	20,540	4%
Total	\$3,007,789	\$5,814,190	\$6,193,424	\$6,185,098	\$(8,326)	0%
Full Time Employees						
Cultural Arts & Tourism	17	28	32	35	3	9%
Total	17	28	32	35	3	9%

Financial Overview

During Fiscal Year 2009, the Department of Cultural Arts & Tourism is planning to add three positions intended to enhance cultural programming, marketing, and leveraging of grants and sponsorship opportunities. However, the Convention Center will be closed for renovation during most of Fiscal Year 2009. Therefore, these new positions will remain vacant until the renovation is completed, and the economy shows signs of strengthening.

Key Fact

The 2.7 acre Henderson Events Plaza opened in the fall of 2006. This venue is the City's flagship for downtown events and is projected to have an economic impact of \$20 million annually.

Performance Measures

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Projected
Shows, social events & meetings	752	828	741	122*
Attendance	395,014	475,708	418,911	280,000*
City-wide occupancy	83%	78%	77%	77%
City-wide room nights	789,106	786,156	805,592	800,000
City-wide Average Daily Rate (ADR)	\$135.00	\$133.23	\$138.01	\$131.00

* Projected decrease in events and attendance due to remodel of Convention Center estimated to take 9 months for completion.

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.

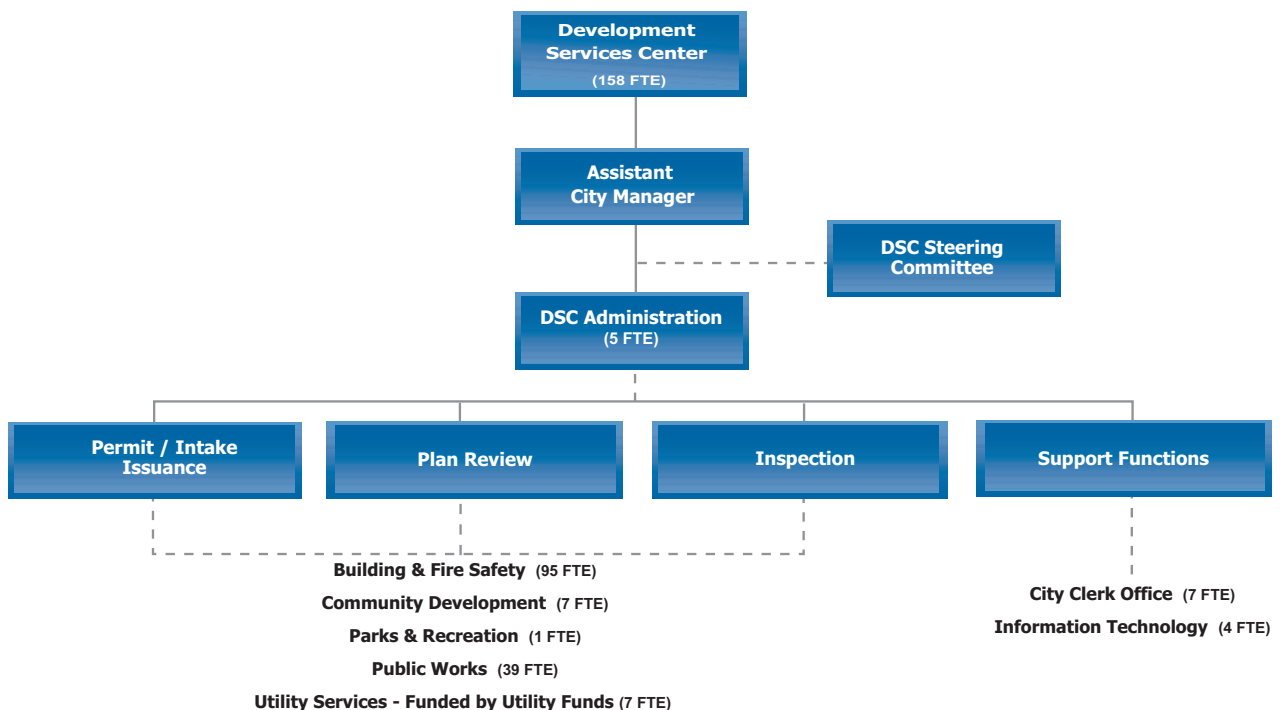
The types of revenues collected in the DSC include: building permit fees, plan check fees, certificate of occupancy fees, hydrology study review fees, plan review charges, civil engineering fees, traffic study review fees, grading permit fees, inspection fees, fire prevention fees, and records management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



DSC Lobby

The DSC includes staff from the following departments: Building and Fire Safety, City Clerk's Office, Community Development, Information Technology, Parks & Recreation, Public Works, Utility Services and DSC Administration.

The staff and operations related to the Utility Services Department are funded by Utility Services Enterprise Funds.



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 99% 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 Breakfast (development community discussions), NAIOP (presentation and training), and DSC 101 (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
- Completed phase 1 of the E-Commerce project that allows for the payment of certain development fees online
- Began construction phase of the Moser Inspection Facility
- Completed the expansion design for Fire Station 98 to facilitate West Henderson inspection staff
- Increased the number of over-the-counter reviews to reduce the number of plans in the plan queue

Performance 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
- Increase customer acceptance, through the dissemination and evaluation of an internal and external customer survey
- 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 ability to pay and apply for permits online, allow electronic plan submittals, and the development/implementation of other web services

Key Fact

The DSC has a 99% on-time rating for plan review and inspection services from 2005 through 2008.



Development Services Center Expenditures by Category/Program

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$11,449,567	\$12,536,166	\$13,867,034	\$14,011,833	\$144,799	1%
Employee Benefits	3,620,898	4,117,759	4,686,632	5,234,004	547,372	12%
Services and Supplies	6,934,861	7,507,946	11,460,025	10,064,881	(1,395,144)	-12%
Depreciation	517,681	563,050	720,819	783,991	63,172	9%
Total	\$22,523,007	\$24,724,921	\$30,734,510	\$30,094,709	\$(639,801)	-2%
Program						
General Fund						
DSC - Administration	\$634,023	\$70,551	\$191,847	\$128,582	\$(63,265)	-33%
DSC - Enterprise Wide	104,447	762,504	848,479	818,709	(29,770)	-4%
Building & Fire Safety						
Administration	1,543,324	1,635,695	3,349,167	2,628,911	(720,256)	-22%
Plans Check	1,691,439	1,519,721	2,392,841	2,236,663	(156,178)	-7%
Building Permits	1,007,195	1,072,161	1,091,788	1,164,835	73,047	7%
Fire Safety Inspections	1,538,428	1,676,775	1,915,720	1,968,741	53,021	3%
Fire Safety Plans Exam	809,382	944,376	1,004,669	1,052,605	47,936	5%
Building Inspection	7,451,163	8,145,984	8,795,491	9,025,547	230,056	3%
Community Development						
General	735,583	820,024	964,530	999,210	34,680	4%
City Clerk						
Administration	857,012	923,235	1,112,188	1,157,754	45,566	4%
Public Works						
DSC - Traffic	124,042	225,274	371,064	405,668	34,604	9%
DSC - Engineering	-	-	-	-	-	N/A
New Development	2,152,406	1,395,659	1,749,845	1,656,541	(93,304)	-5%
Construction Management	11,243	5,353	332,533	143,909	(188,624)	-57%
Quality Control	3,112,126	4,271,876	4,823,718	5,067,338	243,620	5%
Flood Control	4,533	483,590	816,778	720,368	(96,410)	-12%
Parks & Recreation	-	-	134,791	31,321	(103,470)	-77%
Information Technology						
General	-	772,143	839,061	888,007	48,946	6%
Citywide	232,831	-	-	-	-	N/A
Kiva Phase II	513,830	-	-	-	-	N/A
Total	\$22,523,007	\$24,724,921	\$30,734,510	\$30,094,709	\$(639,801)	-2%
Full Time Employees						
Administration	4	4	4	5	1	25%
Other Departments	145	151	153	153	-	0%
Total	149	155	157	158	1	1%

The breakdown of the Departmental DSC information is contained within the various departmental data.

Financial Overview

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

To enhance the City of Henderson as an attractive location to develop, it is a priority for the DSC to maintain our current on-time service standards, and continually implement process improvements in a timely manner to appropriately service our contractors and entrepreneurs in a budget conscious environment.

During Fiscal Year 2008, the DSC developed and began implementation of a web-based application for end-to-end transaction processing of permit applications, plan routing, plan review and permit processing. This E-Commerce project will continue to be enhanced during Fiscal Year 2009 and beyond to ensure that the City of Henderson provides customer service standards in keeping with the demands of our community.

One additional position for a Senior Administrative Analyst is projected for Fiscal Year 2009 to assist with the effective management necessary to maintain and improve on the services provided to internal and external customers.

Key Fact

The DSC had a daily average of 200 projects from July 1, 2007 through June 30, 2008.

Performance Measures

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Projected
% of all projects reviewed on time	98%	99%	99%	99%
# of permits issued	19,076	15,701	12,401	13,675
# of inspections performed	390,001	228,135	193,539	213,417



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.

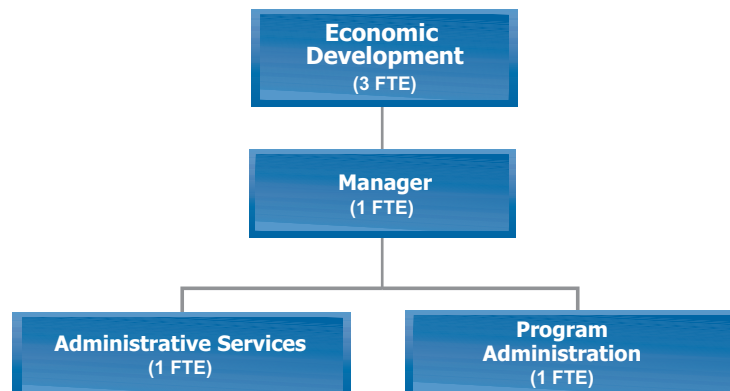
The Economic Development Division provides professional and business services to the public, private development companies, local and out-of-state businesses, Henderson Chamber of Commerce, the Mayor, Council and City Management.

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, and sales missions. The division 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 to the Center. 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 plans.
- 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.
- Tools for Business Success - This online guide provides in-depth assistance with business planning, funding, incentives, government requirements, employer assistance, and many more business subjects.
- 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 \$79 million in Fiscal Year 2007
- Provided information, assistance and outreach to over 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 \$208 million.

Performance Objectives

- Create and maintain a proactive business recruitment and expansion program resulting in new job opportunities 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 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$302,809	\$313,742	\$330,331	\$339,484	\$9,153	3%
Employee Benefits	114,682	120,163	130,934	133,460	2,526	2%
Services and Supplies	159,256	217,080	272,951	297,797	24,846	9%
Capital Outlay	-	5,699	-	-	-	N/A
Total	\$576,747	\$656,684	\$734,216	\$770,741	\$36,525	5%
Program						
General Fund						
General	\$576,747	\$656,684	\$734,216	\$770,741	\$36,525	5%
Total	\$576,747	\$656,684	\$734,216	\$770,741	\$36,525	5%
Full Time Employees						
General Fund	3	3	3	3	-	0%
Total	3	3	3	3	-	0%

Financial Overview

The increase in services & supplies in Fiscal Year 2009 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 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Projected
# of requests for information on business relocation/expansion opportunities.	103	109	150	150
Average response time (in days)	1.01	1.03	1.00	1.00
Local business requests for information/assistance/outreach	342	447	500	500
Estimated economic impact of business attraction/expansion activities (local payroll, purchases, and construction)	\$56,429,540	\$79,171,000	\$65,000,000	\$65,000,000
# of jobs created	1,034	768	800	800

Finance

Purpose Statement

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

Core Services

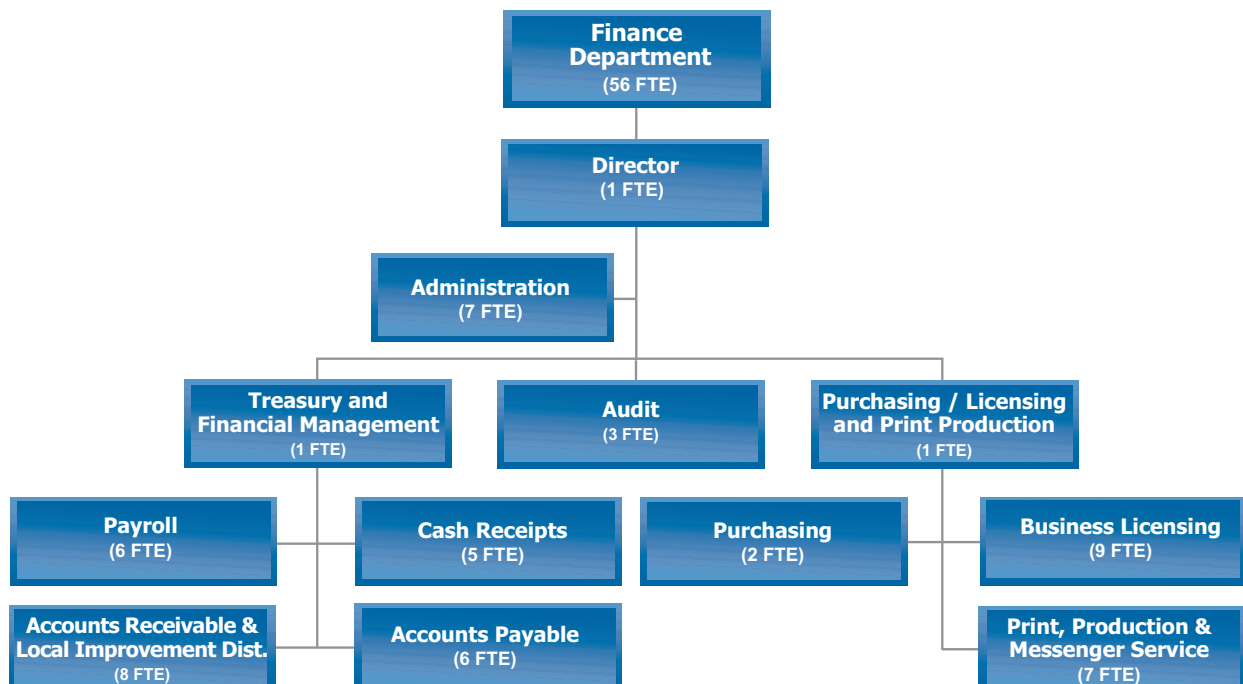
- Treasury and Financial Management
- Licensing
- Purchasing
- Audit
- Printing and Messenger Services

The Finance Department provides financial management services to the public, state agencies, bondholders, 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.

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 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

- Implemented automated audit management software
- Developed Business License Courtesy Audit Program for newly licenses businesses at risk of inadequate record keeping and/or inaccurate gross revenue reporting
- Began billing for Gross Revenue Business License Pick-Up Fees resulting in approximately \$35,000 in additional revenue for the fiscal year
- Launched citywide Contract Management System (CMTS)
- Implemented online payment capabilities for permits
- Upgraded to the web based version of the City's cash management system
- Implemented e-transaction processing on a standard platform
- KIVA Business License Software (KIVA) was upgraded
- Made improvements to the comp time program for employees
- Automated the process to post PCard transactions to the general ledger
- Business License customer service levels greatly improved – 97% of customers are served within 5 minutes and the number of dropped calls has been reduced to less than 5%
- Increased threshold for purchase orders and capital assets
- Rolled out City-logo PCard program

Key Fact

As of June 1, 2008 there were 13,331 active business licenses in the City of Henderson.

Performance Objectives

- Maintain compliance with HMC with regard to the processing of utility bills while maintaining satisfactory customer service levels
- Increase efficiency of the City's method of accounting for capital assets
- Increase efficiency and consistency in performance management reporting through the use of STARS
- Maintain reliability and efficiency of the current interfaces between various management information Systems
- Maintain the City's ability to address GASB, IRS, state and federal compliance while addressing new mandates and changes
- Maintain monitoring of Wildhorse Golf Course internal controls, financial statements, and safeguarding of assets
- Maintain Finance Department support of City services provided in the West Henderson area
- Increase departments' knowledge of grant procedures

Key Fact

Henderson continues to be 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 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$2,715,438	\$2,624,054	\$3,079,386	\$3,313,368	\$233,982	8%
Employee Benefits	1,035,352	1,056,962	1,313,137	1,363,984	50,847	4%
Services and Supplies	591,443	519,698	940,754	1,053,602	112,848	12%
Capital Outlay	-	-	-	-	-	N/A
Total	\$4,342,233	\$4,200,714	\$5,333,277	\$5,730,954	\$397,677	7%
Program						
General Fund						
General	\$3,305,627	\$3,446,859	\$3,938,621	\$4,168,534	\$229,913	6%
Licensing/Purchasing	896,052	876,520	996,990	1,106,650	109,660	11%
Special Assessments	290,140	180,989	356,982	386,640	29,658	8%
Support Services	824,318	862,836	1,086,524	1,153,371	66,847	6%
Purchasing	229,008	197,121	256,361	304,758	48,397	19%
Audit	283,166	343,572	382,392	400,247	17,855	5%
Admin Cost Reimbursement	(1,486,078)	(1,707,183)	(1,684,593)	(1,789,246)	(104,653)	6%
Total	\$4,342,233	\$4,200,714	\$5,333,277	\$5,730,954	\$397,677	7%
Full Time Employees						
General Fund	55	55	55	56	1	2%
Total	55	55	55	56	1	2%

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.

Key Fact

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

With each new citizen of the City, each new business in the City, and each new employee, the amount of both incoming and outgoing mail increases exponentially. Funding for the addition of a Reprographics/Mail Technician will allow Finance's Print, Production and Messenger Services Division to maintain compliance with Henderson Municipal Code with regard to the processing of utility bills, and to maintain the current level of customer service for mail processing.

Finance is responsible for reporting in excess of \$2 billion in capital assets in conformance with generally accepted accounting principles (GAAP), a large portion of which is donated infrastructure. Current methodology relies on incomplete data which could lead to material misstatement on annual financial statements. Focus is being placed on identifying the best method of capturing and reporting asset data in compliance with GAAP, including GASB 34.

Implementation and testing of a new payroll absence management system is underway, with completion projected for the first quarter of the fiscal year. The Financial Management System was updated during 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.

Performance Measures

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Projected
Business Licenses issued per FTE (annual)	1,677	1,185	1,016	1,000
Average number of days to process business invoices (from the time received in finance)	1.40	1.25	1.25	1.20
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"	25	26	27	28
Credit Card Receipt volume (millions)	\$9.1	\$13.8	\$17.0	\$21.0
Number of Credit Card Receipt transactions	99,333	122,452	145,000	180,000
AP payments processed (millions)	\$261	\$247	\$250	\$265
AP payment transactions processed (thousands)	33	33	33	34
AP Card payments processed (millions)	\$7.5	\$9.5	\$11.0	\$13.0
AP Card transactions processed (thousands)	30	33	35	38

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**

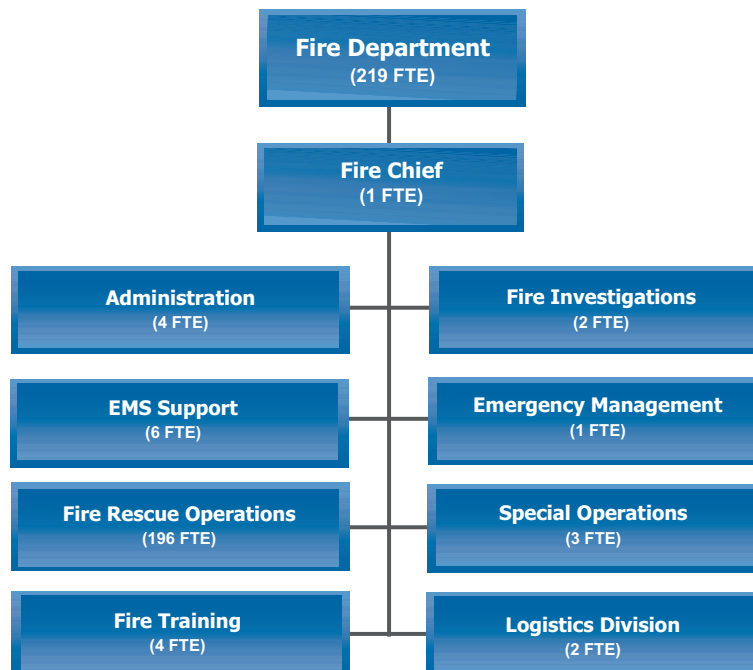
Emergency Medical Services are provided to the City of Henderson by seven transport-capable paramedic rescue units and nine fire engines servicing the City 24 hours per day, each staffed with firefighter/paramedics. These units are capable of providing advanced life support and are equipped with sophisticated 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 quality improvement processes and initiatives, 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 services, from first response to treatment and transport of the sick and injured to area hospitals.

The Department is accredited through the Commission on Accreditation of Ambulance Service (CAAS).



Quality improvement is a team-based process; through the EMS Operations Committee, a group of members throughout the ranks, including the department's Medical Director, participate in the process. This committee meets monthly to review and discuss emergency medical service issues. Processes have been put in place to identify areas of strengths and opportunities to improve the services provided to the citizens of Henderson. The EMS Operations Committee has recently developed task standards. These standards go above and beyond protocol requirements, and are developed from a team-based approach to a call. The standards provide a position description approach to a specific type of call or treatment. We have begun training using this approach, and have witnessed an improvement in consistency during patient treatment.

Fire and Rescue Services has the ability to respond to emergencies with nine advanced life support engine companies, seven advanced life support ambulances, two ladder truck companies with Truck 98 providing ALS, and one fire rescue boat. 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, vehicle and heavy machinery extrication and trench rescues. The newly formed rescue team provides surface water, swift water, and rope rescue at Lake Las Vegas and the surrounding area. All units provide operations level 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, and public education.

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's mission is to facilitate, coordinate, support, and provide the department's current and projected training initiatives. Training initiatives are outlined in the department's 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, Officer Development School, Incident Command Training, and the City of Henderson 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 Division staff assists in the 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 put into service a state-of-the-art Incident Command training simulator. The training, to be conducted within the Command Training Center, will bring a higher degree of effectiveness, consistency, safety and accountability to our incident scene operations and management. Combining sound incident management techniques with local standard operating procedures are critical to a successful system and community safety.

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 all city 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 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 partner with the City of Henderson Fire Department Community Outreach include: UMC Burn Center, St. Rose Hospital, Safe Kids Coalition, all area fire and police departments, Southern Nevada Health District, Leadership Builders, Inc. and other private organizations.

Our Safety Academy allows youth who are enrolled in the City of Henderson Parks and Recreation summer program to have hands-on experience in emergency services. Crews, along with their apparatus, visit each of the recreation centers and spend time with the various age groups (4 to 15), sharing with them valuable information about careers in the fire and medical service.

The Youth Firesetter Intervention Program (YFS) has become one of the leading intervention programs in Nevada. This program is in the process of changing its name to Partnerships for Youth at Risk, because of our diverse, multiagency involvement. The City of Henderson Fire Department along with the Henderson Police Department, Las Vegas Metropolitan Police Department, all area Fire Departments, UMC Burn Center, Mental Wellness organizations, Juvenile Justice and the School District, have joined together to give added benefits to children and their families. Referral agencies and families can go to the intervention website to obtain information and register for classes. The YFS website address is http://www.fpanevada.org/programs/yfs_program/yfs_program1.htm. Since 2001, over 2000 families have been referred to the YFS Program.

A new program that was put in place in 2007 is our Senior Assist program. Crews are now able to refer seniors to our program which triggers an assessment for

additional services. Meals on Wheels, cleaning services and placement in senior assisted living facilities are some of the services provided. The City of Henderson Fire Department has partnered with our Parks and Recreation Senior Programs, St. Rose Hospital and Clark County Senior Protective Services in developing this program. Currently the program is working with the Center for Health & Learning to have Master or PhD student interns work within this program. This too will provide additional resources and case management for our seniors.

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, maintaining the City's Fire Service Accreditation, and providing data analysis. This division provides the ability to evaluate the department's services, needs, and accomplishments, and consequently determine future goals through effective information management.

Key Fact

The City of Henderson Fire Department is one of the few fire departments in the nation to have received and maintained accreditation from both the Commission on Fire Accreditation and the Commission on Accreditation of Ambulance Services.

Past Accomplishments

- Customer service survey cards sent from the Department had a return rate of 27%, and 93% 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)
- Established a Water Rescue Team and implemented an operations plan for water rescue emergencies at Lake Las Vegas
- Developed and implemented a Valley Wide High-Rise Operations Plan in cooperation with the Clark County Fire Department, Las Vegas Fire and Rescue, and North Las Vegas Fire Department
- Placed a second full time ladder truck into service
- Purchased a CBRNE engine equipped with chemical, biological, radiological, nuclear, and explosive detection technology
- Twenty-one rookies completed the Cadet Academy
- Hired a Communications Services Officer, EMS Training Officer, and Administrative Analyst II
- Redesigned the Fire Department’s section of the city website
- Purchased electronic hydraulic guineys for all rescues
- Developed a valley-wide Rapid Intervention Team (RIT) Plan

Performance Objectives

- Purchase 24 Advanced Life Support heart monitors to improve the quality of care given to patients by using more advanced equipment to treat heart attack patients
- One-time salary funds for 3 full-time employees during new hire training, to provide for firefighter safety and to reduce overtime expenditures
- Purchase a Mobile Air Support vehicle to maintain the ability to fill air bottles on emergency scenes, provide emergency scene lighting, support firefighter rehabilitation needs and to support the new fleet of high pressure air bottles
- Purchase and maintain an Emergency Fire Dispatching System to improve fire dispatching, reduce response times, and provide a consistent method of interviewing 911 callers and dispatching fire units
- Purchase and installation of bio-metric narcotic safes in 33 vehicles in order to improve the security of the narcotics on the rescues and engines; and to improve accountability of the narcotic inventory
- Replacement of all personal protective equipment on a 5-year rotating basis in order to maintain the ability to replace equipment despite rising costs. In addition, the ability to inspect, repair, and clean personal protective equipment annually

Fire Expenditures by Category/Program

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$19,945,823	\$21,612,512	\$24,817,166	\$26,441,020	\$1,623,854	7%
Employee Benefits	8,126,270	8,077,744	9,695,372	10,954,473	1,259,101	13%
Services and Supplies	2,776,390	3,265,264	3,970,862	3,995,184	24,322	1%
Capital Outlay	569,214	1,350,944	836,889	624,728	(212,161)	-25%
Total	\$31,417,697	\$34,306,464	\$39,320,289	\$42,015,405	\$2,695,116	7%
Program						
General Fund						
General	\$18,779,142	\$19,298,203	\$1,533,357	\$1,538,424	\$5,067	0%
EMS	10,728,457	12,387,577	1,963,831	2,286,048	322,217	16%
Fire Suppression	902,383	1,333,728	33,252,532	36,192,140	2,939,608	9%
Training	146,661	138,368	688,454	707,495	19,041	3%
Fire Prevention	45,016	69,485	543,117	344,331	(198,786)	-37%
Emergency Management	113,617	106,037	231,236	255,518	24,282	11%
Special Operations	-	5,375	411,687	260,314	(151,373)	-37%
Logistics	-	-	343,473	431,135	87,662	26%
Subtotal General Fund	\$30,715,276	\$33,338,773	\$38,967,687	\$42,015,405	\$3,047,718	8%
Multipurpose Special Revenue Fund	\$702,421	\$967,691	\$352,602	\$-	\$(352,602)	-100%
Total	\$31,417,697	\$34,306,464	\$39,320,289	\$42,015,405	\$2,695,116	7%
Full Time Employees						
General Fund	186	205	216	219	3	1%
Total	186	205	216	219	3	1%

Financial Overview

During 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.

For Fiscal Year 2009, the Fire Department plans to add 3 Engineers to increase their operational efficiency and provide more effective coverage.



Performance Measures - Fire Department

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Projected
Total EMS Incidents	14,999	14,893	15,089	15,390
Total EMS Transports	9,974	9,933	10,284	10,465
Total Fire Responses	969	806	729	729
Average Response Time for Priority Calls	5 mins., 29 secs.	5 mins, 30 secs.	5 mins, 20 secs.	5 mins, 30 secs
Respiratory Customer Service Survey				
Outstanding and Excellent Ratings	97%	98%	96%	97%
Outstanding and Excellent Overall Experience	99%	99%	97%	98%
Cardiac Customer Service Survey				
Outstanding and Excellent Ratings	99%	98%	98%	98%
Outstanding and Excellent Overall Experience	99%	98%	99%	99%
Orthopedic Customer Service Survey				
Outstanding and Excellent Ratings	95%	96%	93%	94%
Outstanding and Excellent Overall Experience	96%	96%	95%	96%
General Fire & Rescue Customer Service Survey				
Customer Satisfaction Rating	97%	97%	99%	99%
**Non-Transport Customer Service Survey				
Outstanding and Excellent Ratings	N/A	N/A	97%	98%
Outstanding and Excellent Overall Experience	N/A	N/A	97%	98%
Ambulance Billing Collection Rate	65%	64%	65%	65%

**NOTE: Non-Transport Customer Service Survey was added during Fiscal Year 2008..



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 & Employee Benefits**

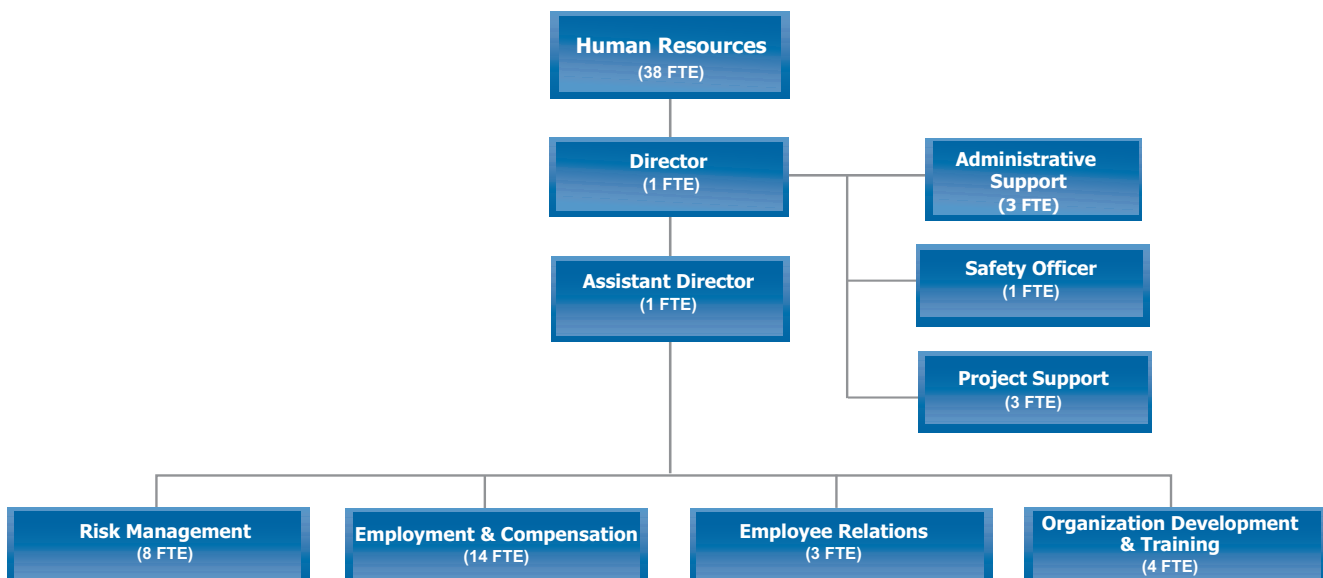
The **Employment & Compensation Division** responsibilities include employee recruitment, assessment, selection, job classification, compensation administration, job analysis, affirmative action, coordination of employment actions, and the City's facility security system.

From the moment an employee, citizen, or potential job candidate enters the HR office, Recruitment and Compensation staff provide welcoming smiles, assistance, and departmental information. Candidate selection is administered through innovative recruitment, screening, interviewing and assessment strategies and programs. The Division markets Henderson as the employer of choice through innovative marketing strategies. It promotes a competitive compensation system and an attractive employment package



Responsible for developing policies and procedures, the Division partners with City departments to provide excellent career opportunities for internal employees and external candidates. 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 for all employee levels. Along with training, organization development programs, including consulting and coaching services, are also available for individual and team development.

As part of leadership development, three Leadership Institutes (Phase I and II, and the Senior Leader Institute) have been successful in improving current leadership performance, as well as preparing leaders to become the successors of tomorrow. The city has promoted over fifty managers who attended the Leadership Institutes the past three years. The city involves senior leaders in teaching the Leadership Institutes in the past three years. Along with a building block curriculum, leadership development is made up of assessment feedback, shadowing, peer and manager coaching, action learning 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 & Employee Benefits](#) coordinates the City's property, liability, workers' compensation and employee health insurance programs. The division focuses on loss control and prevention through ongoing safety

Past Accomplishments

- Rolled out cultural survey results and deployed action teams to address opportunities for improvement and enhance strengths
- Leadership Institute graduates have been selected for promotion at a higher rate than non-graduates
- Leadership Institute project teams have spearheaded executive on-boarding, knowledge transfer and employee engagement initiatives
- Launched Introduction to Supervision Course; provides a solid foundation of City-specific and best-practice supervisory skills
- Launched Administrative Excellence Series; development courses increased competence in administrative and clerical employees
- Launched Career Development Series with career development and interviewing skills workshops
- Increased employee and supervisor accessibility to training history, tracked on PeopleSoft
- Negotiated six voluntary collective bargaining agreements

Performance Objectives

- Effective implementation of online recruitment system, providing internal and external customers a user friendly application process
- Improve performance and development by creating values-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

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.

Human Resources Expenditures by Category/Program

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$1,876,136	\$2,244,071	\$2,508,408	\$2,848,162	\$339,754	14%
Employee Benefits	708,038	851,924	998,408	1,143,400	144,992	15%
Services and Supplies	15,356,768	14,179,748	19,127,308	20,861,909	1,734,601	9%
Capital Outlay	-	-	-	-	-	N/A
Depreciation	-	-	-	16,840	16,840	100%
Interest Expense	1,111	3,850	1,400	1,400	-	0%
Total	\$17,942,053	\$17,279,593	\$22,635,524	\$24,871,711	\$2,236,187	10%
Program						
General Fund						
General	\$1,216,546	\$1,185,504	\$1,373,503	\$1,679,221	\$305,718	22%
Extra Help	21,180	9,966	61,963	73,397	11,434	18%
Employment & Compensation	1,022,815	1,051,278	1,123,158	1,372,491	249,333	22%
Admin & Labor Relations	307,840	260,631	285,288	306,688	21,400	8%
Org Development & Training	711,460	844,507	1,010,942	1,045,521	34,579	3%
Union Liaison	-	223,660	301,589	315,221	13,632	5%
Admin Cost Reimbursement	(801,840)	(859,822)	(972,127)	(1,141,163)	(169,036)	17%
Subtotal General Fund	\$2,478,001	\$2,715,724	\$3,184,316	\$3,651,376	\$467,060	15%
Health Insurance Self Funded	\$7,501,158	\$9,639,921	\$11,441,779	\$11,891,267	\$449,488	4%
Self-Insurance (Liability)	\$2,730,777	\$1,783,449	\$2,739,002	\$2,657,772	\$(81,230)	-3%
Worker's Compensation	\$5,232,117	\$3,140,499	\$5,270,427	\$6,671,296	\$1,400,869	27%
Total	\$17,942,053	\$17,279,593	\$22,635,524	\$24,871,711	\$2,236,187	10%
Full Time Employees						
General Fund	25	26	28	29	1	4%
Health Insurance Self-Funded	1	1	1	1	-	0%
Self-Insurance (Liability) Fund	3	4	4	4	-	0%
Worker's Compensation Fund	2	3	4	4	-	0%
Total	31	34	37	38	1	3%

Financial Overview

Fiscal Year 2009's Self Funded Health Insurance increases are quite modest and seen primarily in stop loss and life/disability premiums. These increases are

purely the result of the increase in the number of covered employees projected in Fiscal Year 2009.

Performance Measures

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Projected
Leadership Promotions	16	13	11	20
Competence Growth	26%	35%	38%	40%
Leadership Institutes Satisfaction Rating (on 5 point scale)	4.80	4.80	4.85	4.90
COH Course Satisfaction Rating (on 5 point scale)	4.80	4.80	4.84	4.85

Information Technology

Purpose Statement

To provide a customer-focused environment that integrates people, processes, and technology to increase the efficiency and effectiveness of City services.

Core Services

- **Information Systems**
- **Operational Support**
- **Infrastructure**
- **Web Services**
- **Communication Services**

OUR FOCUS IS ON OUR CUSTOMERS

We partner with our customers, so together we can discover innovative solutions for their business needs.

We enable our partners to focus and expand their business functions by collaborating and delivering the Department's Core Services.

Information Systems - Partnering with customers to research, plan, contract, implement, test and support information systems and GIS.

Operational Support - Providing administrative, helpdesk, desktop, mobile computing, training and support services.

Infrastructure - Providing secure, reliable and sustainable network and data infrastructure.

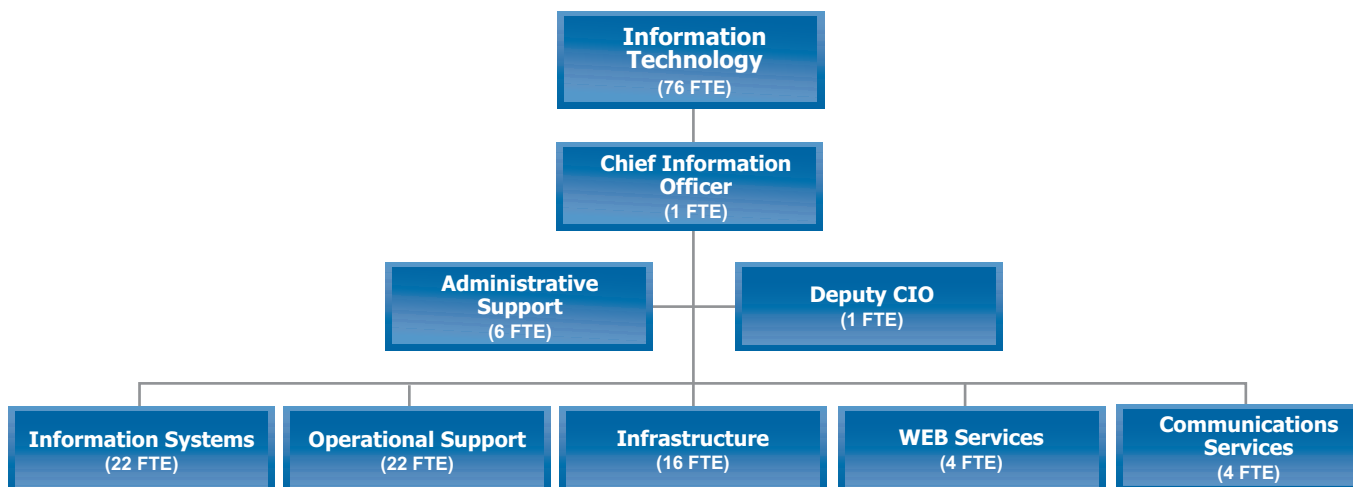
Web Services - Improving the accessibility and availability of information and government services through the use of internet technology.



Communication Services - Enhancing communications, collaboration and social interaction by providing local and remote voice, data and video services.

Key Fact

The City of Henderson Information Technology Department maintains critical business systems: Utility Management System, Land Management, HR, Financial Services, Public Safety, and Records Management, including system applications: PeopleSoft, Printrak, Damion, Maximus, Hummingbird, KIVA, CRM, e-Commerce, and Microsoft.



Past Accomplishments

- Implemented E-Citation program in HPD and Municipal Court
- Redesigned the City's Web site
- Increased E-Government applications available via the Internet
- Department-wide restructure of organization to enhance customer service to other City departments

Performance Objectives

- Create an off-site Disaster Recovery location for the City's Information Systems
- Implement City-wide Digital Video and streamline multiple projects underway
- Implement Test/Development Environment to help increase the ability to deliver custom software in a more consistent manner
- Plan, design and implement technology solutions to support the City's Legislative Team at the 2009 Legislative session

Information Technology Expenditures by Category/Program

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$4,633,787	\$4,682,204	\$4,861,794	\$5,686,370	\$824,576	17%
Employee Benefits	1,720,140	1,759,977	1,980,700	2,576,107	595,407	30%
Services and Supplies	4,893,900	4,919,097	8,265,068	7,086,793	(1,178,275)	-14%
Capital Outlay	525,703	888,563	1,197,748	2,940,000	1,742,252	145%
Interest Expense	106,473	44,388	35,250	35,000	(250)	-1%
Depreciation	146,948	155,219	163,956	173,187	9,231	6%
Total	\$12,026,951	\$12,449,448	\$16,504,516	\$18,497,457	\$1,992,941	12%
Program - General Fund						
General	\$7,423,952	\$8,497,306	\$9,029,408	\$9,900,276	\$870,868	10%
Citywide Communication	236,307	226,080	125,578	26,210	(99,368)	-79%
Public Safety	-	-	105,654	310,000	204,346	193%
Network	71,038	103,411	800,306	200,298	(600,008)	-75%
Customer Support	-	-	-	-	-	N/A
GIS Committee	447,908	468,229	466,578	546,857	80,279	17%
Application's Team	13,997	12,452	37,444	18,977	(18,467)	-49%
Citywide Recurring	3,085,814	3,116,650	2,597,661	581,520	(2,016,141)	-78%
Citywide Capital	226,953	233,348	294,214	156,597	(137,617)	-47%
Admin Cost Reimbursement	(2,031,331)	(3,289,752)	(3,162,250)	(2,723,290)	438,960	-14%
Subtotal General Fund	\$9,474,638	\$9,367,724	\$10,294,593	\$9,017,445	\$(1,277,148)	-12%
Development Services Fund						
General	\$-	\$772,143	\$839,061	\$888,007	\$48,946	6%
Citywide	232,831	-	-	-	-	N/A
Kiva Phase II	513,830	-	-	-	-	N/A
Subtotal Development Services Fund	\$746,661	\$772,143	\$839,061	\$888,007	\$48,946	6%
Equipment Repair & Maintenance Fund	\$827,603	\$1,326,102	\$1,149,545	\$2,644,198	\$1,494,653	130%
Citywide Internal Services Fund	\$978,049	\$983,479	\$4,221,317	\$5,947,807	\$1,726,490	41%
Total	\$12,026,951	\$12,449,448	\$16,504,516	\$18,497,457	\$1,992,941	12%
Full Time Employees						
General Fund	61	69	68	68	-	0%
Equipment Repair & Maintenance	1	1	1	1	-	0%
DSC - Information Technology	4	4	4	4	-	0%
Citywide Internal Service Fund	2	3	3	3	-	0%
Total	68	77	76	76	-	0%

Financial Overview

The Fiscal Year 2009 budget includes funding to implement digital video management to expand the storage capabilities of the Police Department's In-car video system, additional GIS data layers to allow for more detailed mapping and better spatial analysis, and additional funds to help support data lines to remote locations, fiber infrastructure upgrades, and additional storage backup.

The General Fund capital for Fiscal Year 2009 includes funding approved by the Budget Committee for GIS Data Layers and Digital Video Management.

The increase in Fiscal Year 2009 Equipment Repair & Maintenance Fund is due to the projected costs for the Public Safety Laptop refresh, along with ongoing Workstation, Server, Router and Switch replacements.

Fiscal Year 2009 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.



IT Quarterly Department Meeting

Performance Measures

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Projected
Percentage of tickets closed by Operations	N/A	76%	67%	70%
Percentage of Operations tickets closed on initial contact	N/A	35%	37%	40%
Average time to close by Operations (days)	N/A	8.5	10.9	10.0
Operations average time to close detail (days):				
HelpDesk average time to close	N/A	4.9	5.2	5.0
Desktop average time to close	N/A	23.0	8.9	9.0
Telecommunications average time to close	N/A	11.5	10.2	9.0
GIS	N/A	N/A	9.8	9.0
In house IT training:				
IT training courses conducted	N/A	168	152	160
Number of participants	N/A	875	582	650

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.

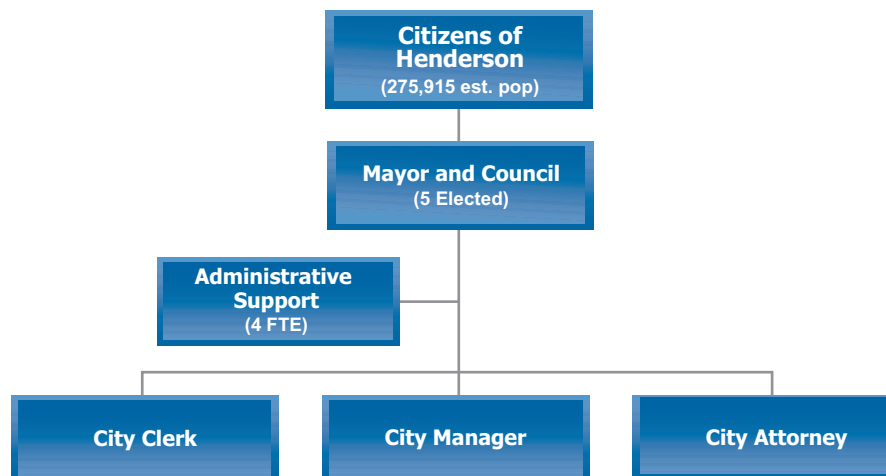
Economic Development

The City continues to focus its efforts on recruiting new businesses, strengthening existing businesses,



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

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.

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".

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 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ Decrease	% Change
Category						
Salaries and Wages	\$333,354	\$362,929	\$381,874	\$413,822	\$31,948	8%
Employee Benefits	211,376	228,954	276,829	269,545	(7,284)	-3%
Services and Supplies	190,581	185,812	230,862	281,291	50,429	22%
Capital Outlay	-	-	-	-	-	N/A
Total	\$735,311	\$777,695	\$889,565	\$964,658	\$75,093	8%
Program						
General Fund						
General	\$970,518	\$1,051,841	\$1,182,482	\$1,266,652	\$84,170	7%
Admin Cost Reimbursement	(235,207)	(274,146)	(292,917)	(301,994)	(9,077)	3%
Total	\$735,311	\$777,695	\$889,565	\$964,658	\$75,093	8%
Full Time Employees						
General Fund	9	9	9	9	-	0%
Total	9	9	9	9	-	0%



Financial Overview

The increase in Fiscal Year 2009 salaries and benefits reflect routine growth related costs. Services and supplies increased in Fiscal Year 2008 and again in Fiscal Year 2009 to provide resources for the Mayor and City Council to be responsive to citizens and the addition of resident services programs.

Key Fact

Identified through the 2007 National Citizen Survey, 79% of respondents rated the overall quality of services provided by the City as "good" or "excellent".

Performance Measures

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Projected
Residents that feel safe in their neighborhood during the day	92%	91%	92%	92%
Residents who rated the overall quality of services provided by the City as "good" or "excellent"	82%	78%	79%	80%
Residents who rated the quality of land use, planning, and zoning as "good" or "excellent"	48%	53%	54%	55%
Residents satisfied with recreational opportunities	72%	77%	78%	79%
Satisfaction with Quality of Life in Henderson	85%	87%	88%	89%



Council Chambers

Municipal Court

Purpose Statement

To promote public safety through the adjudication of misdemeanors.

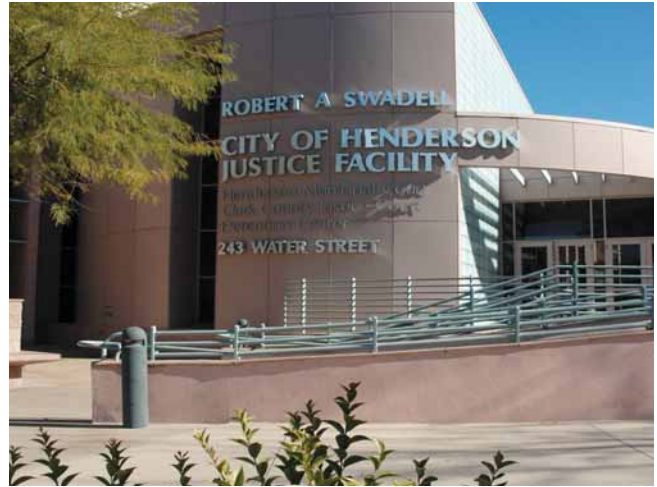
Core Services

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**

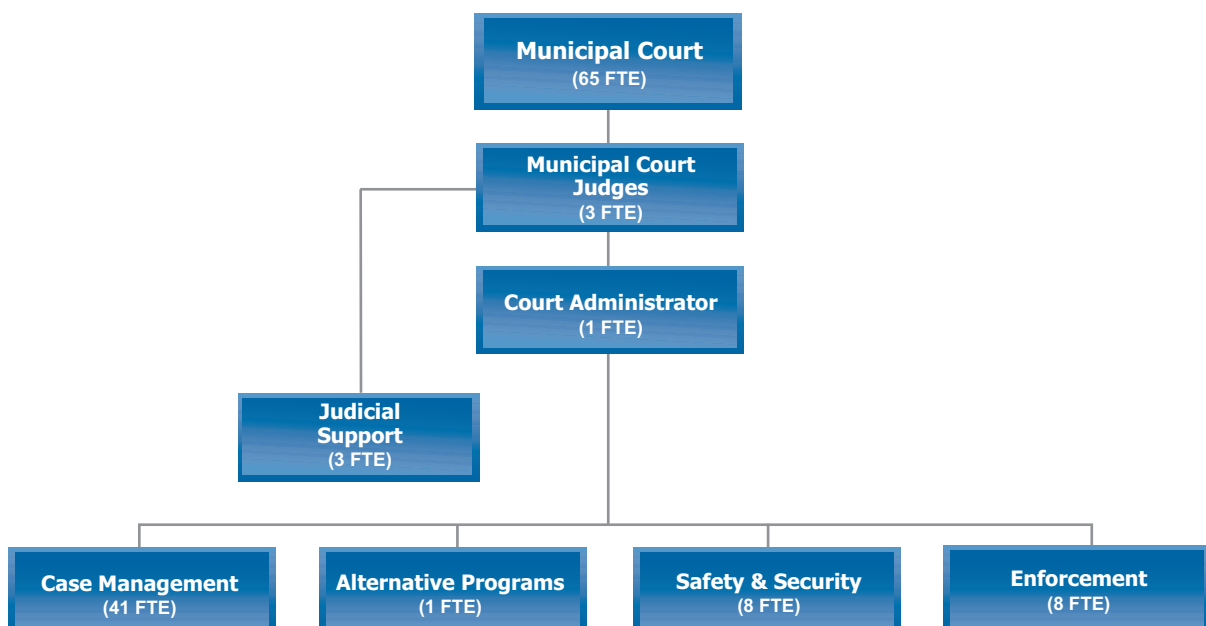
Case Management is the primary service of the Court Operations Division. The staff in this division coordinate public access to the Court using a variety of technologies. The staff process, manage, and distribute all monies collected by the Court. This division also provides courtroom support to the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

- Implemented the E-Citation Project in Oct., 2007. This was a joint project with the Henderson Police Department
- Began the construction phase of the Justice Facility Expansion and Parking Garage Project, estimated cost \$42.0M
- Completed several upgrades to the Courtview Case Management System
- Completed the Justice Facility Energy Performance Project which will result in sustained energy savings annually

Performance Objectives

- Complete the new Parking Garage in Dec., 2008 and the Justice Facility in late Spring, 2009
- Focus on reorganizing the Court to more efficiently process cases and build capacity to handle the projected increases in workload through 2020
- Increase the number of warrants processed within time standards
- Increase level of security in the Justice Center
- Improve communication at all levels of the Court

Municipal Court Expenditures by Category/Program

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$3,038,484	\$3,435,478	\$3,998,930	\$4,583,797	\$584,867	15%
Employee Benefits	1,236,485	1,362,975	1,678,459	1,908,425	229,966	14%
Services and Supplies	634,548	783,462	936,997	1,094,766	157,769	17%
Capital Outlay	41,017	230,780	448,829	-	(448,829)	-100%
Total	\$4,950,534	\$5,812,695	\$7,063,215	\$7,586,988	\$523,773	7%
Program						
General Fund	\$4,672,897	\$5,203,873	\$6,170,379	\$7,067,709	\$897,330	15%
Equipment Repair & Maintenance Fund	\$2,555	\$162,193	\$8,309	\$-	\$(8,309)	-100%
Muni Court Special Revenue Fund	\$275,082	\$446,629	\$884,527	\$519,279	\$(365,248)	-41%
Total	\$4,950,534	\$5,812,695	\$7,063,215	\$7,586,988	\$523,773	7%
Full Time Employees						
General Fund	49	55	60	64	4	7%
Muni-Court Special Revenue Fund	-	-	-	1	1	100%
Total	49	55	60	65	5	8%

Financial Overview

The Capital Outlay in Fiscal Year 2008 reflects costs associated with the facility expansion and parking garage. Unspent funds for this project will be carried forward to Fiscal Year 2009, and will be included in the augmented budget.

Performance Measures

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Projected
Average Warrants Cleared Per Day	8.60	11.00	5.00	12.00
Dollar Value of AWCPD	\$13,753	\$17,600	\$10,030	\$24,072
Average Cost Per New Case	\$168	\$153	\$156	\$154
Cost Per Capita (City of Henderson)	\$19.42	\$22.85	\$25.59	\$26.50

Key Fact

The number of new defendants who have been charged with misdemeanor offenses in Henderson Municipal Court has grown 86% in the last seven years.

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.

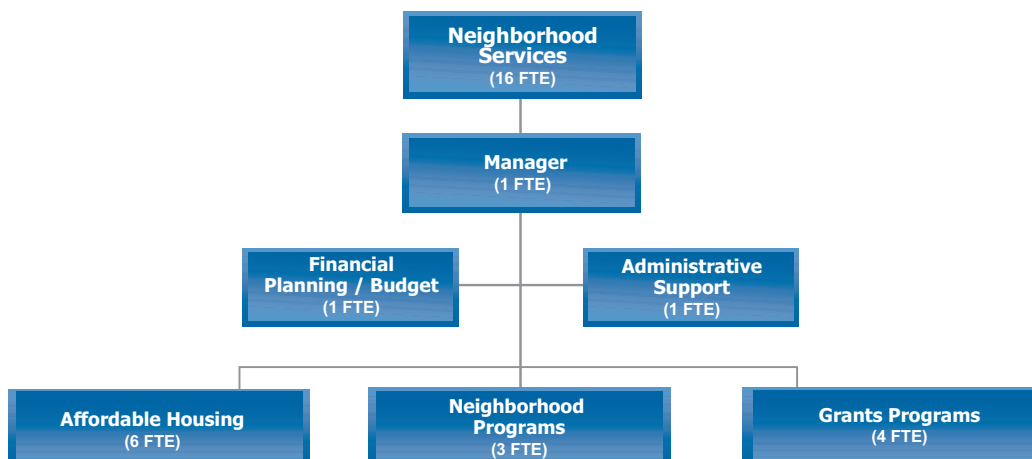
Funds may be provided for affordable rental and homeownership housing through various programs such as down payment assistance, rehabilitation, new construction and tenant-based rental assistance. To achieve these goals the City has developed programs



to assist eligible individuals and families with a variety of housing needs. These programs include: 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.

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.

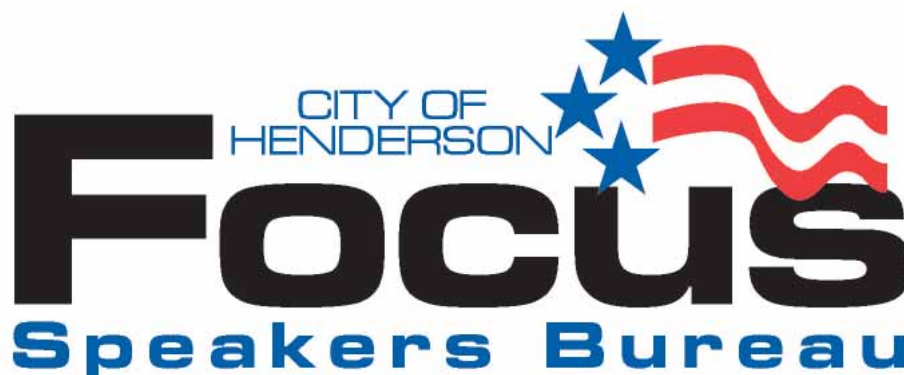
Neighborhood Relationship Management programs are designed to help foster positive relationships with citizens, neighborhood groups, and the City through a variety of different services, programs, and partnerships that promote a sense of community. One such popular program is the "Neighborhood Leadership 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.

Neighborhood Re-investment Program involves interdisciplinary teams 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.

Improved 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. Go to "Contact Henderson".



Through the Grants Clearinghouse, the City of Henderson continually searches to **leverage external resources** when possible to supplement the City's financial condition. Staff researches publications, websites, foundations, federal agencies and organizations to tap into additional funds that may benefit a City project or a community based non-profit organization that serves our community.

Key Fact

"Contact Henderson" is your new on-line connection to City Hall. This automated system is now available at www.cityofhenderson.com. Click on "Contact Henderson".

To promote **Citizen Self-Sufficiency**, the City uses the Community Development Block Grant Program (CDBG). HUD allocates funds by formula among eligible states and local governments to expand economic opportunities, ensure decent housing and

provide a suitable living environment for citizens. Henderson has utilized CDBG funds for such valuable projects as Pittman neighborhood sidewalks, and street paving; shade shelters and trails in various parks; S.A.F.E. House; Opportunity Village building improvements; St. Rose Helping Hands; 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./Hopelink Family Resource Center. CDBG is also funding costs to construct a Nathan Adelson Hospice & Adult Daycare Center, and assisting microenterprises



Past Accomplishments

- Assisted in the development and financing of 51 affordable senior housing units
- Assisted nine families to purchase first time homes
- Public services agencies assisted over 16,300 residents utilizing CDBG funds
- Weatherized 216 units
- Created "Contact Henderson" a new automated web-based Customer Relationship Management tool
- 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
- Assisted 15 new microenterprises
- Assisted 163 homes in RDA areas with loans to improve their homes
- Conducted more than 36 neighborhood cleanups

Performance Objectives

- Increase number of affordable housing units in the rental market
- Increased citizen use of "Contact Henderson" to better track City response to requests
- Increase Enhancement activities to maintain aging community needs
- Increase the number of single family homes affordable to low income households and "workforce housing" eligible households
- 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

through the Nevada Small Business Development Program. Economic Development Initiative Grants provided approximately \$495,000 toward acquiring property in the Water Street District to be utilized for approximately 80 units of affordable senior housing and a parking structure, in conjunction with a proposed new downtown Senior Center.

Neighborhood Services Expenditures by Category/Program

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$964,068	\$962,873	\$1,185,303	\$1,079,342	\$(105,961)	-9%
Employee Benefits	388,493	396,923	461,066	418,057	(43,009)	-9%
Services and Supplies	2,407,586	2,816,429	1,300,411	3,303,223	2,002,812	154%
Capital Outlay	285,161	236,816	179,419	-	(179,419)	-100%
Total	\$4,045,308	\$4,413,041	\$3,126,199	\$4,800,622	\$1,674,423	54%
Program						
General Fund						
Neighborhood Services	\$1,245,805	\$1,437,731	\$1,573,703	\$1,801,955	\$228,252	15%
Admin Cost Reimbursement	(374,192)	(461,064)	(433,620)	(471,698)	\$(38,078)	9%
Subtotal General Fund	\$871,613	\$976,667	\$1,140,083	\$1,330,257	\$190,174	17%
Multipurpose Special Revenue Fund	\$3,173,695	\$3,436,374	\$1,986,116	\$3,470,365	\$1,484,249	75%
Total	\$4,045,308	\$4,413,041	\$3,126,199	\$4,800,622	\$1,674,423	54%
Full Time Employees						
General Fund	11	11	11	11	-	0%
Multipurpose Special Revenue Fund	5	5	5	5	-	0%
Total	16	16	16	16	-	0%

Financial Overview

The Fiscal Year 2008 budget reflects budgeted expenditures for grants that will be carried forward to Fiscal Year 2009. The Fiscal Year 2009 projected budget reflects conservative expenditures based on available information at the time the final budget was filed with the state in May 2008.

Key Fact

Last year, over 316 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.

Performance Measures

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Projected
# of affordable housing units complete	335	348	416	330
Total # of neighborhood clean-ups	36	37	79	80
# of clients (sub recipients) served	14,372	16,389	16,500	13,000

Parks and Recreation

Purpose Statement

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

Core Services

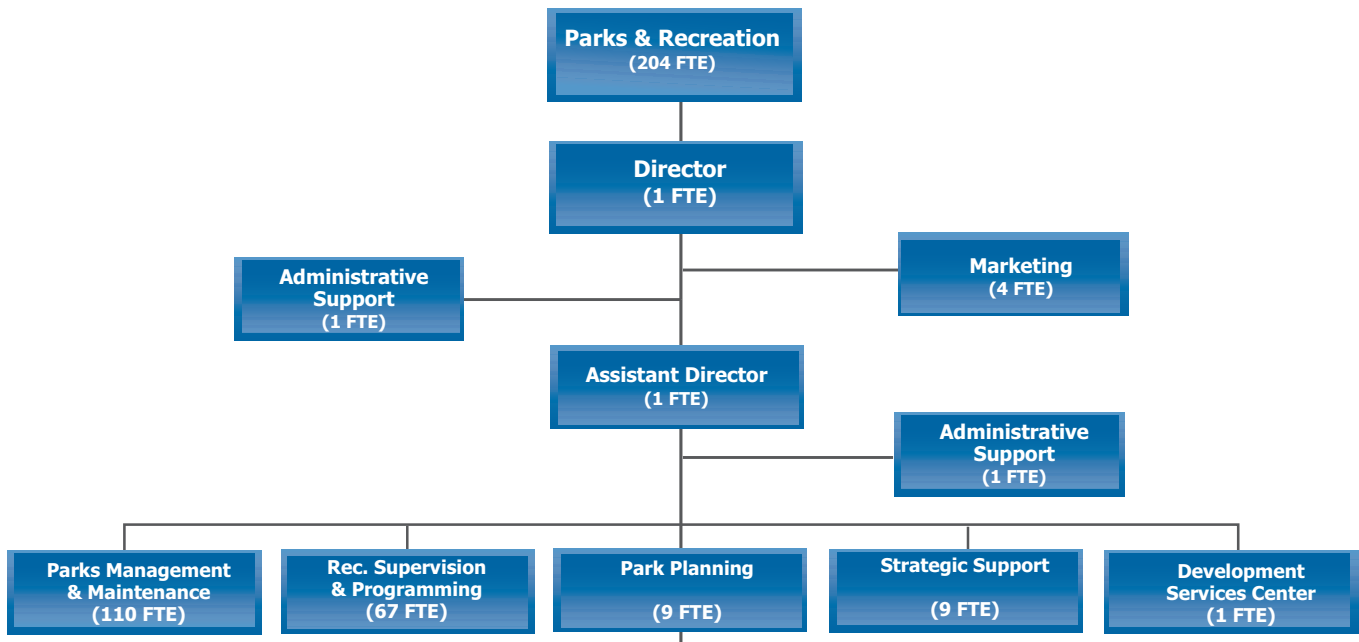
- Strategic Support
- Community Services
- Parks and Facilities Operations and Management
- Planning
- Recreation Opportunities and Services

Strategic Support includes marketing, resource development, and administrative support functions. This core service supports strategic direction of the department through the comprehensive Master Plan, Five Year Plan, and annual Budget Performance programs in line with overall City strategic objectives. This core service also 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 1,100 acres of developed park land, open space, trails, and civic grounds. Henderson's parks and facility inventory includes 50 parks, trailheads, and facilities including 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 80 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 for parks, trails and open spaces to ensure quality development. Services include protection of

open spaces; management of capital improvement program; and the oversight of parks, trails, and open space projects.

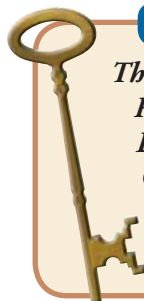
Recreation Opportunities and Services is striving to provide residents with the most admired, value-driven recreation, aquatic, athletic, and special interest programs in Southern Nevada. General recreation programs such as fee classes, fitness, drop-in classes, sports, aquatics, and special events are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

Past Accomplishments

- Four projects funded by the Southern Nevada Public Lands Management Act were completed including; Boulder Highway Trail, St. Rose Parkway Trail, Pittman Wash Trail, and Union Pacific Railroad Trail – Phase I
- Youth Enrichment exceeded its goal of 2,250,000 reading minutes for Safekey and Teen Scene participants by 803,498 minutes. The final reading minutes total was 3,053,498 - equal to 50,891 hours
- Senior Center served over 101,000 meals through the Black Mountain Nutrition Program
- The Safekey program had over 48,000 enrollments. Those enrollments resulted in over 400,000 participants attending the program throughout the year
- In response to the drought, the Parks and Recreation Department implemented a turf conversion program in 2003. Since the inception of the program 1,173,403 square feet of turf has been converted to xeriscape which has saved the City of Henderson an estimated 64,537,165 gallons of water annually

Key Fact

The City of Henderson received the Nevada Recreation and Parks Society Program Excellence Award of the Year for "Find CHIP". The Find CHIP program had citizens visit our parks searching for 2-foot Chipotle Burrito replicas.



Performance Objectives

- To increase from 5 to 7 the number of health and fitness events sponsored and/or participated in
- To decrease by 10% the number of vandalism incidents and costs at sites with security cameras installed
- To increase from 1,459 to 1,559 the number of health related screenings for seniors conducted
- To maintain at 600 the annual number of volunteer hours in support of existing and new service areas
- To increase by 100,000 the number of square feet of non-function turf converted to xeriscape

Park and Recreation Expenditures by Category/Program

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$16,219,309	16,791,125	19,396,999	20,034,925	\$637,926	3%
Employee Benefits	4,832,262	4,952,384	6,538,546	6,538,843	297	0%
Services and Supplies	11,341,019	12,587,143	15,216,666	13,988,355	(1,228,311)	-8%
Capital Outlay	2,876,426	5,801,883	6,199,607	1,087,367	(5,112,240)	-82%
Total	\$35,269,016	\$40,132,535	\$47,351,818	\$41,649,490	\$(5,702,328)	-12%
Program						
General Fund						
Parks						
General	\$5,879,127	\$3,527,768	\$3,143,542	\$3,846,343	\$702,801	22%
Parkway Median Lands	313,128	-	-	-	-	N/A
Planning/Resource Development	9,719	84,713	257,890	279,204	21,314	8%
SNPLMA	43,148	-	-	-	-	N/A
Maintenance General	-	2,347,222	4,127,454	4,617,298	489,844	12%
O & M Bond Funded	4,968,383	6,572,309	7,484,946	8,078,764	593,818	8%
Subtotal Parks	\$11,213,505	\$12,532,012	\$15,013,832	\$16,821,609	\$1,807,777	12%
Recreation						
General	\$2,162,042	\$2,180,573	\$2,437,875	\$2,600,294	\$162,419	7%
Communication	787,996	677,634	820,121	860,366	40,245	5%
Cultural Arts	316,638	3,988	17,150	-	(17,150)	-100%
Bird Viewing Preserve	74,304	85,125	103,707	106,650	2,943	3%
Recreation - Inclusion	208,525	272,003	524,559	505,585	(18,974)	-4%
Special Events	262,472	4,168	17,212	6,304	(10,908)	-63%
Sports	818,901	735,338	895,835	809,967	(85,868)	-10%
Technical Services	187,626	342,237	392,995	427,881	34,886	9%
Recreation Centers	5,351,245	5,324,154	6,326,971	5,859,384	(467,587)	-7%
Adult Senior Services	442,507	493,811	636,437	686,546	50,109	8%
Swimming Pools	2,180,487	2,297,093	1,992,829	2,276,456	283,627	14%
O & M Bond Funded	5,288,970	5,191,840	7,330,334	8,307,973	977,639	13%
Subtotal Recreation	\$18,081,713	\$17,607,964	\$21,496,025	\$22,447,406	\$951,381	4%
Subtotal General Fund	\$29,295,218	\$30,139,976	\$36,509,857	\$39,269,015	\$2,759,158	8%
Special Recreation Fund	\$2,143,457	\$2,448,988	\$2,676,254	\$1,999,154	\$(677,100)	-25%
Development Services Fund	\$-	\$-	\$134,791	\$31,321	\$(103,470)	-77%
Equipment Repair & Maintenance Fund	\$165,210	\$1,178,188	\$1,579,488	\$350,000	\$(1,229,488)	-78%
Multipurpose Special Revenue Fund	\$3,665,131	\$6,365,383	\$6,451,428	\$-	\$(6,451,428)	-100%
Total	\$35,269,016	\$40,132,535	\$47,351,818	\$41,649,490	\$(5,702,328)	-12%
Full Time Employees						
General Fund	177	181	190	203	13	7%
Special Recreation Fund	1	-	-	-	-	N/A
Multipurpose Special Revenue Fund	4	-	-	-	-	N/A
DSC - Parks & Rec	-	-	1	1	-	0%
Total	182	181	191	204	13	7%

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 \$231 million, approved as of June 2008. The developers of Henderson's residential and commercial developments are expected to provide approximately \$107 million in parks and trails projects to be dedicated to the City over the next five years. This enhanced capital program will greatly add to the City's trails, open space, and park inventory.



Acacia Park

The Fiscal Year 2009 Performance Budget process includes the addition of 13 new full-time positions funded by the General Fund. Eleven of the new positions will be required to staff the new Heritage facility including the Senior Center. Two of the new positions are additions to our Sports staff.

Performance Measures

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Projected
# of total park acres constructed	N/A	11	26	20
# of total trail miles constructed	N/A	7	8	6
# of park staff per acre maintained	1:12	1:12	1:11	1:11

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.

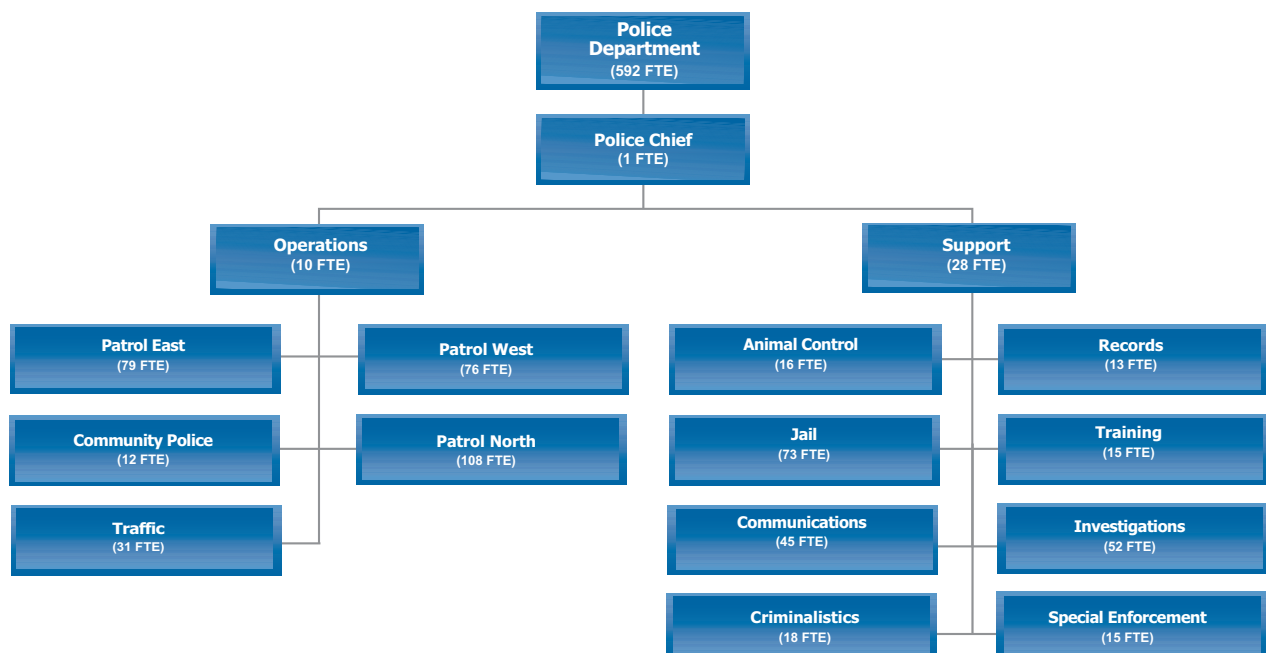
Core Services

- 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, 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.

Performance Objectives

- Increase effectiveness of Crossing Guard program
- Decrease response time for emergency calls
- Provide more effective criminal investigations through the use of upgraded AFIS and LiveScan systems
- Increase surveillance capabilities on trails, in parks and at special events by utilization of mobile wireless cameras
- Expand our patrol area coverage with the use of mounted police
- Increase the number of Corrections Officers and Supervision in the Detention Center
- Expansion of the animal control patrols through the purchase of one additional vehicle

Past Accomplishments

- Recognized 11.4% reduction in car thefts as a result of the VIPER Unit Task Force
- Obtained and started use of electronic citation writers
- Completed Henderson Police Department's first ever Chemist lab for drug and alcohol analysis
- Purchased the BearCat vehicle for SWAT from donated funds and savings
- Partnering with CCSD Police Department on a pilot program for policing Henderson schools
- Lowered response time on priority one and two calls by 10%
- Started Henderson's first Cold Case unit
- Animal Control medical staff handled 1,450 spay & neuter cases
- Completed energy cost saving measures at the Detention Center
- Contributed over 4,900 hours of volunteer work to the Community



Police Expenditures by Category/Program

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$36,318,052	\$41,154,524	\$47,207,789	\$51,817,134	\$4,609,345	10%
Employee Benefits	15,967,991	18,477,769	22,277,383	25,636,445	3,359,062	15%
Services and Supplies	8,426,045	8,720,134	10,597,568	13,043,507	2,445,939	23%
Capital Outlay	2,261,948	2,082,285	2,970,131	357,260	(2,612,871)	-88%
Total	\$62,974,036	\$70,434,712	\$83,052,871	\$90,854,346	\$7,801,475	9%
Program						
General Fund						
General	\$1,241,374	\$1,351,464	\$1,797,095	\$2,081,275	\$284,180	16%
Support Services	3,927,415	3,413,117	2,167,130	2,354,135	187,005	9%
Animal Control	1,223,634	1,449,357	1,649,721	1,892,338	242,617	15%
Jail	7,818,903	8,802,284	10,039,734	10,654,863	615,129	6%
Patrol Admin	3,533,494	949,746	1,028,587	1,224,000	195,413	19%
Patrol-East Command	9,856,565	8,573,662	7,510,036	8,053,314	543,278	7%
Patrol-West Command	11,755,895	8,337,355	7,086,143	8,216,951	1,130,808	16%
Patrol-North Command	-	4,066,191	5,013,775	6,356,924	1,343,149	27%
K-9, Narc, Traffic	-	2,772,620	5,049,637	5,211,788	162,151	3%
Investigations	4,687,963	5,522,666	7,069,884	8,233,707	1,163,823	16%
Information Services	4,008,842	4,933,881	5,496,945	6,080,283	583,338	11%
Police Training	1,633,723	2,319,798	4,975,964	3,127,609	(1,848,355)	-37%
Records	1,088,402	1,181,008	1,402,491	1,339,431	(63,060)	-4%
Special Operations	3,796,676	3,314,984	2,763,805	2,680,401	(83,404)	-3%
Crime Prevention	1,181,597	1,390,969	1,724,779	1,942,240	217,461	13%
Professional Standards	23,319	179,572	1,492,702	1,928,911	436,209	29%
Criminalistics	1,192,264	2,006,866	2,769,756	2,807,697	37,941	1%
Homeland Security	273,767	160,570	230,968	219,568	(11,400)	-5%
Total General Fund	\$57,243,833	\$60,726,110	\$69,269,152	\$74,405,435	\$5,136,283	7%
Forfeited Assets Special Revenue Fund	\$96,788	\$283,598	\$314,760	\$150,000	\$(164,760)	-52%
Multipurpose Special Revenue Fund	\$1,214,987	\$780,020	\$651,967	\$ -	\$(651,967)	-100%
Sales & Use Tax Fund	\$4,418,428	\$8,644,984	\$12,816,992	\$16,298,911	\$3,481,919	27%
Total	\$62,974,036	\$70,434,712	\$83,052,871	\$90,854,346	\$7,801,475	9%
Full Time Employees						
General Fund	427	460	472	475	3	1%
Sales & Use Tax Fund	54	97	117	117	-	0%
Total	481	557	589	592	3	1%



Financial Overview

The Henderson Police Department projects adding three positions during Fiscal Year 2009 for a Fingerprint Technician, Supply & Equipment Technician and a Lead Traffic Guard Supervisor. These positions will increase our overall departmental effectiveness and will be funded by the General Fund.

General Fund division variances are attributable in part to the allocation of expenditures to the appropriate divisions, and restructuring within the department.

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.

The Multipurpose Special Revenue fund includes grant funds received during the year that will be augmented through City Council and will be included in the budget augmentation filed with the state next May.

Sales & Use Tax fund from the 1/4 cent Sales Tax increase approved by voters has allowed the City to gradually increase staffing to 117 employees since Fiscal Year 2006.

Performance Measures

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Projected
Reports	27,214	28,823	33,883	39,882
Calls for Service	122,518	130,642	153,241	179,292
Total 9-1-1 Calls Received	92,045	53,418	57,947	62,583

Key Fact

The Henderson Police Department uses innovative Community Policing strategies, including the "Every 15 Minutes" program 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



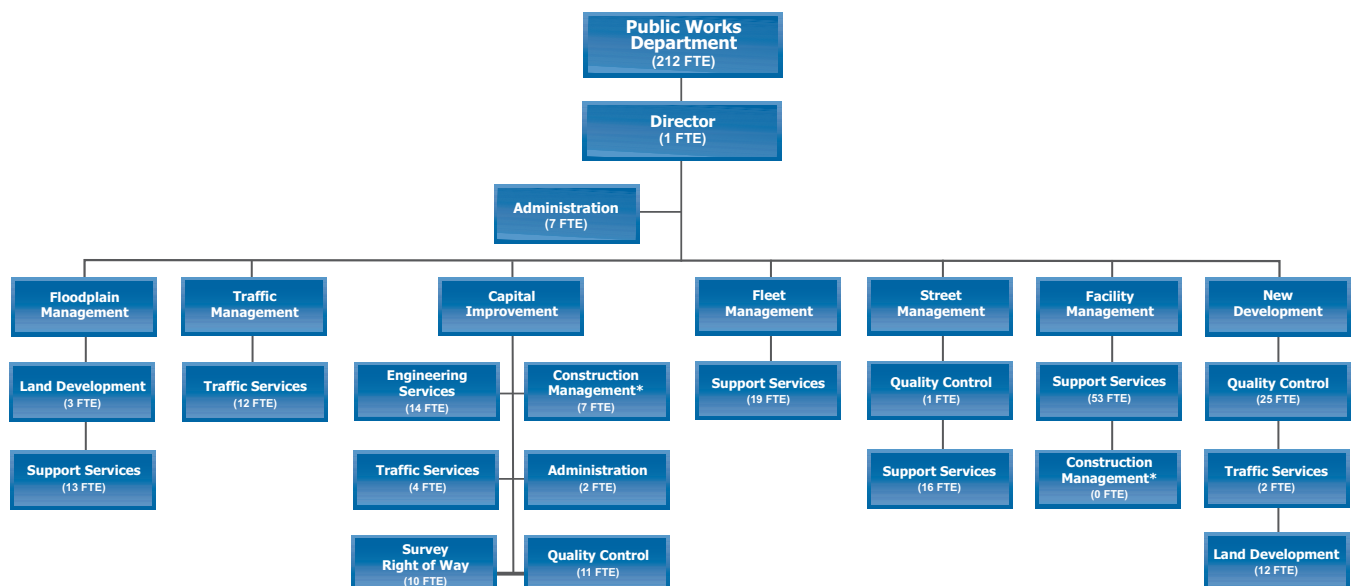
Street Sign Inventory

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

- Completed phase 1 of the Asset Management Process, Gap Analysis and project prioritization
- Fully implemented a new capital improvement planning software
- Improved coordination of internal City infrastructure improvement projects by enhancing coordination meetings, documentation and protocols
- Completed installation of CIP planning software, and produced initial CIP report using the new software package
- Integrated Public Works into the new City Customer Service Relationship Management system to improve tracking of customers' requests for service
- Increased customer service in City Shop by initiating a roadside assistance program
- Completed projects: Calico Ridge Drainage, Pittman Pecos Conveyance System, C-1 Channel Bridge at Wetlands Park, King Street Reconstruction, Sunset Road Rehabilitation, Greenway Flood Channel Maintenance Ramps, St. Rose Parkway Trail Phase 1, Water Street Phase 2, Liberty Point Parking Lot improvements

Performance Objectives

- Proceed with Asset Management Program, phase 2, data structure and design and requirement for a computer software program
- Continue the energy performance contract at City facilities to increase energy efficiency
- Complete construction of new City Shop facility to provide adequate space to maintain city vehicles
- Complete construction of new facilities to include the North Police Substation, a swimming facility and senior center at Heritage Park and the expansion of the Justice Facility
- Maintain new City facilities at the same service level of current facilities
- Establish a service contract to inventory and upgrade traffic and street signage to meet new national retro-reflectivity standards
- Enhance the Capital Improvement Planning software to include project tracking and management
- To increase energy efficiency at new buildings through LEED certification of North Police Substation, and Heritage Facility
- To increase reliability of the fuel security system



Public Works Expenditures by Category/Program

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$11,861,605	\$12,799,736	\$14,802,502	\$16,056,698	\$1,254,196	8%
Employee Benefits	4,078,176	4,535,777	5,582,192	5,988,192	\$406,000	7%
Services and Supplies	15,595,633	17,099,851	23,950,375	22,757,501	\$(1,192,874)	-5%
Capital Outlay	666,417	1,571,998	1,939,553	9,392,009	\$7,452,456	384%
Depreciation	3,585,777	4,503,767	5,021,874	5,873,349	\$851,475	17%
Interest Expense	928	208	3	-	\$(3)	-100%
Loss on Disposition of Asset	15,616	-	-	-	-	N/A
Total	\$35,804,152	\$40,511,337	\$51,296,499	\$60,067,749	\$8,771,250	17%
Program						
General Fund						
Building Maintenance	\$5,506,932	\$5,520,109	\$7,725,223	\$9,205,425	\$1,480,202	19%
Streets	1,869,058	2,179,989	2,335,514	2,433,160	97,646	4%
Traffic	4,072,777	4,682,142	4,962,181	5,400,878	438,697	9%
Flood	1,677,633	2,046,513	2,089,531	1,999,662	(89,869)	-4%
Support Services	585,716	2,410,661	4,427,310	3,757,089	(670,221)	-15%
Subtotal General Fund	\$13,712,116	\$16,839,414	\$21,539,759	\$22,796,214	\$1,256,455	6%
Engineering Fund						
Administration	\$2,571,868	\$1,412,370	\$797,945	\$1,208,470	\$410,525	51%
Drafting/Design	1,525,363	1,451,902	1,954,569	1,965,062	10,493	1%
Improvement Districts	151,600	142,375	157,171	163,241	6,070	4%
New Development	195,699	172,023	194,677	216,861	22,184	11%
Quality Control	1,361,477	1,520,544	2,008,012	2,004,662	(3,350)	0%
Flood Control-Admin	210,483	225,695	366,604	323,376	(43,228)	-12%
Construction Mgmt	893,099	986,157	1,127,993	1,130,851	2,858	0%
Traffic Clerical	16,232	72,136	79,057	83,457	4,400	6%
QC Pavement Mgmt	134,855	275,536	132,222	134,949	2,727	2%
Parks Design	11,665	-	-	-	-	N/A
Subtotal Engineering Fund	\$7,072,341	\$6,258,738	\$6,818,250	\$7,230,929	\$412,679	6%
Development Services Fund						
DSC-Traffic	\$124,042	\$225,274	\$371,064	\$405,668	\$34,604	9%
New Development	2,152,406	1,395,659	1,749,845	1,656,541	(93,304)	-5%
Construction Mgmt	11,243	5,353	332,533	143,909	(188,624)	-57%
Quality Control	3,112,126	4,271,876	4,823,718	5,067,338	243,620	5%
Flood Control	4,533	483,590	816,778	720,368	(96,410)	-12%
Subtotal Dev Services Fund	\$5,404,350	\$6,381,752	\$8,093,938	\$7,993,824	\$(100,114)	-1%
City Shop Fund	\$8,305,693	\$9,236,520	\$11,750,452	\$12,852,273	\$1,101,821	9%
Multipurpose Special Revenue Fund	\$12,239	\$20,726	\$131,101	\$-	\$(131,101)	-100%
Equipment Repair & Maintenance Fund	\$1,109,013	\$1,773,087	\$2,962,739	\$9,194,509	\$6,231,770	210%
Flood Control Capital Projects Fund	\$188,400	\$1,100	\$260	\$-	\$(260)	-100%
Total	\$35,804,152	\$40,511,337	\$51,296,499	\$60,067,749	\$8,771,250	17%
Full Time Employees						
General Fund	87	107	111	117	6	5%
Engineering Fund	44	37	37	37	-	0%
DSC - Public Works	34	38	39	39	-	0%
City Shop Fund	15	18	19	19	-	0%
Total	180	200	206	212	6	3%

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 2007 realignment of Administration from the Engineering Services Fund to the General Fund more accurately reflects the overall management of this diverse department. Four Property Management staff and six Survey staff were realigned into the Public Works Department. Additional staffing included three positions in the City Shop to maintain the City's fleet; three positions in the General Fund to maintain infrastructure; and four positions in the DSC to maintain service levels.

In Fiscal Year 2008, four additional positions in the General Fund were added to maintain levels of service for infrastructure maintenance, and one position in City Shop to maintain service to the City's fleet of vehicles.

Positions approved for Fiscal Year 2009 include a Safety and Emergency Response Coordinator, a Custodial

Coordinator, a Custodian, a Senior HVAC Technician, a Senior Electrician, and a Building Maintenance Technician. These positions will increase the focus on safety and provide building maintenance to the new facilities that are expected to be completed during Fiscal Year 2009.

Capital Outlay fluctuates with ongoing projects.



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. Fiscal Year 2009 was the inaugural year of using the new solution for development of the CIP.

Performance Measures

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Projected
Permits and Studies reviewed within target time	99.0%	99.0%	100%	99.0%
City signalized intersections equipped synchronization technology	52.0%	50.0%	50.0%	55.0%
Fleet workorders completed within 2 days	59.0%	71.0%	73.0%	74.5%

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

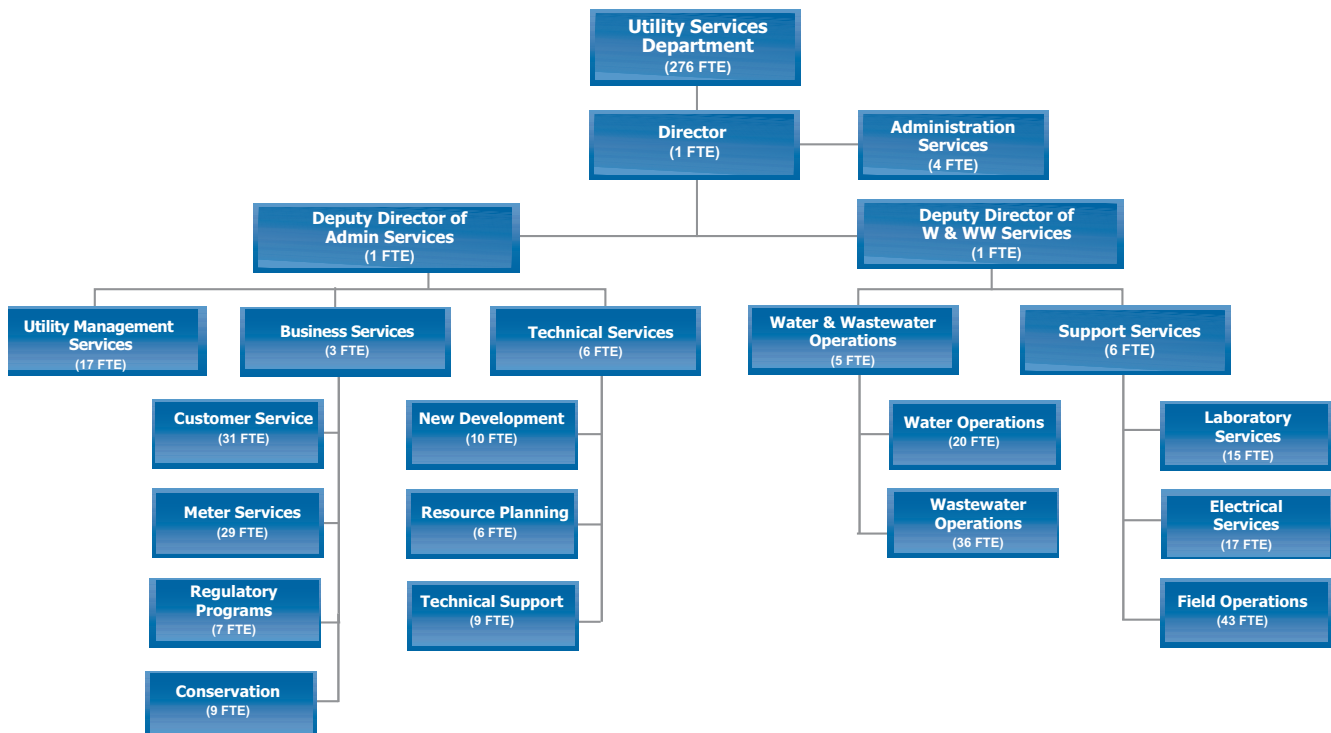
The Department of Utility Services is responsible for all facets of water, wastewater, and reclaimed water services for the Henderson community. The Department provides treatment and delivery of drinking water, collection and reclamation of wastewater, laboratory testing services, utility infrastructure 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.



Water Reclamation Facility Dedication Ceremony

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) Conservation, 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 Department has added a dedicated Conservation section to increase efficiencies and the effectiveness of heightened water conservation efforts. 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

Asset Management

- Completed a Needs and Strategy Assessment to clarify our business priorities
- Established short and long term goals for our asset management program and documented current practices for each element of the program
- As part of our Inventory Management Strategy, we produced an Inventory Management Vision document, Policy and Procedure manual, and an Implementation plan
- Performed a pilot assessment of the City's large meters and water meter vaults
- Performed a Risk Assessment of the Water Treatment plant
- Rehabilitated four water reservoirs and inspected six additional reservoirs for possible rehabilitation

Security and Emergency Response

- Participated in the Homeland Security Silver Shield Critical Infrastructure Assessment program
- Joined with other valley utilities to form the Nevada Water/Wastewater Agency Response Network with the goal of unified restoration efforts following an emergency event
- Completed two emergency response tabletop exercises with Police department and Other departments

Increasing Regulatory Requirements

- Increased water conservation compliance efforts
- Increased water conservation public outreach efforts including a "Henderson Knows H2O" campaign to increase public awareness
- Participated in more than 20 public events, with attendance of more than 12,000, to provide conservation information and increase public education of drought and water conservation tools
- Achieved an 80% response rate to conservation notices
- Formulated a plan to create a dedicated Conservation Section within the department

Performance Objectives

- To increase efficiency and effectiveness of department operations
- To increase overall department technical expertise and capabilities to meet future department needs
- To increase safe behaviors in working environment
- To increase the effectiveness of the department asset management program
- To increase the department's overall emergency response capability and level of crisis preparedness
- To increase quality of our products and services
- To increase the overall level of facility and infrastructure security at each of the 42 critical water and wastewater sites
- To increase percentile of mission cultural trait by 20% in each of the three elements
- To increase service levels and the treatment and conveyance capacity to sustain growth
- To increase public awareness of water, wastewater, and reclaimed water themes
- To increase customer's water conservation behaviors to ensure sufficient water resources during all four stages of drought

Water Fund Expenditures by Category/Program

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$9,242,557	\$9,619,804	\$11,382,325	\$12,268,333	\$886,008	8%
Employee Benefits	3,246,506	3,456,403	4,130,363	4,669,927	539,564	13%
Services and Supplies	33,518,072	37,893,870	44,255,108	43,463,516	(791,592)	-2%
Depreciation	18,106,591	20,294,859	23,945,967	25,206,215	1,260,248	5%
Interest Expense	3,273,252	2,922,954	5,652,163	2,498,086	(3,154,077)	-56%
Loss on Disposition of Asset	113,829	-	-	-	-	N/A
Total	\$67,500,807	\$74,187,890	\$89,365,926	\$88,106,077	\$(1,259,849)	-1%
Program						
Water Fund						
Field Services	\$3,371,890	\$3,942,478	\$4,672,405	\$4,617,203	\$(55,202)	-1%
Water Operations	25,597,785	27,152,448	30,957,967	30,669,008	\$(288,959)	-1%
Customer Service	4,478,598	4,640,395	5,214,649	5,213,652	\$(997)	0%
Administration/General	25,316,437	27,957,986	32,889,045	33,217,282	\$328,237	1%
Laboratory Services	18,312	3,654	32,400	18,050	(14,350)	-44%
Tech Services	2,516,560	2,957,539	5,120,762	3,793,443	(1,327,319)	-26%
Meter Services	4,448,003	5,199,730	7,123,934	6,893,497	(230,437)	-3%
Electric Services	908,761	1,070,270	1,392,951	1,252,357	(140,594)	-10%
Regulatory Programs	-	391,930	627,455	522,913	(104,542)	-17%
Water Capital Projects	100,000	-	-	-	-	N/A
Conservation	-	-	-	414,620	414,620	100%
Management Service	744,461	871,460	1,334,358	1,494,052	159,694	12%
Total	\$67,500,807	\$74,187,890	\$89,365,926	\$88,106,077	\$(1,259,849)	-1%
Full Time Employees						
Water Fund	137	148	150	155	5	3%
Total	137	148	150	155	5	3%

Financial Overview

The Department was reorganized into two major units during Fiscal Year 2007, Water and Wastewater Services, and Administrative Services. In addition, a new division of Business Services was created for Regulatory Program Services in both the Water Fund (Fiscal Year 2007) and Sewer Fund (Fiscal Year 2006).

The Department will add seven positions in Fiscal Year 2009. These positions consist of a Community Education Specialist, Maintenance Manager, Project Delivery Manager, Resource Planning Project Manager, SCADA Manager, Water Conservation Manager and a Water Conservation Program Specialist.



Water Reclamation Facility
NWEA 2008 Operator of the Year Award

Key Fact

The construction of the Southwest Water Reclamation Facility (SWRF) began in 2008 and will be completed in 2011. The facility will add eight million gallons per day (mgd) to our existing 32 mgd wastewater treatment capacity.

Performance Measures

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Projected
Employee lost time accident ratio (per 200,000 hrs worked)	0.00	1.39	0.43	0.41
Training hours per employee	58	61	64	67
Customer accounts per employee (Water)	588	608	580	565
Customer accounts per employee (Wastewater)	885	821	721	719
Debt to Asset ratio	23.5%	21.4%	21.0%	20.0%
Drinking water compliance rate (% days)	100.0%	100.0%	100.0%	100.0%
Wastewater treatment regulatory compliance	100.0%	100.0%	100.0%	100.0%
% of time met DSC service level targets	90.0%	99.0%	99.0%	95.0%

Sewer Fund Expenditures by Category/Program

	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$5,830,850	\$6,778,879	\$8,846,321	\$9,415,205	\$568,884	6%
Employee Benefits	2,052,250	2,368,346	3,188,968	3,529,224	340,256	11%
Services and Supplies	11,498,247	14,682,184	20,142,707	20,792,061	649,354	3%
Depreciation	10,335,729	11,718,346	14,025,584	15,497,513	1,471,929	10%
Interest Expense	5,242,526	7,759,855	7,950,122	7,569,185	(380,937)	-5%
Total	\$34,959,602	\$43,307,610	\$54,153,702	\$56,803,188	\$2,649,486	5%
Program						
Sewer Fund						
Field Services	\$1,669,029	\$2,031,966	\$2,084,704	\$2,340,189	255,485	12%
Wastewater Operations	18,233,941	22,392,645	25,700,146	27,110,919	1,410,773	5%
Customer Service	2,502,595	2,816,696	3,167,676	3,056,689	(110,987)	-4%
Quality	8,333,547	10,084,834	14,540,713	15,833,637	1,292,924	9%
Laboratory Services	1,317,982	1,690,673	2,092,001	2,073,002	(18,999)	-1%
Tech Services	1,678,329	2,851,885	3,853,009	3,448,343	(404,666)	-11%
Electric Services	323,850	360,882	1,040,488	1,230,472	189,984	18%
Regulatory Programs	475,887	516,571	554,271	567,801	13,530	2%
Management Services	424,442	561,458	1,025,934	1,047,376	21,442	2%
Sewer Capital Projects	-	-	94,760	94,760	-	0%
Total	\$34,959,602	\$43,307,610	\$54,153,702	\$56,803,188	\$2,649,486	5%
Full Time Employees						
Sewer Fund	91	111	119	121	2	2%
Total	91	111	119	121	2	2%

Key Fact

The Department of Utility Services earned the prestigious American Water Works Association (AWWA) Safety Award in 2008 in recognition of our safety achievements.



2006
Safety Award

Presented to the Management and Employees of the

**City of Henderson,
Department of Utility Services**

In recognition of your safety achievements

BY: CGL

Tom Tolley
Chair, Section 5.06 Committee

Tom Williams
Section Chair

American Water Works Association 2006 Safety Award

Schedules & Summaries Overview

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Staff Complement Additions

	Full-time Equivalents (FTEs)
General Fund	
Aquatics Maintenance Technician	1.0
Assistant City Attorney I	1.0
Assistant Court Administrator	1.0
Assistant Director - Human Resources	1.0
Assistant Pool Manager	1.0
Assistant Recreation Program Coordinator	2.0
Assistant Senior Center Cook	1.0
Audio Visual Technician	1.0
Building Maintenance Technician	1.0
Custodial Coordinator	1.0
Custodian	1.0
Customer Service Specialist	2.0
Fingerprint Technician	1.0
Fire Engineer	3.0
Gerontology Coordinator	1.0
Graphic Artist	1.0
Lead Guard Supervisor	1.0
Municipal Court Marshall	1.0
Municipal Court Marshall Sargeant	1.0
Park and Facilities Maintenance II	1.0
Pool Manager	1.0
Recreation Leader	3.0
Reprographic/Mail Technician	1.0
Safety Emergency Response Coordinator	1.0
Senior Electrician	1.0
Senior HVAC Technician	1.0
Supervising Court Clerk	1.0
Supply & Equipment Technician	1.0
	<u>34.0</u>
Municipal Court Admin Fund	
Criminal Justice Clerk	1.0
	<u>1.0</u>
Cultural Arts & Tourism Fund	
Grant Sponsorship Coordinator	1.0
National Sales Manager	1.0
Venue Sales Manager	1.0
	<u>3.0</u>
Utility Services Fund	
Community Education Specialist	1.0
Maintenance Manager	1.0
Project Delivery Manager	1.0
Resource Planning Project Manager	1.0
SCADA Manager	1.0
Water Conservation Manager	1.0
Water Conservation Program Specialist	1.0
	<u>7.0</u>
Development Services Center	
Senior Administrative Analyst	1.0
	<u>1.0</u>
Total Fiscal Year 2009 Staff Complement Additions	<u><u>46.0</u></u>

Staffing Summary

Department	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
General Fund						
Budget & Strategic Mgmt	7	8	8	8	-	0%
Building & Fire Safety	11	12	12	12	-	0%
City Attorney	62	64	68	69	1	1%
City Clerk	20	20	20	21	1	5%
City Council	9	9	9	9	-	0%
City Manager	16	17	18	19	1	6%
Community Development	30	37	38	38	-	0%
Economic Development	3	3	3	3	-	0%
Finance	55	55	55	56	1	2%
Fire	186	205	216	219	3	1%
Human Resources	25	26	28	29	1	4%
Information Technology	61	69	68	68	-	0%
Municipal Court	49	55	60	64	4	7%
Neighborhood Services	11	11	11	11	-	0%
Parks & Recreation	177	181	190	203	13	7%
Police	427	460	472	475	3	1%
Property Management	16	-	-	-	-	N/A
Public Works	87	107	111	117	6	5%
Total General Fund	1,252	1,339	1,387	1,421	34	2%
Proprietary Funds						
Cultural Arts and Tourism	17	28	32	35	3	9%
Sewer	91	111	119	121	2	2%
Water	137	148	150	155	5	3%
DSC						
Building & Fire Safety	93	95	95	95	-	0%
Community Development	7	7	7	7	-	0%
City Clerk	7	7	7	7	-	0%
Parks & Recreation	-	-	1	1	-	0%
Public Works	34	38	39	39	-	0%
DSC-Admin	4	4	4	5	1	25%
Information Technology	4	4	4	4	-	0%
Subtotal DSC	149	155	157	158	1	1%
Workmen's Comp	2	3	4	4	-	0%
Self-funded Insurance	3	4	4	4	-	0%
Health Insurance	1	1	1	1	-	0%
Engineering	44	37	37	37	-	0%
Citywide	2	3	3	3	-	0%
City Shop	15	18	19	19	-	0%
Total Proprietary Funds	461	508	526	537	11	2%
Other						
Police Tax Initiative	54	97	117	117	-	0%
Grant Funded	9	6	5	5	-	0%
Municipal Court Special Revenue	-	-	-	1	1	100%
Redevelopment	6	7	9	9	-	0%
Equipment Repair & Refresh	1	1	1	1	-	0%
Special Recreation	1	-	-	-	-	N/A
Total Other Funds	71	111	132	133	1	1%
Total Full Time Employees	1,784	1,958	2,045	2,091	46	2%

Staffing Detail

Department	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Budget & Strategic Mgmt						
Performance Budget Dev & Mgmt	4	4	4	4	-	0%
Strategic & Long-term Planning	3	4	4	4	-	0%
Department Total	7	8	8	8	-	0%
General Fund	7	8	8	8	-	0%
Sub Total	7	8	8	8	-	0%
Building & Fire Safety						
Code Enforcement	4	5	5	5	-	0%
Fire Safety - Plans Exam	3	3	3	3	-	0%
Fire Safety - Inspections	4	4	4	4	-	0%
DSC - Bldg Administration	5	7	8	8	-	0%
DSC - Plans Check	11	11	11	11	-	0%
DSC - Building Inspection	51	51	50	50	-	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	104	107	107	107	-	0%
General Fund	11	12	12	12	-	0%
DSC Fund	93	95	95	95	-	0%
Sub Total	104	107	107	107	-	0%
City Attorney						
Civil	11	12	12	12	-	0%
Victim Advocate	2	2	2	2	-	0%
Court Appointed Programs	11	12	12	12	-	0%
Criminal	16	15	17	18	1	6%
Legal Administration	21	22	24	24	-	0%
Environmental Mgmt	1	1	1	1	-	0%
Department Total	62	64	68	69	1	1%
General Fund	62	64	68	69	1	1%
Sub Total	62	64	68	69	1	1%
City Clerk						
General Administration	20	20	20	21	1	5%
DSC - Clerk Admin	7	7	7	7	-	0%
Department Total	27	27	27	28	1	4%
General Fund	20	20	20	21	1	5%
DSC Fund	7	7	7	7	-	0%
Sub Total	27	27	27	28	1	4%

Staffing Detail

Department	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
City Council						
General Administration	4	4	4	4	-	0%
Elected	5	5	5	5	-	0%
Department Total	9	9	9	9	-	0%
General Fund	9	9	9	9	-	0%
Sub Total	9	9	9	9	-	0%
City Manager						
General Administration	7	7	7	7	-	0%
Public Information	5	6	7	8	1	14%
Intergovernmental	4	4	4	4	-	0%
Department Total	16	17	18	19	1	6%
General Fund	16	17	18	19	1	6%
Sub Total	16	17	18	19	1	6%
Community Development *						
General Administration	20	11	12	12	-	0%
GIS	2	11	11	11	-	0%
Long Range Planning	8	9	11	11	-	0%
Property Management	-	4	4	4	-	0%
Regional Planning	-	2	-	-	-	N/A
Redevelopment	-	3	5	5	-	0%
Redevelopment - Downtown	-	2	2	2	-	0%
Redevelopment - Eastside	-	2	2	2	-	0%
DSC - Comm Dev General	7	7	7	7	-	0%
Department Total	37	51	54	54	-	0%
General Fund	30	37	38	38	-	0%
DSC Fund	7	7	7	7	-	0%
Redevelopment Fund	-	7	9	9	-	0%
Sub Total	37	51	54	54	-	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 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Cultural Arts & Tourism						
Convention Center	9	8	8	8	-	0%
Visitor's Bureau	8	7	7	7	-	0%
Cultural Arts & Special Events	-	7	8	8	-	0%
Facilities	-	5	7	7	-	0%
Pavilion	-	1	1	1	-	0%
Sales, Marketing & Tourism	-	-	1	4	3	300%
Department Total	17	28	32	35	3	9%
CAT Fund	17	28	32	35	3	9%
Sub Total	17	28	32	35	3	9%
DSC-Administration						
General Administration	4	4	4	5	1	25%
Department Total	4	4	4	5	1	25%
DSC Fund	4	4	4	5	1	25%
Sub Total	4	4	4	5	1	25%
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	34	33	33	33	-	0%
Licensing/Purchasing	9	10	10	10	-	0%
Improvement Districts	1	1	1	1	-	0%
Printing & Messenger Srvs	6	6	6	7	1	17%
Purchasing	2	2	2	2	-	0%
Audit	3	3	3	3	-	0%
Department Total	55	55	55	56	1	2%
General Fund	55	55	55	56	1	2%
Sub Total	55	55	55	56	1	2%

Staffing Detail

Department	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Fire						
Administration & Payroll	115	120	5	5	-	0%
EMS	70	84	6	6	-	0%
Fire Rescue Operations	-	-	193	196	3	2%
Training	-	-	4	4	-	0%
Investigations	-	-	2	2	-	0%
Emergency Management	1	1	1	1	-	0%
Special Operations	-	-	3	3	-	0%
Logistics	-	-	2	2	-	0%
Department Total	186	205	216	219	3	1%
General Fund	186	205	216	219	3	1%
Sub Total	186	205	216	219	3	1%
Human Resources						
General Administration	12	10	11	12	1	9%
Employment & Compensation	9	9	10	10	-	0%
Labor Relations	1	1	1	1	-	0%
Training & Org Dev	3	4	4	4	-	0%
Union Liaison Program	-	2	2	2	-	0%
Self-Fund Workmens Comp	2	3	4	4	-	0%
Self-Insurance	3	4	4	4	-	0%
Health Insurance	1	1	1	1	-	0%
Department Total	31	34	37	38	1	3%
General Fund	25	26	28	29	1	4%
Workmens Comp Fund	2	3	4	4	-	0%
Self Insurance Fund	3	4	4	4	-	0%
Health Insurance Fund	1	1	1	1	-	0%
Sub Total	31	34	37	38	1	3%
Information Technology						
General Administration	58	66	65	65	-	0%
GIS	3	3	3	3	-	0%
Equipment Repair & Refresh	1	1	1	1	-	0%
DSC-Citywide	3	-	4	4	-	0%
DSC-KIVA	1	4	-	-	-	N/A
Citywide Communications	2	3	3	3	-	0%
Department Total	68	77	76	76	-	0%
General Fund	61	69	68	68	-	0%
Equipment Repair & Refresh	1	1	1	1	-	0%
DSC Fund	4	4	4	4	-	0%
Citywide Fund	2	3	3	3	-	0%
Sub Total	68	77	76	76	-	0%

Staffing Detail

Department	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Municipal Court Services						
General Administration	46	52	57	61	4	7%
General - Elected	3	3	3	3	-	0%
Muni-Court Administration	-	-	-	1	1	100%
Department Total	49	55	60	65	5	8%
General Fund	49	55	60	64	4	7%
Muni Court Spec Rev Fund	-	-	-	1	1	100%
Sub Total	49	55	60	65	5	8%
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%
Parks & Recreation						
Parks Maintenance	53	2	2	2	-	0%
Parks Planning	-	2	2	2	-	0%
Parks Maint - Area 1	-	21	21	21	-	0%
Parks Maint - Area 2	-	13	9	9	-	0%
Parks Maint - Area 3	-	6	8	8	-	0%
Parks Maint - Support Services	-	-	4	4	-	0%
Parks Maint Bond	53	8	13	13	-	0%
Parks Area 1 - Bond	-	14	14	16	2	14%
Parks Area 2 - Bond	-	24	19	19	-	0%
Parks Area 3 - Bond	-	18	18	18	-	0%
Parks - Aquatics - Bond	-	4	4	5	1	25%
Recreation - Administration	10	10	9	9	-	0%
Recreation - Comm & Mktg	2	2	2	2	-	0%
Recreation - Cultural Arts	1	-	1	1	-	0%
Recreation - Sports	3	1	1	1	-	0%
Recreation - Special Events	1	-	-	-	-	N/A
Recreation - Tech Srvs	1	1	1	1	-	0%
Recreation - Rec Centers	9	7	8	8	-	0%
Recreation - Safekey	2	3	3	3	-	0%
Recreation - Senior Center	2	3	3	3	-	0%
Recreation - East Pools	2	2	1	1	-	0%
Rec - General Bond	25	19	17	17	-	0%
Rec - Therapeutic Bond	-	1	1	1	-	0%

Staffing Detail

Department	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Parks & Recreation - Continued						
Rec - Sports Bond	-	4	4	6	2	50%
Rec - Technical Services Bond	-	2	3	3	-	0%
Rec - Recreation Centers	-	7	12	20	8	67%
Rec - Facilities Bond	9	-	-	-	-	N/A
Rec - Safekey Bond	-	2	2	2	-	0%
Rec - Aquatics Bond	2	2	4	4	-	0%
Rec - Special Events Bond	1	3	4	4	-	0%
Rec - Senior Services Bond	1	-	-	-	-	N/A
Parks - SNPLMA	3	-	-	-	-	N/A
Recreation - Special Recreation Admin	1	-	-	-	-	N/A
Recreation - Grant Inclusion	1	1	-	-	-	N/A
Park Planning	-	-	1	1	-	0%
Department Total	182	182	191	204	13	7%
General Fund	177	181	190	203	13	7%
Grant Total	4	1	-	-	-	N/A
Special Recreation Fund	1	-	-	-	-	N/A
DSC	-	-	1	1	-	0%
Sub Total	182	182	191	204	13	7%
Police						
General Administration	9	9	9	9	-	0%
Support Services	14	14	11	11	-	0%
Animal Control	12	16	16	16	-	0%
Jail	57	73	73	73	-	0%
Patrol Administration	1	1	1	1	-	0%
Investigations	32	39	51	51	-	0%
Information Services	45	45	46	46	-	0%
Police Training	11	13	19	19	-	0%
Records Division	12	13	13	13	-	0%
Special Operations	25	11	14	14	-	0%
Crime Prevention	10	12	13	13	-	0%
Patrol - East Command	89	56	47	48	1	2%
Patrol - West Command	98	55	45	45	-	0%
Professional Standards	-	6	11	12	1	9%
Criminalistics	9	14	19	20	1	5%
Homeland Security	3	2	2	2	-	0%
Patrol - North	-	53	46	46	-	0%
K-9	-	3	6	6	-	0%
Narcotics	-	7	7	7	-	0%
Traffic	-	18	23	23	-	0%

Staffing Detail

Department	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Police - Continued						
Admin - Tax Initiative	1	-	-	-	-	N/A
Patrol East - Tax Initiative	26	23	34	34	-	0%
Patrol West - Tax Initiative	27	21	37	37	-	0%
Investigations - Tax Initiative	-	10	1	1	-	0%
Spec Enf Bureau - Tax Initiative	-	4	-	-	-	N/A
Training - Tax Initiative	-	2	-	-	-	N/A
Patrol North - Tax Initiative	-	23	35	35	-	0%
K-9 - Tax Initiative	-	2	-	-	-	N/A
Traffic - Tax Initiative	-	12	10	10	-	0%
Department Total	481	557	589	592	3	1%
General Fund	427	460	472	475	3	1%
Tax Initiative	54	97	117	117	-	0%
Sub Total	481	557	589	592	3	1%
Property Management *						
Property Management	10	-	-	-	-	N/A
Survey	6	-	-	-	-	N/A
Redevelopment	4	-	-	-	-	N/A
Redevelopment - Eastside	-	-	-	-	-	N/A
Redevelopment - Downtown	2	-	-	-	-	N/A
Department Total	22	-	-	-	-	N/A
General Fund	16	-	-	-	-	N/A
Redevelopment Fund	6	-	-	-	-	N/A
Sub Total	22	-	-	-	-	N/A
Public Works *						
Building & Facility Maintenance	17	18	19	22	3	16%
Bldg Maint - Bond Funded	6	6	6	6	-	0%
Custodial	21	21	23	25	2	9%
Streets - General	14	14	13	13	-	0%
Traffic - Maintenance	5	6	6	6	-	0%
Traffic - Design	3	3	3	3	-	0%
Street Lighting	2	2	2	2	-	0%
Graffiti Removal	2	2	2	2	-	0%
Traffic - Barricades	1	1	1	1	-	0%
Traffic - Neigh Enhancement	-	1	1	1	-	0%
Flood Control	5	5	6	6	-	0%
Flood Control - Street Sweeping	6	6	7	7	-	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 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Public Works - Continued *						
CIP	2	2	2	2	-	0%
Public Works - Administration	-	7	7	8	1	14%
Property Management	-	4	4	4	-	0%
Survey	-	6	6	6	-	0%
Support Services.	3	3	3	3	-	0%
City Shop - Fund	15	18	19	19	-	0%
Eng - Administration	7	-	-	-	-	N/A
Eng - Drafting/Design	13	13	13	13	-	0%
Eng - Improvement Districts	1	1	1	1	-	0%
Eng - New Development	1	1	1	1	-	0%
Eng - Quality Control	11	11	11	11	-	0%
Eng - Flood Control Administration	2	2	2	2	-	0%
Eng - Construction Management	7	7	7	7	-	0%
Traffic - Clerical	1	1	1	1	-	0%
Pavement Management	1	1	1	1	-	0%
Eng - Park Design	-	-	-	-	-	N/A
DSC - Traffic Design	2	2	2	2	-	0%
DSC - New Development	11	9	9	9	-	0%
DSC - Quality Control	21	24	25	25	-	0%
DSC - Flood Control	-	3	3	3	-	0%
Department Total	180	200	206	212	6	3%
General Fund	87	107	111	117	6	5%
Engineering Fund	44	37	37	37	-	0%
City Shop Fund	15	18	19	19	-	0%
DSC Fund	34	38	39	39	-	0%
Sub Total	180	200	206	212	6	3%
Sewer Department						
Administration	3	3	3	3	-	0%
Field Operations	14	16	16	16	-	0%
Quality Control	28	36	38	38	-	0%
Customer Services	11	12	12	12	-	0%
Laboratory Section	11	15	15	15	-	0%
Technical Services	14	18	19	20	1	5%
Electrical Unit	2	2	7	8	1	14%
Compliance	4	4	4	4	-	0%
Mgmt Services	4	5	5	5	-	0%
Department Total	91	111	119	121	2	2%
Sewer Fund	91	111	119	121	2	2%
Sub Total	91	111	119	121	2	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 2006 Actual	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	Increase/ (Decrease)	% Change
Water Department						
Administration	4	3	3	4	1	33%
Field Operations	24	28	29	29	-	0%
Quality Control	25	26	25	26	1	4%
Customer Services	19	19	19	19	-	0%
Technical Services	17	21	21	22	1	5%
Meter Services	35	35	37	37	-	0%
Electrical	8	8	8	8	-	0%
Compliance	-	3	3	3	-	0%
Mgmt Services	5	5	5	5	-	0%
Conservation	-	-	-	2	2	100%
Department Total	137	148	150	155	5	3%
Water Fund	137	148	150	155	5	3%
Sub Total	137	148	150	155	5	3%
Total Staffing - By Department	1,784	1,958	2,045	2,091	46	2%
Total Staffing - Fund Totals						
DSC	149	155	157	158	1	1%
General Fund	1,252	1,339	1,387	1,421	34	2%
Police Tax Initiative	54	97	117	117	-	0%
Water	137	148	150	155	5	3%
Sewer	91	111	119	121	2	2%
Grant	9	6	5	5	-	0%
Cultural Arts & Tourism	17	28	32	35	3	9%
Engineering	44	37	37	37	-	0%
City Shop	15	18	19	19	-	0%
Workmens Compensation	2	3	4	4	-	0%
Health Insurance	1	1	1	1	-	0%
Equipment Repair & Refresh	1	1	1	1	-	0%
Self-Funded Insurance	3	4	4	4	-	0%
Citywide Communications	2	3	3	3	-	0%
Special Recreation	1	-	-	-	-	N/A
Municipal Court Special Revenue	-	-	-	1	1	100%
Redevelopment	6	7	9	9	-	0%
Total Staffing - By Fund	1,784	1,958	2,045	2,091	46	2%

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
DETR	Department of Employment, Training & Rehabilitation
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
FOMC	Federal Open Market Committee
F/T	Full Time
FTE	Full-Time Equivalent
FY	Fiscal Year

G

GAAP	Generally Accepted Accounting Principles
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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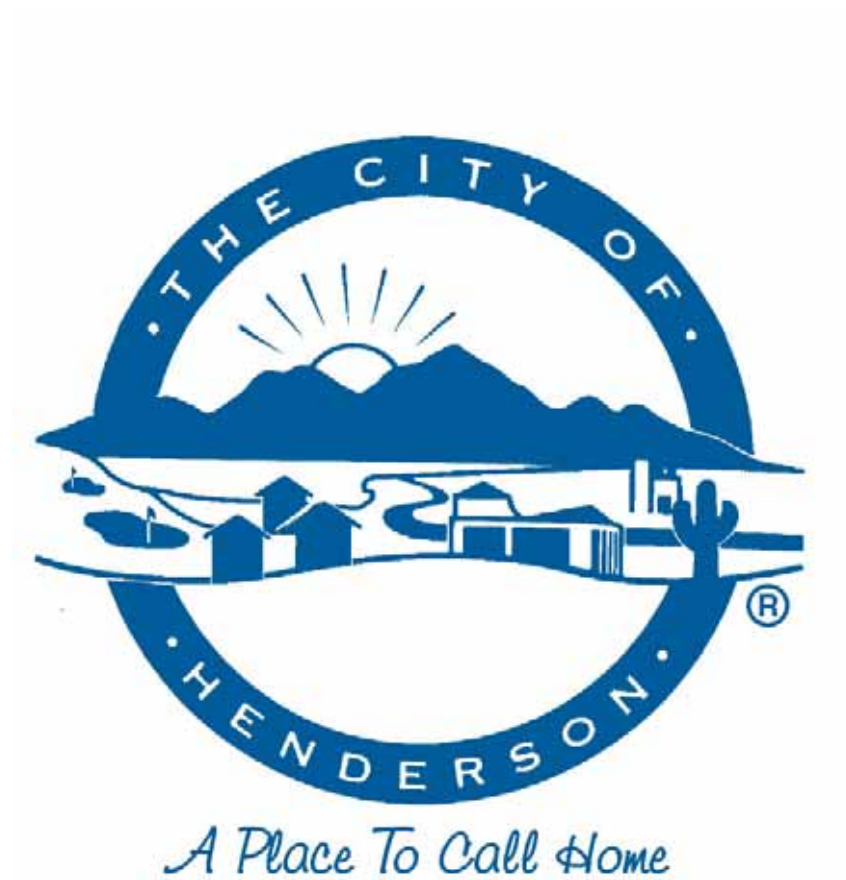
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City of Henderson Budget Team
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