



Comprehensive Annual Budget Report

Prepared by:

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City of Henderson

240 Water Street

Henderson, NV 89015

www.cityofhenderson.com



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Henderson

Nevada

For the Fiscal Year Beginning

July 1, 2011

Linda C. Davison *Jeffrey R. Egan*

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Henderson, Nevada for its annual budget for the fiscal year beginning July 1, 2011. 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 2012-2013



Debra March
Councilwoman Ward II

Andy Hafen
Mayor

John F. Marz
Councilman Ward III

Sam Bateman
Councilman Ward IV

Gerri Schroder
Councilwoman Ward I

City Management



Jacob L. Snow
City Manager



Bristol Ellington
Assistant City Manager



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A Place To Call Home

Introduction Overview

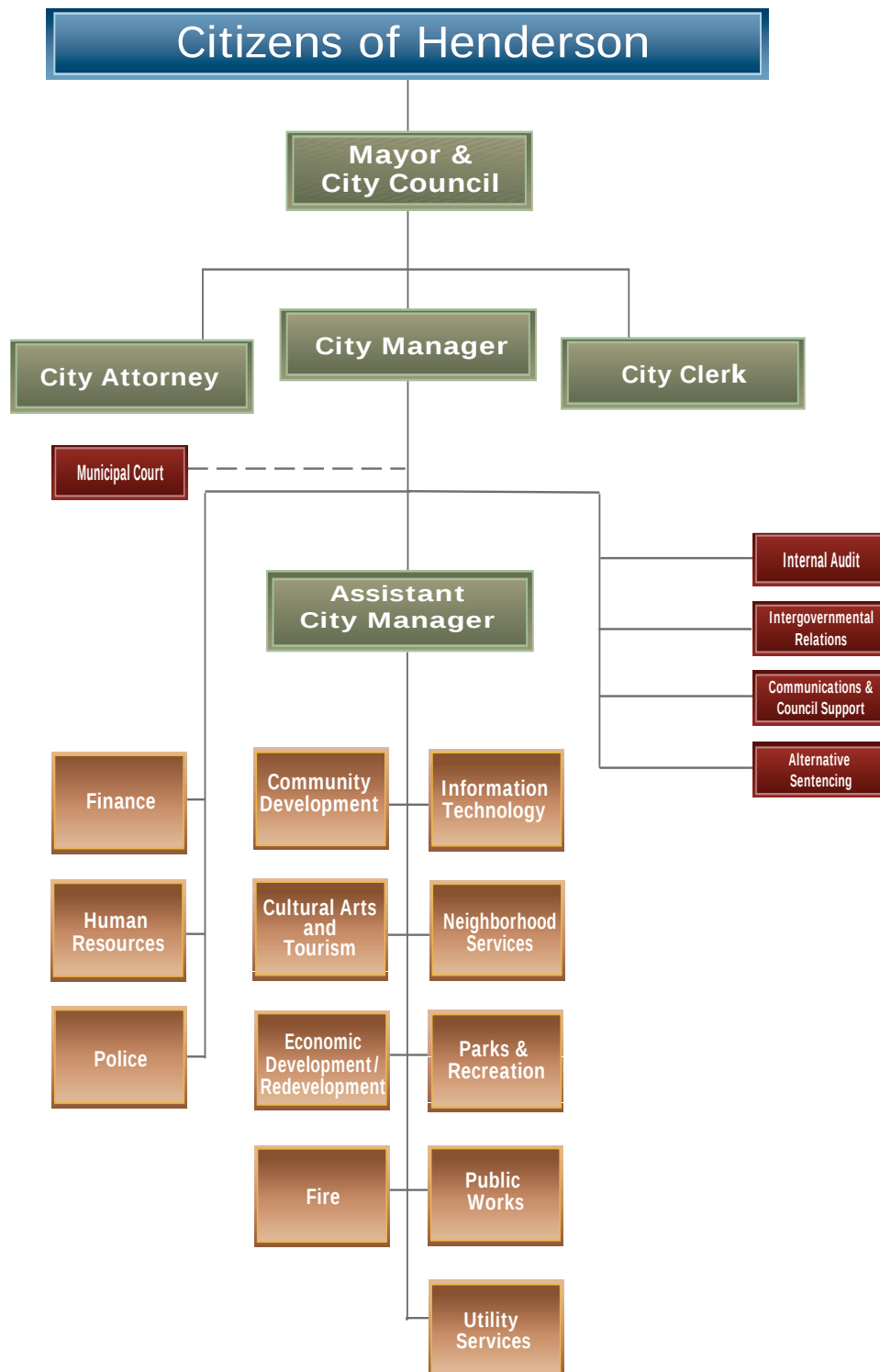
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City Organization Chart





July 1, 2012

To the Residents of Henderson,

Like many of you, the city continues to face the challenges of a struggling national economy. We face those challenges while striving to continue to offer programs and services that are important to you, your families and businesses. As responsible government leaders we are focused on maintaining a balanced budget in the face of these challenges.

The Fiscal Year 2013 budget is a numerical reflection of our commitment to fiscal sustainability. The total Final Budget for the period of July 1, 2012 to June 30, 2013 consists of \$480 million in expenditures. These numbers represent costs for general government operations including utilities and public works, as well as services for our nationally accredited police, fire, parks and recreation, and building and fire safety.

Henderson, the second largest city in the state of Nevada, is known for having small town values with big city efficiencies. We are proud of the city we've built and the people and businesses who call our city home. Together we are building the premier city in America.

We have built a reputation as a solid and efficient organization. Although we continue to do more with less, we remain committed as employees and leaders to maintain the highest quality of life for our Henderson community.

A handwritten signature in black ink, appearing to read "Andy Hafen".

Andy Hafen
Mayor

Budget Message

Introduction

The Fiscal Year 2013 Annual Budget, which was adopted by the Mayor and Council on May 15, 2012, is a numerical reflection of the Fiscal Year 2013 City-wide Strategic Plan and Departmental Performance Management Plans. By allocating the City's resources through strategic alignment of citizen input, council goals, and department initiatives, it is believed that this budget will successfully meet today's challenges and set the stage for continued success.

Budget in Summary

The City's financial plan is developed within projected available resources and is presented by function within each fund. The Fiscal Year 2013 total budgeted revenue and other financing sources for all funds, excluding transfers in, is \$406.0 million. Total budgeted expenditures, excluding transfers out, amount to \$479.7 million. The budgeted ending balances for all Governmental Funds total \$185.5 million, consisting primarily of resources dedicated to ongoing capital projects and reserves. The Fiscal Year 2013 budget is balanced, prudent, and responsive to community needs.

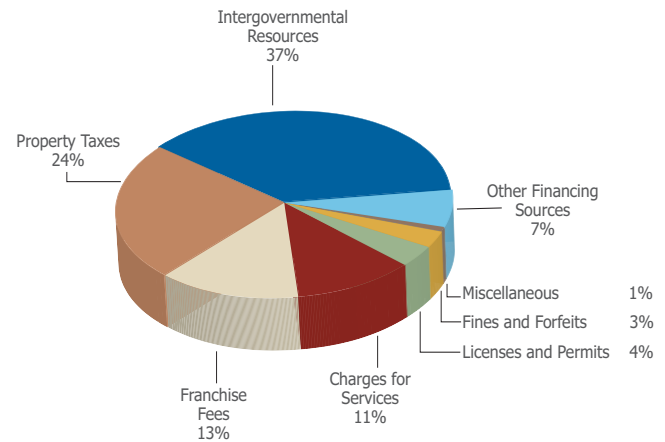
The Redevelopment Agency is a component unit of the City. The total budgeted revenue is \$4.4 million with \$6.3 million in expenditures. The estimated fund balance at the end of Fiscal Year 2013 is \$27.7 million.

General Fund

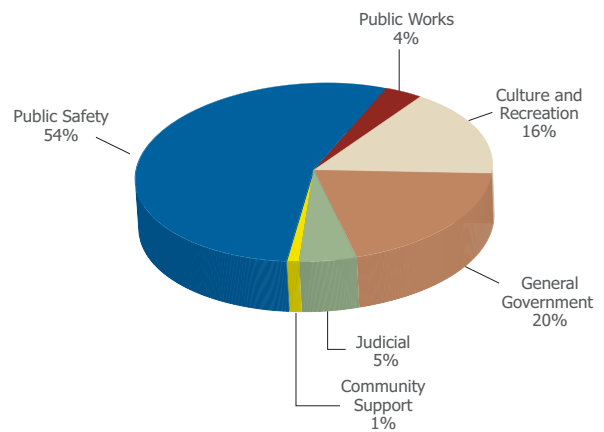
The General Fund is the largest fund and includes the budget necessary to provide most of the City's core services and day-to-day activities. General Fund revenues including transfers in are projected to be \$226.1 million, a 2.4% increase over Fiscal Year 2012. Total General Fund expenditures including transfers are expected to be \$225.2 million, a 2.0% increase over the previous year. Approximately 54% of the General Fund expenditures support public safety for our community.

The General Fund Ending Fund Balance is projected to be \$17.6 million, or 8.3% of the General Fund's budgeted revenue.

General Fund Revenue by Source



General Fund Expenditures by Function



Other Funds

The City has 20 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 2013, revenue and other financing sources are projected at \$48.6 million and total expenditures and other uses are projected at \$62.6 million. The budgeted ending balance for these funds is \$167.9 million.

The budget also contains 12 Proprietary Funds with estimated revenues and other sources of \$155.1 million and expenditures and other uses of \$215.9 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 goals and strategies contained within the plan are guiding factors in planning and resource allocation decisions.

City Goals

Safe Community

Strong and Diverse Local Economy

Vibrant Community

Sustainable Practices and Development

Organizational Excellence

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 2013 total 1,985. This represents a net decrease of 5 positions over the Fiscal Year 2012 staff complement. The budget includes the addition of 3 General Fund positions to staff the Detention Center addition and 1 position for Parks & Recreation Senior Center. The Redevelopment fund was reduced by 2 positions, Grant fund reduced by 3, and 1 position was added in Cultural Arts & Tourism. In the Internal Service funds, 3 positions were added in the Worker's Comp fund and 1 reduced in the Self-Funded Insurance fund. Utilities funds have 7 less positions.

Additional details on staff reductions and 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 2013 total \$93.6 million. This amount includes: \$55.6 million from Grants & Contributions, \$11.8 million from the Clark County Regional Flood Control District (CCRFCDD), and \$8.3 million from

the Regional Transportation Commission. Additional funding sources comprise the other \$17.9 million.

The City continues to partner with developers and other entities, such as CCRFCDD 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 for 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.

Budget Highlights

Value driven City initiatives which contributed to the development of the Fiscal Year 2013 Budget include:

- Maintain the City of Henderson's property tax.
- Provide efficient public services while maintaining one of the lowest employee-to-citizen ratios in the Las Vegas Valley.
- Full year of operations for the Senior Center in downtown Henderson.
- Opening of the new ball fields at Heritage Park.
- Legislative and Election year costs.

Financial Condition

Despite the recession, Henderson's financial condition continues to remain stable as a result of a diverse tax base and strong financial management practices.

To date, the City has avoided layoffs, having success with cost reductions, employee buyout packages, and execution of various contingency plans. The City of Henderson continues to maintain a low employee-to-resident ratio at 6.9 employees per 1,000 residents. In addition, the City has protected its fiscal stability

by focusing on building financial reserves since the last recession in 2001. Combined with conservative budgeting, the City has had the ability to sustain municipal service levels.

The City is highly reliant on the economically-sensitive consolidated tax; a variety of sales taxes collected statewide on liquor, gaming and other items then distributed to municipalities according to a formula based on growth and population. Because of the dependence on consolidated tax, visitor volume is a key leading indicator for the local economy. Visitor volume is expected to increase slightly, 3.8% and 3.9% for 2012 and 2013 respectively, according to UNLV's Center for Business and Economic Research (CBER) as the outlook for the U.S. and western State's economy appear to be improving. If national employment figures improve and consumer confidence rebounds in 2012 and 2013, visitor volume, convention attendance, occupancy rates and average daily room rates will all be positively impacted.

The City of Henderson is projected to experience limited population and revenue growth in the coming years, unlike the dramatic growth and rapid increases experienced through 2008. However, even though population and revenue growth is expected to stabilize, Henderson's population is expected to remain affluent as the median household income in Henderson continues to outpace the county and the state averages. The high 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 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 2013 is estimated to be \$17.6 million, or 8.3% of the projected revenue.
- The Financial Stabilization Special Revenue Fund ending fund balance is projected to be \$17.6 million at the end of Fiscal Year 2013, or 8.3% of General Fund revenue.

- All Enterprise Funds are projected to have adequate cash balances to maintain operations and provide sufficient reserves for emergencies and revenue shortfalls.
- Insurance Reserves are reviewed annually by an actuary and rates have been adjusted to reflect the recommendations. Existing reserves were deemed sufficient when combined with purchased insurance policies to adequately indemnify the City's capital assets.

Revenues

Revenue levels are stabilizing in the State of Nevada, along with our population levels in the Henderson area. Management continues to monitor revenue changes to ensure that City finances are responsibly managed. Major assumptions impacting the Fiscal Year 2013 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.
- A very modest recovery in the Southern Nevada economy.
- Improving conditions in construction and development.
- Assessed Values leveling off or even beginning to show very slight increases.

Bond Ratings

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

The City of Henderson has one of the highest bond ratings of any city in the state of Nevada. On June 21, 2011 Moody's Investors Service changed the City's general obligation bond rating from Aa1 to Aa2. Their report cited the following positive financial attributes: healthy financial reserves, conservative budgeting practices, timely response to the effects of the recession, and a limited level of debt. However, despite referencing the City's favorable long-term credit characteristics, their decision "reflects the expectation

Nevada's Highest "AA" Rated City



Moody's Investors Services
Aa2

STANDARD
& POOR'S

Standard & Poor's
AA

that additional budgetary pressures will remain through at least Fiscal Year 2012." Moody's affirmed this rating

in June 2012. During June 2012, Standard & Poor's affirmed our Bond Rating of AA, also referencing the strong financial management policies and practices maintained by an experienced management team that has helped mitigate the recession's effects on the City; strong general fund reserves, supported by revenue raising flexibility and reserves outside the general fund; and overall low debt burden.

Challenges

An ongoing challenge for the public entities in Nevada has been the economic impact of the housing slowdown and the effect it has had on sales tax revenues. Sales tax revenue continued to recover in Fiscal Year 2012. Total sales tax collections for all 17 counties in Nevada for the 12 month period ending May 2012 increased 7.5% compared to the same 12 month period from the prior year.

Whereas in the past, population growth has been a key driver of the Southern Nevada economy, it will probably play less of a role in the current economic environment. With projections calling for slight increases in population, it is not expected to be a driver of economic growth as it was throughout much of Southern Nevada's history. Instead, it will be economic growth that will drive population growth for the next few years.

As of the summer of 2012, Southern Nevada real estate prices continue to remain under pressure. Although residential sales have begun rising, the real estate

market has a substantial overhang of supply in both the residential and commercial real estate segments. There will need to be a substantial growth in real estate demand before real estate prices show strong gains. On the positive side, according to the Case-Shiller index, housing prices in the Las Vegas Metropolitan Statistical Area have leveled off and are beginning to show slight increases. According to UNLV's Center for Business and Economic Research (CBER), permitting is likely to show gains in 2012 and 2013 because rental properties are doing quite well in the Las Vegas market. Home builders have begun developing plans for additional construction. The City continues to monitor the Southern Nevada housing market and the impact it will have on future property tax revenues.





OUR VISION

To be America's
Premier Community

LIVING OUR VALUES

Service

We are dedicated to providing effective
and timely customer service with
courtesy and respect

Teamwork

We collaborate on common goals
for the greater good of our community

Accountability

We take ownership of our decisions
and responsibility for our actions

Communication

We share information and ideas in a
clear, open and timely manner

Integrity

We are honest and trustworthy and
committed to doing the right thing



OUR MISSION

Provide services and resources that enhance the quality of life for those who live, learn, work and play in our City

OUR GOALS

Safe Community

Deliver programs and services that foster a safe community

Strong & Diverse Local Economy

Strengthen and diversify the economy of the City

Vibrant Community

Support and enhance a vibrant community to enrich the lives of our citizens

Sustainable Practices & Development

Promote and incorporate practices, policies, and procedures that support sustainability

Organizational Excellence

Attain the highest levels of organizational excellence



Property Tax Overview

Population & Assessed Valuation

	FY 2011 Actual	FY 2012 Estimate	% Change	FY 2013 Budget	% Change
Population					
Henderson	267,270	264,839	-0.9 %	266,929	0.8 %
Clark County	1,967,722	1,982,377	0.7 %	2,002,582	1.0 %
Las Vegas	586,536	588,274	0.3 %	588,274	0.0 %
North Las Vegas	215,022	217,482	1.1 %	223,873	2.9 %
Boulder City	16,064	15,359	-4.4 %	15,335	-0.2 %
Mesquite	20,677	20,440	-1.1 %	17,038	-16.6 %
Assessed Valuation					
Henderson	\$ 9,784,715,277	\$ 8,941,510,959	-8.6 %	\$ 8,255,600,100	-7.7 %
Clark County *	63,923,601,627	57,876,696,265	-9.5 %	54,193,378,125	-6.4 %
Las Vegas	13,718,834,481	12,958,012,131	-5.5 %	11,926,888,555	-8.0 %
North Las Vegas	4,719,007,066	4,434,688,599	-6.0 %	3,987,869,401	-10.1 %
Boulder City	564,973,634	525,806,003	-6.9 %	510,495,001	-2.9 %
Mesquite	636,455,142	560,975,540	-11.9 %	518,858,360	-7.5 %

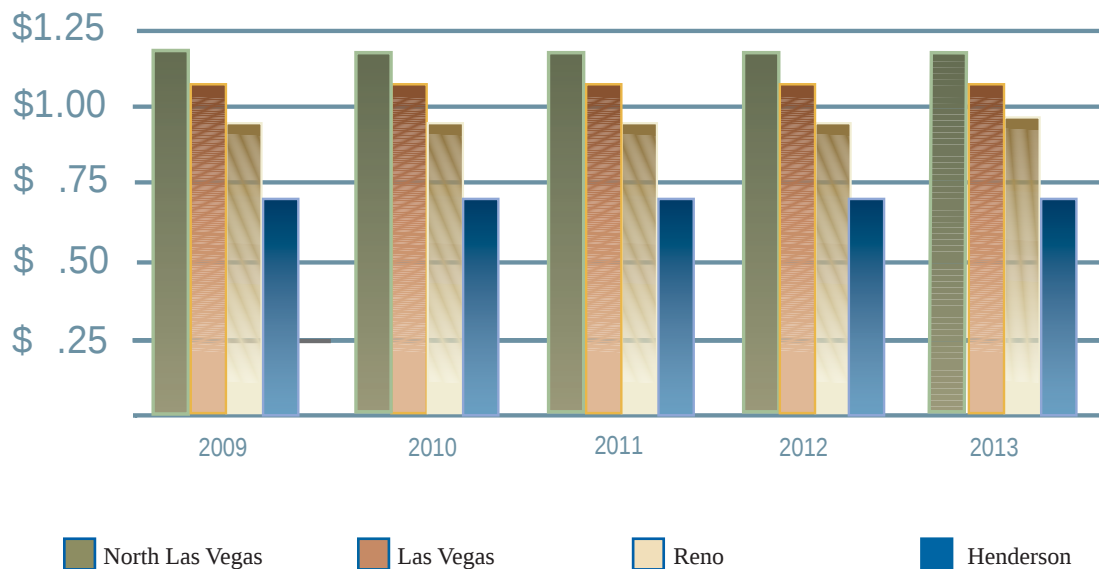
* Less net proceeds from mining
Source: S-2 Form from State Budget Forms

Overlapping Property Tax Rate Breakdown

	FY 2011	FY 2012	FY 2013
State	\$ 0.1700	\$ 0.1700	\$ 0.1700
County			
Operating	0.6412	0.6412	0.6412
Debt	0.0129	0.0129	0.0129
Subtotal County	0.6541	0.6541	0.6541
School District			
Operating	0.7500	0.7500	0.7500
Debt	0.5534	0.5534	0.5534
Subtotal School District	1.3034	1.3034	1.3034
City of Henderson			
Operating	0.3298	0.3198	0.3298
Voter Approved Overrides	0.2310	0.2310	0.2310
Debt	0.1500	0.1600	0.1500
Subtotal City	0.7108	0.7108	0.7108
Special Districts			
Henderson Library District	0.0577	0.0575	0.0586
County/L.V. Library Debt	0.0070	-	-
Las Vegas Artesian Basin	0.0015	-	-
Subtotal Special Districts	0.0662	0.0575	0.0586
Total Property Tax Rate	\$ 2.9045	\$ 2.8958	\$ 2.8969

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				
	2009	2010	2011	2012	2013
North Las Vegas	\$1.16	\$1.16	\$1.16	\$1.16	\$1.16
Las Vegas*	1.06	1.06	1.06	1.06	1.06
Reno	0.95	0.95	0.95	0.95	0.96
Henderson	0.71	0.71	0.71	0.71	0.71

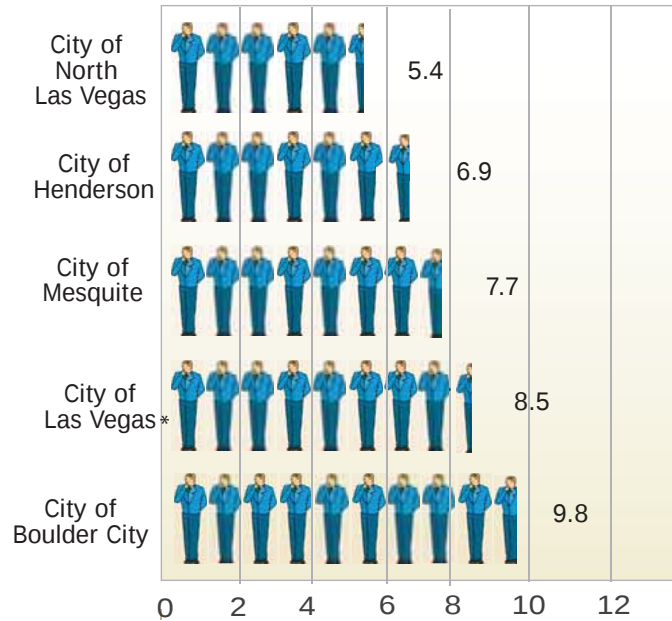
* Includes Las Vegas portion of the Las Vegas Metropolitan Police Department.
Note: Rates per \$100 of assessed valuation.



Employee Productivity

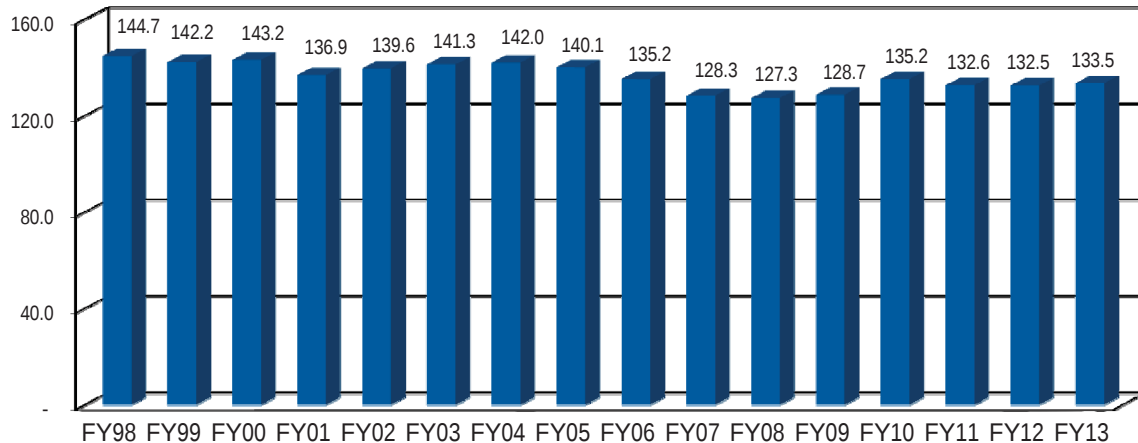
The chart below is a comparison of employees per 1,000 population for cities in Clark County.

Number of Full-Time Employees Per One Thousand Residents



* City of Las Vegas includes portions of the Metropolitan Police Department and Las Vegas Valley Water District.
Information compiled by: City of Henderson Community Development Department May 2012.

Henderson Population per Full-Time City Employee



The changes in the ratio from Fiscal Year 2009 to Fiscal Year 2010 represent a reduction in staffing levels as a result of the local economic recession. More specifically, staff levels were reduced in the DSC fund during Fiscal Year 2010 and 2012. During Fiscal Year 2011, additional employees were hired to staff the new Jail expansion. 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 2013
Assessed Taxable Property Valuation:**
\$ 8,255,600,100

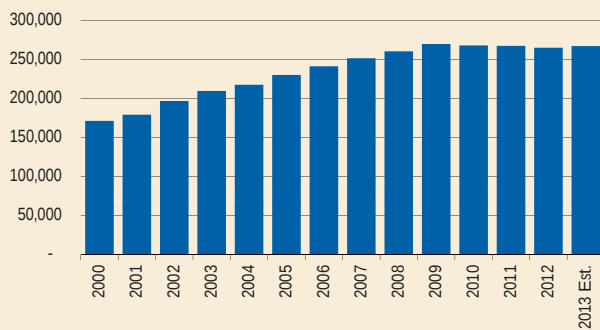
Bond Ratings:

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

Fiscal Year 2013 Budgeted Expenditures:	
General Government	\$479,746,409
Redevelopment Agency	6,323,407
City Total	\$486,069,816

City of Henderson Property Tax Rate:	
Operating	.3298
Voter Approved Overrides	.2310
Debt	.1500
Total	.7108

Population



Population as of July 1st of each fiscal year.

Information for 2012 and prior provided by the Nevada State Demographer.
Information for 2013 provided by the City of Henderson Community Development Department.

FY 1995	105,027
FY 1996	115,412
FY 1997	128,481
FY 1998	143,721
FY 1999	155,859
FY 2000	171,217
FY 2001	179,144
FY 2002	196,780
FY 2003	209,486
FY 2004	217,448
FY 2005	229,984
FY 2006	241,134
FY 2007	251,321
FY 2008	260,161
FY 2009	269,538
FY 2010	267,687
FY 2011	267,270
FY 2012	264,839
FY 2013 Estimate	266,929

Median Age

39.6

Median Household Income

\$66,606

Number of Households

108,127

Elevation

1,940 ft.

Full Service and Specialty Hospitals

6

Schools

Elementary	24
Middle	7
Senior High	6
Colleges	5

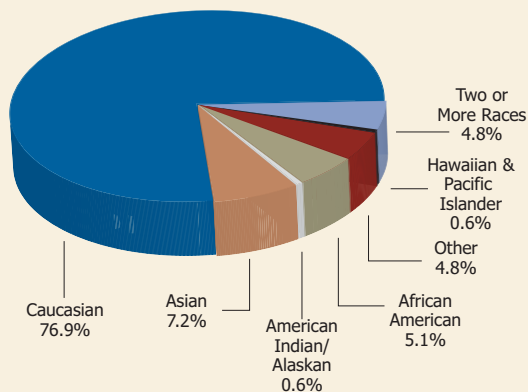
Public Libraries

6

Source: 2012 Las Vegas Perspective and Clark County School District



Racial Composition



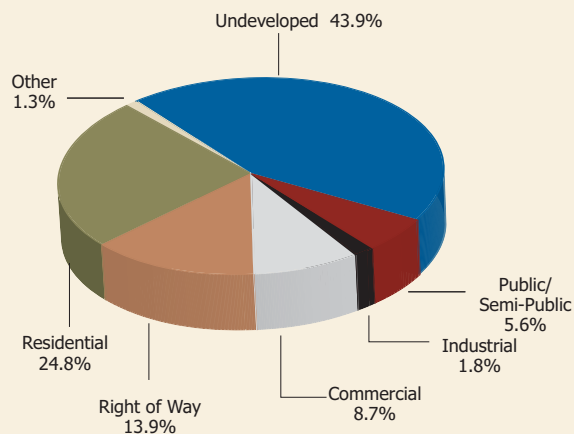
Racial Composition

% of Total

Caucasian	76.9%
Black or African American	5.1%
Asian	7.2%
Native Hawaiian & Other Pacific Islander	0.6%
American Indian / Alaskan Native	0.6%
Other	4.8%
Two or more races	4.8%
Total	100.0%

Source: U.S. Census Bureau, 2010.

Land Use



Land Area

76,357 Acres

Land Use

% of Total

Residential	24.8%
Right of Way	13.9%
Commercial	8.7%
Public/Semi-Public	5.6%
Industrial	1.8%
Other	1.3%
Undeveloped	43.9%
Total	100.0%

Source: Henderson Community Development Department Jan, 2012.

Hispanic or Latino - Culture*

Non Hispanic or Latino	85.1%
Hispanic or Latino (of any race)	14.9%

Source: U.S. Census Bureau, 2010.

*The federal government considers race and Hispanic origin to be two separate and distinct concepts. For this reason, Hispanics may be of any race. For more information, please visit www.census.gov.

Land Use

Square Footage

Industrial Space	11,838,000
Retail Space	12,876,000
Office Space	12,930,000

Source: Applied Analysis 2012

Henderson Major Industrial Parks

Facility	# of Acres
Black Mountain Industrial Center	1,500
Henderson Executive Airport	720
Gibson Business Park	260
Conestoga Industrial Area	153
Black Mountain Business Park	140
Green Valley Business Park	112
Sunpac	56
Pacific Business Center	48

Source: Las Vegas Perspective 2012

Major Private Employers In Henderson

Employer	Product/Service	Employees
1 Green Valley Ranch Station	Hotel/Casino	1,500 to 1,999
2 St. Rose Dominican Hospital - Siena	General Medical and Surgical Hospitals	1,500 to 1,999
3 M Resort LLC	Hotel/Casino	1,000 to 1,499
4 Sunset Station Hotel & Casino	Hotel/Casino	1,000 to 1,499
5 St. Rose Dominican Hospital - De Lima	General Medical and Surgical Hospitals	700 to 799
6 Fiesta Lake Mead Station	Hotel/Casino	600 to 699
7 Medco Health, LLC	Mail-Order House	600 to 699
8 Wal-Mart SuperCenter	Warehouse Clubs and Supercenters	500 to 599
9 Zappos.com	Electronic Shopping	500 to 599
10 Unilever Manufacturing (Good-Humor/Breyers)	Ice Cream/Frozen Dessert Manufacturing	400 to 499
11 Poly-West, Inc	Unsupported Plastics Bags Manufacturing	400 to 499
12 Costco Wholesale Corp.	Warehouse Clubs and Supercenters	300 to 399
13 Levi Straus & Co.	Mens/Boys Clothing Merchant Wholesalers	300 to 399
14 Loews Lake Las Vegas Hotel	Hotel/Casino	300 to 399
15 Wal-Mart Stores, Inc	Discount Department Store	300 to 399

Source: State of Nevada Department of Employment, Training, & Rehabilitation - Fourth Quarter 2011.

Twelve Largest Taxpayers in Henderson

Taxpayer	Type of Business	Taxable Assessed Value	% of Total Assessed Value*
1 Station Casinos Incorporated	Hotel/Casino	\$ 89,509,204	1.00%
2 Green Valley Ranch Gaming, LLC	Hotel/Casino	78,609,908	0.88%
3 Greenspun Corporation	Developer	73,579,471	0.82%
4 Basic Management Incorporated	Developer	58,673,113	0.66%
5 W. L. Nevada Incorporated	Developer	54,070,100	0.60%
6 M Resort LLC	Hotel/Casino	46,889,933	0.52%
7 Ranch Center Associates Ltd Partnership	Developer	29,039,760	0.32%
8 Harsch Investment Properties	Real Estate	27,044,754	0.30%
9 Focus Property Group	Real Estate	26,609,630	0.30%
10 Federal National Mortgage Assoc.	Real Estate	25,077,730	0.28%
11 Picerne Real Estate Group	Real Estate	24,163,414	0.27%
12 Richard C. MacDonald Properties	Real Estate	22,491,957	0.25%
TOTAL		\$555,758,974	6.22%

Source: Clark County Assessor's Office, October 2011.

* Based on a Fiscal Year 2012 total assessed valuation for the City of \$8,941,510,959 as reported by the State of Nevada Demographer.

Recreation & Attractions

The City of Henderson has been named a Playful City USA for the fifth consecutive year by KaBOOM!, a national nonprofit dedicated to bringing play back into children's lives. Henderson is the only community in Nevada to receive this prestigious designation. The City's Parks and Recreation Department is also the only agency in Nevada to currently hold national accreditation through the Commission for Accreditation of Park and Recreation Agencies, successfully passing all 144 accreditation standards. The department is also a finalist for the National Recreation and Park Association's 2012 Gold Medal Award for Excellence in the Field of Park and Recreation Management. Residents enjoy having premier parks and recreation facilities within a mile of almost every Henderson home.

Recreation Centers: 8

Including the Heritage Senior Center and the largest multigenerational recreation center in the state

City Parks: 52

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

Ball Fields/Multiuse Fields: 81

(many lighted)

Including one of the largest sports complexes in the state

Tennis Courts: 46

(many lighted)

Public Pools: 11

Includes 3 aquatic centers

Golf Courses: 10

7 Public

1 Municipal

2 Private

Performing Arts Center: 1

The Pavilion at Liberty Pointe, the largest outdoor amphitheater in the state

Cultural Events:

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

Trails:

Over 64 developed 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



Shakespeare In the Park

Water Street District:

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

Major Shopping:

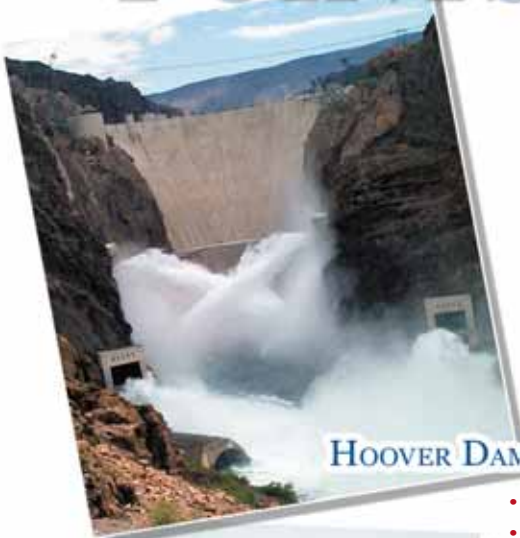
Galleria at Sunset Mall

Largest commercial corridor in the state (Sunset & Stephanie area)

Monte Lago Village at Lake Las Vegas Resort

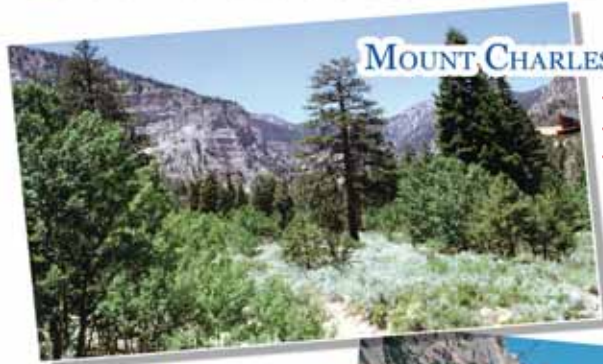
The District at Green Valley Ranch

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



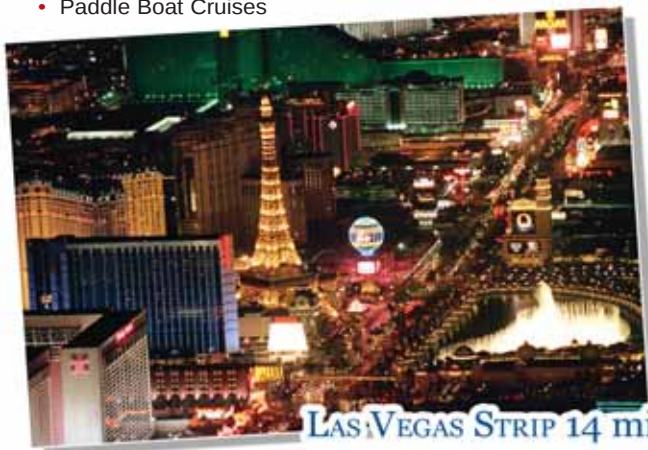
VALLEY OF FIRE 49 miles

- 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 1980s, the Greenspun family began Henderson’s first master-planned community, Green Valley. This sparked a much needed surge in the Henderson economy.

Since that time, Henderson has experienced tremendous growth in population, diversification in industry, and has become a cultural and recreational destination.

The City has transformed from a small industrial town to a full service premier community. Henderson is known for having small town values with big city efficiencies. An ever increasing number of shopping malls, theater complexes, restaurants, casino/resorts, and other entertainment venues offer residents and visitors a variety of choices for leisure time. Henderson's park and recreation system is recognized nationwide.

Henderson is now home to 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, Good Humor-Breyers Ice Cream, Walmart, Ethel M. Chocolates, Levi Strauss & Company, Station Casinos, Ravella at Lake Las Vegas, Loews Lake Las Vegas Resort, Montelago Village Resort and the M Resort Casino. In addition, the Redevelopment Agency has several major redevelopment projects underway.

While keeping up with a growing community, we have been able to attain national accreditation for the Henderson Police Department, Fire Department, Parks and Recreation Department, and Building & Fire Safety.

Henderson has come a long way from its meager beginnings. We have worked hard to get to where we are today and want to ensure that our future is just as bright.



Tuscany

Contact Information

This document is produced annually by the Budget Office of the Finance Department.

Anyone needing additional information is urged to contact us at:

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Kellyanne Taylor, Financial Analyst I

The Fiscal Year 2013 Budget in Summary and the Fiscal Year 2013 Comprehensive Annual Budget Report will be available on our website.

A BIG Thank You!

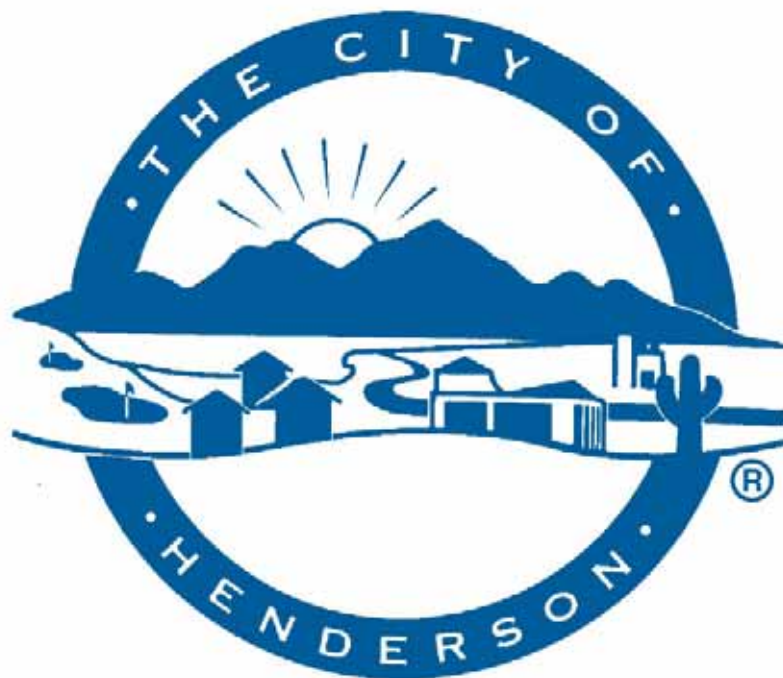
Special thanks go to the following individuals who assisted in the production of this document; Mike Cathcart, Kelley Malmedal, Robin Cutler, Teri Jones, and Tom Madsen. Each of the City's departments and offices are also to be commended for their invaluable input and support. The coordination of this document could not be completed without the cooperation of everyone involved.

City Departments

City Attorney's Office	Josh Reid, City Attorney
City Clerk's Office	Sabrina Mercadante, City Clerk
Community Development	Stephanie Garcia-Vause, Director
Finance	Richard A. Derrick, Director
Fire.....	Steve Goble, Chief
Human Resources	Fred Horvath, Director
Information Technology.....	Chris Wilding, Chief Information Officer
Municipal Court	David J. Hayward, Court Administrator
Parks and Recreation.....	Mary Ellen Donner, Director
Police	Patrick Moers, Chief
Public Works.....	Robert A. Murnane, Director
Utility Services	Dennis B. Porter, Director
Cultural Arts & Tourism.....	Andrea Primo, Director
Office of Development Services Center.....	Mohammad Jadid, City Building Official
Office of Economic Development.....	Bob A. Cooper, Manager
Office of Neighborhood Services.....	Barbara Geach, Manager

Related Websites

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



A Place To Call Home

Budget Overview

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

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

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

Budget

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

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

Key Fact

The City of Henderson updated its Financial Management Policies in July 2012 revising the Budget Committee makeup, expanding revenue collection parameters, including training and the approval process for Grants, and changing fiscal signature authority.

and actions; and are identified in each department's Performance Budget. Tentative allocation decisions are made by the Budget Committee with final approval authority remaining with the City Council.

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

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

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

Budget Committee—The Budget Committee consists of a subset of the senior management team as appointed by the City Manager. The Budget Team is responsible for preparation of materials and meeting facilitation. Based on departmental business plans and Council goals, the Budget Committee will make funding decisions which best promote the overall priority and financial stability of the City. The recommendations of the Budget Committee will be presented to the City Council for final approval.

Status: In compliance. The Budget Committee met during the budget preparation process to discuss economic conditions and expenditure reduction strategies.

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
- Budget Brief

These documents are 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) was filed with the Nevada Department of Taxation on June 1, 2012. The Budget In Summary, Comprehensive Annual Budget Report (CABR) and Budget Brief 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's base budget will not be reflective of the carryover funds in the following year since the purpose of the carryover was a one-time initiative to complete a specific targeted goal. As the funds are one-time, they will not be eligible for transfer into other operating accounts. It will be incumbent upon the departments to clear any deficit balances carried forward in the Capital Projects Funds.

The carryover of funds will be reviewed by the Budget Manager and recommendations will be provided to the 5 Year Plan Committee as to the funds that should be approved for carryover to the subsequent fiscal year.

Departmental requests that meet the eligibility requirements and have been approved by the reviewers will have the carryover balances augmented into their budget for the new fiscal year.

Status: In compliance. Appropriation carryovers were evaluated based on policy criteria and requests meeting the criteria were reappropriated from Fiscal Year 2011 to Fiscal Year 2012.



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

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

- Wages and Fringe Benefits
- Operating Expenses
- Capital Outlay

Transfers between categories require Budget Manager approval.

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

Status: In compliance. Appropriation transfers were made throughout the year and approved by the City Council.



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

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.

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

Status: In compliance. Prior to beginning the budget development process, the City's five-year revenue forecast was updated and allocation targets were determined. Prior year actuals were also compared to the forecast.

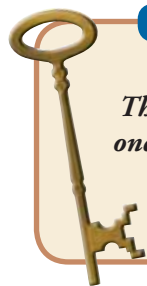
User Fees—For services that benefit specific users, the City shall establish and collect fees to recover the costs of those services. The City Council shall determine the appropriate cost recovery level and establish fees. Where feasible and desirable, the City shall seek to recover full direct and indirect costs. User fees shall be reviewed

every two years to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary.

Status: In compliance.

Property Tax Revenues/Tax Burden—The City shall endeavor to reduce its reliance on property tax revenues by revenue diversification, implementation of user fees, and the balance of residential and commercial/industrial land use. The City shall also strive to minimize the property tax burden on Henderson citizens.

Status: In compliance. The City continues to have one of the lowest tax rates in the Las Vegas metropolitan area, as well as the State of Nevada.



Key Fact

The City of Henderson continues to have one of the lowest tax rates in the Las Vegas metropolitan area, as well as the State of Nevada.

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

Status: In compliance. A utility rate adjustment was completed during Fiscal Year 2012.

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

Status: In compliance. The methodology was reviewed and modified for Fiscal Year 2013 Budget Development.

Revenue Collection and Administration—The City shall maintain high collection rates for all revenues by keeping the revenue system as simple as possible in order to facilitate payment. In addition, since a revenue should exceed the cost of producing it, the City shall

strive to control and reduce administrative costs. The City shall pursue, to the full extent allowed by federal, state, local ordinance and/or other pertinent law all delinquent licensees and other accounts that are overdue in payments to the City.

Status: In compliance. Policy updated during Fiscal Year 2012.

Expenditures

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

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

Status: Not in compliance. The Fiscal Year 2013 General Operating Fund was balanced with the use of transfers in from other funds. The 5-year plan committee is working to identify recurring and non-recurring expenditure reductions that can be made during this fiscal year. This will significantly reduce our reliance on one time funding to balance the budget.

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

Status: Not in compliance. The Fiscal Year 2013 General Operating Fund was balanced with the use of transfers in from other funds. The 5-year plan committee is working to identify recurring and non-recurring expenditure reductions that can be made during this fiscal year. This will significantly reduce our reliance on one time funding to balance the budget.

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. For Fiscal Year 2013, sufficient resources exist in the beginning fund balance of the Capital funds to provide for current year expenditures.

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

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

Status: In compliance. Surveys are conducted on a periodic basis.

Purchasing—City employees directly involved in procurement activities shall comply with City Purchasing Procedures, Financial Management Policy 1300-01 and the Environmentally Preferable Purchasing (EPP) Program.

City employees directly involved in procurement activities shall ensure the acquisition of the most suitable goods and services that fulfill the requirement for a total cost that is most advantageous to the City.

The Purchasing Division of the Finance Department (Purchasing) is responsible for the administration of formal procurement activities that are classified under Nevada Revised Statute 332 (Invitations for Bids, Requests for Proposals, Requests for Qualifications, Purchase Orders).

The Public Works Department is responsible for the administration of formal procurement activities that are classified under Nevada Revised Statutes 338, 623 and 625 (Invitations for Bids, Requests for Proposals, Requests for Qualifications, Professional Service Agreements).

The Department of Utility Services (DUS) is responsible for the administration of formal procurement activities initiated by DUS that are classified under Nevada Revised Statutes 332, 338, 623 and 625 (Invitations for Bids, Requests for Proposals, Requests for Qualifications, Professional Service Agreements).

Status: In compliance.

Fund Balance/Net Position

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

General Fund Unrestricted Ending Fund Balance—The City policy requires maintaining an adequate level of unrestricted ending fund balance in the General Fund to mitigate current and future risks (e.g. revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Unrestricted fund balance as defined under GASB Statement No. 54 represents available financial resources for which there is no constraint placed on spending other than those imposed by the City itself. The Unrestricted Ending Fund Balance in the City's General Fund will be maintained at not less than 8.3% of General Fund revenue. A corrective action plan will be developed in the ensuing fiscal year should the ending balance fall below this minimum.

Status: In compliance. The General Fund undesignated fund balance at the end of Fiscal Year 2013 is estimated to be \$17.6 million, or 8.3% of the projected revenue.

Financial Stabilization Special Revenue Fund Balance—In conjunction with NRS 354.6115, and Governmental Accounting Standards Board (GASB) Statement No. 54, the city will restrict 0.25% of SCCRT Loss Ad Valorem revenue to financial stabilization and maintain a balance of 8.3% of the General Fund Revenue. Any balances in the Financial Stabilization Special Revenue Fund may be made available to the General Fund to compensate for shortfalls in actual revenues of 2% or greater

as compared to the Final Budget filed with the Department of Taxation, or in the event of a natural disaster or terrorist attack that is declared by Council.
Status: In compliance. The Financial Stabilization Special Revenue ending fund balance is projected to be \$17.6 million at the end of Fiscal Year 2013, or 8.3% of General Fund revenue.

Net Position of Enterprise Operating Funds—In enterprise operating funds, the City shall strive to maintain positive net position to provide sufficient reserves for emergencies and revenue shortfalls.
Status: In compliance. All Enterprise Funds are projected to have adequate cash balances to maintain operations.

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

Status: In compliance. The reductions in ending fund balances in certain funds has been addressed in the City's 5-year economic plan.

Self-Insurance Reserves—Self-insurance reserves shall be maintained at a level, which together with purchased insurance policies, adequately indemnify the City's capital assets. Annual reviews of reserves shall be performed by an independent actuary, and recommendations will be utilized to set the appropriate rates and reserve requirements.

Status: In compliance. Insurance Reserves are annually reviewed by an actuary and rates have been adjusted to reflect the recommendations. Existing reserves were deemed adequate.

Debt Service Funds—The City shall maintain sufficient reserves in its debt service funds which equal or exceed the reserved fund balances required by bond ordinances while avoiding fund balances in excess of required principal and interest payments.

Status: In compliance. Projected balances are sufficient to meet bond ordinances.

Contingency Policy—The City has established a contingency fund that equals one-quarter of one percent (0.25%) of General Fund revenue. This contingency will be used to bridge any gap that would occur as a result of unforeseen fiscal events and circumstances.

The funds would be used to supplement the existing available funds on a provisional basis in an effort to sustain existing service levels.

Status: In compliance. During Fiscal Year 2013, the budgeted amount of contingency is \$0.529 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 position as allowed by the Fund Balance/Net Position

Policy; or 3) borrow money through debt. Guidelines for assuming debt are set forth in the Debt Policy Statements.

Status: In compliance. All three methods are utilized for capital projects.

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

Status: In compliance. For Fiscal Year 2013, sufficient resources exist in the beginning fund balance of the Capital funds to provide for current year expenditures.

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

Status: In compliance.

Debt

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

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

Status: In compliance.

Assumption of Additional Debt—The City shall not assume more tax-supported general-purpose debt than it retires each year without conducting an objective

analysis as to the community's ability to assume and support additional debt service payments. When appropriate, self-supporting revenue bonds shall be issued before general obligation bonds.

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

Investments

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

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

- 1) Cash management activities shall be conducted in full compliance with prevailing local, state, and federal regulations. Furthermore, such activities shall be designed to adhere to guidelines and standards promulgated by such professional organizations as the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
- 2) Operating within appropriately established administrative and procedural parameters, the City shall pursue optimum financial rewards, while simultaneously controlling related expenditures. Therefore, cash management functions involving outside financial intermediaries, shall be conducted in the best financial and administrative interests of the City.

Status: In compliance.

Key Fact

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

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

Investments of the City shall be made with judgment and care, under prevailing circumstances, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital, as well as the probable income to be derived while ensuring funds are available to meet the City's cash needs.

Status: In compliance.



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 30 consecutive years.

Intergovernmental Relations

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

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

Status: In compliance.

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

Status: In compliance.

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

Status: In compliance.

Grants

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

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

The Finance department will offer Grant training throughout the year. Employees seeking grant funding should contact the Finance department for scheduled training.

Status: In compliance.

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

Status: In compliance.

Grant Review—All grant submittals shall be reviewed for their cash match requirements, their potential impact on the operating budget, and the extent to which they meet the City's policy objectives. If there are cash match requirements, the source of funding shall be identified prior to application. All City Council Agenda Items for grant funding must be accompanied by approval from the Grant Clearinghouse Working Group or a representative from the Finance department.

Status: In compliance.

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

Status: In compliance.



Fiscal Monitoring

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

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

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

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

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

Compliance with Council Policy Statements—The Financial Management Policy Statements will be reviewed annually and updated, revised, or refined as deemed necessary. Policy statements adopted by the Council are guidelines, and occasionally, exceptions may be appropriate and required. However, exceptions to stated policies will be specifically identified and the

need for the exception will be documented and fully explained in the Comprehensive Annual Budget Report.
Status: In compliance. Revisions to the City's Financial Management Policies were approved by Council July 2012: revising the Budget Committee makeup, expanding of revenue collection parameters, including training and the approval process for Grants, and changes to fiscal signature authority.

Financial Consultants

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

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

Status: In compliance.

Accounting, Auditing, and Financial Reporting

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

Conformance to Accounting Principles—The City's accounting practices and financial reporting shall conform to Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), and the recommended best practices by the Government Finance Officers Association (GFOA).

Status: In compliance.

Selection of Auditors—Every five years, the City shall request proposals from qualified auditing firms, including the current firm if their past performance has been satisfactory. The City Council shall select from



an independent firm of certified public accountants to perform an annual audit of the books of accounts, records, and transactions, certifying the financial statements of the City.

Status: In compliance.

Fund Balance Classification—Fund balance classifications describe the nature of net resources reported in a governmental fund. Classifications include non-spendable resources and amounts that are restricted, committed, or assigned (and unassigned in the case of the General fund). Restricted amounts result from constraints placed on the use of resources externally imposed by creditors, grantors, contributors, or laws & regulations of other governments or imposed by law through constitutional provision or enabling legislation. Committed amounts result from constraints imposed by formal action of the City Council. Assigned amounts are constrained by the City's intent to use the funds for specific purposes. City Council delegates authority to assign fund balance amounts to the Finance Director. For expenditures for which both restricted and unrestricted fund balance is available, the City considers the restricted fund balance spent. For expenditures of unrestricted fund balance for which any classification may appropriately be used, the City considers the fund balance spent in the following order 1. committed, 2. assigned and 3. unassigned.

Status: In compliance.

Continued Enhancement of Financial Systems—The City shall continue to ensure that its financial systems provide efficient and effective financial reporting to optimize the use of available resources for the

citizens of Henderson. The City will continue to seek improvement through its participation in the 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 contractual documents shall be determined by the fiscal impact amount reflected in the documents as follows: \$0.01 to \$25,000.00—Department Directors, \$25,000.01-\$50,000.00—City Manager, \$50,000.00 and above—requires City Council approval and signature by Mayor or authorized representative (City Manager). Contractual documents with a fiscal impact over \$10,000 must also be reviewed and signed by the City Attorney's Office, attested to by the City Clerk and the original maintained in the Office of the City Clerk, and signed by the Finance Director. Damage Settlements shall be authorized by the City Manager subject to limitations set forth in Nevada Revised Statutes 41.035.

Status: In compliance.

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

Status: In compliance.

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

Status: In compliance.

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

Status: In compliance.

Ongoing Evaluations—Ongoing evaluations will be performed to determine whether internal controls over financial reporting are present and functioning. In the event deficiencies are identified, they will be timely communicated to those responsible for taking corrective action and to management as appropriate. Policies, procedures and internal controls are subject to independent audit (internal and external).

Status: In compliance.

Returned Check Policy—City collection centers will develop procedures for handling returned checks. Procedures will address updating customer accounts, recovery efforts, assessing collection fees as authorized under NRS 597.960 and managing future customer payments as appropriate under the circumstances.

Status: In compliance.

Key Fact

The City manages a pooled investment portfolio of approximately \$325 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.

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.



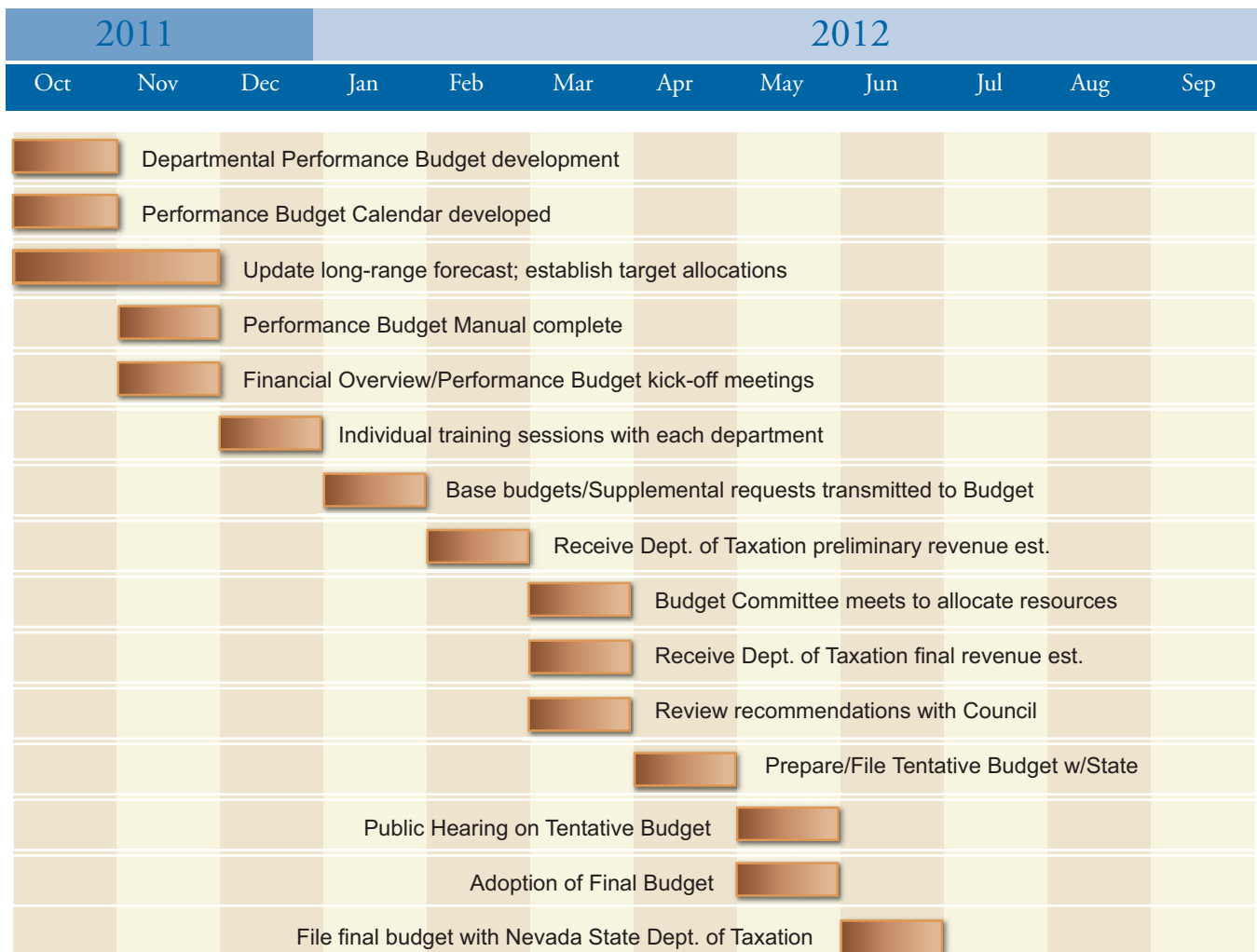
Budget Process

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 consists of a sub-set of the senior management team as appointed by the City Manager.

Performance Budget Timeline



How the Budget Was Created

The Performance Budget Process has been refined to complement the staff and tools that are available to the City in order to provide an environment conducive to the development and preservation of a fiscally sound budget. The process is designed to link funding decisions to high level strategic goals 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 strategies 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 funding decisions, they become stakeholders in meeting citywide strategies. This provides a forum to communicate with their peers and gain insight and appreciation for other departments regarding desired program outcomes. 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 services.

Citywide Goals

Performance Management Plans

With the goals 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 goals, capturing the City's vision in a quantifiable form, improving decision making and creating a framework for resource allocation. This is combined with internal strategies and tactics of the departments to enhance or maintain ongoing service levels to form a comprehensive blueprint for future improvements. The departmental Performance Management Plans serve as the focal point for budget requests and evaluation.



Annual Operating Budget

In developing the Fiscal Year 2013 operating budget, departments analyzed existing and potential services with consideration to the Strategic Goals. The Performance Management Plans identified, enhanced, added, and condensed services, which were then quantified in the line item budget. They reflect not only the strategic goals, but also incorporated internal departmental tactics and actions to maintain and enhance services and contribute to the long-term financial stability of the City.

Departments develop tactics to meet the needs identified by the strategic goals. To meet these goals, programs within the departments have specific tactics 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 performance for each type of service (program) and the resources needed to achieve it. 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 Chart - outline of program structure within the department.

Past Accomplishments - represents past goals and objectives that have been completed.

Performance Tactics - 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 - buildings, improvements, infrastructure, machinery and equipment over \$10,000.

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

Performance Budget Format

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

- Policy Document
- Financial Plan
- Operations Guide
- Communications Device

Together, these budget elements define what the City of Henderson has done, what it plans to do, and how it will accomplish its goals. The budget is a performance based plan that links prescribed organizational goals and strategies with the financial resources necessary to achieve them. Each of the performance management

plan's programs represent a "product" of the City. Contained within each program are tactics and accomplishments. The performance management plan is integrated with line item financial information to ensure optimal budget control.

This performance management plan enables the City Council and the public to analyze priorities based on program goals and strategies rather than line item costs. In addition, this format provides information so that the City Council and the public will have a better understanding of the allocation of resources among programs and the measurable work that each department will accomplish.

The Fiscal Year 2013 Comprehensive Annual Budget Report includes the following sections: Introduction, Budget Overview, Capital Improvement, Long-Range Planning, Performance Budget, Schedules and Summaries, and Appendix.

Performance Budget Process

The resource allocation decisions are made based on strategies and tactics identified in each department's Performance Management Plan. 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 goals and strategies. A five-year financial forecast is completed prior to the beginning of the Performance Management process.

Policy/Strategy Phase

The Council and City Manager's goals and directives set the tone for the development of the budget. As a result of continuous citizen input, Citywide goals are identified that provide the direction and framework of

the budget. These goals are addressed in Departmental Performance Management Plans to enhance service provided to residents. It is within this general framework that departments' supplemental requests are formulated. In addition to the Council and City Manager's goals, the department heads also identify and discuss their own operational issues.

The presentation at the performance management plan kickoff meeting includes discussion of citywide goals and strategies, budgeting guidelines for the operational and capital budgets, timelines, an overview of fiscal constraints, and resources available for allocation. The Performance Management Plan Manual distributed at this meeting is designed to assist the departments in preparing all budget requests and forms.

Needs Assessment Phase

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

Review/Development Phase

Within the framework of the City's financial forecast, Council and City Manager goals, and departmental Performance Management Plans, budget requests are reviewed and a preliminary citywide operating budget takes shape. The departments initially prepare and submit base budget worksheets reflecting allocation targets.

The Budget Office works with the departments to establish their allocation targets based on Budget Committee established parameters.

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

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 into the final budget, which must be adopted by the City Council and forwarded to the Nevada State Department of Taxation by June 1.



Grand Opening of the Downtown Senior Center

Budget Monitoring Process

Budget staff works continuously with departments to facilitate a smooth budget process from development through monitoring on a year-round basis. Staff review all requests to fill vacancies to verify that the position has been approved, funded, and is contained within the staff complement. All purchases are verified for availability of funding sources and one-on-one contact is made with each department to resolve any discrepancies or deficiencies. Assistance is provided to departments for augmentation requests and budget transfers. All agenda items are monitored for financial impact.

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

Amending the Budget

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



Fund Balance Overview & Tables

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

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

Change in Fund Balance/Net Position

FY 2013 Budget	General	Special Revenue	Debt Service	Capital Projects	Proprietary	Total	RDA
Beginning Fund Balances	\$ 16,643,952	\$ 29,541,172	\$ 1,376,096	\$ 150,916,696		\$ 198,477,916	\$ 29,576,830
Beginning Net Position					\$ 1,050,976,930	\$ 1,050,976,930	
Revenues							
Property & Other Taxes	\$54,897,557	\$13,873	\$ 2,419,716	\$ 713,394	\$ 4,250,000	\$62,294,540	\$4,226,512
Franchise Fees	30,381,045	-	-	-	-	30,381,045	-
Licenses and Permits	7,889,935	-	-	-	3,367,210	11,257,145	-
Intergovernmental Resources	84,544,199	16,735,126	-	2,500,000	1,881,684	105,661,009	-
Charges for Services	25,462,872	50,000	-	2,150,000	134,986,608	162,649,480	-
Developer Contributions	-	-	-	-	-	-	-
Fines and Forfeits	6,111,937	1,162,735	-	-	-	7,274,672	-
Special Assessments	-	-	74,900	-	-	74,900	-
Miscellaneous	2,346,500	321,050	146,683	2,134,351	4,489,458	9,438,042	190,000
Total Revenues	\$211,634,045	\$18,282,784	\$2,641,299	\$7,497,745	\$148,974,960	\$ 389,030,833	\$4,416,512
Capital Contributions	-	-	-	-	2,400,000	2,400,000	-
Land Sales	-	-	-	13,874,419	-	13,874,419	-
Proceeds of Long Term Debt	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	669,800	669,800	-
Operating Transfers In	14,500,000	-	6,308,729	-	3,097,666	23,906,395	-
Total Rev/Other Sources	\$226,134,045	\$18,282,784	\$ 8,950,028	\$ 21,372,164	\$ 155,142,426	\$ 429,881,447	\$ 4,416,512
Total Resources	\$242,777,997	\$47,823,956	\$10,326,124	\$172,288,860	\$1,206,119,356	\$1,679,336,293	\$ 33,993,342
Expenditures by Function							
General Government	45,155,106	-	-	2,349,711	32,896,504	78,401,321	4,970,618
Judicial	11,282,012	1,060,639	-	-	-	12,342,651	-
Public Safety	120,100,866	11,542,054	-	1,978	7,642,979	139,269,877	-
Public Works	7,947,067	2,710,960	-	12,382,893	20,295,678	43,336,598	-
Culture & Recreation	35,757,544	368,695	-	4,074,046	8,377,837	48,578,122	-
Community Support	1,985,941	2,244,998	-	-	-	4,230,939	-
Utility Enterprises	-	-	-	-	138,090,241	138,090,241	-
Debt Service	-	-	7,965,871	-	7,530,789	15,496,660	1,352,789
Total Expenditures	\$220,228,536	\$17,927,346	\$ 7,965,871	\$ 18,808,628	\$ 214,816,028	\$ 479,746,409	\$ 6,323,407
Operating Transfers Out	4,954,701	1,155,000	-	16,717,634	1,079,060	23,906,395	-
Total Expend./Other Uses	\$225,183,237	\$19,082,346	\$ 7,965,871	\$ 35,526,262	\$ 215,895,088	\$ 503,652,804	\$ 6,323,407
Ending Fund Balance	\$ 17,594,760	\$28,741,610	\$ 2,360,253	\$136,762,598	-	\$ 185,459,221	\$ 27,669,935
Ending Net Position*					\$ 990,224,268	\$ 990,224,268	
Total Applications	\$242,777,997	\$ 47,823,956	\$10,326,124	\$172,288,860	\$1,206,119,356	\$1,679,336,293	\$ 33,993,342

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

General Fund

	FY 10 Actuals	FY 11 Actuals	FY 12 Estimate	FY 13 Budget	% Increase
Beginning Fund Balances	\$24,988,638	\$20,819,668	\$16,495,371	\$16,643,952	0.90%
Revenues					
Property & Other Taxes*	\$43,870,612	\$52,988,585	\$47,567,658	\$54,897,557	15.41%
Franchise Fees	30,110,422	29,210,827	30,058,209	30,381,045	1.07%
Licenses and Permits	7,501,281	7,682,535	7,789,629	7,889,935	1.29%
Intergovernmental Resources	75,462,855	79,252,218	81,979,781	84,544,199	3.13%
Charges for Services	16,879,141	18,345,453	24,367,220	25,462,872	4.50%
Developer Contributions	-	-	-	-	-
Fines and Forfeits	6,059,997	5,932,465	6,061,938	6,111,937	0.82%
Special Assessments	-	-	-	-	-
Miscellaneous	1,176,157	2,051,327	2,184,744	2,346,500	7.40%
Total Revenues	\$181,060,465	\$195,463,411	\$200,009,179	\$211,634,045	5.81%
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long Term Debt	-	-	-	-	-
Other Financing Sources	-	4,782	-	-	-
Operating Transfers In	34,723,861	14,975,580	20,867,744	14,500,000	-30.51%
Total Revenue/Other Sources	\$215,784,326	\$210,443,773	\$220,876,923	\$226,134,045	2.38%
Total Resources	\$240,772,964	\$231,263,441	\$237,372,294	\$242,777,997	2.28%
Expenditures by Function					
General Government	40,812,879	41,660,586	43,602,704	43,155,106	-1.03%
Judicial	10,673,401	10,952,997	10,928,754	11,282,012	3.23%
Public Safety	109,832,744	111,039,062	116,266,474	120,100,866	3.30%
Public Works	10,347,289	7,400,739	7,749,502	7,947,067	2.55%
Culture & Recreation	31,440,829	31,231,470	33,622,565	35,757,544	6.35%
Community Support	1,571,009	1,272,700	1,863,623	1,985,941	6.56%
Utility Enterprises	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	\$204,678,151	\$203,557,554	\$214,033,622	\$220,228,536	2.89%
Operating Transfers Out	15,275,145	11,210,516	6,694,720	4,954,701	-25.99%
Total Expenditures/Other Uses	\$219,953,296	\$214,768,070	\$220,728,342	\$225,183,237	2.02%
Ending Fund Balance**	\$ 20,819,668	\$ 16,495,371	\$ 16,643,952	\$ 17,594,760	5.71%
Total Applications	\$240,772,964	\$231,263,441	\$237,372,294	\$242,777,997	2.28%

* Increase in property tax in Fiscal Year 2013 is due to reporting change of the voter approved 12 cent override to support Parks and Recreation that is being recorded directly into the General Fund starting this year.

**The General Fund decrease in Ending Fund Balance in FY 2011 was due to the decline in economic conditions. Revenues and expenditures are monitored on a monthly basis to ensure that the General Fund remains stable.

Special Revenue Funds

	FY 10 Actuals	FY 11 Actuals	FY 12 Estimate	FY 13 Budget	% Increase
Beginning Fund Balances	\$44,111,436	\$45,607,043	\$34,361,146	\$29,541,172	-14.03%
Revenues					
Property & Other Taxes	\$ -	\$31,812	\$20,282	\$13,873	-31.60%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources*	39,503,551	46,290,738	69,877,742	16,735,126	-76.05%
Charges for Services	628,764	39,696	61,978	50,000	-19.33%
Developer Contributions	2,956,906	-	-	-	-
Fines and Forfeits	1,189,525	1,241,457	1,786,419	1,162,735	-34.91%
Special Assessments	-	-	-	-	-
Miscellaneous	1,905,580	627,251	612,624	321,050	-47.59%
Total Revenues	\$46,184,326	\$48,230,954	\$72,359,045	\$18,282,784	-74.73%
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long Term Debt	-	-	-	-	-
Other Financing Sources	446,894	-	-	-	-
Operating Transfers In	2,240,063	9,398,798	912,000	-	-100.00%
Total Revenue/Other Sources	\$48,871,283	\$ 57,629,752	\$ 73,271,045	\$18,282,784	-75.05%
Total Resources	\$92,982,719	\$103,236,795	\$107,632,191	\$47,823,956	-55.57%
Expenditures by Function					
General Government	2,560,352	831,084	-	-	-
Judicial	552,049	502,790	935,105	1,060,639	13.42%
Public Safety	13,412,997	14,995,992	13,248,415	11,542,054	-12.88%
Public Works	8,135,672	4,141,239	6,227,055	2,710,960	-56.46%
Culture & Recreation	14,827,911	20,309,286	51,990,444	368,695	-99.29%
Community Support	6,326,324	7,153,547	4,500,000	2,244,998	-50.11%
Utility Enterprises	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	\$45,815,305	\$ 47,933,938	\$ 76,901,019	\$17,927,346	-76.69%
Operating Transfers Out	1,560,371	20,941,711	1,190,000	1,155,000	-2.94%
Total Expenditures/Other Uses	\$47,375,676	\$ 68,875,649	\$ 78,091,019	\$19,082,346	-75.56%
Ending Fund Balance**	\$45,607,043	\$ 34,361,146	\$ 29,541,172	\$28,741,610	-2.71%
Total Applications	\$92,982,719	\$103,236,795	\$107,632,191	\$47,823,956	-55.57%

* 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 2013 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 10 Actuals	FY 11 Actuals	FY 12 Estimate	FY 13 Budget	% Increase
Beginning Fund Balances	\$10,673,540	\$7,997,659	\$3,496,270	\$1,376,096	-60.64%
Revenues					
Property & Other Taxes*	\$17,522,654	\$14,247,109	\$13,823,658	\$2,419,716	-82.50%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	-	-	-	-	-
Charges for Services	-	-	-	-	-
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Special Assessments	190,674	179,582	120,000	74,900	-37.58%
Miscellaneous	478,920	269,356	799,987	146,683	-81.66%
Total Revenues	\$18,192,248	\$14,696,047	\$14,743,645	\$2,641,299	-82.09%
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long Term Debt**	-	-	34,560,000	-	-100.00%
Other Financing Sources	-	-	-	-	-
Operating Transfers In	13,032,897	12,352,691	9,061,914	6,308,729	-30.38%
Total Revenue/Other Sources	\$31,225,145	\$27,048,738	\$58,365,559	\$ 8,950,028	-84.67%
Total Resources	\$41,898,685	\$35,046,397	\$61,861,829	\$10,326,124	-83.31%
Expenditures by Function					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Community Support	-	-	-	-	-
Utility Enterprises	-	-	-	-	-
Debt Service**	19,760,912	19,726,173	49,852,389	7,965,871	-84.02%
Total Expenditures	\$19,760,912	\$19,726,173	\$49,852,389	\$ 7,965,871	-84.02%
Operating Transfers Out*	14,140,114	11,823,954	10,633,344	-	-100.00%
Total Expenditures/Other Uses	\$33,901,026	\$31,550,127	\$60,485,733	\$ 7,965,871	-86.83%
Ending Fund Balance***	\$ 7,997,659	\$ 3,496,270	\$ 1,376,096	\$ 2,360,253	71.52%
Total Applications	\$41,898,685	\$35,046,397	\$61,861,829	\$10,326,124	-83.31%

* Decrease in property tax and transfers out in Fiscal Year 2013 is due to reporting change of the voter approved 12 cent override to support Parks and Recreation that is being recorded directly into the General Fund starting this year.

** Proceeds of Long Term Debt and Debt Service expenditures reflect G.O. Bond Debt refinancing in December, 2011. No new debt was issued.

***The decrease in Ending Fund Balance in Fiscal Years 2011 and 2012 complies with statutory requirements.

Capital Projects Funds

	FY 10 Actuals	FY 11 Actuals	FY 12 Estimate	FY 13 Budget	% Increase
Beginning Fund Balances	\$266,939,841	\$ 235,711,845	\$219,855,846	\$150,916,696	-31.36%
Revenues					
Property & Other Taxes *	\$20,932,382	\$76,275	\$732,943	\$713,394	-2.67%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	3,937,587	4,454,863	2,777,265	2,500,000	-9.98%
Charges for Services	344,355	995,318	1,916,805	2,150,000	12.17%
Developer Contributions	-	2,070,192	115,092	-	-100.00%
Fines and Forfeits	-	-	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	4,346,953	3,587,246	3,306,427	2,134,351	-35.45%
Total Revenues	\$29,561,277	\$ 11,183,894	\$8,848,532	\$7,497,745	-15.27%
Capital Contributions	-	-	-	-	-
Land Sales	546,145	52,493	-	13,874,419	100.00%
Proceeds of Long Term Debt	-	-	-	-	-
Other Financing Sources	-	-	887,695	-	-100.00%
Operating Transfers In	9,937,010	20,415,053	265,600	-	-100.00%
Total Revenue/Other Sources	\$ 40,044,432	\$ 31,651,440	\$ 10,001,827	\$ 21,372,164	113.68%
Total Resources	\$306,984,273	\$267,363,285	\$229,857,673	\$172,288,860	-25.05%
Expenditures by Function					
General Government	43,720	2,711,150	23,573,833	2,349,711	-90.03%
Judicial	-	-	-	-	-
Public Safety	12,862,005	21,221,945	3,093,420	1,978	-99.94%
Public Works	19,167,144	8,680,262	35,921,364	12,382,893	-65.53%
Culture & Recreation	8,815,622	5,923,623	9,918,751	4,074,046	-58.93%
Community Support	-	66,431	653,313	-	-100.00%
Utility Enterprises	-	-	-	-	-
Debt Service	-	135,126	127,451	-	-100.00%
Total Expenditures	\$ 40,888,491	\$ 38,738,537	\$ 73,288,132	\$ 18,808,628	-74.34%
Operating Transfers Out	30,383,937	8,768,902	5,652,845	16,717,634	195.74%
Total Expenditures/Other Uses	\$ 71,272,428	\$ 47,507,439	\$ 78,940,977	\$ 35,526,262	-55.00%
Ending Fund Balance**	\$235,711,845	\$219,855,846	\$150,916,696	\$136,762,598	-9.38%
Total Applications	\$306,984,273	\$267,363,285	\$229,857,673	\$172,288,860	-25.05%

* Beginning in Fiscal Year 2011, the SCCRT loss portion of property tax was redirected from Pay-As-You-Go capital to the General Fund for City Operations

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

Proprietary Funds

	FY 10 Actual	FY 11 Actuals	FY 12 Estimate	FY 13 Budget	% Increase
Beginning Net Position*	\$1,156,671,656	\$1,164,449,921	\$1,130,553,773	\$1,050,976,930	-7.04%
Revenues					
Property & Other Taxes	\$5,250,092	\$4,878,184	\$4,500,000	\$4,250,000	-5.56%
Franchise Fees	-	-	-	-	-
Licenses and Permits	3,271,821	2,861,955	3,211,798	3,367,210	-4.84%
Intergovernmental Resources	-	465,575	-	1,881,684	100.00%
Charges for Services	131,304,481	136,135,176	130,405,132	134,986,608	3.51%
Developer Contributions	-	-	65,287	-	-100.00%
Fines and Forfeits	-	-	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	11,124,450	4,579,475	4,395,436	4,489,458	2.14%
Total Revenues	\$150,950,844	\$148,920,365	\$142,577,653	\$148,974,960	4.49%
Capital Contributions	46,201,063	17,167,847	2,400,000	2,400,000	0.00%
Land Sales	-	-	-	-	-
Proceeds of Long Term Debt	-	-	-	-	-
Other Financing Sources	289,029	705,230	669,800	669,800	0.00%
Operating Transfers In	7,014,027	5,015,031	4,761,804	3,097,666	-34.95%
Total Revenue/Other Sources	\$ 204,454,963	\$ 171,808,473	\$ 150,409,257	\$ 155,142,426	3.15%
Total Resources	\$1,361,126,619	\$1,336,258,394	\$1,280,963,030	\$1,206,119,356	-5.84%
Expenditures by Function					
General Government	23,197,985	25,903,598	31,997,140	32,896,504	2.81%
Judicial	-	-	-	-	-
Public Safety	10,359,004	9,009,458	7,981,362	7,624,979	-4.47%
Public Works	20,771,456	20,046,948	22,021,709	20,295,678	-7.84%
Culture & Recreation	8,464,536	9,082,615	8,432,895	8,377,837	-0.65%
Community Support	-	-	-	-	-
Utility Enterprises	123,176,697	125,475,954	139,680,793	138,090,241	-1.14%
Debt Service	5,120,287	6,773,978	8,174,048	7,530,789	-7.87%
Total Expenditures	\$ 191,089,965	\$ 196,292,551	\$ 218,287,947	\$ 214,816,028	-1.59%
Operating Transfers Out	5,586,733	9,412,070	11,698,153	1,079,060	-90.78%
Total Expenditures/Other Uses	\$ 196,676,698	\$ 205,704,621	\$ 229,986,100	\$ 215,895,088	-6.13%
Ending Net Position*	\$1,164,449,921	\$1,130,553,773	\$1,050,976,930	\$ 990,224,268	-5.78%
Total Applications	\$1,361,126,619	\$1,336,258,394	\$1,280,963,030	\$1,206,119,356	-5.84%

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

Total All City Funds

	FY 10 Actuals	FY 11 Actuals	FY 12 Estimate	FY 13 Budget	% Increase
Beginning Fund Balances	\$ 346,713,455	\$ 310,136,215	\$ 274,208,633	\$ 198,477,916	-27.62%
Beginning Net Position*	\$1,156,671,656	\$1,164,449,921	\$1,130,553,773	\$1,050,976,930	-7.04%
Revenues					
Property & Other Taxes	\$87,575,740	\$72,221,965	\$66,644,541	\$62,294,540	-6.53%
Franchise Fees	30,110,422	29,210,828	30,058,209	30,381,045	1.07%
Licenses and Permits	10,773,102	10,544,489	11,001,427	11,257,145	2.32%
Intergovernmental Resources	118,903,993	130,463,395	154,634,788	105,661,009	-31.67%
Charges for Services	149,156,741	155,515,643	156,751,135	162,649,480	3.76%
Developer Contributions	2,956,906	2,070,192	180,379	-	-100.00%
Fines and Forfeits	7,249,522	7,173,922	7,848,357	7,274,672	-7.31%
Special Assessments	190,674	179,582	120,000	74,900	-37.58%
Miscellaneous	19,032,060	11,114,655	11,299,218	9,438,042	-16.47%
Total Revenues	\$425,949,160	\$418,494,671	\$438,538,054	\$389,030,833	-11.29%
Capital Contributions	46,201,063	17,167,847	2,400,000	2,400,000	0.00%
Land Sales	546,145	52,493	-	13,874,419	100.00%
Proceeds of Long Term Debt	-	-	34,560,000	-	-100.00%
Other Financing Sources	735,923	705,230	1,557,495	669,800	-57.00%
Operating Transfers In	66,947,858	62,161,935	35,869,062	23,906,395	-33.35%
Total Revenue/Other Sources	\$ 540,380,149	\$ 498,582,176	\$ 512,924,611	\$ 429,881,447	-16.19%
Total Resources	\$2,043,765,260	\$1,973,168,312	\$1,917,687,017	\$1,679,336,293	-12.43%
Expenditures by Function					
General Government	66,614,936	71,106,418	99,173,677	78,401,321	-20.95%
Judicial	11,225,450	11,455,787	11,863,859	12,342,651	4.04%
Public Safety	146,466,750	156,266,457	140,589,671	139,269,877	-0.94%
Public Works	58,421,561	40,269,188	71,919,630	43,336,598	-39.74%
Culture & Recreation	63,548,898	66,546,994	103,964,655	48,578,122	-53.27%
Community Support	7,897,333	8,492,678	7,016,936	4,230,939	-39.70%
Utility Enterprises	123,176,697	125,475,954	139,680,793	138,090,241	-1.14%
Debt Service	24,881,199	26,635,277	58,153,888	15,496,660	-73.35%
Total Expenditures	\$ 502,232,824	\$ 506,248,753	\$ 632,363,109	\$ 479,746,409	-24.13%
Operating Transfers Out	66,946,300	62,157,153	35,869,062	23,906,395	-33.35%
Total Expenditures/Other Uses	\$ 569,179,125	\$ 568,405,906	\$ 668,232,171	\$ 503,652,804	-24.63%
Ending Fund Balance**	\$ 310,136,215	\$ 274,208,633	\$ 198,477,916	\$ 185,459,221	-6.56%
Ending Net Position*	\$1,164,449,921	\$1,130,553,773	\$1,050,976,930	\$ 990,224,268	-5.78%
Total Applications	\$2,043,765,260	\$1,973,168,312	\$1,917,687,017	\$1,679,336,293	-12.43%

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

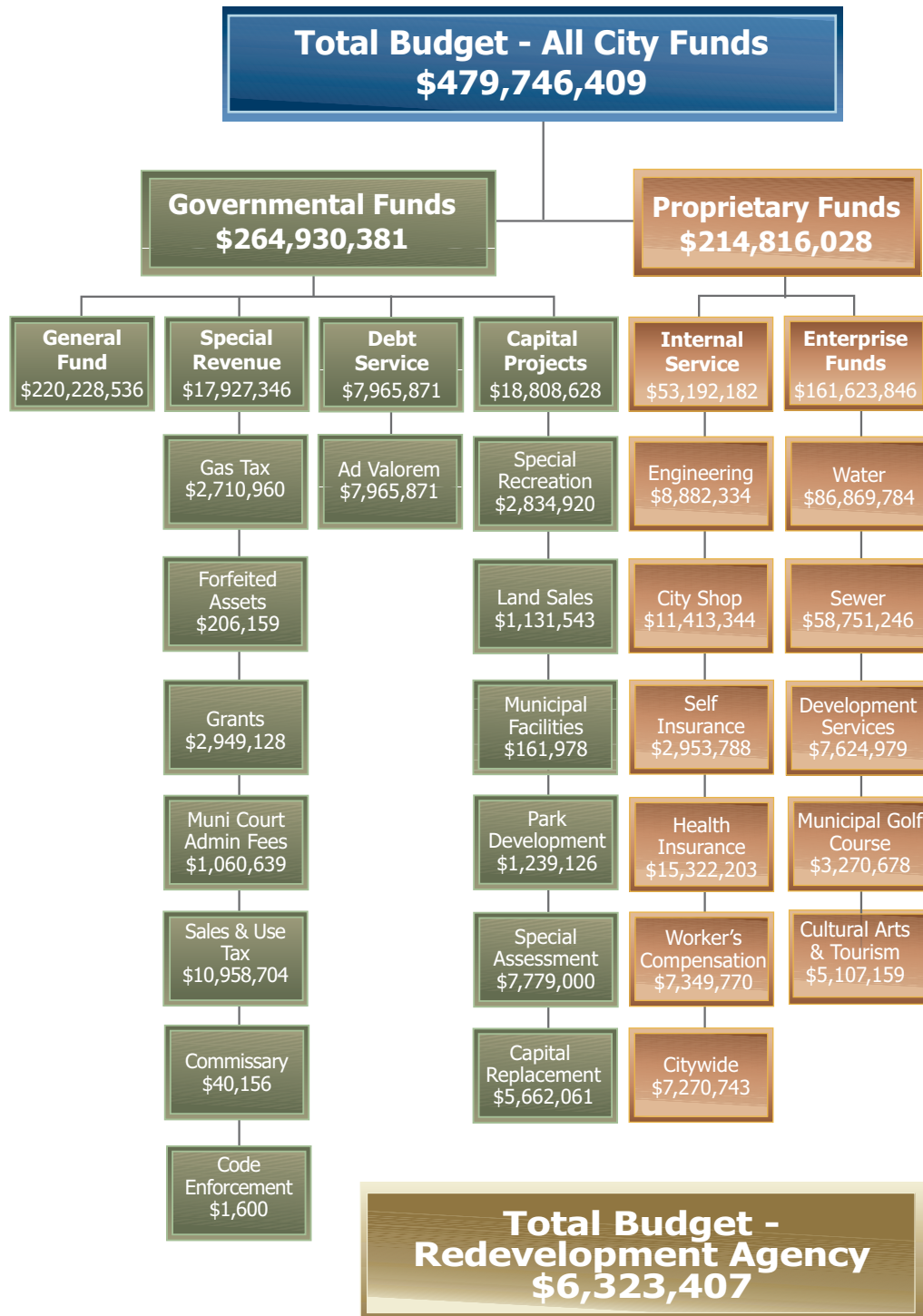
** See footnotes on individual Fund groups.

Redevelopment Agency

	FY 10 Actuals	FY 11 Actuals	FY 12 Estimate	FY 13 Budget	% Increase
Beginning Fund Balances	\$37,954,767	\$32,408,932	\$34,138,047	\$29,576,830	-13.36%
Prior Period Adjustment	(9,130,848)	-	-	-	-
Revenues					
Property & Other Taxes	\$12,934,879	\$8,206,796	\$6,445,130	\$4,226,512	-34.42%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	67,850	26,289	7,744	-	-100.00%
Charges for Services	-	-	-	-	-
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	753,314	635,024	190,000	190,000	0.00%
Total Revenues	\$13,756,043	\$8,868,109	\$6,642,874	\$4,416,512	-33.52%
Capital Contributions-	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long Term Debt	-	-	-	-	-
Gain on Disposal of Asset	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenue/Other Sources	\$13,756,043	\$ 8,868,109	\$ 6,642,874	\$ 4,416,512	-33.52%
Total Resources	\$42,579,962	\$41,277,041	\$40,780,921	\$33,993,342	-16.64%
Expenditures by Function					
General Government	8,812,854	5,783,323	9,853,963	4,970,618	-49.56%
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Community Support	-	-	-	-	-
Utility Enterprises	-	-	-	-	-
Debt Service	1,358,176	1,355,671	1,350,128	1,352,789	0.20%
Total Expenditures	\$10,171,030	\$ 7,138,994	\$11,204,091	\$ 6,323,407	-43.56%
Debt Refunding	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures/Other Uses	\$10,171,030	\$ 7,138,994	\$11,204,091	\$ 6,323,407	-43.56%
Ending Fund Balance*	\$32,408,932	\$34,138,047	\$29,576,830	\$27,669,935	-6.45%
Total Applications	\$42,579,962	\$41,277,041	\$40,780,921	\$33,993,342	-16.64%

* Reserves are being accumulated in anticipation of future projects.

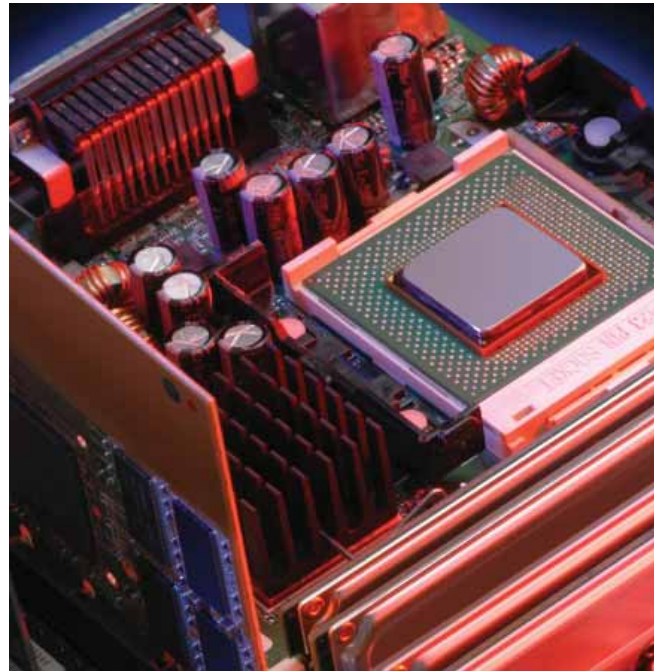
Fund Overview



Capital Replacement

The Capital Replacement Capital Project Fund uses an allocation of bond proceeds, as well as allocations from other funds for the maintenance, repair, or improvement of assets/infrastructure. These funds were previously recorded in the Equipment Repair and Maintenance Special Revenue Fund. They were moved for Fiscal Year 2011 in compliance with GASB 54.

Fiscal Year 2013 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.



Key Fact

Approximately \$4.4 million was allocated for infrastructure repairs in Fiscal Year 2013. Some of these projects include Data Center Server Replacement, Core Switch Network Equipment Upgrades, Toughbook Replacements, Streets, Sidewalks and Street Light Replacement, City Facility HVAC and Roofing, Plumbing or Painting Repairs.

Resources	FY 2013 Budget
Charges for Services	\$ 1,900,000
Interest Earned	156,000
Total Revenue	\$ 2,056,000
Operating Transfers In	-
Total Resources	\$ 2,056,000

Applications	FY 2013 Budget
General Government	
Salaries and Wages	\$ 83,006
Employee Benefits	28,630
Services and Supplies	503,075
Capital Outlay	1,735,000
Public Works	
Services and Supplies	500,000
Capital Outlay	2,812,350
Total Expenditures	\$ 5,662,061
Operating Transfers Out	301,826
Total Applications	\$ 5,963,887

City Shop

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

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

Due to budget constraints, the City has deferred scheduled replacement of most vehicles. Fiscal Year 2011 through Fiscal Year 2013 maintenance expense increases reflect the costs of maintaining an aging fleet.

Some replacement of emergency response vehicles occurred during Fiscal Years 2011 and 2012. During Fiscal Year 2013, the City will begin replacement of aging fuel tanks.

Resources	FY 2013 Budget
Charges for Services	\$ 3,720,170
Interest Earned	225,000
Gain on Disposition of Assets	-
Total Revenue	\$ 3,945,170
Operating Transfers In	-
Total Resources	\$ 3,945,170

Applications	FY 2013 Budget
Salaries and Wages	\$ 1,435,873
Employee Benefits	561,567
Services and Supplies	5,441,620
Depreciation	3,974,284
Total Expenses	\$ 11,413,344
Operating Transfers Out	-
Total Applications	\$ 11,413,344

Key Fact

The City of Henderson was named one of the top 100 fleets in North America for the second year in a row.

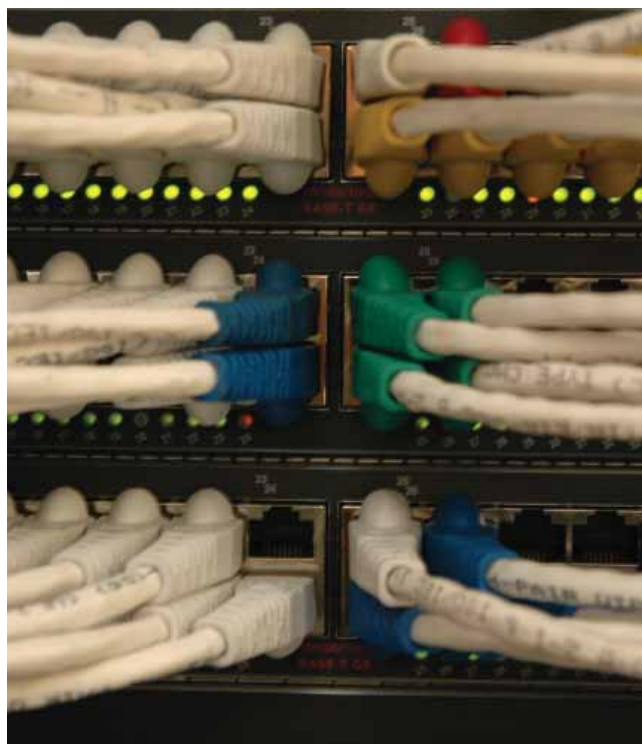


Citywide

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 2013, the Department of Information Technology will complete its four year project to replace aging legacy PBX infrastructure with Voice-over Internet Protocol (VoIP) technology. This upgrade has realized savings in third-party support costs, and allows for better integration of the data and voice infrastructure.



Key Fact

The City of Henderson Information Technology Department maintains an information management structure that includes: 529 database and application servers, 1,870 desktop workstations, 801 laptops for the mobile workforce (including 552 for Public Safety), 2,300 PBX and VoIP telephone sets, 371 networking devices, and over 700 miles of network wiring and fiber connections.

Resources	FY 2013 Budget
Charges for Services	\$ 5,749,678
Interest Earned	25,000
Total Revenue	\$ 5,774,678
Operating Transfers In	-
Total Resources	\$ 5,774,678

Applications	FY 2013 Budget
Salaries and Wages	\$ 275,576
Employee Benefits	102,842
Services and Supplies	6,874,989
Depreciation	17,336
Total Expenses	\$ 7,270,743
Operating Transfers Out	-
Total Applications	\$ 7,270,743

Code Enforcement

The Code Enforcement Special Revenue Fund was established in Fiscal Year 2011 in compliance with GASB 54, to account for revenues received from penalties and fines. The revenues are used by Code Enforcement to assist in the abatement of violations of HMC 15.12.

The purpose of this code is to promote the life, health, safety, aesthetic, economic, and general welfare of the citizens of the city and protect neighborhoods against nuisances, blight, and deterioration by establishing minimum requirements for the occupancy and maintenance of all residential and nonresidential buildings, whether vacant or occupied, and the maintenance of all land, whether improved or unimproved.



Swimming Pool - Before Clean Up

Resources	FY 2013 Budget
Fines & Forfeits	\$ 1,000
Interest Earned	50
Total Revenue	\$ 1,050
Operating Transfers In	-
Total Resources	\$ 1,050

Applications	FY 2013 Budget
Services and Supplies	\$ 1,600
Total Expenditures	\$ 1,600
Operating Transfers Out	-
Total Applications	\$ 1,600



Swimming Pool - After Clean Up

Commissary

The Commissary Special Revenue Fund was established in Fiscal Year 2011 in accordance with NRS 211.360. This fund is used to account for commissary operations in the Henderson Detention Center.

Inmates are permitted to purchase food, beverages, toiletries and other items as approved by the Chief of Police.

Any profits realized from operations of this fund will be expended only for the welfare of the inmates housed in the Henderson Detention Center and will go toward the purchase of tangible items for the facility. Detention staff is currently in the process of buying necessary supplies for the inmates utilizing the proceeds from commissary sales.

The Commissary Fund can also be utilized to administer various inmate programs such as GED courses and Life Skills classes.

Resources	FY 2013 Budget
Charges for Services	\$ 50,000
Interest Earned	1,000
Total Revenue	\$ 51,000
Operating Transfers In	-
Total Resources	\$ 51,000

Applications	FY 2013 Budget
Services and Supplies	\$ 40,156
Total Expenditures	\$ 40,156
Operating Transfers Out	-
Total Applications	\$ 40,156



Henderson Detention Facility

Cultural Arts & Tourism

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

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

Resources	FY 2013 Budget
Room Tax	\$ 1,500,000
County Sources	1,881,684
City Gaming License	630,000
Rental Fees	386,000
Interest Earned	20,000
Miscellaneous	128,000
Charges for Services	278,500
Total Revenue	\$ 4,824,184
Operating Transfers In	-
Total Resources	\$ 4,824,184

Applications	FY 2013 Budget
Salaries and Wages	\$ 2,279,961
Employee Benefits	854,062
Services and Supplies	1,773,136
Depreciation	200,000
Total Expenses	\$ 5,107,159
Operating Transfers Out	527
Total Applications	\$ 5,107,686



Concert at Henderson Pavilion

Henderson Visitor Statistics

- In 2011, Henderson hotels generated more than 955,000 room nights, representing an increase of 7.7% over the previous year.
- There were a total of 561,169 visitors who stayed in Henderson during 2011. Visitors to Henderson generated over \$245,000,000 in economic impact to the local economy.
- The average daily room rate during 2011 was \$86.31.
- The average citywide occupancy increased from 62.7% in 2010 to 64.2% in 2011.
- The current room inventory is over 4,600 rooms.
- Visitors to Henderson stayed an average of 3.8 nights.



St. Patrick's Day at the Henderson Events Plaza



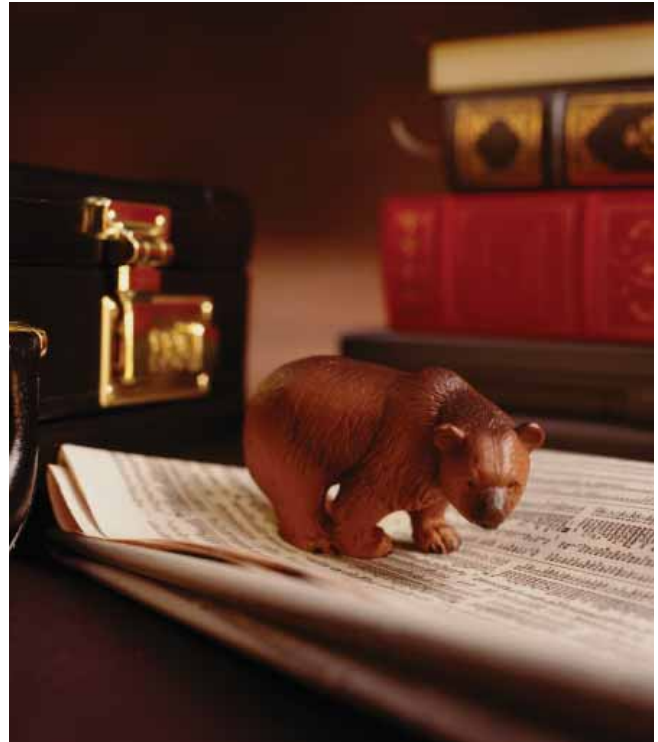
Veterans Day 2011 at Henderson Amphitheater

Debt Service

The City has two debt service funds, which account for the interest and principal payments on the City's General Obligation Bonds and Revenue Supported Special Assessment Bonds. These funds also include the revenues from which these payments are made.

During periods of rapid growth like the City of Henderson experienced up through 2008, the City was challenged to meet the service demands of residents. This was due to the lag time between growth and the corresponding increases in revenue collected from taxes, fees, etc.

Therefore, Capital projects were required to be financed in order to keep up with the needed community services in a timely manner. Financing capital projects also allows the cost to be more evenly distributed over the lifetime of the project.



Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 07/01/12	Current Year Principal & Interest Pmts	Final Payment Date
General Obligation Bonds					
Debt Service Fund					
Parks & Recreation Refunding - Series A	03/01/2004	\$ 34,505,000	\$ 4,180,000	\$ 389,000	06/01/2018
Various Purpose Refunding - Series B	03/01/2004	43,355,000	27,575,000	4,224,650	04/01/2020
Various Purpose Series 2005D	12/22/2005	56,000,000	43,825,000	-	06/01/2035
Medium Term Various Purpose Bonds	09/26/2006	2,065,000	1,130,000	247,880	09/01/2016
Medium Term Bonds, Series 2008	03/20/2008	1,162,000	529,000	188,140	06/30/2015
Installment Purchase Agreement	03/04/2009	17,960,000	16,136,000	1,553,959	02/01/2024
Medium Term Bonds, Series 2011	8/18/2011	565,000	565,000	194,261	08/01/2014
Lease Purchase/Medium Term	12/06/2011	322,695	215,130	107,565	02/01/2014
G.O. Refunding Bonds, Series 2011A	12/21/2011	18,245,000	18,245,000	478,635	06/01/2020
G.O. Refunding Bonds, Series 2011B	12/21/2011	2,710,000	2,710,000	81,300	06/01/2020
G.O. Refunding Bonds, Series 2011C	12/21/2011	13,605,000	13,605,000	470,481	06/01/2025
		<u>\$190,494,695</u>	<u>\$128,715,130</u>	<u>\$7,935,871</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 2013 Budget
Property Taxes	\$ 2,419,716
Interest Income	7,000
Total Revenue	\$ 2,426,716
Operating Transfers In	6,308,729
Total Resources	\$ 8,735,445

Applications	FY 2013 Budget
Principal	\$ 4,464,565
Interest	3,471,306
Administrative Costs	30,000
Total Expenditures	\$ 7,965,871
Operating Transfers Out	-
Total Applications	\$ 7,965,871

General Obligation Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2013	\$ 4,464,565	\$ 3,471,306	\$ 7,935,871
2014	6,528,565	3,264,640	9,793,205
2015	6,683,000	4,008,843	10,691,843
2016	8,586,000	4,734,180	13,320,180
2017	10,466,000	4,414,250	14,880,250
2018 - 2022	45,721,000	15,720,236	61,441,236
2023 - 2027	23,106,000	7,960,527	31,066,527
2028 - 2032	13,455,000	4,414,605	17,869,605
2033 - 2036	9,705,000	985,500	10,690,500
Total	\$ 128,715,130	\$ 48,974,087	\$ 177,689,217

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 benefitting 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 city for the improvement project. These assessments usually span a 10 to 20 year period.

The revenue bonds issued in this fund were paid off during Fiscal Year 2011. Assessments received in this fund are being transferred to the Special Assessment Capital Projects fund to reimburse for projects funded from this fund.

Resources	FY 2013 Budget
Special Assessments	\$ 74,900
Interest Income	139,683
Miscellaneous	-
Total Revenue	\$ 214,583
Operating Transfers In	-
Total Resources	\$ 214,583

Applications	FY 2013 Budget
Principal	\$ -
Interest	-
Administrative Costs	-
Total Expenditures	\$ 0
Operating Transfers Out	-
Total Applications	\$ 0

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.

Oversight of the DSC fund is provided by the Public Works management team. DSC Staff includes personnel from the following departments: City Clerk's Office, Community Development, and Public Works.

DSC team members from these departments include a collection of permit technicians, plans examiners, engineers, inspectors, and support staff who provide centralized service delivery for customers using the City's development process.

Resources	FY 2013 Budget
Licenses & Permits	\$ 2,737,210
Charges for Services	3,532,789
Developer Contributions	-
Interest Earned	100,000
Miscellaneous	-
Total Revenue	\$ 6,369,999
Operating Transfers In	1,000,150
Total Resources	\$ 7,370,149

Applications	FY 2013 Budget
Salaries and Wages	\$ 3,455,159
Employee Benefits	1,312,632
Services and Supplies	2,707,188
Depreciation	150,000
Total Expenses	\$ 7,624,979
Operating Transfers Out	2,371
Total Applications	\$ 7,627,350



Engineering Services

The Engineering Services Fund (ESF) is an Internal Service Fund that was established to provide the function of design, offsite inspection and construction management services for the City. The fund provides these services to City capital projects funded either by the City or external agencies such as the Clark County Regional Flood Control District or 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 including Infrastructure Design and Construction and Facilities Design and Construction.

A significant portion of the ESF funded work is related to the Regional Transportation Commission of Southern Nevada (RTC) roadway improvement projects, Clark County Regional Flood Control District (CCRFC) projects and parks and trail projects funded through the Southern Nevada Public Lands Management Act (SNPLMA). These projects are developed and administered within the City of Henderson by ESF staff. Labor costs associated with these projects are billed to these agencies and reimbursed to this fund.

Engineering Service Fund employees are currently involved with over 60 projects. This involvement



Water Street Improvements

includes design, inspection, project management and construction management. These projects include roads, flood control, traffic control, parks, trails, City facilities and utility improvements.

Due to the current economy, funding for new capital improvement projects is projected to decrease dramatically during Fiscal Year 2013. In response to this down-turn, ESF Fiscal Year 2013 supplies and services expense budgets were reduced by 27% from FY 2012. Staffing has also been impacted with a total reduction of 53% planned by end of Fiscal Year 2014 compared to FY 2011 levels. Staffing reductions will be phased in as current capital improvement projects are completed.

Resources	FY 2013 Budget
Charges for Services	\$ 3,750,000
Interest Earned	40,000
Total Revenue	\$ 3,790,000
Operating Transfers In	2,097,516
Total Resources	\$ 5,887,516

Applications	FY 2013 Budget
Salaries and Wages	\$ 5,195,912
Employee Benefits	1,874,472
Services and Supplies	1,811,950
Depreciation	-
Total Expenses	\$ 8,882,334
Operating Transfers Out	-
Total Applications	\$ 8,882,334

Key Fact

The City has completed several projects using federal grant funds. These projects include: Reunion Trails Park, Hidden Falls Park, St. Rose Parkway Trail Phase II, Armagosa Pedestrian Bridge over St. Rose Parkway, and Union Pacific Railroad Trail.

Engineering Services Projects

Completed Projects

Galleria Drive Street Improvements Phase 2 – Burns Road to Moser Drive
 Reunion Trails Park
 Amargosa Pedestrian Bridge Over St. Rose Parkway
 Hidden Falls Park
 SWRF Offsite Improvements and Site 16 Reservoir Modifications
 Widening and Improvements of Executive Airport, Volunteer, Via Inspirada, and Bicentennial
 Renovation of Wells Park
 St. Rose Parkway Trail Phase II
 Galleria/I-515 Phase 1 – Site Improvements, Grading
 Water Street Phase 3
 Pittman Wash Sewer
 Union Pacific Railroad Trail Pedestrian Bridge and Trail
 Pebble Creek Water Pressure Zone Improvements
 Detention Center Expansion and Remodel

Fiscal Year 2013

Paradise Hills Interceptor Sewer
 Amargosa Trail Connections
 Horizon Crest Park
 Cornerstone Park
 Heritage Community Park Campus Phase 2
 Arroyo Grande Park Renovation Project
 Pittman Wash Trail Improvements
 McCollough Hills Trail Connection
 Pittman Burns – Sunset to Galleria
 Equestrian Tributary Phase II
 Lake Mead Parkway Trail
 Eldorado Valley Regional Police Training Facility
 Whitney Mesa Trail, Trailhead and Nature Preserve
 Sunset Interchange Landscaping
 Section 4 & 9 – 2100 Water Zone Improvements
 Pittman Wash UPRR Trestle to Arroyo Grande and Pittman Park Spillway
 Pueblo Blvd – Boulder Hwy to Warm Springs Rd.
 Racetrack Rd Rehabilitation
 Design of Center Street Storm Drainage and Roadway Improvements
 P-17 & P-18 Sewer Line Upgrades
 Water St. North – Lake Mead to Boulder Hwy
 Traffic Signals at St. Rose/Maryland Pkwy, St. Rose/Bermuda and Eastgate/Sunset
 Design of Horizon – Pacific to Boulder Hwy
 Horizon/I 515 Interchange Improvements (Diverging Diamond)
 Design of Sunridge Heights – Executive Airport to Seven Hills
 Galleria – Pabco to Lake Las Vegas

Forfeited Assets

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

Key Fact

Forfeited Assets funds are utilized to acquire necessary 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.

In Fiscal Year 2011 the ending fund balance in our state forfeiture account exceeded the \$100,000 allowable ending fund balance. Per N.R.S. 179.1187, seventy percent of the amount of money in excess of \$100,000 or \$2,466.97, was distributed to the Clark County School District.

Projected state forfeiture and interest revenues, less anticipated expenditures, are not expected to increase the ending fund balance for these programs above \$100,000 during Fiscal Year 2012. For this reason, it is not anticipated that funds will be released to the school district at the end of Fiscal Year 2012.

Budgeted expenditures in Fiscal Year 2013 mainly represent funding received in Fiscal Year 2012 from federal agreements for cooperative sting operations. Participating entities receive a proportionate share of seizure proceeds for these joint operations.



Resources	FY 2013 Budget
Forfeitures—State	\$ 205,000
Interest—State	3,000
Total Revenue	\$ 208,000
Operating Transfers In	-
Total Resources	\$ 208,000

Applications	FY 2013 Budget
Services and Supplies	\$ 206,159
Total Expenditures	\$ 206,159
Operating Transfers Out	-
Total Applications	\$ 206,159

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. Nearly 75% of the revenue in this fund is generated by taxes applied per gallon of fuel use. During Fiscal Year 2013, the City anticipates spending over \$1 million dollars to complete periodic street maintenance such as crack sealing, and an additional \$700,000 for daily maintenance activities such as sweeping streets and pothole repairs.

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

Resources	FY 2013 Budget
Intergovernmental	\$ 2,683,405
Interest Income	155,000
Total Revenue	\$ 2,838,405
Operating Transfers In	-
Total Resources	\$ 2,838,405

Applications	FY 2013 Budget
Salaries and Wages	\$ 574,972
Benefits	205,988
Services and Supplies	-
Capital Outlay	1,930,000
Total Expenditures	\$ 2,710,960
Operating Transfers Out	155,000
Total Applications	\$ 2,865,960

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.



Street Maintenance

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 2013 Budget
Intergovernmental Resources	\$ 84,544,199
Property Tax	54,897,557
Franchise Fees	30,381,045
Charges For Services	25,462,872
Licenses and Permits	7,889,935
Fines and Forfeits	6,111,937
Miscellaneous	2,346,500
Total Revenue	\$ 211,634,045
Operating Transfers In	14,500,000
Total Resources	\$ 226,134,045



2012 State of the City Address

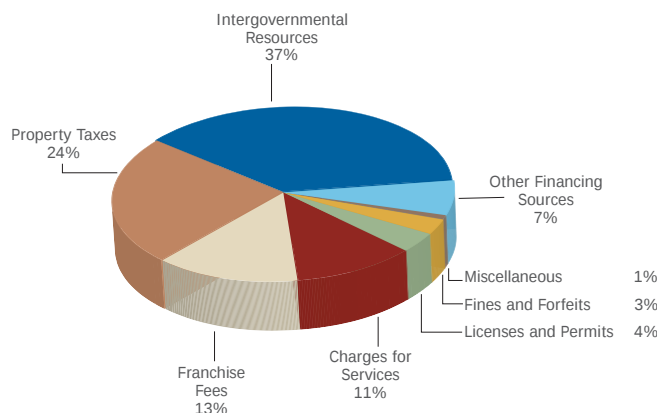
The General Fund Revenue comes from many sources, the largest of which is Intergovernmental Resources. Intergovernmental Resources are revenues received from other governmental entities. These include Consolidated Tax, County Gaming License Fees, and a Motor Vehicle Fuel Tax.

Consolidated Tax comprises \$73.1 million or 94% 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

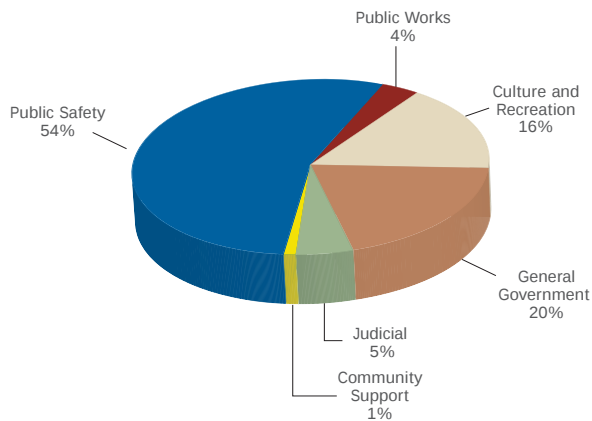
Property Taxes represent the second largest revenue source for the General Fund. The City of Henderson has one of the lowest city property tax rates in Nevada. The City rate of \$.7108 per \$100 of assessed valuation has remained consistently steady.

General Fund Revenue by Source



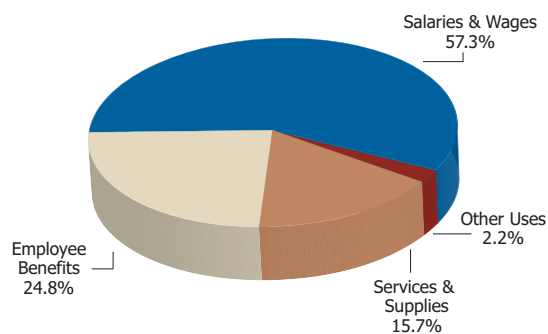
Expenditures by Function	FY 2013 Budget
General Government	\$ 43,155,106
Judicial	11,282,012
Public Safety	120,100,866
Public Works	7,947,067
Culture and Recreation	35,757,544
Community Support	1,985,941
Total Expenditures	\$ 220,228,536

General Fund Expenditures by Function



Expenditures by Category	FY 2013 Budget
Salaries & Wages	\$ 128,867,415
Employee Benefits	55,897,899
Services & Supplies	35,463,222
Capital Outlay	-
Total Expenditures	\$ 220,228,536

General Fund Expenditures by Category



General Fund Expenditure Summary by Function		
	FY 2013 Budget	%
General Government		
Building Maintenance	\$ 8,641,766	
City Attorney's Office	5,047,502	
City Clerk's Office	2,166,575	
City Manager's Office	3,700,958	
Community Development	3,784,837	
Finance	5,304,593	
Human Resources	2,911,576	
Information Technology	7,982,907	
Mayor & City Council	806,332	
Miscellaneous	2,808,060	
	\$ 43,155,106	20%
Judicial		
Municipal Court	\$ 6,956,536	
Attorney - Criminal	2,292,156	
City Mgr - Ct. Programs	2,033,320	
	\$ 11,282,012	5%
Public Safety		
Fire	\$ 39,786,982	
Police	78,936,462	
Neighbor Srv - Code Enf	1,377,422	
	\$ 120,100,866	54%
Public Works		
Paved Streets	\$ 969,033	
Street Lighting	3,342,603	
Flood Control	923,574	
Public Works - General	2,711,857	
	\$ 7,947,067	4%
Culture & Recreation		
Parks	\$ 15,239,183	
Recreation	20,518,361	
	\$ 35,757,544	16%
Community Support		
Economic Development	\$ 1,119,390	
Neighborhood Services	866,551	
	\$ 1,985,941	1%
Total All Departments		
	\$220,228,536	100.0%

Grant

The Grant Special Revenue fund accounts for the grants awarded to the City.

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

During Fiscal Year 2012, some departments received grant funds that will be carried-forward into Fiscal Year 2013. 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-Cops Tech; and Parks and Recreation-SNPLMA.

Resources	FY 2013 Budget
Intergovernmental	\$ 3,351,721
Total Revenue	\$ 3,351,721
Operating Transfers In	-
Total Resources	\$ 3,351,721

Applications	FY 2013 Budget
Community Support	
Salaries and Wages	\$ 784,703
Employee Benefits	323,718
Services and Supplies	1,136,577
Culture and Recreation	
Services and Supplies	368,695
Public Safety	
Salaries and Wages	231,471
Employee Benefits	91,131
Services and Supplies	12,833
Total Expenditures	\$ 2,949,128
Operating Transfers Out	1,000,000
Total Applications	\$ 3,949,128

Grant Awards Summary

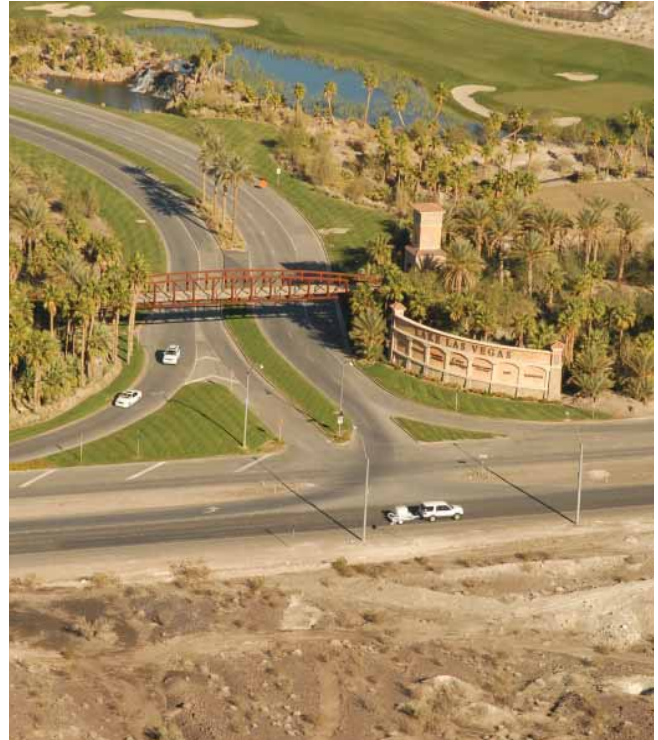
Grant Type	FY 2012 Estimate
Community Development Block Grants	\$1,042,370
Neighborhood Services - HOME	653,0354
Neighborhood Services ARRA	90,244
Neighborhood Services - Other	468,985
Community Development Hud Grant	3,488,000
Public Safety	908,055
Public Works	670,568
Parks & Recreation	943,788
Cultural Arts	30,000
Total Grants	\$8,295,045

Land Sales

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

Land Sales are governed by Municipal Code 2.230 which states that proceeds from all sales and exchanges of real property owned by the City may be expended only for: Acquisition of Assets, Capital Improvements, Expenses incurred in the preparation of a long-term comprehensive master planning study, Costs for administration of the Land Fund, and Expenses incurred in making major improvements and repairs to the water, sewer, and street systems.

Approximately 65% of the land owned by the City is for flood control, municipal uses, and open space. City owned property that may be developed includes land approved for commercial, industrial and residential uses.



Resources	FY 2013 Budget
Interest Income	\$ 280,000
Other	500,191
Total Revenue	\$ 780,191
Land Sales	13,874,419
Total Resources	\$ 14,654,610

Applications	FY 2013 Budget
Public Works	
Services and Supplies	\$ 431,543
Capital Outlay	700,000
Total Expenditures	\$ 1,131,543
Operating Transfers Out	527
Total Applications	\$ 1,132,070

Key Fact

The City of Henderson owns over 4,900 acres of land.

Municipal Court

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

A second provision was added under NRS 176.0611 that allows for the imposition of a flat \$10 fee in addition to any other fines imposed in the sentencing of an offender. These additional funds are to be dedicated to the acquisition, construction, renovation, or remodel of court facilities, as well as any furniture, fixtures, or technology needed as a result of expansion or remodel of such facilities.

A third provision was added under NRS 176.0642 that allows for the imposition of a collection fee on a sliding scale when a debt owed to the court becomes delinquent. The Court may impose a \$100 enforcement fee on any delinquent payment plan.

Revenues received into this fund are used to offset expenditures associated with judicial enforcement activities such as collection agency fees and warrant service costs.



Resources	FY 2013 Budget
Fines and Forfeits	\$ 956,735
Total Revenue	\$ 956,735
Operating Transfers In	-
Total Resources	\$ 956,735

Applications	FY 2013 Budget
Salaries and Wages	\$ 30,000
Employee Benefits	-
Services and Supplies	780,639
Capital Outlay	250,000
Total Expenditures	\$ 1,060,639
Operating Transfers Out	-
Total Applications	\$ 1,060,639

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.

Projects housed in this fund are citywide projects. Some of the recent completed projects funded through this fund include the Detention Expansion, Heritage Park Senior Center and Justice Facility Expansion.



Henderson Detention Facility

Resources	FY 2013 Budget
Interest Income	\$ 100,000
Impact Fees	650,000
Total Revenue	\$ 750,000
Operating Transfers In	-
Total Resources	\$ 750,000

Applications	FY 2013 Budget
Public Safety	
Services and Supplies	\$ 1,978
Public Works	
Services and Supplies	160,000
Total Expenditures	\$ 161,978
Operating Transfers Out	15,408,487
Total Applications	\$ 15,570,465

Key Fact

During Fiscal Year 2011, the City completed its first design/build project, the Detention Center Expansion. This 80,000 square foot building increased jail capacity by 89%.

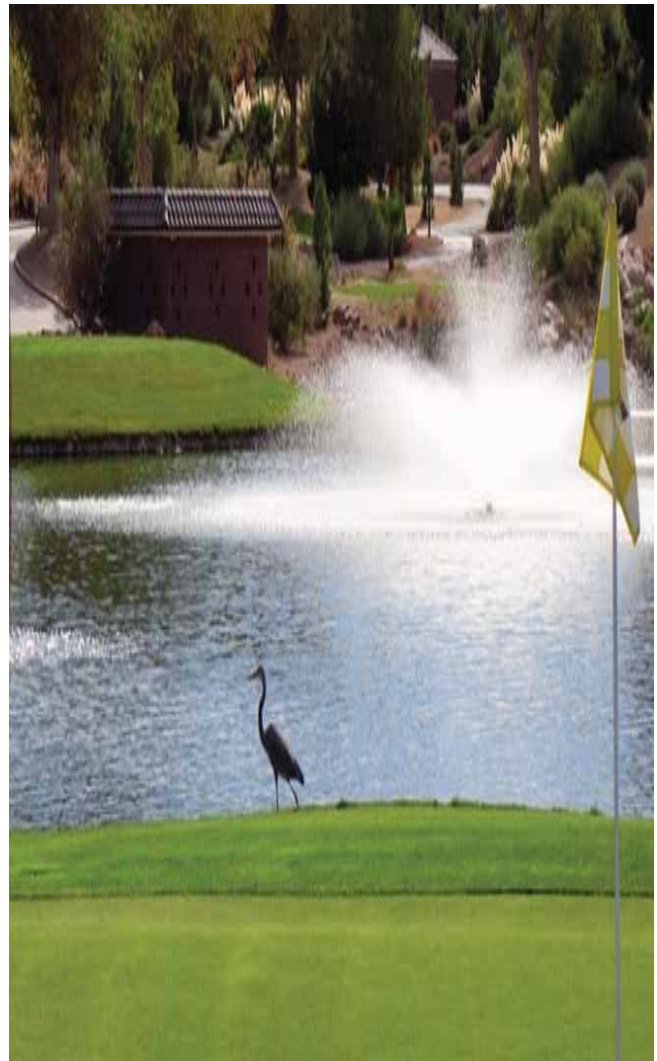
Municipal Golf Course

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

In Fiscal Year 2013, 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 2013 Budget
Charges for Services	\$ 2,774,567
Interest Income	10,000
Total Revenue	\$ 2,784,567
Operating Transfers In	-
Total Resources	\$ 2,784,567

Applications	FY 2013 Budget
Services and Supplies	\$ 2,445,678
Depreciation	825,000
Total Expenses	\$ 3,270,678
Operating Transfers Out	-
Total Applications	\$ 3,270,678



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 2013.



Auto Show Drive Ramp

RTC Capital Project Fund

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

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

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

Lake Las Vegas Capital Project Fund

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

Per an agreement reached between the City and the Lake Las Vegas developer, this fund was established in 1989 to be maintained for a period of 30 years. Total contributions to this fund were estimated to be up 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 2013, the fund balance is estimated to be \$5.7 million.

Financial Stabilization Special Revenue Fund

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

The City established this fund in Fiscal Year 1996. The maintenance of such a fund is crucial to ensure the financial health of the City and to maintain a high bond rating. The ending fund balance for Fiscal Year 2013 is anticipated to be approximately \$17.6 million.

LID Revolving Loan Internal Service Fund

This fund, established under NRS 271.536, provides funding on a loan basis, for costs of special assessment districts such as construction and engineering. These costs are repaid from the bond proceeds, if special assessment bonds are issued, or directly from special assessments collected from property owners. No charges for Services are budgeted for Fiscal Year 2013, while Interest Income is estimated at \$20,000, with no budgeted expenditures for this fund.

Flood Control Fund

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

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.



Park Development



Silver Springs Park Improvements

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.

Key Fact

The City of Henderson is in the process of pre-design, design, and construction of Paradise Pointe Park, a 5.65-acre park at Archer Glen Avenue and Horizon Ridge Parkway, funded with \$2 million from the Park Development fund.

RCT Completed Projects

2010

- Amador Vista Park
- Morrell Park improvements
- Stephanie Lynn Craig playground shade shelter

2011

- Morrell Park swings resurfacing
- Restroom partition doors at various sites
- Stephanie Lynn Craig retaining wall construction

2012

- Playground shade structure at Acacia and Trail Canyon Parks
- Silver Springs Park improvements
- Reunion Trails Park shade structure

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.

Resources	FY 2013 Budget
Impact Fees	\$ 250,000
Interest Income	75,000
Total Revenue	\$ 325,000
Operating Transfers In	-
Total Resources	\$ 325,000

Applications	FY 2013 Budget
Capital Outlay	\$ 1,239,126
Total Expenditures	\$ 1,239,126
Operating Transfers Out	-
Total Applications	\$ 1,239,126

Redevelopment Agency

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

The Agency uses tax increment financing funds to construct public improvements (provided no other means are available), acquire or lease land, repay bonds, provide assistance through various programs for rehabilitation, facade improvements, signage, and tenant improvements, to name a few. In addition, the Agency assists with financing of facilities when it is determined that it is necessary for the economic feasibility of a development.



The Wells Park grand re-opening was held in late spring, 2012. The newly renovated park includes amenities designed to stimulate imaginations, including a splash pad, shade and seating areas, skate features, a pool slide and resurfaced deck, an exercise circuit, game plaza, and new tot lot.

Key Fact

This year, through increased business recruitment efforts, the Redevelopment Agency successfully facilitated and coordinated the addition of nine new businesses to the Water Street District and/or Downtown area.



Water Street Improvements

In an effort to provide incentives to developers, the Agency undertook the opportunity to provide an Agency owned parking area with approximately 175 parking stalls and landscaping on 1.91 acres to accommodate current and future parking demands. Street improvements were also completed resulting in wider sidewalks, additional landscaping, street furniture, lighting, and an RTC transit station.

Resources	FY 2013 Budget
Property Tax	\$ 4,226,512
Miscellaneous	190,000
Total Revenue	\$ 4,416,512
Proceeds of Long Term Debt	-
Total Resources	\$ 4,416,512

Applications	FY 2013 Budget
Salaries and Wages	\$ 770,072
Employee Benefits	330,667
Services and Supplies	3,869,879
Capital Outlay	-
Principal Retirement	650,000
Interest Expense	702,789
Administrative and Other Costs	-
Total Expenses	\$ 6,323,407
Payment to Refunding Escrow Agent	-
Total Applications	\$ 6,323,407

Redevelopment Agency Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2013	\$ 650,000	\$ 702,789	\$ 1,352,789
2014	680,000	669,121	1,349,121
2015	715,000	633,881	1,348,881
2016 - 2020	4,185,000	2,542,324	6,727,324
2021 - 2025	5,485,000	1,201,589	6,686,589
2026	1,295,000	37,699	1,332,699
	<u>\$ 13,010,000</u>	<u>\$ 5,787,403</u>	<u>\$ 18,797,403</u>

Outstanding Debt Obligations

General Obligation Bonds	Date Issued	Original Amount	Outstanding 7/1/2012	Current Year Principal & Interest	Final Payment Date
Bond Payable	6/26/2002	\$ 12,045,000	\$ 9,495,000	\$ 952,224	10/1/2025
Bond Payable	6/26/2002	4,295,000	3,515,000	400,565	10/1/2025
		<u>\$ 16,340,000</u>	<u>\$ 13,010,000</u>	<u>\$ 1,352,789</u>	

Redevelopment Agency Future Projects

The Agency will continue its efforts to increase business recruitments, development opportunities, and residential opportunities, through programs and incentives, including:

- Increase civic engagement, public outreach, and increase amenities within redevelopment areas, including coordinating with business owners to establish the Boulder Highway Business Coalition and coordinating with residents to establish the Downtown Civic Alliance.
- Continue frequent updates and use of social media to promote the benefits of living in the Downtown area.
- Consider code changes to allow a more pet-friendly environment and encourage rooftop recreational space.
- Continue funding, coordinating, and/or administering various programs offered within identified redevelopment areas, including coordinating with Cultural Arts and Tourism on planning and promoting successful events and programming within the Water Street District.
- Funding and administering the Facade Improvement Program, Sign Grant Program, and Tenant Improvement Program.
- Increase business recruitment, development, retention, and expansion within redevelopment

areas and increase strategic partnerships, including establishing and/or maintaining community profiles for the Eastside and Downtown areas.

- Proactively seek out developers—both locally and nationally.
- Support efforts to get both Union Village and Cadence moving forward.

In addition, the Agency will continue its efforts to promote a strong and diverse economy and vibrant community by:

- Implementing and maintaining the UNLV Housing Profile to use as a tool to encourage diversification of housing in the Downtown area.
- Continue to work with Nevada Hand on future development of property around Pacific Pines.
- Develop community profiles for both the Water Street District and the Eastside Redevelopment Area, and work with banks to promote the profiles to developers.
- Work with Water Street District Business Association to create a Water Street District (WSD) discount card.
- Create partnerships with area businesses/services to compile and distribute to targeted students in the downtown area a list of services and amenities available in the Water Street District.

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 Clark County voters in November 2004 to hire and equip police officers in the Las Vegas Valley, Boulder City, and Mesquite.

The Board of Clark County Commissioners was authorized to review the effects of this increase and authorize an additional 1/4 cent increase after October 2009, if deemed necessary. The State has not yet dedicated the increase to the More Cops program.



K-9 Cop at Bring Your Kid to Work Day

Resources	FY 2013 Budget
Intergovernmental	\$ 10,700,000
Interest Income	2,000
Miscellaneous	10,000
Total Revenue	\$ 10,712,000
Operating Transfers In	-
Total Resources	\$ 10,712,000

Applications	FY 2013 Budget
Salaries and Wages	\$ 6,035,149
Employee Benefits	3,416,579
Services & Supplies	1,506,976
Total Expenditures	\$ 10,958,704
Operating Transfers Out	-
Total Applications	\$ 10,958,704



National Night Out

Self-Insurance

This section will address the three City Self-Insurance Internal Service Funds. Each of these funds receives 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)
- Workers' Compensation
- Health Insurance

Self-Insurance Fund (Property/Casualty)

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

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



Resources	FY 2013 Budget
Insurance Premiums	\$ 2,125,084
Interest Income	75,000
Total Revenue	\$ 2,200,084
Operating Transfers In	-
Total Resources	\$ 2,200,084

Applications	FY 2013 Budget
Salaries and Wages	\$ 485,285
Employee Benefits	201,622
Services and Supplies	1,166,881
Claims	1,000,000
Legal Fees	100,000
Depreciation/Amortization	-
Total Expenses	\$ 2,953,788
Operating Transfers Out	-
Total Applications	\$ 2,953,788

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 2013 Budget
Insurance Premiums	\$ 3,508,520
Interest Income	300,000
Total Revenue	\$ 3,808,520
Operating Transfers In	-
Total Resources	\$ 3,808,520

Applications	FY 2013 Budget
Salaries and Wages	\$ 623,411
Employee Benefits	318,255
Services and Supplies	1,405,012
Claims	4,982,692
Legal Fees	20,400
Depreciation/Amortization	-
Interest Expense	-
Total Expenses	\$ 7,349,770
Operating Transfers Out	-
Total Applications	\$ 7,349,770

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 cost of this insurance is funded through a combination of City and Employee contributions. Employee portions of insurance premiums are collected through payroll deduction.

Resources	FY 2013 Budget
Insurance Premiums	\$ 10,400,000
Interest Income	120,000
Total Revenue	\$ 10,520,000
Operating Transfers In	-
Total Resources	\$ 10,520,000

Applications	FY 2013 Budget
Salaries and Wages	\$ 85,494
Employee Benefits	34,326
Services and Supplies	2,508,220
Claims	12,694,163
Total Expenses	\$ 15,322,203
Operating Transfers Out	-
Total Applications	\$ 15,322,203

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 2013 Budget
Interest Income	\$ 23,160
Total Revenue	\$ 23,160
Operating Transfers In	-
Total Resources	\$ 23,160

Applications	FY 2013 Budget
Services and Supplies	\$ 7,779,000
Total Expenditures	\$ 7,779,000
Operating Transfers Out	-
Total Applications	\$ 7,779,000



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.



Henderson Recreation Center

Key Fact

In Fiscal Year 2012, the Special Recreation Fund provided monies for park furniture, slide repairs, playground shade structures, fitness room equipment, and other upgrades and repairs.

Resources	FY 2013 Budget
Intergovernmental	\$ 2,500,000
Charges for Service	250,000
Interest Income	32,000
Total Revenue	\$ 2,782,000
Operating Transfers In	-
Total Resources	\$ 2,782,000

Applications	FY 2013 Budget
Services and Supplies	\$ 1,794,920
Capital Outlay	1,040,000
Total Expenditures	\$ 2,834,920
Operating Transfers Out	274,794
Total Applications	\$ 3,109,714

Utilities - Water and Sewer

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

The City conducts 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 with a lower water rate. The average single family residence consumes 15,000 gallons or less per month, and falls within the first two rate tiers. A rate adjustment increase of 2.5% was enacted January 1, 2012. Projected revenue from potable water sales for Fiscal Year 2013 is \$59,363,000.

Key Fact

As a result of conservation efforts, the City's potable water consumption has decreased significantly. The City's gallons per capita per day (gpcd) consumption have decreased from 302 gpcd in 2003 to 245 in 2011, a decrease of over 18 percent.

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. A rate adjustment increase of 6.0% was enacted January 1, 2012. Projected revenue for wastewater treatment in Fiscal Year 2013 is \$32,972,000.

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



The Southwest Water Reclamation Facility began operating in December, 2011 and adds approximately 8 million gallons per day capacity to existing treatment.

is used to irrigate nine Henderson golf courses, a cemetery, and Boulder Highway medians. The use of reclaimed water aligns with the City's strategic goal to preserve our natural resources. Projected revenue from reclaimed water sales for Fiscal Year 2013 is \$2,500,000.

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 2013 are projected at \$900,000 and sewer system development fees are projected at \$1,500,000.

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 City of Henderson Water Utility was presented with the Association of Metropolitan Water Agencies Platinum Award 2010 for Utility excellence.

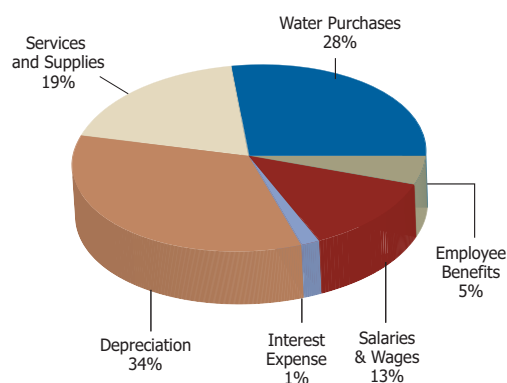
Water Fund

The primary source for Henderson's drinking water is the Colorado River via Lake Mead. During the past eleven 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.

Resources	FY 2013 Budget
Utility Fees	\$ 60,862,900
Late Charges	1,300,000
Miscellaneous	426,193
Connection Fees	200,000
Interest Income	1,806,938
Bond Amortization	230,716
Total Revenue	\$ 64,826,747
System Development Charges	900,000
Total Resources	\$ 65,726,747

Applications	FY 2013 Budget
Salaries and Wages	\$ 10,987,385
Employee Benefits	4,247,015
Water Purchases	24,027,000
Services and Supplies	16,296,248
Depreciation	29,836,042
Interest Expense	1,476,094
Total Expenses	\$ 86,869,784
Operating Transfers Out	528,081
Total Applications	\$ 87,397,865

Fiscal Year 2013 Water Expenses



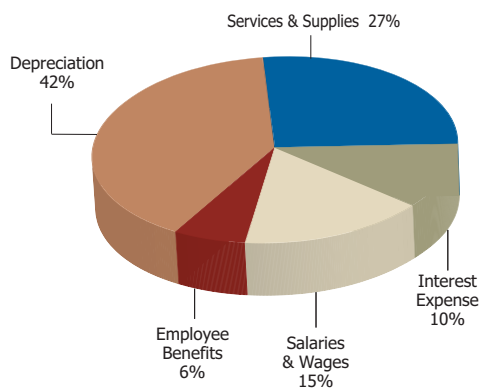
Sewer Fund

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.

Resources	FY 2013 Budget
Utility Fees	\$ 35,772,400
Late Charges	600,000
Miscellaneous	58,629
Connection Fees	26,000
Sales Tax	2,750,000
Interest Income	1,134,698
Bond Amortization	439,084
Total Revenue	\$ 40,780,811
System Development Fees	1,500,000
Operating Transfers In	-
Total Resources	\$ 42,280,811

Applications	FY 2013 Budget
Salaries and Wages	\$ 8,851,544
Employee Benefits	3,462,211
Services and Supplies	15,541,217
Depreciation	24,841,579
Interest Expense	6,054,695
Total Expenses	\$ 58,751,246
Operating Transfers Out	528,081
Total Applications	\$ 59,279,327

Fiscal Year 2013 Sewer Expenses



UTILITY RATE STRUCTURE

Water Rates (effective Jan 2012)

Residential Monthly Service Charge	
3/4 inch or less	\$11.70
1 inch	\$24.02

Volume Charge (per 1,000 gallons)

First Rate Tier	\$1.46
Second Rate Tier	\$1.96
Third Rate Tier	\$2.57
Fourth Rate Tier	\$3.63

Sewer Rates (effective Jan 2012)

Residential Monthly Service Charge	
Single Family	\$21.65
Senior Citizen	\$17.57
Commercial Monthly Service Charge	\$4.07
Commercial Volume Charge (per 1,000 gallons)	\$1.98

Reclaimed Water (effective Nov 2006)

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

Per 1,000 gallons	\$1.41
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Laboratory Facility on Water Reclamation Facility Campus

Water/Sewer Revenue Supported Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
2013	\$ 13,998,599	\$ 7,530,789	\$ 21,529,388
2014	14,135,252	7,075,969	21,211,221
2015	14,318,529	6,415,762	20,734,291
2016	11,293,878	5,807,988	17,101,866
2017	11,497,765	5,261,984	16,759,749
2018 - 2022	35,206,088	19,621,693	54,827,781
2023 - 2027	23,166,138	13,779,230	36,945,368
2028 - 2032	28,337,008	7,624,900	35,961,908
2033 - 2036	13,265,000	1,002,500	14,267,500
Total	\$ 165,218,257	\$ 74,120,815	\$ 239,339,072

Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 7/1/2012	Current Principal & Interest	Final Payment Date
<u>Water Enterprise Fund</u>					
Municipal Utility Bonds - B - Water	01/01/1993	\$ 987,525	\$ 701,165	\$ 720,000	12/01/2012
State Revolving Loan Bond	09/15/2000	5,500,000	3,506,283	385,051	01/01/2021
Water Refunding Bonds	03/01/2005	22,618,000	16,942,000	2,840,433	09/01/2018
Water Refunding Bonds Series 2007	08/21/2007	27,220,000	15,815,000	3,476,060	09/01/2017
		\$ 56,325,525	\$ 36,964,448	\$ 7,421,544	
<u>Sewer Enterprise Funds</u>					
State Revolving Loan Bond	10/01/1992	12,300,000	458,690	458,690	07/01/2012
State Revolving Loan Bond	07/01/1994	12,410,431	2,125,033	885,190	07/01/2014
State Revolving Loan Bond	09/01/1995	9,504,950	2,230,028	675,202	07/01/2015
Municipal Utility Bonds - Sewer	11/01/2004	110,000,000	95,075,000	7,258,258	06/01/2034
Sewer Refunding Bonds	03/01/2005	33,927,000	25,413,000	4,260,650	09/01/2018
Sewer Refunding Bonds Series 2007	08/21/2007	2,595,000	1,380,000	482,517	09/01/2014
Sewer Revenue Bonds Series 2010*	01/08/2010	1,815,447	1,572,059	87,337	01/01/2030
		\$ 182,552,828	\$ 128,253,810	\$ 14,107,844	



A Place To Call Home

Capital Improvement Plan Overview

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Capital Improvement Overview



Wells Park

A Capital Improvement Plan "CIP" provides a foundation for the control of acquisition, expansion, and rehabilitation of significant assets relating to the City's infrastructure. This capital development plan involves infrastructure needs assessment, prioritization of projects, and the identification of available resources. An integral aspect of capital improvement planning is to ensure that the City is meeting citizens' needs, while balancing 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 \$574 million 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 tactics 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 may include legal costs, engineering costs, and architectural design costs.

The CIP Process

The City of Henderson recognizes that capital improvements are an investment in the future of the community. The CIP process is designed to help plan for anticipated capital needs and to incorporate them into the financial projections for future services.

The process for publishing the annual CIP document begins in August as part of the annual Performance Budget Process. Each department first informally assesses 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. Some open parks and trail projects are prioritized and subsequently approved by the Bureau of Land Management (BLM) as grant funds from the Southern Nevada Public Land Management Act (SNPLMA) are utilized.

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

Those projects requesting new City funds under 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 Finance Department for inclusion in the Final Budget that is reported to the State of Nevada. The stand-alone CIP document is then submitted for review and acceptance to the City Council in June.

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 2012

Parks & Recreation

Reunion Trails Park
Hidden Falls Park
Wells Park
Heritage Park Phase II
St. Rose Trail

Utility Services

Paradise Hills Interceptor Sewer
Pebble Creek Pressure Zone Conversion
Indian Ridge Pressure Zone Conversion
Pittman Wash Sewer Assessment Project

Transportation

Safe Routes to School Phase I
Russell Road Widening
Warm Springs Road Rehabilitation
Marks Street Rehabilitation

Municipal Facilities

Downtown Senior Center
Justice Facility Dept. 3, Courtroom 1 Remodel
Union Village Site Preparation

Capital Improvement Plan Detail

The detail of the Capital Improvement Plan is broken down into two sections. The first section provides details on the projects that are Capital Fund projects and the second section provides the detail on the Enterprise Fund projects. Projects labeled as Tier Two Projects are smaller, independent projects that total under \$1,000,000 in Fiscal Year 2013 and have been grouped here for reporting purposes. Additional information can be found on all projects in the City of Henderson Capital Improvement Plan, which is published annually.

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

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

Funding in this section includes anticipated carryovers from Fiscal Year 2012. 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 largest source of funding for Parks and Recreation capital projects comes from the Southern Nevada Public Land Management Act (SNPLMA). As of May 2011, The City has been awarded in excess of \$238 million from SNPLMA.



Southwest Water Reclamation Facility

Capital Project Funds

FY 2013 Project Summary

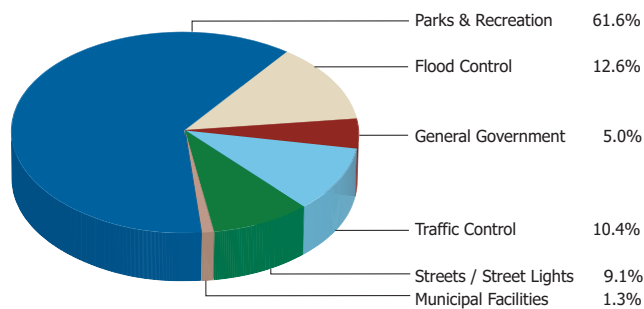
By Category

Category	Project Costs	Operating Costs
General Government	\$ 4,669,354	\$101,146
Flood Control	11,767,202	-
Municipal Facilities	1,190,000	-
Parks & Recreation	57,629,923	1,051,900
Streets / Streetlights	8,550,200	-
Traffic Control	9,793,200	-
Total	\$93,599,879	\$1,153,046

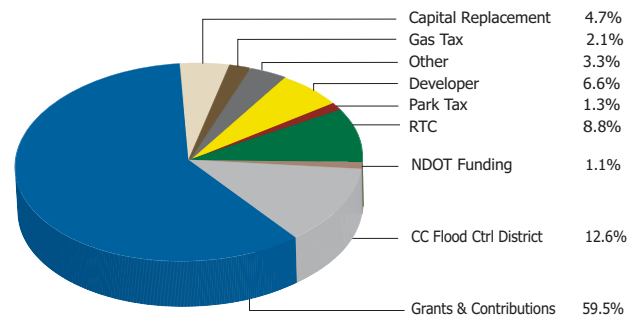
By Funding Source

Funding Source	Project Costs
Clark County Flood Control District	\$11,767,202
Developer	6,188,890
Capital Repair & Replacement	4,396,600
Gas Tax	1,930,000
Grants & Contributions	55,647,157
Park Tax	1,239,126
Nevada Department of Transportation	1,000,000
Regional Transportation Commission	8,288,150
Other	3,142,754
Total	\$93,599,879

Percentage By Category



Percentage By Funding Source



General Government Overview

FY 2013 CIP

Uses and Sources of Funds

Project	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Tier 2 Projects	\$4,669,354	\$3,329,858	\$3,589,000	\$3,505,900	\$3,780,900	\$3,505,900	\$22,380,912
Total General Government	\$4,669,354	\$3,329,858	\$3,589,000	\$3,505,900	\$3,780,900	\$3,505,900	\$22,380,912
Funding Sources:							
General Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000
Municipal Fac Acquisition & Const	312,754	125,758	-	-	-	-	438,512
Citywide Services	345,000	345,000	345,000	345,000	345,000	345,000	2,070,000
Capital Replacement - IT Repairs	3,261,600	2,759,100	3,144,000	3,060,900	3,335,900	3,060,900	18,622,400
Other Reimbursed	650,000	-	-	-	-	-	650,000
Total Funding Sources	\$4,669,354	\$3,329,858	\$3,589,000	\$3,505,900	\$3,780,900	\$3,505,900	\$22,380,912

Operating Budget Impact

Project	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Tier 2 Projects	\$101,146	\$104,863	\$108,449	\$112,158	\$115,995	\$119,964	\$662,575
Total Operating Impact	\$101,146	\$104,863	\$108,449	\$112,158	\$115,995	\$119,964	\$662,575



Henderson Detention Center

General Government Profiles

Tier 2 General Government

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2013.

Scheduling: Varies

Project	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Core Switch Refresh (GC-012)	\$ 275,000	\$ -	\$ 275,000	\$ -	\$ 275,000	\$ -	\$ 825,000
Closet Refresh (GC-013)	647,400	647,400	647,400	647,400	647,400	647,400	3,884,400
Supervisor Refresh (GC-015)	92,600	92,600	92,600	92,600	92,600	92,600	555,600
Data Center Server Refresh (GC-017)	680,000	680,000	680,000	680,000	680,000	680,000	4,080,000
Voice Infrastructure Expansion (GC-042)	345,000	345,000	345,000	345,000	345,000	345,000	2,070,000
Asset Management Program (GC-044)	312,754	125,758	-	-	-	-	438,512
Workstation Replacement (GC-075)	339,500	339,500	447,000	447,000	447,000	447,000	2,467,000
Routers (GC-076)	138,000	138,000	138,000	138,000	138,000	138,000	828,000
Enterprise Data Storage (GG-080)	103,400	103,400	103,400	103,400	103,400	103,400	620,400
Toughbook Replacement (GC-082)	985,700	758,200	760,600	952,500	952,500	952,500	5,362,000
Fire Personal Protective Equip (GC-095)	100,000	100,000	100,000	100,000	100,000	100,000	600,000
North Water St/Eastside Connection (GG-R24)	650,000	-	-	-	-	-	650,000
Total Project Costs	\$4,669,354	\$3,329,858	\$3,589,000	\$3,505,900	\$3,780,900	\$3,505,900	\$22,380,912
Funding Sources:							
General Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000
Municipal Fac Acquisition & Const	312,754	125,758	-	-	-	-	438,512
Citywide Services	345,000	345,000	345,000	345,000	345,000	345,000	2,070,000
Capital Replacement - IT Repairs	3,261,600	2,759,100	3,144,000	3,060,900	3,335,900	3,060,900	18,622,400
Other Reimbursed	650,000	-	-	-	-	-	650,000
Total Funding Sources	\$4,669,354	\$3,329,858	\$3,589,000	\$3,505,900	\$3,780,900	\$3,505,900	\$22,380,912
Operating Costs	\$ 101,146	\$ 104,863	\$ 108,449	\$ 112,158	\$ 115,995	\$ 119,964	\$ 662,575



Flood Control Overview

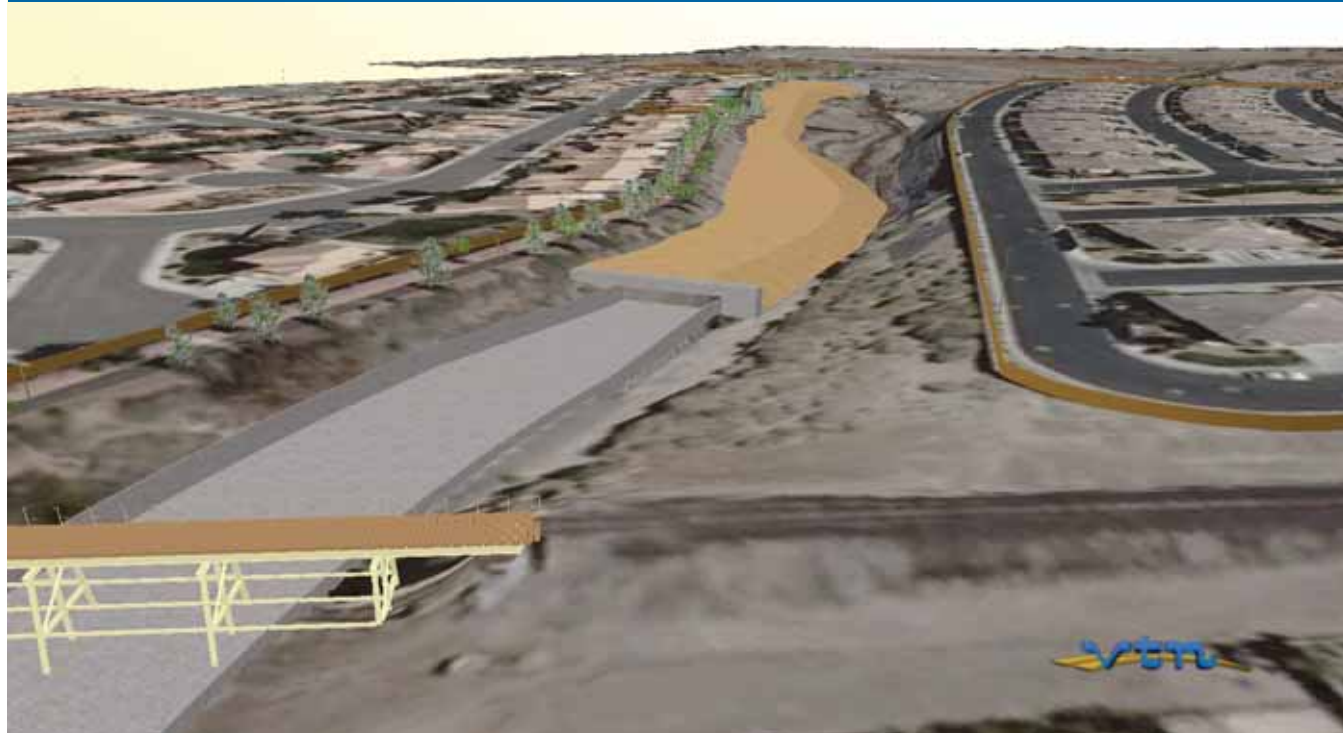
FY 2013 CIP

Uses and Sources of Funds

Project	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Pittman Wash - UPRR (FC-084)	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Pittman Burns - Sunset (FC-085)	4,148,617	-	-	-	-	-	4,148,617
Equestrian Tributary (FC-130)	4,721,262	-	-	-	-	-	4,721,262
Tier 2 Projects	1,397,323	540,000	540,000	540,000	540,000	540,000	4,097,323
Total Flood Control	\$11,767,202	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$14,467,202
Funding Sources:							
CC Flood Control District	\$11,767,202	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$14,467,202
Total Funding Sources	\$11,767,202	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$14,467,202

Operating Budget Impact

Project	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Pittman Wash - UPRR (FC-084)	\$ -	\$2,373	\$2,456	\$2,542	\$2,631	\$2,723	\$12,725
Pittman Burns - Sunset (FC-085)	-	3,241	3,354	3,472	3,593	3,719	17,379
Equestrian Tributary (FC-130)	-	2,796	2,894	2,995	3,100	3,208	14,993
Tier 2 Projects	-	-	-	-	-	-	-
Total Operating Impact	\$ -	\$8,410	\$8,704	\$9,009	\$9,324	\$9,650	\$45,097



Artist rendering of the Pittman Wash Flood Control Channel

Flood Control Project Profiles

Pittman Wash UPRR-Santiago (Project# FC-084)

Description: The project (PTWA 056 & 0092) consists of replacing the natural wash with approx. 1,729 linear feet of concrete channel 60 feet wide by 6 feet deep.

Scheduling: Project to be completed in November 2013

Project Costs by Funding Source:	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
CC Flood Control District	\$1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,500,000
Total Project Costs	\$1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,500,000
Operating Costs	\$ -	\$ 2,373	\$ 2,456	\$ 2,542	\$ 2,631	\$ 2,723	\$ 12,725

Pittman Burns PTSU 0000-0034 (Project# FC-085)

Description: The project consists of (2) 10' x 8' reinforced concrete boxes and a concrete lined channel to intercept and convey storm flows of 2,522 cfs from the intersection of Boulder Highway and Sunset Road to the existing Pittman Burns Channel.

Scheduling: Project to be completed in November 2013

Project Costs by Funding Source:	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
CC Flood Control District	\$4,148,617	\$ -	\$ -	\$ -	\$ -	\$ -	\$4,148,617
Total Project Costs	\$4,148,617	\$ -	\$ -	\$ -	\$ -	\$ -	\$4,148,617
Operating Costs	\$ -	\$ 3,241	\$ 3,354	\$ 3,472	\$ 3,593	\$ 3,719	\$ 17,379

Equestrian Tributary Phase II (Project# FC-130)

Description: The project consists of 2,230 linear feet of 12' x 4' reinforced concrete box culvert with drop inlets and connecting laterals within the Appaloosa Right-of-Way.

Scheduling: Project to be completed in February 2013

Project Costs by Funding Source:	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
CC Flood Control District	\$ 4,721,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,721,262
Total Project Costs	\$ 4,721,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,721,262
Operating Costs	\$ -	\$ 2,796	\$ 2,894	\$ 2,995	\$ 3,100	\$ 3,208	\$ 14,993

Tier 2 Flood Control

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2013.

Scheduling: Varies

Project	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Flood Control Maint Projects (FC-054)	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$3,240,000
C-1 Equestrian Detention Basin (FC-100)	857,323	-	-	-	-	-	857,323
Total Project Costs	\$1,397,323	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$4,097,323
Funding Sources:							
Clark County Flood Control District	\$1,397,323	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$4,097,323
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Municipal Facilities Overview

FY 2013 CIP

Uses and Sources of Funds

Project	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Tier 2 Projects	\$1,190,000	\$1,240,059	\$1,905,089	\$11,558,907	\$540,650	\$3,399,470	\$19,834,175
Total Municipal Facilities	\$1,190,000	\$1,240,059	\$1,905,089	\$11,558,907	\$540,650	\$3,399,470	\$19,834,175
Funding Sources:							
Special Revenue	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Muni Fac Acquisition & Const	550,000	-	-	-	-	-	550,000
Capital Replacement - PW Maintenance	310,000	310,000	310,000	310,000	310,000	310,000	1,860,000
City Shop	80,000	-	200,000	-	-	180,000	460,000
To Be Determined	-	930,059	1,395,089	11,248,907	230,650	2,909,470	16,714,175
Total Funding Sources	\$1,190,000	\$1,240,059	\$1,905,089	\$11,558,907	\$540,650	\$3,399,470	\$19,834,175

Operating Budget Impact

Project	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Tier 2 Projects	\$ -	\$ -	\$ -	\$24,250	\$31,815	\$32,845	\$88,910
Total Operating Impact	\$ -	\$ -	\$ -	\$24,250	\$31,815	\$32,845	\$88,910



Municipal Facilities Project Profiles

Tier 2 Municipal Facilities

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2013.

Scheduling: Varies

Project	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Justice Facility - Front Entry Remodel (MF-096)	\$ 250,000	\$ -	\$ -	\$ 3,724,500	\$ -	\$ -	\$ 3,974,500
Eldorado Valley Regional Training Ctr (MF-101)	550,000	930,059	1,395,089	7,524,407	230,650	2,909,470	13,539,675
Misc Facility Equipment Repair (MF-161)	310,000	310,000	310,000	310,000	310,000	310,000	1,860,000
Replacement of Fuel Tanks (MF-181)	80,000	-	200,000	-	-	180,000	460,000
Total Project Costs	\$1,190,000	\$1,240,059	\$1,905,089	\$11,558,907	\$540,650	\$3,399,470	\$19,834,175
Funding Sources:							
Special Revenue	\$250,000						\$250,000
Muni Fac Acquisition & Const	550,000						550,000
Capital Replacement - PW Maintenance	310,000	310,000	310,000	310,000	310,000	310,000	1,860,000
City Shop	80,000		200,000			180,000	460,000
To Be Determined		930,059	1,395,089	11,248,907	230,650	2,909,470	16,714,175
Total Funding Sources	\$1,190,000	\$1,240,059	\$1,905,089	\$11,558,907	\$540,650	\$3,399,470	\$19,834,175
Operating Costs	\$ -	\$ -	\$ -	\$ 24,250	\$ 31,815	\$ 32,845	\$ 88,910



Parks & Recreation Overview

FY 2013 CIP

Uses and Sources of Funds

Project	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Cornerstone Lake Park (PR-046)	\$ 6,661,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$6,661,000
Union Pacific Trail - Phase II (PR-125)	1,279,500	-	-	-	-	-	1,279,500
Heritage Park - Phase II (PR-135)	7,643,000	-	-	-	-	-	7,643,000
Paradise Pointe Park (PR-143)	2,114,126	1,500,000	-	-	-	-	3,614,126
Union Pacific Trail - Phase III (PR-157)	14,000,000	-	-	-	-	-	14,000,000
Project Green (PR-166)	1,770,000	-	-	-	-	-	1,770,000
Whitney Springs Park (PR-168)	8,781,240	-	-	-	-	-	8,781,240
Lake Mead Parkway Trail (PR-172)	2,300,000	-	-	-	-	-	2,300,000
McCullough Vista Park (PR-176)	4,944,592	-	-	-	-	-	4,944,592
Amargosa Trail & Connections (PR-179)	1,000,000	-	-	-	-	-	1,000,000
Green Valley Flood Ctrl Channel (PR-292)	1,047,470	600,000	-	-	-	-	1,647,470
Whitney Mesa Nature Presrv (PR-332)	2,136,000	-	-	-	-	-	2,136,000
Tier 2 Projects	3,952,995	175,000	125,000	-	-	-	4,252,995
Total Parks and Recreation	\$57,629,923	\$2,275,000	\$125,000	\$ -	\$ -	\$ -	\$60,029,923
Funding Sources:							
Grants & Contributions	\$55,027,157	\$2,100,000	\$ -	\$ -	\$ -	\$ -	\$57,127,157
Park Tax - Henderson East	25,000	25,000	25,000	-	-	-	75,000
Park Tax - Henderson Southwest	25,000	25,000	25,000	-	-	-	75,000
Park Tax - Henderson South	1,139,126	25,000	25,000	-	-	-	1,189,126
Park Tax - Henderson Northwest	25,000	25,000	25,000	-	-	-	75,000
Park Tax - Henderson West	25,000	25,000	25,000	-	-	-	75,000
Special Recreation	855,000	50,000	-	-	-	-	905,000
Developer - Parks & Trails	508,640	-	-	-	-	-	508,640
Total Funding Sources	\$57,629,923	\$2,275,000	\$125,000	\$ -	\$ -	\$ -	\$60,029,923



Acacia Park

Parks & Recreation Overview (continued)

Operating Budget Impact

Project	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Cornerstone Lake Community Park (PR-046)	\$ -	\$ 38,990	\$ 50,170	\$ 51,825	\$ 82,685	\$ 55,310	\$ 278,980
Union Pacific Railroad Trail - Phase II (PR-125)	107,080	171,650	201,320	183,170	189,225	219,480	1,071,925
Heritage Community Park - Phase II (PR-135)	637,830	588,970	961,876	629,500	650,802	1,025,809	4,494,787
Paradise Pointe Park (PR-143)	-	-	50,000	51,650	53,355	55,117	210,122
Union Pacific Railroad Trail - Phase III (PR-157)	-	80,025	121,270	146,645	129,475	133,780	611,195
Arroyo Grande & Pittman Rec Trails (PR-166)	-	135,160	139,300	143,575	147,980	152,515	718,530
Whitney Mesa Recreation Area (PR-168)	-	327,005	216,260	223,405	348,755	238,735	1,354,160
Lake Mead Parkway Trail (PR-172)	-	166,920	151,774	146,789	161,971	187,324	814,778
McCullough Vista Park (PR-176)	-	47,475	49,043	50,663	52,336	54,066	253,583
Amargosa Trail and Connections (PR-179)	3,650	8,030	8,290	8,558	8,836	9,122	46,486
Whitney Mesa Nature Preserve Ph II (PR-332)	-	108,000	111,655	115,435	119,342	123,382	577,814
Tier 2 Projects	303,340	249,514	269,749	330,981	275,068	296,164	1,724,816
Total Operating Impact	\$1,051,900	\$1,921,739	\$2,330,707	\$2,082,196	\$2,219,830	\$2,550,804	\$12,157,176



Hidden Falls Grand Opening January 2012

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 2012

Project Costs by Funding Source:	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Grants & Contributions	\$6,661,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$6,661,000
Total Project Costs	\$6,661,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$6,661,000
Operating Costs	\$ -	\$ 38,990	\$ 50,170	\$ 51,825	\$ 82,685	\$ 55,310	\$ 278,980

Union Pacific Railroad Trail - Phase II (Project# PR-125)

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

Scheduling: Project to be completed in December 2012

Project Costs by Funding Source:	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Grants & Contributions	\$1,279,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,279,500
Total Project Costs	\$1,279,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,279,500
Operating Costs	\$ 107,080	\$171,650	\$201,320	\$183,170	\$189,225	\$219,480	\$1,071,925

Heritage Community Park - Phase II (Project# PR-135)

Description: Develop a 100 acre multi-use sports field complex and standard park amenities.

Scheduling: Project to be completed in December 2012

Project Costs by Funding Source:	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Grants & Contributions	\$7,643,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$7,643,000
Total Project Costs	\$7,643,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$7,643,000
Operating Costs	\$ 637,830	\$588,970	\$961,876	\$629,500	\$650,802	\$1,025,809	\$4,494,787

Paradise Pointe Park (Project# PR-143)

Description: Design and construct a 5 acre neighborhood park near Horizon Ridge Parkway and Paradise Hills Drive.

Scheduling: Project to be completed in June 2014

Project Costs by Funding Source:	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Grants & Contributions	\$2,114,126	\$1,500,000	\$ -	\$ -	\$ -	\$ -	\$3,614,126
Total Project Costs	\$2,114,126	\$1,500,000	\$ -	\$ -	\$ -	\$ -	\$3,614,126
Operating Costs	\$ -	\$ -	\$ 50,000	\$ 51,650	\$ 53,355	\$ 55,117	\$ 210,122

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 2013

Project Costs by Funding Source:	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Grants & Contributions	\$14,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$14,000,000
Total Project Costs	\$14,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$14,000,000
Operating Costs	\$ -	\$ 80,025	\$ 121,270	\$ 146,645	\$ 129,475	\$ 133,780	\$ 611,195

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 2012

Project Costs by Funding Source:	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Grants & Contributions	\$1,770,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,770,000
Total Project Costs	\$1,770,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,770,000
Operating Costs	\$ -	\$135,160	\$139,300	\$143,575	\$147,980	\$152,515	\$ 718,530

Whitney Mesa Recreation Area (Project# PR-168)

Description: This project will incorporate over 20 acres of park and 2 miles of natural trails, 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 2013

Project Costs by Funding Source:	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Grants & Contributions	\$8,781,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$8,781,240
Total Project Costs	\$8,781,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$8,781,240
Operating Costs	\$ -	\$327,005	\$216,260	\$223,405	\$348,755	\$238,735	\$1,354,160

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 2013

Project Costs by Funding Source:	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Grants & Contributions	\$2,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,300,000
Total Project Costs	\$2,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,300,000
Operating Costs	\$ -	\$166,920	\$151,774	\$146,789	\$161,971	\$187,324	\$ 814,778

McCullough Vista Park (Project# PR-176)

Description: A 5 acre park located near Greenway and Mission Roads, located in an established area of Henderson.

Scheduling: Project to be completed in June 2013

Project Costs by Funding Source:	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Grants & Contributions	\$4,944,592	\$ -	\$ -	\$ -	\$ -	\$ -	\$4,944,592
Total Project Costs	\$4,944,592	\$ -	\$ -	\$ -	\$ -	\$ -	\$4,944,592
Operating Costs	\$ -	\$ 47,475	\$ 49,043	\$ 50,663	\$ 52,336	\$ 54,066	\$ 253,583

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 November 2012

Project Costs by Funding Source:	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Grants & Contributions	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,000,000
Total Project Costs	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,000,000
Operating Costs	\$ 3,650	\$ 8,030	\$ 8,290	\$ 8,558	\$ 8,836	\$ 9,122	\$ 46,486

Green Valley Flood Control Channel (Project# PR-292)

Description: This project will restore approximately 1/2 mile of an existing channel including re-vegetation and restoration of an existing maintenance road to allow for dual trail use and to ensure aesthetic quality and safety for trail users..

Scheduling: Project to be completed in August 2013

Project Costs by Funding Source:	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Grants & Contributions	\$1,047,470	\$600,000	\$ -	\$ -	\$ -	\$ -	\$1,647,470
Total Project Costs	\$1,047,470	\$600,000	\$ -	\$ -	\$ -	\$ -	\$1,647,470
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Whitney Mesa Nature Preserve (Project# PR-332)

Description: The Whitney Mesa Nature Preserve, a 22 acre site, will include approximately 5 acres of passive recreation and trails areas, and the remaining sections will be preserved as open space. The preserve will protect naturally-occurring springs and associated habitats located at the base of Whitney Mesa. The area has been subject to dumping, vandalism, and other illicit activities which could destroy this natural resource. This project will provide funding to continue work begun in Phase I of the project, which was approved in SNPLMA Round 4.

Scheduling: Project to be completed in June 2013

Project Costs by Funding Source:	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Grants & Contributions	\$2,136,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,136,000
Total Project Costs	\$2,136,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,136,000
Operating Costs	\$ -	\$108,000	\$ 111,655	\$ 115,435	\$ 119,342	\$ 123,382	\$ 577,814

Tier 2 Parks and Recreation

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2013.

Scheduling: Varies

Project	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Mission View Park (PR-038)	\$ 950,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 950,000
McCullough Hills Trail Connection (PR-126)	800,000	-	-	-	-	-	800,000
Boulder Hgwy/Trail Roadhouse Casino (PR-198)	177,390	-	-	-	-	-	177,390
Boulder Hgwy/Trail Lake Mead Academy (PR-205)	50,000	-	-	-	-	-	50,000
Boulder Hgwy/Trail at Prestige Living (PR-206)	101,250	-	-	-	-	-	101,250
UPPR / Trail at Beazer (PR-215)	80,000	-	-	-	-	-	80,000
Fox Ridge Park Improvements (PR-260)	269,140	-	-	-	-	-	269,140
Picerne at Green Valley (PR-270)	180,000	-	-	-	-	-	180,000
Playground Improvements (PR-279)	125,000	125,000	125,000	-	-	-	375,000
Park Equipment Shade Shelters (PR-300)	30,000	50,000	-	-	-	-	80,000
BMAC Slide Replacement (PR-311)	300,000	-	-	-	-	-	300,000
Vehicle Storage Yard & Office Support (PR-319)	525,000	-	-	-	-	-	525,000
River Mtn Loop Trail Safety & Edu (PR-333)	365,215	-	-	-	-	-	365,215
Total Project Costs	\$3,952,995	\$175,000	\$125,000	\$ -	\$ -	\$ -	\$4,252,995
Funding Sources:							
Grants & Contributions	\$2,464,355	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,464,355
Park Tax - Henderson East	25,000	25,000	25,000	-	-	-	75,000
Park Tax - Henderson Southwest	25,000	25,000	25,000	-	-	-	75,000
Park Tax - Henderson South	25,000	25,000	25,000	-	-	-	75,000
Park Tax - Henderson Northwest	25,000	25,000	25,000	-	-	-	75,000
Park Tax - Henderson West	25,000	25,000	25,000	-	-	-	75,000
Special Recreation	855,000	50,000	-	-	-	-	905,000
Developer - Parks & Trails	508,640	-	-	-	-	-	508,640
Total Funding Sources	\$3,952,995	\$175,000	\$125,000	\$ -	\$ -	\$ -	\$4,252,995
Operating Costs	\$ 303,340	\$249,514	\$269,749	\$330,981	\$275,068	\$296,164	\$1,724,816



Cactus Wren Dog Park

Streets/Streetlights Overview

FY 2013 CIP

Uses and Sources of Funds

Project	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Galleria Dr-Pabco Rd to LLV (ST-100)	\$3,000,000	\$3,000,000	\$ -	\$ -	\$ -	\$ -	\$6,000,000
Street Rehabilitation (ST-146)	1,400,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	8,900,000
I-515 Sunset Landscaping (ST-186)	1,000,000	-	-	-	-	-	1,000,000
Tier 2 Projects	3,150,200	1,946,800	1,650,000	1,650,000	1,650,000	1,650,000	11,697,000
Total Streets/Streetlights	\$8,550,200	\$6,446,800	\$3,150,000	\$3,150,000	\$3,150,000	\$3,150,000	\$27,597,000
Funding Sources:							
Regional Transportation Commission	\$1,250,200	\$ 396,800	\$ -	\$ -	\$ -	\$ -	\$ 1,647,000
Developer - Streets	3,000,000	3,000,000	-	-	-	-	6,000,000
Gas Tax - 1 Cent	520,000	520,000	520,000	520,000	520,000	520,000	3,120,000
Gas Tax - 2.35 Cents	835,000	785,000	885,000	885,000	885,000	885,000	5,160,000
Gas Tax - 1% Room Tax	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Nevada Dept of Transportation	1,000,000	-	-	-	-	-	1,000,000
Grants & Contributions	620,000	420,000	420,000	420,000	420,000	420,000	2,720,000
Capital Replacement - PW Streets	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Capital Replacement - PW Traffic	575,000	575,000	575,000	575,000	575,000	575,000	3,450,000
Total Funding Sources	\$8,550,200	\$6,446,800	\$3,150,000	\$3,150,000	\$3,150,000	\$3,150,000	\$27,597,000

Operating Budget Impact

Project	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Galleria Dr-Pabco Rd to LLV (ST-100)	\$ -	\$ -	\$3,380	\$3,400	\$3,415	\$3,435	\$13,630
Tier 2 Projects	-	150	150	150	150	150	750
Total Operating Impact	\$ -	\$ 150	\$3,530	\$3,550	\$3,565	\$3,585	\$14,380



Streets/Streetlights Project Profiles

Galleria Dr - Pabco Rd to Lake Las Vegas (Project# ST-100)

Description: Construct new 100 foot ROW roadway. Pabco to Mohawk to be constructed by Landwell per Landwell 2200 Master Plan overlay dated 06/13/2007. Olson to Lake Las Vegas to be constructed by Lake Las Vegas LID T-14 and/or Ravello Landing.

Scheduling: Project to be completed in June 2014

Project Costs by Funding Source:	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Developer - Streets	\$3,000,000	\$3,000,000	\$ -	\$ -	\$ -	\$ -	\$6,000,000
Total Project Costs	\$3,000,000	\$3,000,000	\$ -	\$ -	\$ -	\$ -	\$6,000,000
Operating Costs	\$ -	\$ -	\$ 3,380	\$ 3,400	\$ 3,415	\$ 3,435	\$ 13,630

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 2020

Project Costs by Funding Source:	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Gas Tax - 1 Cent	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$3,000,000
Gas Tax - 2.35 Cents	400,000	500,000	500,000	500,000	500,000	500,000	2,900,000
Gas Tax - 1% Room Tax	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Total Project Costs	\$1,400,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$8,900,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

I515 - Sunset Interchange Landscaping (Project# ST-186)

Description: Landscaping within NDOT ROW at I-515 and Sunset Road Interchange.

Scheduling: Project to be completed in June 2013

Project Costs by Funding Source:	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Nevada Dept of Transportation	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,000,000
Total Project Costs	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Streets/Streetlights

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2013.

Scheduling: Varies

Project	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Street Light Pole Replacement (SL-025)	\$575,000	\$575,000	\$575,000	\$575,000	\$575,000	\$575,000	\$3,450,000
Lane Addition-Eastern at Candelaria (ST-162)	500,000	-	-	-	-	-	500,000
Infrastructure Impv-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)	285,000	285,000	385,000	385,000	385,000	385,000	2,110,000
Sunset Road Rehab - Burns to Pabco (ST-185)	69,000	172,000	-	-	-	-	241,000
Short Roadway and Sidewalk Maint. (ST-190)	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Roadway Improve at Mission / Calvert (ST-198)	150,000	-	-	-	-	-	150,000
17th Fairway Rehabilitation (ST-201)	200,000	-	-	-	-	-	200,000
Lake Mead Bus Turnouts (ST-203)	681,200	224,800	-	-	-	-	906,000
Total Project Costs	\$3,150,200	\$1,946,800	\$1,650,000	\$1,650,000	\$1,650,000	\$1,650,000	\$11,697,000
Funding Sources:							
Regional Transportation Commission	\$1,250,200	\$396,800	\$ -	\$ -	\$ -	\$ -	\$1,647,000
Grants & Contributions	620,000	420,000	420,000	420,000	420,000	420,000	2,720,000
Gas Tax - 1 Cent	20,000	20,000	20,000	20,000	20,000	20,000	120,000
Gas Tax - 2.35 Cents	435,000	285,000	385,000	385,000	385,000	385,000	2,260,000
Capital Replacement - PW Streets	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Capital Replacement - PW Traffic	575,000	575,000	575,000	575,000	575,000	575,000	3,450,000
Total Funding Sources	\$3,150,200	\$,946,800	\$1,650,000	\$1,650,000	\$1,650,000	\$1,650,000	\$11,697,000
Operating Costs	\$ -	\$ 50	\$ 150	\$ 150	\$ 150	\$ 150	\$ 750



Traffic Control Overview

FY 2013 CIP

Uses and Sources of Funds

Project	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Horizon Dr / Horizon Ridge Imprv (TC-185)	\$3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,000,000
Tier 2 Projects	6,793,200	1,053,600	75,000	75,000	75,000	75,000	8,146,800
Total Traffic Control	\$9,793,200	\$1,053,600	\$75,000	\$75,000	\$75,000	\$75,000	\$11,146,800
Funding Sources:							
Regional Trans Commission	\$7,037,950	\$948,600	\$ -	\$ -	\$ -	\$ -	\$7,986,550
Capital Improvement - PW Traffic Dvlpr	\$1,677,350	\$30,000	-	-	-	-	\$1,707,350
Developer - Traffic Control	\$1,002,900	-	-	-	-	-	\$1,002,900
Gas Tax - 2.35 Cents	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$450,000
Total Funding Sources	\$9,793,200	\$1,053,600	\$75,000	\$75,000	\$75,000	\$75,000	\$11,146,800

Operating Budget Impact

Project	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Tier 2 Projects	\$ -	\$46,641	\$52,560	\$54,240	\$55,980	\$57,840	\$267,261
Total Operating Impact	\$ -	\$46,641	\$52,560	\$54,240	\$55,980	\$57,840	\$267,261



Traffic Control Project Profiles

Horizon Drive / Horizon Ridge Improvements (Project# TC-185)

Description: Initial project to include traffic operational analysis on long and short term alternatives for improving traffic flow. May result in request of change in control of access to construct additional turn lanes and/or right of way acquisition to accommodate required capacity improvements.

Scheduling: Project to be completed in January 2013

Project Costs by Funding Source:	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Regional Transportation Commission	\$3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,000,000
Total Project Costs	\$3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Traffic Control

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2013.

Scheduling: Varies

Project	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Arroyo Grande / Paseo Verde Signals (TC-038)	\$ 30,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 530,000
Maryland / St. Rose Signalization (TC-045)	750,000	-	-	-	-	-	750,000
Bermuda / St. Rose Signalization (TC-079)	760,000	-	-	-	-	-	760,000
Lake Mead / Mohawk Signalization (TC-104)	800,000	-	-	-	-	-	800,000
Warm Springs / Eastgate Signalization (TC-116)	500,000	-	-	-	-	-	500,000
Sunset Rd / Papco Signalization (TC-117)	530,000	-	-	-	-	-	530,000
Warm Springs / Pabco Signalization (TC-118)	550,000	-	-	-	-	-	550,000
Racetrack / Newport Signalization (TC-119)	550,000	-	-	-	-	-	550,000
Burns-Wiesner / Galleria Signalization (TC-149)	550,000	-	-	-	-	-	550,000
Anthem Highlands / Bicent Signalization (TC-155)	530,000	-	-	-	-	-	530,000
Bruner / Executive Airport Signalization (TC-176)	530,000	-	-	-	-	-	530,000
Gillespie / Volunteer Signalization (TC-178)	530,000	-	-	-	-	-	530,000
Misc Striping Contract (TC-184)	75,000	75,000	75,000	75,000	75,000	75,000	450,000
ITS Fiber Optic - Sunset Rd To Athenian (TC-190)	53,200	478,600	-	-	-	-	531,800
Traffic Safety - Flashing Yellow Arrow (TC-192)	55,000	-	-	-	-	-	55,000
Total Project Costs	\$6,793,200	\$1,053,600	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$8,146,800
Funding Sources:							
Regional Transportation Commission	\$4,037,950	\$ 948,600	\$ -	\$ -	\$ -	\$ -	\$4,986,550
Capital Replacement - PW Traffic Developer	1,677,350	30,000	-	-	-	-	1,707,350
Developer - Traffic Control	1,002,900	-	-	-	-	-	1,002,900
Gas Tax - 2.35 Cents	75,000	75,000	75,000	75,000	75,000	75,000	450,000
Total Funding Sources	\$6,793,200	\$1,053,600	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 8,146,800
Operating Costs	\$ -	\$ 46,641	\$ 52,560	\$ 54,240	\$ 55,980	\$ 57,840	\$ 267,261

Enterprise Funds

FY 2013 Project Summary

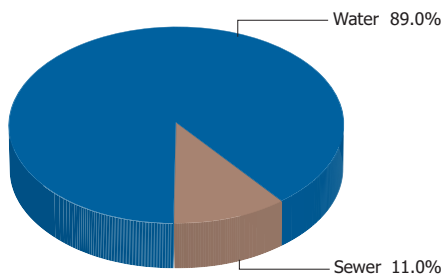
By Category

Category	Project Costs	Operating Costs
Water	\$ 15,024,904	\$2,666
Sewer	1,860,681	-
Total	\$ 16,885,585	\$2,666

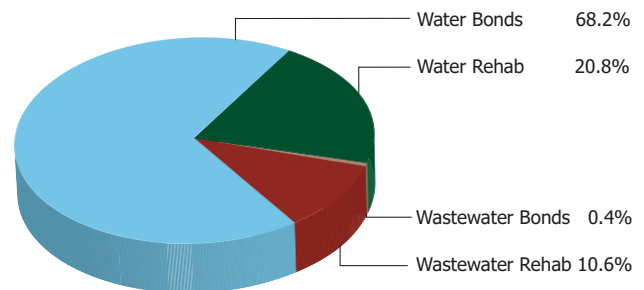
By Funding Source

Funding Source	Project Costs
Water - Improvement Bonds	\$11,508,732
Water - Rehab & Replacement	3,516,172
Wastewater - Improvement Bonds	69,509
Wastewater - Rehab & Replacement	1,791,172
Total	\$16,885,585

Percentage By Category



Percentage By Funding Source



Water Treatment Plant Facility

Water Overview

FY 2013 CIP

Uses and Sources of Funds

Project	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Site 17 & 18 Pump Stn Upg (U0007)	\$9,922,884	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,922,884
SCADA Master Plan Implement (U0009)*	2,625,000	1,875,000	859,500	646,235	-	-	6,005,735
Tier 2 Projects	2,477,020	906,942	-	-	-	-	3,383,962
Total Water	\$15,024,904	\$2,781,942	\$859,500	\$ 646,235	\$ -	\$ -	\$19,312,581
Funding Sources:							
Water - Improvement Bonds	\$11,508,732	\$ 513,731	\$ -	\$ -	\$ -	\$ -	\$12,022,463
Water - Rehab & Replacement	3,516,172	2,268,211	859,500	646,235	-	-	1,284,383
Total Funding Sources	\$15,024,904	\$2,781,942	\$ 859,500	\$ 646,235	\$ -	\$ -	\$19,312,581

* Project shared between Water & Sewer

Operating Budget Impact

Project	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Tier 2 Projects	\$2,666	\$6,267	\$6,404	\$6,542	\$6,686	\$6,834	\$35,399
Total Operating Impact	\$2,666	\$6,267	\$6,404	\$6,542	\$6,686	\$6,834	\$35,399



Water Treatment Facility

Water Project Profiles

Sites 17 & 18 Pump Station & Reservoir Upgrades (Project# U-0007)

Description: System reliability upgrades: 2 pumps, 36-inch yard piping, electric and miscellaneous Site 17 improvements to provide an additional 7,500 gpm (11mgd) of capacity from R-17 to R-18 via P-17; and three pumps, 36-inch yard piping, electrical and miscellaneous Site 18 improvements to provide an additional 19,500 pgm (28 mgd) of capacity to pump from R-18 to R-19 via P-18.

Scheduling: Project to be completed in January 2013

Project Costs by Funding Source:	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Water - Improvement Bonds	\$9,922,884	\$ -	\$ -	\$ -	\$ -	\$ -	\$9,922,884
Total Project Costs	\$9,922,884	\$ -	\$ -	\$ -	\$ -	\$ -	\$9,922,884
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCADA Master Plan Program Implementation (Project# U-0009)

Description: System upgrade of the 1990's SCADA which monitors and controls water, reclaimed water and wastewater systems, using instrumentation, programmable logic controllers, computer workstation human machine interface (HMI), historical data storage and reporting and various communications technologies.

Scheduling: Project to be completed in June 2016

Project Costs by Funding Source:	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Water - Rehab & Replacement	\$2,625,000	\$1,875,000	\$859,500	\$646,235	\$ -	\$ -	\$6,005,735
Total Project Costs	\$2,625,000	\$1,875,000	\$859,500	\$646,235	\$ -	\$ -	\$6,005,735
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Water

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2013.

Scheduling: Varies

Project	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Reserve Overflow Upgrades for R11 (U0004)	\$ 264,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 264,225
P-19A Surge Mitigation (U0053)	819,419	513,731	-	-	-	-	1,333,150
LLV Southshore Raw Water Meter & FCV (U0069)	59,262	-	-	-	-	-	59,262
US93 Boulder City Bypass Util Relocate (U0081)	891,172	393,211	-	-	-	-	1,284,383
R-24 Surface Aeration Pilot (U0082)	442,942	-	-	-	-	-	442,942
Total Tier 2 Project Costs	\$2,477,020	\$906,942	\$ -	\$ -	\$ -	\$ -	\$3,383,962
Funding Sources:							
Water - Improvement Bonds	\$1,585,848	\$513,731	\$ -	\$ -	\$ -	\$ -	\$2,099,579
Water - Rehab & Replacement	891,172	393,211	-	-	-	-	1,284,383
Total Funding Sources	\$2,477,020	\$906,942	\$ -	\$ -	\$ -	\$ -	\$3,383,962
Operating Costs	\$ 2,666	\$ 6,267	\$ 6,404	\$ 6,542	\$ 6,686	\$ 6,834	\$ 35,399

Sewer Overview

FY 2013 CIP

Uses and Sources of Funds

Project	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Tier 2 Projects	\$1,860,681	\$1,158,275	\$286,500	\$215,412	\$ -	\$ -	\$3,520,868
Total Sewer	\$1,860,681	\$1,158,275	\$286,500	\$215,412	\$ -	\$ -	\$3,520,868
Funding Sources:							
Wastewater - Improvement Bonds	\$ 69,509	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,509
Wastewater - Rehab & Replacement	1,791,172	1,158,275	286,500	215,412	-	-	3,451,359
Total Funding Sources	\$1,860,681	\$1,158,275	\$286,500	\$215,412	\$ -	\$ -	\$3,520,868

Operating Budget Impact

Project	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
Tier 2 Projects	\$ -	\$ 528	\$ 539	\$ 550	\$ 559	\$ 571	\$ 2,747
Total Operating Impact	\$ -	\$ 528	\$ 539	\$ 550	\$ 559	\$ 571	\$ 2,747

Sewer Project Profiles

Tier 2 Sewer

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2013.

Scheduling: Varies

Project	Budget FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Total
SCADA Master Plan Program (U0009) *	\$ 875,000	\$ 625,000	\$286,500	\$215,412	\$ -	\$ -	\$2,001,912
HVAC Update at Reclaimed PS MCC (U0019)	69,509	-	-	-	-	-	69,509
US93 Boulder City Bypass Util Relocate (U0081)	891,172	393,212	-	-	-	-	1,284,384
Lake LV Lift Station Flood Wall (U0083)	25,000	140,063	-	-	-	-	165,063
Total Tier 2 Project Costs	\$1,860,681	\$1,158,275	\$286,500	\$215,412	\$ -	\$ -	\$3,520,868
Funding Sources:							
Wastewater - Improvement Bonds	\$ 69,509	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,509
Wastewater - Rehab & Replacement	1,791,172	1,158,275	286,500	215,412	-	-	3,451,359
Total Funding Sources	\$1,860,681	\$1,158,275	\$286,500	\$215,412	\$ -	\$ -	\$3,520,868
Operating Costs	\$ -	\$ 528	\$ 539	\$ 550	\$ 559	\$ 571	\$ 2,747

* Project shared between Water & Sewer

Long-Range Planning Overview

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Letter from the Mayor



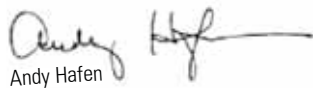
It is with great pleasure that I present to you the City of Henderson Strategic Plan for 2011 – 2013.

As the previous Strategic Plan draws to a close, I am very proud of our accomplishments in fulfilling our objectives. Our new plan enables us to continue to move the city forward in a strategic direction to become America's Premier Community, while focusing on the new opportunities Henderson faces as a result of our changing economic and financial circumstances.

We will build on our achievements and continue to foster a thriving and sustainable community. With input from our citizens, elected officials and city staff, we've identified goals to continue to meet the needs of our community while operating at the highest levels of efficiency. We are establishing measures for success that will keep us on track for the future and focused on our goals.

Henderson is known for having small town values with big city efficiencies. With a population that has grown to over 275,000 people, we have built a community that is nationally renowned for our outstanding quality of life. We continue to be recognized for our excellent parks and recreational amenities, master-planned communities, economic and educational opportunities, public safety, and outstanding levels of customer service.

We've grown to be Nevada's second largest city and we are proud that our residents choose to live, work, learn and play here. This new Strategic Plan builds on our great past and will guide us to even greater levels of success in our vision To Be America's Premier Community.


 Andy Hafen
 City of Henderson Mayor



Introduction



Did You KNOW...

Henderson was one of
only 92 communities
nationwide, and the
only one in Nevada,
to have twice received
recognition as
Playful City USA
by a nationwide
non-profit organization.

A Premier Community

Created as a small industrial town to produce magnesium during World War II, Henderson officially incorporated in 1953 and has since gained national recognition as one of America's premier communities. Twice named one of the top American cities in MONEY Magazine's annual "Best Places to Live" profile, the City continues to be recognized for premier parks and trails, public safety, infrastructure, master planned communities and economic opportunities. In a recent community survey, 95 percent of residents reported they are satisfied with the quality of life in Henderson, and 9 out of 10 residents responding to the same survey feel the strong sense of community the city has worked hard to create and maintain.

As the second largest city in Nevada, Henderson is known for excellence. The city of Henderson has become the largest full-service city in the state, providing residents with fire, police, paramedic, ambulance, sewer and water services. Henderson also maintains the lowest employee-to-resident ratio in Southern Nevada, along with one of the lowest city property tax rates.

As part of our commitment to providing outstanding quality of life for our residents, the City's Police, Fire and Ambulance Services, Parks and Recreation, and Building and Fire Safety Departments are all nationally accredited. Our well-designed communities are recognized nationally as family, kid and senior friendly. Senior facilities, recreation centers, parks, ball fields, trails, outdoor amphitheaters and other state-of-the-art venues dot the city and provide outstanding opportunities for residents and visitors alike to recreate and enjoy the beauty and diversity of the Henderson landscape.

With a business climate attractive as any in the nation, the city continues to bring world renowned business and economic centers to the community. In difficult economic times the city still maintains the highest bond rating of any municipality in the state and moving to Henderson was even listed as one of the "100 best money moves you can make" by MONEY Magazine.

The City continues a tradition of firsts, being home to the first municipal building in Nevada to earn the Leadership in Energy and Environmental Design (LEED) Gold certification – the North Community Police Station - with efficiencies including a renewable energy system that will offset approximately 30% of the facility's energy use. Henderson is committed to continuing that effort through the implementation of our Sustainability Action Plan to competitively position the City for future growth while preserving our quality of life for future generations.

We are a city committed to pursuing the highest levels of efficiency and customer service to create and sustain a premier quality of life for those residents and businesses that choose to call Henderson home.

Background to the Plan

Plan Objective

Henderson faces multiple, complex challenges, chief among them the parallel trends of rising population and service demands coupled with limited or even reduced financial resources. As our region continues to change and experience economic challenges, the City must chart a course and create a vision for our future that will ensure our financial viability as well as the incomparable quality of life that our citizens have come to expect.

This strategic plan is designed to chart that course, provide direction and focus, and serve as a means to assess and measure the City's operational performance against current and future service offerings. As the City advances, the plan will be continually assessed and adjusted to suit our changing environment and the needs of our citizens as well as aligning with economic reality.

Planning Process

Our new plan is clear and simple. It builds on the strengths of the City and encompasses our new Vision, a more explicit Mission, a set of refined Values and our new strategic goals. These goals, which are describing the "what" we will be doing, are underpinned with a cohesive set of business strategies to describe the "how" we will accomplish the goals.

The planning process started at the end of 2009. The Mayor, City Council, Appointed Officials and Department Heads collaborated through a highly participatory process designed to:

- Build on the City's successes and best practices from the previous strategic plan.
- Evaluate internal strengths and weaknesses and external opportunities and threats.
- Bring clarity and focus to the long term vision and core mission of the City.
- Re-establish a core set of organizational values and supporting behaviors to drive the actions of the employees.
- Determine the most important key results areas and core goals associated with achieving the City's mission.
- Develop the key business strategies for the organization to achieve the stated core goals.
- Develop tools and tactics to implement and communicate the key business strategies throughout the organization.

Participants

This strategic planning effort was led by the City Council and Appointed Officials. An executive sub-committee of senior staff was formed by the City Manager to spearhead and direct the effort of bringing all the components together. The department heads as well as key management staff were involved in developing a rich set of tools and tactics to support the key business strategies. Employee focus groups were established where a cross representation of the City's employees (some 200) were solicited for feedback at all levels of the plan. Special attention was focused on factors that would help or hinder implementation. In addition, residents gave input and suggestions via feedback cards submitted during the Mayor's State of the City address, online and at neighborhood meetings.



Did You KNOW...

In 2009, City staff responded to over 21,000 citizen inquiries through Contact Henderson, our online customer relationship management program.

Vision/Mission/Values/Goals

Strategic Planning is a cornerstone of effective public management. Our Strategic Plan serves as a foundation to achieve the City's vision and includes the following key elements:

Vision

To be America's premier community

Mission

Provide services and resources that enhance the quality of life for those who live, learn, work and play in our city.

Values

- **Service**
- **Teamwork**
- **Accountability**
- **Communication**
- **Integrity**

Goals

- **Safe Community**
- **Strong & Diverse Local Economy**
- **Vibrant Community**
- **Sustainable Practice & Development**
- **Organizational Excellence**

Living Our Values

Dedicated to public service, our employees are the foundation for our quality organization. As we strive to become America's premier community, we hold firm to these values:

We are dedicated to providing effective and timely customer service with courtesy and respect.

Service

We collaborate on common goals for the greater good of our community.

Teamwork

We take ownership of our decisions and responsibility for our actions.

Accountability

We share information and ideas in a clear, open and timely manner.

Communication

We are honest and trustworthy and committed to doing the right thing.

Integrity

Safe Community



Did You KNOW...

**Henderson Police
Volunteer program
logged more than
10,000 hours of
service to the
community in 2009.**

GOAL: Deliver programs and services that foster a safe community

The City is committed to providing the best public safety services and programs in partnership with our residents and businesses. This includes efficient emergency response, innovative technology, prevention programs, and coordination with other public safety agencies to ensure a safe, secure, and well-informed community.

Strategies

- Ensure emergency responses are timely and effective.
- Promote crime prevention and safety through programs and services.
- Prepare for disasters and public health threats or emergencies.
- Provide and maintain safe infrastructure (transportation, utilities, etc.).
- Ensure building safety and code compliance.
- Collaborate within the City, other organizations, and key stakeholders to develop and improve programs and services.

Highlights

- Streamlining dispatch communications for improved emergency response.
- Conducting state-wide emergency and disaster response exercises.
- Using cost recovery initiatives to staff new jail facility.
- Enhancing video surveillance capabilities to deter criminal activities.
- Pursuing Federal funding for neighborhood safety.

Strong & Diverse Local Economy

GOAL: Strengthen and diversify the economy of the City

The City is promoted as a destination for new residents, visitors and relocating businesses. Our local economy is enhanced through the pursuit of businesses that leverage local resources, improve intellectual advancement, and provide opportunities and stability for our citizens.

Strategies

- Foster local business expansions and start-up companies.
- Aggressively pursue international businesses.
- Maximize the economic potential of conventions and tourism.
- Develop educational partnerships.
- Execute a proactive business recruitment and job creation strategy with targeted industries.
- Pursue investment and development opportunities in our redevelopment areas.

Highlights

- Leveraging our federal land transition agreement with BLM to recruit targeted business and industry.
- Creating innovative incentives to promote redevelopment programs and assistance.
- Positioning Henderson as a national and international special events destination.
- Creating foreign company educational exchanges and programs to showcase our city's business climate.
- Assisting in creation of a new education collaborative with public and private colleges/universities.



Did You KNOW...

In 2009, 20 industrial and business service companies opened new or expanded existing operations, creating nearly 450 jobs and occupying over 410,000 square feet of business space; resulting in an estimated annual economic impact of over \$55 million.

Vibrant Community



Did You KNOW...

Over 30,000 residents participated in more than 50 performing arts and educational programs in 2009.

GOAL: Support and enhance a vibrant community to enrich the lives of our citizens

Our residents experience a vibrant and rewarding sense of community. Our well-designed city offers recreation, cultural arts, open space, and healthy lifestyle opportunities which are critical components to preserving our community fabric and exceptional quality of life.

Strategies

- Support and expand diverse recreational activities, park amenities, and learning opportunities.
- Partner with service providers to promote healthy living and activities.
- Strengthen and provide accessibility to art and cultural programs.
- Collaborate with community partners to better serve our residents.
- Promote and increase opportunities for citizen engagement.
- Support neighborhood enhancement efforts.
- Promote balanced land-use design, development and investments.

Highlights

- Identifying alternative funding to enhance parks and recreational amenities.
- Enhancing access to arts, culture, and educational opportunities (i.e. Space & Science Center, Museums).
- Developing neighborhood leaders through programs and partnerships.
- Expanding educational program opportunities (i.e. APPLE reading program).
- Enhancing transportation access along Boulder Highway (i.e. ACE transit line).

Sustainable Practices & Development

GOAL: Promote and incorporate practices, policies, & procedures that support sustainability

The City takes a progressive approach to environmental issues as it looks to promote a more sustainable future. We are committed to the protection of our natural resources and lead by example in the sustainable operation of our facilities and services. The City fosters an ethic of conservation and stewardship throughout our community.

Strategies

- Foster sustainable communities.
- Exhibit leadership in sustainable practices in City operations and services.
- Protect water and air quality.
- Promote responsible stewardship of our diverse habitats and open space.
- Ensure the development of environmentally friendly urban design.

Highlights

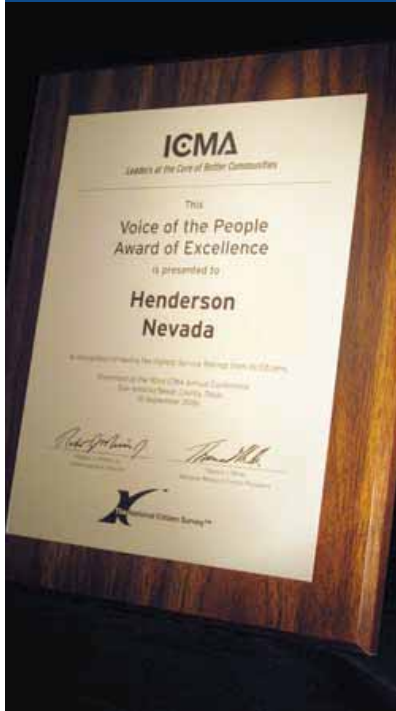
- Supporting programs to increase residential and commercial energy efficiency.
- Partnering with the local waste provider to implement a single container system for recycling.
- Providing incentives to encourage the use of renewable energy (i.e. sun, wind, and geothermal).
- Adopting green building standards for all new and renovated city facilities.



Did You KNOW...

The street light retrofit program replaced over 25,000 street lights with energy efficient lights using 30-60 percent less energy and saving the city more than \$800,000 annually in energy costs.

Organizational Excellence



Did You KNOW...

For 27 years, the city has earned the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for its financial reporting.

GOAL: Attain the highest levels of organizational excellence

The City ensures the public trust by providing the most effective and efficient services. Excellence in public service is achieved through our commitment to citizen involvement, innovation, continual improvement and achieving meaningful results. To be the premier community we commit to delivering exceptional service to the community we serve.

Strategies

- Exhibit leadership in government effectiveness and collaboration.
- Demonstrate exemplary and sustainable financial performance.
- Sustain a culture of continuous improvement.
- Build and maintain essential infrastructure.
- Execute innovative workforce initiatives.
- Ensure accountability and transparency in our actions.
- Increase citizen satisfaction and strengthen our citizen involvement initiatives.
- Leverage technology to improve and enhance performance.
- Improve our occupational safety practices.
- Continue to refine and enhance the content and implementation of the City's strategic plan.

Highlights

- Integrating a financial recovery plan into the 5-year financial plan.
- Establishing city-wide customer service standards for consistent delivery of services.
- Implementing a strategically aligned employee performance program.
- Enhancing customer access to online information and services by leveraging new advancements and social media outreach tools.
- Increasing number of nationally accredited departments.

Where We Go From Here...

Plan Implementation

- Communicate the plan with employees, stakeholders and the public.
- Revise and complete departmental plans to align with our Strategic Plan.

Managing for Results

- Quarterly progress review by our executive management team.
- Semi-annual report to the city council and as well as our top managers.
- Annual progress report to our citizens.
- Survey our residents to assess our progress.
- Align employee evaluation process with the strategic plan to support the new goals and values.



Contact Information:

**City of Henderson
City Manager's Office
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(702) 267-2080**

www.cityofhenderson.com

“We will build on our achievements and continue to foster a thriving and sustainable community. This new Strategic Plan builds on our great past and will guide us to even greater levels of success in our vision To Be America’s Premier Community.”

Andy A. Hafen
City of Henderson Mayor



Market Environment

Economic Analysis

At the time of this writing, the U.S. economy is displaying signs of stability and has shown signs of slow growth over the past couple of years since coming out of the deepest recession since World War II. What makes this more impressive, is that the U.S. economy was able to achieve these results despite weak International economic conditions, specifically a mild European recession and slowing Asian economies. Even with these negative headwinds, U.S. Gross Domestic Product (“GDP”) has been able to produce 11 quarters of consecutive growth. U.S. stock market returns for the S&P 500, a barometer for the overall economy, were flat in 2011 and up over 4% year to date through May 2012, further proof of a slow, but stable economic environment.

Gross Domestic Product

According to the Bureau of Economic Analysis, Real GDP, the output of goods and services produced by labor and property located in the United States, increased at an annual rate of 2.2% in the first quarter of 2012. The positive increase in GDP for the first quarter of 2012 extends the trend of consecutive quarters of GDP growth to 11 (from the third quarter 2009 to the first quarter of 2012). The increase in real GDP in the first quarter primarily reflected positive contributions from personal consumption expenditures, exports, private inventory investment, and residential fixed investment that were partly offset by negative contributions from federal government spending, nonresidential fixed investment, and state and local government spending. Imports, which are a subtraction in the calculation of GDP, increased. The deceleration of GDP in the first quarter primarily reflected a deceleration in private inventory investment and a downturn in nonresidential fixed investment that were partly offset by accelerations in personal consumption expenditures and in exports.

Projected growth of U.S. Real GDP for 2012 and 2013 is estimated to be 2.5% and 2.8% respectively. Assuming these projections, U.S. Real GDP is on pace to close 100% of the gap from the pre-recession peak 4 years after trough (second quarter 2013).

Employment

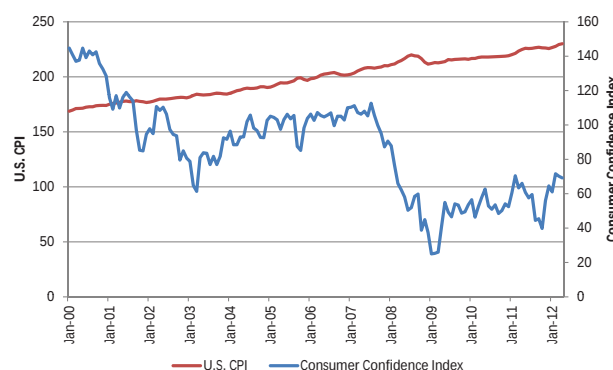
National unemployment, which was at 9.0% in April, 2011, decreased to 8.1% in April 2012, thereby reflecting an improving U.S. job market.

The local employment market also showed signs of improvement during the first quarter of 2012 with Nevada’s unemployment rate dropping to 11.7% in April, down from 13.6% in the same period in the prior year. This marks the first time Nevada’s unemployment rate has fallen below 12% in nearly three years. The Nevada Department of Employment Training and Rehabilitation (DETR) reported that unemployment rates were down in each of Nevada’s three metropolitan statistical areas from prior year levels. Although improving, unemployment rates remain relatively high ranging from 11.8% in Carson City to 11.4% in Reno-Sparks. In the Las Vegas MSA (“Metropolitan Statistical Area”), the unemployment rate fell to 11.6% in April, down from 12.0% in March. Las Vegas has added 4,600 jobs since April of 2011 for a year-over-year employment growth rate of 0.6%.

Consumer Confidence

The Conference Board’s Consumer Confidence Index registered a reading of 64.9 in May 2012, compared to a reading of 68.7 in April 2012 and a reading of 60.8 in May 2011. On May 29, 2012, Lynn Franco, Director of the Conference Board Consumer Research Center stated: “Consumer Confidence fell in May, following

Consumer Confidence Index



a slight decline in April. Consumers were less positive about current business and labor market conditions, and they were more pessimistic about the short-term outlook. However, consumers were more upbeat about their income prospects, which should help us sustain spending.”

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.

On a seasonally adjusted basis, the Consumer Price Index was unchanged in April, as it was in March. Over the last 12 months, the index increased 2.3%. The energy index, which had risen in each of the three previous months, declined in April on a seasonally adjusted basis and offset increases in the other major indexes. The gasoline index fell 2.6% in April and

accounted for most of the decline in energy, though the indexes for natural gas and fuel oil decreased as well. The food index rose in April as five of the six major grocery store food group indexes increased.

The Producer Price Index (PPI) for finished goods fell 0.2% in April.

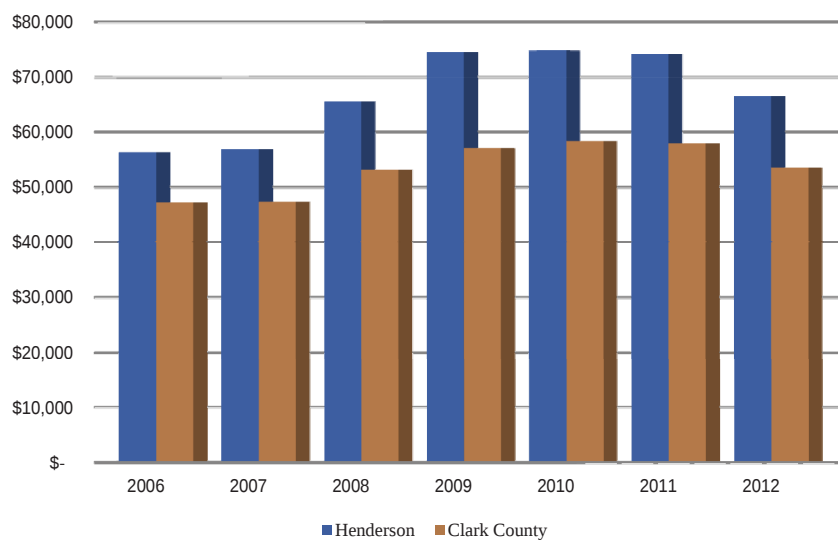
Interest Rates

At its April 2012 meeting, the Federal Reserve, via the Federal Open Market Committee (“FOMC”), maintained a target range for the federal funds rate of 0 to ¼ % and currently anticipates that economic conditions, including low rates, of resource utilization and a subdued outlook for inflation over the medium run, are likely to warrant exceptionally low levels for the federal funds rate at least through late 2014.

Median Buying Income

The median household buying income in Henderson continues to outpace the rest of Clark County. According to the 2012 Las Vegas Perspective, the Median Household Income for Henderson is \$66,452 compared to \$53,472 for the rest of Clark County.

Median Household Income



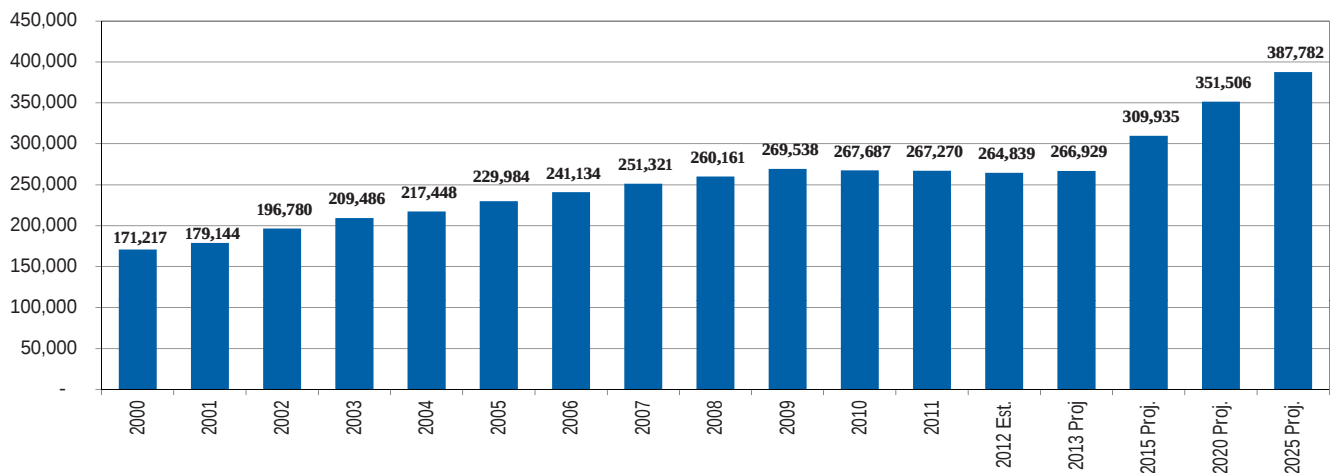
Source: Las Vegas Perspective, Nevada Development Authority. Henderson statistics are derived from the Perspective Zip Code profiles. Note: Zip Codes with too few housing units are not reported.

Population

Clark County saw a small population decrease in 2011. According to population estimates made by the Nevada state demographer, the population in Clark County fell to 1,967,722 in 2011. This reflects a slight population decrease of 0.1% over the 2010 figure of 1,968,831. In 2012, we expect growth of 0.9% and an increase slightly to 1.2% in 2013. This would bring Clark County's population to 1,988,000 in 2012 and 2,012,000 in 2013.

Henderson's population is estimated at 266,929 for July 1, 2012, a 1.2% increase over July 2011. For Henderson, positive growth, albeit modest growth, is anticipated in the short term.

Total Population



Lake Las Vegas

Gaming & Tourism Indicators

The Southern Nevada tourism sector is experiencing a nice rebound since the U.S. recession officially ended back in 2009. Clark County visitor volume during the first quarter of 2012 was up 3.6% over the same period in 2011. In addition, total passengers through McCarran Airport and average daily traffic counts on all major highways for the first quarter in 2012 increased by 3.0% and 0.5% respectively over the same period in 2011. Gaming revenue for the Las Vegas Strip \$72 million and above segment (representing 23 properties) was up 5.2% during the first quarter of 2012 compared to the first quarter of 2011. Additional proof of a robust turnaround in the gaming industry can be gleaned from looking at gaming volume: the combination of slot handle and table game drop figures for the Las Vegas Strip \$72 million and above segment (see chart below). This data shows that visitors wagered 9.8% more during the first quarter in 2012 than during the first quarter of 2011, more than double the increases reflected in visitor volume and gaming revenue statistics.

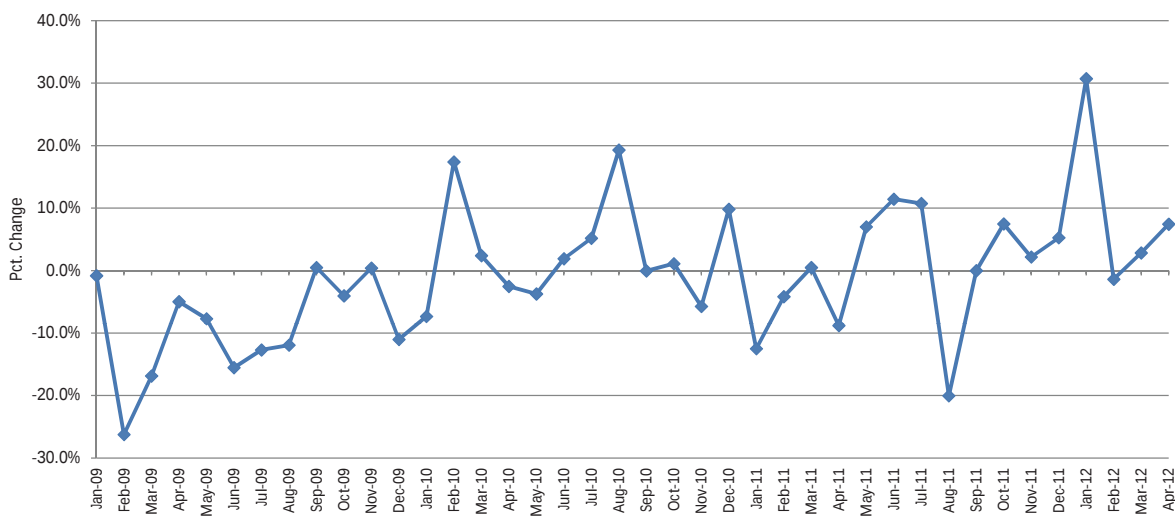
For Henderson, the tourism sector remained relatively weak through the first quarter of 2012 as reflected by the visitor volume. Visitor volume during the first three months of 2012 was down 7.2% over the same period in 2011. Henderson lodging statistics for February and March 2012 were not complete at the time of this writing. However, Henderson citywide occupancy and ADR ("Average Daily Rate") for January 2012 was

64% and \$94.40 respectively. These figures reflect an increase of 6.9 percentage points in occupancy and an increase of \$16.81 in ADR over January 2011. Although these figures do not suggest a trend, they do point to a potentially strong rebound in the Henderson lodging sector in the short term.

Henderson gaming activity remained flat during the first quarter of 2012. Using the Boulder Strip sub-market (representing 34 properties) as a surrogate for Henderson gaming activity, gaming win was up 2.5% during the first quarter of 2012 compared to the first quarter of 2011. The total amount wagered, based on table game drop and slot handle, was up 3.8%. On a comparative basis, gaming win and gaming volume figures for the Boulder Strip are lagging behind the Las Vegas Strip for the first quarter of 2012. These figures indicate that gaming activity in the Henderson locals market continues to be negatively impacted by a struggling Southern Nevada economy while visitors from other, less impacted areas of the country, appear to be displaying higher levels of consumer confidence and discretionary income.

Construction activity in the Southern Nevada tourism industry remains relatively weak, especially when compared to historical levels. Having said this, approximately 1,227 and 1,000 rooms have been added in 2011 and 2012 respectively, which may be low for Las Vegas standards but is still significant, especially when compared to most other lodging markets. The main driver of the new room inventory in 2011 was the

Gaming Volume
Las Vegas Strip \$72 million and above



re-opening of the Plaza Hotel, located in Downtown Las Vegas with 1,003 rooms. This gain was offset by the closure of 1,720 rooms at the Sahara Hotel located on the North End of the Las Vegas Strip. In 2012, the new room inventory was driven primarily by the opening of 668 rooms at the Octavius tower located at Caesars Palace.

Southern Nevada Housing

The Case-Shiller index is a widely recognized measure of housing prices. The index uses prices from repeat sales, which more accurately captures quality than a more commonly used measure, such as median home prices. According to the Case-Shiller index, housing prices in the Las Vegas metropolitan area stopped falling in February 2012. Although it is possible that this may not be the end of the downward trend, it is still significant in that we are no longer seeing rapid declines in housing prices. In 2011, housing prices in Clark County were at 1997 levels.

Although residential sales have begun to rise, the real estate market has a substantial overhang of residential and commercial property (i.e. shadow inventory). There will need to be substantial growth in real estate demand before real estate prices can show strong gains.

Despite the negative housing conditions, the current environment of low housing prices may be a key driver in helping the Las Vegas economy grow. According to the Housing Opportunity Index, which considers both price and income, Nevada housing is more affordable than the national average.

Conclusion

Economists from CBER (UNLV's Center for Business and Economic Research) believe the Southern Nevada economy is in the second year of a modest recovery. Because the Southern Nevada economy is heavily dependent on tourism, the outlook is tied to the growth of the U.S. and western states' economies. The national economy is on a path for a gradual acceleration of economic growth. As the recoveries in the U.S. and western states' economies advance, they will stimulate Southern Nevada tourism.

Based on local economic indexes and an assessment of national and regional trends, CBER believes that the Southern Nevada economy will continue to see improvement in 2012 and 2013. The gains are expected to be stronger in the second half of 2012 than in the first, and the gains in 2013 are expected to be stronger than in 2012.

According to CBER, visitor volume and gaming revenue are expected to both rise. In recent years, the gains in gross gaming revenue have not kept pace with visitor volume. In 2012 and 2013, the gain in gross gaming revenue is expected to be similar to those in visitor volume.

In terms of population growth, it is expected to be moderate over the next few years and is not expected to be a driver of economic growth as it was throughout much of Las Vegas' history. Rather, economic growth will drive population growth for the next few years.

Southern Nevada Economic Indicators

Indicator	2012 Estimate	2013 Estimate
Employment	818,808	833,546
Housing unit permits	5,326	5,885
Gross gaming revenue (millions)	\$ 9,564	\$ 9,932
Total personal income	\$ 75,277	\$ 78,062
Population	1,988,000	2,012,000
Visitor volume	43,766,513	45,473,407
Number of hotel rooms	151,861	152,317

Source: UNLV Center for Business and Economic Research



Lake Las Vegas

Local Demographics

Henderson Zip Code								
	89002	89011	89012	89014	89015	89044	89052	89074
Population	33,181	22,816	29,385	38,614	39,074	15,686	51,535	47,434
Household Income								
Under \$15,000	5.4%	8.0%	5.5%	6.1%	11.3%	5.5%	5.9%	5.4%
\$15,000 - \$24,999	6.1%	8.8%	5.5%	8.7%	9.4%	3.6%	3.9%	7.3%
\$25,000 - \$34,999	6.8%	10.5%	9.3%	12.5%	8.9%	7.9%	7.6%	8.1%
\$35,000 - \$49,999	10.2%	14.9%	13.1%	17.7%	16.8%	14.3%	12.3%	12.8%
\$50,000 - \$74,999	25.3%	25.1%	23.0%	22.8%	22.1%	14.4%	17.0%	21.3%
\$75,000 - \$99,999	20.4%	15.0%	16.4%	12.7%	14.3%	16.0%	16.7%	15.4%
\$100,000 - \$149,999	19.1%	11.1%	17.1%	12.0%	13.1%	21.4%	20.5%	17.8%
\$150,000 - \$199,999	4.5%	3.5%	4.9%	4.0%	2.3%	7.5%	8.3%	5.4%
\$200,000 and Over	2.3%	3.1%	5.1%	3.6%	1.9%	9.4%	7.7%	6.5%
Median Household Income	\$70,367	\$56,724	\$66,959	\$54,512	\$54,003	\$81,658	\$79,186	\$68,206
Age of Adults								
Under 18	27.9%	25.8%	23.6%	22.7%	28.4%	18.4%	23.2%	22.9%
18 to 24	8.7%	8.6%	6.6%	10.3%	9.3%	4.2%	6.3%	9.0%
25 to 34	13.9%	14.4%	12.1%	17.7%	15.4%	9.2%	12.3%	14.7%
35 to 44	14.7%	14.3%	16.4%	14.6%	12.9%	13.0%	16.1%	13.8%
45 to 54	13.9%	13.6%	12.7%	14.0%	12.8%	11.8%	13.2%	15.6%
55 to 64	11.3%	11.8%	12.3%	11.1%	9.9%	22.8%	14.3%	12.3%
65 and Over	9.7%	11.4%	16.4%	9.6%	11.3%	20.8%	14.6%	11.8%
Housing Units								
Occupied	11,399	8,469	11,728	15,578	14,135	7,089	21,212	18,517
Total	12,191	10,078	12,790	16,898	15,566	7,763	23,014	20,222
Type of Dwelling								
Single Family	81.9%	57.6%	71.1%	42.9%	70.3%	94.0%	75.1%	66.6%
Condominium	6.4%	10.6%	6.5%	14.7%	2.8%	0.2%	9.0%	9.5%
Townhouses	6.2%	12.8%	7.3%	8.4%	3.3%	4.7%	2.9%	8.5%
Plexes (2-4 units)	0.0%	1.0%	0.0%	0.5%	2.3%	0.0%	0.4%	0.0%
Mobile Homes	2.6%	2.0%	0.0%	0.1%	4.5%	1.2%	0.0%	1.8%
Apartments	2.9%	16.1%	15.2%	33.3%	16.9%	0.0%	12.5%	13.6%

Source: 2012 Las Vegas Perspective



Financial Trends

Introduction

The City of Henderson maintains a forecast of the financial condition of the City's major operating funds over a five-year horizon. It is an invaluable tool used to assist the City Council, City Manager, and department heads in developing long-range strategies & tactics to be included in their Performance Budget and, ultimately, in formulating budget requests.

The long-range forecast is updated on a continual basis and is used to evaluate the current status of citywide short and long-range goals and objectives, and to make predictions about how future events and circumstances may affect the City's financial stability. Forecasting is one of the most powerful tools the City has available to help make informed financial decisions that will ensure the City's future vitality and economic stability.

Forecast Methodology

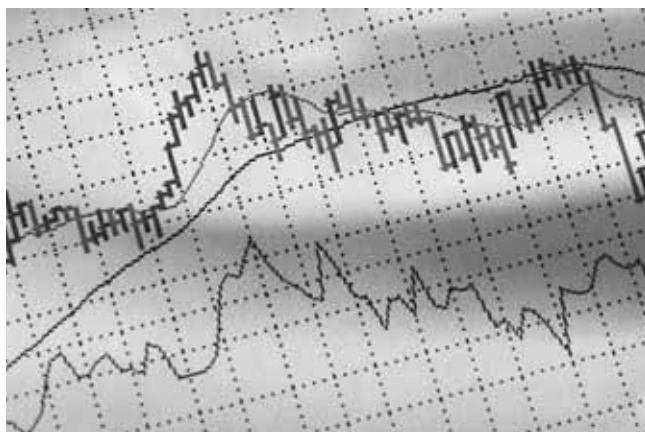
Forecasting, as represented in this analysis, refers to the estimating of future values of revenues and expenditures. It provides an estimate of how much revenue will be available, and the resources required to meet current service levels and programs over the forecast period. These estimates are fine-tuned 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, 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. In contrast, revenue from building permits and plan review are tied to the expected trends in development. Other revenues, such as those from recreation services, are linked to



Henderson's expected population changes and economic factors. By identifying and 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, the City is estimating the maintenance of existing services in the current 5-Year plan. Consensus forecasts are related to general inflation for certain expenditure categories (such as fuel and utilities). Inflation factors are used that reflect the historical rate of price inflation in these categories relative to overall inflation.

Economic Challenges

If a prolonged economic downturn occurs, and annual revenues are unable to support the costs of essential services, the City will consider several options. These options would include increasing revenues from existing sources such as property taxes, or creating new taxing sources, and/or service reductions.

A city's ability to generate revenue or create new revenue sources is limited by social and economic conditions, state statutes, City Council policy, and public sentiment, which is increasingly being manifested in the form of voter led ballot initiatives. Municipal tax rates and bonding (borrowing) capacity are also limited by state law and require citizen support and/or voter approval. Revenues generated from funds such as water and sewer must be used only for legally specified

purposes. Therefore, most of the City's operating costs are paid for from General Fund revenues. Many City departments rely exclusively on General Fund revenues to finance their operating costs, and most departments receive at least some financial support from the General Fund.

Forecast Assumptions

The City's approach to forecasting in general is to apply a conservative philosophy that will produce the long-term goals of not overstating revenues 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 include the assumptions relating to major revenues and expenditures for the various funds based on the current political and economic environment.



The District Shopping Area

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), contract prisoner revenue, 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:

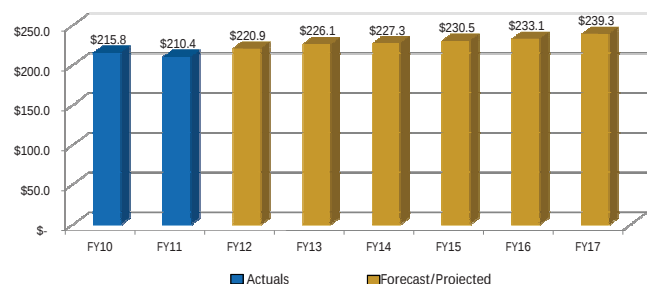
Proceeds of Capital Lease

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.

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



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.

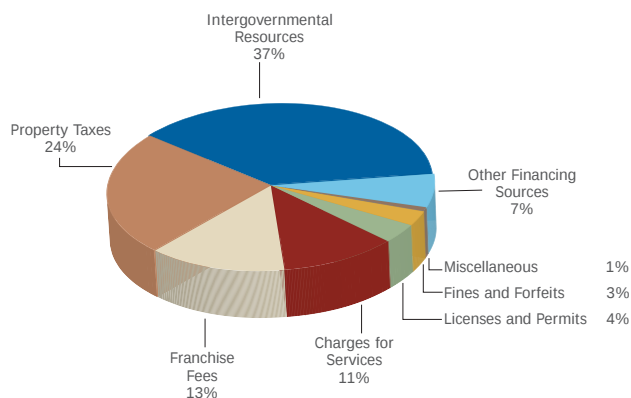
The graph on the previous page shows the historical trends and projections for General Fund resources. Fiscal Year 2012 represented the first time the City has seen growth in General Fund resources since Fiscal Year 2008.

By Fiscal Year 2013, General Fund revenues and Other Financing Sources are estimated to reach \$226.1 million, a \$5.2 million increase over Fiscal Year 2012 revenues. Also included in Fiscal Year 2013 and beyond are transfers in from other City operating funds. It is anticipated that under expenditures, and the implementation of cost saving measures along with other revenue changes will reduce the reliance on these transfers or even make them unnecessary in future years.

The major sources that make up the General Fund revenues and Other Financing Sources for Fiscal Year 2013 include: Intergovernmental Resources (37%), Property Taxes (24%), Franchise Fees (13%), Charges for Services (11%), Licenses and Permits (4%), Fines and Forfeits (3%), Misc. (1%), and Other Financing Sources (7%).

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

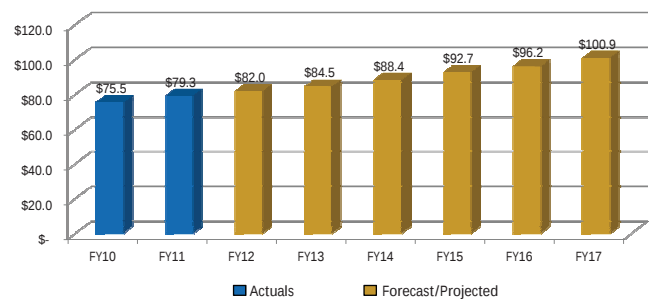
FY 2013 General Fund Resources by Source



Intergovernmental Resources

Intergovernmental Resources for Fiscal Year 2013 are expected to total \$84.5 million, or 37% 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 (\$81.2 million), County Gaming License Fees (\$.7 million), a Motor Vehicle Fuel Tax (\$1.9 million), and Payment in lieu of taxes (\$0.7 million). The Consolidated Tax is the most significant source and is made up of six different components: Basic City-County Relief Tax (BCCRT), Supplemental City County Relief Tax (SCCRT), Cigarette Tax, Liquor Tax, Real Property Transfer Tax, and a Motor Vehicle Privilege Tax.

Intergovernmental Resources (in millions)



Property Taxes

Property tax revenue for Fiscal Year 2013 is expected to total \$54.9 million, or 24% of the total General Fund revenue and Other Financing Sources. Property tax revenue has experienced a decrease due to the continued declines in assessed valuation.

For Fiscal Year 2013, the General Fund portion of the tax rate is made up of three components, an operating rate of .3273, a .231 voter approved public safety tax override, and a .12 voter approved override for Parks and Recreation that is now being directly recorded into the General Fund. The City of Henderson property tax rate continues to be one of the lowest rates in the State of Nevada.

The entire Las Vegas Valley has experienced a drop in assessed valuation in the past three consecutive fiscal years. At this time we are projecting modest growth for the next several years. Legislation currently in

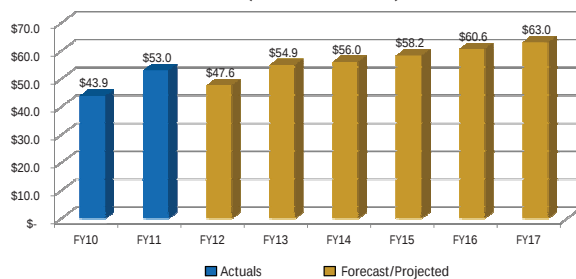
place limits the growth on the tax bills of residents and businesses.

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.

Due to the decreases in assessed valuation, the abatement is nearly zeroed out. The law will affect future growth in revenue as assessed values start to increase.

Property Taxes (in millions)



* Starting in FY2011, General Fund Property Tax includes SCCRT loss previously recorded in the Municipal Facilities Fund.

**Starting in FY2013, includes 12 cent voter approved override for Parks and Rec. now being recorded directly into the General Fund

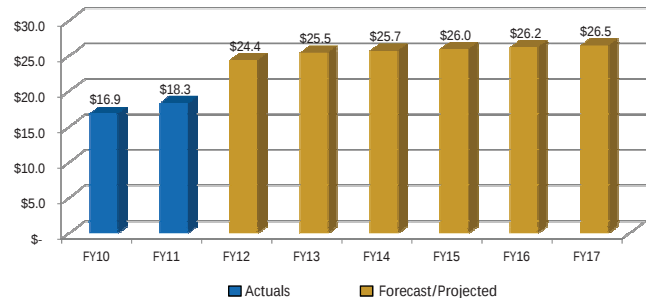
Charges for Services

Charges for Services for Fiscal Year 2013 are expected to total \$25.5 million, or 11% 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. Charges for services has risen mainly as a result of the opening of the Detention Center expansion

which allows the city to increase the population of contract prisoners from other jurisdictions.

Charges for Services (in millions)

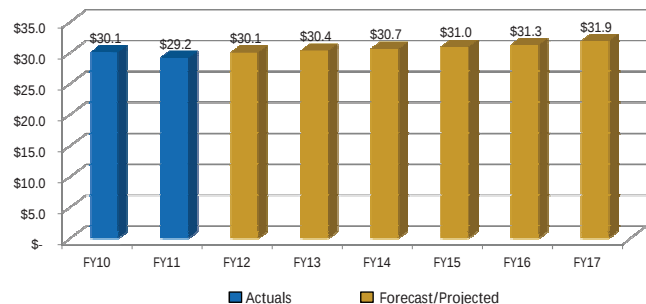


Franchise Fees

Franchise fees for Fiscal Year 2013 are expected to total \$30.4 million, or 13% of the total General Fund revenue. They are collected from public utility companies and include electricity, natural gas, phone, cable, sanitation, water and wastewater. The fees are based upon designated percentages of gross receipts pursuant to each firm's respective franchise agreement. City Franchise fees have experienced slight declines over the past years and are expected to remain relatively steady.

In past 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.

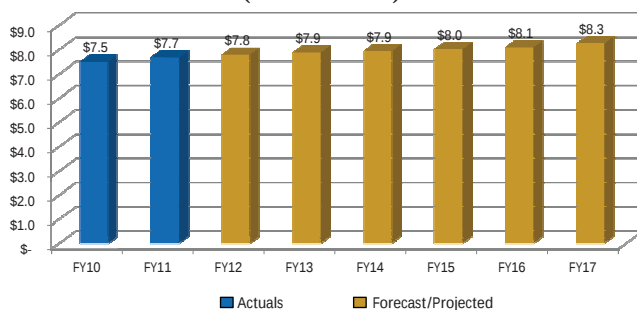
Franchise Fees (in millions)



Licenses and Permits

Licenses and permits for this fiscal year are expected to total \$7.9 million, or 4% 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. Permits are expected to show moderate growth over the next five years.

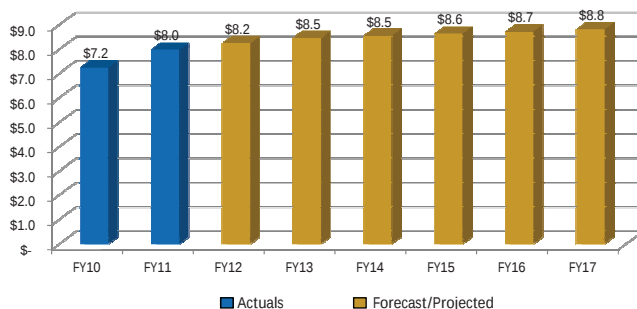
**Licenses and Permits
(in millions)**



Fine, Forfeits, and Miscellaneous

Fines, Forfeits, and Miscellaneous for Fiscal Year 2013 are expected to be \$8.5 million, or 3% of the total General Fund revenue and Other Financing Sources. This category includes fines and forfeitures for a full range of violations of State and City codes, interest income, and miscellaneous developer contributions and reimbursements. This revenue varies between years due to the fact that the reimbursements are not included in the budget. The revenues are expected to increase by approximately 4% over the next five years.

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

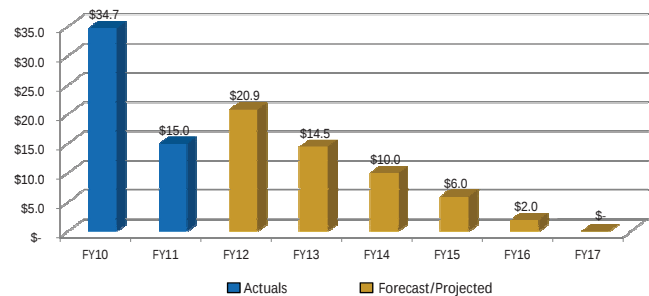


Other Financing Sources

Other Financing Sources for Fiscal Year 2013 are expected to total \$14.5 million, or 7% of the total General Fund revenue and Other Financing Sources. Prior to FY 2013, approximately \$10 million of this revenue source was 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.

Other Financing Sources also includes transfers in from the Municipal Facilities Fund and City Shop Fund. This represents the use of capital funds redirected to City operations. It is anticipated that under-expenditures and the implementation of other cost saving measures will decrease the need for such transfers.

**Other Financing Sources
(in millions)**



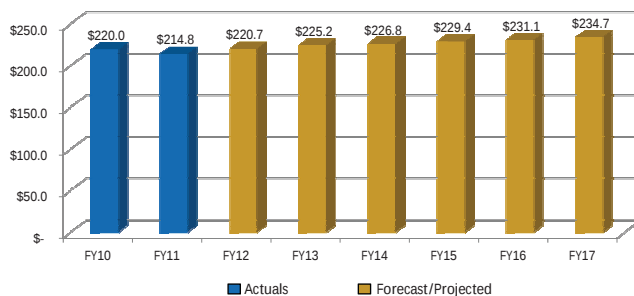


Operating Expenditures

The City's future will be shaped by the continued refinement of citywide goals & strategies of the citizens, Mayor and Council, and management identified through their planning process. The identification of these priorities 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. The city has implemented measures to mitigate future cost increases as evidenced by the flat projected trend of expenditures

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



The scope of this analysis examines the operational impacts of economic changes 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.

Expenditure Categories & Functions

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
 City Attorney's Office
 City Clerk's Office
 Building Maintenance
 Community Development
 Finance
 Human Resources
 Information Technology
 Miscellaneous (City-wide)

Judicial

Municipal Court
 City Attorney-Criminal
 City Manager-Court Programs

Public Safety

Fire
 Police
 Building Inspection

Public Works

Paved Streets
 Street Lighting
 Flood Control
 Public Works General

Culture and Recreation

Parks Maintenance
 Recreation

Community Support

Economic Development
 Neighborhood Services

General Fund Expenditures by Category

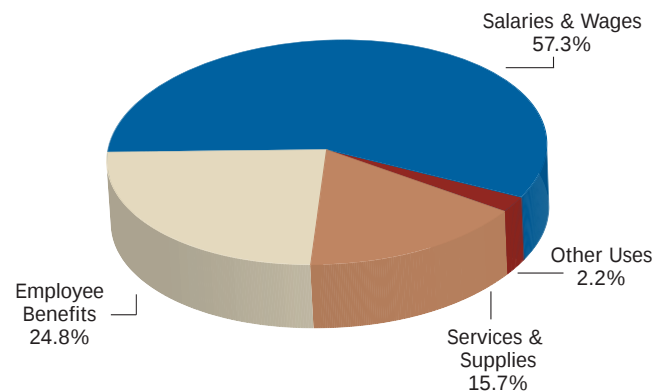
The major expenditures that make up the General Fund for Fiscal Year 2013 include Salaries and Wages (57%), Employee Benefits (25%), Services and Supplies (16%), and Other Uses (2%). A description of each expenditure category, as well as a discussion of the outlook over the next five years follows.



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 2013 is expected to total \$184.8 million, or 82% 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 and Other Uses by Category



The City has built strong working relationships with our represented groups. Working together, we have developed strategies to get through the current economic downturn. The represented groups have made contract concessions over the past 3 years. Currently, there are no contractual cost of living increases for any employees planned through Fiscal year 2014.

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 \$35.5 million, or 16% of the total General Fund expenses and Other Uses. This category encompasses all operating expenditures including supplies, utility costs (electricity, water, natural gas, refuse, and sewer), contracted services, and equipment rental and repair. Utility expenses continue to increase and are adjusted for the new rate increases effective during Fiscal Year 2013.

Capital Outlay

Capital Outlay is not budgeted in the General Fund during Fiscal Year 2013. This category represents new and replacement equipment for General Fund operations. Any expenditures in Fiscal Year 2013 would be from Budget Authority carried over from Fiscal Year 2012.



Other Financing Uses

Other Financing Uses for Fiscal Year 2013 are expected to total \$5.0 million, or 2% of the total General Fund expenses and Other Financing Uses. This amount represents a transfer to the Engineering Fund (\$2.1 million), Development Services Fund (\$1.0 million), and Debt Service Fund (\$1.9 million).

Capital Improvement Program Impacts

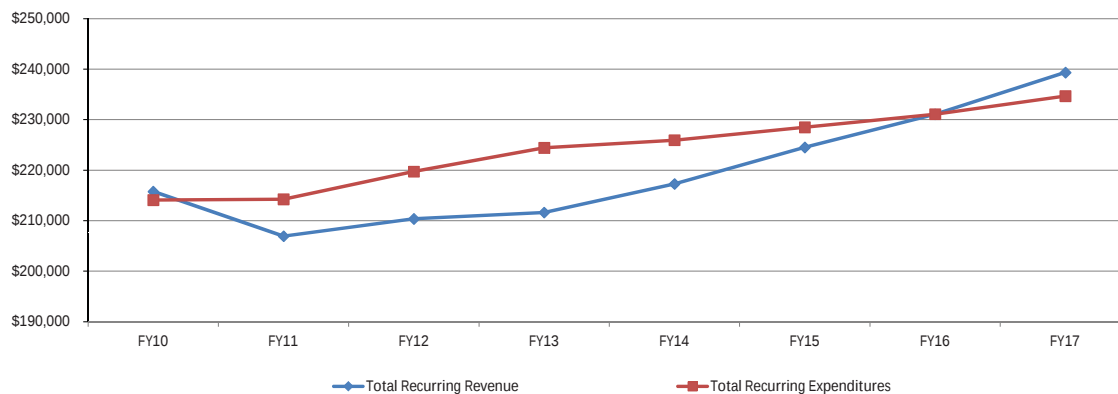
We have included the incremental impacts of the new facilities and services in the projection models, as well as the continued growth of the City's expenditure base. For additional information see the Capital Improvement (CIP) Section of this document.

Recurring Revenue Versus Recurring Expenditures

The City's forecasting model continues to evaluate the relationship between recurring revenues and recurring expenditures, as evidenced on the table on the following page. The forecast horizon includes a matching of two variables, allowing the City to maximize available resources to provide services. Salaries and wages are projected at current levels. Due to the hiring freeze, savings from employee attrition will occur throughout the 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



	FY10 Actual	FY11 Actual	FY12 Forecast	FY13 Budget	FY14 Projected	FY15 Projected	FY16 Projected	FY17 Projected
Recurring Revenue (\$000)								
Property Taxes	\$43,870	\$52,989	\$47,568	\$54,898	\$55,996	\$58,236	\$60,565	\$62,987
Franchise Fees	30,110	29,211	30,058	30,381	30,685	30,992	31,302	31,928
Licenses & Permits	7,501	7,683	7,790	7,890	7,937	8,016	8,096	8,258
Intergovernmental	75,463	79,252	81,980	84,544	88,403	92,675	96,157	100,865
Charges for Services	16,879	18,346	24,367	25,463	25,718	25,975	26,235	26,497
Fines, Forfeits, & Misc	7,236	7,984	8,247	8,458	8,543	8,628	8,714	8,801
Other Financing Sources	34,723	11,475	10,368	-	-	-	-	-
Total Recurring Revenue	\$215,783	\$206,939	\$210,377	\$211,634	\$217,281	\$224,522	\$231,069	\$239,336
Recurring Expenditures (\$000)								
Salaries and Wages	\$122,118	\$123,913	\$127,974	\$128,867	\$129,970	\$131,270	\$132,582	\$134,571
Employee Benefits	50,281	52,014	53,265	55,898	56,457	57,021	57,592	58,456
Services & Supplies	30,068	26,918	31,762	34,713	34,557	35,249	35,954	36,673
Capital Outlay	-	212	32	-	-	-	-	-
Other Financing Uses	11,623	11,211	6,695	4,955	4,967	4,967	4,967	4,967
Total Recurring Expenditures	\$214,090	\$214,268	\$219,728	\$224,433	\$225,951	\$228,507	\$231,095	\$234,666
Current Surplus/(Deficit)	\$ 1,693	\$ (7,329)	\$ (9,351)	\$ (12,799)	\$ (8,670)	\$ (3,985)	\$ (26)	\$ 4,669
Non-Recurring Revenue (\$000)								
Proceeds of Capital Lease	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Sale of Fixed Assets	2	5	-	-	-	-	-	-
One-Time Transfers	-	3,500	10,500	14,500	10,000	6,000	2,000	-
Non-Recurring Expenditures (\$000)								
Salaries & Wages (Attrition)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Other Financing Uses	-	-	-	-	-	-	-	-
Services & Supplies	1,205	500	1,000	750	850	900	-	-
Capital Leases	-	-	-	-	-	-	-	-
One-Time Transfers	3,652	-	-	-	-	-	-	-
Capital Outlay	1,006	-	-	-	-	-	-	-
Total All Revenue	\$215,785	\$210,444	\$220,877	\$226,134	\$227,281	\$230,522	\$233,069	\$239,336
Total All Expenditures	\$219,953	\$214,768	\$220,728	\$225,183	\$226,801	\$229,407	\$231,095	\$234,666
Total Surplus / (Deficit)	\$ (4,168)	\$ (4,324)	\$ 149	\$ 951	\$ 480	\$ 1,115	\$ 1,974	\$ 4,669
Fund Balance - Beginning	\$ 24,988	\$ 20,820	\$ 16,496	\$ 16,644	\$ 17,595	\$ 18,076	\$ 19,191	\$ 21,165
Fund Balance - End	\$ 20,820	\$ 16,496	\$ 16,644	\$ 17,595	\$ 18,076	\$ 19,191	\$ 21,165	\$ 25,834

Water & Sewer Forecast

The City of Henderson provides water and sewer services to approximately 265,000 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**

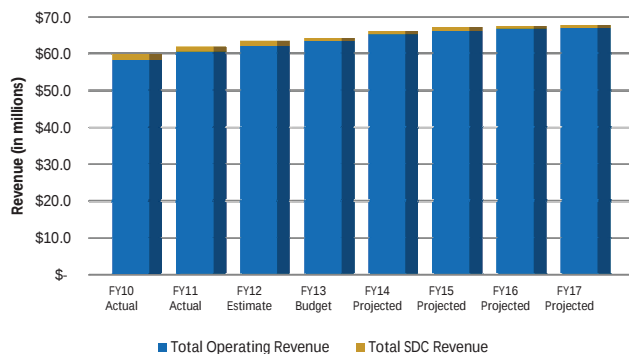
Operating Funds

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 94% of the total water operating fund revenue.

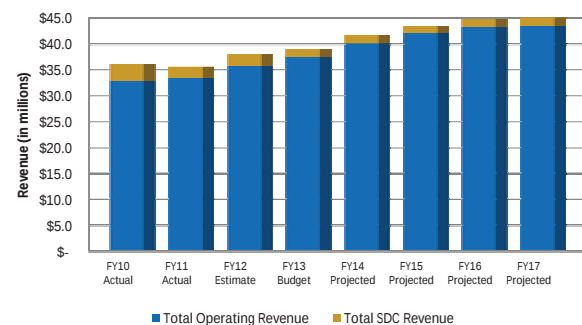
Based on growth projections, total water operating revenue is forecasted to increase from \$63.3 million in Fiscal Year 2013 to \$66.7 million in Fiscal Year 2017.

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 88% of the total operating fund revenue. Total sewer operating revenues are expected to increase from \$37.4 million in Fiscal Year 2013 to \$43.5 million in Fiscal Year 2017.

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 for wastewater system improvements. Additional operating revenues include: billed labor/equipment, lateral fees, main extension fees, refund agreement surcharge, extra-strength surcharges, late charges, and miscellaneous sources.

System Development Charge (SDC)

The System Development Charge Fund tracks financial activities associated with annual SDC revenues. The existing water and sewer utility SDC's 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 2013 are \$1,600 per equivalent dwelling unit (EDU). Sewer System Development Charges for Fiscal Year 2013 are \$1,800 per Equivalent Residential Unit (ERU).

Capital Project Funds

The capital project fund tracks financial activities associated with the major water and sewer Capital Improvement Projects (CIP). Capital projects funding sources include: bond proceeds, operating, rehabilitation and replacement funds, 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 and Sewer operating fund expenditures include operation and maintenance expenses (O&M), routine capital outlays and debt service on bonds and loans. Allowances for growth and inflation are incorporated into these operation and maintenance projections for both funds.

Projected water operation and maintenance expenses consist of the costs for personnel, materials, supplies, and contractual services incurred to supply, treat, and distribute water on a routine basis. These expenses are expected to increase from \$55.1 million in Fiscal Year 2013 to \$60.7 million in Fiscal Year 2017.

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

Projected sewer operation and maintenance expenditures consist of the costs for personnel, materials, supplies and contractual services to collect, treat and dispose of wastewater on a routine basis. Future operation and maintenance expenses are expected to increase from \$26.3 million in Fiscal Year 2013 to \$30.0 million in Fiscal Year 2017.

Both the Water and Sewer Funds are healthy ongoing concerns. They have adequate reserves, are proactive in planning for future population growth and are efficient in their operation. Rates are evaluated every 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 recover costs related to the provision of services to City development related customers.

The DSC includes staff from the following departments: City Clerk's Office, Community Development and Public Works.

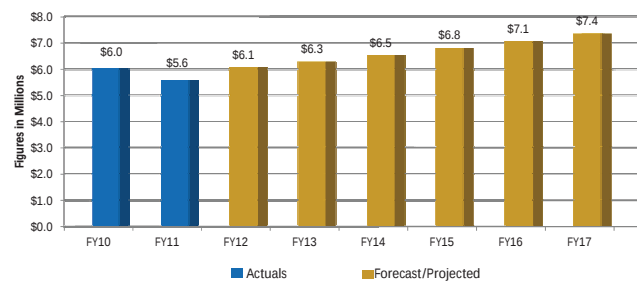
Revenue Trends

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 eight years ago, an extensive fee study was commissioned to ensure a more predictable revenue stream and reinforce the solvency of the fund. A new fee structure, approved by the City Council in October 2004 and implemented on May 1, 2005, is now based on the cost of doing business instead of utilizing a construction valuation methodology. Part of the implementation of this fee structure included a partnership with the development industry through the establishment of an Industry Advisory Committee to ensure an on-time rate of 90% or better for plan review and inspection services.



**DSC Operating Revenue
(in millions)**



DSC revenues have declined over the past several years, from \$20.4 million in Fiscal Year 2008 to \$5.6 million in Fiscal Year 2011. The Fiscal Year 2012 estimates reflect a stabilization in revenues with an increase to \$6.1 million. This is the first year since Fiscal Year 2008 that revenues did not decline.

DSC operating revenue projections for Fiscal Year 2013 through Fiscal Year 2017 include projections for projects that are currently under construction. Revenues for Fiscal Year 2013 before transfers are expected to be \$6.3 million. The DSC is dedicated to frequent review and adjustment of forecasted revenues.

Expenditures

The Fiscal Year 2012 budgeted expenditures were \$8.1 million, representing a 21.7% decrease over Fiscal Year 2011. Expenditures are expected to decrease to \$7.6 million for Fiscal Year 2013, or a further decline of 6.2%.

Each year, the DSC evaluates 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 a 5-year balanced budget plan, management reservations of working capital, and the deferral of revenues for prepaid fees.

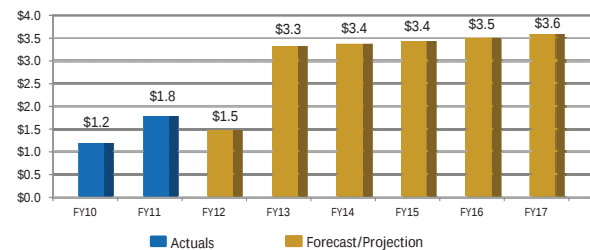
Cultural Arts & Tourism Forecast

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

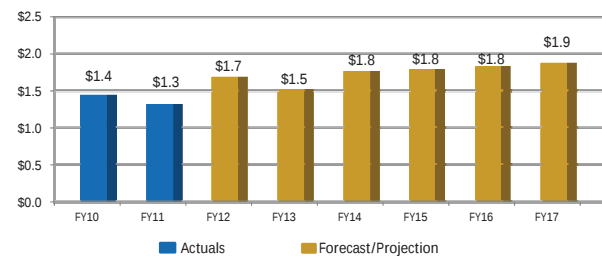
Operating Revenues

Operating Revenues for Cultural Arts & Tourism are generated from ticket sales for programs held at the Henderson Pavilion, and associated space and equipment rentals at the Convention Center and Events Plaza. Gaming license fees accounts for 52.6% of operating revenues, while Pavilion sales accounts for 25.2%, and Convention Center earned income amount to 22.2%. Overall operating revenues are projected to remain relatively flat through FY17. Prior to FY13, operating revenues from county sources were recognized in the General Fund and then transferred to the Cultural Arts & Tourism fund. Beginning in FY 2013, revenue received from county sources will be recognized directly into the Cultural Arts & Tourism Fund.

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



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



Non-Operating Revenues

Non-operating revenues are generated from earned interest, grant funds, and room tax revenues, which are directly related to hotel occupancy rates. Tourism in Nevada has experienced a decline over the past three years due to the national recession and other geopolitical events. Room tax revenues for Fiscal Year 2013 are anticipated to be 3.1% higher than Fiscal Year 2012 revenue collections.

Expenditures

The Cultural Arts & Tourism Fund's expenditures are comprised of 69.5% salaries and benefits, 28.1% services and supplies, and 2.4% depreciation. Despite the marginal decline in profitability over the projection period, the cash position of the Cultural Arts & Tourism Fund continues to grow and is expected to remain strong over the next several years.



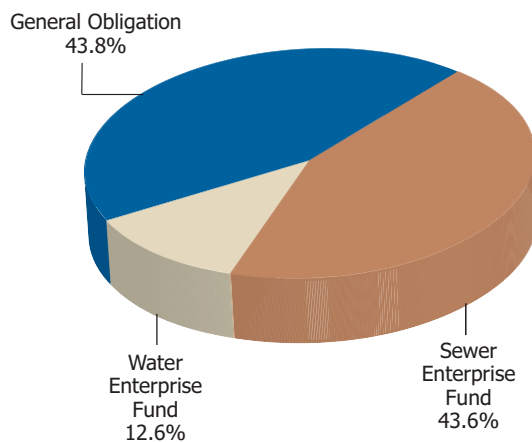
Debt Management

Debt Overview

As of July 1, 2012 the City of Henderson's combined outstanding debt totals \$ 294 million, consisting of:

- **G. O. Bonds / Other Debt** **\$ 128.7 million**
- **Water Revenue Supported Bonds** **\$ 37.0 million**
- **Sewer Revenue Supported Bonds** **\$128.3 million**

**Composition of Outstanding Debt
As of 07/01/12**



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

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

General Obligation Bonds and Other Debt

Payment Requirements

Fiscal Year	Principal	Interest	Total
2013	\$ 4,464,565	\$ 3,471,306	\$ 7,935,871
2014	6,528,565	3,264,640	9,793,205
2015	6,683,000	4,008,843	10,691,843
2016	8,586,000	4,734,180	13,320,180
2017	10,466,000	4,414,250	14,880,250
2018 - 2022	45,721,000	15,720,236	61,441,236
2023 - 2027	23,106,000	7,960,527	31,066,527
2028 - 2032	13,455,000	4,414,605	17,869,605
2033 - 2036	9,705,000	985,500	10,690,500
Total	\$ 128,715,130	\$ 48,974,087	\$ 177,689,217

General Obligation Bonds and Other Debt

The City's \$ 128.7 million general obligation debt can be broken down into three distinct categories:

- General Obligation Bond Indebtedness **\$ 25.1 million**
- General Obligation/Revenue Bonds Secured by Consolidated **\$ 85.0 million**
- General Obligation Other Debt Medium-Term Bonds **\$ 2.2 million**
- Installment Purchases **\$16.2 million**
- Leases **\$.2 million**
- Subtotal Other Debt **\$18.6 million**

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

General Obligation Bond Indebtedness

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

The following table sets forth the City's outstanding general obligation bonded indebtedness supported by property taxes as of July 1, 2012.

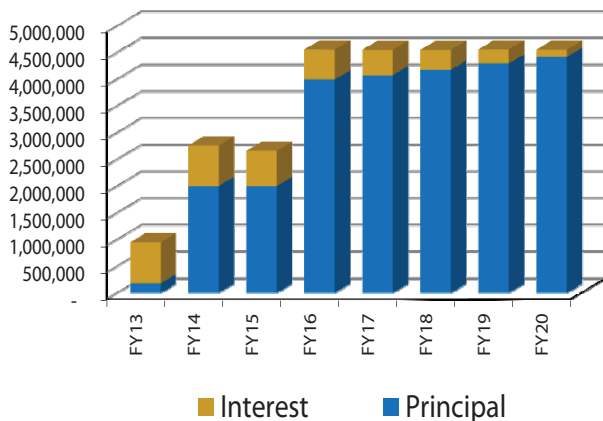
General Obligation Indebtedness Supported by Property Taxes

Stated in Thousands (000)

	Date Issued	Original Amount	Outstanding 7/1/2012
Series 2004A (Parks & Rec Ref)	3/01/2004	\$34,505	\$ 4,180
Series 2011A (Bldg/Parks Ref)	12/21/2011	18,245	18,245
Series 2011B (Bldg/Parks Ref)	12/21/2011	2,710	2,710
Total Outstanding			\$ 25,135

The chart below illustrates the debt service to maturity on the \$25.1 million in outstanding general obligation bonds secured with property taxes.

Existing Debt Service General Obligation Bonds



General Obligation Medium-Term Bonds and Other Debt

General Obligation Medium-Term Bonds constitute direct and general obligations of the City, and the full faith and credit of the City is pledged for the payment of principal and interest, subject to Nevada

constitutional and statutory limitations regarding the City's operating property tax rate.

The property tax rate available to pay the Medium-Term Bonds is limited to the City's maximum operating property tax rate. The City's operating property tax rate for Fiscal Year 2013 is \$.5608, which includes \$.231 in voter approved overrides for public safety. The property tax available to pay the bonds is further restricted by the limitation on the combined overlapping tax rate of \$3.64 per \$100 of assessed valuation. The Medium-Term Bonds are a debt of the City and the City shall pledge all legally available funds of the City for their payment.

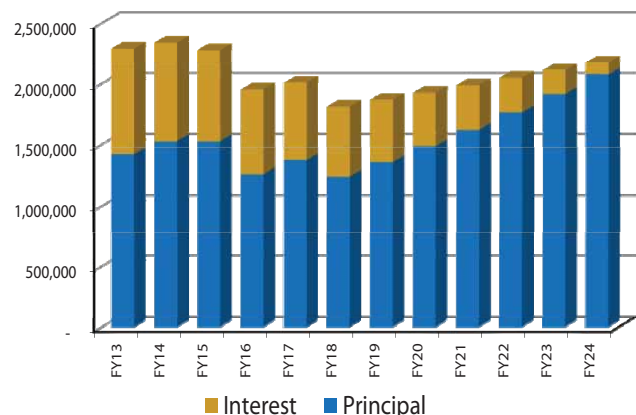
General Obligation Medium-Term Bonds and Other Debt

Stated in Thousands (000)

	Date Issued	Original Amount	Outstanding 7/1/2012
Series 2006 (Energy Retrofit)	9/26/2006	\$ 2,065	\$ 1,130
Series 2008 Bonds	3/20/2008	1,162	529
Series 2011 Bonds (Police Comm Equip)	8/18/2011	565	565
Subtotal Med Term		\$3,792	\$2,224
Purchase Agreement	3/4/2009	17,960	16,136
Lease Purchase	12/6/2011	323	215
Total Outstanding			\$ 18,575

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

Existing Debt Service General Obligation Medium-Term Bonds / Other Debt



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 360.698, the Bonds will be additionally paid from a pledge of certain tax revenues up to 15% of the Consolidated Tax Distribution Fund allocable to the City for the payment of the principal of and interest on the Bonds. The Consolidated Tax Distribution Fund consists of local government revenues from six sources (collectively, the "Consolidated Tax Revenues"): Supplemental City/County Relief Tax ("SCCRT"), Basic City/County Relief Tax ("BCCRT"), Cigarette Tax, Liquor Tax, Governmental Services Tax ("GST"), and Real Property Transfer Tax ("RPTT"). NRS 360.698 allows for up to 15% of the combination of the Consolidated Tax Revenues to be pledged as security for debt. Senate Bill 254 of the 1997 Legislature amended NRS 377.080, (which was replaced in revision by NRS 360.698) which previously authorized a pledge of up to 15% of SCCRT. Pursuant to the provisions of Senate Bill 254, pledges of SCCRT made prior to the effective date were replaced by a pledge of the combined revenues as of July 1, 1998.

The table below sets forth the City's outstanding general obligation bonded indebtedness that is secured by Consolidated Tax revenues as of July 1, 2012.

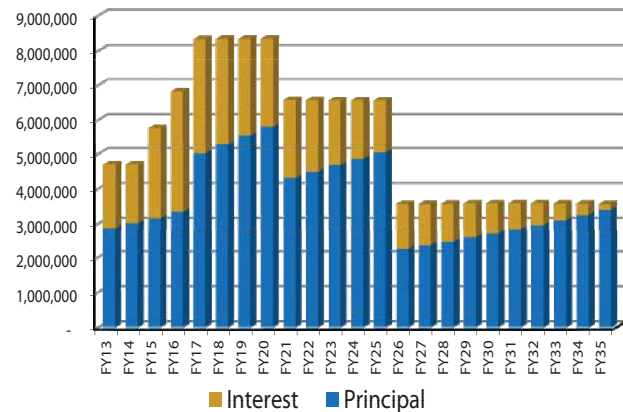
General Obligation Indebtedness Supported by Consolidated Tax Revenues

Stated in Thousands (000)

	Date Issued	Original Amount	Outstanding 7/1/2012
Series 2004B (Various Refund Bds)	3/01/2004	\$43,355	\$27,575
Series 2005D (Various Purpose Bds)	12/22/2005	56,000	43,825
Series 2011C (Refunding Bonds)	12/21/2011	13,605	13,605
Total Outstanding			\$ 85,005

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 2011 Actual	FY 2012 Unaudited	FY 2013 Budget
Consolidated Tax	\$73,965,376	\$77,115,178	\$81,234,304
Pledged Revenue			
Limitation (15%)	11,094,806	11,567,277	12,185,146
Existing Debt Service			
Coverage	1.10X	1.47X	2.60X

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



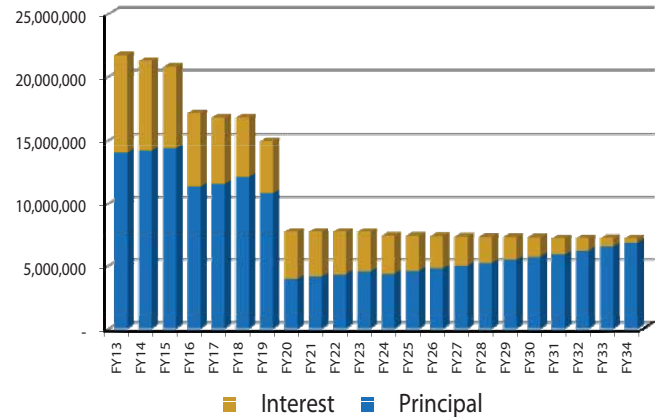
Water / Sewer Revenue Supported Bonds

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, 2012.

Water/Sewer Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 7/1/2012	Current Principal	Final Payment Date
Water Enterprise Fund					
Series 1993B Municipal Utility Bonds - Water	01/01/1993	\$ 987,525	\$ 701,165	\$ 701,165	12/01/2012
Series 2000 State Revolving Loan Bond	09/15/2000	5,500,000	3,506,283	264,285	01/01/2021
Series 2005 Water Refunding Bonds	03/01/2005	22,618,000	16,942,000	2,080,000	09/01/2018
Series 2007 Water Refunding Bonds	08/21/2007	27,220,000	15,815,000	2,900,000	09/01/2017
		\$ 56,325,525	\$ 36,964,448	\$ 7,421,544	
Sewer Enterprise Funds					
Series 1992 State Revolving Loan Bond	10/29/1992	12,300,000	458,690	458,690	07/01/2012
Series 1994 State Revolving Loan Bond	06/15/1994	12,410,431	2,125,033	885,190	07/01/2014
Series 1995A State Revolving Loan Bond	09/14/1995	9,504,950	2,230,028	675,202	07/01/2015
Series 2004 Sewer Bonds	11/01/2004	110,000,000	95,075,000	7,258,258	06/01/2034
Series 2005 Sewer Refunding Bonds	03/01/2005	33,927,000	25,413,000	4,260,650	09/01/2018
Series 2007 Sewer Refunding Bonds	08/21/2007	2,595,000	1,380,000	482,517	09/01/2014
Series 2010 Sewer Bonds (Clean Water SRF)	01/08/2010	1,815,447	1,572,059	87,337	01/01/2030
		\$ 182,552,828	\$ 128,253,810	\$ 14,107,844	

Water/Sewer Revenue Supported Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
2013	\$ 13,998,599	\$ 7,530,789	\$ 21,529,388
2014	14,135,253	7,262,544	21,397,797
2015	14,318,529	6,415,762	20,734,291
2016	11,293,878	5,807,988	17,101,866
2017	11,497,765	5,261,984	16,759,749
2018 - 2022	35,206,088	19,621,693	54,827,781
2023 - 2027	23,166,138	13,779,230	36,945,368
2028 - 2032	28,337,008	7,624,900	35,961,908
2033 - 2036	13,265,000	1,002,500	14,267,500
Total	\$ 165,218,258	\$ 74,307,390	\$ 239,525,648

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 a debt ratio of 3.34%. This ratio is used to compare debt to assessed value between municipalities, utilizing assessed value as the common variable between entities. The City of Henderson is a young community which experienced strong growth requiring capital improvements and infrastructure expansion. However in the last five years, our growth has leveled out while assessed valuation (excluding Redevelopment) has decreased by nearly 50%. Even though our total debt has been reduced considerably, this decrease in assessed valuation has subsequently resulted in Henderson having a higher debt ratio than we experienced in previous years.

On June 14, 2012, the City sold \$72,550,000 in sewer refunding bonds set to close on July 26, 2012. They will be included in the Debt Management Section of the Fiscal Year 2014 CABR.

The City does not currently expect to issue additional general obligation bonds paid from consolidated tax or utility revenues however, the City reserves the privilege of issuing the bonds or other securities at any time legal requirements are satisfied.

Debt Ratio Comparison

	Total General Obligation Debt	Estimate Fiscal Year 2012 Population	Fiscal Year 2013 Assessed Value	General Obligation Debt Per Capita	Debt as a % of Assessed Value
Reno	\$ 129,770,053	222,801	\$ 5,936,927,777	\$ 582.45	2.19%
Las Vegas	350,325,000	588,274	11,926,888,555	595.51	2.94%
Henderson*	275,510,821	264,839	8,255,600,100	1,040.30	3.34%
North Las Vegas	459,376,000	223,873	3,987,869,401	2,051.95	11.52%
Average:				\$ 919.37	3.97%

Source: Compiled by Nevada State Bank Public Finance

* Note: Excludes revenue bonds, lease/purchase agreements, assessment bonds, or proposed bonds.

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 2013 of \$8.5 billion (including the assessed valuation of the Henderson Redevelopment Agency of \$194 million), the City's debt limit for general obligations is \$1.3 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.

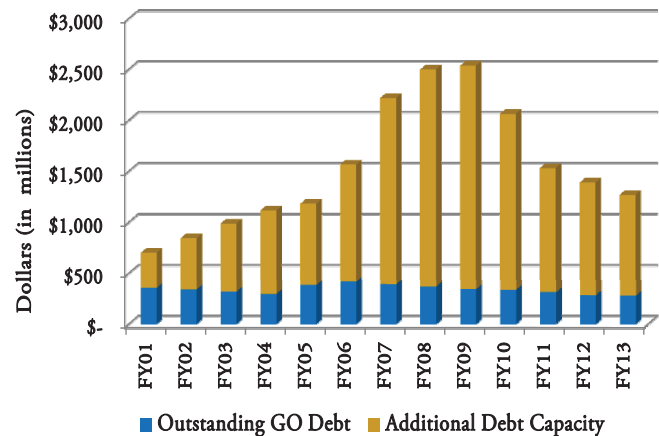
The chart to the right illustrates the City's outstanding general obligation indebtedness with respect to its statutory debt limitation.

Statutory Debt Limitation

Statutory Debt Limitation for	
Fiscal Year 2013	\$ 1,267,382,805
Outstanding General	
Obligation Indebtedness (as of	
June 30, 2012)*	\$ 275,510,821
Additional Statutory Debt	
Limitation	\$ 991,871,984

*Excludes installment purchases, sewer bonds (clean water SRF), and lease purchases totalling \$17.9 million.

Historical Statutory Debt Limitation



Key Fact

On June 4, 2012 Standard and Poor's Rating Service affirmed the City's general obligation bond rating of AA.

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



Performance Budget Overview

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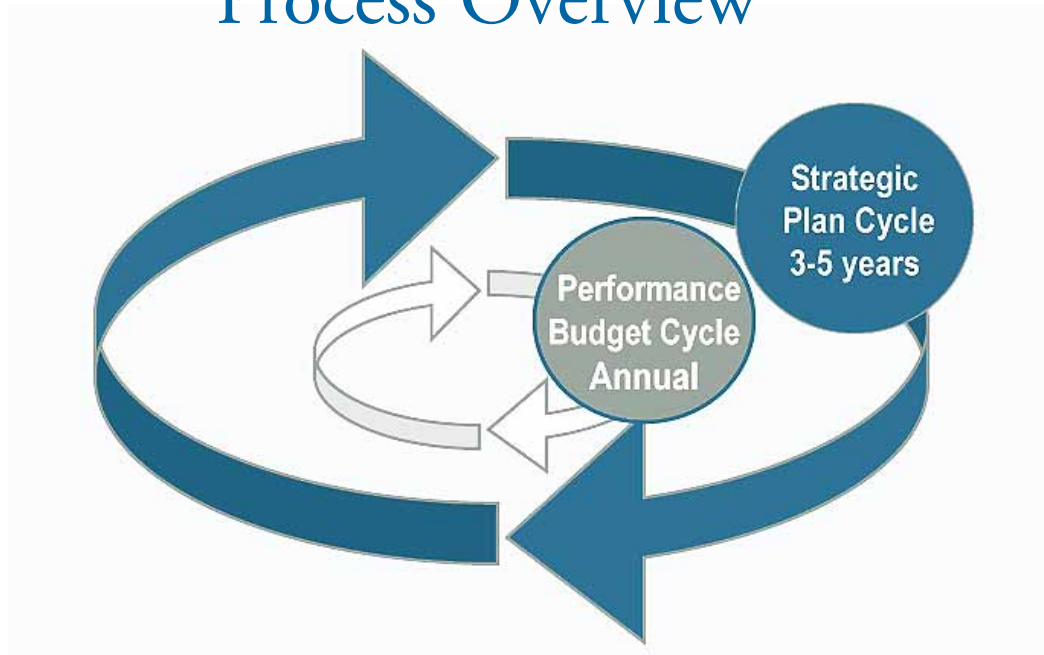
Performance Budget Introduction

The current Department Performance Management Plans were developed for Fiscal Year 2013. They are prepared including short-term and long-term goals. The Performance Measurement aspect of the Performance Budget has been refined and developed to assist each department in providing beneficial data to enable them to evaluate their current business processes in a more

effective manner. The current performance measures are updated annually by each department.

The Strategic Plan was updated in the spring of 2010 for implementation for Fiscal Year 2011. For additional information on the Strategic Plan, refer to the Long-Range Planning Section of this document.

Process Overview



Annual Performance Budget Cycle



FY 2013 Fund and Department Budgets

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

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

FY 2013 Budget By Fund

General Fund	\$ 220,228,536
Special Revenue Funds	
Forfeited Assets Rev Fund	206,159
Grants	2,949,128
Commissary	40,156
Code Enforcement	1,600
Muni Court Admin. Fee	1,060,639
Sales & Use Tax	10,958,704
Capital Projects Funds	
Capital Replacement	5,662,061
Special Recreation	2,834,920
Internal Service Funds	
City Shop	11,413,344
Citywide	7,270,743
Engineering	8,882,334
Health Insurance	15,322,203
Self Insurance-Liability	2,953,788
Workmen's Compensation	7,349,770
Enterprise Funds	
Cultural Arts & Tourism	5,107,159
Development Services	7,624,979
Sewer	58,751,246
Water	86,869,784
Redevelopment Agency	6,323,407
Total	\$461,810,660
<i>Funds Not Included In This Section</i>	
Debt Service Funds	7,965,871
Gas Tax	2,710,960
Land Sales	1,131,543
Municipal Facilities	161,978
Park Development	1,239,126
Municipal Golf Course	3,270,678
Special Assessment Districts	7,779,000
	\$24,259,156
Total All Funds*	\$486,069,816

* This total includes City funds of \$479,746,409 and Redevelopment Agency funds of \$6,323,407.

FY 2013 Budget By Department

City Attorney's Office	\$7,339,658
City Clerk's Office	2,630,558
City Manager's Office	5,734,278
Community Development	4,194,719
Cultural Arts & Tourism	6,107,159
Economic Development	7,442,797
Finance	5,304,593
Fire	39,786,982
Human Resources	28,537,337
Information Technology	17,603,361
Mayor & City Council	806,332
Miscellaneous**	2,808,060
Municipal Court	8,017,175
Neighborhood Services	3,780,353
Parks and Recreation	37,961,159
Police	90,476,916
Public Works	47,658,193
Utilities- Water & Sewer	145,621,030
Total	\$461,810,660

** These costs represent City-Wide expenditures in the General Fund. These costs are not reflected in the Performance Budget section of this document.

FY 2013 Department Funding Sources

Departments & Funding Sources

Department	Fund															
	General Fund	Forfeited Assets	Grants	Municipal Court Admin. Fee	Sales and Use Tax	Commissary Fund	Code Enforcement	Capital Replacement	Special Recreation	City Shop	Citywide	Engineering	Health Insurance	Self-Insurance Liability	Workmen's Compensation	Cultural Arts & Tourism
City Attorney's Office	✓															
City Clerk's Office	✓															✓
City Manager's Office	✓															
Community Development	✓															✓
Cultural Arts & Tourism	✓								✓							✓
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

2) Purpose Statement

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

3) Core Services

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

4) Organizational Chart (not titled)

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

Municipal Court

Purpose Statement

Our mission is to administer justice under the law, equally, impartially, and efficiently in a safe, professional environment with dignity and respect for all, to promote public safety, trust and confidence.

Core Services

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

- Case Management
- Safety and Security
- Enforcement

Case Management is the primary service of the Court Operations Division. This division provides courtroom support to the judges and is responsible for maintaining the official records of the Court. 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.

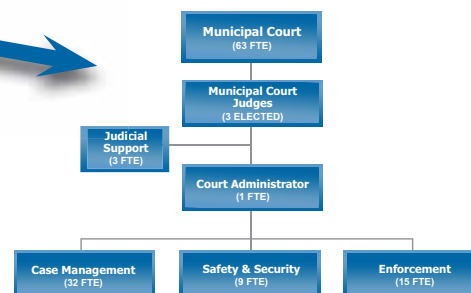
Safety and Security is achieved through the use of uniformed personnel throughout the Justice Facility. The Marshal Service is responsible to ensure appropriate separation of victims, witnesses, defendants, Judges, court personnel, and the public during Court proceedings and at the counter. Environmental security is maintained by the physical screenings and monitoring of all persons entering the facility.



Enforcement encompasses field enforcement and fine enforcement of all judicial orders. Enforcement is crucial in maintaining the integrity of Court Orders.

Key Fact

The Henderson Municipal Court mail transactions were reduced 30% and window transactions were reduced 7% due to the implementation of the ePay project during first four months in operation.



5) **Past Accomplishments**

The highlights achieved by the department in their continuous efforts to serve the community.

6) **Performance Tactics**

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 2010 through Projections for Fiscal Year 2013. Includes information relating to the number of full-time employees within the departments.

8) **Financial Overview**

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

9) **Performance Measures**

Information pertaining to past and projected performance measures for the department.

10) **Key Facts**

Throughout the text, small boxes have been included to draw the reader's attention to important facts about each department.

Past Accomplishments

- Implemented ePay project which allows the public to pay certain fines online.
- Implemented process improvements which support sustainability and are fiscally responsible while continuing to provide internal and external customers with quality customer service.
- Utilized automated reports for administrative tasks allowing supervisors to focus on more crucial job functions.

Performance Tactics

- Continue improving ePay project to automate and streamline the post-payment process.
- Utilize the Court's case management system plug-in AttachIt! to directly access electronic copies of case files rather than rely on cumbersome hard copies.
- Use STARS to track the Court's performance measures.
- Continuous Process Improvement (CPI) strategies throughout the organization and to utilize technology to maximize efficiencies.

Municipal Court Expenditures by Category/Program

Category	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Salaries and Wages	\$4,543,418	\$4,498,516	\$4,589,060	\$4,585,645	(\$3,415)	0%
Employee Benefits	1,909,348	1,920,557	1,826,884	1,912,387	85,503	5%
Services and Supplies	1,057,348	1,062,385	1,306,923	1,269,143	(37,780)	-3%
Capital Outlay	19,693	-	-	250,000	250,000	100%
Total	\$7,529,807	\$7,481,458	\$7,722,867	\$8,017,175	\$294,308	4%
Program						
General Fund						
General	\$6,977,758	\$7,019,082	\$6,856,946	\$6,956,536	\$ 99,590	1%
Sub-Total General Fund	\$6,977,758	\$7,019,082	\$6,856,946	\$6,956,536	\$ 99,590	1%
Muni Court Special Revenue	\$ 552,049	\$ 462,376	\$ 865,921	\$1,060,639	\$194,718	22%
Total	\$7,529,807	\$7,481,458	\$7,722,867	\$8,017,175	\$294,308	4%
Full Time Employees						
General Fund	63	63	63	63	-	0%
Muni-Court Special Revenue Fund	-	-	-	-	-	N/A
Total	63	63	63	63	-	0%

Financial Overview

The Fiscal Year 2013 budget for Municipal Court includes \$250,000 in capital outlay as part of the Court's ongoing 5-year technology plan to provide efficiencies for the processing of cases. The decline in expenses associated with Services and Supplies of approximately \$38,000 is a result of court-wide process improvements. The Fiscal Year 2013 budget for

special revenue increased 22% or \$195,000 as a result of collection-related process improvements made in Judicial Enforcement.

Key Fact

The Municipal Court began providing the ability to pay certain fines online in October 2011.

Performance Measures

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Projected
Case Cost Per Case	\$139.54	\$154.75	\$165.58	\$163.09
Cost Per Capita (City of Henderson)	\$ 27.24	\$ 26.96	\$ 25.89	\$ 26.06

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

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 and interprets law. This office also handles the forfeiture legal proceedings with regard to drug and felony cases.

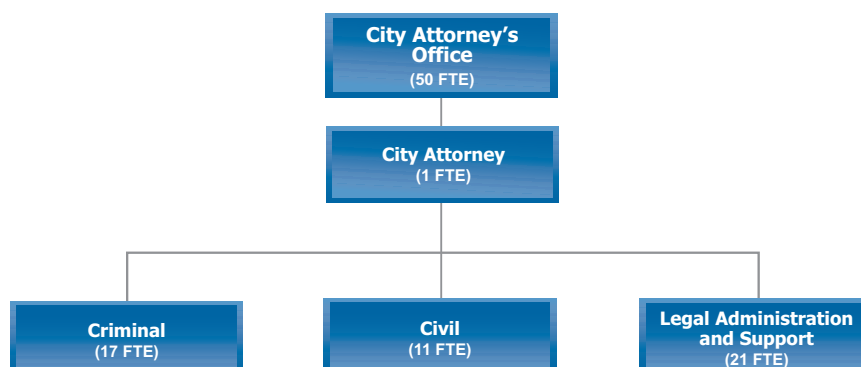
The **Criminal** division prosecutes DUIs, domestic batteries, traffic infractions, and all other adult misdemeanor crimes occurring in the City of Henderson. The Victim Advocate program is also part of the Criminal Division.

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.



Key Fact

The Victim Advocate Unit of the City Attorney's Office spearheads the Henderson Coordinated Community Response (HCCR), a network engaging various public and private agencies to work closely with law enforcement, domestic violence support groups, and other community resources working toward the prevention and protection of victims of domestic abuse.



Past Accomplishments

- Participated in National Night Out by hosting a booth and providing information about DUI, battery domestic violence resources, alternative sentencing, and other common situations (drugs, violence, etc.), that citizens may encounter.
- Assisted Alternative Sentencing with the initial development of a program to use community service workers to clean up properties with maintenance code violations.
- Prepared revisions to Title 7 of the Henderson Municipal Code (HMC) to address feral pigeon feeding and provided the City of Las Vegas with a template and research to assist their similar efforts.
- Reviewed and recommended revisions to the massage and reflexology regulations in HMC Chapters 4.84 & 4.85 of the Henderson Municipal Code to allow for better enforcement.
- Resolved multiple Risk Management Property Damage cases.
- Generated \$502,569 through the prosecution of asset forfeiture and property seizure cases. These funds result in a substantial benefit to programs of the Henderson Police Department.
- Collaborated with numerous federal, state, & local entities to ensure cleanup of the Tronox site.
- Negotiated the Master Redevelopment Planning Agreement for Lakemoor Canyon which includes a comprehensive site cleanup and facilitated the introduction of federal legislation to transfer control of contaminated property in Lakemoor Canyon.
- Developed innovative legal agreements to further economic development such as the Union Village Redevelopment Planning Agreement.
- Collaborated with state and federal agencies to include trails within the Union Pacific Railroad corridor.
- Prepared draft legislation for multi-jurisdictional business licensing regulations which was adopted, in significant part, by Legislature (SB211).
- Collaborated with city and state personnel on SB53 to ensure continued availability of the Safekey Program.
- Collaborated with state legislators to enact SB100 to allow for modifications of LIDS.



Performance Tactics

- Facilitate training for Henderson as well as local and state agencies in domestic violence prevention and education.
- Further develop the Henderson Coordinated Community Response Network.
- Develop more effective tools for obtaining code compliance.
- Collaborate with other city departments to facilitate economic development projects.
- Develop new types of agreements to encourage diverse business investment.
- Coordinate with local and state agencies to implement public financing tools.
- Find more ways to employ PerfectLaw and SharePoint to further reduce paper usage.
- Proactively pursue consolidation of contracts with other agencies to save money and improve service.
- Work with Redevelopment Agency to develop more green programs.
- Influence legislation, participate and/or sponsor issues of legal significance at local, state, and federal levels.
- Develop an in-house Continuing Legal Education Program.
- Review the use of outside counsel and develop and further utilize in-house staff.

City Attorney's Expenditures by Category/Program

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$5,024,578	\$4,701,536	\$3,967,095	\$4,133,948	\$166,853	4%
Employee Benefits	1,783,265	1,809,984	1,354,167	1,520,780	166,613	12%
Services and Supplies	1,520,663	1,463,961	1,615,779	1,684,930	69,151	4%
Capital Outlay	2,644	22,141	-	-	-	0%
Total	\$8,331,150	\$7,997,622	\$6,937,041	\$7,339,658	\$402,617	6%
Program						
General Fund						
General	\$3,246,261	\$2,999,346	\$3,792,337	\$4,482,804	\$690,467	18%
Grant Funded	186,445	195,229	206,320	212,891	6,571	3%
Alternative Sentencing	1,553,506	1,816,391	-	-	-	0%
Legal Administration	1,948,079	1,821,998	1,930,299	1,916,901	(13,398)	-1%
Environmental Management	1,142,922	810,221	252,288	-	(252,288)	-100%
Criminal	1,955,694	1,922,293	1,994,111	2,079,265	85,154	4%
Admin Cost Reimbursement	(1,701,757)	(1,608,270)	(1,307,498)	(1,352,203)	(44,705)	3%
Subtotal - General Fund	\$8,331,150	\$7,957,208	\$6,867,857	\$7,339,658	\$471,801	7%
Grant Fund	-	\$40,414	\$69,184	-	(\$69,184)	-100%
Total	\$8,331,150	\$7,997,622	\$6,937,041	\$7,339,658	\$402,617	6%
Full Time Employees						
General Fund	68	66	50	50	-	0%
Total	68	66	50	50	-	0%

Financial Overview

For Fiscal Year 2012, the Alternative Sentencing department (16 FTE's) was moved to the City Manager's Office, reducing the City Attorney's overall budget by approximately \$1 million. Expenditures are higher in 2013 due to vacant positions in Fiscal Year 2012. The City Attorney position was filled for only 6 months and vacant positions are expected to be filled in Fiscal Year 2013.

Key Fact

Through coordination efforts of Criminal Division and Alternative Sentencing Division, of the City Manager's Office, the City offers quality programs designed to reduce repeat offenses and promote victim safety as well as defendant compliance with Court orders.

Performance Measures

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Projected
% increase in misdemeanor cases opened	4.3%	-10.3%	-9.7%	3.0%
% increase in traffic cases opened	0.3%	-1.6%	-20.4%	3.0%
Subpoenas/Summons Served	4,930	5,162	5,987	6,167
Forfeiture Cases	95	127	154	154
Contracts Reviewed or Drafted	1,148	1,403	796	950
Victim Advocate Contacts	4,966	4,477	4,147	4,251

City Clerk's Office

Purpose Statement

To ensure the integrity of municipal governance through the administration of the electoral, legislative, and record keeping processes.

Core Services

- Council and Commission Services
- Election and Administrative Services
- City Archives and Records Division
- Passport and Public Information Resources

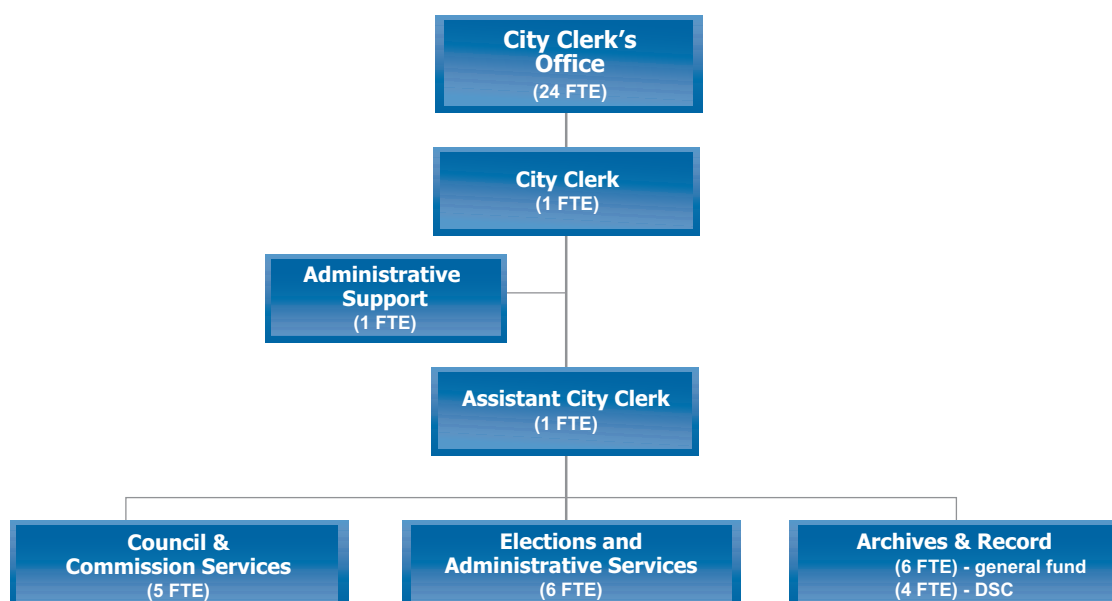
The City Clerk is appointed by the Mayor and City Council and is responsible for administration and facilitation of City Council meetings, municipal elections, City Archives, Development Services Records Center, and lobby information services in accordance with local, state, and federal regulations.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

Council and Commission Services facilitates the municipal legislative, ordinance and resolution, and municipal code codification processes in compliance with the Nevada Open Meeting Law, Henderson Municipal Code and City Charter. Direct support is provided to the City Council, City staff and the public through management and development of



agendas, public notices and ordinances/resolutions. Administrative support is also provided to all Citizen Advisory Boards and Commissions established by the City Council. Additionally, ongoing civic education programs are offered through various public outreach opportunities.

Election and Administrative 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 local participation and voter education while preserving the integrity of the election process.

City Archives and Records Division ensures that public records are managed and made accessible to the public in accordance with federal and state regulations. Staff effectively and efficiently manages municipal records, including archives services for the preservation of historical and permanent records, microfilming services, digital imaging, and records storage for inactive records.

Passport Services and Public Information Resources ensures optimal customer service through the standardized distribution of citywide information at both public entrances to City Hall. In addition, a full-service Passport Acceptance Program is offered along with: 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.

Key Fact

The Henderson Municipal Code was converted to an electronic-only distribution saving 20,000 pieces of paper annually.



Records Annex

Past Accomplishments

- Revised the City Charter to reflect bills passed during the 2011 legislative session.
- Implemented agenda management software to streamline the agenda item development routing process eliminating the manual paper process.
- Enhanced the Council Chamber audio/visual hardware and software to provide video capture of Council Meetings.
- Assisted the Henderson Historical Society and Economic Development/Redevelopment division staff in creating a historic walking tour for downtown Henderson.
- Implemented interim records storage solution utilizing existing space in the basement of the city hall adjacent to the current city records center, accommodating over 2,000 boxes and fulfilling city storage needs for approximately 8 - 10 years.

Performance Tactics

- Establish citywide Vital Records Plan in conjunction with update to the City's All-Hazard Emergency Operations Plan.
- Continue collaborative efforts create a single point of public access to current and historical records including contracts, agreements, ordinances, resolutions, permits, etc.
- Develop and implement a plan for a long-term records storage solution.
- Optimize the agenda and City Clerk website for mobile devices.

City Clerk's Office Expenditures by Category/Program

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$1,607,510	\$1,201,226	\$1,399,848	\$1,410,603	\$10,755	1%
Employee Benefits	554,190	490,977	541,022	570,500	29,478	5%
Services and Supplies	257,540	501,806	370,610	649,455	278,845	75%
Capital Outlay	7,500	-	-	-	-	N/A
Total	\$2,426,740	\$2,194,009	\$2,311,480	\$2,630,558	\$319,078	14%
Program						
General Fund						
General	\$2,571,297	\$2,160,079	\$2,314,953	\$2,422,662	\$107,709	5%
Elections	119	278,736	7,673	310,000	302,327	3,940%
Passports	6,357	3,081	10,000	10,000	-	0%
Admin Cost Reimbursement	(652,107)	(652,894)	(499,192)	(576,087)	(76,895)	15%
Subtotal General Fund	\$1,925,666	\$1,789,002	\$1,833,434	\$2,166,575	\$ 333,141	18%
Development Services Fund	\$ 501,074	\$ 405,007	\$ 478,046	\$ 463,983	\$(14,063)	-3%
Total	\$2,426,740	\$2,194,009	\$2,311,480	\$2,630,558	\$ 319,078	14%
Full Time Employees						
General Fund	22	22	20	20	-	0%
DSC - City Clerk	4	4	4	4	-	0%
Total	26	26	24	24	-	0%

Financial Overview

The City Clerk's election budget fluctuates significantly between years due to Municipal, Primary and General Elections. Fiscal Year 2012 was not an election year. Fiscal Year 2013 does include funding for the 2013 elections and accounts for the increase in the budget for Fiscal Year 2013.

Key Fact

City Clerk staff worked with SIRE Technologies to develop and implement an automated agenda management system for the City Council and Planning Commission meetings. The application allows departments to input agenda items and supporting materials directly into the system and, using the paperless workflow function, have their items routed to the proper staff for collaboration, review and approval. Utilizing the paperless workflow function will save the city approximately 50,000 pages of paper per year.

Performance Measures

	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Projected
Total number of registered voters vs. voter turnout	N/A	12.2%	N/A	14.6%
# of lobby information interactions	49,388	46,358	42,799	43,100
# of passport applications processed	1,438	1,131	1,266	1,800
# of plans processed by the DSC	2,795	2,824	2,920	3,070
# of records requests	2,731	2,710	2,571	2,750
# of hours transcribing minutes	664.5	639.5	588.5	610.0
# of agenda items heard by council	1,334	1,302	1,118	1,250
# of ordinances/resolutions adopted	115	103	120	125

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
- Internal Audit
- Intergovernmental Relations
- Communications and Council Support
 - Public Information Office
 - Graphics
 - Printing
 - Messenger Services
- Alternative Sentencing
- Economic Development / Redevelopment*
- Neighborhood Services*

**These areas report to the City Manager's Office. Additional information provided in their individual sections of the document.*

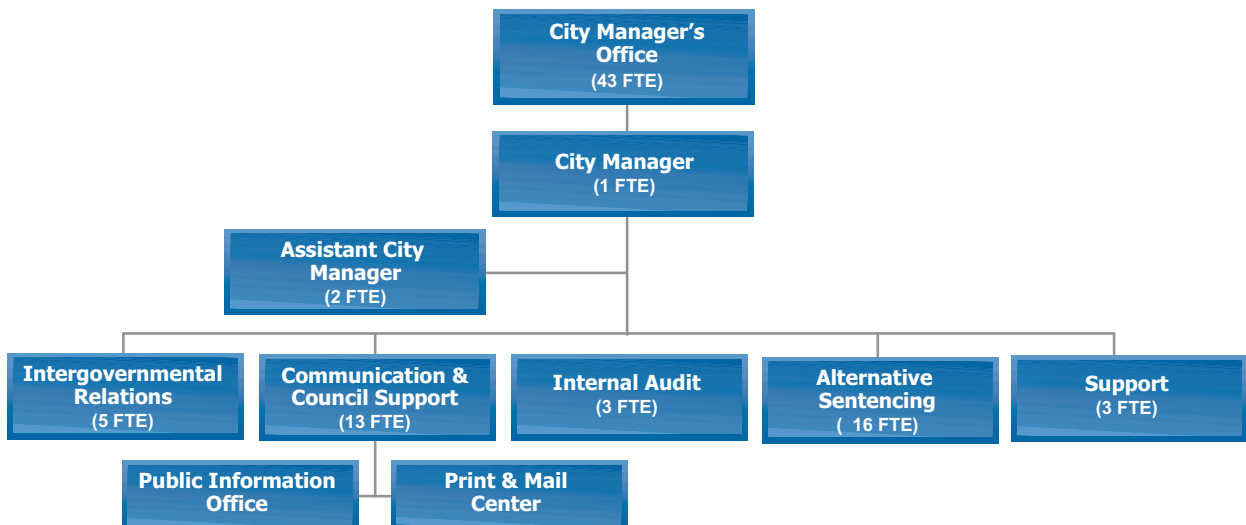


Henderson City Hall

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 strategies established by the Mayor and City Council. The City

Manager's Office works to ensure interdepartmental coordination; increase the capacity of the organization to meet the growing needs of the community; and coordinates and prioritizes departmental business tactics. 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, Regional Flood Control, Regional Transportation Commission, etc.) and in negotiations with other governmental agencies.



Internal Audit is responsible for planning and conducting financial and operational audits, as well as providing management support/non-audit services. Internal audits are independent, objective assurance and consulting activities designed to add value and improve City operations.

Intergovernmental Relations (IGR) serves as the principal linkage between the City and other governmental and non-governmental agencies at the local, regional, state, and national levels. IGR facilitates City management and Council decision-making through legislative advocacy, policy research and analysis, community relations, and internal City support.

Communications and Council Support serves as spokesperson for the City Manager's Office and City organization. The office is responsible for communication during emergencies, media relations, graphic arts, printing and messenger services, community research and analysis, community outreach, and professional communications support to City departments. Additionally, the office provides administrative and clerical support to the Mayor and Council offices.

Alternative Sentencing concentrates on the supervision of offenders ordered to specific sentencing conditions by the Henderson Municipal Court. Alternative Sentencing staff use various methods to supervise these offenders. The division focuses on victim safety, immediate offender accountability and the opportunity for offender rehabilitation. This division offers a number of educational/instructional programs including a state licensed DUI program, traffic safety classes, anger management classes, substance abuse counseling, in addition to conducting chemical dependency assessments as ordered by the court.

Resident Survey Efforts

The City of Henderson continues to conduct resident surveys as part of the City's ongoing commitment to citizen input. We participate in the ICMA National Citizens Survey and conduct Community Assessment Surveys (CAS). These surveys allow the City to analyze trends in residents' quality of life as well as needs. They also gauge the levels of satisfaction of services and programs offered to Henderson citizens.

CAS surveys were conducted in November and December 2010. Random samples of 3,000 households

were selected to participate and 1,028 surveys were completed. This survey asked residents to rate how various community and City services are meeting citizens' needs.

The trends show that 96% of residents rated their quality of life as being somewhat satisfied or very satisfied, with 8 out of 10 residents believing the quality of life in Henderson will be better in the future or stay about the same. Residents rated City satisfaction levels consistently high in the surveys. Nine out of 10 residents gauged their satisfaction levels as somewhat satisfied or very satisfied when rating the quality levels of City of Henderson services.

City Services That Ranked High In Importance & Satisfaction

- *Fire services*
- *Quality of life*
- *Ambulance or emergency medical services*
- *Quality of City parks/recreation program services*
- *Election & voter registration process*
- *Quality of services provided by City*
- *Water and wastewater services*
- *Opportunities to attend cultural activities*
- *Police services*
- *Planning and layout of the City*

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, 9 out of 10 respondents rated their overall impression of City employees as good or excellent.

Resident's Top Issues

Residents identified the management of city government finances as the top issue confronting Henderson.

Ongoing Survey Efforts

The City will conduct a comprehensive community survey in 2012 to continue to gauge levels of satisfaction among our residents.

Past Accomplishments

- Provided briefings for new council members on the city's Strategic Plan.
- Engaged leadership team and city council in discussion to validate existing strategies within the city's Strategic Plan.
- Conducted workshop with 200+ key staff to allow for ongoing communication and implementation of the city's Strategic Plan.
- Provided leadership and direction to address the financial needs of the city as a result of the current economic status.
- Established Executive Safety Committee to bring high-level awareness to safety issues across the city.
- Completed an estimated 12 audit projects to ensure operational and fiscal responsibility.
- Developed Fraud Hotline Plan (in review by Human Resources and City Attorney's Office).
- Added Continuous Improvement information to Internal Audit SharePoint Site.
- Identified Risk Assessment Model for Finance.
- Established partnership with Neighborhood Services/Code Enforcement and Parks & Recreation to develop process for cleaning up foreclosed and/or vacant properties utilizing the ASD Work Program unit. Substantially enhanced the number of nonprofit organizations where the Work Program/Community Service offenders are utilized.
- Enhanced the offender drug and alcohol testing program to include two new testing procedures, Secure Continuous Remote Alcohol Monitors (SCRAM) and Criminal Apprehension Team (CAT). Streamlined Drug and Alcohol Random Testing (DART) procedure for efficiency.
- Worked with Municipal Court to streamline processes to ensure cases remain open until offenders meet their financial obligations for program service fees. In addition set guidelines for staff to send out regular fee statements to offenders.
- Completed Alternative Sentencing Division (ASD) website of the State of Nevada Department of Public Safety, giving offenders specific direction for all programs.
- Modified offender notification system and transitioned into system. Henderson became the first city in Nevada to utilize the National Crime Information Center (NCIC) supervised release module. This system allows for immediate notification to the ASD anytime any offender in the program is contacted by any Law Enforcement agency within the United States for any reason. This notification triggers immediate enforcement action by the ASD.
- Produced comprehensive report (legislative summary) of the City's participation in the 2011 Nevada State Legislature, 76th Session. IGR monitored 617 bills (out of 1,165 bills) with a potential fiscal impact of \$27,717,064 (over a four-year period). The ending fiscal impact was \$370,000 which meant a savings to the City of \$27,347,064.
- Successfully defeated harmful Home Owners Association (HOA) legislation that would have transferred the maintenance costs of common elements to the City or individual HOA residents.
- Successfully passed legislation in Senate Bill 53 (2011) which established the regulatory framework that allows local government-sponsored before/after/out-of-school recreation programs to be permitted throughout the State. This legislation allowed for the continued viability of the Safekey program which now serves over 3,500 youth in Henderson alone.

Performance Tactics

- Ongoing review and enhancement of the city's Strategic Plan to include briefing of new councilperson, quarterly and semi-annual progress reviews, and integration into the annual budget development process and employee performance review process.
- Implementation of a citywide strategic management approach that provides consistent and transparent reporting and accountability in meeting the city's strategies.
- Provide leadership and direction in addressing fiscal issues as a result of the current state of the economy.
- Initiate a comprehensive assessment of the Henderson Police Department.
- Conduct an overall review and assessment of the organizational structure of the City.
- Conduct a feasibility review of opportunities available for public/private partnerships in current and future capital development programs.
- Implement Fraud Hotline providing a means for City employees to confidentially report suspected fraud, waste, abuse or unethical behavior. The Fraud Hotline is intended to improve the quality and accountability of City services.
- Develop Quality Assurance Plan to prepare for Internal Audit Peer Review.
- Develop/support departments in development of automated audit analytic processes.
- Develop Intern Program for Internal Audit.
- Work with finance to develop an affordable online fee payment method for offenders to utilize.
- Work with department of Information Technology to secure an affordable maintenance free data base for the purpose of offender supervision.
- Work with the Henderson Justice Court to set up a pilot program for the supervision of offenders as outlined in NRS 211-A.
- Participate in the 2013 Nevada State Legislature, 77th Session, in support of City initiatives.
- Protect the continued viability of our redevelopment areas from hostile legislation.
- Advance the City's interest by cultivating a strong reputation in the eyes of key decision makers.
- Provide recommendations, research, analysis, and policy position papers to facilitate City management and Council decision-making.
- Advocate for executive orders to ensure the protection of our confidential and restricted infrastructure documents related to Homeland Security.
- Work for legislation that provides land, appropriations, tax incentives, and federal agency cooperation to entice local business growth and expansion.



Swearing in ceremony
of new City Manager
Jacob L. Snow
April 3, 2012

City Manager's Office Expenditures by Category/Program

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$1,370,630	\$1,834,173	\$3,072,140	\$3,096,823	\$24,683	1%
Employee Benefits	517,932	610,767	1,101,863	1,169,471	67,608	6%
Services and Supplies	498,789	765,556	1,367,248	1,467,984	100,736	7%
Capital Outlay	-	-	-	-	-	N/A
Total	\$2,387,351	\$3,210,496	\$5,541,251	\$5,734,278	\$193,027	3%
Program						
General Fund						
General	\$1,019,964	\$896,497	\$1,042,180	\$1,037,690	(\$4,490)	0%
PIO/Research	943,756	1,202,299	1,270,550	1,377,119	106,569	8%
Intergovernmental	900,730	966,928	1,002,696	1,051,603	48,907	5%
Print & Mail Center	368,449	932,660	912,851	916,755	3,904	0%
Internal Audit	62,289	184,530	309,639	316,941	7,302	2%
Alternative Sentencing	-	-	1,966,197	2,033,320	67,123	3%
Admin Cost Reimbursement	(907,837)	(972,418)	(962,862)	(999,150)	(36,288)	4%
Total	\$2,387,351	\$3,210,496	\$5,541,251	\$5,734,078	\$193,027	3%
Full Time Employees						
General Fund	26	27	43	43	-	0%
Total	26	27	43	43	-	0%

Financial Overview

The city continues to monitor and update its 5-year financial plan based on changing economic conditions in order to stabilize the General fund. Programs and services are being evaluated and necessary staffing changes were made to meet the needs of the community. The City has increased its ability to provide print and media services internally, thereby reducing the need to contract these services. This has resulted in a significant cost savings and the ability to improve internal and external communications.

Services and supplies in the Fiscal Year 2013 budget increased 7% as a result of the City conducting a citizen survey to gather information and feedback from our residents. This information will be useful in preparing the city's strategic initiatives.

Key Fact

Henderson continues to have one of the lowest property tax rates in the Las Vegas metropolitan area, as well as the State of Nevada.

Performance Measures

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Projected
% of residents that rate the overall quality of life in Henderson as good or excellent	96%	96%	92%	94%
% of residents that rate Henderson as a good or excellent place to live	97%	97%	90%	92%
% of residents that rate overall quality of City services as good or excellent	93%	93%	88%	90%
% of residents that rate the overall impression of their most recent contact with City employees as good or excellent	88%	88%	82%	84%

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

- Entitlements
- Development Services
- Long Range Planning
- Regional Collaboration
- Demographic Services/GIS
- Sustainable Communities Regional Plan

Entitlements Oversees all stages of development applications from concept plan through final entitlement approval. Coordinates interdepartmental Development Review Committee and works with the development community, residents, and property owners to collaborate and provide recommendations to the Planning Commission and City Council. The team coordinates Planning Commission meetings, Development Agreements, public meetings and workshops. Their analysis of future projects and negotiations with developers ensure the highest quality of development. They respond to questions regarding zoning, development applications and development code compliance. They also ensure appropriate land-use through review of occupation and temporary use permits and business license review.

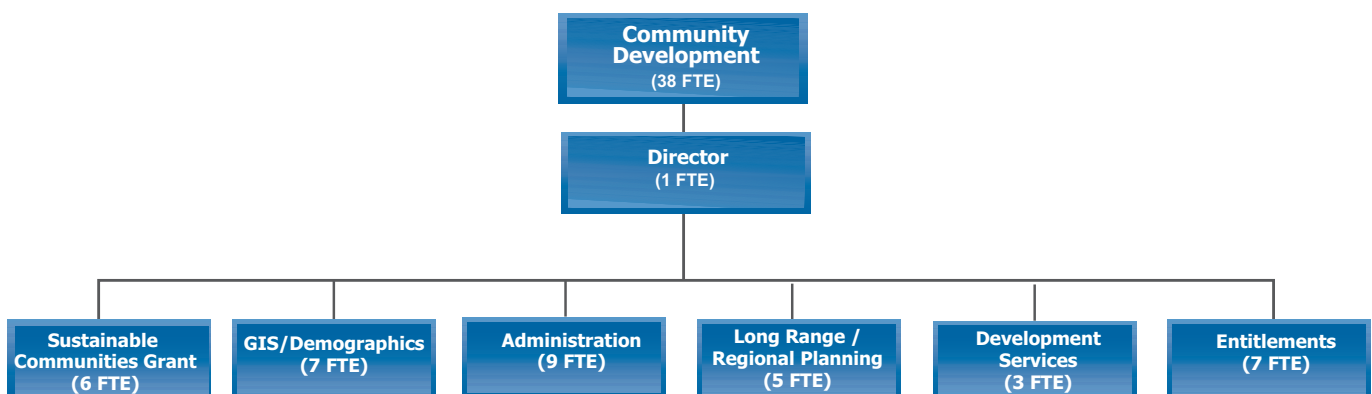
Development Services Reviews building, sign, wall, accessory and civil improvement permits for compliance with the Development Code and approved Entitlements. Leads reviews for map applications, address parcels and commercial/industrial developments. As part of the final process in land development,



works with inspections for compliance with city codes, including commercial, industrial and multifamily developments, cell tower facilities, landscaping and certificate of occupancy permits.

Long-Range Planning Works with community stakeholders, including residents, developers, city departments, elected and appointed officials to create and implement a vision for the community's future. Also creates the policies and plans to address current and future community needs.

Regional Collaboration Coordinates with other local entities to address issues that cross jurisdictional boundaries and have impacts across the Las Vegas valley. City staff coordinates much of this work under the auspices of the Southern Nevada Regional Planning Coalition (SNRPC).



Demographic Services Prepares population estimates and forecasts, conducts analyses in support of a wide range of projects, and maintains demographic data from a variety of sources.

GIS Supports the activities and decision making of City departments through spatial analysis, maintaining numerous data sets, and preparing a variety of standard and custom exhibits. They also support outreach and communication with the public by producing a wide array of products.

Sustainable Communities Regional Plan – Funded by a \$3.5 million dollar Housing and Urban Development Department grant, this division will lead regional planning efforts. With regional empowerment by HUD, the group will gather regional stakeholders to consider how sustainable factors work together to create more jobs and economic opportunities. The group will work to integrate regional planning, where housing, land-use, economic development and workforce development, transportation and infrastructure are linked to create more sustainable and economically vibrant communities.



Past Accomplishments

- Secured \$5 million HUD for a Sustainable Communities grant to develop a first regional plan.
- Completed Comprehensive Plan Analysis and identified future long range plans.
- Completed Phase III Development Code updates
- Led interdepartmental efforts for development agreements, including: Inspirada Renewed, Lake Las Vegas Phase III, Union Village & Cadence.
- Facilitated Citizens' Advisory Committee's recommendation to Mayor & Council to support citywide single stream recycling & develop OurHenderson.com - one-stop-shop for sustainable news and information.
- Single stream recycling pilot program received a 94% customer satisfaction rate, and experienced a 58% increase in the tons of recycled material received at the Henderson Transfer station.
- Planned the 2nd Annual Convene for Green, furthering the regional discussions and best practices in sustainability.
- Lead the committee to develop a set of Urban-Wildlife Interface Design Guidelines for the region.
- Provided staff support for the Nevada Rooftop Solar Initiative, a \$765,000 federal grant through the Rooftop Solar Challenge program to establish standardize local permitting procedures, streamline the interconnection process, and provide incentives for solar installations.
- Developed program for Henderson residents to leverage the \$5 million dollar Nevada Retrofit federal grant-funded program that increases and strengthens Nevada's residential building retrofit market.
- Collaborated with Parks & Recreation to secure \$428,993 in SNPLMA Round 12 funds to improve connectivity and complete the I-215 Trail.
- Collaborated with the Nevada State Office of Energy and other local governments to launch the Nevada Home Fitness Campaign to promote energy efficiency in existing homes.

Performance Tactics

- Preserve quality of life through Development Code management.
- Facilitate interdepartmental review and coordination of development agreements.
- Ensure local and regional compatibility of new projects.
- Continue to preserve quality of life through long range planning.
- Promote renewable energy & energy efficiency.
- Promote community recycling.
- Support the Citizens' Advisory Committee's efforts in sustainability.
- Establish Henderson as a leader in regional planning, collaboration and initiatives.
- Lead the development of a regional Sustainable Communities plan.
- Achieve excellence in planning.



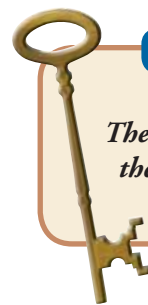
Farmers Market

Community Development Expenditures by Category/Program

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$2,933,036	\$2,722,563	\$2,791,833	\$2,598,003	(\$193,830)	-7%
Employee Benefits	1,043,248	956,539	1,002,300	992,117	(10,183)	-1%
Services and Supplies	575,004	274,098	483,455	604,599	121,144	25%
Interest Expense	-	-	-	-	-	N/A
Principal Retirement	-	-	-	-	-	N/A
Total	\$4,551,288	\$3,953,200	\$4,277,588	\$4,194,719	(82,869)	-2%
Program						
General Fund						
General	\$1,337,678	\$1,234,400	\$1,539,732	\$1,501,091	(\$38,641)	-3%
Regional Planning	-	-	51,000	51,000	-	0%
Property Management	184,060	-	-	-	-	N/A
Club Ride	38	-	182	38	(144)	-79%
Planning Commission	12,456	6,128	19,173	19,173	-	0%
Current Planning	1,236,803	1,169,507	1,202,770	1,137,411	(65,359)	-5%
Long Range Planning	1,371,832	1,184,734	1,032,047	1,076,124	44,077	-4%
Subtotal General Fund	\$4,142,867	\$3,594,769	\$3,844,904	\$3,784,837	(\$60,067)	-2%
Development Services Fund	\$ 408,421	\$ 358,431	\$ 361,551	\$ 409,882	(\$48,331)	13%
Grants Special Revenue Fund	-	-	\$ 71,133	-	(\$71,133)	-100%
Total	\$4,551,288	\$3,953,200	\$4,277,588	\$4,194,719	(\$82,869)	-2%
Full Time Employees						
General Fund	33	31	29	29	-	0%
DSC - Community Development	3	3	3	3	-	0%
Grants	-	-	6	6	-	N/A
Total	36	34	38	38	-	0%

Financial Overview

The Community Development department received HUD Sustainable Communities grant funding during Fiscal Year 2012. This funding will help offset the expenses related to coordinate regional plan development through Fiscal Year 2014 and includes funding for six positions.



Key Fact

The City received a 94% satisfaction rate for the nation's largest pilot recycling program.

Performance Measures

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Projected
Entitlements	3,798	3,625	2,855	2,883
DSC Permits	3,663	3,766	4,378	4,421
DSC Inspections	641	341	358	394
DSC Front Counter	2,592	2,523	2,370	2,393

Cultural Arts & Tourism

Purpose Statement

The City of Henderson Department of Cultural Arts and Tourism is dedicated to creating and promoting innovative events, entertainment, programming and venues that celebrate diverse cultural arts, enhance tourism, involve and serve the community, and enrich the economic and cultural fabric of Henderson.

Core Services

- **Convention Center**
- **Cultural Arts**
- **Special Events**
- **Pavilion**
- **Tourism**

The City of Henderson Department of Cultural Arts & Tourism provides high quality cultural arts programs including performing arts, traveling exhibitions, arts education programs, public art, as well as produce several cultural publications. The Department also hosts over 11 signature annual events including; the Ironman Triathlon, St. Patrick's Day Celebration, Super Run Classic Car Show, Shakespeare in the Park, and the Fourth of July Celebration.

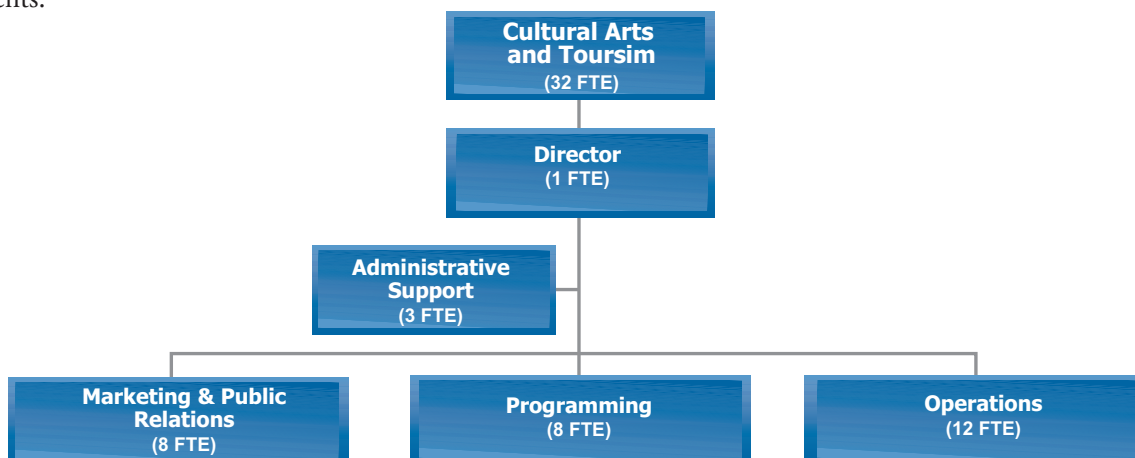
The Department manages several venues for a wide range of programs and events. These venues include:

- Henderson Convention Center - 13,800 square-feet of meeting space and hosts nearly 500 events annually.
- Henderson Events Plaza - 60,000 square-feet of programmable space. Houses citywide signature events and is also rented for public and private events.



- Henderson Amphitheater - outdoor intimate performing arts venue with seating up to 400.
- Henderson Pavilion - 2,500 seat state-of-the-art venue for visual and performing arts and hosts nearly 30 events annually.

The Department also promotes Henderson as a world-class leisure and meetings destination. Henderson has over 4,600 rooms citywide, several challenging golf courses and excellent visitor attractions.





Concert at the Events Plaza

In 2011, Henderson hotels generated more than 955,000 room nights citywide. Additionally, there were a total of over 561,000 visitors who stayed in Henderson, collectively generating over \$245 million in non-gaming economic impact to the local economy. World class resorts such as The Westin Lake Las Vegas Resort and Spa, Ravella at Lake Las Vegas, Green Valley Ranch Resort and the M Resort all call Henderson home.

The websites: HendersonLive.com and VisitHenderson.com are both managed by the Department of Cultural Arts & Tourism. All of the exciting programs and events are listed on HendersonLive.com in addition to information on the cultural offerings of Henderson. VisitHenderson.com provides all the visitor information on Destination Henderson. Hotel and golf reservations can be made on the site as well as contact information for all hotels and visitor attractions.



Super Run Car Show

Past Accomplishments

- Hosted 40 performing arts and arts education programs, with over 12,600 attendees.
- Shakespeare in the Park celebrated its 25th anniversary, hosting over 10,500 attendees at four Henderson Parks in October.
- Partnered with Target to produce ArtBeat, a seasonal performing arts series at the Henderson Events Plaza, attracting over 6,000 attendees.
- Hosted 10 signature/annual events with over 332,000 attendees and garnering over \$21 million in economic impact.
- Henderson hotels generated more than 955,000 room nights with an average daily room rate of \$86.31. There were over 561,000 visitors who stayed in Henderson, collectively generating over \$245 million in economic impact for the local economy.
- Henderson was chosen as the host destination for several widely recognized events. Some of which include the 2011 Ironman World Championship 70.3, the 2011 International Triathlon Union World Championship, and the 2012 US Open Synchronized Swimming competition.
- The Convention Center hosted over 450 functions, with nearly 130,000 people in attendance.
- The Henderson Pavilion hosted 34 performances, three of which were sold-out concerts. Nearly 113,000 attendees enjoyed programming at the Pavilion.

Performance Tactics

- Present diverse and innovative City-programmed concerts and events and pursue public/private partnership opportunities to increase utilization of all CAT facilities.
- Develop arts residency programs in collaboration with progressive artists to provide arts education at local schools.
- Host unique and high-quality traveling art exhibits.
- Target the following niche markets: (1) Develop eco-tourism programs to attract the adventure tourism market. (2) Target national event promoters to heighten utilization of Henderson Events Plaza. (3) Attract space and science themed conventions and conferences. (4) Leverage Henderson sport amenities by attracting national sporting groups/teams to Henderson.

Key Fact

The City of Henderson's Cultural Arts & Tourism Department has been recognized by the North American Travel Journalists Association (NATJA) for excellence in travel writing, photography and promotions. The competition, now in its 20th year, honors the "best of the best" of travel promotion covering all aspects of the travel industry worldwide. This year over 500 entries were submitted. The Discover Henderson video was awarded the Bronze, or third place award in the Destination Video category. This year's Gold winner, went to Ultimate Wave Tahiti: Beyond the Wave and the Silver was awarded to Seattle's CityPass.



Cultural Arts & Tourism Expenditures by Category/Program

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$2,157,927	\$2,479,985	\$2,457,979	\$2,279,961	(\$178,018)	-7%
Employee Benefits	714,726	754,310	843,384	854,062	10,678	1%
Services and Supplies	1,932,451	2,457,209	2,530,988	2,773,136	242,148	10%
Depreciation	133,984	126,991	133,984	200,000	66,016	49%
Total	\$4,939,088	\$5,818,495	\$5,966,335	\$6,107,159	\$140,824	2%
Program						
Cultural Arts & Tourism Fund						
Administration	\$911,133	\$923,822	\$1,261,206	\$1,338,046	\$76,840	6%
Sales & Marketing	1,132,742	1,234,202	1,158,018	1,152,232	(5,786)	0%
Downtown	29,984	231,858	190,000	30,000	(160,000)	-84%
Grants	36,539	33,039	30,000	50,000	20,000	67%
Tourism	85,835	90,426	90,600	90,600	-	0%
Cultural Arts & Special Events	944,557	1,259,856	1,003,024	1,001,794	(1,230)	0%
Facilities	1,226,408	1,252,198	1,186,259	1,132,917	(53,342)	-4%
Pavilion	203,677	321,469	325,228	311,570	(13,658)	-4%
Subtotal Cultural Arts Fund	\$4,570,875	\$5,346,870	\$5,244,335	\$5,107,159	(\$137,176)	-3%
Special Recreation Fund	\$ 368,213	\$ 471,625	\$ 722,000	\$1,000,000	\$ 278,000	39%
Total	\$4,939,088	\$5,818,495	\$5,966,335	\$6,107,159	\$ 140,824	2%
Full Time Employees						
Cultural Arts & Tourism	31	31	31	32	1	3%
Total	31	31	31	32	1	3%

Financial Overview

Through successful outreach of grants and sponsorships with community partners, the Department of Cultural Arts & Tourism continues to provide the same level of quality programs, events & outreach it has historically.

During Fiscal Year 2013, one position will be added to their staff complement for an Assistant Production Technician.



Performance Measures

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Projected
Convention Center Functions	497	458	530	610
City-wide visitor volume	521,047	561,169	563,643	574,916
City-wide occupancy	62.7%	64.2%	65.4%	66.71%
City-wide room nights	886,747	955,029	969,354	988,741
City-wide Average Daily Rate	\$ 85.38	\$ 86.31	\$ 87.61	\$ 88.92
City-wide Average Daily Rate (ADR)	\$ 99.87	\$ 85.38	\$ 85.00	N/A

Development Services Center

Purpose Statement

To be the premier location for all development permitting needs in one of America's fastest growing cities.

Core Services

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

The Development Services Center (DSC) is no longer a stand-alone department; it is comprised of personnel from several departments. It is shown in this section to provide consolidated information on this important City function.

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.

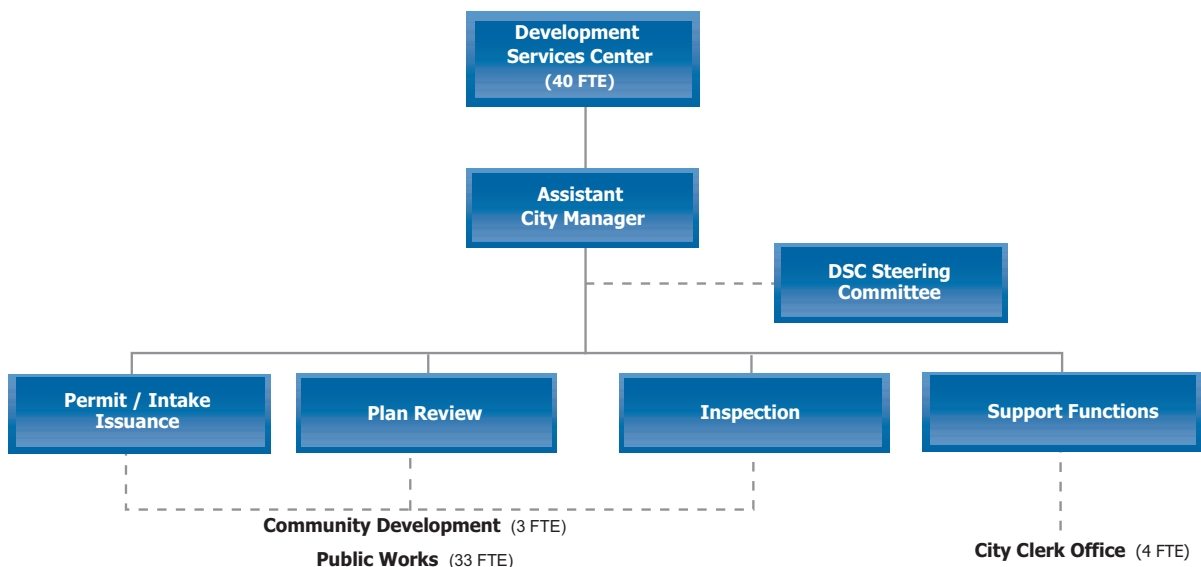
The types of revenues collected in the DSC include: building permit fees, plan check fees, certificate of



DSC Lobby

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.

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.

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



Development Services Center Expenditures by Category/Program

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$4,955,914	\$4,362,607	\$3,608,054	\$3,455,159	(\$152,895)	-4%
Employee Benefits	1,807,233	1,723,568	1,306,978	1,312,632	5,654	0%
Services and Supplies	3,395,493	2,746,065	2,888,330	2,707,188	(181,142)	-6%
Depreciation	177,218	177,218	178,000	150,000	(28,000)	-16%
Total	\$10,335,858	\$9,009,458	\$7,981,362	\$7,624,979	(\$356,383)	-4%
Program						
DSC Enterprise Fund						
DSC - Administration	\$228,147	\$ -	\$ -	\$ -	\$ -	N/A
DSC - Enterprise Wide	558,273	-	-	-	-	N/A
Building & Fire Safety	7,307,117	-	-	-	-	N/A
Community Development						
General	408,421	358,431	361,551	409,882	48,331	13%
City Clerk						
Administration	501,074	405,007	478,046	463,983	(14,063)	-3%
Public Works						
DSC - Administration	-	224,661	217,077	198,532	(18,545)	-9%
DSC - Enterprise Wide	-	774,720	427,684	128,493	(299,191)	-70%
DSC - Traffic	63,064	39,657	68,000	68,000	-	0%
DSC - Engineering	1,262,920	890,233	851,150	833,517	(17,633)	-2%
DSC - Building & Fire Safety	-	6,316,749	5,577,854	5,522,572	(55,282)	-1%
Parks & Recreation	1,368	-	-	-	-	N/A
Information Technology	5,474	-	-	-	-	N/A
Total	\$10,335,858	\$9,009,458	\$7,981,362	\$7,624,979	(\$356,383)	-4%
Full Time Employees						
Administration	3	-	-	-	-	0%
Other Departments	51	55	40	40	-	0%
Total	54	55	40	40	-	0%

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

Accomplishments & Tactics

- Past Accomplishments and Performance Tactics for the DSC are being reported by the individual departments that comprise the DSC.

Financial Overview

In Fiscal Year 2011, the Development Services Center underwent a series of organizational changes. Specifically, the Building and Fire Safety Department and DSC Administration were realigned to the Public Works department and Code Enforcement was realigned to Neighborhood Services. These changes were necessary given the current economic recession impacting the City of Henderson, and the State of Nevada.

Economic Development

Purpose Statement

To enhance the well-being of the community by creating a healthy economy through: boosting the economy via the attraction, retention and expansion of businesses, by the revitalization of the most mature areas in the City and through the strategic management of the key City/Redevelopment-owned real estate assets.

Core Services

- Economic Development
- Real Estate Portfolio Management
- Redevelopment

The purpose of these core services is to create new job opportunities for the local residents and to generate balanced sources of tax revenues from businesses which support public services provided by the City of Henderson.

[Economic Development](#) 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.

Attraction of new businesses to Henderson is accomplished through marketing and customer service activities which favor the recruitment of out-of-state companies that fit into selective 'targeted' industries. Business Retention & Expansion is approached through outreach and communications efforts including personal assistance, educational services, online resources and referrals to strategic business development partners.

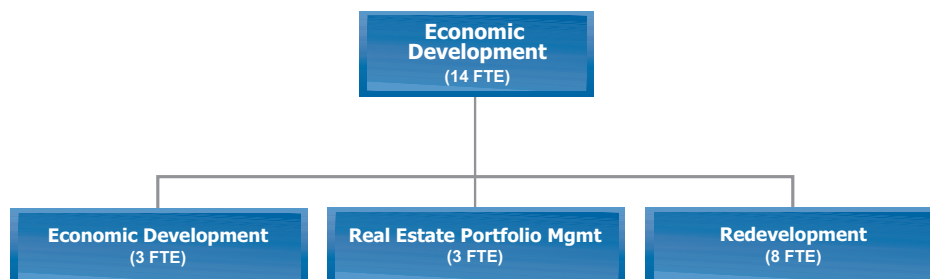
[Real Estate Portfolio Management](#) is responsible for the strategic planning, management and coordination of programs related to the purchase, sale, and lease of City and Redevelopment Agency real estate assets. In order to maximize the return on real estate and provide a



New Business

high degree of public benefit, the division is continually seeking opportunities to develop new programs, including public-private partnerships.

The [Redevelopment Agency](#) is a blended component unit and is governed by a five member board composed of four City Council members and the Mayor. For financial reporting purposes, the Agency is reported as if it were part of the City's operations, as a Special Revenue fund, since it operates within an established area in the City and its sole purpose is to plan and finance revitalization projects in those specific areas. Further discussion on Redevelopment follows the Economic Development pages.



Past Accomplishments

- **Economic Development** - Provided information, assistance and outreach to over 500 local companies in the past year.
 - Developed and produced regular marketing initiatives targeting out-of-state companies for relocation or expansion.
 - Collaborated with small business development organizations to present 18 seminars and technical assistance programs designed to help businesses in a variety of operational areas.
- **Real Estate Division** - Land sales this fiscal year are projected to be approximately \$13.8 million. Proceeds from land sales are placed into the City land Fund which can then be used for future capital construction. Major land transactions include:
 - Roseman University of Health Sciences. This 8 acre site located on top of the Whitney Mesa and adjacent to existing Roseman facilities will allow for an expansion of new classrooms and office spaces. The land sale worth approximately \$1.7 million is scheduled to close in late 2012.
 - South 15 Airport Center. This 150 acre site is planned as a state of the art high technology industrial business park on the northern portion of the City's Limited Transition Area. While sale proceeds are remitted to the Bureau of Land Management, the City does gain additional property on the tax rolls, new construction and new jobs. The land sale is scheduled to close in December 2012.
 - Union Village. This 150 acre site at the northeast corner of US 95/Galleria, is scheduled for the development of a state-of-the-art Healthcare Center, a mixed use residential, retail, entertainment and cultural center as well as a senior campus and related uses. The land sale, worth approximately \$12 million, is scheduled to close in July 2012.
 - St. Rose and Maryland Parkway. The City recently approved a land sale/purchase that allows for a complete reconfiguration of City and privately owned properties that front St. Rose Parkway. The reconfiguration of parcels results in a property value gain of over \$3 million to the City.



Las Vegas Distillery

Performance Tactics

- Economic Development/Real Estate - Foster local business expansions and start-up companies by providing information, assistance and outreach services.
- Maintain communications with locally-based international business organizations and Nevada's international trade representatives.
- Develop and maintain educational partnerships focused on private and public colleges/universities in Henderson.
- Execute marketing and customer service initiatives primarily focused on employers which may create primary jobs.
- Proactively market city-owned property to investors, developers, business owners and community partners.

Economic Development Expenditures by Category/Program

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$382,322	\$461,057	\$566,156	\$671,103	\$104,947	19%
Employee Benefits	128,256	157,209	195,709	241,130	45,421	23%
Services and Supplies	178,341	134,577	203,410	207,157	3,747	2%
Capital Outlay	-	-	-	-	-	0%
Interest Expense	-	-	-	-	-	0%
Principal Retirement	-	-	-	-	-	0%
Total	\$688,919	\$752,843	\$965,275	\$1,119,390	\$154,115	16%
Program						
General Fund	\$688,919	\$752,843	\$965,275	\$1,119,390	\$154,115	16%
Total	\$688,919	\$752,843	\$965,275	\$1,119,390	\$154,115	16%
Full Time Employees						
General Fund	4	5	6	6	0	0%
Total	4	5	6	6	0	0%

Economic Development Performance Measures

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Projected
# of requests for information on business relocation/expansion opportunities	129	160	150	150
Average response time (in days)	1.12	1.00	1.00	1.00
Local business requests for information/assistance/outreach	659	746	500	560
Estimated economic impact of business attraction/expansion activities (local payroll, purchases, and construction)	\$50,940,500	\$48,873,500	\$50,000,000	\$50,000,000
# of jobs created	425	411	500	500

Financial Overview

The increase in the General Fund in Fiscal Year 2012 over the prior year was a result of absorbing a higher percentage of various Economic Development-related positions that were being charged to the Redevelopment Agency.



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

The Agency uses tax increment financing funds to construct public improvements (provided no other means are available), acquire or lease land, repay bonds, and provide assistance through various programs for façade improvements, signage, and tenant improvements, to name a few. In addition, the Agency assists with financing of facilities when it is determined that it is necessary for the economic feasibility of a development.

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.



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

Key Fact

The Redevelopment Agency successfully facilitated and coordinated the addition of nine new businesses to the Water Street District and/or Downtown area.

Redevelopment Expenditures by Category/Program

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$1,047,883	\$1,011,875	1,004,563	\$770,072	(\$234,491)	-23%
Employee Benefits	332,472	349,039	426,278	330,667	(95,611)	-22%
Services and Supplies	7,432,499	4,422,409	8,379,113	3,869,879	(4,509,234)	-54%
Capital Outlay	-	-	44,009	-	(44,009)	-100%
Interest Expense	793,176	765,671	735,128	702,789	(32,339)	-4%
Principal Retirement	565,000	590,000	615,000	650,000	35,000	6%
Total	\$10,171,030	\$7,138,994	\$11,204,091	\$6,323,407	(\$4,880,684)	-44%
Program						
Redevelopment Fund	\$ 10,171,030	\$7,138,994	\$11,204,091	\$6,323,407	(\$4,880,684)	-44%
Total	\$ 10,171,030	\$7,138,994	\$11,204,091	\$6,323,407	(\$4,880,684)	-44%
Full Time Employees						
Redevelopment	10	9	10	8	(2)	-12%
Total	10	9	10	8	(2)	-12%

Financial Overview

Assessed values on residential, commercial and vacant property have declined from the high in 2007 by 30-50% resulting in declining revenue to the Redevelopment Agency. Additionally, tax caps were placed on residential and commercial properties of

3% and 8%, respectively, in 2005. Therefore, the most important generator of tax increment revenue to the Agency would be from substantial new construction. New construction is added to the tax rolls at full assessed values and the tax caps are not imposed until the fiscal year following the addition.

Past Accomplishments

- Through the various business incentive programs, the Agency provided information, assistance and incentives to 22 new and existing businesses.
- The Agency provided more than \$452,000 in grants and grant to loans—added to the \$228,000 in owner equity—the investment through these programs and incentives totaled more than \$680,000 to the downtown and eastside redevelopment areas.
- Through increased business incentive efforts, the Agency developed and implemented several business incentives—including the creation of a new land use category for the Downtown; a grant award by the EPA to assist with developing tools to implement smart growth policies and initiatives and Development Code regulations.
- The Agency funded and coordinated with the City's Public Works and Parks & Recreation Departments to complete a more than two million dollar improvement project to Wells Park, located in the Eastside Pittman neighborhood.
- The Agency funded and coordinated with the Public Works Department to complete Phase III of the Water Street Improvements and Amenities Upgrades—a more than half million dollar project.
- Completed and adopted updates to the Downtown Investment Strategy that include land use recommendations within identified opportunity districts. In addition, the plan outlines the development, economic, and social strategies to achieve increased or renovated homes for 3,500 additional residents; increased number of permanent jobs to employ an additional 500 people; increased number of visitors for promotions and events from 500,000 to 1 million people annually; and the addition of more urban park space.
- The Agency funded and marketed a Development Opportunity Site Plan for various vacant opportunity sites throughout the Downtown redevelopment area.

Performance Tactics

- Increase civic engagement, public outreach and increase amenities within redevelopment areas, including coordinating with business owners to establish the Boulder Highway Business Coalition and coordinating with residents to establish the Downtown Civic Alliance.
- Continue frequent updates and use of social media to promote the benefits of living in the Downtown area.
- Consider code changes to allow a more pet-friendly environment and encourage rooftop recreational space.
- Continue funding and coordinating programs offered within redevelopment areas including coordinating with Cultural Arts and Tourism on planning and promoting successful events and programming within the Water Street District; funding and administering the Facade Improvement Program, Sign Grant Program, and Tenant Improvement Program.
- Increase business recruitment, development, retention, and expansion within redevelopment areas and increase strategic partnerships, including establishing community profiles for the Eastside and Downtown areas; proactively seek out developers—both locally and nationally; and support efforts to get both Union Village and Cadence moving forward.
- Implement and maintain the UNLV Housing Profile to encourage diversification of housing in the Downtown area.
- Continue to work with Nevada Hand on future development of property around Pacific Pines.
- Develop community profiles for both the Water Street District and the Eastside Redevelopment Area, and work with banks to promote the profiles to developers.
- Work with Water Street District Business Association to create a Water Street District (WSD) discount card.
- Create partnerships with area businesses/services to compile and distribute to targeted students in the DT area a list of services and amenities available in the WSD.

Finance

Purpose Statement

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

Core Services

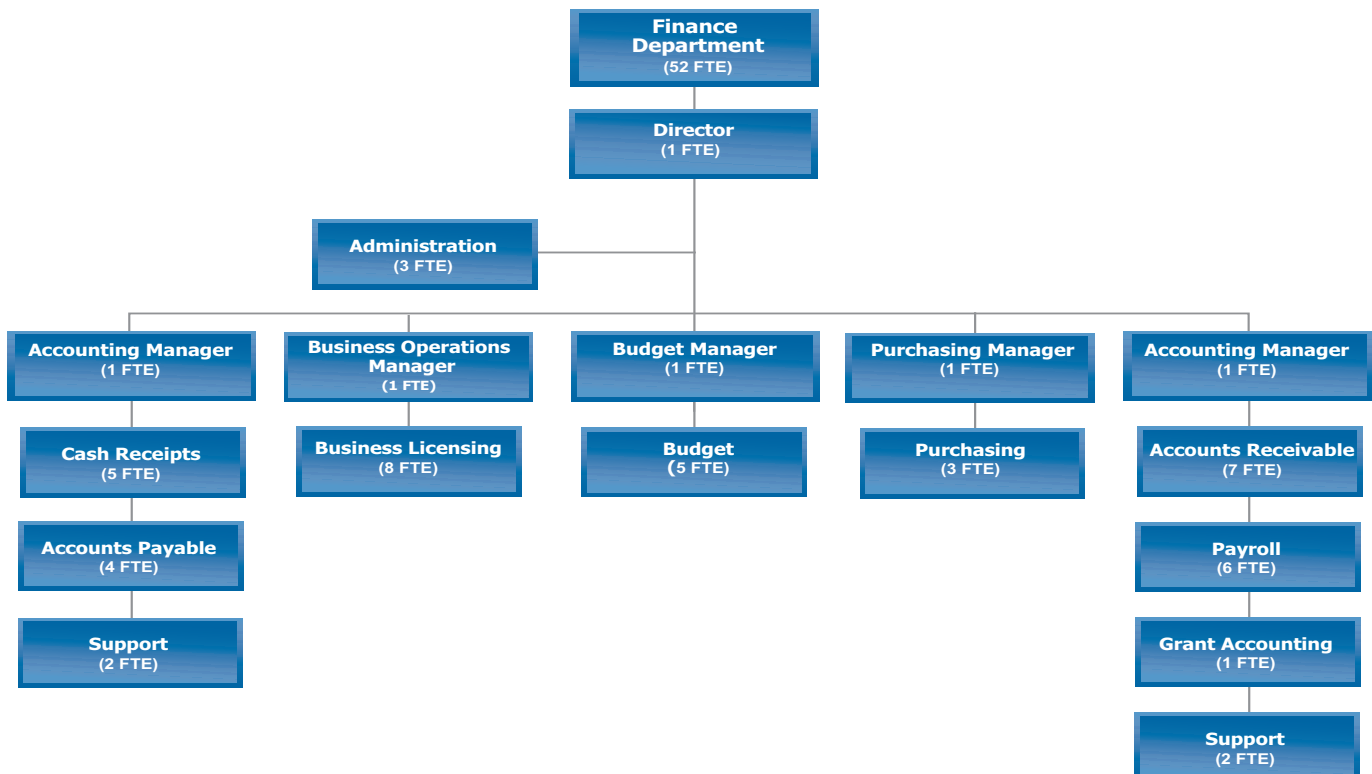
- Accounting and Financial Management
- Budget and Long Range Planning
- Business Operations
- Purchasing

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.

[Accounting and Financial Management](#) includes accounts payable, accounts receivable, cash receipts, grant accounting, local improvement district administration, payroll, purchasing, and treasury



management. Financial reporting is an important service provided by this division and includes 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 management involves managing the City's debt, cash investments, and projecting cash flows to ensure liquidity while earning a market yield on City funds. The City's bond ratings are AA from Standard & Poor's and Aa2 at Moody's, remaining some of the highest of any city in the state. Maintaining a high bond rating contributes directly to the ability to secure lower rates on bond debt.

Key Fact

As of July 1, 2012, there were 12,753 active business licenses in the City of Henderson, a 2.4% increase over the number of active licenses at the same time last year.

Budget and Long Range Planning provides long-term financial planning and financial analysis as they assist the City Council, City Manager's Office, department heads and senior management establish the City's annual budget. The budget process includes establishing a framework for budget preparation and adoption that emphasizes performance management, and encourages that decisions be made based on the efficiency and effectiveness of service delivery to the community. Long-range planning is one of the most powerful

tools the City has available to help make the kind of informed decisions that will ensure the City's financial stability.

Business Operations 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. Business license audits are performed mainly on gross revenue businesses, but may also include audits of telecommunication fees, room tax, or franchise fees. These audits are designed to ensure that fee payments comply with applicable laws and regulations.

Purchasing provides cost effective procurement of high quality goods and services to support City operations through facilitation of the City's purchasing process. Included in this process are the issuance of purchase orders; preparation and advertisement of formal Invitations for Bids and Requests for Proposals on non-construction related goods and services; disposition of surplus inventory; oversight of the City's Environmentally Preferable Purchasing Program; and monitoring of Citywide purchasing activity for compliance with state purchasing laws and City purchasing policies and procedures.



Past Accomplishments

- Received a AA bond rating from Standard and Poor's and Aa2 from Moody's, still some of the highest bond ratings of any city within the state of Nevada.
- Maintained a comprehensive 5 Year Financial Plan to help the City navigate the financial downturn and avoid layoffs.
- Received the "Certificate of Achievement for Excellence in Financial Reporting" for the 30th consecutive year.
- Partnered with Applied Analysis to develop a comprehensive Consolidated Tax model & developed a draft of the legislative position paper outlining the City's top issues to be addressed during the interim study of the tax distribution.
- PeopleSoft tools, STARS (performance management software), and iNovah (consolidated cashing software) were upgraded.
- Partnered with departments to identify \$5.2 million in contingency cuts that were presented and approved by Council.
- Implemented Patient Protection & Affordable Care Act to meet W-2 reporting requirements.
- Savings being realized through consolidation of contracts between City departments.
- Grant Clearing House established and grant related policies and procedures developed.
- Implementation of GASB 54 – Fund Balance Reporting & Governmental Fund Type Definitions.
- Countywide Multi-jurisdictional Business License Steering Committee participation & standardization effort are in progress.
- Implemented an integrated absence management system.
- Accounts receivable process automation.

Performance Tactics

- Establish innovative opportunities for financial collaboration.
- Maintain and monitor the economy's impact upon the City's 5 Year Financial Plan.
- Enhance the City's financial restoration and resiliency plan.
- Maintain the City's bond rating (Aa2 with Moody's Investor Service and AA with Standard & Poor's).
- Maintain ongoing communication of the City's financial status to all stakeholders.
- Maintain standard of excellence in financial and budgetary reporting.
- Increase the ability for business owners to research and apply for a business license online.
- Enhance and maintain financial management systems to streamline process and maximize efficiencies.



Financial Reporting Awards

Key Fact

Henderson continues to be one of Nevada's highest rated cities with a bond rating of "AA" by Standard and Poor's and "Aa2" by Moody's Investor's.

Finance Expenditures by Category/Program

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$3,596,090	\$ 2,964,997	\$3,213,360	\$3,424,354	\$210,994	7%
Employee Benefits	1,298,498	1,127,484	1,205,929	1,380,568	174,639	14%
Services and Supplies	287,336	79,922	243,873	499,671	255,798	105%
Total	\$5,181,924	\$4,172,403	\$4,663,162	\$5,304,593	\$641,431	14%
Program						
General Fund						
General	\$4,365,632	\$3,726,938	\$3,814,551	\$3,929,719	\$115,168	3%
Licensing/Purchasing	888,932	782,164	911,854	1,090,351	178,497	20%
Special Assessments	193,620	141,325	263,629	274,506	10,877	4%
Support Services	519,502	-	-	-	-	N/A
Budget	985,891	1,027,998	1,026,706	978,069	(48,637)	-5%
Purchasing	2,259	-	-	443,160	443,160	100%
Audit	104,531	-	-	-	-	N/A
Admin Cost Reimbursement	(1,878,443)	(1,506,022)	(1,353,578)	(1,411,212)	(57,634)	4%
Total	\$5,181,924	\$4,172,403	\$4,663,162	\$5,304,593	\$641,431	14%
Full Time Employees						
General Fund	54	54	52	52	-	0%
Total	54	54	52	52	-	0%

Financial Overview

Purchasing has been separated from Licensing/Purchasing effective Fiscal Year 2013, and has been identified as a core service within finance.

On February 7, 2012, Council approved the implementation of contingency cuts which included the deletion of two positions and the reduction of \$140,500 from finance's operating budget.

Performance Measures

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Projected
Business Licenses issued per FTE (annual)	698	708	655	670
Average number of days to process business invoices (from the time received in finance)	1.27	1.49	1.25	1.25
Maintain or improve bond ratings (outside objective measure of the City's economic & financial status)				
Moody's Investor Service	Aa1	Aa1	Aa2	Aa2
Standard & Poors Rating Group	AA+	AA+	AA+	AA
Number of consecutive years awarded the "Certificate of Achievement for Excellence in Financial Reporting"	28	29	30	31
Credit Card Receipt volume (millions)	\$19.6	\$20.6	\$26.2	\$30.1
Number of Credit Card Receipt transactions	215,903	226,698	327,662	393,194
AP check payments processed (millions)	\$217	\$153	\$145	\$115
AP check payment transactions processed (thousands)	19	18	21	20
AP electronic payments processed (millions)	\$53	\$102	\$123	\$150
AP electronic transactions processed (thousands)	22	22	23	26

Note: Ambulance reports transmitted electronically beginning FY2012

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**

The City of Henderson Fire Department is a full service department providing fire and rescue operations, emergency medical services, and public fire safety and prevention education. The department delivers service utilizing nine engine companies, seven transport-capable paramedic rescue units, two ladder trucks, and one fire boat strategically located to provide rapid response. The department maintains dual accreditation through the Commission on Fire Accreditation International and the Commission on Accreditation of Ambulance Services (CAAS).

Emergency Medical Services are provided by firefighter paramedics trained to provide advanced life support treatments such as defibrillation, advanced airway procedures, and medication administration. All fire department units are staffed with at least one firefighter



paramedic and are equipped with sophisticated tools to allow the department to provide the highest level of service to the community. The department is one of the largest fire departments in Southern Nevada that provides complete EMS services from first response, to treatment and primary transport of the sick and injured to area hospitals.



The EMS Division is responsible for managing the delivery of emergency medical services including the training of all personnel certified at the EMT and EMT Paramedic levels. This division also coordinates quality improvement processes and initiatives, which are used to evaluate and improve emergency medical services provided to our customers.

Fire and Rescue Operations include fire suppression and the treatment of the sick and injured. The fire department staffs a technical rescue team providing expertise in swift water, confined-space, high angle, vehicle and heavy machinery extrication, and trench rescues. In addition, a water rescue team provides surface water, swift water, and rope rescue at Lake Las Vegas and the surrounding area. All fire and rescue personnel are trained to provide operations level first response to hazardous material incidents.

Non-emergency duties of fire rescue personnel include pre-planning target hazards for local businesses, fire and emergency exit drills for local schools, and public education.

Fire Investigations is responsible for researching 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. The Fire Investigators collaborate with police, federal, state and other fire agencies to aggressively enforce arson related statutes.

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, National Fire Protection Association (NFPA) standards and certification programs are supported. Training Division personnel also assist in providing training to other city departments and 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. Other responsibilities include cadet academy training, tactics and strategies, subject matter experts for promotional testing, construction of training props, and the review and training of target

hazards. The Training Division, as the liaison to the Department of Human Resources, also assists with new hire recruitment and testing including pre-test orientation and physical agility testing.

Community Outreach is a vital ingredient to the community and all city departments. The Public Safety and Education function of the fire department provides effective, community-related educational and informational programs with the emphasis on risk reduction and life safety. Each year, thousands of people receive important safety information through school visits, station tours, intervention programs, community presentations and events. The programs provided are enhanced through partnerships with other city departments, local police and fire departments, and state agencies. Each department brings a unique knowledge base that increases the opportunity to educate and serve the public.

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 apparatus and fire department facilities.

Emergency Management coordinates all components of the emergency management system in the City of Henderson. These components consist of fire, police, public works, utilities, parks and recreation, emergency medical service, public information, volunteers, and other groups contributing 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

Key Fact

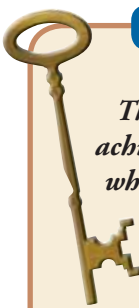


The City of Henderson Fire Department is one of the few fire departments in the nation to have received and maintained accreditation from both the Commission on Fire Accreditation and the Commission on Accreditation of Ambulance Services.

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 computer information and communications systems, maintaining the department'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 achieved record high survivability for adults who suffer “sudden cardiac arrest” through department implemented treatment strategies, improved cardio-pulmonary resuscitation (CPR) feedback technology and crew-based training. Overall cardiac survival rate is 20%, which is three times the national average of 6%.

Past Accomplishments

- Reduced emergency response times through process improvements in crew alerting procedures and technology.
- Reduced emergency response times through process improvements in crew alerting procedures and technology.
- Achieved record high survivability for adults who suffer “sudden cardiac arrest” through department implemented treatment strategies, improved cardio-pulmonary resuscitation (CPR) feedback technology and crew-based training. Overall cardiac survival rate is 20%, which is three times the national average of 6%.
- Customer service satisfaction rated as outstanding or excellent 96% of the time by City of Henderson residents and visitors having contact with the fire department.
- Provided effective community outreach programs to citizens focusing on health, life safety, injury prevention and risk reduction. Thousands of children and adults were provided valuable public safety information through station tours, school visits, and community events.
- Specified “Green Star” compliance for two fire engines that were ordered. Green Star is a package that significantly reduces emissions and fuel usage during extended operations.
- Worked with the business community to right size the fire inspection process to meet the life safety needs of the community and address concerns over the fiscal impact.
- Fire Rescue Operations personnel completed over 70,000 hours of training, averaging approximately 346 hours of training per employee.
- Collaborated with area agencies to provide training and safe operational practices that are consistent throughout the region.
- Enhanced department succession planning efforts through various training programs, professional development initiatives, and recruitment strategies.
- Began final phase of implementation for the Electronic Patient Care Reporting system (ePCR). Acquisition of hardware, programming, beta-testing, field training, and final roll out was completed. The ePCR project will allow the department to reduce inefficiency in paper charting, improve quality improvement activities, and streamline ambulance billing procedures.
- Began implementation of a hazard assessment and pre-fire incident planning program that will be used by emergency responders.
- 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).

Performance Tactics

- Reduce response times to all emergency calls for service through process improvements, quality assurance and training.
- Maintain community outreach programs and services to promote fire safety and crime prevention.
- Ensure a safe community through effective and timely response to disasters and major incidents with a risk-based emergency response plan.
- Increase the safety, health, and wellness of fire department members through education, training and other programs.
- Improve reporting efficiencies, data consistency, public health trends and quality assurance of Emergency Medical Services documentation.
- Ensure organizational excellence by maintaining annual compliance with accreditation requirements of the Commission on Fire Accreditation International and the Commission on Accreditation of Ambulance Services.
- Maintain customer service satisfaction ratings of 95% or greater in all aspects of service delivery.
- Implement a hazard assessment and pre-fire incident planning program to be used by emergency responders.
- Improve fire dispatching through the use of a regimented fire dispatching system, including quality assurance.
- Continue to identify and acquire grant funding to aid in achieving goals outlined in the Fire Department Strategic Plan.

Fire Expenditures by Category/Program

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$24,794,063	\$25,023,350	\$26,254,403	\$26,217,869	(\$36,534)	0%
Employee Benefits	10,856,201	11,411,756	11,140,588	11,737,168	596,580	5%
Services and Supplies	1,965,742	1,621,995	1,642,123	1,831,945	189,822	12%
Capital Outlay	77,232	-	-	-	-	N/A
Total	\$37,693,238	\$38,057,101	\$39,037,114	\$39,786,982	\$749,868	2%
Program						
General Fund						
General	\$1,227,373	\$1,262,168	\$1,273,064	\$1,362,395	\$89,331	7%
EMS	1,218,271	1,120,456	1,181,652	1,183,708	2,056	0%
Fire Suppression	32,921,204	33,286,358	34,229,336	35,039,075	809,739	2%
Training	529,568	662,344	552,640	549,184	(3,456)	-1%
Fire Prevention	437,847	417,085	398,573	309,501	(89,072)	-22%
Emergency Management*	194,456	235,110	120,788	137,230	16,442	14%
Special Operations	710,945	670,413	710,451	753,665	43,214	6%
Logistics	301,299	319,657	449,677	452,224	2,547	1%
Subtotal General Fund	\$37,540,963	\$37,973,591	\$38,916,181	\$39,786,982	\$ 870,801	2%
Grants Special Revenue Fund	\$ 152,275	\$ 83,510	\$ 120,933	-	(\$120,933)	-100%
Total	\$37,693,238	\$38,057,101	\$39,037,114	\$39,786,982	\$ 749,868	2%
Full Time Employees						
General Fund	219	219	220	220	-	0%
Total	219	219	220	220	-	0%

Financial Overview

Fire Department funding has remained steady during the recession, and no additional positions will be added to their staff complement during Fiscal Year 2013.



Performance Measures - Fire Department

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Projected
Incidents				
Total Incidents	21,565	22,723	24,117	25,082
EMS Incidents	16,076	17,114	18,304	19,037
Transports	11,332	11,975	12,964	13,483
Fire Incidents	553	570	580	603
Other Incidents	4,937	5,039	5,233	5,442
Customer Service				
Respiratory Customer Service Survey				
Outstanding and Excellent Overall Ratings	96.0%	97.4%	95.5%	96.3%
Cardiac Customer Service Survey				
Outstanding and Excellent Overall Ratings	97.3%	97.4%	97.2%	97.3%
Orthopedic Customer Service Survey				
Outstanding and Excellent Overall Ratings	97.4%	94.7%	92.7%	94.9%
General Fire & Rescue Customer Service Survey				
Outstanding and Excellent Overall Ratings	97.6%	94.7%	95.2%	95.8%
Non-Transport Customer Service Survey				
Outstanding and Excellent Overall Ratings	95.6%	97.2%	95.4%	96.4%
Ambulance Billing				
Collection Rate	65.0%	67.0%	65.0%	66.0%



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

- **Compensation and Administration**
- **Employment**
- **Employee Relations**
- **Organization Development and Training**
- **Risk Management and Employee Benefits**

The Human Resources Department collaborates with City departments to hire, compensate, develop, and retain a highly skilled workforce who share a commitment to professionalism and team fortitude, while providing the highest quality of service to our citizens.

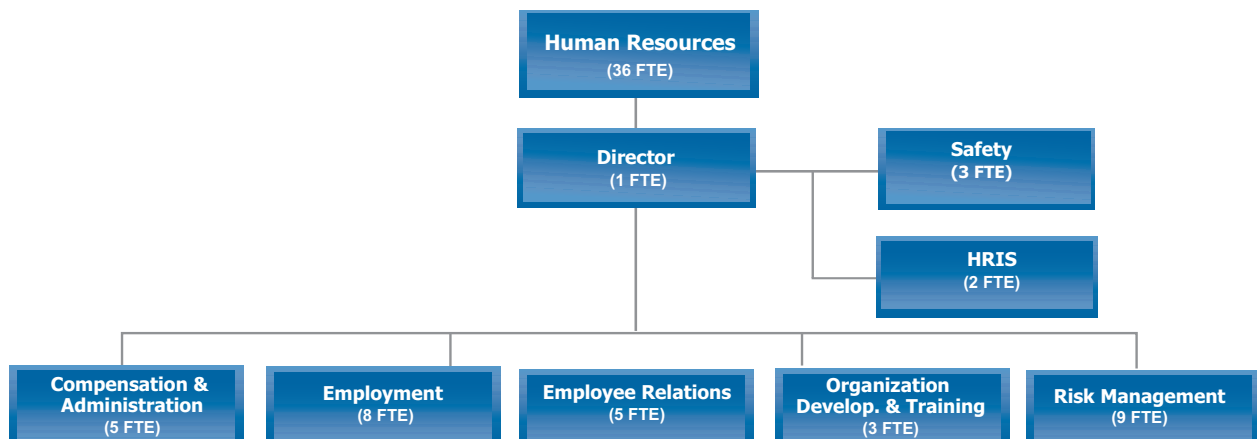
Compensation, and Administration develops and manages the delivery of personnel services and programs including compensation administration, classification, records, and support services. The HR administrative services team also includes Information Services (HRIS), which is the focal point for technological change and development for the City's human resource business processes.

We provide consultation to departments in a variety of areas including the application and interpretation of City administrative policies and Civil Service regulations, performance management and merit increase issues, salary review and adjustment programs,



workforce planning and analysis, and resolution of classification and compensation issues. In partnership with City departments, the team focuses on developing and providing a comprehensive total rewards package for employees and external candidates.

The division serves as internal consultants to our HR team, departments throughout the City, and external counterparts. We strive to develop innovative, labor-saving, timely and effective business procedures so that departments can better serve their customers – it's one of the ways we contribute to delivering premier service to the residents of the City.

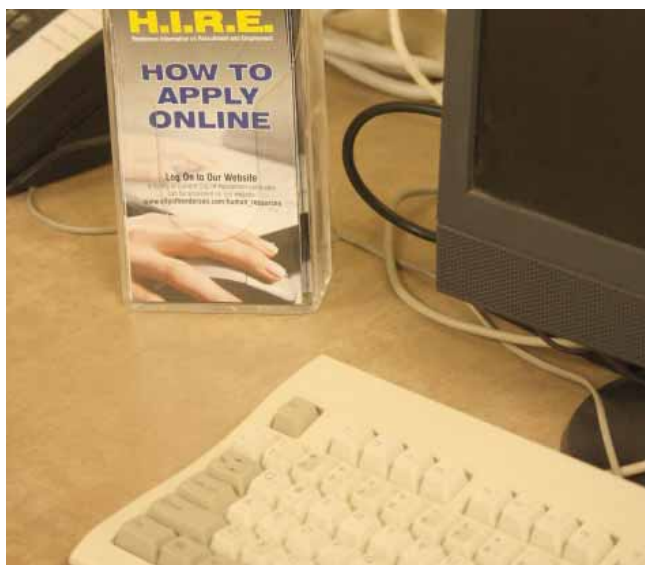


The **Employment Division** responsibilities include recruitment, assessment, promotion, and onboarding for all candidates selected to fill vacant positions. Recruitments for new hires, promotions, and transfers are administered through innovative assessment strategies and programs, which include a broad range of screening examination, and interviewing techniques.

Employee Relations (ER) fosters a positive working environment 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.

As the City's workforce grows more diverse, constructively addressing employee concerns is becoming more complex and challenging. In order to address those challenges, ER is a resource for department heads, managers, supervisors, unions, and line-level employees concerning a wide range of work-related issues. The division provides guidance to ensure everyone is in compliance with policies, procedures, negotiated contracts, and law.

Conflict resolution is normally a large part of the ER role. Before any issue grows into a full-blown workplace situation, ER staff typically intercedes and attempts to help reconcile the situation. This intervention is done in hopes of preventing additional work disruption and undue stress on those involved. We believe motivated, safe, productive employees are the ultimate goal and that those employees are the City of Henderson's best asset.



In order for us to be a Premier City, we begin with a strong belief in relationships. We work to help employees and management alike foster an environment of cooperation and partnership. When this is successful, there is nearly nothing that can't be accomplished.

Organization Development and Training provides a broad range of learning and development opportunities for employee performance, career, team, and leadership development. The learning and development architecture is based on success factors across three levels: technical/professional, supervisory/management, and executive. The organization development programs, including consulting and coaching services, have been shown to have a significant savings and cost avoidance related to ineffective and dysfunctional behaviors and teamwork. The emphasis for organization development and training continues to be on learning and applying process improvement methodologies to increase organizational effectiveness.

For fiscal year 2013, the process of overhauling employee performance appraisals will continue. Supervisors and their employees will be rated against the City's Values and associated behaviors/skills required for their position. The process will ensure that employee development and engagement continues to be a critical initiative.

Risk and Employee Benefits coordinate the City's property, liability, workers' compensation, and employee health insurance programs. The division focuses on loss control and prevention, 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.



Past Accomplishments

- Facilitated the continuation of the City's Voluntary Employee Severance Plan (VESP) resulting in a total inception-to-date salary and benefits savings of \$37.6 million (through June 24, 2012).
- Facilitated several departmental reorganizations resulting in cost savings and efficiencies City-wide.
- Initiated the revision, consolidation, and creation of numerous job descriptions to more accurately reflect current functions and operations.
- Created an Executive Safety Committee chaired by the Assistant City Manager.
- Assisted the Executive Compensation Committee in developing City-wide reorganization and consolidation strategies.
- Completed numerous City-wide job analysis studies, recommendations, and reports resulting from reclassification issues and requests.
- Developed a partnership with valley jurisdiction agencies to offer training and development opportunities on a fee-cost basis to their employees.
- Transitioned to a new pharmacy benefits management firm resulting in savings in excess of \$350,000 to the Self-Funded Medical Plan.
- PeopleSoft upgrade to 9.0 and PeopleTools upgrade to 8.51 (oversee and test of HR functionality and components).
- Police and Fire Departments - Established "true" position management for all full-time positions.

Performance Tactics

- Develop, revise, and implement comprehensive City Administrative policies and procedures to ensure accurate, updated, and clear guidance and information for all employees.
- Complete a comprehensive review, revision, and update of all job descriptions City-wide, and conduct related FLSA testing City-wide.
- Complete a comprehensive restructuring of the City's compensation practices for non-represented employees, with a foundation in rewarding performance on an annual basis; based on satisfying personal goals aligned to the City's strategic plan.
- Continue the ongoing due diligence to understand, implement, and wherever possible mitigate the City's increased cost for providing health and welfare benefits emanating from the Patient Protection and Affordable Care Act.
- Create a nexus between the City's liability losses and departmental and employee performance standards.
- Complete a comprehensive review of HR/Risk Management related legal, policy, and procedural requirements to mitigate potential systemic risk within the City's operations.
- Continue to ensure that the City's labor unions are intimately knowledgeable of the elements of the five-year financial plan.
- Continue to develop the functionality of the City's H.I.R.E. system.
- Continue to develop the HR PeopleSoft modules, creating efficiencies in HRIS deliverables.
- Implement an annual appraisal process for non-represented employees that incorporates flow-down goals and the City's Values on the new eAppraisal system (Halogen).
- Expand current level of course participation and training offerings to local jurisdiction employees.
- Develop an improved mechanism for tracking part-time employee eligibility for PERS benefits, creating improved compliance and reducing the City's retirement costs.

Human Resources Expenditures by Category/Program

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$2,461,513	\$ 2,548,885	\$2,591,807	\$2,977,467	\$385,660	15%
Employee Benefits	907,215	848,296	953,705	1,254,742	301,037	32%
Services and Supplies	15,951,932	18,999,095	23,360,249	24,305,128	944,879	4%
Depreciation	16,840	2,933	2,933	-	(2,933)	-100%
Interest Expense	11,059	7,846	-	-	-	N/A
Capital	-	43,411	-	-	-	N/A
Total	\$19,348,559	\$22,450,466	\$26,908,694	\$28,537,337	\$1,628,643	6%
Program						
General Fund						
General	\$1,033,214	\$943,756	\$978,881	\$585,192	(\$393,689)	-40%
Extra Help	47,750	47,189	65,426	622	(64,804)	-99%
Employment & Compensation	1,173,954	1,039,874	1,130,119	1,077,666	(52,453)	-5%
Admin & Labor Relations	373,004	504,615	534,186	526,855	(7,331)	-1%
Org Development & Training	814,079	668,953	582,853	523,661	(59,192)	-10%
Union Liaison	257,246	267,456	326,611	319,161	(7,450)	-2%
Comp. & Admin.	-	-	-	657,536	657,536	100%
Admin Cost Reimbursement	(1,000,829)	(896,796)	(797,747)	(779,117)	18,630	-2%
Subtotal General Fund	\$ 2,698,418	\$ 2,757,047	\$ 2,820,329	\$ 2,911,576	\$91,247	3%
Health Insurance Self Funded	\$10,435,718	\$11,956,648	\$14,234,998	\$15,322,203	\$ 1,087,205	8%
Self-Insurance (Liability)	\$ 2,288,424	\$ 3,521,495	\$ 2,968,652	\$ 2,953,788	(\$ 14,864)	-1%
Worker's Compensation	\$ 3,925,999	\$ 4,397,276	\$ 6,884,715	\$ 7,349,770	\$ 465,055	7%
Total	\$19,348,559	\$22,450,466	\$26,908,694	\$28,537,337	\$1,628,643	6%
Full Time Employees						
General Fund	27	27	24	24	-	0%
Health Insurance Self-Funded	1	1	1	1	-	0%
Self-Insurance (Liability) Fund	4	5	5	4	(1)	-20%
Workers' Compensation Fund	4	4	4	7	3	75%
Total	36	37	34	36	2	6%

Financial Overview

In Fiscal Year 2013, health care costs are expected to increase by 8% as the number of insured members continue to grow as former employees remain on the plan as retirees.

The primary reason for the 7% increase in Fiscal Year 2013 for expenses associated with Workers Compensation is due to a \$402,000 increase for excess insurance. There was no expense for this in Fiscal

Year 2012 as the City purchased an 18 month policy in Fiscal Year 2011 that provided excess coverage through June 30, 2012.

The Compensation and Administration department was created in Fiscal Year 2013 to better track resources associated with Human Resources-related administrative duties and the management of the City's compensation program.

Performance Measures

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Projected
Medical Costs per Employee	\$558	\$605	\$650	\$702
COH Course Satisfaction Rating (on 5 point scale)	4.85	4.80	4.85	4.85

Information Technology

Purpose Statement

To be a critical business partner and premier service provider within the highest performing government entity in the nation.

Core Services

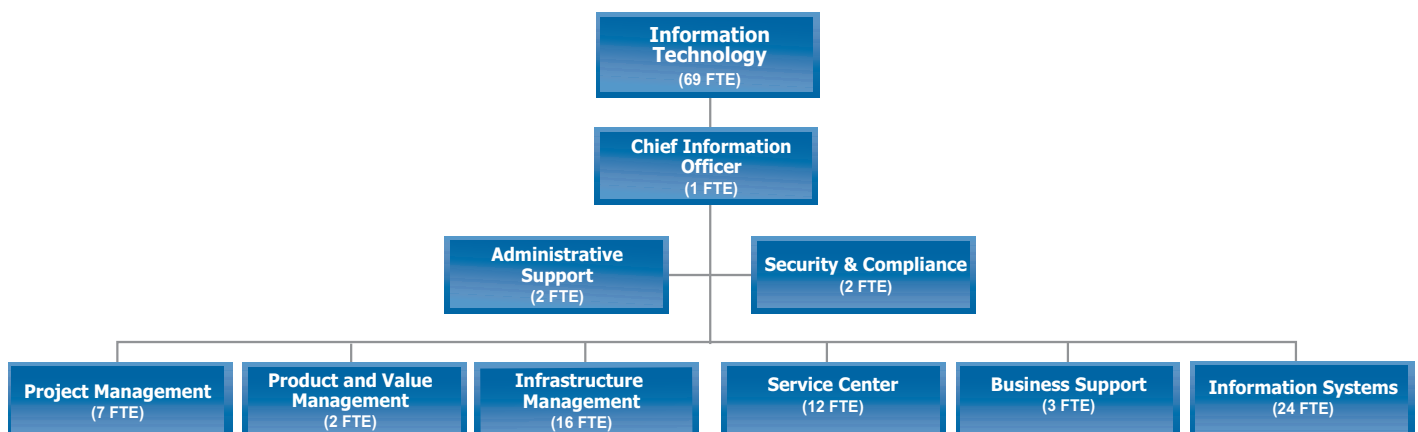
- Information Systems
- Service Center
- Security & Compliance
- Infrastructure Operations
- Project Management Office
- Product and Value Management
- Business Support



The Department of Information Technology (DoIT) is committed to enabling the goals and performance objectives of City departments by understanding their business processes, implementing appropriate technology to meet their objectives, and providing the highest quality cost-effective information technology services and support. In addition, DoIT is also committed to improving government/citizen interaction through e-government initiatives that enhance access to City services.

Organizational Components:

Information Systems (IS) - IS implements and supports effective, reliable and secure commercial off the shelf and custom line of business software solutions. IS works with its customers to identify their needs, select or build the appropriate solution, deploy and test it, and assist with training. Information Systems also implements and supports software infrastructure for Relational Database Management Systems (RDBMS) and Geographic Information Systems (GIS) that are



used by most line of business solutions. Additional core services also includes web development and hosting.

Service Center - A centralized resource for tracking and resolving some 20,000 computer end user service requests annually, this division operates in a support model that provides 24x7 response. Associated deskside technical support manages the deployment and maintenance of some 1,800+ desktop computers and 900+ laptops with mobile connectivity. Complete design and support for the standard desktop computing environment is also provided. Additional core services include contract managed print services and software maintenance.

Security & Compliance - Protecting the City's information assets and computing environment, mitigating liability risks and the associated costs of security incidents, and ensuring compliance with regulatory and statutory requirements.

Infrastructure Operations - Provision and management of crucial network and telecommunications infrastructure and the 5,000 sq. ft. Data Center containing nearly 500 physical and virtual servers and over 300 TB of data storage. This infrastructure enables voice and data connectivity across all City facilities.

Project Management Office (PMO) - Employing consistent business analysis and project management methodology to deliver technology projects that meet the business objectives of City departments and increase organizational value.

Product & Value Management (PVM) - Optimizing the value of information technology products and services by implementing industry best practices, standards and methodologies to maximize operational performance.

Business Support - Providing essential administrative support for the smooth running of the department, such as financial and budget controls, strategic planning, procurement, asset management and contract management.

Key Fact

The City of Henderson sends/receives 357,000 e-mails, blocks 520,000 pieces of SPAM, and blocks over 525 viruses every month.



Performance Measures

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Projected
Percentage of tickets* closed by Service Center	71%	60%	62%	65%
Percentage of Service Center tickets* closed on initial contact	42%	66%	65%	68%
Average time to close by Service Center (days)	9.2	9.0	8.5	9.0
Service Center average time to close detail (days):				
Audio/Visual Service	10.2	16.5	16.0	16.0
Computer Services	16.9	12.3	12.0	11.0
Help Desk	3.3	2.8	3.0	3.2
Xerox	N/A	3.4	3.5	3.5

* Ticket time not only includes break/fix requests, but also new service request and small scale deployments.

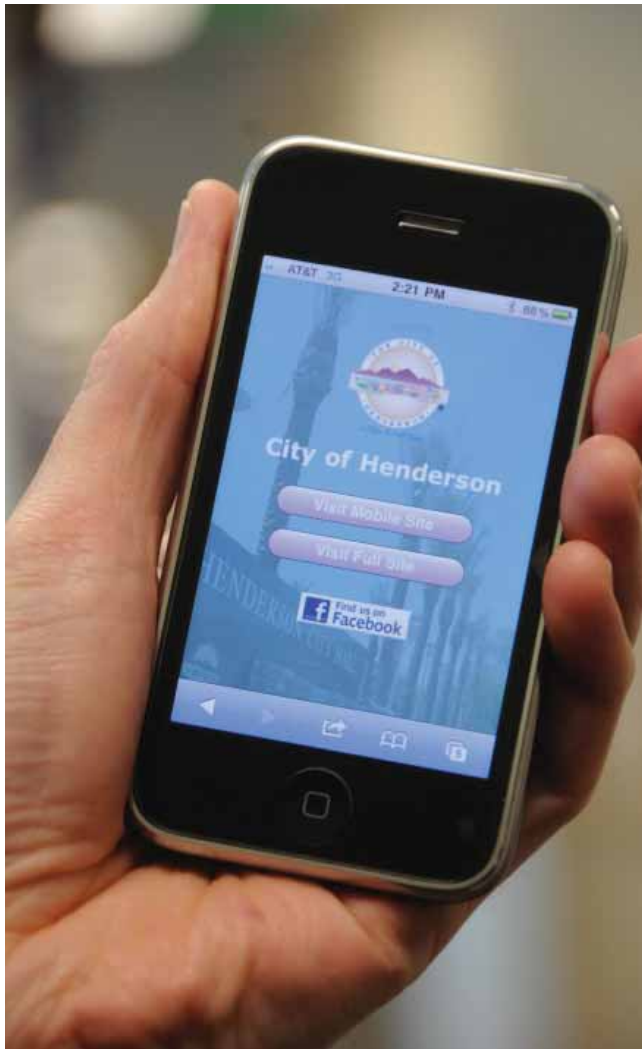
Past Accomplishments

- Implemented the SIRE Agenda Management System. It is an automated electronic agenda system that allows departments to electronically submit agenda items. This system saves time and money by streamlining the agenda creation process. The system also facilitates meeting minutes creation, prepares and records votes during a meeting, and for the first time – posts videos of City Council meetings online for citizen viewing.
- In late 2011, the Fire Department implemented the Sansio HealthEMS Electronic Patient Care Report (ePCR) system. The adoption of this system is of tremendous significance to the Fire Department and to the City, as it will provide unprecedented tracking, reporting, quality assurance, distribution, and many other capabilities.
- Implemented online payment processing for the CourtView application. As part of the Municipal Court's goal to make resolution and payment of outstanding traffic citations and fines as convenient as possible for our citizens, the Henderson Municipal Court partnered with a service provider to offer payment of certain fines and/or fees over the internet.
- Implemented CopLogic's Desk Officer Reporting System (DORS) that enables citizens to report incidents online and developed an interface between DORS and the Motorola Law Records Management System (LRMS) to enable online reported cases to be imported into LRMS.
- Xerox contract was renegotiated to include the print shop production machines, add additional machines and technical support and be cost neutral to the City.
- Collaborated with North Las Vegas and Henderson Police Departments to establish Computer Aided Dispatch (CAD) redundancy between agencies. This redundancy enables Henderson dispatch to failover to the North Las Vegas CAD system in the event of a severe failure. Also collaborated with College of Southern Nevada (CSN) to host them on our Motorola Public Safety Premier Mobile Data Computer (PMDC) system.
- Implemented In-Car video for 250 Police Patrol vehicles and Automated License Plate Recognition for 9 Police Patrol vehicles.
- Working with other key departments, DoIT recently implemented a new Computerized Maintenance Management System (CMMS) based on IBM's Maximo product. Its purpose is to manage and monitor maintenance and operation workflow, schedule resources, manage inventory, and collect work history in an asset-centric format.
- Developed and implemented the new mobile website m.cityofhenderson.com which is a mobile device friendly web site that provides City contact and phone numbers, facility location and driving directions, news feeds for press releases, events calendar, inspection scheduling and access to the City's Facebook, Twitter and YouTube pages.
- Expanded implementation of Public Wi-Fi to include all City Hall major conference rooms.
- Participated in the Multi-Jurisdictional Business License project in which the City is taking a lead role in developing web services to enable each jurisdiction to submit and share business license information. The City is also hosting the solution.

Key Fact

In 2011, the City of Henderson's website (cityofhenderson.com) received 2,642,397 visits and 3,014,501 document downloads.





Performance Tactics

- Increase IT workforce efficiency and effectiveness via process improvement, quality assurance, training, and accreditation.
- Show regional leadership in collaboration and resource sharing with external IT organizations to yield regional operational efficiencies.
- Invest in local economy by purchasing goods and services from businesses with local presence.
- Deploy technology for information management to enhance and improve the department's decision-making processes.
- Improve the City's workforce connectivity and communication capabilities.
- Provide improved and innovative online and mobile services for citizens.
- Leverage internship and volunteer programs to promote knowledge and education in IT.
- Implement green IT initiatives.
- Develop disaster recovery and business continuity capabilities.
- Ensure base information technology products and core services meet business needs.



Information Technology Expenditures by Category/Program

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$5,664,759	\$5,630,636	\$6,009,373	\$5,633,826	(\$375,547)	-6%
Employee Benefits	1,974,872	1,937,325	1,967,385	2,068,449	101,064	5%
Services and Supplies	8,142,147	6,933,394	9,020,548	8,148,750	(871,798)	-10%
Capital Outlay	232,598	1,080,366	1,458,695	1,735,000	276,305	19%
Interest Expense	-	-	-	-	-	N/A
Depreciation	174,022	173,364	180,304	17,336	(162,968)	-90%
Loss on Disposal of Assets	-	428,276	-	-	-	N/A
Total	\$16,188,398	\$16,183,361	\$18,636,305	\$17,603,361	(\$1,032,944)	-6%
Program - General Fund						
General	\$1,790,737	\$1,512,563	\$1,545,918	\$1,542,529	(\$3,389)	0%
Computer Services	1,439,500	1,531,243	1,654,254	1,659,968	5,714	0%
Citywide Communication	5,633	18,790	26,916	36,796	9,880	37%
Information Security	153,670	180,000	392,812	403,392	10,580	3%
Infrastructure	487,819	504,099	634,271	640,382	6,111	1%
Public Safety	5,553	-	90	-	(90)	-100%
Network	1,690,038	1,820,469	1,601,304	1,603,513	2,209	0%
Database	1,421,706	1,317,037	1,169,393	1,211,335	41,942	4%
Customer Support	1,483,597	1,587,801	1,545,952	1,533,468	(12,484)	-1%
GIS	273,343	266,396	269,150	271,136	1,986	1%
Product & Value Management	726,377	618,518	354,681	357,340	2,659	1%
Web	770,322	705,583	807,377	852,368	44,991	6%
Citywide Recurring	8,399	-	-	-	-	N/A
Admin Cost Reimbursement	(2,400,447)	(2,237,742)	(2,109,084)	(2,129,320)	(20,236)	1%
Subtotal General Fund	\$ 7,856,247	\$ 7,824,757	\$ 7,893,034	\$ 7,982,907	\$ 89,873	1%
Development Services Fund	\$ 5,474	-	-	-	-	N/A
Capital Replacement Fund	\$ 1,804,330	\$ 1,902,149	\$ 2,834,496	\$ 2,349,711	(\$ 484,785)	-17%
Citywide Internal Services Fund	\$ 6,522,347	\$ 6,456,455	\$ 7,908,775	\$ 7,270,743	(\$ 638,032)	-8%
Total	\$16,188,398	\$16,183,361	\$18,636,305	\$17,603,361	(\$1,032,944)	-6%
Full Time Employees						
General Fund	67	66	65	65	-	0%
Capital Replacement	1	1	1	1	-	0%
Citywide Internal Service Fund	4	3	3	3	-	0%
Total	72	70	69	69	-	0%

Financial Overview

The General Fund supports day-to-day general operations of the department. The IT department had a reduction of 1 FTE during Fiscal Year 2012 in the General Fund.

Due to current economic conditions, funding has been reduced in the Capital Replacement and Citywide Services Funds. The Capital Replacement Fund provides for the repair and refresh of desktops and public safety laptops, as well as, major core infrastructure for the network and data center. Only the most critical and aged technology will be refreshed.

A similar funding reduction can be seen in the Citywide Internal Services Fund which supports citywide software and hardware maintenance renewals, telecommunications operations and upgrades, citywide managed print services with Xerox, and Southern Nevada Area Communications Council (SNACC) costs for Police and Fire. Reductions in these two funds account for the overall decrease from Fiscal Year 2012 to Fiscal Year 2013.

Mayor and Council

Purpose Statement

To provide services and resources that enhance the quality of life for those who live, learn, work, and play in our city.

Mayor and Council Goals

- Safe Community
- Strong & Diverse Local Economy
- Vibrant Community
- Sustainable Practice & Development
- Organization Excellence

Safe Community

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.

Strong & Diverse Local Economy

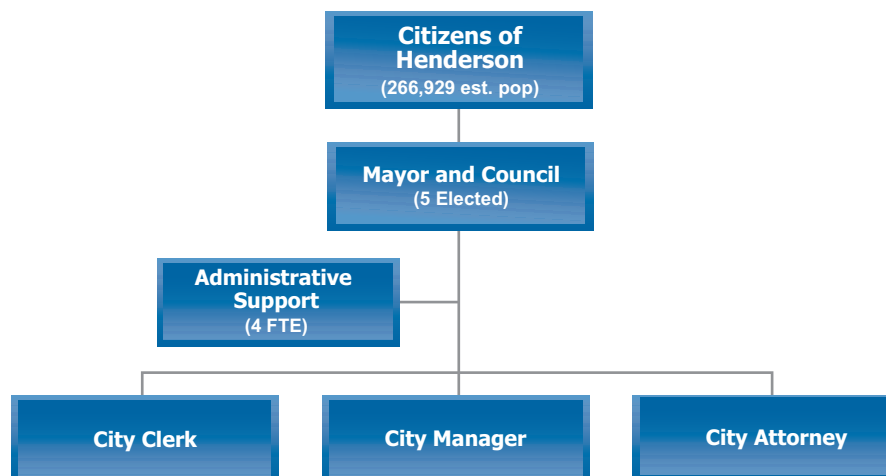
The City continues to promote itself as a destination for new residents, visitors and relocating businesses. Our local economy is enhanced through the pursuit of businesses that leverage local resources, improve intellectual advancement, and provide opportunities and stability for our citizens.



From left to right:
Debra March, Councilwoman Ward II
Sam Bateman, Councilman Ward IV
Andy A. Hafen, Mayor
Gerri Schroder, Councilwoman Ward I
John F. Marz, Councilman Ward III

Vibrant Community

Our residents experience a vibrant and rewarding sense of community. Our well-designed city offers recreation, cultural arts, open space, and healthy lifestyle opportunities which are critical components to preserving our community fabric and exceptional quality of life.



Sustainable Practice & Development

The City takes a progressive approach to environmental issues as it looks to promote a more sustainable future. We are committed to the protection of our natural resources and lead by example in the sustainable operation of our facilities and services. The City fosters an ethic of conservation and stewardship throughout our community.



Organizational Excellence

The City ensures the public trust by providing the most effective and efficient services. Excellence in public service is achieved through our commitment to citizen involvement, innovation, continual improvement and achieving meaningful results. To be the premier community we commit to delivering exceptional service to the community we serve.

The Mayor and four city Council members are elected at large on a nonpartisan basis, although no two Council members can be from the same ward of the city's four wards. The Council appoints a City Manager, City Attorney and City Clerk.

The Mayor serves as a member of the City Council and presides over its meetings. The Mayor is the recognized head of the city government for ceremonial purposes, and performs any emergency duties as may be necessary for the general health, welfare and safety of the city. The Mayor Pro Tempore is elected by members of the City Council and performs the duties of the Mayor during



Mayor Hafen presents Key to city in partnership with HopeLink.

the Mayor's absence. The Mayor and City Council decide, by majority vote, on all land use issues, business licenses, city ordinances and expenditures of city funds.

Citizen involvement in the decision making process is a priority for the Mayor and Council. Appointments are made to advisory boards and commissions, and public committees are often formed to address specific citywide issues.



Heritage Aquatics.



Key Fact

The City of Henderson received the 2011 Earth Award from the Building Owners and Managers Association for the Heritage Park Senior Facility and Aquatic Complex.

Mayor and Council Expenditures by Category/Program

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$224,391	\$281,774	\$351,571	\$405,991	\$54,420	15%
Employee Benefits	93,523	120,009	124,602	142,252	17,650	14%
Services and Supplies	122,608	116,404	261,825	258,089	(3,736)	-1%
Total	\$440,522	\$518,187	\$737,998	\$806,332	\$68,334	9%
Program						
General Fund						
General	\$713,688	\$747,179	\$931,915	\$1,021,364	\$ 89,449	14%
Admin Cost Reimbursement	(273,166)	(228,992)	(193,917)	(215,032)	(21,115)	11%
Total	\$440,522	\$518,187	\$737,998	\$ 806,332	\$ 68,334	9%
Elected Employees						
General Fund	5	5	5	5	-	0%
Full Time Employees						
General Fund	4	4	4	4	-	0%
Total	9	9	9	9	-	0%

Financial Overview

The increase in Salaries and Wages and Employee Benefits is due to the addition of a Constituent Services Assistant, a temporary position.

The Mayor and Council department oversee 'Contact Henderson', software utilized to manage requests for information or other needs within the City. The City has maintained an average response time of: 1 Day, 11 Hours and 10 Minutes across all requests.



Key Fact

Henderson was named one of America's 50 Best Cities by Business Week.

Performance Measures

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Projected
Number of 'Contact Henderson' Cases	N/A	27,008	50,422	50,000
City of Henderson External Frequently Asked Question Internet Hits	N/A	63,334	70,815	70,000



City of Henderson Council Chambers

Municipal Court

Purpose Statement

Our mission is to administer justice under the law, equally, impartially, and efficiently in a safe, professional environment with dignity and respect for all, to promote public safety, trust and confidence.

Core Services

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

- **Case Management**
- **Safety and Security**
- **Enforcement**

Case Management is the primary service of the Court Operations Division. This division provides courtroom support to the judges and is responsible for maintaining the official records of the Court. 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.

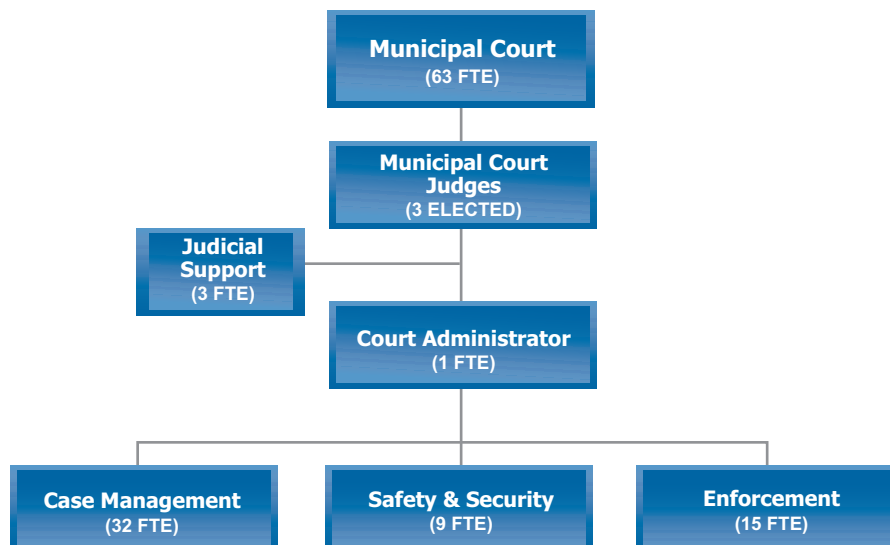
Safety and Security is achieved through the use of uniformed personnel throughout the Justice Facility. The Marshal Service is responsible to ensure appropriate separation of victims, witnesses, defendants, Judges, court personnel, and the public during Court proceedings and at the counter. Environmental security is maintained by the physical screenings and monitoring of all persons entering the facility.



Enforcement encompasses field enforcement and fine enforcement of all judicial orders. Enforcement is crucial in maintaining the integrity of Court Orders.

Key Fact

The Henderson Municipal Court mail transactions were reduced 30% and window transactions were reduced 7% due to the implementation of the ePay project during the first four months in operation.



Past Accomplishments

- Implemented ePay project which allows the public to pay certain fines electronically.
- Implemented process improvements which support sustainability and are fiscally responsible while continuing to provide internal and external customers with quality customer service.
- Utilized automated reports for administrative tasks allowing supervisors to focus on more crucial job functions.

Performance Tactics

- Continue improving ePay project to automate and streamline the post-payment process.
- Utilize the Court's case management system plug-in AttachIt! to directly access electronic copies of case files rather than rely on cumbersome hard copies.
- Use STARS to track the Court's performance measures.
- Continuous Process Improvement (CPI) strategies throughout the organization and to utilize technology to maximize efficiencies.

Municipal Court Expenditures by Category/Program

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$4,543,418	\$4,498,516	\$4,589,060	\$4,585,645	(\$3,415)	0%
Employee Benefits	1,909,348	1,920,557	1,826,884	1,912,387	85,503	5%
Services and Supplies	1,057,348	1,062,385	1,306,923	1,269,143	(37,780)	-3%
Capital Outlay	19,693	-	-	250,000	250,000	100%
Total	\$7,529,807	\$7,481,458	\$7,722,867	\$8,017,175	\$294,308	4%
Program						
General Fund						
General	\$6,977,758	\$7,019,082	\$6,856,946	\$6,956,536	\$ 99,590	1%
Sub-Total General Fund	\$6,977,758	\$7,019,082	\$6,856,946	\$6,956,536	\$ 99,590	1%
Muni Court Special Revenue	\$ 552,049	\$ 462,376	\$ 865,921	\$1,060,639	\$194,718	22%
Total	\$7,529,807	\$7,481,458	\$7,722,867	\$8,017,175	\$294,308	4%
Full Time Employees						
General Fund	63	63	63	63	-	0%
Muni-Court Special Revenue Fund	-	-	-	-	-	N/A
Total	63	63	63	63	-	0%

Financial Overview

The Fiscal Year 2013 budget for Municipal Court includes \$250,000 in capital outlay as part of the Court's ongoing 5-year technology plan to provide efficiencies for the processing of cases. The decline in expenses associated with Services and Supplies of approximately \$38,000 is a result of court-wide process improvements. The Fiscal Year 2013 budget for

special revenue increased 22% or \$195,000 as a result of collection-related process improvements made in Judicial Enforcement.

Key Fact

The Municipal Court began providing the ability to pay certain fines online in October 2011.

Performance Measures

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Projected
Average Cost Per Case	\$139.54	\$154.75	\$165.58	\$163.09
Cost Per Capita (City of Henderson)	\$ 27.24	\$ 26.96	\$ 25.89	\$ 26.06

Neighborhood Services

Purpose Statement

To make a difference in the lives of our residents by offering premier services, programs and resources that enhance our neighborhoods and communities.

Core Services

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

- **Neighborhood Stabilization**
- **Citizen Relationship Management**
- **Leveraging Resources to Serve our Community**

The City of Henderson operates numerous programs focused on **Neighborhood Stabilization** 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, as well as enhance and preserve existing homes and neighborhoods.

Through the use of grant funding, Neighborhood Services 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 loans, weatherization grants, and affordable housing production.

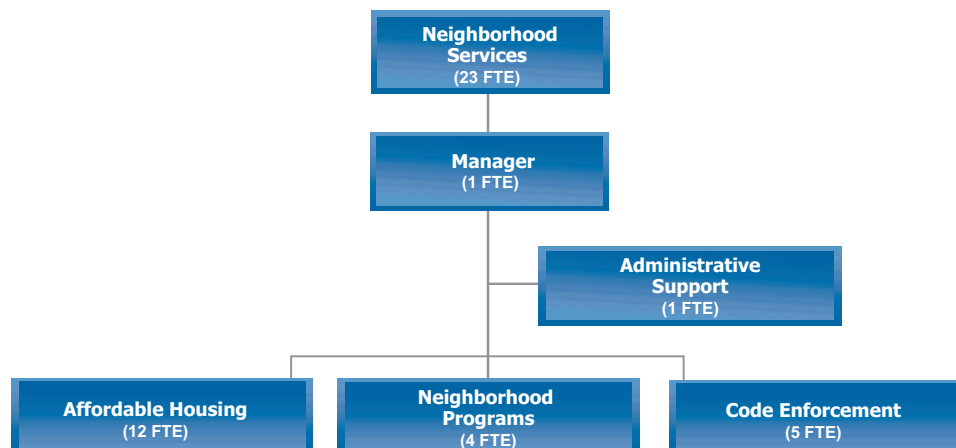
Additionally, utilizing federal Neighborhood Stabilization Program (NSP) funds we assist with the purchase and rehabilitation of foreclosed homes to help stabilize the hardest hit neighborhoods in our



community. We received \$4.1 million in April of 2009 and were awarded an additional \$3.9 million in March 2011. In January 2012 we approved \$500,000 of NPS3 funds to go towards the acquisition and demolition of homes in the RDA targeted area.

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 Code Enforcement section of Neighborhood Services ensures that buildings within the community are safe and property maintained through enforcement



of the Property Maintenance Code (PMC). This is achieved by partnering with community agencies, neighborhood associations and private entities to combat blight and nuisances in our community. In Fiscal Year 2012, Code Enforcement began partnering with the Municipal Court Alternative Sentencing Program to have workers abate blighted, vacant properties.

Neighborhood Enhancement programs are designed to provide assistance and resources that enrich and enhance the physical characteristics of Henderson neighborhoods. These include:

- The Neighborhood Cleanup 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 Property Cleanup Assistance program is to help seniors, the disabled and low income residents in cleaning up their properties in order to comply with a code violation.
- Neighborhood Enhancement Grants provide organized neighborhoods with an incentive to work together on projects that will enhance their neighborhoods.

Henderson Shines is a collaboration between Neighborhood Services, Parks and Recreation, Community Development and Republic Services. An extension of the Neighborhood Clean-up Program, it is a community cleanup and educational day where residents can dispose of unwanted items while learning about the importance of sustainability.

[Citizen 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.



Opportunity Village

Peer Consulting services assist internal departments in developing strategies for neighborhood meetings, issues, projects, and programs. Consulting services include “Your Neighborhood Matters” newsletter publication, meeting design and meeting facilitation.

The Liaison Program’s focus is building relationships with neighbors and neighborhood groups, proactively identifying issues/problems that may exist, and partnering with citizens and neighborhood groups to problem solve.



City Hall at the Mall, the City Speakers Bureau and the Neighborhood Leadership Forum are programs designed to educate and provide information about City services and programs available to the community. Specifically, the Neighborhood Leadership Forum is held three times per year and provides an opportunity for networking and the exchange of information between existing neighborhood groups and the City.

To [leverage resources](#), 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 and low income neighborhoods.

Henderson has utilized CDBG funds for such valuable projects as street and sidewalk improvements in Sunrise Trailer Estates; 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, the Hopelink Family Resource Center and the CT Sewell Elementary School Parenting Cottage. The college which hosts workshops, computer classes, tax filing assistance and monthly time-slots for on site visiting social service agencies in fulfillment of its mission as a community resource for parents. CDBG also funded the construction of the Nathan Adelson Hospice & Adult Daycare Center and assisted micro enterprises through the Nevada Small Business Development Program.



Pacific Pines Senior Apartments

Past Accomplishments

- Provided economic opportunities and social services for over 21,000 low income persons.
- Weatherized 117 homes.
- Utilized federal Neighborhood Stabilization Program funds to assist 5 families purchase and rehab a foreclosed home.
- Provided matching funds to 8 neighborhood groups for projects that benefitted their communities and impacted over 6,000 residents.
- Closed 87% of Code Enforcement cases through voluntary compliance.
- Assisted 35 residents with physical or financial limitations to bring their property into compliance with the PMC.
- Partnered with the Clark County School District for the "If I Were the Mayor of Henderson..." Essay Contest in which 176 children participated.
- Collaborated with Municipal Court to abate 18 private, vacant, abandoned properties utilizing workers from the Alternative Sentencing Program.
- Provided the opportunity for approximately 15,000 residents to conveniently dispose of junk and debris at no charge.

Key Fact

"Through the Weatherization Assistance Program we achieved a citywide energy savings of nearly \$80,000"



Performance Tactics

- Provide enhancement programs that support code compliance in the Henderson community.
- Award CDBG and LIHTF grant funds to non-profit agencies that provide direct services and resources to our citizens.
- Coordinate City events and presentations to better educate and inform citizens about local government.
- Foster opportunities to connect citizens to local government.
- Offer programs that support sustainable practices.
- Provide enforcement of PMC Standards to Henderson residential and commercial properties.

Neighborhood Services Expenditures by Category/Program

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$1,291,086	\$1,396,186	\$1,665,144	\$1,678,807	\$ 13,663	1%
Employee Benefits	411,257	532,643	630,353	638,938	8,585	1%
Services and Supplies	5,506,071	6,398,646	3,638,291	1,462,608	(2,175,683)	-60%
Capital Outlay	-	-	-	-	-	N/A
Total	\$7,208,414	\$8,327,475	\$5,933,788	\$3,780,353	(\$2,153,435)	-36%
Program						
General Fund						
Neighborhood Services	\$1,298,230	\$851,202	\$1,109,289	\$1,097,586	(\$11,703)	-1%
Code Enforcement	-	654,071	605,573	667,204	61,631	10%
Grants	-	28,651	18,495	-	(18,495)	-100%
Admin Cost Reimbursement	(416,140)	(359,996)	(229,436)	(231,035)	(1,599)	1%
Subtotal General Fund	\$882,090	\$1,173,928	\$1,503,921	\$1,533,755	\$ 29,834	2%
Code Enforcement Fund	-	-	\$ 1,000	\$ 1,600	\$ 600	60%
Grant/Multipurpose Special Rev Fund	\$6,326,324	\$7,153,547	\$4,428,867	\$2,244,998	(\$2,183,869)	-49%
Total	\$7,208,414	\$8,327,475	\$5,933,788	\$3,780,353	(\$2,153,435)	-36%
Full Time Employees						
General Fund	8	14	12	12	-	0%
Grant/Multipurpose Special Revenue Fund	10	10	11	10	(1)	-9%
Redevelopment Funded	-	1	1	1	-	N/A
Total	18	25	24	23	(1)	-4%

Financial Overview

The Neighborhood Services Fiscal Year 2013 budget contains approximately \$1.1 million in Community Development Block grants which is slightly up from \$1.0 million or 7% from Fiscal Year 2012.

In Fiscal Year 2011, Code Enforcement was moved to Neighborhood Services from Building and Fire Safety.

Key Fact

"Provided funding to construct four senior housing properties with a total of 428 units."



Performance Measures

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Projected
# of homes weatherized	312	559	117	306
# of citizens provided community services through CDBG funds	17,384	21,734	19,500	15,927
# of dumpsters placed through Neighborhood Cleanup Programs	102	112	126	139

Parks and Recreation

Purpose Statement

To provide premium services through diverse and innovative parks, recreation, and natural resources.

Core Services

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

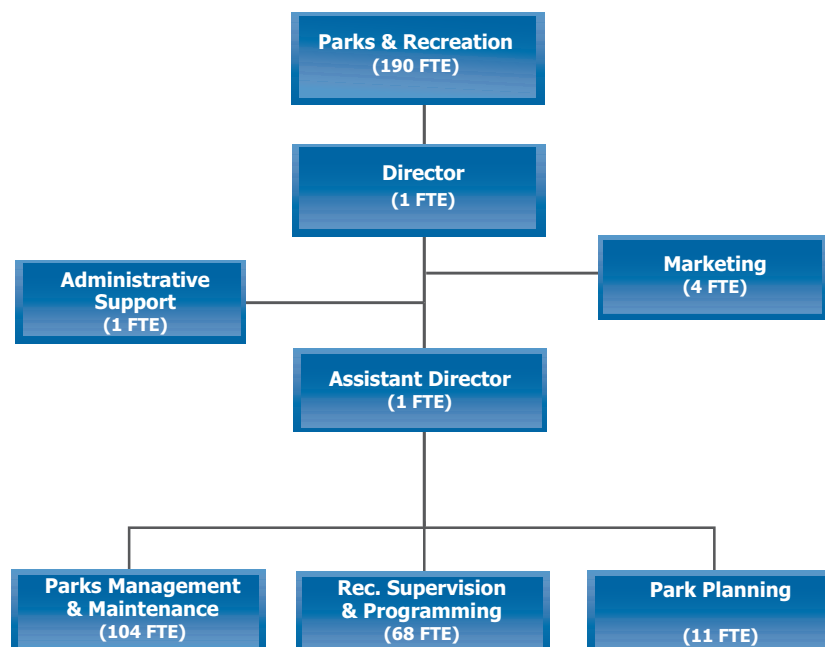
Strategic Support includes marketing, resource development, and administrative support functions. This core service supports the strategic direction of the department through the comprehensive Master Plan, Five Year Plan, and annual Budget Performance programs in line with overall City strategic objectives. 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 residents ages 50+ are offered programs such as health screenings, outreach, tax assistance,



volunteer opportunities, and nutrition programs. For the population with disabilities, a number of adaptive and mainstreaming activities are offered. School-age residents benefit from programs such as Safekey, Kids Zone, Teen Zone, Teen Kamp, and Teen Choice.

Park and Facilities Management provides stewardship and asset management of parks and recreation facilities, landscaped municipal facilities, and open space areas with overall management and maintenance of over



Key Fact

The Parks and Recreation Department became one of only 99 park and recreation agencies accredited by the Commission for Accreditation of Park and Recreation Agencies (CAPRA) in 2011. The department fully met all 144 standards, which CAPRA board members noted was “quite rare.”

1,256 acres of developed park land, open space, trails, and civic grounds. Henderson’s parks and facility inventory includes 52 parks, trailheads, and facilities including 11 swimming pools, six recreation centers, two senior facilities, and more than 66 linear miles of trails. 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 ensures 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 paid programs, fitness, drop-in classes, sports, aquatics, and special events are offered through the department’s recreation centers, pools, and special sports facilities. Services are available for all Henderson residents.



Past Accomplishments

- The City of Henderson received the Arbor Day Foundation’s Tree City USA Growth Award again in 2012 for demonstrating progress in its community forestry program. The Growth Award honors environmental improvement and higher levels of tree care in Tree City USA communities.
- The Parks and Recreation Department secured \$1,000 in sponsorship money for the Healthy Henderson program in our second year of sponsorships.
- Whitney Mesa Recreation Area won the Honor Award for Planning and Analysis from the Nevada Chapter of American Society of Landscape Architects.
- Hidden Falls Park won Project of the Year from Nevada Chapter of American Society of Landscape Architects.

Performance Tactics

- Pursue partnerships to provide appropriate programs to decrease crime and increase safety for children and teens in the community.
- Evaluate program lifecycles annually. Eliminate programs that are not meeting their target and replace with new and innovative programs.
- Increase the number of volunteer opportunities and volunteer hours.
- Promote awareness and support for the Urban Forestry program.
- Maximize attendance at leadership courses offered by the COH Human Resources Department.
- Align budget and employee performance measures with the City’s strategic plan and report out quarterly.

Park and Recreation Expenditures by Category/Program

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$18,509,744	\$18,689,013	\$19,632,368	\$19,408,229	(\$224,139)	-1%
Employee Benefits	5,717,662	5,720,534	6,407,902	6,866,277	458,375	7%
Services and Supplies	13,127,501	14,756,793	19,462,835	10,646,653	(8,816,182)	-45%
Capital Outlay	10,119,794	15,229,403	45,245,616	1,040,000	(44,205,616)	-98%
Total	\$47,474,701	\$54,395,743	\$90,748,721	\$37,961,159	(\$52,787,562)	-58%
Program						
General Fund						
Parks						
General	\$ 1,765,739	\$ 2,045,009	\$ 2,307,944	\$ 3,290,726	\$ 982,782	43%
Parkway Median Lands	-	-	-	18,425	18,425	100%
Planning/Resource Development	528,567	409,929	456,728	517,269	60,541	13%
Maintenance General	4,273,887	4,213,989	4,263,529	4,413,654	150,125	4%
O & M Bond Funded	6,627,767	6,494,291	7,062,035	6,999,109	(62,926)	-1%
Subtotal Parks	\$13,195,960	\$13,163,218	\$14,090,236	\$15,239,183	\$1,148,947	8%
Recreation						
General	\$1,138,019	\$942,064	\$893,633	\$1,223,442	\$329,809	37%
Communication	670,211	550,201	662,741	773,058	110,317	17%
Bird Viewing Preserve	63,674	65,890	92,679	101,277	8,598	9%
Recreation - Inclusion	315,320	297,046	367,726	369,375	1,649	0%
Special Events	-	-	115	115	-	0%
Sports	667,252	665,068	689,664	723,677	34,013	5%
Technical Services	322,666	460,526	465,599	394,052	(71,547)	-15%
Recreation Centers	5,206,911	4,985,426	5,324,736	5,648,453	323,717	6%
Adult Senior Services	879,486	1,152,027	1,483,309	1,538,042	54,733	4%
Swimming Pools	1,579,574	1,673,850	1,746,974	2,166,749	419,775	24%
O & M Bond Funded	7,401,756	7,276,154	7,805,153	7,580,121	(225,032)	-3%
Subtotal Recreation	\$18,244,869	\$18,068,252	\$19,532,329	\$20,518,361	\$ 986,032	5%
Subtotal General Fund	\$31,440,829	\$31,231,470	\$33,622,565	\$35,757,544	\$ 2,134,979	6%
Special Recreation Fund	\$ 1,204,593	\$ 1,590,436	\$ 2,262,294	\$ 1,834,920	(\$427,374)	-19%
Development Services Fund	\$ 1,368	-	-	-	-	N/A
Capital Replacement Fund	\$ 262,707	\$ 1,264,551	\$ 2,873,418	-	(\$ 2,873,418)	-100%
Grants Special Revenue Fund	\$14,565,204	\$20,309,286	\$51,990,444	\$ 368,695	(\$51,621,749)	-99%
Total	\$47,474,701	\$54,395,743	\$90,748,721	\$37,961,159	(\$52,787,562)	-58%
Full Time Employees						
General Fund	189	190	189	190	1	1%
Total	189	190	189	190	1	1%



Bird Viewing Preserve

Financial Overview

The Parks and Recreation Department has two main operating funding sources: the General Fund and the 1997 voter-approved tax override to help operate Parks & Recreation facilities. 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 Land Management Act (SNPLMA). As of May 2011, The City has been awarded in excess of \$238 million from SNPLMA.



The developers of Henderson's residential and commercial developments are expected to provide approximately \$2.5 million in parks and trails projects to be dedicated to the City over the next five years. This enhanced capital program will add to the City's trails, open space, and park inventory.

Performance Measures

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Projected
# of total park acres constructed	23.0	25.4	25.6	85.5
# of total trail miles constructed	1.4	9.5	12.0	16.7
# of park staff per acre maintained	1:12	1:13	1:14	1:16



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

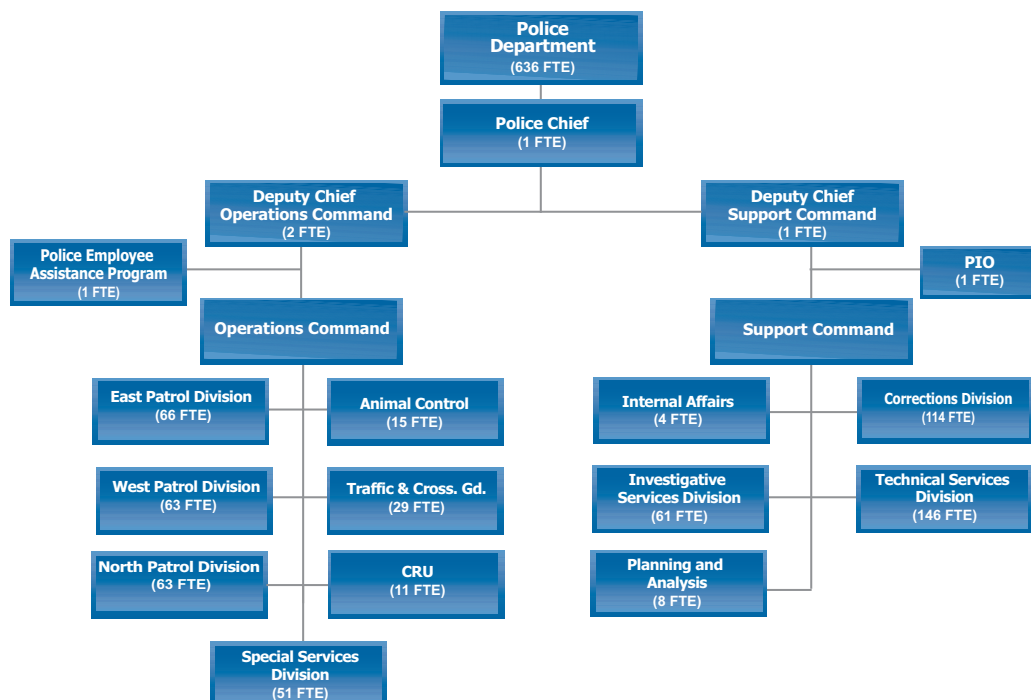
- Response
- Investigations
- Detention Services
- Support

The **Response** 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. These personnel strive 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. 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.



Community relations are enhanced through the department's use of community policing philosophies.

The **Investigations** function investigates all major crimes, conducts follow up on reported crimes, conducts backgrounds on licensing applications, acts as liaison to the District Attorney's office, and conducts forensic investigations. Criminal deterrent activities



are performed through the use of specialized task forces, the Narcotics Unit, and intelligence gathering. Investigations uncover the evidence needed to arrest offenders and bring them to justice while protecting the rights of the innocent.

Detention Services books, incarcerates, houses, releases, classifies and moves inmates. Detention provides transportation to and from medical facilities and municipal and justice courts. A medical contractor provides in-house medical services.

The **Support** function includes Communications, Records, Professional Standards, Planning & Analysis Bureau, Training Bureau, Civil Processing and Crime Prevention. The function of NEPS (Non-Enforcement Police Support) is to support Patrol, Investigations, Detention, and Animal Control through the use of documents, programs, statistics, administrative duties, and other such support functions. Crime statistics and trends are reported and maintained as well.



Past Accomplishments

- Completed the re-write of Title 7 of the Henderson Municipal Code to update our Animal Control Ordinances for the City of Henderson.
- DREAMS was completed and piloted to CT Sewell School in May 2011. The full program was rolled out for the 2011-2012 school year and will be presented to 25 elementary schools. DREAMS Program replaces DARE.
- The acquisition of three new Police Service Dogs and two new Narcotics Detection Dogs to replace retired K-9's and work towards each handler having both a Police Service Dog and a Narcotics Detection Dog to reduce overtime costs and increase productivity in K-9 responses.
- Forbes ranked Henderson the second safest American city in December 2011. Forbes' ranking is based on violent crime rates – the number of violent crimes (murder, forcible rape, robbery and aggravated assault) per 100,000 residents in 2010, as reported by the Federal Bureau of Investigation. They also ranked each city on the traffic-fatality rate per 100,000 residents based on 2009 data, the most recent available, from the National Highway Traffic Safety Administration. They then averaged the ranking for each city to arrive at final scores.
- Launched Mobile Audio Visual – 1st department in NV to have installed in all Patrol vehicles.
- Implemented License Plate Readers.
- Launched Alert ID - AlertID is the newest online technology to create instant 2-way communication between the citizens of Henderson and the police department to provide crime, terrorism and natural disaster information that threaten the safety of families in our community.
- The Risk Management Review Committee was established in August 2011 in a continued effort to minimize risks and maximize safety in future police operations.

Police Expenditures by Category/Program

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$50,505,578	\$51,246,884	\$52,826,664	\$53,482,883	\$ 656,219	1%
Employee Benefits	24,547,620	25,444,188	26,008,820	26,600,416	591,596	2%
Services and Supplies	8,348,619	7,397,725	9,805,584	10,393,617	588,033	6%
Capital Outlay	837,985	2,669,884	979,051	-	(\$979,051)	-100%
Total	\$84,239,802	\$86,758,681	\$89,620,119	\$90,476,916	\$ 856,797	1%
Program						
General Fund						
General	\$1,929,213	\$1,765,668	\$2,786,248	\$5,899,602	\$3,113,354	112%
Support Services	1,882,101	1,811,286	2,214,358	2,271,401	147,043	7%
Animal Control	1,810,387	1,658,157	1,687,017	1,605,889	(81,128)	-5%
Jail	11,224,470	13,171,650	16,657,422	15,744,701	(912,721)	-5%
Patrol Admin	928,179	861,104	453,846	307,276	(146,570)	-32%
Patrol-East Command	5,788,907	5,804,389	5,827,065	5,790,984	(36,081)	-1%
Patrol-West Command	5,866,813	6,151,645	5,655,653	5,566,711	(88,942)	-2%
Patrol-North Command	6,464,723	5,411,100	5,432,997	5,374,646	(58,351)	-1%
K-9, Narc, Traffic	6,847,274	7,001,610	6,967,868	6,953,480	(14,388)	0%
Investigations	9,114,312	7,029,186	6,849,520	6,824,109	(25,411)	0%
Information Services	5,314,032	4,986,397	4,475,035	4,903,039	428,004	10%
Police Training	3,246,653	2,708,127	2,597,195	2,679,863	82,668	3%
Records	1,185,324	1,048,421	1,265,874	1,302,037	36,163	3%
Special Operations	2,566,293	2,215,846	2,058,958	2,128,259	69,301	3%
Crime Prevention	1,889,304	1,849,569	1,750,543	1,792,950	42,407	2%
Professional Standards	2,015,917	2,044,453	2,092,615	2,435,209	342,594	16%
Criminalistics	2,141,711	1,961,743	2,148,998	2,347,011	198,013	9%
Homeland Security	171,597	16,698	9,071	1,550	(7,521)	-83%
Problem Solving Unit	-	927,014	1,202,025	1,383,376	181,351	15%
Patrol Central	79,520	103,889	138,259	109,057	(29,202)	-21%
Internal Affairs	511,611	744,656	865,096	793,905	(71,191)	-8%
Special Services	-	993,104	1,329,979	1,125,244	(204,735)	-15%
ROP/Intelligence	-	1,580,487	1,704,444	1,596,163	(108,281)	-6%
Total General Fund	\$70,978,341	\$71,846,199	\$76,080,086	\$78,936,462	\$ 2,856,376	4%
Forfeited Assets Special Revenue Fund	\$ 249,139	\$ 440,611	\$ 1,449,394	\$ 206,159	(\$1,243,235)	-86%
Grants Special Revenue Fund	\$ 1,324,413	\$ 3,537,430	\$ 486,413	\$ 335,435	(\$ 150,978)	-31%
Capital Replacement Fund	-	-	\$ 413,551	-	(\$ 413,551)	-100%
Commissary Fund	\$ 739	\$ 3,638	\$ 40,761	\$ 40,156	(\$ 605)	-1%
Sales & Use Tax Fund	\$11,687,170	\$10,930,803	\$11,149,914	\$10,958,704	(\$ 191,210)	-2%
Total	\$84,239,802	\$86,758,681	\$89,620,119	\$90,476,916	\$ 856,797	1%
Full Time Employees						
General Fund	480	511	515	518	3	1%
Grants Special Revenue Fund	3	3	3	1	(2)	-67%
Sales & Use Tax Fund	117	117	117	117	-	0%
Total	600	631	635	636	1	0%

Financial Overview

The economic downturn was still locally prevalent in Fiscal Year 2012, and the Police Department worked with the Budget Office to combat the impact upon the Sales Tax Fund.

The Detention Center fully realized the facility expansion and increased their staff complement to accommodate the larger inmate population. In addition, Fiscal Year 2011 was the first full fiscal year of housing Immigration and Customs Enforcement inmates adding to the potential revenue generated annually.



Performance Tactics

- HPD Goal - Strengthen and sustain our partnerships through diverse and effective communication with the community.
 1. Increase community outreach through community policing initiatives (connecting with our community).
 2. Increase community programs – Senior Wellness Check program (Serving Our Seniors), Online licensing for animal control, etc.
 3. Maintain community programs – Online crime reporting, Alert ID, Every 15 Minutes, National Night Out, etc.
- HPD Goal - Deliver the highest levels of service.
 1. Increase organizational efficiencies through technology (alarm monitoring system, N-Dex, P-25 Radios, CBRNE Bear Cat, new SCOPE System, etc.).
 2. Increase organizational efficiencies through training (open Eldorado Valley Regional Public Safety Training Facility).
- HPD Goal - Maintain cohesiveness of operations and accountability to citizens through continuous development, enhancements, and innovation.
 1. Wellness Check Program for staff.
 2. Convert grant funded positions to general fund positions (Forensic Chemist, Domestic Violence Advocate, etc.).
 3. Continuous planning and self assessment to increase organizational operations and accountability.

Performance Measures

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Projected
Reports	25,549	24,271	N/A	N/A
General Fund OT Expenditures *	\$828,171	\$846,209	\$1,665,409	\$1,569,611
Detention Center Revenues	\$3,359,437	\$5,026,265	\$11,230,000	\$12,252,510
Labor Reimbursement	\$298,105	\$120,932	\$143,963	\$75,000

* Does not calculate the amount of labor reimbursement received

Public Works

Purpose Statement

To provide safe, integrated public buildings and community infrastructure for existing and future needs.

Core Services

- Facility & Property Management
- Fleet Management
- Floodplain Management
- Street Management
- Traffic Management
- Capital Improvement
- New Development

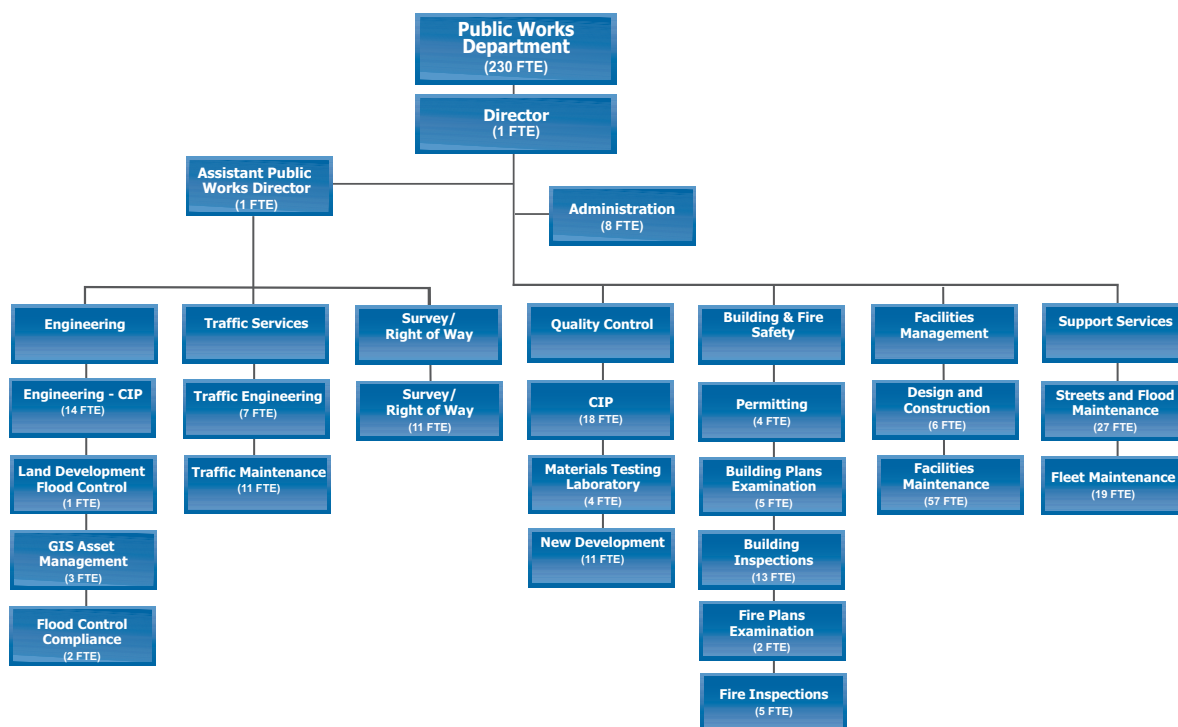
Facility Management provides the management, operation, maintenance, and repair services for City facilities. **Property Management** provides management for the purchase, sale and lease of City-owned real property.

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.



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

- Received LEED gold certification received for Heritage Aquatic and Senior Facility.
- Received BOMA's Earth Award for sustainable and innovative practices for maintenance practices at the Heritage Aquatic and Senior Facility.
- Received Association of Energy Engineers Western Region "Energy Conservation Project of the Year" award for the City-wide Energy Performance Project.
- Received Nevada APWA's Major Project of the Year Award for the City-Wide Energy Performance project.
- Received NAOIP Sustainability Impact Award of Merit and Community Impact Award of Merit for the Heritage Senior Center.
- Received an American Lung Association Excellence Award for Clean Air for the North Police Sub Station.
- Implemented "Safe Route to School" initiatives including upgrades to City infrastructure and signage; and developed and published walk route maps for individual schools within Henderson.
- Completed testing and began conversion of permissive left turn signals to flashing yellow arrows at appropriate intersections, increasing driver safety. Through continued collaboration with NDOT, this has become a valley-wide effort.
- Completed security upgrades at all City fueling stations. This system also provides increased monitoring and tracking of fuel usage and efficiency.



Past Accomplishments (cont)

- Completed installation of a chiller and cooling tower at 2 recreation centers. This energy efficiency upgrade is anticipated to reduce energy costs by 35% during the summer season.
- Converted lighting at several buildings and parking lots to reduce energy consumption with improving security and visibility.
- Continued to prioritize recycling at City facilities to include changing recycling bins in offices to increase collection, creating a contract with a local vendor to accept construction and traffic poles for recycling and building a construction material collection center for City use.
- Construction projects completed: Downtown Senior Center, Galleria Drive Street Improvements Phase 2 – Burns Road to Moser Drive, Reunion Trails Park, Amargosa Pedestrian Bridge over St. Rose Parkway, Hidden Falls Park, SWRF offsite improvements and Site 16 Reservoir modifications, widening and improvements of Executive Airport, Volunteer, Via Inspirada, and Bicentennial, renovation of Wells Park, St. Rose Parkway Trail Phase II, Galleria/I-515 site improvements and grading, Water Street Phase 3, Pittman Wash Sewer, Union Pacific Railroad Trail Pedestrian Bridge and Trail, Pebble Creek Water Pressure Zone improvements, and Detention Center Expansion and Remodel.



Performance Tactics

- Increase usage of Computerized Maintenance Management System (CMMS) by completing installation of phase 2 roadway and storm water management assets and develop asset handover process for new infrastructure to be added to the CMMS.
- Complete scheduled design and construction projects within budget and schedules.
- Continue working with NDOT to convert permissive left turn signals to flashing yellow arrows.
- Increase energy conservation and sustainability in facilities through the installation and use of energy efficient equipment.
- Complete phase II Safe Route to School infrastructure improvements.
- Replace obsolete fuel storage tanks.
- Increase citizen access to multi-modal transportation.
- Meet or exceed established customer service targets.



Public Works Expenditures by Category/Program

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$13,739,210	\$16,598,407	\$17,098,909	\$16,715,063	(\$383,846)	-2%
Employee Benefits	5,028,679	6,403,506	6,295,700	6,551,834	256,134	4%
Services and Supplies	17,655,131	16,259,052	18,168,185	17,454,662	(713,523)	-4%
Capital Outlay	4,281,250	1,345,239	1,829,234	2,812,350	983,116	54%
Depreciation	5,151,625	4,642,706	5,955,547	4,124,284	(1,831,263)	-31%
Total	\$45,855,895	\$45,248,910	\$49,347,575	\$47,658,193	(\$1,689,382)	-3%
Program						
General Fund						
Building Maintenance	\$6,688,373	\$6,649,750	\$7,850,127	\$8,641,766	\$791,639	10%
Building and Fire Safety	-	565,201	664,634	710,218	45,584	7%
Streets	1,341,685	966,315	932,519	969,033	36,514	4%
Traffic	4,123,189	3,330,546	3,377,235	3,342,603	(34,632)	-1%
Flood	1,602,461	743,278	889,323	923,574	34,251	4%
Support Services	3,279,954	2,360,600	2,550,425	2,711,857	161,432	6%
Subtotal General Fund	\$17,035,662	\$14,615,690	\$16,264,263	\$17,299,051	\$1,034,788	6%
Engineering Fund						
Administration	\$881	\$1,781,011	\$1,506,179	\$1,032,324	(\$473,855)	-31%
Drafting/Design	1,716,018	2,296,876	2,050,724	2,377,412	326,688	16%
Improvement Districts	133,144	-	-	-	-	N/A
New Development	530,648	-	31,227	4,784	(26,443)	-85%
Quality Control	5,510,785	4,098,489	4,533,396	4,008,274	(525,122)	-12%
Flood Control-Admin	499,627	-	-	-	-	N/A
Construction Mgmt	1,156,883	1,302,291	1,397,032	1,089,265	(307,767)	-22%
Traffic Clerical	339,735	356,083	365,617	370,275	4,658	1%
QC Pavement Mgmt	72,850	-	-	-	-	N/A
Subtotal Engineering Fund	\$9,960,571	\$9,834,750	\$9,884,175	\$8,882,334	(\$1,001,841)	-10%
Development Services Fund						
DSC - Administration	-	\$ 999,381	\$ 644,761	\$ 327,025	(\$ 317,736)	-49%
DSC - Traffic	63,064	39,657	68,000	68,000	-	0%
Building and Fire Safety	-	6,316,749	5,577,854	5,522,572	(55,282)	-1%
New Development	344,411	190,758	179,447	158,121	(21,326)	-12%
Construction Mgmt	107,123	-	-	-	-	N/A
Quality Control	775,411	648,829	617,200	620,893	3,693	1%
Flood Control	35,975	50,646	54,503	54,503	-	0%
Subtotal Dev Services Fund	\$ 1,325,984	\$ 8,246,020	\$ 7,141,765	\$ 6,751,114	(\$ 390,651)	-5%
City Shop Fund	\$10,810,885	\$10,212,198	\$1 2,137,534	\$11,413,344	(\$ 724,190)	-6%
Grants Special Revenue Fund	\$ 3,142,723	\$ 1,194,490	\$ 1,066,917	-	(\$1,066,917)	-100%
Capital Replacement Fund	\$ 3,580,070	\$ 1,137,162	\$ 2,852,921	\$ 3,312,350	\$459,429	16%
Flood Control Capital Projects Fund	-	\$8,600	-	-	-	N/A
Total	\$45,855,895	\$45,248,910	\$49,347,575	\$47,658,193	(\$1,689,382)	-3%
Full Time Employees						
General Fund	115	122	124	124	-	0%
Engineering Fund	62	62	54	54	-	0%
DSC - Public Works	2	48	33	33	-	0%
City Shop Fund	20	20	19	19	-	0%
Total	199	252	230	230	-	0%

Financial Overview

During FY11, a reorganization of City Departments consolidated staff from the Development Services Administration and Building and Fire Safety departments into Public Works, increasing staffing in the Public Works General and DSC funds. FY12 budgets reflect the combined services.

During FY12, Public Works reviewed staffing and budgets within the Engineering Services Fund. Reductions in projected workloads and capital revenues led to planned reductions in ESF staffing and expenses. The reductions began in FY12 through attrition. Additional reductions are projected to be phased in during FY13 and FY14 as capital improvement projects are completed. As part of this reorganization, several positions were also realigned into the General Fund, while other General Fund positions were deleted.



Key Fact

The Public Works Department staff maintains over 1.8 million square feet of public building space, 2600 lane miles of roadway, 160 signalized intersections, 26,000 streetlights, 1,200 vehicles and equipment, 91 miles of regional flood control channels, 4,400 drop inlets and 11 detention basins.

Performance Measures

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Projected
Engineering Service Fund: % of work hours billed	76%	74%	67%	75%
Contact Henderson average # days for a response	1.65	1.18	1.19	2.00
% of time Building Plans Check achieves service level goals	99.6%	99.7%	99.6%	90.0%
% of time Fire Plans Check achieves service level goals	100%	99.5%	99.6%	90.0%
% of Fire Inspections completed next business day	99.9%	99.6	99.3%	90.0%
# of delinquent developer projects	236	170	192	150
% of CMMS work orders self generated	N/A	40%	46%	50%

Utility Services

Purpose Statement

To provide vital water and wastewater services to our citizens while protecting the environment, health, and prosperity of our community.

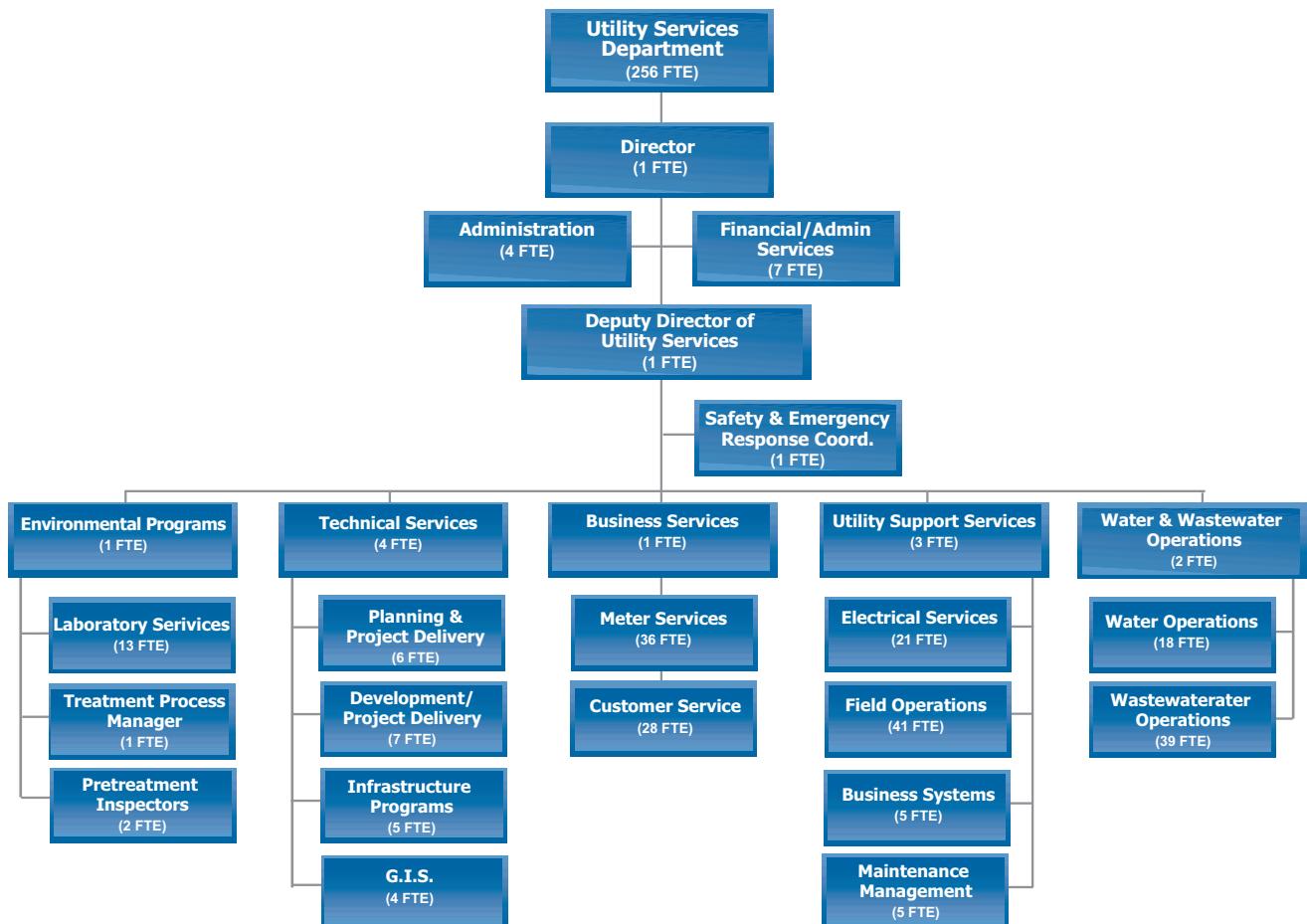
Core Services

- 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, and customer and billing services.



Membrane Filtration Installation



The Department is organized into four divisions: Technical Services, Utility Management Services, Utility Support Services, and Water and Wastewater Operations.

Key Fact

The new Southwest Water Reclamation Facility (SWRF) became operational in 2011. The SWRF uses advanced membrane bioreactor technology to treat wastewater. The facility adds eight million gallons per day (mgd) to our existing 32 mgd wastewater treatment capacity.

These divisions are comprised of fifteen sections, which include: 1) Customer Service, 2) Meter Services, 3) Planning and Project Delivery, 4) Development and Project Delivery, 5) Maintenance Management, 6) Infrastructure Programs, 7) Water Operations, 8) Wastewater Operations, 9) Laboratory Services, 10) Electrical Services, 11) Field Operations, 12) Business systems, 13) Financial and Administrative Services, 14) Geographic Information Systems (GIS), and 15) Pretreatment.

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, metering services, 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:

- Safety - the Department is committed to keeping all employees up-to-date on technical, operational, maintenance and safety issues

through continuing safety training and it's positive safety performance recognition 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.
- 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.



Reclaimed Water Pump Removal

Past Accomplishments

- Received the Association of Metropolitan Water Agencies 2010 Platinum Award for Utility Excellence, for achievement in the areas of product quality, customer satisfaction, employee and leadership development, operational optimization, financial viability, infrastructure stability, operational resiliency, community sustainability, water resource adequacy, and stakeholder understanding and support.
- Constructed more than \$37 million worth of water, wastewater and reclaimed water system improvements in Fiscal Year 2011, providing hundreds of jobs for the Southern Nevada economy.
- Earned National Association of Clean Water Agencies (NACWA) Platinum Peak Performance Award for seven years of consecutive 100% NPDES permit compliance at the Kurt R. Segler Water Reclamation Facility
- Received the U.S. Department of the Interior Partners in Conservation Award for outstanding contributions of the Las Vegas Wash Coordination Committee, a partnership of 30 agencies and groups that transformed an environmental blight into an important ecological resource for Southern Nevada.
- Received the Water Fluoridation Quality Award from the Center for Disease Control and Prevention.
- Renewed National Pollutant Discharge Elimination System (NPDES) Discharge Permit as part of a coordinated effort among regional wastewater agencies.
- Successfully completed Maximo Phase I implementation. Phase II is now in progress. Maximo is an enterprise-wide asset management and work order system that will manage existing assets and the future acquisition, maintenance, and replacement of over \$1 billion in system assets.
- Educated approximately 1,700 residents and landscape professionals via conservation classes and presentations regarding the region's water resource challenges and current water conservation measures.
- Transferred electricity to the Colorado River Commission for five (5) utility sites: Pump Station 19A, Kurt R. Segler Water Reclamation Facility, Water Treatment Plant, Southwest Water Reclamation Facility, and Pump Station 17. It is estimated the transfer will save approximately \$8M over the course of the next 5 years.
- Completed installation of radio devices on all large water meters in the city to enable remote meter reading from a vehicle; this increases employee safety by reducing confined space entries, and the water usage data from these devices can be used to evaluate meter performance, assist with billing dispute resolution, and for hydraulic modeling of the water distribution system.
- Passed bi-annual Nevada Department of Environmental Protection (NDEP) Laboratory Certification audit.
- Enhanced the City's emergency response capabilities for a major disruption in water service, and conducted two tabletop emergency response exercises across all operational sections of the Utility.
- Achieved over half a million work hours without a lost time accident during construction at the \$132 million Southwest Water Reclamation Facility, which became operational in December, 2011.
- Began the Supervisory Control and Data Acquisition (SCADA) upgrade project, which will ensure that the system meets the latest technological standards. SCADA is the computerized system that operates our water and wastewater systems. The new system is scheduled for completion in 2013.



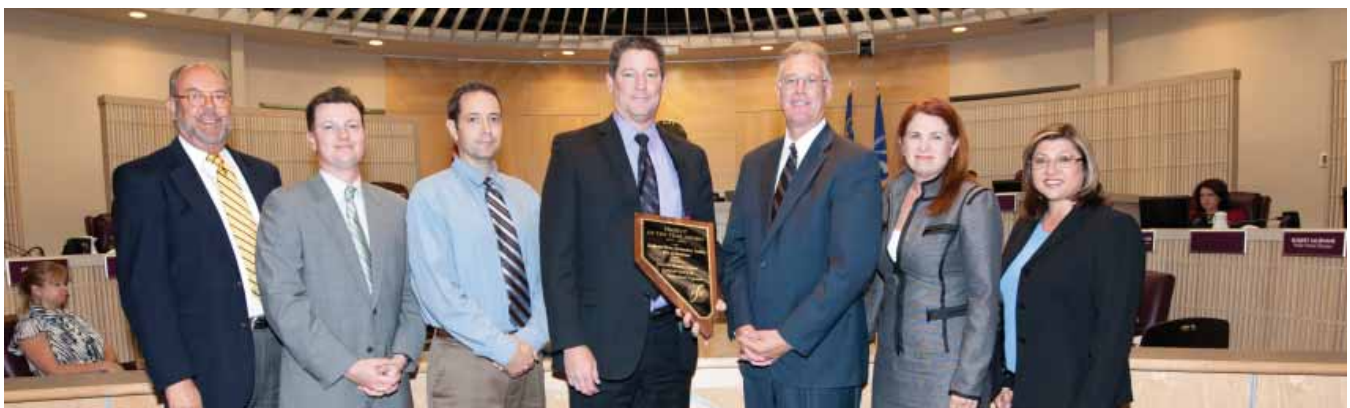
Water Sampling in the Las Vegas Wash

Performance Tactics

- Utilize available Effective Utility Management toolbox resources and protocols to enhance efforts to achieve organizational excellence.
- Meet current financial challenges by adjusting department operations to align with established reserve and debt service targets.
- Replace software and hardware to enable new SCADA system and meet current technology and security requirements.
- Prepare an action plan to ensure efficient use of power and chemicals.
- Utilize customer inputs to identify and implement solutions that will improve the customer experience.
- Accomplish the annual goals of the Department Safety Committee.
- Formalize the framework for an effective annual infrastructure renewal program.
- Provide necessary support to ensure that the infrastructure needs of major developments are met on a timely basis.
- Support regional efforts for the requested Stage II Disinfectant Bi-Product Rule time extension.

Key Fact

The new Bill Online electronic billing and account management service, implemented in 2011, provides customers with a faster and more secure method for paying their bill.



SWRF Project of the Year 2012

Water Fund Expenditures by Category/Program

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$10,930,097	\$11,330,649	\$11,754,458	\$10,987,385	(\$767,073)	-7%
Employee Benefits	4,051,805	4,228,749	4,429,339	4,247,015	(182,324)	-4%
Services and Supplies	37,024,135	37,913,909	41,319,640	40,323,248	(996,392)	-2%
Depreciation	25,358,662	26,059,955	29,578,343	29,836,042	257,699	1%
Interest Expense	1,837,120	1,843,785	1,741,673	1,476,094	(265,579)	-15%
Total	\$79,201,819	\$81,377,047	\$88,823,453	\$86,869,784	(\$1,953,669)	-2%
Program						
Water Fund						
Field Services	\$4,032,233	\$4,350,884	\$4,315,924	\$4,039,710	(\$276,214)	-6%
Water Operations	26,826,292	27,798,360	29,589,503	29,057,825	(531,678)	-2%
Customer Service	4,535,261	4,698,236	4,941,897	2,539,940	(2,401,957)	-49%
Administration/General	33,120,647	33,611,555	37,265,768	40,005,184	2,739,416	7%
Laboratory Services	5,731	13,355	17,000	14,000	(3,000)	-18%
Tech Services	1,965,400	1,871,560	2,873,730	2,280,244	(593,486)	-21%
Meter Services	4,975,046	4,778,864	5,497,415	4,892,312	(605,103)	-11%
Electric Services	971,367	1,187,824	1,283,384	1,287,097	3,713	0%
Regulatory Programs	440,144	313,687	-	239	239	100%
Water Capital Projects	210,751	229,084	95,531	-	(95,531)	-100%
Business Systems	88,277	657,266	1,631,757	1,763,523	131,766	8%
Conservation	576,703	674,561	146,792	222	(146,570)	-100%
Maintenance Mgmt.	-	-	-	438,541	438,541	100%
Management Service	1,453,967	1,191,811	1,164,752	550,947	(613,805)	-53%
Total	\$79,201,819	\$81,377,047	\$88,823,453	\$86,869,784	(\$1,953,669)	-2%
Full Time Employees						
Water Fund	147	152	149	143	(6)	-4%
Total	147	152	149	143	(6)	-4%



Performance Measures

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Projected
Employee lost time accident ratio (per 200,000 hrs worked)	0.94	1.83	0.93	0.95
Training hours per employee	38	32	30	30
Customer accounts per employee (Water)	563	544	552	581
Customer accounts per employee (Wastewater)	697	702	685	723
Debt to Asset ratio	18.0%	17.0%	17.0%	16.9%
Drinking water compliance rate (% days)	100.0%	100.0%	100.0%	100.0%
Wastewater treatment regulatory compliance	99.0%	100.0%	100.0%	100.0%

Sewer Fund Expenditures by Category/Program

	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Category						
Salaries and Wages	\$9,265,889	\$8,769,251	\$9,070,349	\$8,851,544	(\$218,805)	-2%
Employee Benefits	3,408,614	3,310,852	3,374,028	3,462,211	88,183	3%
Services and Supplies	14,254,207	14,224,977	17,305,856	15,541,217	(1,764,639)	-10%
Depreciation	18,883,289	19,637,612	22,848,780	24,841,579	1,992,799	9%
Interest Expense	3,283,167	4,501,917	6,432,375	6,054,695	(377,680)	-6%
Total	\$49,095,166	\$50,444,609	\$59,031,388	\$58,751,246	(\$280,142)	0%
Program						
Sewer Fund						
Field Services	\$2,218,747	\$2,168,974	\$2,346,915	\$2,303,160	(\$43,755)	-2%
Wastewater Operations	26,319,905	28,268,295	32,936,556	36,418,697	3,482,141	11%
Customer Service	2,757,568	2,812,157	2,495,937	1,494,438	(1,001,499)	40%
Quality	11,477,069	10,943,410	14,230,188	11,878,992	(2,351,196)	-17%
Laboratory Services	1,732,265	1,751,720	1,745,705	1,681,257	(64,448)	-4%
Tech Services	2,030,055	1,973,087	2,196,269	1,657,167	(539,102)	-25%
Electric Services	1,404,050	1,295,596	1,605,660	1,552,780	(52,880)	-3%
Regulatory Programs	575,965	381,286	-	52	52	100%
Management Services	833,197	778,836	827,414	502,519	(324,895)	-39%
Maintenance Management	-	-	-	450,408	450,408	100%
Sewer Capital Projects	(253,655)	38,360	124,330	-	(124,330)	-100%
Business Systems	-	32,888	522,414	811,776	289,362	55%
Total	\$49,095,166	\$50,444,609	\$59,031,388	\$58,751,246	(\$280,142)	0%
Full Time Employees						
Sewer Fund	116	115	114	113	(1)	-1%
Total	116	115	114	113	(1)	-1%

Financial Overview

The Department continues to reorganize and seek further efficiencies. Faced with increasing fixed costs for water purchases, power purchases, chemicals, and the addition of the new Southwest Reclamation Facility, the Department has maintained its operating budget at roughly the same level for Fiscal Year 2013 as it was in Fiscal Year 2012. The Department is also refining the Capital Improvement Project process, and faced with the current financial climate, is re-prioritizing projects and initiating only those that are critical to maintaining the integrity of the Utility infrastructure, while meeting the needs of existing and new customers.

A new Section has been added under the Utility Management Services Division, Financial and Administrative Services, consolidating existing financial staff under the department director. The primary goals of the Section are to focus on and refine long-range financial

planning to seek out further efficiencies in operational and capital costs, to further improve budget processes, and to enhance financial reporting to management and the various sections for managing their budgets.

The Department maintains over \$1 billion dollars of “mission critical” assets that are essential to the health and safety of the Henderson community. The Infrastructure Programs Section is coordinating the implementation of Maximo, critical software that will improve the city’s customer service response, lower maintenance and long-term replacement costs, enhance safety for both the public and city maintenance staff, support regulatory compliance and improve business processes. The first phase included Laboratory Services, Water Operations, Wastewater Operations, and Electrical Services sections. Phase II is bringing in Meter Services, Field Services and Customer Service.

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Staff Complement Changes

Department	Full-time Equivalents (FTEs)
General Fund	
Parks and Recreation	1
Police	3
General Fund Total	4
Proprietary Funds	
Self Insurance	(1)
Workers Comp	3
Utility Services	(7)
Cultural Arts & Tourism	1
Proprietary Funds Total	(4)
Other Funds	
Grant Fund	(3)
Redevelopment	(2)
Other Funds Total	(5)
Total Fiscal Year 2013 Staff Complement Changes	(5)

Staffing Summary

Department	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
General Fund						
Building & Fire Safety †	12	-	-	-	-	N/A
City Attorney ‡	68	66	50	50	-	0%
City Clerk	22	22	20	20	-	0%
City Council	9	9	9	9	-	0%
City Manager ‡	26	27	43	43	-	0%
Community Development	33	31	29	29	-	0%
Economic Development	4	5	6	6	-	0%

† In Fiscal Year 2011 Building and Fire Safety was realigned to the Public Works Department with Code Enforcement realigned to Neighborhood Services.

‡ In Fiscal Year 2012 Alternative Sentencing was realigned from City Attorney to the City Manager's Department.

Staffing Summary (Cont)

Department	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Finance	54	54	52	52	-	0%
Fire	219	219	220	220	-	0%
Human Resources	27	27	24	24	-	0%
Information Technology	67	66	65	65	-	0%
Municipal Court	63	63	63	63	-	0%
Neighborhood Services	8	14	12	12	-	0%
Parks & Recreation	189	190	189	190	1	1%
Police	480	511	515	518	3	1%
Public Works †	115	122	124	124	-	0%
Total General Fund	1,396	1,426	1,421	1,425	4	0%
Proprietary Funds						
Cultural Arts and Tourism	31	31	31	32	1	3%
Sewer	116	115	114	113	(1)	-1%
Water	147	152	149	143	(6)	-4%
DSC						
Building & Fire Safety	42	-	-	-	-	N/A
Community Development	3	3	3	3	-	0%
City Clerk	4	4	4	4	-	0%
Public Works	2	48	33	33	-	0%
DSC-Admin	3	-	-	-	-	N/A
Subtotal DSC	54	55	40	40	-	0%
Workmen's Comp	4	4	4	7	3	75%
Self-funded Insurance	4	5	5	4	(1)	-20%
Health Insurance	1	1	1	1	-	0%
Engineering	62	62	54	54	-	0%
Citywide	4	3	3	3	-	0%
City Shop	20	20	19	19	-	0%
Total Proprietary Funds	443	448	420	416	(4)	-1%
Other						
Sales and Use Tax	117	117	117	117	-	0%
Grant Funded	13	13	20	17	(3)	-15%
Redevelopment	10	10	11	9	(2)	-18%
Capital Repair & Replacement	1	1	1	1	-	0%
Total Other Funds	141	141	149	144	(5)	-3%
Total Full Time Employees	1,980	2,015	1,990	1,985	(5)	0%

† In Fiscal Year 2011 Building and Fire Safety was realigned to the Public Works Department with Code Enforcement realigned to Neighborhood Services.

Staffing Detail

Department	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Building & Fire Safety †						
Code Enforcement	6	-	-	-	-	N/A
Fire Safety - Plans Exam	3	-	-	-	-	N/A
Fire Safety - Inspections	3	-	-	-	-	N/A
DSC - Bldg Administration	6	-	-	-	-	N/A
DSC - Bldg Plans Check	6	-	-	-	-	N/A
DSC - Bldg Inspection	19	-	-	-	-	N/A
DSC - Bldg Permitting	4	-	-	-	-	N/A
DSC - Fire Safety Plans Exam	3	-	-	-	-	N/A
DSC - Fire Safety Inspections	4	-	-	-	-	N/A
Department Total	54	-	-	-	-	N/A
General Fund	12	-	-	-	-	N/A
DSC Fund	42	-	-	-	-	N/A
Sub Total	54	-	-	-	-	N/A
City Attorney ‡						
Civil	12	12	12	12	-	0%
Victim Advocate	2	2	2	2	-	0%
Alternative Sentencing	15	16	-	-	-	N/A
Criminal	14	14	15	15	-	0%
Legal Administration	24	22	21	21	-	0%
Environmental Management	1	-	-	-	-	N/A
Department Total	68	66	50	50	-	0%
General Fund	68	66	50	50	-	0%
Sub Total	68	66	50	50	-	0%
City Clerk						
General Administration	22	22	20	20	-	0%
DSC - Clerk Admin	4	4	4	4	-	0%
Department Total	26	26	24	24	-	0%
General Fund	22	22	20	20	-	0%
DSC Fund	4	4	4	4	-	0%
Sub Total	26	26	24	24	-	0%

† In Fiscal Year 2011 Building and Fire Safety was realigned to the Public Works Department with Code Enforcement realigned to Neighborhood Services.

‡ In Fiscal Year 2012 Alternative Sentencing was realigned from the City Attorney to the City Manager's Department.

Staffing Detail

Department	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 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	6	6	6	6	-	0%
Public Information	8	8	9	9	-	0%
Intergovernmental	4	4	4	4	-	0%
Print & Mail Center	6	6	5	5	-	0%
Alternative Sentencing ‡	-	-	16	16	-	0%
Audit & Compliance	2	3	3	3	-	0%
Department Total	26	27	43	43	-	0%
General Fund	26	27	43	43	-	0%
Sub Total	26	27	43	43	-	0%
Community Development						
General Administration	13	11	10	10	-	0%
GIS	10	9	9	9	-	0%
Long Range Planning	10	11	10	10	-	0%
Long Range Planning - Grants	-	-	6	6	-	0%
DSC - Community Dev General	3	3	3	3	-	0%
Department Total	36	34	38	38	-	0%
General Fund	33	31	29	29	-	0%
DSC Fund	3	3	3	3	-	0%
Grant Fund			6	6	-	0%
Sub Total	36	34	38	38	-	0%

‡ In Fiscal Year 2012 Alternative Sentencing was realigned from City Attorney to the City Manager's Department.

Staffing Detail

Department	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Cultural Arts & Tourism						
Convention Center	3	3	3	3	-	0%
Visitor's Bureau	8	7	7	7	-	0%
National Sales Manager	-	1	1	1	-	0%
Cultural Arts & Special Events	4	4	4	4	-	0%
Facilities	10	10	10	10	-	0%
Sales, Marketing & Tourism	1	1	1	1	-	0%
Cultural Arts & Special Events	4	4	4	4	-	0%
Pavilion	1	1	1	2	1	100%
Department Total	31	31	31	32	1	3%
Cultural Arts (CAT) Fund	31	31	31	32	1	3%
Sub Total	31	31	31	32	1	3%
DSC-Administration						
General Administration	3	-	-	-	-	N/A
Department Total	3	-	-	-	-	N/A
DSC Fund	3	-	-	-	-	N/A
Sub Total	3	-	-	-	-	N/A
Economic Development						
General Administration	4	5	6	6	-	0%
Redevelopment	10	9	10	8	(2)	-20%
Department Total	14	14	16	14	(2)	-13%
General Fund	4	5	6	6	-	0%
Redevelopment Fund	10	9	10	8	(2)	-20%
Sub Total	14	14	16	14	(2)	-13%
Finance						
Accounting and Administration	37	37	35	35	-	0%
Licensing/Purchasing	9	9	9	9	-	0%
Improvement Districts	1	1	1	1	-	0%
Budget	7	7	7	7	-	0%
Department Total	54	54	52	52	-	0%
General Fund	54	54	52	52	-	0%
Sub Total	54	54	52	52	-	0%

Staffing Detail

Department	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Fire						
Administration & Payroll	5	5	5	5	-	0%
EMS	6	6	6	6	-	0%
Fire Rescue Operations	196	196	195	195	-	0%
Training	3	3	3	3	-	0%
Investigations	2	2	2	2	-	0%
Emergency Management	1	1	1	1	-	0%
Special Operations	4	4	5	5	-	0%
Logistics	2	2	3	3	-	0%
Department Total	219	219	220	220	-	0%
General Fund	219	219	220	220	-	0%
Sub Total	219	219	220	220	-	0%
Human Resources						
General Administration	7	7	6	6	-	0%
Employment & Compensation	11	11	10	10	-	0%
Labor Relations	3	3	3	3	-	0%
Training & Org Dev	4	4	3	3	-	0%
Union Liaison Program	2	2	2	2	-	0%
Self-Funded Workmen's Comp	4	4	4	7	3	75%
Self-Insurance	4	5	5	4	(1)	-20%
Health Insurance	1	1	1	1	-	0%
Department Total	36	37	34	36	2	6%
General Fund	27	27	24	24	-	0%
Workmen's Comp Fund	4	4	4	7	3	75%
Self Insurance Fund	4	5	5	4	(1)	-20%
Health Insurance Fund	1	1	1	1	-	0%
Sub Total	36	37	34	36	2	6%

Staffing Detail

Department	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Information Technology						
General Administration	9	9	8	8	-	0%
Computer Services	12	12	13	13	-	0%
Citywide Communications	4	3	3	3	-	0%
Information Security	1	1	2	2	-	0%
Infrastructure	3	3	3	3	-	0%
Network	11	12	12	12	-	0%
Database	7	7	7	7	-	0%
Customer Support	12	12	11	11	-	0%
GIS	3	2	2	2	-	0%
Business Services	3	3	2	2	-	0%
Web	6	6	6	6	-	0%
Helpdesk	1	-	-	-	-	N/A
Department Total	72	70	69	69	-	0%
General Fund	67	66	65	65	-	0%
Capital Replacement	1	1	1	1	-	0%
Citywide Fund	4	3	3	3	-	0%
Sub Total	72	70	69	69	-	0%



Public safety



Presentation of Veterans of Foreign Wars Post 3848 Awards to Detective Brent Wagner and Detective Craig Ridings for Top Law Enforcement Officers of the Year, and to Captain William Rotroff and Fire Fighter/Paramedic Matthew Off for Top Firefighters of the Year.



IT Department Meeting

Staffing Detail

Department	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Municipal Court Services						
General Administration	60	60	60	60	-	0%
General - Elected	3	3	3	3	-	0%
Department Total	63	63	63	63	-	0%
General Fund	63	63	63	63	-	0%
Sub Total	63	63	63	63	-	0%
Neighborhood Services						
Neighborhood Services	8	8	6	6	-	0%
Code Enforcement	-	6	6	6	-	0%
Redevelopment Funded	-	1	1	1	-	0%
Grant Funded	9	9	8	7	(1)	-13%
CDBG Funded	1	1	3	3	-	0%
Department Total	18	25	24	23	(1)	-4%
General Fund	8	14	12	12	-	0%
Grant Fund	10	10	11	10	(1)	-9%
Redevelopment Fund	-	1	1	1	-	0%
Sub Total	18	25	24	23	(1)	-4%
Parks & Recreation						
Parks - General	1	2	3	3	-	0%
Parks - Planning	5	4	4	4	-	0%
Parks - Maintenance	38	39	39	39	-	0%
Parks - O & M Bond Funded	65	65	64	65	1	2%
Recreation - Administration	6	6	6	6	-	0%
Recreation - Comm & Mktg	2	2	2	2	-	0%
Recreation - Sports	1	1	1	1	-	0%
Recreation - Technical Services	1	1	1	1	-	0%
Recreation - Centers	13	13	14	14	-	0%
Recreation - Senior Center	3	3	2	2	-	0%
Recreation - Pools	1	1	1	1	-	0%
Recreation - O & M Bond Funded	53	53	52	52	-	0%
Department Total	189	190	189	190	1	1%
General Fund	189	190	189	190	1	1%
Sub Total	189	190	189	190	1	1%

Staffing Detail

Department	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Police						
General Administration	10	7	8	8	-	0%
Support Services	10	12	12	12	-	0%
Animal Control	16	16	16	16	-	0%
Jail	79	111	114	114	-	0%
Patrol Administration	2	2	2	2	-	0%
Investigations	55	42	39	39	-	0%
Information Services	46	46	46	49	3	7%
Police Training	28	16	15	15	-	0%
Records Division	12	11	11	11	-	0%
Special Operations	14	13	11	11	-	0%
Crime Prevention	13	12	11	11	-	0%
Patrol - East Command	37	42	46	46	-	0%
Patrol - West Command	33	38	42	42	-	0%
Professional Standards	12	15	14	14	-	0%
Criminalistics	20	17	18	18	-	0%
Homeland Security	2	-	-	-	-	N/A
Problem Solving Unit	-	9	7	7	-	0%
Mounted Police	3	-	-	-	-	N/A
Patrol - North	45	39	42	42	-	0%
K-9	6	6	6	6	-	0%
Narcotics	8	8	9	9	-	0%
Traffic	29	29	27	27	-	0%
Internal Affairs	-	4	4	4	-	0%
Special Services	-	6	6	6	-	0%
ROP / Intel	-	10	9	9	-	0%
Forensics	3	3	3	1	(2)	-67%
Patrol East - Tax Initiative	30	23	21	21	-	0%
Patrol West - Tax Initiative	29	25	21	21	-	0%
Training - Tax Initiative	30	45	54	54	-	0%
Patrol North - Tax Initiative	28	24	21	21	-	0%
Department Total	600	631	635	636	1	0%
General Fund	480	511	515	518	3	1%
Grant Fund	3	3	3	1	(2)	-67%
Sales and Use Tax Fund	117	117	117	117	-	0%
Sub Total	600	631	635	636	1	0%

Staffing Detail

Department	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Public Works						
Building Maintenance	52	53	57	57	-	0%
Business License Inspector	-	-	1	1		0%
Fire Safety - Plans Exam	-	3	3	3		0%
Fire Safety - Inspections	-	3	2	2		0%
Streets	12	12	12	12	-	0%
Traffic	15	15	15	15	-	0%
Flood Control	13	13	13	13	-	0%
Support Services	23	23	21	21	-	0%
City Shop - Fund	20	20	19	19	-	0%
Eng - Drafting / Design	10	17	16	16	-	0%
Eng - Improvement Districts	1	-	-	-	-	N/A
Engineering - Quality Control	11	32	28	28	-	0%
Engineering - Flood Control Administration	2	1	-	-	-	N/A
Engineering - Construction Management	8	8	7	7	-	0%
Traffic - Clerical	3	3	3	3	-	0%
Pavement Management	1	-	-	-	-	N/A
New Development	3	1	-	-	-	N/A
Quality Control	21	-	-	-	-	N/A
Flood Control	2	-	-	-	-	N/A
DSC - Administration	-	3	-	-	-	N/A
DSC - Bldg Administration	-	6	3	3	-	0%
DSC - Bldg Plans Check	-	6	6	6	-	0%
DSC - Bldg Inspection	-	20	12	12	-	0%
DSC - Bldg Permitting	-	4	4	4	-	0%
DSC - Fire Safety Plans Exam	-	3	3	3	-	0%
DSC - Fire Safety Inspections	-	4	4	4	-	0%
DSC - New Development	2	2	1	1	-	0%
Department Total	199	252	230	230	-	0%
General Fund	115	122	124	124	-	0%
Engineering Fund	62	62	54	54	-	0%
City Shop Fund	20	20	19	19	-	0%
DSC Fund	2	48	33	33	-	0%
Sub Total	199	252	230	230	-	0%

Staffing Detail

Department	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
Sewer Department						
Administration	3	3	3	3	-	0%
Field Operations	16	15	15	15	-	0%
Quality Control	37	41	44	44	-	0%
Customer Services	12	10	10	10	-	0%
Laboratory Section	14	13	13	13	-	0%
Technical Services	15	13	13	12	(1)	-8%
Electrical Unit	8	11	11	11	-	0%
Compliance	4	3	-	-	-	N/A
Management Services	7	6	5	5	-	0%
Department Total	116	115	114	113	(1)	-1%
Sewer Fund	116	115	114	113	(1)	-1%
Sub Total	116	115	114	113	(1)	-1%
Water Department						
Administration	5	7	6	4	(2)	-33%
Field Operations	28	28	28	27	(1)	-4%
Quality Control	23	22	23	22	(1)	-4%
Customer Services	18	17	19	19	-	0%
Technical Services	14	13	15	14	(1)	-7%
Meter Services	31	30	36	35	(1)	-3%
Electrical	8	9	9	10	1	11%
Compliance	3	3	-	-	-	N/A
Management Services	9	9	6	5	(1)	-17%
Conservation	8	10	2	2	-	0%
Business Systems	-	4	5	5	-	0%
Department Total	147	152	149	143	(6)	-4%
Water Fund	147	152	149	143	(6)	-4%
Sub Total	147	152	149	143	(6)	-4%
Total Staffing - By Department	1,980	2,015	1,990	1,985	(5)	0%

Staffing Detail

Fund	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate	FY 2013 Budget	Increase/ (Decrease)	% Change
DSC	54	55	40	40	-	0%
General Fund	1,396	1,426	1,421	1,425	4	0%
Sales and Use Tax	117	117	117	117	-	0%
Water	147	152	149	143	(6)	-4%
Sewer	116	115	114	113	(1)	-1%
Grant	13	13	20	17	(3)	-15%
Cultural Arts & Tourism	31	31	31	32	1	3%
Engineering	62	62	54	54	-	0%
City Shop	20	20	19	19	-	0%
Workmens Compensation	4	4	4	7	3	75%
Health Insurance	1	1	1	1	-	0%
Capital Replacement	1	1	1	1	-	0%
Self-Funded Insurance	4	5	5	4	(1)	-20%
Citywide	4	3	3	3	-	0%
Redevelopment	10	10	11	9	(2)	-18%
Total Staffing - By Fund	1,980	2,015	1,990	1,985	(5)	0%



May 24, 2012 New Employee Training



Information Desk



Parks Maintenance Mechanics



A Place To Call Home

Appendix Overview

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Abbreviations & Acronyms

A

ADA	American Disabilities Act
ADR	Average Daily Rate
AFIS	Automated Fingerprint Identification System
AICP	American Institute of Certified Planners
AICPA	American Institute of Certified Public Accountants
AIDR	Agenda Information Development Report
AMWA	Association of Metropolitan Water Agencies
APWA	American Public Works Association
ARRA	American Recovery and Reinvestment Act
ASD	Alternative Sentencing Division
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
BOMA	Building Owners and Managers Association

C

CAAS	Commission on Accreditation of Ambulance Service
CABR	Comprehensive Annual Budget Report
CAFR	Comprehensive Annual Financial Report
CALEA	Commission of Accreditation for Law Enforcement
CAPRA	Commission for Accreditation of Park and Recreation Agencies
CAS	Community Assessment Surveys
CAT	Crimianl Apprehension Team
CBER	Center for Business & Economic Research
CCI	Consumer Confidence Index
CCRFGD	Clark County Regional Flood Control District
CDBG	Community Development Block Grant
CFAI	Commission on Fire Accreditation International
CIP	Capital Improvement Project
CJIS	Criminal Justice Information System

C (Continued)

CLE	Continuing Legal Education
CMMS	Computerized Maintenance Management System
CMO	City Manager's Office
COLA	Cost of Living Allowance
CPI	Consumer Price Index (Financial Related)
CPI	Continuous Process Improvement
CPTED	Crime Prevention through Environmental Design
CRM	Customer Relationship Management
CSN	Community College of Southern Nevada
CWC	Clean Water Coalition

D

DARE	Drug Abuse Resistance Education
DART	Drug and Alcohol Random Testing
DETR	Department of Employment, Training & Rehabilitation
DORS	Desk Officer Reporting System
DOT	Department of Transportation
DREAMS	Decisions Responsibility Education Achievement Motivation Self-Esteem
DSC	Development Services Center
DUI	Driving Under the Influence

E

EBI	Effective Buying Income
EDMS	Electronic Document Management System
EDU	Equivalent Dwelling Unit
EECBG	Energy Efficiency and Conservation Block Grant
EMC	Emergency Management Coordinator
EMS	Emergency Medical Service
EMT	Emergency Medical Technician
EOC	Emergency Operations Center
ePCR	Electronic Patient Care Reporting System
ERMS	Electronic Records Management System
ERU	Equivalent Residential Unit
ESF	Engineering Service Fund
ESF	Emergency Services Facility
EUDL	Enforcing Underage Drinking Laws
EVOC	Emergency Vehicle Operation Course

F

FED	Federal Reserve Board
FEMA	Federal Emergency Management Administration
FFE	Furniture, Fixtures, & Equipment
FICA	Federal Insurance Contributions Act
FLSA	Fair Labor Standards Act
FOMC	Federal Open Market Committee
F/T	Full-Time
FTE	Full-Time Equivalent
FY	Fiscal Year

G

GAAP	Generally Accepted Accounting Principals
GASB	Governmental Accounting Standards Board
GDP	Gross Domestic Product
GFOA	Government Finance Officers Association
GIR	General Information Report
GIS	Geographic Information Systems
GO	General Obligation

H

HACA	Henderson Allied Community Advocates
HAZ-MAT	Hazardous Materials
HBR	Home Builders Research
HC2	Henderson Campus for Healthcare Collaboration
HIPAA	Health Insurance Privacy & Accountability Act
HIRE	Henderson Information on Recruitment and Employment
HMC	Henderson Municipal Code
HMI	Human Machine Interface
HMO	Health Maintenance Organization
HPD	Henderson Police Department
HPOA	Henderson Police Officers' Association
HR	Human Resources
HRIS	Human Resources Information System
HUD	Housing and Urban Development
HVAC	Heating, Ventilation, and Air Conditioning

I

IAFC	International Association of Fire Chiefs
IAFF	International Association of Fire Fighters
IBC	International Building Code
ICMA	International City/County Management Association

I (Continued)

IEC	Industrial Emergency Council
ISF	Internal Service Fund
ISP	Internet Service Provider
IT	Information Technology
ITIL	Information Technology Infrastructure Library
IVR	Integrated Voice Response

L

LEED	Leadership in Energy and Environmental Design
LID	Local Improvement District
LIHTF	Low Income Housing Tax Credit
LRMS	Law Records Management System
LTA	Limited Transition Area
LVCVA	Las Vegas Convention & 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
NAIOP	National Association for Industrial and Office Parks
NATJA	North American Travel Journalists Association
NCIC	National Crime Information Center
NDEP	Nevada Department of Environmental Protection
NDOT	Nevada Department of Transportation
NEPS	Non-Enforcement Police Support
NFPA	National Fire Protection Association
NPDES	National Pollutant Discharge Elimination System
NRS	Nevada Revised Statutes
NSP(3)	Neighborhood Stabilization Program

O

O&M	Operating and Maintenance
OOPS	Office of Professional Standards

P

PCI	Payment Card Industry
PIO	Public Information Office
PMC	Property Maintenance Code
PMO	Product Management Office
PPI	Producer Price Index
PT	Part Time
PVM	Product and Value Management
PW	Public Works

Q

QC	Quality Control
QI	Quality Improvement

R

R&R	Rehabilitation and Replacement Funds
RCT	Residential Construction Tax
RDA	Redevelopment Agency
RDBMS	Relational Database Management System
REEE	Renewable Energy & Energy Efficiency
ROW	Right of Way
RPTT	Real Property Transfer Tax
RTC	Regional Transportation Commission

S

SCADA	Supervisory Control & Data Acquisition
SCBA	Self Contained Breathing Apparatus
SCCRT	Supplemental City-County Relief Tax
SCOP	System Conveyance and Operating Program
SCRAM	Secure Continuous Remote Alcohol Monitors
SDC	System Development Charge
SF	Square Foot
SIRE	Steward, Index, Retrieve, and Exchange (of data)
SNACC	So. Nevada Area Communications Council
SNPLMA	So. Nevada Public Lands Management Act
SNRPC	So. Nevada Regional Planning Commission
SNWA	So. Nevada Water Authority
SOS	Strategic Operations Support
SRT	Special Response Team
SSSA	Senior Systems Support Analyst

S (Continued)

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
UCR	Uniform Crime Reports
UMS	Utilities Management Services
USGBC	U.S. Green Building Council

V

VESP	Voluntary Employee Severance Plan
VOIP	Voice-Over Internet Protocol

W

WIPL	Work in Progress Liability
WRF	Water Reclamation Facility
WSD	Water Street District
WTP	Water Treatment Plant
WWTP	Wastewater Treatment Plant

Y

YTD	Year to Date
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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 or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Strategic Plan A document outlining long term goals, critical issues, and action plans which will increase the organization's effectiveness in attaining its vision, priorities, mission, goals and objectives.

System Development Charge That portion of the connection charge that is determined to be the customer's proportionate share of the cost of providing transmission, pumping, and storage facilities required to serve the various distribution areas or zones within the system.

T

Tax Levy The resultant product when the tax rate per 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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