

# CITY OF HENDERSON



## Comprehensive Annual Budget Report Fiscal Year 2014-2015

Henderson, Nevada



*A Place To Call Home*



## **Comprehensive Annual Budget Report**

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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Henderson, Nevada, for its annual budget for the fiscal year beginning July 1, 2013. 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 2014-2015



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



Fred Horvath  
Assistant City Manager



Jacob L. Snow  
City Manager



Bristol S. Ellington  
Assistant City Manager





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# Introduction Overview

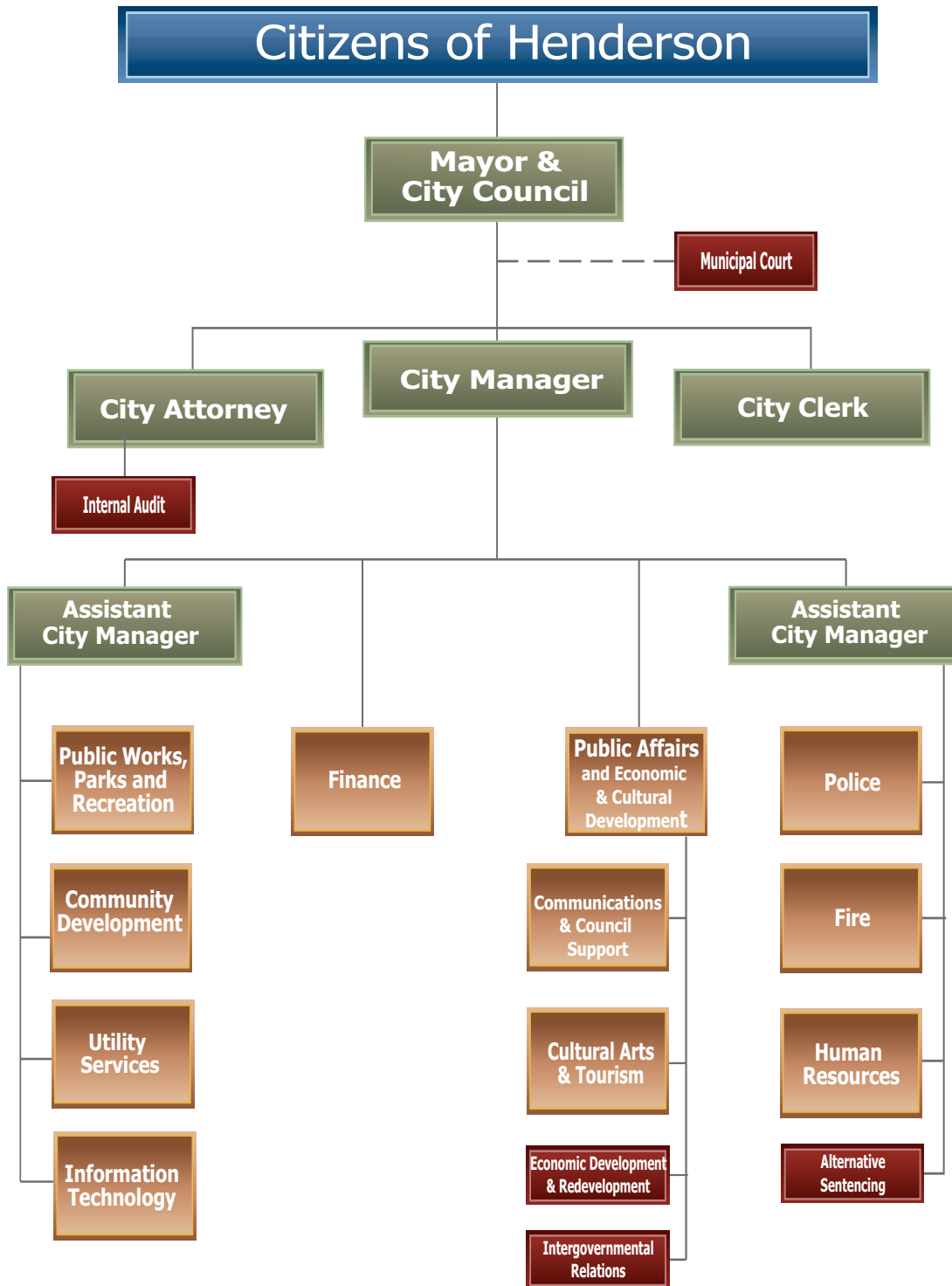
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# City Organization Chart





July 1, 2014

To the residents of Henderson,

The City of Henderson continues to make fiscal responsibility and maintaining a balanced budget a top priority. Achieving a balanced budget has been challenging due increased demands for service, increased costs to deliver those services and decreased revenues due to a still-recovering economy.

The city's Fiscal Year 2015 budget demonstrates fiscal responsibility and sustainability. The total Final Budget for the period of July 1, 2014, to June 30, 2015, includes \$482.8 million in expenditures. This number reflects the costs for general government operations that are critical to the quality of life we all currently enjoy. This includes public works, utilities, police, fire, building and fire safety, and parks and recreation—services we depend on each and every day.

We remain committed to being good stewards of your tax dollars and in delivering a balanced budget that is sustainable, today and for future generations.

There are still challenges ahead, but I believe that working together we can continue to offer a quality of life that is second to none. For everyone who lives, works, learns and plays in our community, we are and will always be a place to call home.

Andy Hafen  
*Mayor*

# Budget Message

## Introduction

The Fiscal Year 2015 Annual Budget, which was adopted by the Mayor and Council on May 20, 2014, is a numerical reflection of the Fiscal Year 2015 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 Highlights

#### *Value driven City initiatives which contributed to the development of the Fiscal Year 2015 Budget include:*

- Maintain the City of Henderson's property tax at the same low rate.
- Provide efficient public services while maintaining one of the lowest employee-to-citizen ratios in the Las Vegas Valley.
- Partial implementation of Special Budget Ad Hoc Committee (SBAHC) recommendations of approximately \$2 million including:
  - Parks & Rec. rate increases \$.6 million
  - Parks & Rec. service reductions \$.9 million
  - Parks & Rec. facility hours limited \$.5 million
- Full-year savings from department consolidation.
- Employee benefit reform.

## 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 2015 total budgeted revenue and other financing sources for all funds, excluding transfers in, is \$428.1 million. Total budgeted expenditures, excluding transfers out, amount to \$482.8 million. The budgeted ending balances for all Governmental Funds total \$132.2 million, consisting primarily of resources dedicated to ongoing capital projects and reserves. The Fiscal Year 2015 budget is balanced, prudent, and responsive to community needs.

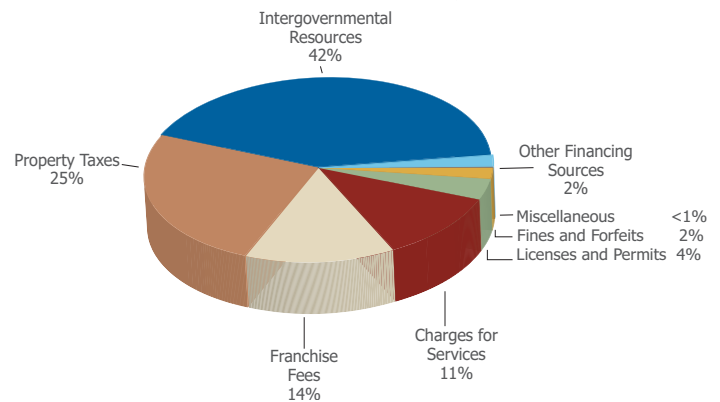
The Redevelopment Agency is a component unit of the City. The total budgeted revenue is \$5.2 million with \$5.9 million in expenditures. The estimated fund balance at the end of Fiscal Year 2015 is \$27.7 million.

## General Fund

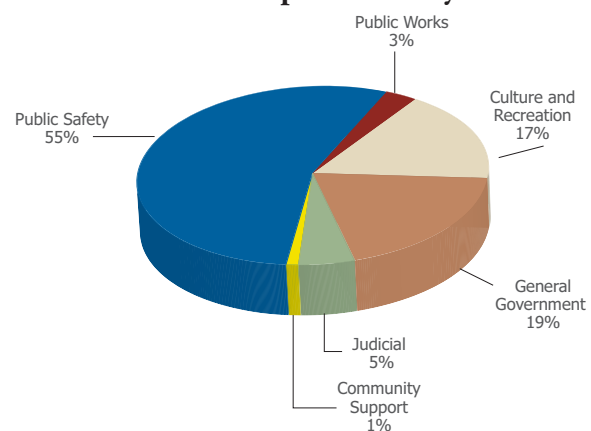
The General Fund is the largest fund and includes the budget necessary to provide most of the City's core services and day-to-day activities. General Fund revenues including transfers in are projected to be \$226.0 million, a 3.7% increase over Fiscal Year 2014. Total General Fund expenditures including transfers out are expected to be \$225.5 million, a 3.7% increase over the previous year. Approximately 55% of the General Fund expenditures support public safety for our community.

The General Fund ending fund balance is projected to be \$18.4 million, or 8.3% of the General Fund's budgeted revenue.

### General Fund Revenue by Source



### General Fund Expenditures by Function





## General Fund

	FY 2014 Estimate	FY 2015 Budget	Percent Change
<b>Beginning Fund Balances</b>	<b>\$ 17,328,221</b>	<b>\$ 17,915,808</b>	<b>3.4%</b>
Revenues			
Property & Other Taxes	55,620,183	56,681,153	1.9%
Franchise Fees	31,000,000	31,160,000	0.5%
Licenses and Permits	8,078,000	8,045,500	-0.4%
Intergovernmental Resources	90,383,142	94,694,250	4.8%
Charges for Services	24,057,393	25,611,017	6.5%
Fines and Forfeits	4,005,464	4,589,204	14.6%
Miscellaneous	829,442	620,158	-25.2%
<b>Total Revenues</b>	<b>\$213,973,624</b>	<b>\$221,401,282</b>	<b>3.5%</b>
Operating Transfers In	4,000,000	4,600,000	15.0%
<b>Total Revenue/Other Sources</b>	<b>\$217,973,624</b>	<b>\$226,001,282</b>	<b>3.7%</b>
Expenditures by Function			
General Government	38,902,616	42,906,407	10.3%
Judicial	11,558,631	12,195,019	5.5%
Public Safety	119,616,999	123,095,227	2.9%
Public Works	6,431,137	6,268,097	-2.5%
Culture & Recreation	35,106,816	36,994,757	5.4%
Community Support	1,559,908	1,639,831	5.1%
<b>Total Expenditures</b>	<b>\$213,176,107</b>	<b>\$223,099,338</b>	<b>4.7%</b>
Operating Transfers Out	4,209,930	2,429,899	-42.3%
<b>Total Expenditures/Other Uses</b>	<b>\$217,386,037</b>	<b>\$225,529,237</b>	<b>3.7%</b>
<b>Ending Fund Balance</b>	<b>\$ 17,915,808</b>	<b>\$ 18,387,853</b>	<b>2.6%</b>

## Other Funds

The City has 21 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 2015, revenue and other financing sources are projected at \$40.2 million and total expenditures and other uses are projected at \$44.6 million. The budgeted ending balance for these funds is \$113.8 million.

The budget also contains 12 Proprietary Funds with estimated revenues and other sources of \$175.1 million and expenditures and other uses of \$225.9 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 Priorities

Infrastructure  
Financial Sustainability  
Maturing Neighborhoods  
Community Safety  
Public Service Excellence  
Environmental Resources

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 2015 total 1,993. This represents a net increase of 10 positions over the Fiscal Year 2014 staff complement. In the General Fund, five positions will allow the Fire Department to conduct an academy in the coming year. These were offset with reductions in other areas for a net change of zero in the General Fund. Many of the added positions in other funds are to support recovering building and development activities in the city. Additionally, 2 positions will support increased service demands in the Utility funds.

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

## CIP Capital Projects

Governmental fund capital improvements for the Fiscal Year 2015 CIP total \$140.0 million. This amount includes: \$43.5 million from Grants & Contributions, \$10.9 million from the Clark County Regional Flood Control District (CCRFCD), and \$63.8 million from the Regional Transportation Commission. Additional funding sources comprise the other \$21.8 million. Another \$19.8 million in capital projects are included in proprietary funds. The Water Fund provides for \$16.2 million funding and the Wastewater Fund the remaining \$3.6 million.

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

The City annually updates the Capital Improvement Plan (CIP), a multi-year planning document that identifies and prioritizes the need for a variety of public improvements and coordinates the City's financing and construction time frames. The document covers a six-year horizon and provides order and continuity 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.

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

The City is highly reliant on consolidated tax, which consists of liquor taxes, cigarette taxes, the Government Services tax, the Real Property Transfer tax, the Basic City County Relief tax (BCCRT), and the Supplemental City County Relief tax (SCCRT). The BCCRT and SCCRT are strictly sales tax based, and generally make up in excess of 85% of consolidated tax. Once compiled at the state level, these funds are then distributed to municipalities according to a formula outlined in NRS 360. Because consolidated tax is so closely tied to sales tax, economic indicators which affect sales tax, such as visitor volume, can have a critical impact on the City. After experiencing a period of stagnation, visitor volume is again increasing, with the 12-month running total exceeding 40 million for the first time ever in early 2014, along with a record high month in March 2014 of 3,688,357 visitors. With national and local employment figures improving and

consumer confidence advancing convention attendance, occupancy rates and average daily room rates are both expected to be positively impacted as well.

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 2015 is estimated to be \$18.4 million, or 8.3% of the projected revenue.
- The Financial Stabilization Special Revenue Fund ending fund balance is projected to be \$18.4 million at the end of Fiscal Year 2015, 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 2015 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 beginning to show 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. In July 2014, Standard & Poor's Ratings Services affirmed the City's general obligation bond rating of AA with a stable outlook.



In S&P's words: "Standard & Poor's considers Henderson's financial management practices 'strong' under its Financial Management Assessment methodology, indicating practices are strong, well embedded, and likely sustainable". Moody's Investor Services last affirmed a rating of Aa2 in February, 2013.

Standard & Poor's cited specific credit strengths that include:

- Overall budgetary performance is adequate with balanced general fund operations. "We recognize Henderson has cut expenditures and strategically used available reserves to maintain relatively stable operations over the past several fiscal years.

- Budgetary flexibility is very strong with general fund reserves, supported by revenue-raising flexibility and cash reserves outside the general fund.
- AV has stabilized in fiscal 2014; preliminary AV estimates show a more-significant 13% increase for Fiscal 2015.

This is positive news in light of some of the local jurisdictions recently having their bond ratings further downgraded. It is a testament to the proactive steps taken to ensure the City remains financially sustainable in the future. This rating is also important as we look for opportunities to restructure some of our debt to take advantage of favorable market conditions and match our debt service obligations with our available resources.

## Challenges

An ongoing challenge for public entities in Nevada has been the slow economic recovery from the recession, though taxable sales have shown a modest recovery in recent years. Total taxable sales in Nevada for the 12-month period ending March 2014 increased 4.8 percent, with Clark County increasing at an even greater clip of 5.8 percent

While population growth had been a key driver of the Southern Nevada economy in the past, it will probably play less of a role in growing the economy in the near-term, as projections call for only slight increases in population in the near future. Instead, it will be economic growth that will drive recovery for the next few years.

According to the S&P Case-Shiller Home Price Index, strengthening demand has caused housing prices in the Las Vegas metropolitan statistical area to rise 18.8 percent from April 2013 to April 2014, compared to the national rate of increase of 10.7 percent.

With improving demand, much of the excess housing inventory has been absorbed, causing construction activity to begin to escalate in Clark County. According to UNLV's Center for Business and Economic Research (CBER), housing permits for Clark County 40.1 percent and 14.1 percent in 2012 and 2013, respectively. Additionally, CBRE projects that 2014 and 2015 will average further increases in permitting in excess of 9.0 percent.



# Our Vision

**To Be America's Premier Community**

## Our Mission

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

## Our Values

Safety | Teamwork  
Excellence | Professionalism

## Our Priorities

### Infrastructure

Invest in the community's infrastructure

### Financial Sustainability

Ensure long-term financial resiliency

### Maturing Neighborhoods

Revitalize historic neighborhoods, and strengthen economic and community development

### Community Safety

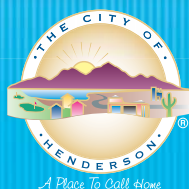
Provide quality public safety services and programs

### Public Service Excellence

Deliver effective and efficient services to the community

### Environmental Resources

Provide solutions to environmental issues affecting the community



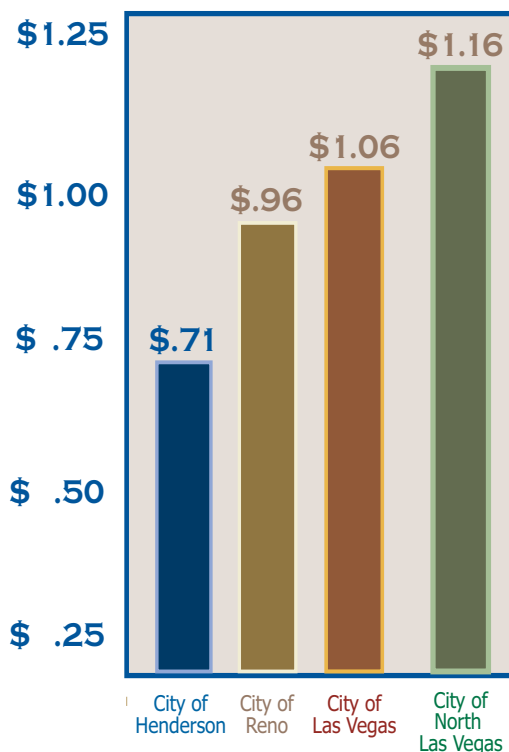
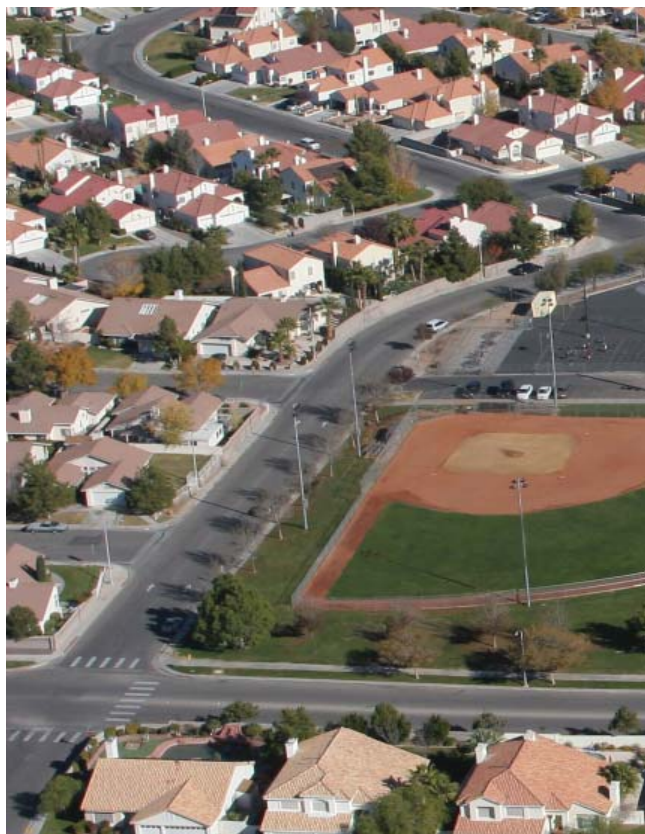
# Property Tax Overview

## Population & Assessed Valuation

	FY 2013 Actual	FY 2014 Estimate	% Change	FY 2015 Budget	% Change
<b>Population</b>					
Henderson	266,846	274,270	2.8 %	280,405	2.2 %
Clark County	2,031,723	2,114,266	4.0 %	2,168,903	2.6 %
Las Vegas	589,156	598,520	1.6 %	598,520	0.0 %
North Las Vegas	223,873	222,009	-0.8 %	226,199	1.9 %
Boulder City	15,335	15,759	2.8 %	15,635	-0.7 %
Mesquite	17,038	16,778	-1.5 %	17,477	4.1 %
<b>Assessed Valuation</b>					
Henderson	\$ 8,255,600,100	\$ 8,514,933,298	3.1 %	\$ 9,599,639,616	12.7 %
Clark County *	54,195,268,097	55,220,637,749	1.9 %	62,898,942,089	13.9 %
Las Vegas	11,926,888,555	12,251,484,406	2.7 %	13,852,723,777	13.1 %
North Las Vegas	3,987,869,401	4,068,384,524	2.0 %	4,730,877,154	16.3 %
Boulder City	510,495,001	528,726,970	3.6 %	609,805,199	15.3 %
Mesquite	518,858,360	538,961,318	3.9 %	583,373,057	8.2 %

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

## Property Tax Rates Nevada Cities of Comparable Size

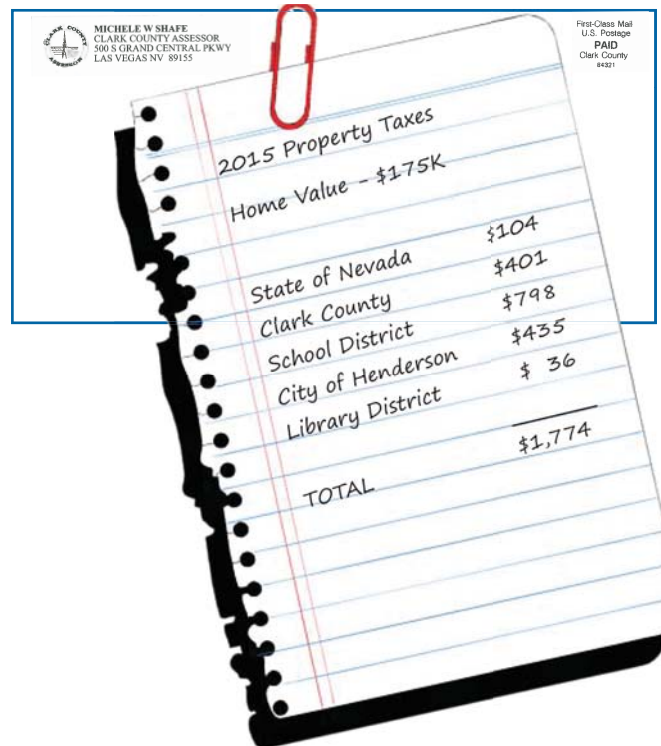


Includes Las Vegas portion of the Las Vegas Metropolitan Police Department.  
Note: Rates per \$100 of assessed valuation.



## Overlapping Property Tax Rate Breakdown

	FY 2015
<b>State</b>	\$ 0.1700
<b>County</b>	
Operating	0.6412
Debt	0.0129
Subtotal County	0.6541
<b>School District</b>	
Operating	0.7500
Debt	0.5534
Subtotal School District	1.3034
<b>City of Henderson</b>	
Operating	0.3298
Voter Approved Overrides	0.2310
Debt	0.1500
Subtotal City	0.7108
<b>Special Districts</b>	
Henderson Library District	0.0585
Subtotal Special Districts	0.0585
<b>Total Property Tax Rate</b>	<b>\$ 2.8968</b>



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

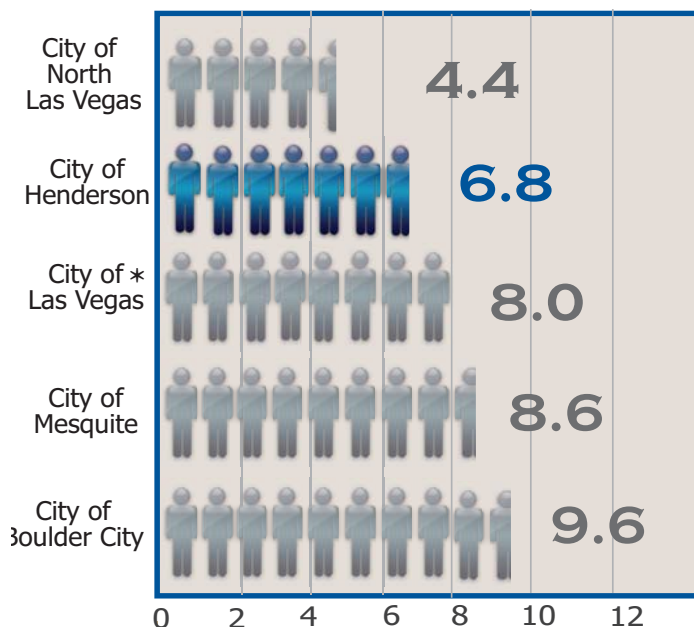


Acacia Park

# Employee Productivity

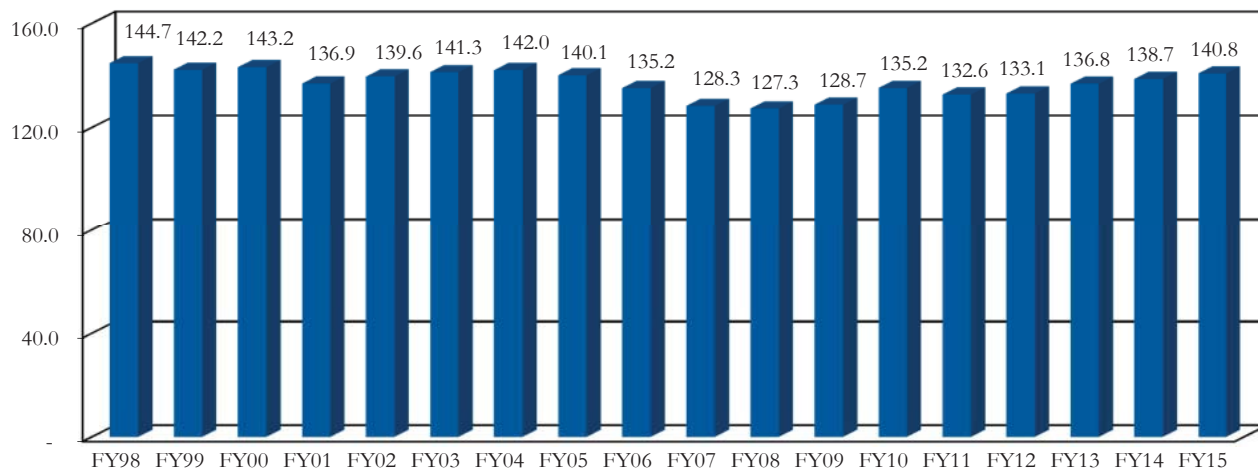
The chart below is a comparison of employees per 1,000 population for cities in Clark County.

## 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 2014.

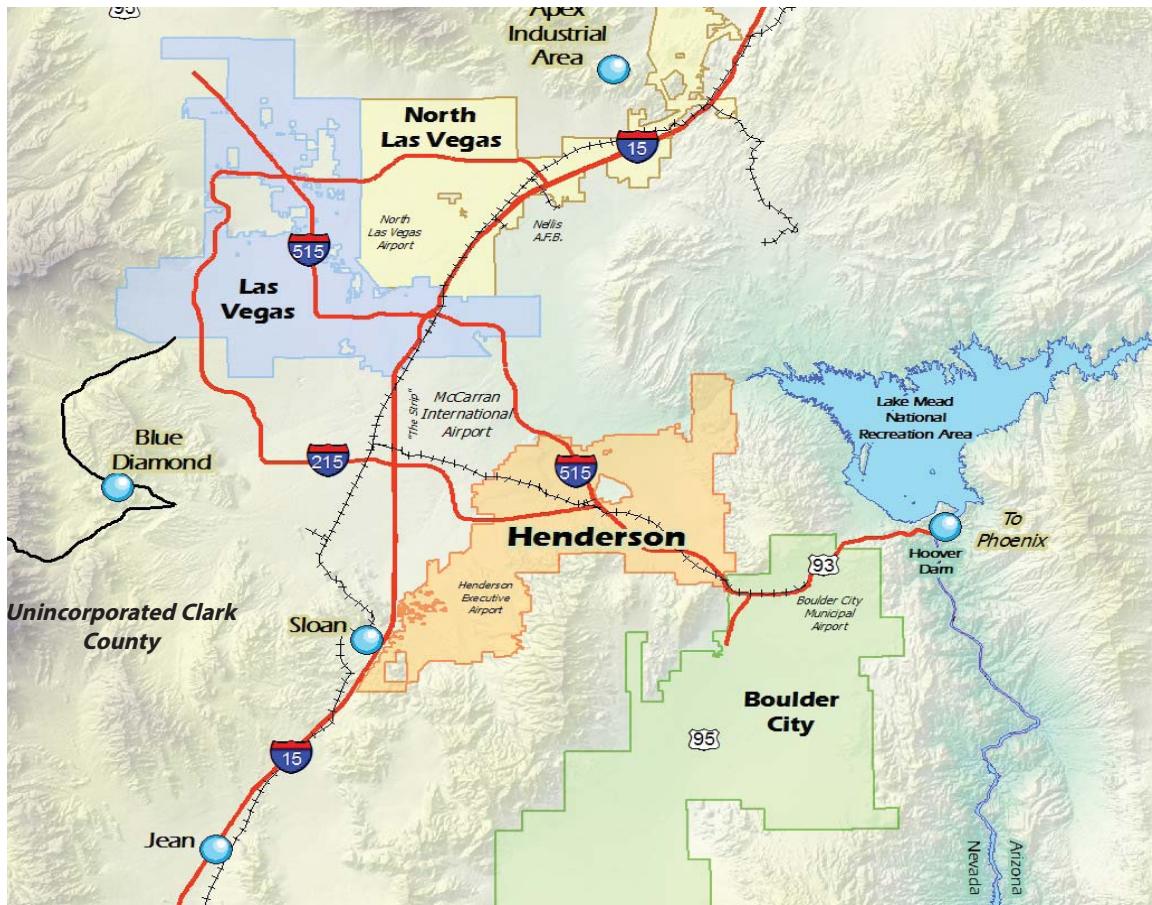
## Henderson Population Per Full-Time City Employee



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 2015  
Assessed Taxable Property Valuation:**  
\$ 9,599,639,616

**Bond Ratings:**

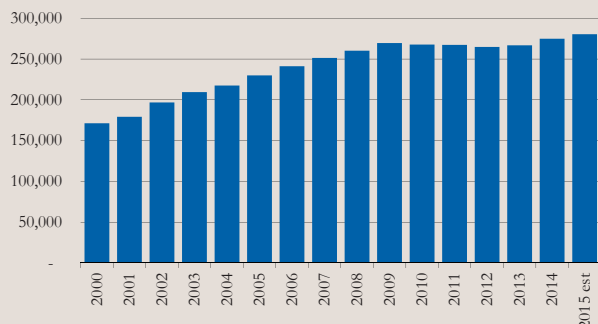
Moody's Investors Services	Aa2
Standard and Poor's	AA

Fiscal Year 2015 Budgeted Expenditures:	
General Government	\$482,830,511
Redevelopment Agency	5,922,010
<b>City Total</b>	<b>\$488,752,521</b>

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



## Population



Population as of July 1 of each fiscal year.

Information for 2014 and prior provided by the Nevada State Demographer.  
Information for 2015 provided by the City of Henderson Community Development Department.

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	266,846
FY 2014	274,270
FY 2015 Estimate	280,405

## Median Age

40.2

## Median Household Income

\$60,265

## Number of Households

109,291

## Elevation

1,940 ft.

## Full Service and Specialty Hospitals

6

## Schools

Elementary	25
Middle	7
Senior High	6
Private & Charter	16
Colleges	15

## Public Libraries

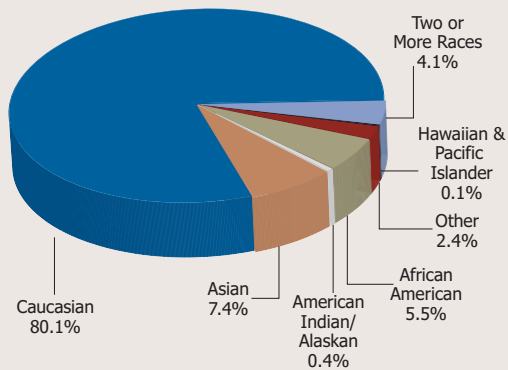
4

Source: 2014 Las Vegas Perspective, City of Henderson and Clark County School District



St. Rose Dominican Hospitals - Siena - Healing Garden

## Racial Composition



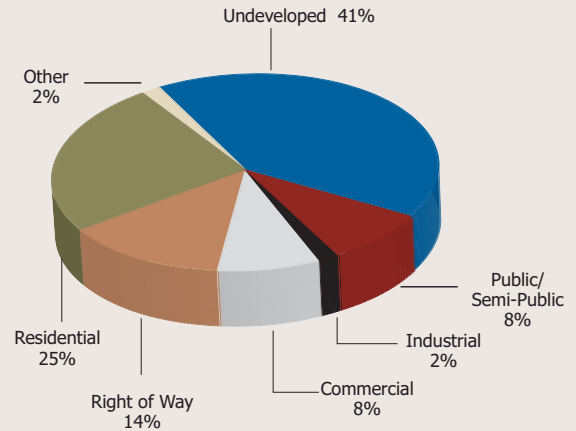
### Racial Composition

### % of Total

Caucasian	80.1%
Asian	7.4%
Black or African American	5.5%
American Indian/Alaskan Native	0.4%
Native Hawaiian & Other Pacific Islander	0.1%
Other	2.4%
Two or more races	4.1%
<b>Total</b>	<b>100.0%</b>

Source: U.S. Census Bureau, 2012 American Community Survey

## Land Use



### Land Area

**76,357 Acres**

### Land Use

### % of Total

Residential	25%
Right of Way	14%
Commercial	8%
Public/Semi-Public	8%
Industrial	2%
Other	2%
Undeveloped	41%
<b>Total</b>	<b>100.0%</b>

Source: Henderson Community Development Department Jan, 2014.

## Hispanic or Latino - Culture\*

Non-Hispanic or Latino	85.3%
Hispanic or Latino (of any race)	14.7%

Source: U.S. Census Bureau, 2012 American Community Survey

\* 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](http://www.census.gov).

## Land Use

### Square Footage

Industrial Space	11,908,000
Retail Space	12,987,000
Office Space	13,451,000

Source: Applied Analysis 2014

## 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 2014



## 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 Hospitals - 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 Hospitals - De Lima	General Medical and Surgical Hospitals	700 to 799
6 Fiesta Lake Mead Station	Hotel/Casino	600 to 699
7 Titanium Metals Corp.	Nonferrous Metals	500 to 599
8 Poly-West, Inc	Unsupported Plastics Bag Manufacturing	400 to 499
9 Unilever Manufacturing (Good-Humor/Breyers)	Ice Cream/Frozen Dessert Manufacturing	400 to 499
10 Wal-Mart Super Center - Marks	Warehouse Clubs and Supercenters	400 to 499
11 Wal-Mart Super Center - Lake Mead	Warehouse Clubs and Supercenters	300 to 399
12 CSAA Insurance Exchange	Claims Adjusting	300 to 399
13 Costco Wholesale Corp	Warehouse Clubs and Supercenters	300 to 399
14 Medco Health Solutions, LLC	Mail-Order Houses	300 to 399

Source: State of Nevada Department of Employment, Training, & Rehabilitation - Fourth Quarter 2013.

## Twelve Largest Taxpayers in Henderson

Taxpayer	Type of Business	Taxable Assessed Value**	% of Total Assessed Value*
1 Green Valley Ranch Gaming, LLC	Hotel/Casino	\$ 92,985,073	1.09%
2 Station Casinos, Inc	Hotel/Casino	90,676,461	1.06%
3 Basic Management Incorporated	Developer	60,567,268	0.71%
4 W. L. Nevada Incorporated	Developer	48,401,640	0.57%
5 Greenspun Corporation	Developer	43,735,991	0.51%
6 M Resort LLC	Hotel/Casino	42,007,197	0.49%
7 Picerne Real Estate Group	Real Estate	33,544,366	0.39%
8 Harsch Investment Properties	Real Estate	30,742,381	0.36%
9 Ranch Center Associates Ltd. Partnership	Developer	29,949,663	0.35%
10 KB Home	Developer	26,503,140	0.31%
11 Camden Property Trust	Real Estate	23,380,300	0.27%
12 Newage Lake Las Vegas Ltd	Hotel/Casino	16,925,650	0.20%
<b>TOTAL</b>		<b>\$539,419,130</b>	<b>6.31%</b>

Source: Clark County Assessor's Office, October 2013.

\* Based on a Fiscal Year 2014 total assessed valuation for the City of \$8,514,933,298 as reported by the State of Nevada Demographer.

\*\* Taxable Assessed Value is 35% of Appraised Value

# Recreation & Attractions

The City of Henderson has been named a Playful City USA for the sixth 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 was also a finalist for the National Recreation and Park Association's 2012 and 2013 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 Park Senior Facility and the largest multigenerational recreation center in the state

## City Parks: 58

Including the Henderson Bird Viewing Preserve and the skate park at Anthem Hills Park

## Ball Fields/Multiuse Fields: 111

(many lighted)

Including one of the largest sports complexes in the state

## Tennis Courts: 53

(many lighted)

## Public Pools: 10

In 7 locations, including 3 aquatic complexes

## Golf Courses: 10

6 Public  
1 Municipal  
3 Private

## Performing Arts Center: 1

The Henderson Pavilion hosts an estimated 30,000 attendees per year.

## Cultural Events:

Many cultural events including Southern Nevada's longest running event, Shakespeare in the Park

## Trails:

More than 100 linear miles of bicycle and pedestrian trails

## Hotels & Resorts:

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

## Water Street District:

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

## Major Shopping:

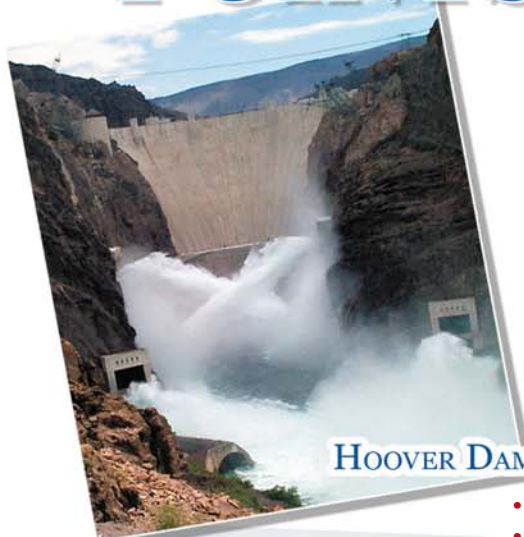
Galleria at Sunset mall  
Largest commercial corridor in the state (Sunset & Stephanie area)  
Montelago Village at Lake Las Vegas Resort  
The District at Green Valley Ranch



2014 Henderson Stroll 'n Roll

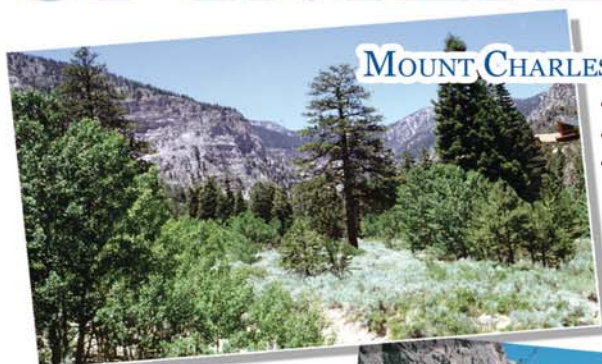


# POINTS OF INTEREST



**HOOVER DAM 14 miles**

- Tours
- Sight-seeing



**MOUNT CHARLESTON 45 miles**

- Hiking
- Snow Skiing
- Horseback Riding

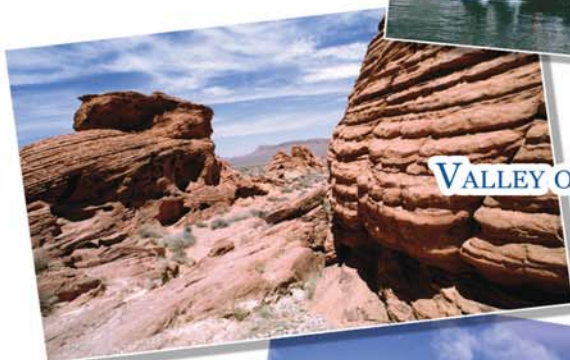
**COLORADO RIVER 14 miles**

- Fishing
- Rafting
- Canoeing



**LAKE MEAD 6 miles**

- Fishing • Swimming
- Paddle Boat Cruises



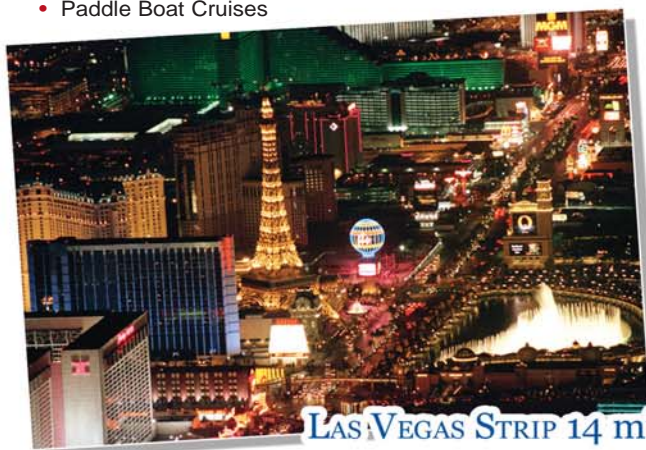
**VALLEY OF FIRE 49 miles**

- 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, Dr. 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 22 master-planned communities, many national corporations, and a defined gaming district. Some of the businesses operating in Henderson are: Medco Health Solutions, Ford Motor Credit, Good Humor-Breyers Ice Cream, Wal-Mart, Ethel M Chocolates, Levi Strauss & Company, Station Casinos, Cashman Equipment, Westin Lake Las Vegas Resort and Spa, and the M Resort Spa Casino. In addition, the Redevelopment Agency has several major redevelopment projects under way.

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

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



St. Patrick's Day Parade on Water Street



# 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 2015 Budget in Summary and the Fiscal Year 2015 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; Kim Becker, Mike Cathcart, Robin Cutler, Teri Jones, Anna Lightner, Tom Madsen, and Kelley Malmedal. 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

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City Clerk’s Office .....	Sabrina Mercadante, City Clerk
Community Development and Services .....	Stephanie Garcia-Vause, Director
Development Services Center.....	Mohammad Jadid, City Building Official
Economic Development Division/Redevelopment Agency.....	Barbra Coffee, Manager
Finance .....	Richard A. Derrick, Chief Financial Officer
Fire.....	Steven R. Goble, Chief
Human Resources .....	Jennifer Fennema, Director
Information Technology.....	Laura Fucci, Chief Information Officer
Municipal Court .....	Bill Zihlmann, Court Administrator
Neighborhood Services Division .....	Barbara Geach, Manager
Police .....	Patrick Moers, Chief
Public Works, Parks and Recreation.....	Robert A. Murnane, Senior Director
Public Affairs and Economic & Cultural Development .....	Tracy Bower, Senior Director
Utility Services .....	Priscilla Howell, Director
Cultural Arts & Tourism.....	Andrea Primo, Director

## Related Websites

cityofhenderson.com/  
hendersonlive.com/  
visithenderson.com/  
hendersonmeansbusiness.com/

# 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 reauthorized 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.

### Key Fact

*The City of Henderson updated its financial management policies in January 2014 to include maintaining a written debt management policy and written tax-exempt bond compliance procedures.*

## 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 upon performance operational improvements identified in the City of Henderson Citywide Operations Overview 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 division 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 format)
- 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, 2014. The Budget In Summary, Comprehensive Annual Budget Report (CABR) and Budget Brief have been completed.*

**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 had established a carryover policy which requires 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 Planning 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 2013 to Fiscal Year 2014.*

**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 in the Augmented Budget.*

**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 its 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. The City continues to look for ways to further stabilize current sources and look for new opportunities.*

**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.*

**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. Utility rate adjustments will be effective January 1, 2015. On November 15, 2011, City Council approved four consecutive annual increases beginning January 2012. A new review of rates is planned to be completed by September 2015.*

**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.*

**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.*

## 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 2015 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 and revenue enhancements that can be made during this fiscal year.*

**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: In compliance. The Fiscal Year 2015 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 and revenue enhancements that can be made during this fiscal year. It is anticipated that no transfers of reserves will be needed by the end of FY 2015.*

### Key Fact

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



*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: Not in compliance. For Fiscal Year 2015, sufficient resources exist in the beginning fund balance of the Capital funds to provide for critical, current year expenditures. A study compiled in FY 2014 identified the long-term annual capital reinvestment needs for the City. The City is considering a ballot question to ask voters for a tax increase to fund this need.*

*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. A Special Budget Ad Hoc Committee was formed in FY 2014. Some non-core services were identified for reduction or elimination. The City has made several of these changes, which are reflected in the FY 2015 Budget.*

*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 338 (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 all 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 fund balance at the end of Fiscal Year 2015 is estimated to be \$18.4 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 \$18.4 million at the end of Fiscal Year 2015, or 8.3% of projected 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 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 2015, the budgeted amount of contingency is \$555,000.*

## 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 2015, sufficient resources exist in the beginning fund balance of the 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 enable 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 Officers Association for 32 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 Finance 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 January 2014 to include maintaining a written debt management policy and written tax-exempt bond compliance procedures.*

## 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**—Within available resources, the City shall seek 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 and 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 Chief Financial Officer. 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 receives, tests, and has implemented changes to its enterprise-wide fully integrated PeopleSoft financial and human resource system throughout the year. Both the City's CAFR and CABR are submitted to the GFOA and continue to receive awards. Recommendations are implemented to ensure best practices are being followed.*

## Internal Controls

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

**Fiscal Signature Authority**—Signature authority for contracts/agreements shall be determined by the fiscal impact amount reflected in the documents as follows: \$0.01 to \$50,000.00—department directors, over \$50,000.00—requires City Council approval and signature by Mayor or City Manager. All interlocal agreements must be signed by the Mayor or the City Manager. The City Manager may designate an Assistant City Manager or department director to sign contracts/agreements on behalf of the City Manager. Contractual documents with a fiscal impact over \$10,000 and all interlocal agreements (regardless of dollar amount) 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 Chief Financial Officer. Contracts/agreements with a dollar amount of \$10,000 or less, prepared by Purchasing on an approved City template, must also be attested to by the City Clerk and the original maintained in the Office of the City Clerk. If the original contract/agreement was presented to Council for approval, all subsequent amendments must also be presented to Council for approval, regardless of the dollar amount. All amendments must be signed by the same parties that executed the original contract/agreement.

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.*

### Key Fact

***The City manages a pooled investment portfolio of approximately \$301 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.***

**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.*

**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.*



Henderson Bicycle Unit



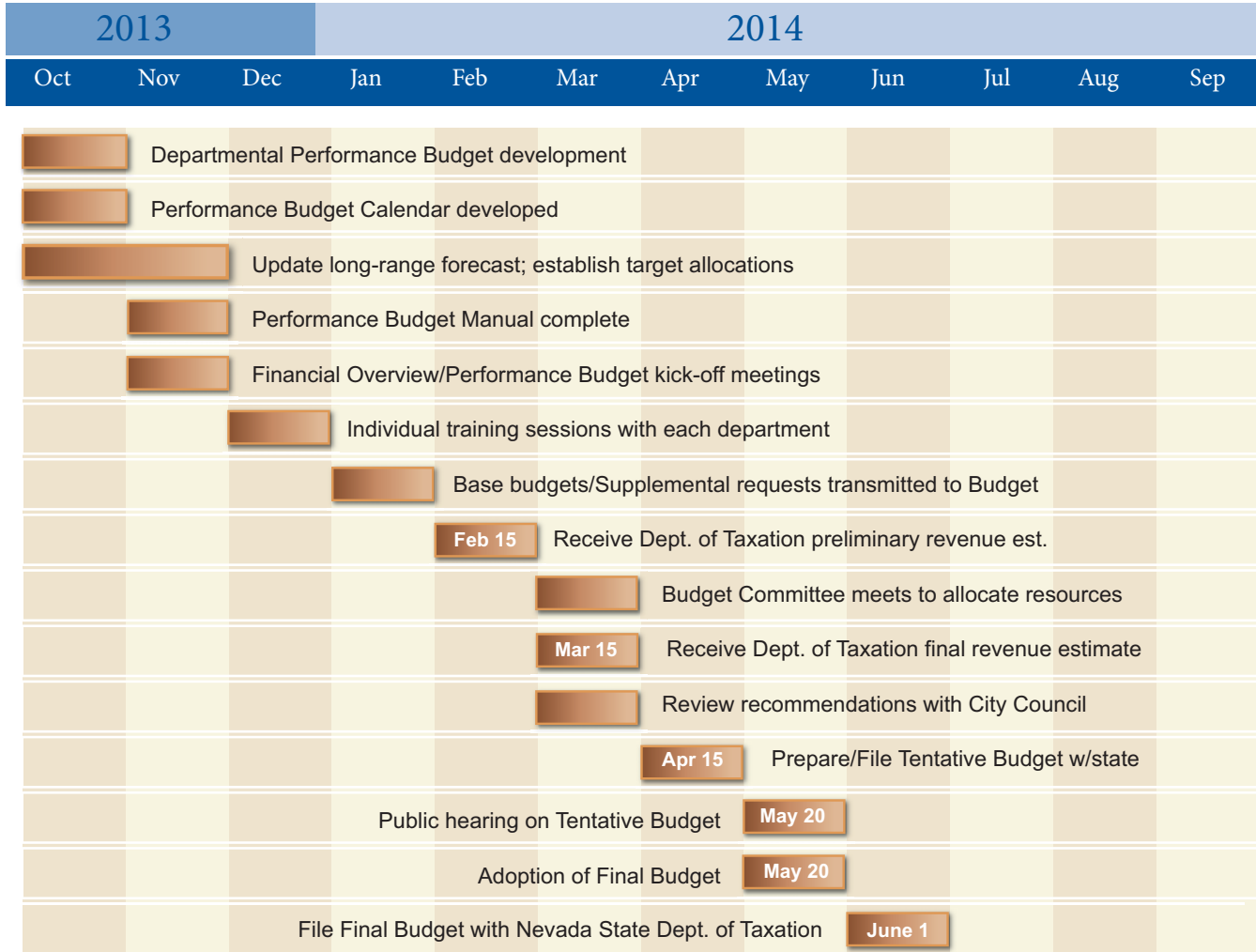
# Budget Process

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 1 through June 30.

## 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 priorities 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 priorities, capturing the City's vision in a quantifiable form, improving decision making and creating a framework for resource allocation. This is combined with internal strategies and operational improvements identified by 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 2015 operating budget, departments analyzed existing and potential services with consideration to the strategic priorities. 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 priorities, but also incorporated internal departmental operational improvements and actions to maintain and enhance services and contribute to the long-term financial stability of the City.

Departments develop operational improvements to meet the needs identified by the strategic priorities. Operational improvements 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.

*Key Services* - a fairly high level list of the most important services, or outputs, the core service area provides to the City.

*Organization Chart* - outline of program structure within the department.

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

*Performance Objectives* - planned improvements that result in improved efficiency, effectiveness, productivity, quality, or cost. These are related to the Major Challenge Areas for each department as prioritized in the Strategic Plan.

*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 planned operational improvements, performance objectives, 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 2015 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 operational improvements identified in each department's Performance Management Plan. Even though the Mayor and Council may hear the budget in and officially adopt it in May, its preparation begins at least seven 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 priorities and directives set the tone for the development of the budget. As a result of continuous citizen input, citywide priorities are identified that provide the direction and framework of the budget. These priorities 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 priorities 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 priorities 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 priorities, 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

In April, 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



Henderson Symphony Orchestra performs on the 4th of July



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.

## 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.



Activities in Henderson parks

# 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 2015 Budget	General	Special Revenue	Debt Service	Capital Projects	Proprietary	Total	RDA
<b>Beginning Fund Balances</b>	\$ 17,915,808	\$ 25,618,756	\$ 3,980,586	\$ 88,635,079		\$ 136,150,229	\$ 28,400,056
<b>Beginning Net Position *</b>					\$ 1,033,215,560	\$ 1,033,215,560	
<b>Revenues</b>							
Property & Other Taxes	\$ 56,681,153	\$ 12,213	\$ 2,971,491	\$ 1,139,826	\$ 5,475,000	\$ 66,279,683	\$ 5,034,055
Franchise Fees	31,160,000	-	-	-	-	31,160,000	-
Licenses and Permits	8,045,500	-	-	-	4,080,716	12,126,216	-
Intergovernmental Resources	94,694,250	19,664,098	-	2,500,000	2,133,000	118,991,348	-
Charges for Services	25,611,017	70,000	-	2,757,639	150,776,101	179,214,757	-
Developer Contributions	-	-	-	-	-	-	-
Fines and Forfeits	4,589,204	684,742	-	-	-	5,273,946	-
Special Assessments	-	-	77,230	-	-	77,230	-
Miscellaneous	620,158	514,470	174,545	2,458,313	5,221,912	8,989,398	150,000
<b>Total Revenues</b>	<b>\$ 221,401,282</b>	<b>\$ 20,945,523</b>	<b>\$ 3,223,266</b>	<b>\$ 8,855,778</b>	<b>\$ 167,686,729</b>	<b>\$ 422,112,578</b>	<b>\$ 5,184,055</b>
<b>Capital Contributions</b>	-	-	-	-	5,000,000	5,000,000	-
<b>Land Sales</b>	-	-	-	1,000,000	-	1,000,000	-
<b>Proceeds of Long-Term Debt</b>	-	-	-	-	-	-	-
<b>Other Financing Sources</b>							
Operating Transfers In	4,600,000	425,000	5,793,081	-	2,429,899	13,247,980	-
<b>Total Revenue/Other Sources</b>	<b>\$ 226,001,282</b>	<b>\$ 21,370,523</b>	<b>\$ 9,016,347</b>	<b>\$ 9,855,778</b>	<b>\$ 175,116,628</b>	<b>\$ 441,360,558</b>	<b>\$ 5,184,055</b>
<b>Total Resources</b>	<b>\$ 243,917,090</b>	<b>\$ 46,989,279</b>	<b>\$ 12,996,933</b>	<b>\$ 98,490,857</b>	<b>\$ 1,208,332,188</b>	<b>\$ 1,610,726,347</b>	<b>\$ 33,584,111</b>
<b>Expenditures by Function</b>							
General Government	42,906,407	-	-	3,212,902	34,229,792	80,349,101	4,573,129
Judicial	12,195,019	1,000,051	-	-	-	13,195,070	-
Public Safety	123,095,227	12,398,264	-	145,000	12,110,519	147,749,010	-
Public Works	6,268,097	3,898,400	-	3,634,834	18,474,505	32,275,836	-
Culture & Recreation	36,994,757	25,000	-	4,036,472	8,647,621	49,703,850	-
Community Support	1,639,831	3,354,443	-	-	-	4,994,274	-
Utility Enterprises	-	-	-	-	139,941,506	139,941,506	-
Debt Service	-	-	8,864,478	-	5,757,386	14,621,864	1,348,881
<b>Total Expenditures</b>	<b>\$ 223,099,338</b>	<b>\$ 20,676,158</b>	<b>\$ 8,864,478</b>	<b>\$ 11,029,208</b>	<b>\$ 219,161,329</b>	<b>\$ 482,830,511</b>	<b>\$ 5,922,010</b>
<b>Operating Transfers Out</b>	2,429,899	100,000	-	3,967,183	6,750,898	13,247,980	-
<b>Total Expenditures/Other Uses</b>	<b>\$ 225,529,237</b>	<b>\$ 20,776,158</b>	<b>\$ 8,864,478</b>	<b>\$ 14,996,391</b>	<b>\$ 225,912,227</b>	<b>\$ 496,078,491</b>	<b>\$ 5,922,010</b>
<b>Ending Fund Balance</b>	<b>\$ 18,387,853</b>	<b>\$ 26,213,121</b>	<b>\$ 4,132,455</b>	<b>\$ 83,494,466</b>	<b>\$ -</b>	<b>\$ 132,227,895</b>	<b>\$ 27,662,101</b>
<b>Ending Net Position *</b>					\$ 982,419,961	\$ 982,419,961	
<b>Total Applications</b>	<b>\$ 243,917,090</b>	<b>\$ 46,989,279</b>	<b>\$ 12,996,933</b>	<b>\$ 98,490,857</b>	<b>\$ 1,208,332,188</b>	<b>\$ 1,610,726,347</b>	<b>\$ 33,584,111</b>

\* 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 and GASB 63 reporting standards.

# General Fund

	FY 12 Actuals	FY 13 Actuals	FY 14 Estimate	FY 15 Budget	% Increase
<b>Beginning Fund Balances</b>	<b>\$ 16,495,371</b>	<b>\$ 16,851,962</b>	<b>\$ 17,328,221</b>	<b>\$ 17,915,808</b>	<b>3.4%</b>
Revenues					
Property & Other Taxes *	\$ 47,973,841	\$ 55,642,041	\$ 55,620,183	\$ 56,681,153	1.9%
Franchise Fees	30,372,912	30,011,869	31,000,000	31,160,000	0.5%
Licenses and Permits	7,462,017	8,063,081	8,078,000	8,045,500	-0.4%
Intergovernmental Resources	81,868,241	83,942,115	90,383,142	94,694,250	4.8%
Charges for Services	25,122,078	25,128,181	24,057,393	25,611,017	6.5%
Developer Contributions	-	-	-	-	-
Fines and Forfeits	5,620,408	5,078,530	4,005,464	4,589,204	14.6%
Special Assessments	-	-	-	-	-
Miscellaneous	1,570,996	603,809	829,442	620,158	-25.2%
<b>Total Revenues</b>	<b>\$ 199,990,493</b>	<b>\$ 208,469,626</b>	<b>\$ 213,973,624</b>	<b>\$ 221,401,282</b>	<b>3.5%</b>
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources					
Operating Transfers In	14,967,744	7,800,000	4,000,000	4,600,000	15.0%
<b>Total Revenue/Other Sources</b>	<b>\$ 214,958,237</b>	<b>\$ 216,269,626</b>	<b>\$ 217,973,624</b>	<b>\$ 226,001,282</b>	<b>3.7%</b>
<b>Total Resources</b>	<b>\$ 231,453,608</b>	<b>\$ 233,121,588</b>	<b>\$ 235,301,845</b>	<b>\$ 243,917,090</b>	<b>3.7%</b>
Expenditures by Function					
General Government	41,558,631	41,591,200	38,902,616	42,906,407	10.3%
Judicial	10,638,919	11,225,522	11,558,631	12,195,019	5.5%
Public Safety	114,192,308	115,990,891	119,616,999	123,095,227	2.9%
Public Works	7,181,356	6,676,259	6,431,137	6,268,097	-2.5%
Culture & Recreation	32,040,478	33,723,767	35,106,816	36,994,757	5.4%
Community Support	1,785,234	1,781,027	1,559,908	1,639,831	5.1%
Utility Enterprises	-	-	-	-	-
Debt Service	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 207,396,926</b>	<b>\$ 210,988,666</b>	<b>\$ 213,176,107</b>	<b>\$ 223,099,338</b>	<b>4.7%</b>
Operating Transfers Out	7,204,720	4,804,701	4,209,930	2,429,899	-42.3%
<b>Total Expenditures/Other Uses</b>	<b>\$ 214,601,646</b>	<b>\$ 215,793,367</b>	<b>\$ 217,386,037</b>	<b>\$ 225,529,237</b>	<b>3.7%</b>
<b>Ending Fund Balance</b>	<b>\$ 16,851,962</b>	<b>\$ 17,328,221</b>	<b>\$ 17,915,808</b>	<b>\$ 18,387,853</b>	<b>2.6%</b>
<b>Total Applications</b>	<b>\$ 231,453,608</b>	<b>\$ 233,121,588</b>	<b>\$ 235,301,845</b>	<b>\$ 243,917,090</b>	<b>3.7%</b>

\* Increase in property tax in Fiscal Year 2013 is due to a reporting change for the voter-approved 12-cent override to support Parks and Recreation that is now being recorded directly into the General Fund.

# Special Revenue Funds

	FY 12 Actuals	FY 13 Actuals	FY 14 Estimate	FY 15 Budget	% Increase
<b>Beginning Fund Balances</b>	<b>\$ 34,361,146</b>	<b>\$ 33,652,645</b>	<b>\$ 32,084,188</b>	<b>\$ 25,618,756</b>	<b>-20.2%</b>
Revenues					
Property & Other Taxes	\$ 19,197	\$ 13,750	\$ 10,873	\$ 12,213	12.3%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources *	95,632,739	47,098,448	34,397,011	19,664,098	-42.8%
Charges for Services	75,996	76,637	78,000	70,000	-10.3%
Developer Contributions	-	-	-	-	-
Fines and Forfeits	1,895,229	1,433,012	1,382,687	684,742	-50.5%
Special Assessments	-	-	-	-	-
Miscellaneous	1,003,927	29,598	527,850	514,470	-2.5%
<b>Total Revenues</b>	<b>\$ 98,627,088</b>	<b>\$ 48,651,445</b>	<b>\$ 36,396,421</b>	<b>\$ 20,945,523</b>	<b>-42.5%</b>
<b>Capital Contributions</b>	-	-	-	-	-
<b>Land Sales</b>	-	-	-	-	-
<b>Proceeds of Long-Term Debt</b>	-	-	-	-	-
<b>Other Financing Sources</b>					
Operating Transfers In	400,000	475,000	586,658	425,000	-27.6%
<b>Total Revenue/Other Sources</b>	<b>\$ 99,027,088</b>	<b>\$ 49,126,445</b>	<b>\$ 36,983,079</b>	<b>\$ 21,370,523</b>	<b>-42.2%</b>
<b>Total Resources</b>	<b>\$ 133,388,234</b>	<b>\$ 82,779,090</b>	<b>\$ 69,067,267</b>	<b>\$ 46,989,279</b>	<b>-32.0%</b>
Expenditures by Function					
General Government	120,455	1,216,606	1,272,861	-	-100.0%
Judicial	975,897	1,036,927	1,201,348	1,000,051	-16.8%
Public Safety	12,707,742	14,191,384	13,232,702	12,398,264	-6.3%
Public Works	3,462,876	3,638,946	10,579,127	3,898,400	-63.2%
Culture & Recreation	76,601,512	26,128,607	8,157,760	25,000	-99.7%
Community Support	4,493,395	3,271,277	7,899,713	3,354,443	-57.5%
Utility Enterprises	-	-	-	-	-
Debt Service	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 98,361,877</b>	<b>\$ 49,483,747</b>	<b>\$ 42,343,511</b>	<b>\$ 20,676,158</b>	<b>-51.2%</b>
Operating Transfers Out	1,373,712	1,211,155	1,105,000	100,000	-91.0%
<b>Total Expenditures/Other Uses</b>	<b>\$ 99,735,589</b>	<b>\$ 50,694,902</b>	<b>\$ 43,448,511</b>	<b>\$ 20,776,158</b>	<b>-52.2%</b>
<b>Ending Fund Balance **</b>	<b>\$ 33,652,645</b>	<b>\$ 32,084,188</b>	<b>\$ 25,618,756</b>	<b>\$ 26,213,121</b>	<b>2.3%</b>
<b>Total Applications</b>	<b>\$ 133,388,234</b>	<b>\$ 82,779,090</b>	<b>\$ 69,067,267</b>	<b>\$ 46,989,279</b>	<b>-32.0%</b>

\* Intergovernmental Resources include 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 2014 revenue or expenditure projections.

\*\* The decrease in Ending Fund Balance in FY 2014 was due to planned use of Special Revenue funds received in prior years.



# Debt Service Funds

	FY 12 Actuals	FY 13 Actuals	FY 14 Estimate	FY 15 Budget	% Increase
<b>Beginning Fund Balances</b>	<b>\$ 3,496,270</b>	<b>\$ 2,467,874</b>	<b>\$ 3,082,607</b>	<b>\$ 3,980,586</b>	<b>29.1%</b>
Revenues					
Property & Other Taxes *	\$ 13,943,819	\$ 2,455,646	\$ 2,915,812	\$ 2,971,491	1.9%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	-	-	-	-	-
Charges for Services	-	-	-	-	-
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Special Assessments	130,380	146,928	76,155	77,230	1.4%
Miscellaneous	436,476	152,772	145,249	174,545	20.2%
<b>Total Revenues</b>	<b>\$ 14,510,675</b>	<b>\$ 2,755,346</b>	<b>\$ 3,137,216</b>	<b>\$ 3,223,266</b>	<b>2.7%</b>
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt**	35,199,842	71,805,658	-	-	-
Other Financing Sources					
Operating Transfers In	9,494,726	6,000,547	5,962,567	5,793,081	-2.8%
<b>Total Revenue/Other Sources</b>	<b>\$ 59,205,243</b>	<b>\$ 80,561,551</b>	<b>\$ 9,099,783</b>	<b>\$ 9,016,347</b>	<b>-0.9%</b>
<b>Total Resources</b>	<b>\$ 62,701,513</b>	<b>\$ 83,029,425</b>	<b>\$ 12,182,390</b>	<b>\$ 12,996,933</b>	<b>6.7%</b>
Expenditures by Function					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Community Support	-	-	-	-	-
Utility Enterprises	-	-	-	-	-
Debt Service	49,608,366	79,721,849	8,201,804	8,864,478	8.1%
<b>Total Expenditures</b>	<b>\$ 49,608,366</b>	<b>\$ 79,721,849</b>	<b>\$ 8,201,804</b>	<b>\$ 8,864,478</b>	<b>8.1%</b>
Operating Transfers Out	10,625,273	224,969	-	-	-
<b>Total Expenditures/Other Uses</b>	<b>\$ 60,233,639</b>	<b>\$ 79,946,818</b>	<b>\$ 8,201,804</b>	<b>\$ 8,864,478</b>	<b>8.1%</b>
<b>Ending Fund Balance ***</b>	<b>\$ 2,467,874</b>	<b>\$ 3,082,607</b>	<b>\$ 3,980,586</b>	<b>\$ 4,132,455</b>	<b>3.8%</b>
<b>Total Applications</b>	<b>\$ 62,701,513</b>	<b>\$ 83,029,425</b>	<b>\$ 12,182,390</b>	<b>\$ 12,996,933</b>	<b>6.7%</b>

\* Decrease in property tax and transfers out in Fiscal Year 2013 is due to a reporting change for the voter-approved 12-cent override to support Parks and Recreation that is now being recorded directly into the General Fund.

\*\* Proceeds of Long-Term Debt and Debt Service expenditures reflect G.O. Bond Debt refinancing. No new debt was issued.

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

# Capital Projects Funds

	FY 12 Actuals	FY 13 Actuals	FY 14 Estimate	FY 15 Budget	% Increase
<b>Beginning Fund Balances</b>	<b>\$ 219,855,846</b>	<b>\$ 181,729,238</b>	<b>\$ 153,575,035</b>	<b>\$ 88,635,079</b>	<b>-42.3%</b>
Revenues					
Property & Other Taxes	\$ 823,677	\$ 513,537	\$ 1,112,071	\$ 1,139,826	2.5%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	3,442,082	2,640,330	2,500,000	2,500,000	0.0%
Charges for Services	1,901,055	2,347,759	2,250,000	2,757,639	22.6%
Developer Contributions	434,822	767,836	2,151,304	-	-100.0%
Fines and Forfeits	-	35	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	3,818,641	1,803,790	2,694,898	2,458,313	-8.8%
<b>Total Revenues</b>	<b>\$ 10,420,277</b>	<b>\$ 8,073,287</b>	<b>\$ 10,708,273</b>	<b>\$ 8,855,778</b>	<b>-17.3%</b>
<b>Capital Contributions</b>					
<b>Land Sales</b>	572,981	1,827,493	3,294,260	1,000,000	-69.6%
<b>Proceeds of Long-Term Debt</b>	887,695	-	-	-	-
<b>Other Financing Sources</b>					
<b>Operating Transfers In</b>	597,529	414,783	220,000	-	-100.0%
<b>Total Revenue/Other Sources</b>	<b>\$ 12,478,482</b>	<b>\$ 10,315,563</b>	<b>\$ 14,222,533</b>	<b>\$ 9,855,778</b>	<b>-30.7%</b>
<b>Total Resources</b>	<b>\$ 232,334,328</b>	<b>\$ 192,044,801</b>	<b>\$ 167,797,568</b>	<b>\$ 98,490,857</b>	<b>-41.3%</b>
Expenditures by Function					
General Government	2,279,611	2,007,161	2,440,380	3,212,902	31.7%
Judicial	-	110,030	83,605	-	-100.0%
Public Safety	1,520,228	938,170	1,391,806	145,000	-89.6%
Public Works	33,046,294	18,639,112	61,705,053	3,634,834	-94.1%
Culture & Recreation	4,919,511	3,978,671	7,027,281	4,036,472	-42.6%
Community Support	132,526	100,115	21,103	-	-100.0%
Utility Enterprises	-	-	-	-	-
Debt Service	129,075	119,376	114,789	-	-100.0%
<b>Total Expenditures</b>	<b>\$ 42,027,245</b>	<b>\$ 25,892,635</b>	<b>\$ 72,784,017</b>	<b>\$ 11,029,208</b>	<b>-84.8%</b>
Operating Transfers Out	8,577,845	12,577,131	6,378,472	3,967,183	-37.8%
<b>Total Expenditures/Other Uses</b>	<b>\$ 50,605,090</b>	<b>\$ 38,469,766</b>	<b>\$ 79,162,489</b>	<b>\$ 14,996,391</b>	<b>-81.1%</b>
<b>Ending Fund Balance *</b>	<b>\$ 181,729,238</b>	<b>\$ 153,575,035</b>	<b>\$ 88,635,079</b>	<b>\$ 83,494,466</b>	<b>-5.8%</b>
<b>Total Applications</b>	<b>\$ 232,334,328</b>	<b>\$ 192,044,801</b>	<b>\$ 167,797,568</b>	<b>\$ 98,490,857</b>	<b>-41.3%</b>

\* Capital project Ending Fund Balances vary dependent upon current projects.

# Proprietary Funds

	FY 12 Actuals	FY 13 Actuals	FY 14 Estimate	FY 15 Budget	% Increase
<b>Beginning Net Position *</b>	<b>\$ 1,130,553,773</b>	<b>\$ 1,108,101,049</b>	<b>\$ 1,086,577,440</b>	<b>\$ 1,033,215,560</b>	<b>-4.9%</b>
Revenues					
Property & Other Taxes	\$ 5,354,081	\$ 5,669,539	\$ 4,600,000	\$ 5,475,000	19.0%
Franchise Fees	-	-	-	-	-
Licenses and Permits	3,317,562	3,864,657	3,980,714	4,080,716	2.5%
Intergovernmental Resources	186,105	2,436,218	1,883,000	2,133,000	13.3%
Charges for Services	133,920,874	141,296,848	148,159,850	150,776,101	1.8%
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	10,877,575	433,222	5,854,719	5,221,912	-10.8%
<b>Total Revenues</b>	<b>\$ 153,656,197</b>	<b>\$ 153,700,484</b>	<b>\$ 164,478,283</b>	<b>\$ 167,686,729</b>	<b>2.0%</b>
<b>Capital Contributions</b>	<b>18,860,093</b>	<b>17,793,910</b>	<b>4,300,000</b>	<b>5,000,000</b>	<b>16.3%</b>
<b>Land Sales</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Proceeds of Long-Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources</b>					
Operating Transfers In	5,946,293	5,232,677	3,177,075	2,429,899	-23.5%
<b>Total Revenues/Other Sources</b>	<b>\$ 178,462,583</b>	<b>\$ 176,727,071</b>	<b>\$ 171,955,358</b>	<b>\$ 175,116,628</b>	<b>1.8%</b>
<b>Total Resources</b>	<b>\$ 1,309,016,356</b>	<b>\$ 1,284,828,120</b>	<b>\$ 1,258,532,798</b>	<b>\$ 1,208,332,188</b>	<b>-4.0%</b>
Expenditures by Function					
General Government	26,960,999	28,683,326	36,019,351	34,229,792	-5.0%
Judicial	-	-	-	-	-
Public Safety	7,581,283	8,469,633	10,892,776	12,110,519	11.2%
Public Works	19,364,630	16,394,641	17,229,466	18,474,505	7.2%
Culture & Recreation	8,214,408	7,758,469	8,182,170	8,647,621	5.7%
Community Support	-	-	-	-	-
Utility Enterprises	129,820,883	127,943,995	144,179,399	139,941,506	-2.9%
Debt Service	5,348,362	5,893,005	6,561,178	5,757,386	-12.3%
<b>Total Expenditures</b>	<b>\$ 197,290,565</b>	<b>\$ 195,143,069</b>	<b>\$ 223,064,340</b>	<b>\$ 219,161,329</b>	<b>-1.7%</b>
<b>Operating Transfers Out</b>	<b>3,624,742</b>	<b>3,107,611</b>	<b>2,252,898</b>	<b>6,750,898</b>	<b>199.7%</b>
<b>Total Expenditures/Other Uses</b>	<b>\$ 200,915,307</b>	<b>\$ 198,250,680</b>	<b>\$ 225,317,238</b>	<b>\$ 225,912,227</b>	<b>0.3%</b>
<b>Ending Net Position *</b>	<b>\$ 1,108,101,049</b>	<b>\$ 1,086,577,440</b>	<b>\$ 1,033,215,560</b>	<b>\$ 982,419,961</b>	<b>-4.9%</b>
<b>Total Applications</b>	<b>\$ 1,309,016,356</b>	<b>\$ 1,284,828,120</b>	<b>\$ 1,258,532,798</b>	<b>\$ 1,208,332,188</b>	<b>-4.0%</b>

\* 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 and GASB 63 reporting standards.

# Total All City Funds

	FY 12 Actuals	FY 13 Actuals	FY 14 Estimate	FY 15 Budget	% Increase
<b>Beginning Fund Balances</b>	<b>\$ 274,208,633</b>	<b>\$ 234,701,719</b>	<b>\$ 206,070,051</b>	<b>\$ 136,150,229</b>	<b>-33.9%</b>
<b>Beginning Net Position *</b>	<b>\$ 1,130,553,773</b>	<b>\$ 1,108,101,049</b>	<b>\$ 1,086,577,440</b>	<b>\$ 1,033,215,560</b>	<b>-4.9%</b>
Revenues					
Property & Other Taxes	\$ 68,114,615	\$ 64,294,513	\$ 64,258,939	\$ 66,279,683	3.1%
Franchise Fees	30,372,912	30,011,869	31,000,000	31,160,000	0.5%
Licenses and Permits	10,779,579	11,927,738	12,058,714	12,126,216	0.6%
Intergovernmental Resources	181,129,167	136,117,111	129,163,153	118,991,348	-7.9%
Charges for Services	161,020,003	168,849,425	174,545,243	179,214,757	2.7%
Developer Contributions	434,822	767,836	2,151,304	-	-100.0%
Fines and Forfeits	7,515,637	6,511,577	5,388,151	5,273,946	-2.1%
Special Assessments	130,380	146,928	76,155	77,230	1.4%
Miscellaneous	17,707,615	3,023,191	10,052,158	8,989,398	-10.6%
<b>Total Revenues</b>	<b>\$ 477,204,730</b>	<b>\$ 421,650,188</b>	<b>\$ 428,693,817</b>	<b>\$ 422,112,578</b>	<b>-1.5%</b>
<b>Capital Contributions</b>	<b>18,860,093</b>	<b>17,793,910</b>	<b>4,300,000</b>	<b>5,000,000</b>	<b>16.3%</b>
<b>Land Sales</b>	<b>572,981</b>	<b>1,827,493</b>	<b>3,294,260</b>	<b>1,000,000</b>	<b>-69.6%</b>
<b>Proceeds of Long-Term Debt</b>	<b>36,087,537</b>	<b>71,805,658</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other Financing Sources					
Operating Transfers In	31,406,292	19,923,007	13,946,300	13,247,980	-5.0%
<b>Total Revenue/Other Sources</b>	<b>\$ 564,131,633</b>	<b>\$ 533,000,256</b>	<b>\$ 450,234,377</b>	<b>\$ 441,360,558</b>	<b>-2.0%</b>
<b>Total Resources</b>	<b>\$ 1,968,894,039</b>	<b>\$ 1,875,803,024</b>	<b>\$ 1,742,881,868</b>	<b>\$ 1,610,726,347</b>	<b>-7.6%</b>
Expenditures by Function					
General Government	70,919,696	73,498,293	78,635,208	80,349,101	2.2%
Judicial	11,614,816	12,372,479	12,843,584	13,195,070	2.7%
Public Safety	136,001,561	139,590,078	145,134,283	147,749,010	1.8%
Public Works	63,055,156	45,348,958	95,944,783	32,275,836	-66.4%
Culture & Recreation	121,775,909	71,589,514	58,474,027	49,703,850	-15.0%
Community Support	6,411,155	5,152,419	9,480,724	4,994,274	-47.3%
Utility Enterprises	129,820,883	127,943,995	144,179,399	139,941,506	-2.9%
Debt Service	55,085,803	85,734,230	14,877,771	14,621,864	-1.7%
<b>Total Expenditures</b>	<b>\$ 594,684,979</b>	<b>\$ 561,229,966</b>	<b>\$ 559,569,779</b>	<b>\$ 482,830,511</b>	<b>-13.7%</b>
Operating Transfers Out	31,406,292	21,925,567	13,946,300	13,247,980	-5.0%
<b>Total Expenditures/Other Uses</b>	<b>\$ 626,091,271</b>	<b>\$ 583,155,533</b>	<b>\$ 573,516,079</b>	<b>\$ 496,078,491</b>	<b>-13.5%</b>
<b>Ending Fund Balance **</b>	<b>\$ 234,701,719</b>	<b>\$ 206,070,051</b>	<b>\$ 136,150,229</b>	<b>\$ 132,227,895</b>	<b>-2.9%</b>
<b>Ending Net Position *</b>	<b>\$ 1,108,101,049</b>	<b>\$ 1,086,577,440</b>	<b>\$ 1,033,215,560</b>	<b>\$ 982,419,961</b>	<b>-4.9%</b>
<b>Total Applications</b>	<b>\$ 1,968,894,039</b>	<b>\$ 1,875,803,024</b>	<b>\$ 1,742,881,868</b>	<b>\$ 1,610,726,347</b>	<b>-7.6%</b>

\* 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 and GASB 63 reporting standards.

\*\* See footnotes on individual Fund groups.



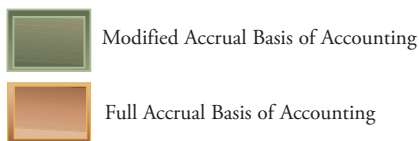
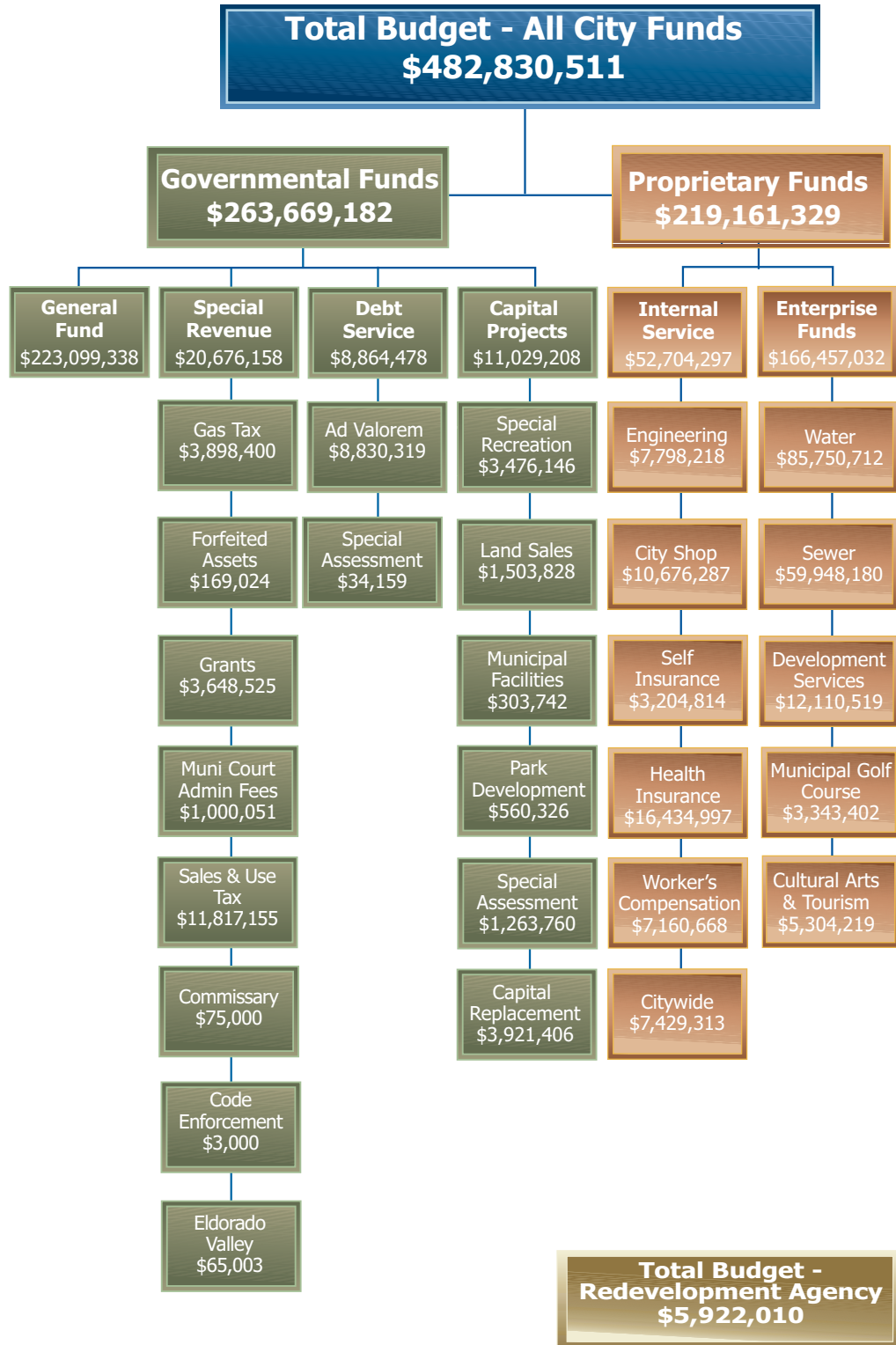
# Redevelopment Agency

	FY 12 Actuals	FY 13 Actuals	FY 14 Estimate	FY 15 Budget	% Increase
<b>Beginning Fund Balances</b>	\$ 34,138,047	\$ 31,282,755	\$ 29,418,639	\$ 28,400,056	-3.5%
<b>Revenues</b>					
Property & Other Taxes	\$ 5,124,360	\$ 4,648,687	\$ 3,946,537	\$ 5,034,055	27.6%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	7,744	-	15,584	-	-100.0%
Charges for Services	-	-	-	-	-
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	100,000	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	376,973	40,214	210,000	150,000	-28.6%
<b>Total Revenues</b>	\$ 5,509,077	\$ 4,788,901	\$ 4,172,121	\$ 5,184,055	24.3%
<b>Capital Contributions</b>	-	-	-	-	-
<b>Land Sales</b>	-	-	-	-	-
<b>Proceeds of Long-Term Debt</b>	-	-	-	-	-
<b>Other Financing Sources</b>	-	-	-	-	-
Operating Transfers In	-	2,084,497	-	-	-
<b>Total Revenue/Other Sources</b>	\$ 5,509,077	\$ 6,873,398	\$ 4,172,121	\$ 5,184,055	24.3%
<b>Total Resources</b>	\$ 39,647,124	\$ 38,156,153	\$ 33,590,760	\$ 33,584,111	0.0%
<b>Expenditures by Function</b>					
General Government	6,630,171	7,302,788	3,841,583	4,573,129	19.0%
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Community Support	-	-	-	-	-
Utility Enterprises	-	-	-	-	-
Debt Service	1,350,128	1,352,789	1,349,121	1,348,881	0.0%
<b>Total Expenditures</b>	\$ 7,980,299	\$ 8,655,577	\$ 5,190,704	\$ 5,922,010	14.1%
Adjustment*	384,070	-	-	-	-
Operating Transfers Out	-	81,937	-	-	-
<b>Total Expenditures/Other Uses</b>	\$ 8,364,369	\$ 8,737,514	\$ 5,190,704	\$ 5,922,010	14.1%
<b>Ending Fund Balance **</b>	\$ 31,282,755	\$ 29,418,639	\$ 28,400,056	\$ 27,662,101	-2.6%
<b>Total Applications</b>	\$ 39,647,124	\$ 38,156,153	\$ 33,590,760	\$ 33,584,111	0.0%

\* Prior-year adjustment required to record deferred inflows of resources related to notes receivable for housing rehabilitation and other loans, which was previously recognized as revenue.

\*\* Use of reserves reflect project spending related to revenues received in prior years.

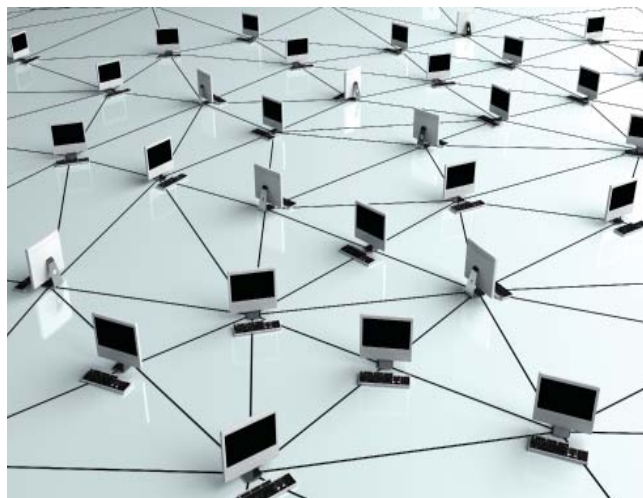
# Fund Overview



# Capital Replacement

The Capital Replacement Capital Project Fund uses an allocation of bond proceeds as well as other sources for the maintenance, repair, or improvement of assets/infrastructure.

Projected expenditures for Fiscal Year 2015 include infrastructure repair and replacement. 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. Another \$1 million is funding Public Works projects including streets, sidewalks and street light replacement, and facility equipment repairs.



## Key Fact

*Approximately \$3 million was allocated for infrastructure repairs in Fiscal Year 2015. Some of these projects include data center server refresh, EVA storage, core switch network equipment upgrades, routers, and facility equipment repairs.*

Resources	FY 2015 Budget
Charges for Services	\$ 2,507,639
Interest Earned	121,000
<b>Total Revenue</b>	<b>\$ 2,628,639</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 2,628,639</b>

Applications	FY 2015 Budget
<b>General Government</b>	
Salaries and Wages	\$ 81,612
Employee Benefits	35,337
Services and Supplies	265,767
Capital Outlay	2,400,590
<b>Public Safety</b>	
Services and Supplies	145,000
<b>Public Works</b>	
Capital Outlay	993,100
<b>Total Expenditures</b>	<b>\$ 3,921,406</b>
Operating Transfers Out	191,862
<b>Total Applications</b>	<b>\$ 4,113,268</b>

# City Shop

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

The Fleet Maintenance section has been recognized for its management practices and services for several years as a Top 100 Fleet in North America. Staff currently services a fleet of over 1,300 vehicles and pieces of equipment. Each vehicle is maintained and evaluated annually for continued performance to comply with safety standards and functional usage for City departments. 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 2014 maintenance expense increases reflect the costs of maintaining an aging fleet.

During Fiscal Years 2011 and 2012, vehicle replacements were limited to emergency response units. During Fiscal Years 2013 and 2014, replacement of vehicles were limited to only those units deemed critical to operations. Replacement of City fuel tanks are scheduled over the next several years as existing equipment reaches the end of its useful life.

Resources	FY 2015 Budget
Charges for Services	\$ 4,497,989
Interest Earned	200,000
<b>Total Revenue</b>	<b>\$ 4,697,989</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 4,697,989</b>

Applications	FY 2015 Budget
Salaries and Wages	\$ 1,446,499
Employee Benefits	579,255
Services and Supplies	4,550,533
Depreciation	4,100,000
<b>Total Expenses</b>	<b>\$ 10,676,287</b>
Operating Transfers Out	5,025,000
<b>Total Applications</b>	<b>\$ 15,701,287</b>

## Key Fact

*During Fiscal Year 2013, the City invested in two electric vehicles, adding them to the motor pool.*



New electric Chevy Volt added to the motor pool

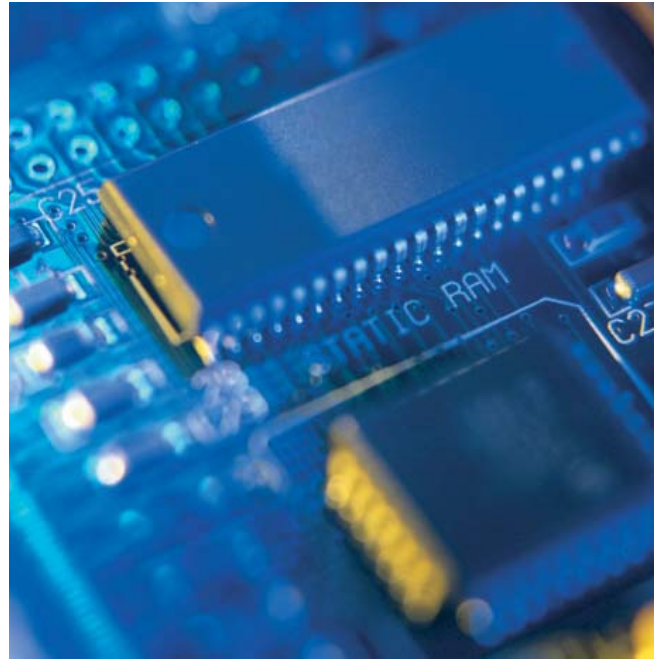


# Citywide

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 internal service charges to departments that cover software licensing, radio communication, telephone charges, and printer/copier maintenance, charges to City departments and also multi-jurisdictional business licensing.

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

For Fiscal Year 2015, the Department of Information Technology has proposed projects for: video conferencing - provide departments with employees in select city locations the ability to video conference, thereby saving time and money associated with travel; software licensing – upgrade IP phone licensing to allow for increased capabilities and functionality of the Cisco phone system; cable improvement – update aging cable infrastructure of City Hall.



## Key Fact

*The City of Henderson Department of Information Technology maintains an information management structure that includes: 580 database and application servers, 2,046 desktop workstations, 750 laptops for the mobile workforce (including 428 for public safety), 2,732 telephone sets, 371 networking devices, and over 700 miles of network wiring and fiber connections.*

Resources	FY 2015 Budget
Charges for Services	\$ 7,574,072
Interest Earned	60,000
<b>Total Revenue</b>	<b>\$ 7,634,072</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 7,634,072</b>

Applications	FY 2015 Budget
Salaries and Wages	\$ 258,089
Employee Benefits	109,409
Services and Supplies	7,061,815
Depreciation	-
<b>Total Expenses</b>	<b>\$ 7,429,313</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 7,429,313</b>

# 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.

Resources	FY 2015 Budget
Fines & Forfeits	\$ 3,000
Interest Earned	-
<b>Total Revenue</b>	<b>\$ 3,000</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 3,000</b>

Applications	FY 2015 Budget
Services and Supplies	\$ 3,000
<b>Total Expenditures</b>	<b>\$ 3,000</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 3,000</b>



# 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. 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.

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

Resources	FY 2015 Budget
Charges for Services	\$ 70,000
Interest Earned	1,500
<b>Total Revenue</b>	<b>\$ 71,500</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 71,500</b>

Applications	FY 2015 Budget
Services and Supplies	\$ 75,000
<b>Total Expenditures</b>	<b>\$ 75,000</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 75,000</b>



Henderson Detention Center

# Cultural Arts & Tourism

The Department of Cultural Arts & Tourism Fund (CAT) encompasses the business activities of the Henderson Convention Center, 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 the Transient Lodging Tax, as authorized under Nevada Revised Statute (NRS) 268.096. This revenue consists of a tax imposed upon the rental of hotel rooms and lodging within 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 and cultural arts.

Resources	FY 2015 Budget
Room Tax	\$ 1,675,000
County Sources	1,883,000
City Gaming License	630,000
Rental Fees	346,000
Interest Earned	20,000
Miscellaneous	118,000
Charges for Services	284,500
<b>Total Revenue</b>	<b>\$ 4,956,500</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 4,956,500</b>

Applications	FY 2015 Budget
Salaries and Wages	\$ 2,311,270
Employee Benefits	935,349
Services and Supplies	1,857,600
Depreciation	200,000
<b>Total Expenses</b>	<b>\$ 5,304,219</b>
Operating Transfers Out	527
<b>Total Applications</b>	<b>\$ 5,304,746</b>



2014 St. Patrick's Day Parade in the Water Street District



## Henderson Visitor Statistics

- In 2014, Henderson hotels generated an estimated 995,000 room nights, representing an increase of 11.3% since FY 2010.
- There were over 584,000 visitors who stayed in Henderson during 2014. Visitors to Henderson generated over \$250 million in economic impact to the local economy.
- The average daily room rate during 2014 was \$89.71.
- The average citywide occupancy increased from 62.7% in 2010 to 68.7% in 2014.
- The current room inventory is over 4,500 rooms.
- Visitors to Henderson stayed an average of 3.7 nights.



2014 Art Festival of Henderson



Production at the Henderson Pavilion

# 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 07/01/14	Current Year Principal & Interest Pmts	Final Payment Date
<b>General Obligation Bonds</b>					
<b>Debt Service Fund</b>					
Parks & Recreation Refunding - Series A	03/01/2004	\$ 34,505,000	\$ 2,000,000	\$ 2,100,000	06/01/2018
Medium-Term Various Purpose Bonds	09/26/2006	2,065,000	704,000	248,407	09/01/2016
Medium-Term Bonds, Series 2008	03/20/2008	1,162,000	182,000	187,897	06/30/2015
Installment Purchase Agreement	03/04/2009	17,960,000	14,546,000	1,652,936	02/01/2024
Medium-Term Bonds, Series 2011	8/18/2011	565,000	190,000	191,862	08/01/2014
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
G.O. Refunding Bonds, Series 2013B	04/16/2013	39,955,000	39,955,000	1,783,238	06/01/2035
G.O. Refunding Bonds, Series 2013C	04/16/2013	26,795,000	26,795,000	1,585,563	06/01/2020
		<b>\$157,567,000</b>	<b>\$118,932,000</b>	<b>\$8,780,319</b>	

## 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 come from Ad Valorem Taxes (property taxes) and Interest Income as well as transfers in from the General Fund and other funds in support of the City's debt obligations.

Resources	FY 2015 Budget
Property Taxes	\$ 2,971,491
Interest Income	31,300
<b>Total Revenue</b>	<b>\$ 3,002,791</b>
Operating Transfers In	5,793,081
<b>Total Resources</b>	<b>\$ 8,795,872</b>

Applications	FY 2015 Budget
Principal	\$ 4,673,000
Interest	4,107,319
Administrative Costs	50,000
<b>Total Expenditures</b>	<b>\$ 8,830,319</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 8,830,319</b>

## General Obligation Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2015	\$ 4,673,000	\$ 4,107,319	\$ 8,780,319
2016	9,381,000	3,935,550	13,316,550
2017	11,131,000	3,744,906	14,875,906
2018	11,192,000	3,505,141	14,697,141
2019	11,521,000	3,237,216	14,758,216
2020 - 2024	37,804,000	11,564,652	49,368,652
2025 - 2029	14,895,000	5,893,474	20,788,474
2030 - 2034	14,955,000	2,904,862	17,859,862
2035 - 2037	3,380,000	169,000	3,549,000
<b>Total</b>	<b>\$ 118,932,000</b>	<b>\$ 39,062,120</b>	<b>\$ 157,994,120</b>

## 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, storm water, and other improvements. Assessments are then imposed upon the property owners in these districts to repay the city for the improvement projects. These assessments usually span a 10-to-20-year period.

Assessments received in this fund are being periodically transferred to the Special Assessment Capital Projects fund to reimburse the City for projects paid from that fund.

Resources	FY 2015 Budget
Special Assessments	\$ 77,230
Interest Income	143,245
Miscellaneous	-
<b>Total Revenue</b>	<b>\$ 220,475</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 220,475</b>

Applications	FY 2015 Budget
Principal	\$ -
Interest	-
Administrative Costs	34,159
<b>Total Expenditures</b>	<b>\$ 34,159</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 34,159</b>



# 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, mapping fees, and technology fees.

Oversight of the DSC Fund is provided by the Community Development & Services department management team. DSC Staff includes personnel from the City Clerk's Office, Community Development & Services, Information Technology, and Public Works, Parks and Recreation.

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 2015 Budget
Licenses & Permits	\$ 3,450,716
Charges for Services	8,541,372
Interest Earned	120,000
Miscellaneous	7,912
<b>Total Revenue</b>	<b>\$ 12,120,000</b>
Operating Transfers In	1,332,383
<b>Total Resources</b>	<b>\$ 13,452,383</b>

Applications	FY 2015 Budget
Salaries and Wages	\$ 5,169,827
Employee Benefits	2,124,949
Services and Supplies	4,765,743
Depreciation	50,000
<b>Total Expenses</b>	<b>\$ 12,110,519</b>
Operating Transfers Out	2,371
<b>Total Applications</b>	<b>\$ 12,112,890</b>





# Eldorado Valley

A separate, special revenue fund was created in April 2014 to account for transactions and funding related to the Eldorado Valley Regional Public Safety Training Facility (EVRPSTF).

As required by interlocal agreement, this training facility has been established jointly with Boulder City under the First Amended Governance Agreement of the Eldorado Valley Regional Public Safety Training Facility between the City of Henderson and the City of Boulder City. This agreement was approved by the City of Henderson City Council on November 5, 2013. The agreement provides for a facility to be used by both agencies for emergency response training and education.

Any revenues realized from the facility's operation will be expended only for the upkeep, maintenance, and operation of the facility, in accordance with the Agreement. NRS 354.612 authorizes the City to establish the EVRPSTF Special Revenue Fund. The funding source used to finance the operations of the EVRPSTF Special Revenue Fund will be the fees that are earned through renting the facility to non-partnering agencies as well as funds contributed by the partnering agencies as dictated by the agreement.

Resources	FY 2015 Budget
Intergovernmental	\$ 65,000
Miscellaneous	10,000
<b>Total Revenue</b>	<b>\$ 75,000</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 75,000</b>

Applications	FY 2015 Budget
Services and Supplies	\$ 65,003
<b>Total Expenses</b>	<b>\$ 65,003</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 65,003</b>



Eldorado Valley Regional Public Safety Training Facility

# Engineering Services

The Engineering Services Fund (ESF) is an Internal Service Fund that was established to provide the functions 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 (CCRFCFCD) or the Regional Transportation Commission of Southern Nevada (RTC). The fund is to account for the cost incurred and to recover those applicable charges on a cost-reimbursement basis.

This fund contains part of the Public Works, Parks and Recreation Department including Infrastructure Design and Construction and Facilities Design and Construction.

A significant portion of the ESF funded work is related to RTC roadway improvement projects, CCRFCFCD projects and parks and trail projects funded through the Southern Nevada Public Land 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 50 projects. These projects include roads, flood control, traffic control, parks, trails, City facilities and utility improvements.



Boulder Creek Park Construction Phase 2

Due to the current economy, funding for new capital improvement projects is expected to continue being lower than what is needed. An upturn in developer projects has resulted in maintaining staffing levels from Fiscal Year 2014 to Fiscal Year 2015.

Resources	FY 2015 Budget
Charges for Services	\$ 5,245,909
Interest Earned	50,000
<b>Total Revenue</b>	<b>\$ 5,295,909</b>
Operating Transfers In	1,097,516
<b>Total Resources</b>	<b>\$ 6,393,425</b>

Applications	FY 2015 Budget
Salaries and Wages	\$ 4,268,338
Employee Benefits	1,753,519
Services and Supplies	1,776,361
Depreciation	-
<b>Total Expenses</b>	<b>\$ 7,798,218</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 7,798,218</b>

## Key Fact

*We have 22 design/construction projects totaling over \$74.9 million in funding. Based on the Hobbs Ong analysis for RTC, this equates to 967 person years of employment. 81% of these projects will be in design and 17% will be in construction around the beginning of the 2015 fiscal year. Note: The number of jobs cited above are the resulting direct, indirect, and induced person years of employment (jobs) calculated in an analysis by Hobbs, Ong & Associates in July 2013.*

## Engineering Services Projects

### Completed Projects Fiscal Year 2014

- Eastgate and Warm Springs Traffic Signal
- Eastgate and Sunset Traffic Signal
- CDBG Trailer Estates Phases II and III (curb, gutter, sidewalk, street lights)
- Galleria Drive – Pabco Road to Lake Las Vegas Parkway
- Volunteer and Via Firenze Traffic Signal
- Flores Lane Half Street Improvements
- McCullough Hills Trailhead
- Equestrian Tributary Phase II Drainage Improvements
- St. Rose and Bermuda Traffic Signal
- St. Rose and Maryland Traffic Signal
- CDBG Pittman Area Sidewalk and Street Light Improvements
- McCullough Vista Park
- River Mountains Loop Trail Safety Enhancements
- Whitney Mesa Recreation Area Improvements
- Lake Mead Parkway Bus Stops
- Equestrian Detention Basin Expansion
- Sunset Road ITS Annie Oakley to Mountain Vista

# 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 used 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 NRS. Per NRS 179.1187, seventy percent of any remaining funds over \$100,000 at the end of each fiscal year are to be released to the school district. This applies 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 2013, the ending fund balance in the state forfeiture fund did not exceed the \$100,000 allowable limit.

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 2014. For this reason, it is not anticipated that funds will be released to the school district at the end of Fiscal Year 2014.

Budgeted expenditures in Fiscal Year 2015 mainly represent funding received in Fiscal Year 2014 from federal agreements for cooperative sting operations. Participating entities receive a proportionate share of seizure proceeds for these joint operations.



Henderson Crime Scene Investigation Unit

Resources	FY 2015 Budget
Forfeitures	\$ 0
Interest	1,000
<b>Total Revenue</b>	<b>\$ 1,000</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 1,000</b>

Applications	FY 2015 Budget
Services and Supplies	\$ 169,024
<b>Total Expenditures</b>	<b>\$ 169,024</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 169,024</b>



# Gas Tax

The Gas Tax Funds are special revenue funds. They are comprised of various revenue sources that are to be used for street repair and maintenance. Nearly 75% of the revenue in this fund is generated by taxes applied per gallon of fuel purchased. During Fiscal Year 2014, the City spent over \$3.2 million to complete periodic street maintenance such as crack sealing, and an additional \$680,000 for daily maintenance activities such as pothole repairs and maintenance of traffic control infrastructure including signals, signage, and markings.

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

Resources	FY 2015 Budget
Intergovernmental	\$ 2,946,920
Interest Income	100,000
<b>Total Revenue</b>	<b>\$ 3,046,920</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 3,046,920</b>

Applications	FY 2015 Budget
Salaries and Wages	\$ 545,704
Benefits	205,696
Services and Supplies	-
Capital Outlay	3,147,000
<b>Total Expenditures</b>	<b>\$ 3,898,400</b>
Operating Transfers Out	100,000
<b>Total Applications</b>	<b>\$ 3,998,400</b>

## 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.

### Key Fact

*The city maintains over 2,600 lane miles of roadway. Gas Tax Funds used to crack seal and slurry seal streets extend the life of the assets.*



# 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.

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 have additional funds supporting their operations.

Resources	FY 2015 Budget
Intergovernmental Resources	\$ 94,694,250
Property Tax	56,681,153
Franchise Fees	31,160,000
Charges For Services	25,611,017
Licenses and Permits	8,045,500
Fines and Forfeits	4,589,204
Miscellaneous	620,158
<b>Total Revenue</b>	<b>\$ 221,401,282</b>
Operating Transfers In	4,600,000
<b>Total Resources</b>	<b>\$ 226,001,282</b>



Fire Station 95 open house

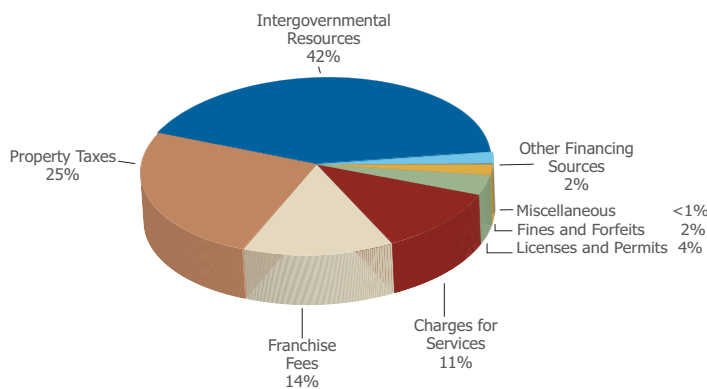
The General Fund revenue comes from many sources, the largest of which is Intergovernmental Resources. Intergovernmental Resources are revenues received from other governmental entities. These include Consolidated Tax, County Gaming License Fees, and a Motor Vehicle Fuel Tax.

Consolidated Tax comprises \$91.4 million or 97% 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

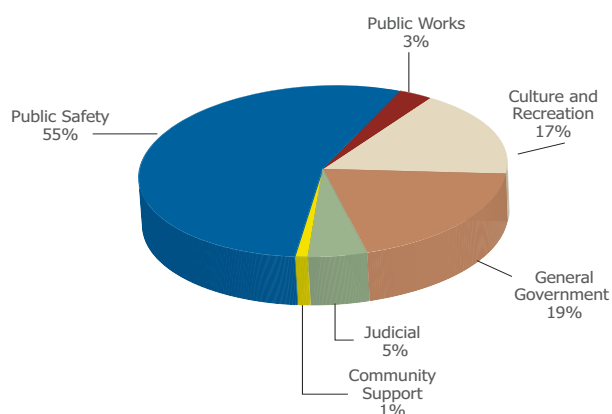
Property taxes represent the second-largest revenue source for the General Fund. The City of Henderson has one of the lowest city property tax rates in Nevada at a rate of \$.7108 per \$100 of assessed valuation.

## General Fund Revenue by Source



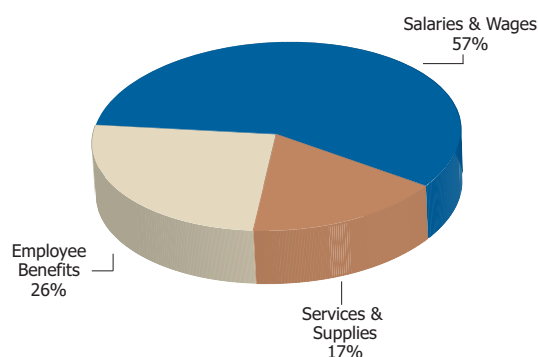
Expenditures by Function	FY 2015 Budget
General Government	\$ 42,906,407
Judicial	12,195,019
Public Safety	123,095,227
Public Works	6,268,097
Culture and Recreation	36,994,757
Community Support	1,639,831
<b>Total Expenditures</b>	<b>\$ 223,099,338</b>

### General Fund Expenditures by Function



Expenditures by Category	FY 2015 Budget
Salaries & Wages	\$ 127,902,845
Employee Benefits	57,998,533
Services & Supplies	37,197,960
Capital Outlay	-
<b>Total Expenditures</b>	<b>\$ 223,099,338</b>

### General Fund Expenditures by Category



General Fund Expenditure Summary by Function		
	FY 2015 Budget	%
General Government		
Audit	\$ 243,222	
Building Maintenance	8,678,275	
City Attorney's Office	3,087,288	
City Clerk's Office	2,236,620	
City Manager's Office	950,434	
Community Development	3,754,809	
Finance	5,433,804	
Human Resources	2,850,774	
Information Technology	7,960,510	
Mayor & City Council	747,560	
Miscellaneous Citywide	4,245,331	
Public Affairs	2,717,780	
	<b>\$ 42,906,407</b>	<b>19%</b>
Judicial		
Municipal Court	\$ 6,825,275	
Attorney - Criminal	3,478,173	
City Mgr. - Ct. Programs	1,891,571	
	<b>\$ 12,195,019</b>	<b>5%</b>
Public Safety		
Fire	\$ 41,208,126	
Police	80,168,179	
Building & Fire Safety	1,718,922	
	<b>\$ 123,095,227</b>	<b>55%</b>
Public Works		
Paved Streets	\$ 983,284	
Street Lighting	2,669,857	
Public Works - General	2,614,956	
	<b>\$ 6,268,097</b>	<b>3%</b>
Culture & Recreation		
Parks	\$ 17,073,011	
Recreation	19,921,746	
	<b>\$ 36,994,757</b>	<b>17%</b>
Community Support		
Economic Development	\$ 859,328	
Neighborhood Services	780,503	
	<b>\$ 1,639,831</b>	<b>1%</b>
<b>Total All Departments</b>	<b>\$223,099,338</b>	<b>100.0%</b>

# 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 2014, some departments received grant funds that will be carried forward into Fiscal Year 2015. These departments and their associated grants include but are not limited to: Community Development - CDBG, LIHTF Projects, HOME Entitlement Grants, HUD Lead-Based Paint Hazard, and HUD Sustainable Communities Grant, and Parks and Recreation - SNPLMA.

Resources	FY 2015 Budget
Intergovernmental	\$ 4,752,178
Other Revenue	224,970
<b>Total Revenue</b>	<b>\$ 4,977,148</b>
<b>Total Resources</b>	<b>\$ 4,977,148</b>

Applications	FY 2015 Budget
<b>Community Support</b>	
Salaries and Wages	\$ 911,573
Employee Benefits	425,637
Services and Supplies	2,014,233
<b>Culture and Recreation</b>	
Services and Supplies	25,000
<b>Public Safety</b>	
Salaries and Wages	55,598
Employee Benefits	27,484
Services and Supplies	189,000
<b>Total Expenditures</b>	<b>\$ 3,648,525</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 3,648,525</b>

## Grant Awards Summary

Grant Type	FY 2014 Estimate
Community Development Block Grants	\$ 585,000
Economic Development	2,075,000
General Government - I.T.	180,000
Neighborhood Services - HOME	187,065
Neighborhood Services - Land Grant	2,293,701
Neighborhood Services - Other	675,321
Public Safety	866,730
Public Works	4,339,750
Parks & Recreation - Including SNPLMA	2,031,638
<b>Total Grants</b>	<b>\$13,234,205</b>



# 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 Henderson City Charter, Article II, Section 2.320, 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.



Lake Las Vegas Entrance

Resources	FY 2015 Budget
Interest Income	\$ 225,000
Other	499,005
<b>Total Revenue</b>	<b>\$ 724,005</b>
Land Sales	1,000,000
<b>Total Resources</b>	<b>\$ 1,724,005</b>

Applications	FY 2015 Budget
<b>General Government</b>	
Salaries and Wages	\$ 168,136
Benefits	61,460
Services and Supplies	200,000
<b>Public Works</b>	
Salaries and Wages	\$ 81,017
Benefits	34,821
Services and Supplies	441,394
Capital Outlay	517,000
<b>Total Expenditures</b>	<b>\$ 1,503,828</b>
Operating Transfers Out	527
<b>Total Applications</b>	<b>\$ 1,504,355</b>

## Key Fact

*The City leases cell tower sites generating nearly \$500,000 in revenues annually.*

# 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 2015 Budget
Fines and Forfeits	\$ 681,742
<b>Total Revenue</b>	<b>\$ 681,742</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 681,742</b>

Applications	FY 2015 Budget
Salaries and Wages	\$ 106,524
Employee Benefits	25,976
Services and Supplies	867,551
<b>Total Expenditures</b>	<b>\$ 1,000,051</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 1,000,051</b>

# Municipal Facilities

The Municipal Facilities Capital Projects Fund is used to account for costs that are associated with the acquisition, construction, and improvement of public facilities or other major City projects. The revenue to construct these projects is derived mainly from bond proceeds.

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

Fiscal Year 2014 Projects included the Asset Management Program.



Henderson Detention Center

Resources	FY 2015 Budget
Interest Income	\$ 90,000
Impact Fees	650,000
<b>Total Revenue</b>	<b>\$ 740,000</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 740,000</b>

Applications	FY 2015 Budget
<b>Public Works</b>	
Salaries and Wages	\$ 30,498
Benefits	11,671
Services and Supplies	261,573
<b>Total Expenditures</b>	<b>\$ 303,742</b>
Operating Transfers Out	2,500,000
<b>Total Applications</b>	<b>\$ 2,803,742</b>

## Key Fact

*During Fiscal Year 2014, the Eldorado Valley Regional Public Safety Training Facility modular relocation project was completed.*



# 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 Club was acquired by the City through a property exchange with Wildhorse Enterprises. This fund was established under NRS 354.612.

In Fiscal Year 2015, Wildhorse Golf Club will maintain some of the lowest public golf fees in the Las Vegas Valley while continuing to balance revenues and operating expenses excluding depreciation.

Resources	FY 2015 Budget
Charges for Services	\$ 2,526,399
Interest Income	3,000
<b>Total Revenue</b>	<b>\$ 2,529,399</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 2,529,399</b>

Applications	FY 2015 Budget
Services and Supplies	\$ 2,518,402
Depreciation	825,000
<b>Total Expenses</b>	<b>\$ 3,343,402</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 3,343,402</b>



Wildhorse Municipal Golf Course



# Other Funds

*This section will briefly describe the funds of the City not presented in their own sections. These funds have no budgeted expenditures for Fiscal Year 2015.*

## 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 2015, the fund balance is estimated to be \$5.7 million.



Lake Las Vegas at night

## RTC Capital Projects 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.

## 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 2015 is anticipated to be approximately \$18.4 million or 8.3% of General Fund Revenues in accordance with City Financial Management Policies.

## 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 2015, while Interest Income is estimated at \$23,000, 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 (CCRFCFCD).

CCRFCFCD was established under NRS 543. Henderson assists in projects undertaken by CCRFCFCD that affect the City. The money received by CCRFCFCD to fund such projects is then allocated to cover the costs incurred. Most of the projects previously reflected in this fund are now billed directly to CCRFCFCD.

## Special Ad Valorem Transportation

The Special Ad Valorem Transportation Capital Projects Fund was established under NRS 354.59815. These funds may be used only for the purchase of capital assets including land, improvements to land, or major items of equipment; the renovation of existing governmental facilities not including normal recurring maintenance; and the repayment of medium-term obligations issued to fund a project.





# Park Development



Heritage Park

The Park Development Capital Projects Fund receives revenue from Residential Construction Tax (RCT), which is collected through the building permit process as developers and homeowners pay their development fees. The monies are collected and retained for usage in the six established RCT districts within the City. This is a transaction privilege tax adopted by the City 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 the design and construction of Boulder Creek Park and trailhead. This is a 10-acre park located along Boulder Highway between Equestrian Drive and Magic Way. This project is funded with \$2.2 million from the Park Development Fund.*

## RCT Completed Projects

### 2012

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

### 2013

- Heritage Park phase II
- Green Valley Park basketball court renovation

### 2014

- Bleacher shade at Stephanie Lynn Craig park and Russell Road Recreation Complex
- Park furniture replacement for various locations
- Esselmont Park splash pad resurfacing

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 2015 Budget
Impact Fees	\$ 674,608
Interest Income	85,400
<b>Total Revenue</b>	<b>\$ 760,008</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 760,008</b>

Applications	FY 2015 Budget
Services and Supplies	\$ 61,670
Capital Outlay	498,656
<b>Total Expenditures</b>	<b>\$ 560,326</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 560,326</b>

# Redevelopment Agency

The Henderson Redevelopment Agency was established in 1995 under NRS 279 to provide a method for revitalizing deteriorating and blighted areas of the City. Currently, 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 Agency has identified eight development opportunity sites throughout the Water Street District—one of the eight sites has an Exclusive Negotiation Agreement (ENA) with a developer.*



## Key Fact

*This year, the Agency coordinated the fabrication and installation of eight historical markers throughout the Water Street District (WSD), which will serve as points of interest on the Historical Henderson Walking Tour. The markers provide an informative, rich, and colorful account of the development of Henderson.*

Resources	FY 2015 Budget
Property Tax	\$ 5,034,055
Miscellaneous	150,000
<b>Total Revenue</b>	<b>\$ 5,184,055</b>
<b>Total Resources</b>	<b>\$ 5,184,055</b>

Applications	FY 2015 Budget
Salaries and Wages	\$ 561,927
Employee Benefits	232,644
Services and Supplies	3,778,558
Capital Outlay	-
Principal Retirement	715,000
Interest Expense	633,881
Administrative and Other Costs	-
<b>Total Expenses</b>	<b>\$ 5,922,010</b>
<b>Total Applications</b>	<b>\$ 5,922,010</b>



## Redevelopment Agency Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2015	\$ 715,000	\$ 633,881	\$ 1,348,881
2016	755,000	595,851	1,350,851
2017	790,000	555,099	1,345,099
2018	835,000	511,432	1,346,432
2019	880,000	464,805	1,344,805
2020 - 2024	5,190,000	1,505,892	6,695,892
2024 - 2029	2,515,000	148,534	2,663,534
	<b>\$ 11,680,000</b>	<b>\$ 4,415,494</b>	<b>\$ 16,095,494</b>

## Outstanding Debt Obligations

General Obligation Bonds	Date Issued	Original Amount	Outstanding 7/1/2014	Current Year Principal & Interest	Final Payment Date
Bond Payable	6/26/2002	\$ 12,045,000	\$ 8,490,000	\$ 950,106	10/1/2025
Bond Payable	6/26/2002	4,295,000	3,190,000	398,775	10/1/2025
		<b>\$16,340,000</b>	<b>\$11,680,000</b>	<b>\$ 1,348,881</b>	

## Redevelopment Agency Future Projects

- Increase civic engagement, public outreach, and increase amenities within targeted redevelopment areas, including continued coordination with business owners and residents.
- Continue frequent updates and use of social media to promote the benefits of living in the Downtown area (affordable housing, BRT connectivity, etc.).
- 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 and funding and administering appropriate incentives to spur investment and development.
- Increase business recruitment, development, retention, and expansion within targeted redevelopment areas and increase strategic partnerships, including proactively seeking out developers—both locally and nationally- and support efforts to keep existing and future projects moving forward.
- In addition, the Agency will continue its efforts to promote a strong and diverse economy and vibrant community by:
  - Promoting development opportunities and incentives.
  - Working closely with business owners to gauge the successes and challenges of conducting business in a redevelopment area.
  - Representing and promoting opportunities within redevelopment areas at local business associations and trade shows.
  - Identifying alternative sources of funding to assist with project development.

# 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 2013 Nevada Legislature approved Assembly Bill 496 that authorized an additional .15 cents to be implemented October 1, 2013, if approved by the Clark County Commission. However, this additional funding has not yet been approved by the commission.



Chief Moers with a new recruit

Resources	FY 2015 Budget
Intergovernmental	\$ 11,900,000
Interest Income	2,000
<b>Total Revenue</b>	<b>\$ 11,902,000</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 11,902,000</b>

Applications	FY 2015 Budget
Salaries and Wages	\$ 6,633,219
Employee Benefits	3,828,905
Services & Supplies	1,355,031
<b>Total Expenditures</b>	<b>\$ 11,817,155</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 11,817,155</b>



City Clerk Sabrina Mercadante swearing in new recruits

# Self-Insurance

This section will address the three City Self-Insurance Internal Service Funds. Each of these funds receives its 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

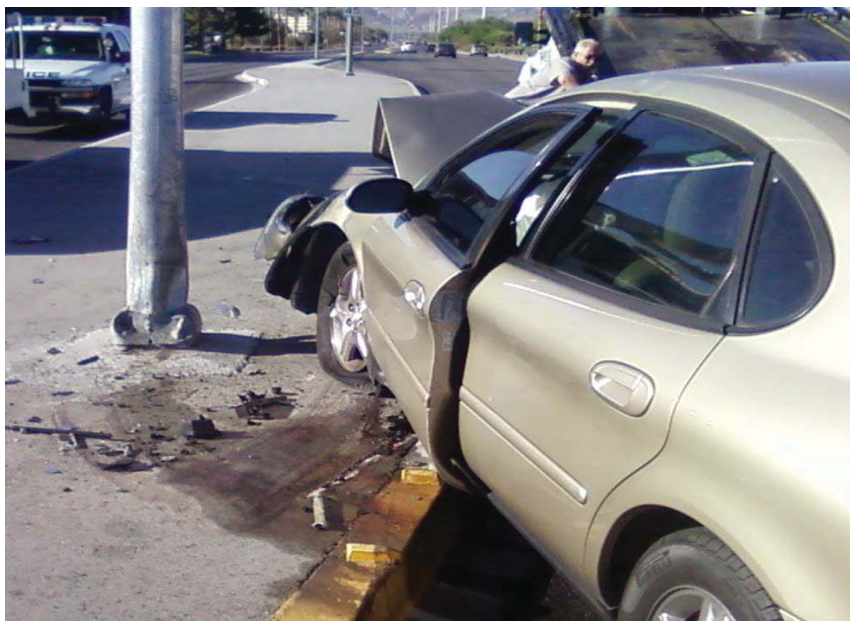
## Self-Insurance Fund (Property/Casualty)

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 to this fund are made in the subsequent fiscal year.

Resources	FY 2015 Budget
Insurance Premiums	\$ 2,281,147
Interest Income	65,000
<b>Total Revenue</b>	<b>\$ 2,346,147</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 2,346,147</b>

Applications	FY 2015 Budget
Salaries and Wages	\$ 471,958
Employee Benefits	192,479
Services and Supplies	1,205,377
Claims	1,235,000
Legal Fees	100,000
Depreciation/Amortization	-
<b>Total Expenses</b>	<b>\$ 3,204,814</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 3,204,814</b>



Street Pole Replacement

## 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 2015 Budget
Insurance Premiums	\$ 2,317,000
Interest Income	215,000
<b>Total Revenue</b>	<b>\$ 2,532,000</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 2,532,000</b>

Applications	FY 2015 Budget
Salaries and Wages	\$ 828,439
Employee Benefits	359,644
Services and Supplies	1,531,661
Claims	4,425,924
Legal Fees	15,000
<b>Total Expenses</b>	<b>\$ 7,160,668</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 7,160,668</b>

## Health Insurance

The Health Insurance Self-Insurance Fund covers the cost of providing insurance benefits to non-Teamster, full-time city employees including medical, dental, vision, 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 2015 Budget
Insurance Premiums	\$ 15,118,713
Interest Income	75,000
<b>Total Revenue</b>	<b>\$ 15,193,713</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 15,193,713</b>

Applications	FY 2015 Budget
Salaries and Wages	\$ 84,386
Employee Benefits	36,175
Services and Supplies	2,393,488
Claims	13,920,948
<b>Total Expenses</b>	<b>\$ 16,434,997</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 16,434,997</b>



# 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, storm water, 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-to-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 2015 Budget
Interest Income	\$ 7,500
<b>Total Revenue</b>	<b>\$ 7,500</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 7,500</b>

Applications	FY 2014 Budget
Services and Supplies	\$ 1,263,760
<b>Total Expenditures</b>	<b>\$ 1,263,760</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 1,263,760</b>



# Special Recreation

The Special Recreation Capital Projects Fund is used to account for room tax revenue received from the Las Vegas Convention and Visitors Authority. 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 recreation centers. Two of the statutes that distribute and limit the usage of the room tax funds designated for recreation purposes are NRS 244A.637 and 268.0195.

## Key Fact

*In Fiscal Year 2014, the Special Recreation Fund provided monies for trail repair, basketball court resurfacing, pool deck repairs, fitness equipment and other upgrades and repairs.*



Resources	FY 2015 Budget
Intergovernmental	\$ 2,500,000
Charges for Service	250,000
Miscellaneous	10,000
Interest Income	34,000
<b>Total Revenue</b>	<b>\$ 2,794,000</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 2,794,000</b>

Applications	FY 2015 Budget
Services and Supplies	\$ 2,469,975
Capital Outlay	1,006,171
<b>Total Expenditures</b>	<b>\$ 3,476,146</b>
Operating Transfers Out	274,794
<b>Total Applications</b>	<b>\$ 3,750,940</b>

# 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 ongoing financial assessments of the water and sewer funds. These are in-depth analyses 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 approximately 13,000 gallons or less per month, and falls within the first two rate tiers. A rate adjustment increase of 2.5% was enacted January 1, 2014. Projected revenue from water sales for Fiscal Year 2015 is \$62,485,000.



appropriate for irrigation purposes. Reclaimed water 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 2015 is \$2.5 million.

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 2015 are projected at \$2 million and sewer system development fees are projected at \$3 million.

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 customer's proportionate share of the water and sewer systems.

## Key Fact

*Four members of the Department of Utility Services received recognition for their innovation for the wastewater disinfection process that will save approximately \$93,000 a year in energy costs.*

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, 2014. Projected revenue for wastewater treatment in Fiscal Year 2015 is \$39,233,000.

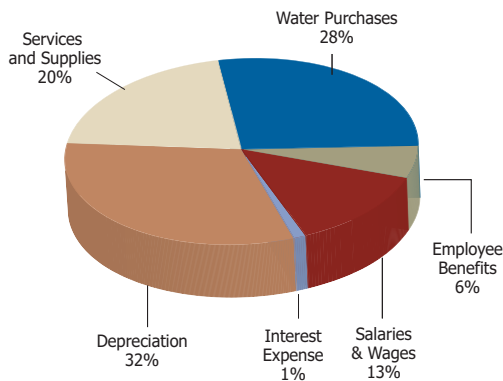
Reclaimed water is municipal wastewater that has been cleaned, processed, and treated to a high level



## Water Fund

The primary source for Henderson's drinking water is the Colorado River via Lake Mead. Since 2002, 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.

### Fiscal Year 2015 Water Expenses



Resources	FY 2015 Budget
Utility Fees	\$ 62,485,000
Late Charges	1,400,000
Miscellaneous	565,000
Connection Fees	300,000
Interest Income	1,105,000
<b>Total Revenue</b>	<b>\$ 65,855,000</b>
System Development Charges	2,000,000
<b>Total Resources</b>	<b>\$ 67,855,000</b>

Applications	FY 2015 Budget
Salaries and Wages	\$ 11,337,394
Employee Benefits	4,743,294
Water Purchases	23,801,000
Services and Supplies	17,546,855
Depreciation	27,418,977
Interest Expense	903,192
<b>Total Expenses</b>	<b>\$ 85,750,712</b>
Operating Transfers Out	1,105,000
<b>Total Applications</b>	<b>\$ 86,855,712</b>



Utilities Lab staff accepting their commendation for having no deficiencies during an audit by the Nevada Division of Environmental Protections Laboratory Certification Program.



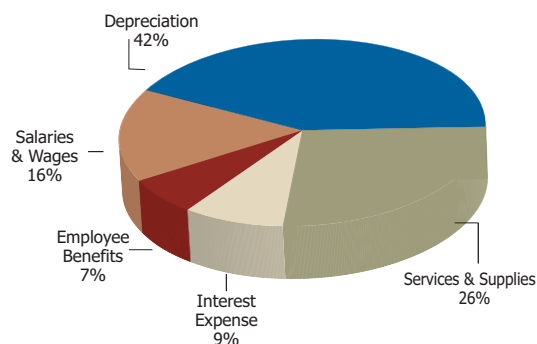
## Sewer Fund

The wastewater is cleaned and treated to a high standard that 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 Henderson 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 2015 Budget
Utility Fees	\$ 39,233,000
Late Charges	500,000
Miscellaneous	100,000
Connection Fees	25,000
Sales Tax	3,800,000
Intergovernmental	250,000
Interest Income	595,000
<b>Total Revenue</b>	<b>\$ 44,503,000</b>
System Development Fees	3,000,000
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 47,503,000</b>

Applications	FY 2015 Budget
Salaries and Wages	\$ 9,711,382
Employee Benefits	4,092,195
Services and Supplies	15,841,785
Depreciation	25,448,624
Interest Expense	4,854,194
<b>Total Expenses</b>	<b>\$ 59,948,180</b>
Operating Transfers Out	595,000
<b>Total Applications</b>	<b>\$ 60,543,180</b>

### Fiscal Year 2015 Sewer Expenses



## UTILITY RATE STRUCTURE

### Water Rates (effective Jan. 2014)

#### Residential Monthly Service Charge

3/4 inch or less	\$12.20
1 inch	\$25.04

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

First Rate Tier	\$1.46
Second Rate Tier	\$2.08
Third Rate Tier	\$2.78
Fourth Rate Tier	\$4.00

### Sewer Rates (effective Jan. 2014)

#### Residential Monthly Service Charge

Single Family	\$24.32
Senior Citizen	\$19.75

Commercial Monthly Service Charge	\$4.57
Commercial Volume Charge (per 1,000 gallons)	\$2.23

### 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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### Water/Sewer Revenue Supported Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
2015	\$ 14,598,529	\$ 5,757,386	\$ 20,355,915
2016	11,428,878	5,389,520	16,818,398
2017	11,607,765	4,866,966	16,474,731
2018	12,154,014	4,325,104	16,479,118
2019	10,855,678	3,767,403	14,623,081
2020 - 2024	21,745,526	15,218,910	36,964,436
2025 - 2029	25,761,680	9,423,093	35,184,773
2030 - 2034	31,272,337	3,797,674	35,070,011
<b>Total</b>	<b>\$ 139,424,407</b>	<b>\$ 52,546,056</b>	<b>\$ 191,970,463</b>

### Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 7/1/2014	Current Principal & Interest	Final Payment Date
<b><u>Water Enterprise Fund</u></b>					
State Revolving Loan Bond	09/15/2000	\$ 5,500,000	\$ 2,967,978	\$ 384,690	01/01/2021
Water Refunding Bonds	03/01/2005	22,618,000	12,682,000	2,828,683	09/01/2018
Water Refunding Bonds Series 2007	08/21/2007	27,220,000	9,180,000	4,163,932	09/01/2017
		<b>\$ 55,338,000</b>	<b>\$ 24,829,978</b>	<b>\$ 7,377,305</b>	
<b><u>Sewer Enterprise Funds</u></b>					
State Revolving Loan Bond	07/01/1994	\$ 12,410,431	\$ 442,004	\$ 442,004	07/01/2014
State Revolving Loan Bond	09/01/1995	9,504,950	992,039	674,287	07/01/2015
Sewer Refunding Bonds	03/01/2005	33,927,000	19,023,000	4,243,025	09/01/2018
Sewer Refunding Bonds Series 2007	08/21/2007	2,595,000	480,000	483,500	09/01/2014
Sewer Revenue Bonds Series 2010	01/08/2010	1,659,396	1,397,386	87,337	01/01/2030
Sewer Revenue Bonds Series 2012A	07/26/2012	72,550,000	72,550,000	3,311,550	06/01/2034
Sewer Revenue Bonds Series 2013A	04/16/2013	19,710,000	19,710,000	3,736,907	06/01/2030
		<b>\$ 152,356,777</b>	<b>\$ 114,594,429</b>	<b>\$ 12,978,610</b>	

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# 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 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 \$640 million over the six-year horizon. Of this amount, CIP projects in the FY 2015 budget are over \$159 million.

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 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 its 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 \$1 million 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 reprioritized 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 the Clark County 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 \$1 million 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 ensures that the capital plan is integrated with the financial projections for future services.



## Capital Projects Completed in Fiscal Year 2014

### Parks and Recreation

Reunion Trails Park, Phase 2  
McCullough Hills Trailhead at Mission  
Galleria Pedestrian Bridge  
Morrell Park Electrical Upgrades

### Utility Services

R-15 Reservoir Rehabilitation  
Lake Las Vegas Lift Station Flood Control

### Transportation

Flores Lane Half Street Improvements  
Eastgate Traffic Signals – Warm Springs and Sunset  
Trailer Estates Phases 2 & 3, Sidewalk and Streetlight  
Improvements

### Municipal Facilities

HQI City Hall Signage Improvements  
Silver Springs outdoor pool restroom ADA Upgrades  
Cooling Tower Improvements at Justice Facility  
and the Emergency Services Facility

## 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 2015 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 2014. These carryovers are not reflected in the expenditure totals in the Final Budget. These carryovers will be included in the Augmented Budget.

### Key Fact

*In Fiscal Year 2014, the City of Henderson had 21 active projects for trails and parks. These projects were funded from the Southern Nevada Public Land Management Act (SNPLMA) and totaled about \$6 million in grant funds.*



Southwest Water Reclamation Facility

# Capital Project Funds

## FY 2015 Project Summary

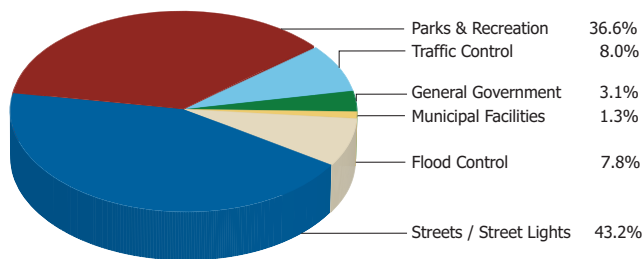
### By Category

Category	Project Costs	Operating Costs
General Government	\$ 4,418,595	\$ -
Flood Control	10,870,288	-
Municipal Facilities	1,872,000	-
Parks & Recreation	51,222,790	232,315
Streets / Streetlights	60,486,649	-
Traffic Control	11,177,613	-
<b>Total</b>	<b>\$140,047,935</b>	<b>\$232,315</b>

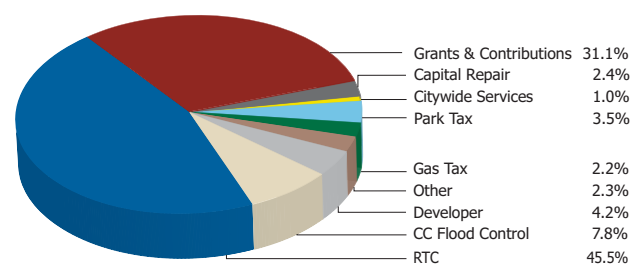
### By Funding Source

Funding Source	Project Costs
Capital Repair & Replacement	\$ 3,393,690
Citywide Services	1,465,000
Clark County Flood Control District	10,870,288
Developer	5,871,921
Gas Tax	3,147,000
Grants & Contributions	43,487,293
Park Tax	4,839,326
Regional Transportation Commission	63,779,741
Other	3,193,676
<b>Total</b>	<b>\$140,047,935</b>

### Percentage By Category



### Percentage By Funding Source





# General Government Overview

## FY 2015 CIP

### Uses and Sources of Funds

Project	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
KIVA Upgrade & Replace (GG-112)	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Tier 2 Projects	3,418,595	5,197,794	5,438,341	5,878,500	4,569,661	4,813,599	29,316,490
<b>Total General Government</b>	<b>\$4,418,595</b>	<b>\$5,197,794</b>	<b>\$5,438,341</b>	<b>\$5,878,500</b>	<b>\$4,569,661</b>	<b>\$4,813,599</b>	<b>\$30,316,490</b>
<b>Funding Sources:</b>							
General Fund	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Municipal Fac Acquisition & Const	303,005	300,000	164,000	-	-	-	767,005
Citywide Services	1,465,000	402,500	432,750	556,025	-	-	2,856,275
Capital Replacement - IT Repairs	2,400,590	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	11,400,590
To Be Determined	-	2,695,294	3,041,591	3,522,475	2,769,661	3,013,599	15,042,620
<b>Total Funding Sources</b>	<b>\$4,418,595</b>	<b>\$5,197,794</b>	<b>\$5,438,341</b>	<b>\$5,878,500</b>	<b>\$4,569,661</b>	<b>\$4,813,599</b>	<b>\$30,316,490</b>

### Operating Budget Impact

Project	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Tier 2 Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



Henderson Detention Center



# General Government Profiles

## KIVA Upgrade & Replacement (Project# GG-112)

Description: KIVA is an end-of-life product no longer enhanced or supported by Accela. KIVA is also incompatible with the new software infrastructure. This product must be replaced with a product that is enhanced, supported, works in the new environment and provides the new features desired by the user community.

Scheduling: Project to be completed in June 2015

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Citywide Services	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,000,000
Total Project Costs	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Tier 2 General Government

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2015.

Scheduling: Varies

Project	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Core Switch Refresh (GG-012)	\$ 48,000	\$ 117,420	\$ 108,603	\$ 607,451	\$ 54,024	\$ 100,000	\$ 1,035,498
Closet Refresh (GG-013)	467,600	1,310,465	1,348,634	1,386,803	1,424,972	1,463,141	7,401,615
Data Center Server Refresh Maint. (GG-017)	406,000	955,840	984,515	1,014,051	1,044,472	1,072,722	5,477,600
Voice Infrastructure Expansion (GG-042)	75,000	100,000	100,000	100,000	-	-	375,000
Asset Management Program (GG-044)	303,005	300,000	164,000	-	-	-	767,005
EVA Storage (GG-052)	444,000	837,320	1,033,790	966,571	499,726	756,000	4,537,407
Workstation Replacement Program (GG-075)	270,000	315,734	325,206	334,962	345,011	354,342	1,945,255
Routers (GG-076)	107,400	110,622	113,844	117,066	120,288	123,510	692,730
Toughbook Replacement Program (GG-082)	515,000	702,975	724,064	745,786	768,160	788,936	4,244,921
Two Factor Authentication (GG107)	90,000	-	-	90,000	-	-	180,000
Computerized Maint Mgmnt System (GG108)	225,000	-	-	-	-	-	225,000
Identity and Access Management (GG-122)	150,000	-	-	-	-	-	150,000
Video Conference / Presence (GG-124)	75,000	302,500	332,750	366,025	-	-	1,076,275
Citywide Workstation Purchases (GG128)	65,000	65,000	65,000	65,000	65,000	65,000	390,000
Contract Digital Signatures (GG129)	100,000	-	-	-	-	-	100,000
Wireless Infrastructure (GG132)	77,590	79,918	137,935	84,785	248,008	89,948	718,184
Total Project Costs	\$3,418,595	\$5,197,794	\$5,438,341	\$5,878,500	\$4,569,661	\$4,813,599	\$29,316,490
<b>Funding Sources:</b>							
General Fund	\$250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$250,000
Municipal Fac Acquisition & Const	303,005	300,000	164,000	-	-	-	767,005
Citywide Services	465,000	402,500	432,750	556,025	-	-	1,856,275
Capital Replacement - IT Repairs	2,400,590	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	11,400,590
To Be Determined	-	2,695,294	3,041,591	3,522,475	2,769,661	3,013,599	15,042,620
Total Funding Sources	\$3,418,595	\$5,197,794	\$5,438,341	\$5,878,500	\$4,569,661	\$4,813,599	\$29,316,490
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Flood Control Overview

FY 2015 CIP

## Uses and Sources of Funds

Project	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Pittman Wash UPPR (FC-084)	\$4,174,119	\$ -	\$ -	\$ -	\$ -	\$ -	\$4,174,119
C-1 Drake/Burkholder (FC-091)	2,383,717	-	-	-	-	-	2,383,717
Pittman Beltway (FC-092)	2,156,404	-	-	-	-	-	2,156,404
Tier 2 Projects	2,156,048	540,000	540,000	540,000	540,000	540,000	4,856,048
<b>Total Flood Control</b>	<b>\$10,870,288</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$13,570,288</b>
<b>Funding Sources:</b>							
CC Flood Control District	\$10,870,288	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$13,570,288
<b>Total Funding Sources</b>	<b>\$10,870,288</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$13,570,288</b>

## Operating Budget Impact

Project	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Pittman Wash UPPR (FC-084)	\$ -	\$ 2,456	\$ 2,542	\$ 2,631	\$ 2,723	\$ 2,818	\$ 13,170
C-1 Drake/Burkholder (FC-091)	-	3,285	3,400	3,519	3,642	3,770	17,616
Pittman Beltway (FC-092)	-	1,911	1,977	2,047	2,118	2,192	10,245
Tier 2 Projects	-	4,299	4,450	4,606	4,767	\$4,934	23,056
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$11,951</b>	<b>\$12,369</b>	<b>\$12,803</b>	<b>\$13,250</b>	<b>\$13,714</b>	<b>\$64,087</b>



# 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 June 2015

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
CC Flood Control District	\$4,174,119	\$ -	\$ -	\$ -	\$ -	\$ -	\$4,174,119
Total Project Costs	\$4,174,119	\$ -	\$ -	\$ -	\$ -	\$ -	\$4,174,119
Operating Costs	\$ -	\$ 2,456	\$ 2,542	\$ 2,631	\$ 2,723	\$ 2,818	\$ 13,170

## C-1 Channel Replacement Drake to Burkholder (Project# FC-091)

Description: The project consists of replacing the existing earthen-lined channel bottom with a concrete-lined channel bottom. The project is 1,260 feet in length and conveys a flow rate of 721 cfs.

Scheduling: Project to be completed in June 2015

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
CC Flood Control District	\$2,383,717	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,383,717
Total Project Costs	\$2,383,717	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,383,717
Operating Costs	\$ -	\$ 3,285	\$ 3,400	\$ 3,519	\$ 3,642	\$ 3,770	\$ 17,616

## Pittman Beltway - Anthem Parkway Channel (Project# FC-092)

Description: The project consists of a concrete-lined channel that is approx. 1,450 feet in length and conveys a 100-year flow of 1,846 cfs. The channel will tie into the existing box culverts under Horizon Ridge Parkway at the upstream end and tie into the existing box culverts under Siena Heights Drive at the downstream end.

Scheduling: Project to be completed in June 2015

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
CC Flood Control District	\$ 2,156,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,156,404
Total Project Costs	\$ 2,156,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,156,404
Operating Costs	\$ -	\$ 1,911	\$ 1,977	\$ 2,047	\$ 2,118	\$ 2,192	\$ 10,245





## Tier 2 Flood Control

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2015.

Scheduling: Varies

Project	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Flood Control Maint Projects (FC-054)	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$3,240,000
Pittman-W. Horizon-Palm Hills (FC-088)	758,725	-	-	-	-	-	758,725
C-1 Equestrian Detention Basin (FC-100)	857,323	-	-	-	-	-	857,323
<b>Total Project Costs</b>	<b>\$2,156,048</b>	<b>\$ 540,000</b>	<b>\$ 540,000</b>	<b>\$ 540,000</b>	<b>\$ 540,000</b>	<b>\$ 540,000</b>	<b>\$4,856,048</b>
<b>Funding Sources:</b>							
Clark County Flood Control District	\$2,156,048	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$4,856,048
<b>Total Funding Sources</b>	<b>\$2,156,048</b>	<b>\$ 540,000</b>	<b>\$ 540,000</b>	<b>\$ 540,000</b>	<b>\$ 540,000</b>	<b>\$ 540,000</b>	<b>\$4,856,048</b>
Operating Costs	\$ -	\$ 4,299	\$ 4,450	\$ 4,606	\$ 4,767	\$ 4,934	\$ 23,056



Pittman Wash Flood Control Channel



# Municipal Facilities Overview

FY 2015 CIP

## Uses and Sources of Funds

Project	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Tier 2 Projects	\$1,872,000	\$688,500	\$475,000	\$670,000	\$435,000	\$520,000	\$4,660,500
Total Municipal Facilities	\$1,872,000	\$688,500	\$475,000	\$670,000	\$435,000	\$520,000	\$4,660,500
<b>Funding Sources:</b>							
Muni Fac Acquisition & Const	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Capital Replacement - PW Maintenance	350,000	-	-	-	-	-	350,000
Special Recreation	505,000	-	-	-	-	-	505,000
City Shop	200,000	-	-	180,000	-	300,000	680,000
Land Fund	517,000	-	-	-	-	-	517,000
To Be Determined	-	688,500	475,000	490,000	435,000	220,000	2,308,500
Total Funding Sources	\$1,872,000	\$688,500	\$475,000	\$670,000	\$435,000	\$520,000	\$4,660,500

## Operating Budget Impact

Project	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Tier 2 Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



# Municipal Facilities Project Profiles

## Tier 2 Municipal Facilities

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2015.

Scheduling: Varies

Project	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
ESF Locker Room / Gym Rehab (MF-135)	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Misc Facility Equipment Repair (MF-161)	130,000	317,500	180,000	190,000	130,000	-	947,500
Facility Maint at Heritage Park (MF-162)	25,000	151,000	75,000	80,000	85,000	-	416,000
Replacement of Fuel Tanks (MF-181)	200,000	-	-	180,000	-	300,000	680,000
Schneider Bldg Mgmnt Sys Software (MF-185)	317,000	-	-	-	-	-	317,000
EVAP Cooler for Whitney Ranch Pool (MF-191)	170,000	-	-	-	-	-	170,000
EVAP Cooler for Multigen Pool (MF-192)	110,000	-	-	-	-	-	110,000
Valley View Rec Movable Partitions (MF-193)	60,000	-	-	-	-	-	60,000
Multigen Movable Partitions (MF-194)	80,000	-	-	-	-	-	80,000
Whitney Ranch Movable Partitions (MF-195)	60,000	-	-	-	-	-	60,000
Annual Roofing Repair (MF-196)	55,000	55,000	55,000	55,000	55,000	55,000	330,000
Annual program for Trail Lighting (MF-197)	165,000	165,000	165,000	165,000	165,000	165,000	990,000
Purchase of Lead Street Lot (MF-203)	200,000	-	-	-	-	-	200,000
<b>Total Project Costs</b>	<b>\$1,872,000</b>	<b>\$688,500</b>	<b>\$475,000</b>	<b>\$670,000</b>	<b>\$435,000</b>	<b>\$520,000</b>	<b>\$4,660,500</b>
<b>Funding Sources:</b>							
Muni Fac Acquisition & Const	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Capital Replacement - PW Maintenance	350,000	-	-	-	-	-	350,000
Special Recreation	505,000	-	-	-	-	-	505,000
City Shop	200,000	-	-	180,000	-	300,000	680,000
Land Fund	517,000	-	-	-	-	-	517,000
To Be Determined	-	688,500	475,000	490,000	435,000	220,000	2,308,500
<b>Total Funding Sources</b>	<b>\$1,872,000</b>	<b>\$ 688,500</b>	<b>\$ 475,000</b>	<b>\$ 670,000</b>	<b>\$ 435,000</b>	<b>\$ 520,000</b>	<b>\$4,660,500</b>
<b>Operating Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>





# Parks & Recreation Overview

## FY 2015 CIP

### Uses and Sources of Funds

Project	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Union Pacific R/R Trail - Phase II (PR-125)	\$ 1,348,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,348,363
Paradise Pointe Park (PR-143)	3,445,314	410,000	-	-	-	-	3,855,314
Boulder Creek Park (PR-153)	1,800,000	-	-	-	-	-	1,800,000
Union Pacific R/R Trail - Phase III (PR-157)	14,569,542	-	-	-	-	-	14,569,542
Whitney Mesa Recreation Area (PR-168)	1,458,216	-	-	-	-	-	1,458,216
McCullough Vista Park (PR-176)	5,426,721	-	-	-	-	-	5,426,721
Union Pacific R/R Row Acquis. (PR-330)	15,821,806	-	-	-	-	-	15,821,806
Potenza Park - Inspirada C (PR-374)	2,750,000	-	-	-	-	-	2,750,000
Tier 2 Projects	4,602,828	1,309,163	852,535	712,925	412,161	418,964	8,308,576
<b>Total Parks and Recreation</b>	<b>\$51,222,790</b>	<b>\$1,719,163</b>	<b>\$ 852,535</b>	<b>\$ 712,925</b>	<b>\$ 412,161</b>	<b>\$ 418,964</b>	<b>\$55,338,538</b>
<b>Funding Sources:</b>							
Grants & Contributions	\$43,067,293	\$ -	\$ -	\$ -	\$ -	\$ -	\$43,067,293
Park Tax - Henderson East	2,081,670	-	-	-	-	-	2,081,670
Park Tax - Henderson Southwest	250,769	40,629	22,470	83,411	65,000	-	462,279
Park Tax - Henderson South	2,402,317	476,714	25,000	30,000	44,500	23,507	3,002,038
Park Tax - Henderson Northwest	74,570	54,900	-	-	-	-	129,470
Park Tax - Henderson West	30,000	35,000	54,184	55,809	56,925	30,000	261,918
Special Recreation	501,171	500,000	-	317,291	189,761	-	1,508,223
Developer - Parks & Trails	2,815,000	-	-	-	-	-	2,815,000
To Be Determined	-	611,920	750,881	226,414	55,975	365,457	2,010,647
<b>Total Funding Sources</b>	<b>\$51,222,790</b>	<b>\$1,719,163</b>	<b>\$ 852,535</b>	<b>\$ 712,925</b>	<b>\$ 412,161</b>	<b>\$ 418,964</b>	<b>\$55,338,538</b>



Acacia Park

# Parks & Recreation Overview (continued)

## Operating Budget Impact

Project	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Union Pacific Railroad Trail - Phase II (PR-125)	\$ -	\$207,170	\$188,107	\$217,179	\$198,390	\$203,740	\$1,014,586
Paradise Pointe Park (PR-143)	-	26,537	53,355	54,795	56,274	57,793	248,754
Boulder Creek Park (PR-153)	68,065	103,275	85,550	182,016	90,290	92,759	621,955
Union Pacific Railroad Trail - Phase III (PR-157)	83,215	125,305	128,658	132,097	156,969	139,259	765,503
Whitney Mesa Recreation Area (PR-168)	-	223,405	348,755	238,735	246,630	372,925	1,430,450
McCullough Vista Park (PR-176)	-	50,663	52,336	54,066	55,853	57,700	270,618
Potenza Park - Inspirada C (PR-374)	25,000	52,261	53,355	54,795	56,274	57,793	299,478
Tier 2 Projects	56,035	405,799	429,293	463,221	457,607	472,461	2,284,416
<b>Total Operating Impact</b>	<b>\$232,315</b>	<b>\$1,194,415</b>	<b>\$1,339,409</b>	<b>\$1,396,904</b>	<b>\$1,318,287</b>	<b>\$1,454,430</b>	<b>\$6,935,760</b>



Mountain Lake Park



# Parks & Recreation Project Profiles

## 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 2014

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Grants & Contributions	\$1,348,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,348,363
Total Project Costs	\$1,348,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,348,363
Operating Costs	\$ -	\$ 207,170	\$ 188,107	\$ 217,179	\$ 198,390	\$ 203,740	\$1,014,586

## 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 November 2015

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Grants & Contributions	\$ 1,102,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,102,997
Park Tax - Henderson South	2,342,317	410,000	-	-	-	-	2,752,317
Total Project Costs	\$ 3,445,314	\$ 410,000	\$ -	\$ -	\$ -	\$ -	\$ 3,855,314
Operating Costs	\$ -	\$ 26,537	\$ 53,355	\$ 54,795	\$ 56,274	\$ 57,793	\$ 248,754

## Boulder Creek Park (Project# PR-153)

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

Scheduling: Project to be completed in December 2014

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Grants & Contributions	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Park Tax - Henderson East	1,600,000	-	-	-	-	-	1,600,000
Total Project Costs	\$1,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,800,000
Operating Costs	\$ 68,065	\$ 103,275	\$ 85,550	\$ 182,016	\$ 90,290	\$ 92,759	\$ 621,955

## Union Pacific Railroad Trail - Phase III (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 December 2014

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Grants & Contributions	\$14,569,542	\$ -	\$ -	\$ -	\$ -	\$ -	\$14,569,542
Total Project Costs	\$14,569,542	\$ -	\$ -	\$ -	\$ -	\$ -	\$14,569,542
Operating Costs	\$ 83,215	\$ 125,305	\$ 128,658	\$ 132,097	\$ 156,969	\$ 139,259	\$ 765,503

## Whitney Mesa Recreation Area (Project# PR-168)

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

Scheduling: Project to be completed in June 2015

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Grants & Contributions	\$ 1,458,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,458,216
Total Project Costs	\$ 1,458,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,458,216
Operating Costs	\$ -	\$ 223,405	\$ 348,755	\$ 238,735	\$ 246,630	\$ 372,925	\$ 1,430,450

## 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 April 2015

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Grants & Contributions	\$ 5,426,721	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,426,721
Total Project Costs	\$ 5,426,721	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,426,721
Operating Costs	\$ -	\$ 50,663	\$ 52,336	\$ 54,066	\$ 55,853	\$ 57,700	\$ 270,618

## Union Pacific Railroad ROW Acquisition (Project# PR-330)

Description: The project includes but is not limited to the right-of-way acquisition of 30-foot corridors of approximately 4.8 miles of the UPRR from Gibson Rd. to Pecos Rd.

Scheduling: Project to be completed in December 2014

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Grants & Contributions	\$15,821,806	\$ -	\$ -	\$ -	\$ -	\$ -	\$15,821,806
Total Project Costs	\$15,821,806	\$ -	\$ -	\$ -	\$ -	\$ -	\$15,821,806
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Potenza Park - Inspirada C (Project# PR-374)

Description: Developer-built 5-acre park within Inspirada that will be turned over the City of Henderson when completed.

Scheduling: Project to be completed in December 2014

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Developer - Parks and Trails	\$ 2,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,750,000
Total Project Costs	\$ 2,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,750,000
Operating Costs	\$ 25,000	\$ 52,261	\$ 53,355	\$ 54,795	\$ 56,274	\$ 57,793	\$ 299,478

## Tier 2 Parks and Recreation

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2015.

Scheduling: Varies

Project	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Arroyo Grande & Pittman Rec Trails (PR-166)	\$ 696,321	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 696,321
Lake Mead Pkwy Trail (PR-172)	556,631	-	-	-	-	-	556,631
Green Valley Flood Control Channel (PR-292)	600,350	-	-	-	-	-	600,350
Whitney Mesa Nature Preserve, Phase II (PR-332)	212,213	-	-	-	-	-	212,213
River Mtn Loop Trail Safety & Edu (PR-333)	784,133	-	-	-	-	-	784,133
Morrell Park Playground Surfacing (PR-335)	69,690	-	-	-	-	-	69,690
Saquaro Park Playground Surfacing (PR-336)	68,310	-	-	-	-	-	68,310
Multigen Pool Plaster (PR-337)	149,945	-	-	-	-	-	149,945
Paseo Vista Park Spray Pad Surfacing (PR-338)	70,015	-	-	-	-	-	70,015
BMI Pool Improvements (PR-370)	125,000	-	-	-	-	-	125,000
UPRR Trailhead at Burkholder Park (PR-371)	130,000	-	-	-	-	-	130,000
BMI Pool ADA Compliance (PR-372)	50,000	-	-	-	-	-	50,000
Whitney Ranch Aquatics Complex-ADA (PR-373)	50,000	-	-	-	-	-	50,000
Heritage Park Lighting Panel Relocation (PR-377)	210,000	-	-	-	-	-	210,000
BMI Pool Deck (PR-380)	67,770	-	-	-	-	-	67,770
RCT Various Park Projects - East (PR-381)	133,670	156,873	41,781	143,674	52,900	112,445	641,343
RCT Various Park Projects - South (PR-382)	60,000	66,714	25,000	30,000	44,500	23,507	249,721
RCT Various Park Projects - Southwest (PR-383)	180,754	110,410	105,763	89,680	65,000	68,000	619,607
RCT Various Park Projects - Northwest (PR-384)	74,570	54,900	-	-	-	-	129,470
RCT Various Park Projects - West (PR-385)	30,000	35,000	150,500	132,280	60,000	30,000	437,780
Various Parks and Rec Projects (PR-386)	283,456	885,266	529,491	317,291	189,761	185,012	2,390,277
<b>Total Project Costs</b>	<b>\$4,602,828</b>	<b>\$1,309,163</b>	<b>\$852,535</b>	<b>\$712,925</b>	<b>\$412,161</b>	<b>\$418,964</b>	<b>\$8,308,576</b>
<b>Funding Sources:</b>							
Grants & Contributions	\$3,139,648	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,139,648
Park Tax - Henderson East	481,670	-	-	-	-	-	481,670
Park Tax - Henderson Southwest	250,769	40,629	22,470	83,411	65,000	-	462,279
Park Tax - Henderson South	60,000	66,714	25,000	30,000	44,500	23,507	249,721
Park Tax - Henderson Northwest	74,570	54,900	-	-	-	-	129,470
Park Tax - Henderson West	30,000	35,000	54,184	55,809	56,925	30,000	261,918
Special Recreation	501,171	500,000	-	317,291	189,761	-	1,508,223
Developer - Parks & Trails	65,000	-	-	-	-	-	65,000
To Be Determined	-	611,920	750,881	226,414	55,975	365,457	2,010,647
<b>Total Funding Sources</b>	<b>\$4,602,828</b>	<b>\$1,309,163</b>	<b>\$ 852,535</b>	<b>\$ 712,925</b>	<b>\$ 412,161</b>	<b>\$ 418,964</b>	<b>\$8,308,576</b>
<b>Operating Costs</b>	<b>\$ 56,035</b>	<b>\$ 405,799</b>	<b>\$ 429,293</b>	<b>\$ 463,221</b>	<b>\$ 457,607</b>	<b>\$ 472,461</b>	<b>\$2,284,416</b>

# Streets/Street lights Overview

## FY 2015 CIP

### Uses and Sources of Funds

Project	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Stephanie St - Galleria to Patrick (ST-014)	\$15,000,000	\$5,000,000	\$ -	\$ -	\$ -	\$ -	\$20,000,000
Street Rehabilitation (ST-146)	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	9,000,000
Horizon - Boulder to Pacific (ST-196)	2,595,000	-	-	-	-	-	2,595,000
Horizon - I-515 to Boulder (ST-207)	2,535,000	-	-	-	-	-	2,535,000
Pecos Rd ITS Fiber Optic Install (ST-208)	3,051,649	-	-	-	-	-	3,051,649
Volunteer-LV Blvd to Exec Airport (ST-212)	7,507,000	-	-	-	-	-	7,507,000
Warm Springs-Arroyo to Boulder (ST-213)	6,210,000	-	-	-	-	-	6,210,000
Whitney Ranch-Arroyo to Russell (ST-214)	3,173,000	-	-	-	-	-	3,173,000
Anthem Neighborhood Rehab (ST-217)	1,775,000	500,000	-	-	-	-	2,275,000
Green Valley Rehabilitation (ST-218)	2,275,000	750,000	-	-	-	-	3,025,000
Green Valley Rehab-Arroyo (ST-219)	3,340,000	900,000	-	-	-	-	4,240,000
Downtown Henderson Streets (ST-220)	6,000,000	4,000,000	-	-	-	-	10,000,000
Gibson Rd-Horizon Ridge to I215 (ST-222)	1,100,000	-	-	-	-	-	1,100,000
Tier 2 Projects	4,425,000	10,405,000	4,435,000	1,575,000	1,615,000	1,655,000	24,110,000
<b>Total Streets/Streetlights</b>	<b>\$60,486,649</b>	<b>\$23,055,000</b>	<b>\$5,935,000</b>	<b>\$3,075,000</b>	<b>\$3,115,000</b>	<b>\$3,155,000</b>	<b>\$98,821,649</b>
Funding Sources:							
Regional Transportation Commission	\$54,927,149	\$11,150,000	\$ -	\$ -	\$ -	\$ -	\$66,077,149
Nevada Department of Transportation	617,500	-	-	-	-	-	617,500
Developer - Streets	900,000	9,000,000	3,000,000	-	-	-	12,900,000
Gas Tax - 1 Cent	520,000	520,000	520,000	520,000	520,000	520,000	3,120,000
Gas Tax - 1% Room Tax	1,275,000	500,000	500,000	500,000	500,000	500,000	3,775,000
Gas Tax - 2.35 Cents	1,277,000	885,000	885,000	885,000	885,000	885,000	5,702,000
Grants & Contributions	420,000	420,000	420,000	420,000	420,000	420,000	2,520,000
Capital Replacement - PW Streets	250,000	250,000	250,000	350,000	350,000	350,000	1,800,000
Capital Replacement - PW Traffic	300,000	330,000	360,000	400,000	440,000	480,000	2,310,000
<b>Total Funding Sources</b>	<b>\$60,486,649</b>	<b>\$23,055,000</b>	<b>\$5,935,000</b>	<b>\$3,075,000</b>	<b>\$3,115,000</b>	<b>\$3,155,000</b>	<b>\$98,821,649</b>



## Operating Budget Impact

Project	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Stephanie St - Galleria to Patrick (ST-014)	\$ -	\$ -	\$ 4,680	\$ 4,781	\$ 4,882	\$ 4,987	\$ 19,330
Horizon - Boulder to Pacific (ST-196)	-	4,680	4,781	4,882	4,987	5,093	24,423
Volunteer-LV Blvd to Exec Airport (ST-212)	-	4,680	4,781	4,882	4,987	5,093	24,423
Warm Springs-Arroyo to Boulder (ST-213)	-	4,680	4,781	4,882	4,987	5,093	24,423
Whitney Ranch-Arroyo to Russell (ST-214)	-	4,680	4,781	4,882	4,987	5,093	24,423
Anthem Neighborhood Rehab (ST-217)	-	-	4,680	4,781	4,882	4,987	19,330
Green Valley Rehabilitation (ST-218)	-	-	4,680	4,781	4,882	4,987	19,330
Green Valley Rehab-Arroyo (ST-219)	-	-	4,680	4,781	4,882	4,987	19,330
Downtown Henderson Streets (ST-220)	-	-	4,680	4,781	4,882	4,987	19,330
Gibson Rd-Horizon Ridge to I215 (ST-222)	-	4,680	4,781	4,882	4,987	5,093	24,423
Tier 2 Projects	-	13,235	21,645	25,368	25,742	26,114	112,104
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$36,635</b>	<b>\$68,950</b>	<b>\$73,683</b>	<b>\$75,087</b>	<b>\$76,514</b>	<b>\$330,869</b>



# Streets/Street lights Project Profiles

## Stephanie St. - Galleria to Patrick (Project# ST-014)

Description: Widen existing roadway from two to four lanes and construct second half of bridge over US 95 / I 515.

Scheduling: Project to be completed in June 2016

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Regional Transportation Commission	\$15,000,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$20,000,000
Total Project Costs	\$15,000,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$20,000,000
Operating Costs	\$ -	\$ -	\$ 4,680	\$ 4,781	\$ 4,882	\$ 4,987	\$ 19,330

## 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 of the existing transportation network (asphalt of roadways only) at various locations throughout the city.

Scheduling: Project to be completed in January 2021

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	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	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Gas Tax - 1% Room Tax	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Total Project Costs	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$9,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Horizon - Boulder Highway to Pacific (Project# ST-196)

Description: Interchange improvements from Pacific to Horizon Ridge consisting of diverging diamond interchange increased capacity.

Scheduling: Project to be completed in June 2015

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Regional Transportation Commission	\$2,335,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,335,500
Gas Tax - 2.35 Cents	259,500	-	-	-	-	-	259,500
Total Project Costs	\$2,595,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,595,000
Operating Costs	\$ -	\$ 4,680	\$ 4,781	\$ 4,882	\$ 4,987	\$ 5,093	\$ 24,423

## Horizon - I 515 to Boulder Highway (Project# ST-207)

Description: Milling and overlay street and re-configuring medians and sidewalk and adding bike lanes.

Scheduling: Project to be completed in June 2015

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Regional Transportation Commission	\$ 2,535,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,535,000
Total Project Costs	\$ 2,535,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Pecos Rd. ITS Fiber Optic Install (Project# ST-208)

Description: Install fiber optic cable along Pecos Road from I-215 to Sunset Road.

Scheduling: Project to be completed in June 2015

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Regional Transportation Commission	\$3,051,649	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,051,649
Total Project Costs	\$3,051,649	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,051,649
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Volunteer - LV Blvd to Exec Airport (Project# ST-212)

Description: Design and construction of improvements for Volunteer Blvd. from Las Vegas Blvd. to Executive Airport Drive. The project will include widening Volunteer from two to four lanes and construction of drainage improvements to carry regional flows under the roadway. Improvements may include median islands and/or median access according to adjacent land use, pavement markings, signage, and other appurtenances as may be necessary to construct a complete and functional project. The referenced drainage improvements will be funded separately through Regional Flood Control District funds.

Scheduling: Project to be completed in June 2015

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Regional Transportation Commission	\$7,507,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$7,507,000
Total Project Costs	\$7,507,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$7,507,000
Operating Costs	\$ -	\$ 4,680	\$ 4,781	\$ 4,882	\$ 4,987	\$ 5,093	\$ 24,423

## Warm Springs Road, Arroyo Grande to Boulder (Project# ST-213)

Description: Rehabilitation/reconstruction/improvements to Warm Springs Road from Arroyo Grande Pkwy. to Boulder Highway. Improvements will include up to six (6) travel lanes and bike lanes. The roadway is characterized by sections of deteriorated pavement, sawtooth construction, atypical geometry and discontinuous pedestrian and bicycle access. Appurtenant improvements will include pavement reconstruction, pavement markings, signage, curbs, ramps, street lighting upgrades, signal interconnect and sawtooth infill. Project will incorporate RTC complete streets elements as appropriate and feasible.

Scheduling: Project to be completed in February 2015

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Regional Transportation Commission	\$6,210,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$6,210,000
Total Project Costs	\$6,210,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$6,210,000
Operating Costs	\$ -	\$ 4,680	\$ 4,781	\$ 4,882	\$ 4,987	\$ 5,093	\$ 24,423

## Whitney Ranch Dr., Arroyo Grande to Russell Rd. (Project# ST-214)

Description: Rehabilitation/reconstruction/improvements on Whitney Ranch Drive from Arroyo Grande Pkwy. to Russell Road. Improvements will include up to four travel lanes, bike lanes and improved pedestrian facilities. The roadway is characterized by sections of deteriorated pavement and tall curb faces that restrict pedestrian access. Appurtenant improvements will include pavement reconstruction, pavement markings, signage, curb ramps and possible traffic signal improvements to construct a complete and functional project. Project will incorporate RTC complete streets elements as appropriate and feasible.

Scheduling: Project to be completed in February 2015

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Regional Transportation Commission	\$3,173,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,173,000
Total Project Costs	\$3,173,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,173,000
Operating Costs	\$ -	\$ 4,680	\$ 4,781	\$ 4,882	\$ 4,987	\$ 5,093	\$ 24,423

## Anthem Neighborhood Rehabilitation (Project# ST-217)

Description: Design and construction of rehabilitation improvements to Anthem Parkway at Anthem Country Club, Anthem Parkway between Eastern Avenue and Pecos Ridge Parkway, and the Reunion Drive loop. Project improvements will include the addition of dual left turn lanes for south to east left turns at Anthem Pkwy. and Anthem Country Club; analysis of traffic capacity and safety improvements for Anthem Pkwy. between Eastern Ave. and Pecos Ridge Pkwy; and pavement maintenance on the Reunion Drive loop.

Scheduling: Project to be completed in December 2015

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Regional Transportation Commission	\$1,775,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$2,275,000
Total Project Costs	\$1,775,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$2,275,000
Operating Costs	\$ -	\$ -	\$ 4,680	\$ 4,781	\$ 4,882	\$ 4,987	\$ 19,330

## Green Valley Rehabilitation (Project# ST-218)

Description: Design and construction of rehabilitation improvements on High View Drive from Green Valley Pkwy. to Valle Verde Drive, and on Valle Verde Drive from Warm Springs Road to High View Drive. Improvements will include analysis of High View Drive for possible road diet, addition of complete streets elements and completion of sidewalk; analysis of Valle Verde Drive for complete streets elements to revitalize neighborhood, pavement maintenance, and other appurtenances. May include pavement markings, bike lanes and signage as needed.

Scheduling: Project to be completed in June 2016

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Regional Transportation Commission	\$2,275,000	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$3,025,000
Total Project Costs	\$2,275,000	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$3,025,000
Operating Costs	\$ -	\$ -	\$ 4,680	\$ 4,781	\$ 4,882	\$ 4,987	\$ 19,330



## Green Valley Rehabilitation - Arroyo Grande Blvd. (Project# ST-219)

Description: Design and construction of roadway rehabilitation/reconstruction to address groundwater issues at Arroyo Grande Blvd. and Mayan Drive, Harwick Drive and Helmsdale Drive, and Sunset Road near Scimitar Drive. Rehab improvements to result in up to four travel lanes on Arroyo Grande between Horizon Ridge Pkwy. and Sunset Road, with bike lanes, pavement markings, signage and other appurtenances as needed for a complete and functional project.

Scheduling: Project to be completed in December 2015

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Regional Transportation Commission	\$3,340,000	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$4,240,000
Total Project Costs	\$3,340,000	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$4,240,000
Operating Costs	\$ -	\$ -	\$ 4,680	\$ 4,781	\$ 4,882	\$ 4,987	\$ 19,330

## Downtown Henderson Streets (Project# ST-220)

Description: Design and construction of rehabilitation improvements to the Downtown Henderson business district including Pacific Avenue, Market Street, Army Street, Navy Street, Marine Street, Atomic Street, Panama Street, Basic Road, Atlantic Avenue, and Van Wagenen Street.

Scheduling: Project to be completed in December 2015

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Regional Transportation Commission	\$6,000,000	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$10,000,000
Total Project Costs	\$6,000,000	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$10,000,000
Operating Costs	\$ -	\$ -	\$ 4,680	\$ 4,781	\$ 4,882	\$ 4,987	\$ 19,330

## Gibson Rd. - Horizon Ridge to I215 (Project# ST-222)

Description: Resurface and complete improvements on Horizon Ridge from Gibson to Paseo Verde and on Gibson from Horizon Ridge to I-215.

Scheduling: Project to be completed in June 2015

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Regional Transportation Commission	\$1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,100,000
Total Project Costs	\$1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,100,000
Operating Costs	\$ -	\$ 4,680	\$ 4,781	\$ 4,882	\$ 4,987	\$ 5,093	\$ 24,423

## Tier 2 Streets/Streetlights

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2015.

Scheduling: Varies

Project	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Street Light Pole Replacement (SL-025)	\$300,000	\$330,000	\$360,000	\$400,000	\$440,000	\$480,000	\$2,310,000
Burkholder-Lake Mead to Warm Spr (ST-064)	300,000	3,000,000	3,000,000	-	-	-	6,300,000
Burkholder-Warm Springs to Russell (ST-093)	600,000	6,000,000	-	-	-	-	6,600,000
Lane Addition-Eastern at Candelaria (ST-162)	500,000	-	-	-	-	-	500,000
Infrastructure Impv-low income (ST-164)	440,000	440,000	440,000	440,000	440,000	440,000	2,640,000
Misc Street & Appurtance Imprv (ST-165)	385,000	385,000	385,000	385,000	385,000	385,000	2,310,000
Short Roadway and Sidewalk Maint. (ST-190)	250,000	250,000	250,000	350,000	350,000	350,000	1,800,000
Roadway Improve-Mission/Calvert (ST-198)	100,000	-	-	-	-	-	100,000
Helmsdale/Groundwater System (ST-206)	775,000	-	-	-	-	-	775,000
Boulder Hwy Trail (ST-211)	650,000	-	-	-	-	-	650,000
Pueblo Blvd-Newport to Warm Spr (ST-216)	125,000	-	-	-	-	-	125,000
<b>Total Project Costs</b>	<b>\$4,425,000</b>	<b>\$10,405,000</b>	<b>\$4,435,000</b>	<b>\$1,575,000</b>	<b>\$1,615,000</b>	<b>\$1,655,000</b>	<b>\$24,110,000</b>
<b>Funding Sources:</b>							
Regional Transportation Commission	\$625,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 625,000
Nevada Department of Transportation	617,500	-	-	-	-	-	617,500
Developer-Streets	900,000	9,000,000	3,000,000	-	-	-	12,900,000
Grants & Contributions	420,000	420,000	420,000	420,000	420,000	420,000	2,520,000
Gas Tax - 1 Cent	20,000	20,000	20,000	20,000	20,000	20,000	120,000
Gas Tax - 2.35 Cents	517,500	385,000	385,000	385,000	385,000	385,000	2,442,500
Gas Tax - 1% Room Tax	775,000	-	-	-	-	-	775,000
Capital Replacement - PW Streets	250,000	250,000	250,000	350,000	350,000	350,000	1,800,000
Capital Replacement - PW Traffic	300,000	330,000	360,000	400,000	440,000	480,000	2,310,000
<b>Total Funding Sources</b>	<b>\$4,425,000</b>	<b>\$10,405,000</b>	<b>\$4,435,000</b>	<b>\$1,575,000</b>	<b>\$1,615,000</b>	<b>\$1,655,000</b>	<b>\$24,110,000</b>
Operating Costs	\$ -	\$ 13,235	\$ 21,645	\$ 25,368	\$ 25,742	\$ 26,114	\$ 112,104

# Traffic Control Overview

## FY 2015 CIP Uses and Sources of Funds

Project	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Bermuda/St. Rose Signalization (TC-079)	\$1,188,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,188,421
Pecos CMAQ ITS I-215 to Sunset (TC-189)	3,175,000	-	-	-	-	-	3,175,000
Tier 2 Projects	6,814,192	2,585,300	75,000	75,000	75,000	75,000	9,699,492
<b>Total Traffic Control</b>	<b>\$11,177,613</b>	<b>\$2,585,300</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$14,062,913</b>
<b>Funding Sources:</b>							
Regional Trans Commission	\$8,852,592	\$2,510,300	\$ -	\$ -	\$ -	\$ -	\$11,362,892
Developer - Traffic Control	2,156,921	-	-	-	-	-	2,186,921
Capital Improvement - PW Traffic Dvlpr	93,100	-	-	-	-	-	63,100
Gas Tax - 2.35 Cents	75,000	75,000	75,000	75,000	75,000	75,000	450,000
<b>Total Funding Sources</b>	<b>\$11,177,613</b>	<b>\$2,585,300</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$14,062,913</b>

## Operating Budget Impact

Project	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Bermuda/St. Rose Signalization (TC-079)	\$ -	\$ 4,520	\$ 4,665	\$ 4,820	\$ 4,975	\$ 5,140	\$ 24,120
Pecos CMAQ ITS I-215 to Sunset (TC-189)	-	5,126	5,293	5,465	5,643	5,827	27,354
Tier 2 Projects	-	41,612	47,291	48,794	50,329	51,940	239,966
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ 51,258</b>	<b>\$ 57,249</b>	<b>\$ 59,079</b>	<b>\$ 60,947</b>	<b>\$ 62,907</b>	<b>\$ 291,440</b>



# Traffic Control Project Profiles

## Bermuda/St. Rose Signalization (Project# TC-079)

Description: Install traffic signal at intersection 165.

Scheduling: Project to be completed in June 2015

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Regional Transportation Commission	\$1,128,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,128,500
Developer-Traffic Control	59,921	-	-	-	-	-	59,921
Total Project Costs	\$1,188,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,188,421
Operating Costs	\$ -	\$ 4,520	\$ 4,665	\$ 4,820	\$ 4,975	\$ 5,140	\$ 24,120

## Pecos Rd. CMAQ ITS I-215 to Sunset (Project# TC-189)

Description: Install conduit and fiber optic cable on Pecos from I-215 to Sunset. Modify striping and signal phasing at Pebble, Wigwam and Windmill to improve intersection operation and signal coordination.

Scheduling: Project to be completed in June 2015

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Regional Transportation Commission	\$3,171,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,171,800
Capital Improv-PW Traffic Dvlpr	3,200	-	-	-	-	-	3,200
Total Project Costs	\$3,175,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,175,000
Operating Costs	\$ -	\$ 5,126	\$ 5,293	\$ 5,465	\$ 5,643	\$ 5,827	\$ 27,354



Intersection of Boulder Highway and Basic Road



## Tier 2 Traffic Control

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million,000,000 for Fiscal Year 2015.

Scheduling: Varies

Project	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Valle Verde/Windmill Pkwy Signalization (TC-027)	\$ 770,592	\$2,510,300	\$ -	\$ -	\$ -	\$ -	\$3,280,892
Gibson Rd/Paseo Verde Signalization (TC-034)	550,000	-	-	-	-	-	550,000
Boulder Hwy/Magic Way Signalization (TC-062)	900,000	-	-	-	-	-	900,000
Pecos Rd / Wigwam Dual Left Turns (TC-076)	110,000	-	-	-	-	-	110,000
Lake Mead / Mohawk Dr Signalization (TC-104)	800,000	-	-	-	-	-	800,000
Lake Mead / Center St Signalization (TC-106)	750,000	-	-	-	-	-	750,000
Stephanie / Patrick Lane Signalization (TC-112)	550,000	-	-	-	-	-	550,000
Sunset / Pabco Signalization (TC-117)	530,000	-	-	-	-	-	530,000
Gillespie / St. Rose Pkwy Signalization (TC-156)	750,000	-	-	-	-	-	750,000
Misc. Striping Contract (TC-184)	75,000	75,000	75,000	75,000	75,000	75,000	450,000
ITS Fiber Optic Install - Annie to Sunset (TC-190)	478,600	-	-	-	-	-	478,600
Racetrack / Blue Lantern Signal (TC-194)	550,000	-	-	-	-	-	550,000
<b>Total Project Costs</b>	<b>\$6,814,192</b>	<b>\$2,585,300</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$9,699,492</b>
<b>Funding Sources:</b>							
Regional Transportation Commission	\$4,552,292	\$2,510,300	\$ -	\$ -	\$ -	\$ -	\$7,062,592
Developer - Traffic Control	2,097,000	-	-	-	-	-	2,127,000
Capital Replacement - PW Traffic Developer	89,900	-	-	-	-	-	59,900
Gas Tax - 2.35 Cents	75,000	75,000	75,000	75,000	75,000	75,000	450,000
<b>Total Funding Sources</b>	<b>\$6,814,192</b>	<b>\$2,585,300</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$9,699,492</b>
Operating Costs	\$ -	\$ 41,612	\$ 47,291	\$ 48,794	\$ 50,329	\$ 51,940	\$ 239,966

# Enterprise Funds

## FY 2015 Project Summary

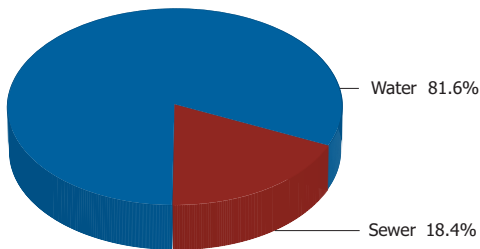
### By Category

Category	Project Costs	Operating Costs
Water	\$16,156,478	\$19,796
Sewer	3,644,888	1,614
Total	\$19,801,366	\$21,410

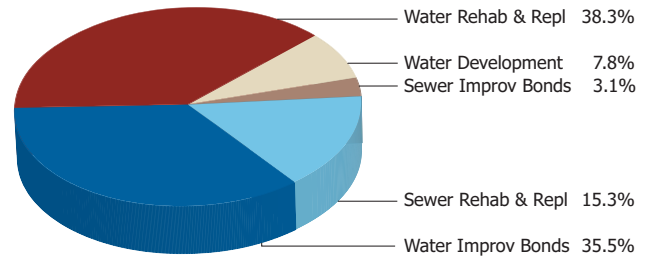
### By Funding Source

Funding Source	Project Costs
Water - Improvement Bonds	\$7,017,239
Water - Rehab & Replacement	7,589,613
Water - Development Enterprise	1,549,626
Sewer - Improvement Bonds	616,628
Sewer - Rehab & Replacement	3,028,260
Total	\$19,801,366

### Percentage By Category



### Percentage By Funding Source



Water Treatment Facility

# Water Overview

## FY 2015 CIP

### Uses and Sources of Funds

Project	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Site 17&18 Pump Stn Upgrade (U-0007)	\$ 3,407,153	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,407,153
SCADA Master Plan (U-0009)*	1,565,906	1,244,180	855,231	45,830	-	-	3,711,147
Reservoir Rehab Sites 3 and 23 (U-0014)	2,615,289	-	-	-	-	-	2,615,289
R-10A Reservoir (U-0059)	1,234,858	3,012,955	-	-	-	-	4,247,813
US93 Boulder City Bypass Util (U-0081)	1,214,632	-	-	-	-	-	1,214,632
Tier 2 Projects	6,118,640	17,690,207	5,446,242	-	-	-	29,255,089
<b>Total Water</b>	<b>\$16,156,478</b>	<b>\$21,947,342</b>	<b>\$6,301,473</b>	<b>\$45,830</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$44,451,123</b>
<b>Funding Sources:</b>							
Water - Improvement Bonds	\$ 7,017,239	\$ 6,574,235	\$ 94,630	\$ -	\$ -	\$ -	\$13,686,104
Water - Rehab & Replacement	7,589,613	10,558,165	4,141,965	45,830	-	-	22,335,573
Water - Development Enterprise	1,549,626	4,814,942	2,064,878	-	-	-	8,429,446
<b>Total Funding Sources</b>	<b>\$16,156,478</b>	<b>\$21,947,342</b>	<b>\$6,301,473</b>	<b>\$ 45,830</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$44,451,123</b>

\* Project shared between Water & Sewer

### Operating Budget Impact

Project	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Site 17&18 Pump Stn Upgrade (U-0007)	\$ -	\$ 5,729	\$ 73,252	\$ 75,087	\$ 76,977	\$ 78,917	\$ 309,962
SCADA Master Plan (U-0009)*	1,614	1,974	2,413	3,568	4,893	5,010	19,472
Reservoir Rehab Sites 3 and 23 (U-0014)	-	-	28,464	29,175	29,911	30,666	118,216
R-10A Reservoir (U-0059)	-	-	3,750	48,467	49,686	50,938	152,841
US93 Boulder City Bypass Util (U-0081)	-	11,828	18,557	13,898	14,247	14,605	73,135
Tier 2 Projects	18,182	48,027	114,608	270,962	299,528	318,049	1,069,356
<b>Total Operating Impact</b>	<b>\$ 19,796</b>	<b>\$ 67,558</b>	<b>\$ 241,044</b>	<b>\$ 441,157</b>	<b>\$ 475,242</b>	<b>\$ 498,185</b>	<b>\$1,742,982</b>

\* Project shared between Water & Sewer



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 gpm (28 mgd) of capacity to pump from R-18 to R-19 via P-18.

Scheduling: Project to be completed in June 2015

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Water - Improvement Bonds	\$ 3,407,153	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,407,153
Total Project Costs	\$ 3,407,153	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,407,153
Operating Costs	\$ -	\$ 5,729	\$ 73,252	\$ 75,087	\$ 76,977	\$ 78,917	\$ 309,962

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

Description: System upgrade of the 1990s 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 2018

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Water - Rehab & Replacement	\$ 1,565,906	\$ 1,244,180	\$ 855,231	\$ 45,830	\$ -	\$ -	\$ 3,711,147
Total Project Costs	\$ 1,565,906	\$ 1,244,180	\$ 855,231	\$ 45,830	\$ -	\$ -	\$ 3,711,147
Operating Costs	\$ 1,614	\$ 1,974	\$ 2,413	\$ 3,568	\$ 4,893	\$ 5,010	\$ 19,472

## Reservoir Rehabilitation Sites 3 and 23 (Project# U-0014)

Description: Rehabilitate reservoirs 3A (1MG), 23 (.82MG) and 23A (.82MG) including upgrades to the existing overflow devices and minor repairs to and recoat/resurface each reservoir.

Scheduling: Project to be completed in June 2015

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Water - Rehab & Replacement	\$2,615,289	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,615,289
Total Project Costs	\$2,615,289	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,615,289
Operating Costs	\$ -	\$ -	\$ 28,464	\$ 29,175	\$ 29,911	\$ 30,666	\$ 118,216

## R-10A Reservoir (Project# U-0059)

Description: Design and construct a 3 MG, above ground, potable storage reservoir adjacent to the existing R-10 reservoir.

Scheduling: Project to be completed in June 2016

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Water - Improvement Bonds	\$1,234,858	\$3,012,955	\$ -	\$ -	\$ -	\$ -	\$4,247,813
Total Project Costs	\$1,234,858	\$3,012,955	\$ -	\$ -	\$ -	\$ -	\$4,247,813
Operating Costs	\$ -	\$ -	\$ 3,750	\$ 48,467	\$ 49,686	\$ 50,938	\$ 152,841



## US 93 Boulder City Bypass Utility Relocation (Project# U-0081)

**Description:** Design and construction documents to relocate existing water and sewer facilities that provide services to the southeast area and Railroad Pass Casino that are located within the limits of the NDOT new US-93 Boulder City Bypass west frontage road alignment.

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

Project Costs by Funding Source:	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Water - Rehab & Replacement	\$1,214,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,214,632
Total Project Costs	\$1,214,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,214,632
Operating Costs	\$ -	\$ 11,828	\$ 18,557	\$ 13,898	\$ 14,247	\$ 14,605	\$ 73,135



Water Treatment Facility

## Tier 2 Water

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2015.

Scheduling: Varies

Project	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Tropicana Pressure Zone Conversion (U-0006)	\$ 596,678	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 596,678
P-2 Replacement (U-0016)	140,000	2,961,250	-	-	-	-	3,101,250
Reservoir Rehab Sites 19 and 26 (U-0022)	98,700	2,005,581	-	-	-	-	2,104,281
2120 N Green Valley Pkwy Improv (U-0027)	50,100	687,461	94,630	-	-	-	832,191
Pittman/Boulder Water Line (U-0033)	156,660	2,402,353	800,784	-	-	-	3,359,797
Townsite Cast Iron Main - Phase 1 * (U-0034)	43,454	693,801	672,075	-	-	-	1,409,330
LV Blvd / Volunteer Interconnect (U-0051)	302,000	-	-	-	-	-	302,000
P-19A Surge Mitigation (U-0053)	654,669	-	-	-	-	-	654,669
R-5A Reservoir-2610 Refunding (U-0060)	514,560	1,255,492	-	-	-	-	1,770,052
LLV Falls Raw Water SCADA Upgrade (U-0066)	15,000	112,523	-	-	-	-	127,523
LLV Raw Water SCADA Improvements (U-0067)	60,000	450,094	-	-	-	-	510,094
PRV 42 & 53 Abandonment (U-0070)	263,268	-	-	-	-	-	263,268
Bermuda Reservoir Interconnection (U-0087)	984,120	-	-	-	-	-	984,120
2630 West Henderson Water Line (U-0091)	565,506	4,814,942	2,064,878	-	-	-	7,445,326
Boulder Bypass Utility Relocation (U-0094)	50,100	388,562	-	-	-	-	438,662
R-15 Reservoir Rehabilitation (U-0097)	39,025	-	-	-	-	-	39,025
Henderson Executive Airport Meter (U-0100)	324,083	-	-	-	-	-	324,083
LLV Raw Water PRV-R-1 Relocation (U-0101)	355,541	-	-	-	-	-	355,541
PS-14 Rehabilitation (U-0102)	333,360	291,949	-	-	-	-	625,309
WTP Backfeed (U-0103)	287,894	375,788	-	-	-	-	663,682
Reservoir R-3 Replacement (U-0104)	117,000	570,489	1,813,875	-	-	-	2,501,364
Water Pumping Facility Connections (U-0105)	67,500	679,922	-	-	-	-	747,422
R-21 MOV Improvements (U-0106)	99,422	-	-	-	-	-	99,422
<b>Total Tier 2 Project Costs</b>	<b>\$6,118,640</b>	<b>\$17,690,207</b>	<b>\$5,446,242</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$29,255,089</b>
<b>Funding Sources:</b>							
Water - Improvement Bonds	\$2,375,228	\$ 3,561,280	\$ 94,630	\$ -	\$ -	\$ -	\$ 6,031,138
Water - Rehab & Replacement	2,193,786	9,313,985	3,286,734	-	-	-	14,794,505
Water - Development Enterprise	1,549,626	4,814,942	2,064,878	-	-	-	8,429,446
<b>Total Funding Sources</b>	<b>\$6,118,640</b>	<b>\$17,690,207</b>	<b>\$5,446,242</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$29,255,089</b>
Operating Costs	\$ 18,182	\$ 48,027	\$ 114,608	\$ 270,962	\$299,528	\$ 318,049	\$ 1,069,356

# Sewer Overview

FY 2015 CIP

## Uses and Sources of Funds

Project	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Tier 2 Projects	\$3,644,888	\$3,644,126	\$1,294,541	\$15,277	\$ -	\$ -	\$8,598,832
Total Sewer	\$3,644,888	\$3,644,126	\$1,294,541	\$15,277	\$ -	\$ -	\$8,598,832
<b>Funding Sources:</b>							
Sewer - Improvement Bonds	\$616,628	\$255,950	\$ -	\$ -	\$ -	\$ -	\$ 872,578
Sewer - Rehab & Replacement	3,028,260	3,388,176	1,294,541	15,277	-	-	7,726,254
Total Funding Sources	\$3,644,888	\$3,644,126	\$1,294,541	\$ 15,277	\$ -	\$ -	\$8,598,832

## Operating Budget Impact

Project	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
Tier 2 Projects	\$ 1,614	\$ 29,344	\$ 62,182	\$ 86,897	\$ 90,303	\$ 92,554	\$ 362,894
Total Operating Impact	\$ 1,614	\$ 29,344	\$ 62,182	\$ 86,897	\$ 90,303	\$ 92,554	\$ 362,894



Wastewater Treatment



# Sewer Project Profiles

## Tier 2 Sewer

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2015.

Scheduling: Varies

Project	Budget FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Total
SCADA Master Plan Program * (U0009)	\$521,968	\$414,727	\$285,077	\$15,277	\$ -	\$ -	\$1,237,049
Sunset Lift Station Retirement (U-0010)	252,945	167,936	-	-	-	-	420,881
WRF Facility Odor Control (U-0015)	644,726	1,233,225	-	-	-	-	1,877,951
Drain and Cleanout Station for Trucks (U-0021)	35,682	88,014	-	-	-	-	123,696
Townsite Cast Iron Main - Phase 1 * (U-0034)	43,453	693,802	672,075	-	-	-	1,409,330
Manganese Park Sewer Replacement (U-0041)	98,233	590,382	337,389	-	-	-	1,026,004
WRF Solids Bldg West HVAC System (U-0079)	548,080	274,040	-	-	-	-	822,120
US93 Boulder Bypass Util Relocate* (U-0081)	654,032	-	-	-	-	-	654,032
LLV Lift Station Acquisition (U-0085)	280,000	182,000	-	-	-	-	462,000
WRF Utility Water Upgrades (U-0086)	228,525	-	-	-	-	-	228,525
WRF Effluent Piping Upgrades (U-0088)	99,476	-	-	-	-	-	99,476
WWTP 3 Power Service Rehab (U-0089)	237,768	-	-	-	-	-	237,768
<b>Total Tier 2 Project Costs</b>	<b>\$3,644,888</b>	<b>\$3,644,126</b>	<b>\$1,294,541</b>	<b>\$15,277</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$8,598,832</b>
<b>Funding Sources:</b>							
Sewer - Improvement Bonds	\$ 616,628	\$ 255,950	\$ -	\$ -	\$ -	\$ -	\$ 872,578
Sewer - Rehab & Replacement	3,028,260	3,388,176	1,294,541	15,277	-	-	7,726,254
<b>Total Funding Sources</b>	<b>\$3,644,888</b>	<b>\$3,644,126</b>	<b>\$1,294,541</b>	<b>\$15,277</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$8,598,832</b>
<b>Operating Costs</b>	<b>\$ 1,614</b>	<b>\$ 29,344</b>	<b>\$ 62,182</b>	<b>\$ 86,897</b>	<b>\$ 90,303</b>	<b>\$ 92,554</b>	<b>\$ 362,894</b>

\* Project shared between Water & Sewer



Water Reclamation Facility



# Long-Range Planning Overview

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# City of Henderson Strategic Plan

**FY 2014-2019**



City of Henderson  
240 Water St.  
Henderson, NV 89015  
[cityofhenderson.com](http://cityofhenderson.com)

# Our Vision

**To Be America's Premier Community**

## Our Mission

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

## Our Values

Safety | Teamwork  
Excellence | Professionalism

## Our Priorities

### Infrastructure

Invest in the community's infrastructure

### Financial Sustainability

Ensure long-term financial resiliency

### Maturing Neighborhoods

Revitalize historic neighborhoods, and strengthen economic and community development

### Community Safety

Provide quality public safety services and programs

### Public Service Excellence

Deliver effective and efficient services to the community

### Environmental Resources

Provide solutions to environmental issues affecting the community







It has been said that today's success is the result of yesterday's plan. In my experience I have certainly found this to be true. A successful future depends on hard work and planning today, which is why I, along with my elected colleagues, city leadership, staff and residents have worked together to develop the City of Henderson's 2014-2019 strategic plan.

We all share the vision to be America's premier community, and the plan will act as a road map to our future and direct us toward this objective. It will guide us in decision making, allocation of resources and service excellence, enabling Henderson to be the leader in providing a first-rate quality of life through premier amenities, infrastructure, programs and services.



The plan identifies six priorities adopted by the City Council. Some priorities remain the same, but others represent new areas of focus. We will measure our progress in each of these priorities over the next five years.

As key stakeholders, you are essential in the success of the city's strategic plan. It would not have been possible without your commitment and innovation. The plan has been developed, and now it is time to put it into action.

I am pleased with our progress and look forward working with you to ensure to our continued success as a premier community.

Sincerely,

Mayor Andy Hafen  
City of Henderson

# Infrastructure

*Invest in the community's infrastructure*

A properly funded infrastructure management and reinvestment program is essential to the long-term financial health of the city. Quality infrastructure such as roads, parks, trails and city facilities are a key factor in maintaining the quality of life for current and future residents. Offering the same standards of city infrastructure to future generations as is provided today will take innovative planning and a focus on ensuring the effectiveness of all resources devoted to rehabilitation and replacement of city assets.

**Asset Infrastructure Management (Public Works, Parks and Recreation).** As a result of the national economic crisis that began in 2008, funding to repair, upgrade and maintain the city's infrastructure decreased by over 13 percent. This scenario has produced a deferred maintenance budget shortfall and has extended renovation cycle times. If a properly funded infrastructure management and reinvestment program is not established, the city will become susceptible to increased liability resulting from the high likelihood of failing infrastructure, and jeopardize the quality of life for current and future residents.

**Degradation of Infrastructure/Capital Replacement Challenges (Finance).** Basic maintenance of street lights, traffic lights, curbs and gutters, drainage systems and other essential infrastructure elements are underfunded by at least \$17 million annually and have led to deferred maintenance of structures, equipment and vehicles, creating a huge funding bubble that could disrupt the city's financial well-being.

**Asset Management (Information Technology).** The city does not have a technology asset management strategy and without one, there is inefficient use of existing hardware and software, increased security risks, and an increase in the total cost of IT assets.

**Aging Infrastructure (Utilities).** The city operates roughly \$2.5 billion in water, wastewater and reclaimed water system assets that are getting older and requiring maintenance, rehabilitation and replacement. Failure to address the aging infrastructure will result in increased service outages to city customers, increased loss of revenue from unaccounted water, increased permit violations and associated fines and increased operating costs for emergency repairs.

**Pavilion Upgrades (Cultural Arts & Tourism).** The Henderson Pavilion's audio-visual/technical sound systems are outdated. This reduces CAT's ability to attract world-class events, sustain a safe and satisfying venue and increase enterprise profitability.

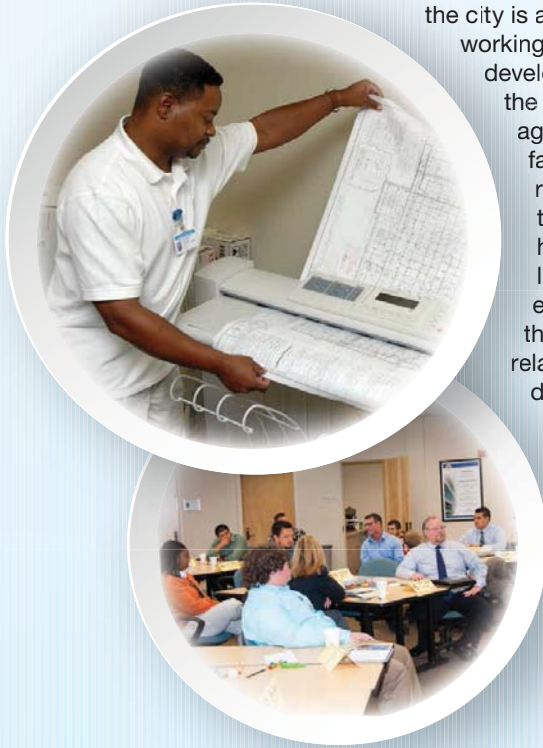


The city continues to deal with the effects of the national economic crisis that began in 2008. The State of Nevada was hit particularly hard by the collapse of the real estate market. The city's revenue structure, in particular property tax, saw sharp declines in 2008 that are still being felt today. The city's objective is to recover from the current period of fiscal stress and to implement policies and practices that will help it become more adaptable to changing financial conditions and withstand economic downturns in the future.

**Financial Sustainability (Finance).** The impact of the 2008 economic crisis continues to be a threat to the city's delivery of services. In response to the crisis, the city has reduced expenditures by \$127 million, which includes salary freezes, reductions in compensation and constriction of the workforce through the Voluntary Employee Separation Program. Continued expenditure reductions would lead to a lower quality of service delivery, which may include reduced hours at public facilities, cancellation of certain services offered and slower overall response times. The city must develop a comprehensive strategy to stabilize the revenue structure and develop processes to deliver efficient public services.

**Financial Sufficiency and Stability (Utilities).** Since 2006, the Department of Utility Services has experienced tremendous challenges that have resulted in a challenging and volatile fiscal environment and large annual budget deficits. At the present time, the utility is not positioned to keep pace with debt payments and reinvestment needs over the long term. Without additional rate increases and debt issuance, the appropriate levels of decreased spending working capital below the minimum reserve in 2017 and go negative in 2019.

**City Agreement Tracking Process (City Attorney's Office).** The city does not have a uniform process across departments to track, review and follow-up on development-related legal agreements (including real estate transactions) to which the city is a party. While the city now does a good job working across department lines to negotiate and draft development-related agreements for the benefit of the city, it has not had a good process to track agreements. In some instances, the city has failed to enforce the obligations in development-related agreements in a timely manner. On more than one occasion, the City Attorney's Office has reviewed agreements where the statute of limitations has run out, and the city was unable to enforce the promises made in the agreements for the benefit of the city. In addition to development-related agreements, "conditions of approval" for development-related approvals may contain obligations promised to the city that cross various department lines. It is unclear which city department is tasked to follow-up on these cross-department obligations.



# Financial Sustainability

*Ensure long-term financial resiliency*



# Maturing Neighborhoods

*Revitalize historic neighborhoods, and strengthen economic and community development*

People are attracted to the City of Henderson because of the great quality of life it provides. City residents value our urban centers and suburban neighborhoods as proven by high citizen survey results. A premier park system and diverse opportunities for recreation and the arts are essential components of our quality of life. As the community continues to grow, the city is committed to revitalizing older communities, attracting and retaining businesses, providing adequate public facilities, and developing sustainable new communities based on the principles of smart growth.

## **Maturing Community (Community Development Services).**

Over the years, mature neighborhoods such as Townsite, Pittman, Valley View and Green Valley have lacked private investment for residential and commercial properties due to transition from owner occupied to rental, flight to newer sprawl development, lower per capita incomes and the severe economic downturn. The impacts of delayed investment for these aging communities include: foundation and structural problems for townsite homes, concrete block wall deterioration, higher energy costs for lower income residents due to inefficient older homes, increased fire life safety risks in aging commercial buildings and increased property code violations. Lack of a cohesive citywide plan to address unmet maturing community needs will inadvertently promote continued decline and reduce neighborhood vitality, which in turn lowers property values, increases citizen risk, reduces quality of life, dampens the city's economic viability and inhibits Henderson from becoming a premier city.



**Status Quo Development (Community Development Services).** There are 28,560 acres of undeveloped land in the city - 6,770 acres of the undeveloped land is considered on the fringe and 21,090 acres is considered infill. 80 percent of the proposed new single-family housing is located on the fringe. This continued pressure from the development community and some residents to maintain status quo development patterns (low density residential on vacant land on the fringe) encourages sprawl and limits the city's ability to promote and create a vibrant community that includes transit-oriented development, mixed use, higher intensity infill and economically viable redevelopment (jobs, investment, long-term community benefit). This hampers the city's ability to provide housing, attract new jobs, and create transportation options for the entire community.

**Convention Center's Functionality and Marketability (Cultural Arts & Tourism).** The Convention Center hosts nearly 500 functions and generates revenues of more than \$250,000 annually. However, the 30-year-old facility's functionality and marketability is being impacted. The Convention Center plays a key role in the revitalization of the Water Street District area. There was recently a hotel feasibility study commissioned to determine market viability for a hotel, and key importance is being placed on this initiative in an effort to potentially generate greater economic impact to the area. The potential decline of the facility's infrastructure may inhibit future outreach opportunities, reduce revenue options, and create a challenge when trying to build a more lucrative and sustainable client base.





**Balanced Land Use (Economic Development/ Redevelopment).** Since 2005, the amount of property zoned commercial and industrial has diminished by 2 percent. A declining trend will impact the city's ability to attract new businesses and uses that provide positive fiscal impacts. Residential encroachment on property that is zoned for commercial or industrial uses negatively affect the viability of that property for future development which, in turn, minimizes the city's ability to create strong employment centers to sustain job growth in the community.

**Street Design Guidelines (Public Works).**

The city has committed to following the Regional Transportation Commission's "Complete Streets Design Guidelines for Livable Communities" when designing and constructing arterial roadways. The guidelines include design elements for arterial roadway projects intended to make transportation corridors appealing to all modes of transportation, not just vehicles, and include elements such as: increased pedestrian accessibility, transit stops, dedicated bicycle lanes, widened and detached sidewalks with landscaping, and landscaped medians.

**Preservation of Historic Assets (Community Development Services).** Henderson has a diverse and rich history and has an obligation to preserve its proud and dynamic history. If the city is unable to promote the documentation of its heritage and preservation of historic assets, it will lose an opportunity to create goodwill with residents, be incapable of providing teaching/learning resources for generations of newcomers and school children, and relinquish a chance to promote its culture and values to its residents and visitors.



# Maturing Neighborhoods

*Revitalize historic neighborhoods, and strengthen economic and community development*

# Community Safety

*Provide quality public safety services and programs*

A critical function of the City of Henderson is to ensure the safety and security of its citizens. The city is dedicated to allocating resources to providing facilities and programs that promote the safe streets and secure neighborhoods the community demands. It is imperative that the City of Henderson continue to work to ensure that it is the national leader in developing the techniques and capacity to respond to emergencies of all kinds. The city is committed to providing all residents, visitors, and businesses with police, correctional, emergency preparedness, fire-rescue and emergency medical services that are the very best in the nation.

**Emergency Service Capability (Police).** There is a growing disparity between community demands and the Police Department's service capability and capacity to perform. Historic performance at a 90 percent or higher citizen satisfaction rating and the city's status of one of the safest cities in which to live is being impacted by a growing population, changing demographics, and continuing economic hardship. If not reversed, this has the potential to negatively impact the department's ability to meet citizen expectations, which would foster a negative image and reduce confidence in city government.

**9-1-1 Call Center Technology (Police).** The technology used in the department's communication center (dispatch) is based on old analog and Microsoft Windows XP platforms. The department's E-9-1-1 software is outdated and does not have the capability or capacity to comply with federal emergency management, NCIS and CJIS requirements and must be replaced by April 2014.







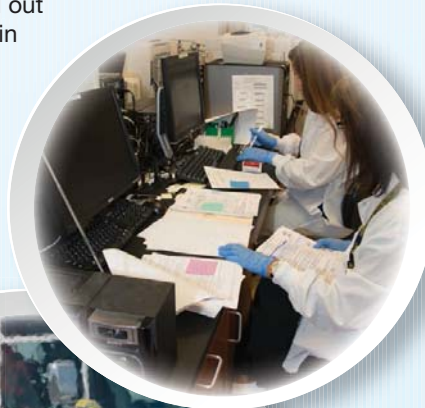
**Service Demand (Fire).** Demand for emergency services continues to increase. However, limited funding has prohibited the Fire Department from adding resources required to meet the growing service demand. Since the last emergency response resource (one ambulance) was added in 2007, the number of emergency calls for service has increased by 16 percent and the number of emergency medical calls has increased by 25 percent. The increased workload has placed greater demand on existing resources, resulting in 8 percent longer response times, limiting the Fire Department's ability to effectively intervene in life and death emergencies, reducing the ability to protect property and mitigate damage, administer emergent care and properly meet the city's high safety standards.



**Crime Laboratory (Police).** The department's crime laboratory does not have a stable and uninterrupted power supply. This is causing equipment to shut down and damage to equipment resulting in sample evidence being destroyed and test results being lost. In addition, the space restrictions to prepare evidence for testing (unpacking, prepping and repacking) is limited, causing evidence to be spread out

across work areas that could result in cross contamination, spillage or loss of evidence. The limited space creates an inability to process more than one case at a time.

**Emergency Preparedness (Fire).** City departments and residents suffer from a lack of preparedness for large scale disasters.



**Community Safety**  
Provide quality public safety services and programs

# Public Service Excellence

*Deliver effective and efficient services to the community*

The citizens of Henderson benefit when the city is run efficiently, promotes policies and practices that enhance sound financial management and is focused on providing high quality services and programs. In Fiscal Year 2012, the city established the Henderson Quality Initiative to demonstrate a commitment to public service excellence. Through this initiative, the city will implement programs and best practices that will result in efficient resource allocation, quality services and effective decision-making while promoting citizen involvement.

**Quality of City Services (Finance).** The city is in a time of transition in regard to service delivery with the departure of 407 employees through the Voluntary Employee Separation Program and long-term reductions in financial resources. These challenges have created breakdowns in internal procedures for employee engagement, performance management and the systemic implementation of management best practices.

**Records Backlog (City Clerk).** There is a four-year backlog of building permit records along with over 100 boxes of historic archives that remain un-cataloged. As a result, there is insufficient records transparency and easy access, compounded by minimum staffing to respond to internal and external records requests (based on anticipated growth); far too few records readily available online, which erodes public confidence, slows transaction speeds within participating departments in the Development Services Center, reduces operating efficiency, and exposes the city to greater liability.



## **Reduction in Traditional Media**

### **Outlets for Citizen Communication (Communications & Council Support Office).**

Current electronic media allows instantaneous notification of unverified, inaccurate information. With the evolution from traditional print and broadcast media (newspapers, local network television news, and radio) to personal electronic media available with immediate alerts from national news and sources as well as social media, live-streamed and non-commercial sources such as Amazon Prime and Roku, force the city to attempt to keep pace with evolving technologies. Additional staff time and resources are required to manage these new technologies and respond effectively to correct misinformation and change initial perceptions from stories that have gone viral.



### **Training Alignment to Business Needs (Human Resources).**

Research indicates that Human Resources' citywide training is not aligned to business needs in delivery and/or content. This is also confirmed by the 2013 City of Henderson Employee Survey, which identified that training and development was a major need, despite an extensive training catalog/schedule and robust marketing. Lack of required and desired citywide training opportunities can result in a decline in employee engagement and morale, which can ultimately affect productivity.



**Document Management (Municipal Court).** An estimated 98 percent of court-related documents are processed manually at some point, requiring multiple physical handling of virtually all files and court records. Existing document management technology should be utilized to increase inter-department communication and efficiencies, reduce the number of lost/missing case files, increase staff productivity, and increase the city's ability to operate in a modern and effective manner. A less-paper based document management system would also increase public access to court records and information for criminal justice users and the public, thus helping the court become as transparent as allowed under statute.

**Lack of Formal Properly Structured Policy Formulation Approach (Intergovernmental Relations).** The city has no deeply prepared, well-schooled policy making approach involving visionary, data-driven components that represent the broad and best common interests of the Henderson community. Missing is a formal element of city management that provides systematic, formal management, policy and trend analysis outside of but integrated with departmental interests. Without a formalized, permanent central forum or system for producing broad, long-term policy frameworks around precise analysis, the city will continue to see fragmented, poorly integrated analysis generated through whim or emergent circumstance, but rarely through a visionary agenda that suggests or requires exploration in a specific arena.



## Public Service Excellence

*Deliver effective and efficient services to the community*

# Environmental Resources

*Provide solutions to environmental issues affecting the community*

Our community's demand for our natural resources continues to increase. The city must continue its proactive approach managing these resources in order to ensure their availability for the future. This requires continued coordination with other governmental entities in our area. The city is dedicated to working with other government agencies, citizens, businesses and partners in the development community to include the environment in policy formulation and the decision making process.

**Drought (Utilities).** Lake Mead is the city's sole source of water and provides 90 percent of Southern Nevada's water supply. For nearly 15 years, this resource has been severely impacted by a prolonged period of drought. Projections indicate that if the drought continues, Lake Mead will drop an additional 60 feet by spring 2016, rendering the Basic Water Company (BWC) intakes and Southern Nevada Water Authority (SNWA) intake No. 1 inoperable. This condition will force a shutdown of the city's water treatment plant, which currently provides up to 16.8 million gallons/day (15 percent of total city demands). Challenges associated with the ongoing drought have required significant capital expenditures on the part of SNWA, which in turn must be captured by customers of SNWA's member agencies in the form of rate increases. Insufficient water supplies will inhibit city growth, impede economic development, reduce firefighting capabilities and have a negative impact on the local economy and public health.



**Water Quality (Utilities).** As lake levels continue to decline, water quality will also decline, causing treatment costs to significantly increase and making compliance with applicable regulations more difficult, time consuming and costly.

**Cleanup of Three Kids Mine (City Attorney's Office).** From 1917 to 1961, the 1,260-acre Three Kids Mine site was an open pit mine and processing plant in Henderson that produced manganese ore. As a result of more than 40 years of operation, the terrain surrounding the abandoned mine contains three large and potentially poisonous tailing ponds, nine areas of waste rock piles ranging from 30 feet to 80 feet deep, and three large open pits up to 400 feet deep. As a result of recently passed federal legislation, 948 acres of federal land at the site will be conveyed to the Henderson Redevelopment Agency and will be designated as the Lakemoor Canyon Redevelopment Area. As part of the agreement, the city is responsible for investigating the environmental impact of the site and ensuring the site is remediated. If the city does not properly investigate the site and ensure a complete and comprehensive remediation program is implemented, it would increase the city's legal liability, delay development and reduce or eliminate a potentially significant positive financial and economic impact to the city.



# Market Environment

## Economic Analysis

Based on an analysis of economic data at the time of this writing, the U.S. economy continues to show progress, though there have been mixed indicators. On one hand, we have seen modest employment growth, but that growth has been overshadowed by quality-of-employment issues. Conversely, improved consumer confidence and the ever-strengthening U.S. housing market are evidence that the U.S. economy is accelerating. Overall, though, the outlook appears as promising as it has since the end of the Great Recession.

## Gross Domestic Product

Real GDP, as defined by the Bureau of Economic Analysis, is the output of goods and services produced by labor and property located in the United States. Generally speaking, economists agree that for the economy to be considered healthy, GDP should reflect quarterly growth of at least 2.0%, but no more than 4.0%. This range demonstrates reasonably strong, yet sustainable, growth. The annual average GDP growth rates from 2010 to 2013 have fallen in this “healthy” range, spanning from 2.0 percent and 2.6 percent, suggesting that economic progress is being made.

During the first quarter of 2014, however, Real GDP actually contracted at a rate of 1.0 percent. Such an anemic level of economic activity reflects a significant drop from 2013. The silver lining, according to the University of Nevada Las Vegas’s Dr. Stephen P.A. Brown, is that this contraction is largely thought to be due to timing related to inventory investment and net exports—the two key reasons for the contraction. Absent these timing issues, 2013 would likely not have been quite as strong, and the first quarter of 2014 would not likely have experienced a contraction.

Overall, despite 2014’s first quarter results, recent GDP performance has been cause for optimism.

Sources: U.S. Dept of Commerce, Bureau of Economic Analysis website and UNLV CBER Mid-Year Economic Update

## Employment

The national employment picture, while showing continued signs of strengthening, should be viewed with cautious optimism. The official unemployment rate (otherwise known as the U3 rate), which was at 7.5 percent in June 2013, had fallen to 6.1 percent as of June 2014, suggesting that the U.S. job market continues to improve and progress toward stabilization.

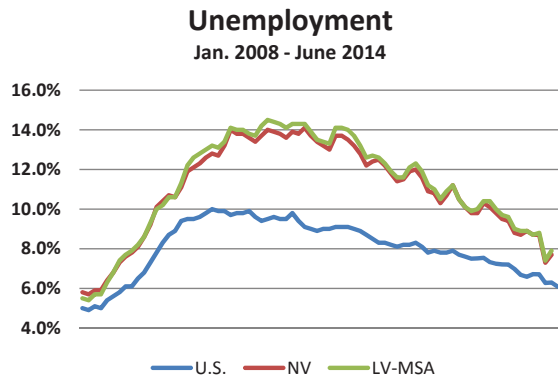
However, prior to drawing conclusions, one should also consider the status of the U6 unemployment rate, referred to by the U.S. Bureau of Labor Statistics as its broadest measure of labor under-utilization. It differs from the U3 rate in that it also contemplates as unemployed those who are “marginally attached” or “employed part-time for economic reasons,” which the U3 rate does not. Persons marginally attached to the labor force are those who currently are neither working nor looking for work but indicate that they want and are available for a job and have looked for work sometime in the past 12 months. Persons employed part time for economic reasons are those who want, and are available for, full-time work but have had to settle for a part-time schedule. In considering these types of individuals as well, the U6 unemployment rate registered at 12.1 percent in June 2014—nearly double that of the well-publicized U3 rate.

When considering the level of both the U3 and U6 rates, one may note that, although employment is moving in the right direction, there remains substantial, expanding under-utilization of the nation’s workforce, which must continue to be a focus in order to realize sustained economic improvement.

Like the national employment market, the local market has also shown signs of strengthening, with Nevada’s unemployment rate dropping to 7.7 percent (pending finalization) in June, down from 10.0 percent in June 2013. In the Las Vegas Metropolitan Statistical Area (MSA), the unemployment rate fell to 7.9 percent in May as well, down from 10.4 percent in June 2013. It is noteworthy that, according to the BLS, Nevada ranked second among states, and the Las Vegas MSA was tied for 20th among large metropolitan areas, in year-over-year reduction in the unemployment rate through May 2014. These levels of improvement not



only outpaced nearly all other areas in the country, but, substantially outpaced the rate of improvement nationally. Underlying the improvement in the published unemployment rate, however, is the status of the Nevada U6 rate. Like the national rate, it is much higher than the published rate, the average over the four quarters ended June 2014 standing at 17.4 percent.



Source: U.S. Dept of Labor, Bureau of Labor Statistics website

In spite of considerable workforce under-utilization, however, the local job market is strengthening. Illustrating this point is raw employment growth in the Las Vegas MSA. Through May 2014, employment grew by 26,852 jobs, outpacing growth during the same period in Fiscal Year 2013 by nearly 8,000 jobs, or nearly 700 per month. This growth rate represents the most substantial employment expansion in Southern Nevada since Fiscal Year 2006.

In conclusion, while unemployment remains a concern, and quality of employment issues continue to exist, indicators suggest a more stable employment environment may be on the horizon.

Source: U.S. Dept of Labor, Bureau of Labor Statistics website

## Gaming & Tourism Indicators

Current visitor volume statistics for Las Vegas reflect a relatively solid tourism picture. The 12-month running total for Las Vegas Metro area visitor volume reached a pre-recession high of 39.3 million in March 2012. Thereafter, it continued to climb, though more moderately, through November 2012. At that point it leveled off and held relatively steady until January 2014, when again began to rise and pushed to record highs in



each of the first five months of 2014, reaching 40.41 million in May.

While visitor volume has continued to strengthen, hotel and motel room capacity in the metro area has remained relatively stable over the past several years, increasing by only 1.1 percent since 2009. The combination of these two conditions, as one would expect, has caused room demand across the valley to strengthen. The six-month moving average room demand index (occupancy rate multiplied by average room rate) hit its low point in January 2010. Since that time, it has been steadily improving, most recently reaching its highest point since late 2008.

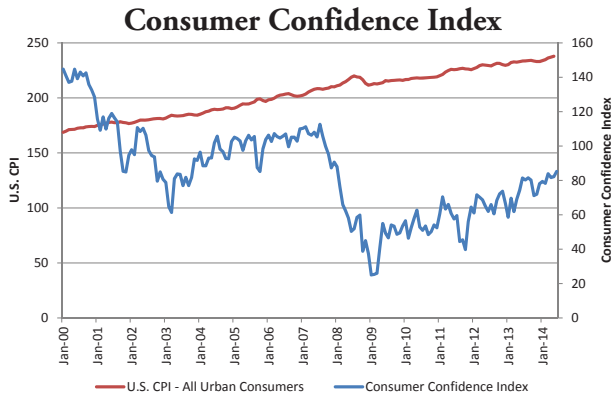
The 12-month running total for gaming revenue in Clark County was up 1.8 percent for the 12 months ending May 2014 and has demonstrated modest, consistent recovery over the past three years. While this is good news for the local economy, it should be noted that these increases appear to be, in large part, due to the increases in visitor volume, as gaming-revenue-per-visitor has been flat since 2011. It seems clear that while the economy is generally improving, and that visitor volume is as strong as it has ever been in the Las Vegas metropolitan area, visitor spending behavior has yet to return to pre-recession levels.

Sources: Las Vegas Convention and Visitors Authority website and 2014 Las Vegas Perspective



## Consumer Confidence

The Conference Board's Consumer Confidence Index registered a reading of 85.2 in June 2014, compared to a reading of 82.2 in May 2014 and a reading of 81.4 in



Source: The Conference Board website, June 2014

June 2013. On June 24, 2014, Lynn Franco, Director of the Conference Board Consumer Research Center stated, "Consumer confidence continues to advance and the index is now at its highest level since January 2008 (87.3). June's increase was driven primarily by improving current conditions, particularly consumers' assessment of business conditions. Expectations regarding the short-term outlook for the economy and jobs were moderately more favorable, while income expectations were a bit mixed. Still, the momentum going forward remains quite positive."

## Inflation

The Consumer Price Index (CPI) is probably the most widely recognized measure of price level changes for consumer goods and services in the United States. 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 this measure is generally beneficial and, coupled with reasonably low interest rates, are positive for the economy.

The U.S. All Urban Consumers CPI increased 0.3 percent in May 2014. Over the last 12 months, the index increased 2.1 percent before seasonal adjustment.

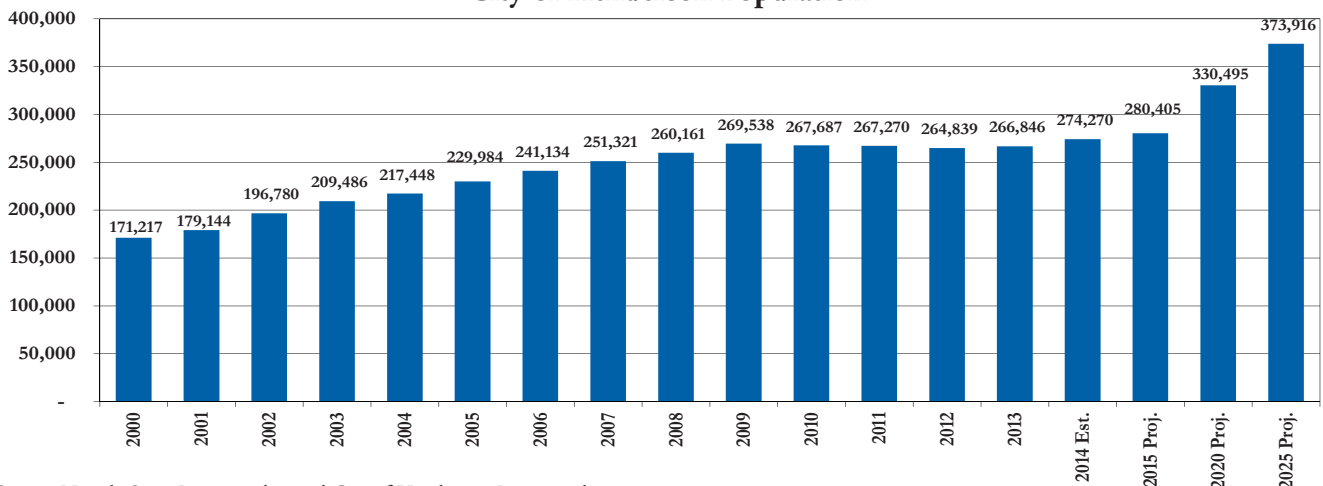
Source: U.S. Department of Labor, Bureau of Labor Statistics website

## Population

Clark County saw a small population increase in 2013. According to population estimates made by the Nevada state demographer, the population in Clark County rose to 2,031,723 in 2013. This reflects a modest population increase of 2.2 percent over the 2012 figure of 1,988,195.

Henderson's population is estimated to reach 274,270 by July 1, 2014, a 2.8 percent increase over the prior year. For Henderson, positive growth is anticipated into the foreseeable future.

### City of Henderson Population

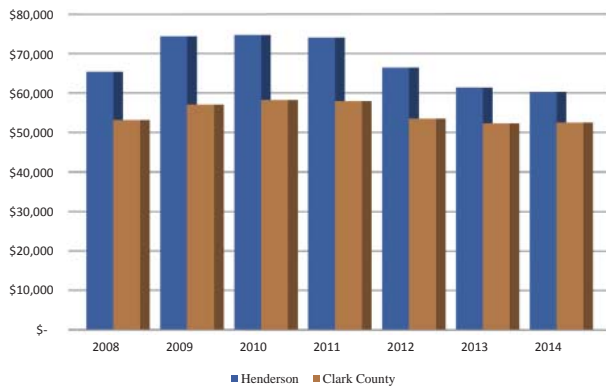


Source: Nevada State Demographer and City of Henderson Demographer

## Median Buying Income

The median household buying income in Henderson continues to outpace the rest of Clark County. According to the 2014 Las Vegas Perspective, the median household income for Henderson is \$60,265 compared to \$52,493 for the rest of Clark County.

**Median Household Income**



Source: 2014 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.

## Southern Nevada Housing

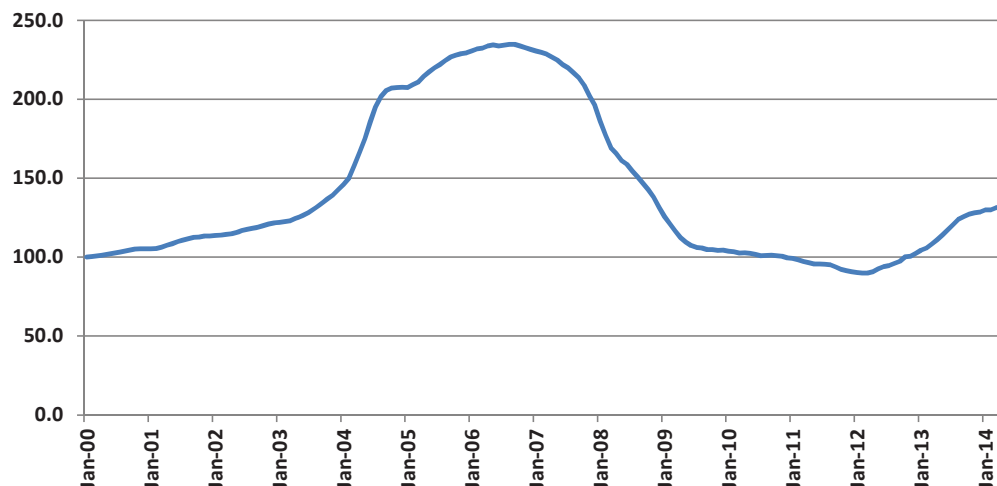
The S&P Case-Shiller Home Price Index (Index) is widely recognized as the authoritative measure of home price trends in the United States, focusing on 20 major markets. According to the Index, housing prices in the Las Vegas metropolitan area and the United States both hit bottom in March 2012, the local metro area



having experienced declines on the index in 62 of the immediately preceding 67 months to that point. From that time through April 2014, however, the market began to turn with the Las Vegas metro area rising by 45.3 percent on the Index. During this period, the local metro area has been outpaced on the index only by San Francisco, which rose 46.5 percent during the same time period.

Traditionally, the annual cycle, as demonstrated by the index, has shown that August through March tends to be the “down” period for the home market, while April through July is generally marked by rising trends. However, during the 24 months ended April 2014, the Las Vegas metropolitan area experienced only one declining month on the index, a record matched by only two other markets: Los Angeles and San Francisco,

**S&P Case-Shiller Home Price Index**  
Las Vegas Metropolitan Area  
2000 - 2014



illustrating that over the past two years the Las Vegas Valley has had one of the strongest real estate markets in the United States.

Of concern in prior years had been the sizable shadow inventory that hung over the residential real estate market. Shadow inventory represents an estimate of the number of distressed homes that have the potential to be listed on the market, and the larger it is, the greater the chance that a glut of homes could flood the market, causing home prices to plummet. In its latest report, CoreLogic noted that shadow inventory had fallen to 1.7 million homes, nationally, representing a 3.5-month supply. This is the smallest shadow inventory since September 2008, and at this level represents far less of a threat to the housing market than in the past.

CoreLogic also reports more good news on many fronts in the residential real estate market, which translates to good news for the economy as a whole. First, and foremost, year-over-year completed foreclosures fell nationally by 18.0 percent, with 12-month total completed foreclosures falling to 599,000, the lowest 12-month total since the beginning of the Great Recession in 2007. Next, the national foreclosure inventory, which is comprised of homes with mortgages that were in some state of foreclosure, was approximately 694,000, down from 1.1 million just a year earlier. This represents a 35 percent decline, and a continuing trend of improvement. In Nevada, the foreclosure inventory improved at an even greater rate during the same period, dropping by 48.8 percent, going from 4.3 percent in April 2013 to 2.2 percent in

April 2014. Finally, the national Serious Delinquency Rate for mortgages currently stands at 4.5 percent, and is down for the 12-month period ended April 2014 by 23.9 percent. The Nevada rate continues to fall as well, standing at 6.5 percent as of April 2014. Housing permits for Clark County peaked in 2006 and bottomed out in mid-2011, experiencing a 90 percent decline during that five-year period. However, as with other housing-related news, building permits for single and multi-family units have rebounded. Since 2011, they are up 85.3 percent in Clark County and 67.6 percent in Henderson.

Sources: S&P Case-Shiller Home Price Index website; CoreLogic Insight Blog, January 9, 2014; CoreLogic National Foreclosure Report, April 2014; and 2014 Las Vegas Perspective

## Conclusion

Dr. Stephen P.A. Brown, an economist from UNLV's Center for Business and Economic Research (CBER), projected in the CBER 2014 Mid-Year Economic Outlook that virtually all economic indicators will rise during the coming two years. Dr. Brown also pointed to the strong employment numbers in Nevada and the Las Vegas MSA, noting that Nevada's job growth rate had improved to second in the nation in 2013, and that it was expected to remain strong into the foreseeable future. His overall prognosis for the state and local, as well as national, economies was optimistic.

Source: UNLV Center for Business and Economic Research





# Local Demographics

Henderson ZIP Codes								
	89002	89011	89012	89014	89015	89044	89052	89074
Population	33,392	23,356	31,328	39,139	41,376	16,747	52,727	50,258
Household Income								
Under \$15,000	6.0%	12.6%	8.7%	11.7%	16.3%	8.5%	9.3%	9.0%
\$15,000 - \$24,999	6.6%	10.1%	8.6%	9.2%	11.3%	6.7%	7.5%	8.4%
\$25,000 - \$34,999	7.4%	12.1%	8.8%	11.8%	9.5%	6.7%	7.7%	8.4%
\$35,000 - \$49,999	10.2%	13.3%	12.6%	17.8%	14.0%	10.9%	11.0%	14.3%
\$50,000 - \$74,999	21.7%	19.1%	21.3%	20.0%	19.5%	23.3%	18.4%	21.3%
\$75,000 - \$99,999	17.2%	12.2%	12.6%	10.9%	11.9%	13.9%	13.6%	14.7%
\$100,000 - \$149,999	19.8%	12.9%	16.1%	11.5%	13.0%	17.6%	16.9%	14.3%
\$150,000 - \$199,999	7.2%	3.1%	6.3%	3.5%	3.2%	6.9%	7.4%	4.8%
\$200,000 and Over	3.9%	4.5%	5.0%	3.5%	1.3%	5.6%	8.3%	4.9%
Median Household Income	\$72,721	\$51,233	\$62,158	\$49,631	\$48,421	\$67,373	\$70,103	\$60,480
Age of Adults								
Under 18	26.6%	23.6%	21.9%	21.2%	24.0%	15.6%	20.5%	20.3%
18 to 24	8.9%	8.1%	7.2%	10.8%	9.3%	3.7%	7.0%	8.9%
25 to 34	12.4%	15.9%	10.9%	17.2%	12.2%	10.1%	10.6%	13.6%
35 to 44	15.2%	14.7%	14.5%	13.2%	12.5%	12.4%	13.9%	13.2%
45 to 54	14.5%	13.7%	13.7%	13.9%	14.4%	10.2%	13.7%	15.1%
55 to 64	11.4%	12.6%	12.1%	12.2%	12.9%	22.5%	14.3%	14.2%
65 and Over	11.0%	11.5%	19.6%	11.5%	14.7%	25.6%	19.9%	14.7%
Housing Units								
Occupied	11,453	9,133	12,478	15,871	15,092	7,561	21,646	19,708
Total	12,233	10,781	13,344	16,920	15,918	8,293	23,558	20,760
Type of Dwelling								
Single Family	82.1%	58.8%	70.0%	44.7%	69.1%	93.9%	74.9%	65.3%
Condominium	0.0%	9.7%	5.0%	9.3%	2.8%	0.2%	8.8%	9.3%
Townhouses	8.0%	13.7%	7.0%	7.6%	3.2%	5.0%	3.7%	8.3%
Plexes (2-4 units)	0.0%	0.9%	0.0%	0.5%	2.2%	0.0%	0.4%	0.0%
Mobile Homes	2.6%	1.8%	0.0%	0.1%	4.3%	0.9%	0.0%	1.7%
Apartments	7.3%	15.1%	18.1%	37.8%	18.3%	0.0%	12.2%	15.5%

Source: 2014 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 and performance objectives to be included in their Performance Budgets 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 its future vitality and economic stability.

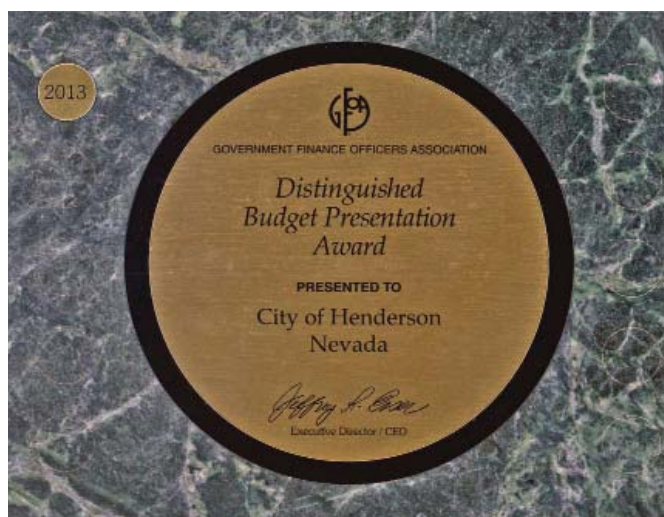
## Forecast Methodology

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 Las Vegas metropolitan area as a whole, so adjustments to reflect unique conditions in Henderson are sometimes necessary.



The City received the GFOA Distinguished Budget Preparation Award for its FY 2014 CABR.

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 using 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 five-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 operating costs, and most 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 or 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.



VadaTech

# 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 over 35 percent of the City's General Fund revenues.

## Charges for Services

Charges for services include emergency response service fees (ambulance), contract prisoner revenue, 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

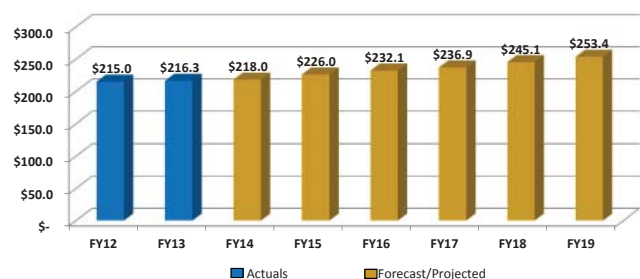
Miscellaneous receipts include revenues such as interest income, rents, developer contributions, and reimbursements.

## Other Financing Sources:

### Operating Transfers In

Operating transfers include funds provided from various other City funds.

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





## Operating Revenues

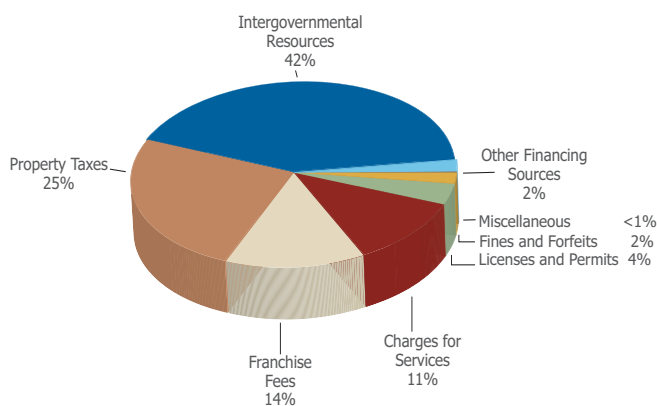
The General Fund accounts for the City's unrestricted resources. General Fund revenues, with a few exceptions, can be used for any appropriate public purpose and as a result, requests for General Fund resources typically far exceed the amount available. The City's financial stability, and its ability to maintain service levels, depends heavily on a quality forecast of General Fund revenues and expenditures.

In Fiscal Year 2015, General Fund revenues and Other Financing Sources are estimated to reach \$226.0 million, an \$8.0 million increase over Fiscal Year 2014 revenues. Also, included in Fiscal Year 2014 through Fiscal Year 2016 are transfers-in from other City operating funds. Under-expenditures, implementation of cost saving measures, and potential revenue enhancements are expected to reduce reliance on these transfers.

The major sources that make up the General Fund revenues and Other Financing Sources for Fiscal Year 2015 include: Intergovernmental Resources (41.9%), Property Taxes (25.1%), Franchise Fees (13.8%), Charges for Services (11.3%), Licenses and Permits (3.6%), Fines and Forfeits (2.0%), Misc. (0.3%), and Other Financing Sources (2.0%).

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

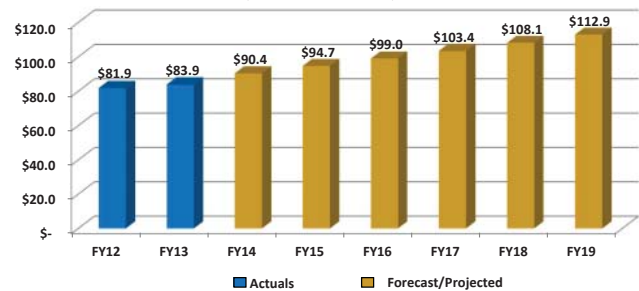
**FY 2015 General Fund Resources by Source**



## Intergovernmental Resources

Intergovernmental Resources for Fiscal Year 2015 are expected to total \$94.7 million, or 41.9% of the total General Fund revenue and Other Financing Sources; 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 (\$91.4 million), County Gaming License Fees (\$0.6 million), a Motor Vehicle Fuel Tax (\$2.0 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 2015 is expected to total \$56.7 million, or 25.1% of the total General Fund revenue and Other Financing Sources. Property tax revenue has decreased due to declines in assessed valuation in recent years, but in Fiscal Year 2015, it is expected to begin rising slightly for the first time since the Great Recession began.

For Fiscal Year 2015, the General Fund portion of the property tax rate totals .6729. This rate includes the .231 voter-approved override for public safety and .12 dedicated to parks and recreation.

The City of Henderson property tax rate continues to be one of the lowest rates in the State of Nevada by a significant margin (see Property Tax Overview in the Introduction section of this publication).



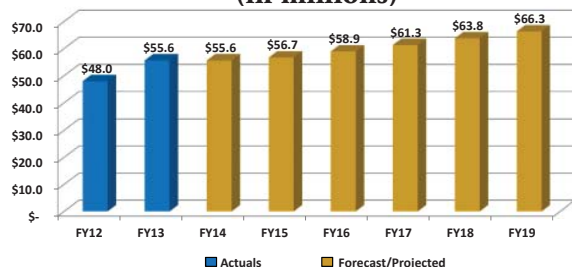
While small increases are emerging in assessed valuation (the primary driver behind property tax revenue levels) and modest growth is projected for the next several years, legislation currently in place limits growth on property tax revenue from residents and businesses.

Assembly Bill 489, signed into law on April 6, 2005, amending NRS 361.4722 - 361.4735, provides for partial abatement of real property taxes by applying a 3% cap on the tax bill of an owner's primary residence. Additionally, some rental dwellings that meet the low-income rent limits may also qualify for a 3% cap on the tax bill.

Further, a cap of up to 8% on the tax bill is applicable to residences that are not owner occupied, undeveloped 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 qualify going forward.

While this law performed as intended in protecting citizens from drastic increases in property taxes, it provided for no corresponding mechanism to prevent falling property tax revenues in the event of plummeting assessed values, which occurred during the Great Recession. The unintended consequence of this lack of a "floor" in the legislation was that property tax revenues fell significantly, resetting the base to a much lower level. Currently, this circumstance prevents property tax revenues from returning to their former levels, even as assessed values rise, leaving state and local governments in search of alternative revenue sources to fund operations.

### Property Taxes (in millions)

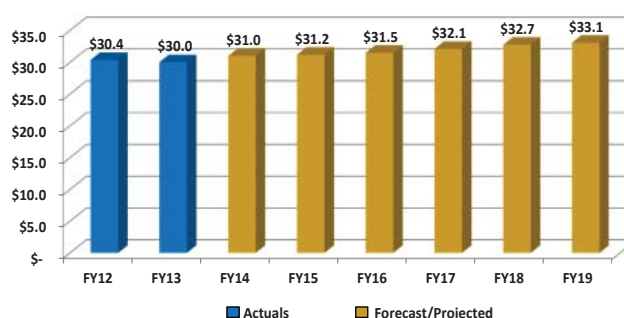


\* Fiscal Year 2013 includes a 12-cent voter approved override for Parks and Recreation now being recorded directly into the General Fund that was formerly transferred in from Debt Service.

## Franchise Fees

Franchise fees for Fiscal Year 2015 are expected to total \$31.2 million, or 13.8% 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. While City franchise fees have experienced slight declines in recent years, they are expected to remain relatively stable into the foreseeable future.

### Franchise Fees (in millions)



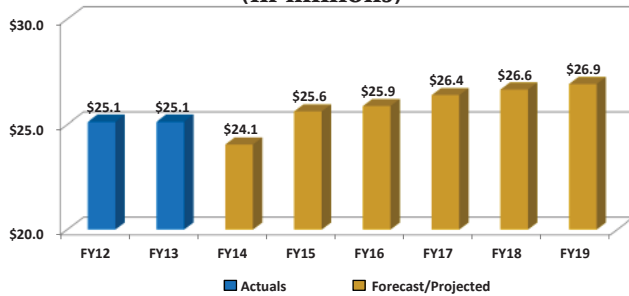
In past legislative sessions, bills were introduced that would have eliminated local governments' ability to impose franchise fees and other similar fees upon public utility companies. While these bills failed to get out of the Senate Commerce and Labor Committee, proponents have suggested that future 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.

## Charges for Services

Charges for services for Fiscal Year 2015 are expected to total \$25.6 million, or 11.3% of the total General Fund revenue and Other Financing Sources. Charges for services includes a variety of City fees, such as emergency medical transport services, prison detention fees to house inmates from other jurisdictions and cultural and recreation charges.

Wherever practical, charges for services revenues are used to support the delivery of the specific services rendered. Fiscal Year 2014 revenues were down, but are expected to return to normal levels in Fiscal Year 2015.

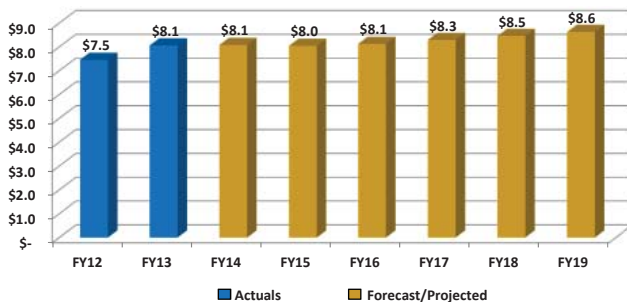
### Charges for Services (in millions)



## Licenses and Permits

Licenses and permits for Fiscal Year 2015 are expected to total \$8.0 million, or 3.6% 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 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)

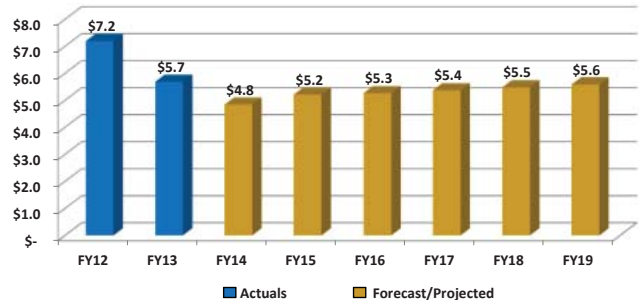


## Fine, Forfeits, and Miscellaneous

Fines, Forfeits, and Miscellaneous revenues for Fiscal Year 2015 are expected to be \$5.2 million, or 2.0 percent 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 generally varies from the budget more significantly than others due to the fact that reimbursements, which are included in this category, are not included in the

budget. The revenues are expected to grow moderately over the course of the next five years.

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

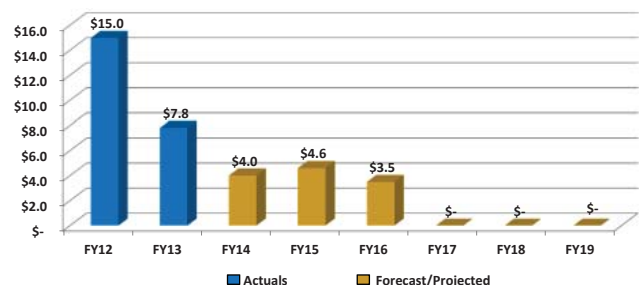


## Other Financing Sources

Other Financing Sources for Fiscal Year 2015, which are comprised entirely of transfers-in, are expected to total \$4.6 million, or 2.0 percent of the total General Fund revenue and Other Financing Sources. This transfer represents the use of capital funds redirected to City operations. It is anticipated that under-expenditures, the implementation of cost saving measures and revenue enhancements will decrease the need for this transfer.

Prior to Fiscal Year 2013, approximately \$10 million of this revenue source included a transfer from the Debt Service Fund from a voter-approved property tax measure that provides funding for operations and construction costs related to several recreation facilities and parks. Beginning in Fiscal Year 2013, the revenue from this measure began to be recorded directly into the General Fund as property tax revenue.

### Other Financing Sources (in millions)





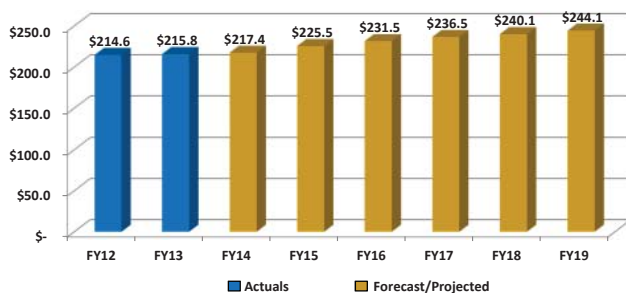
## Operating Expenditures

The City's future will be shaped by the continued refinement of citywide priorities and strategies developed by the Mayor and Council and the City's management team, considering citizens' input during the planning process. The identification of these priorities and concerns will assist in directing resources to maintain 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 relatively flat trend of projected expenditures.

The scope of this analysis examines the operational impacts of economic changes and costs associated with providing ongoing services to our growing community.

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



## 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  
Internal Audit  
Building Maintenance  
Community Development  
Finance  
Human Resources  
Intergovernmental Relations  
Information Technology  
Public Affairs  
Miscellaneous (Citywide)

#### Judicial

Municipal Court  
City Attorney-Criminal  
City Manager-Court Programs

#### Public Safety

Fire  
Police  
Building Inspection

#### Public Works

Paved Streets  
Street Lighting  
Public Works General

#### Culture and Recreation

Parks Maintenance  
Recreation

#### Community Support

Economic Development  
Neighborhood Services

## General Fund Expenditures by Category

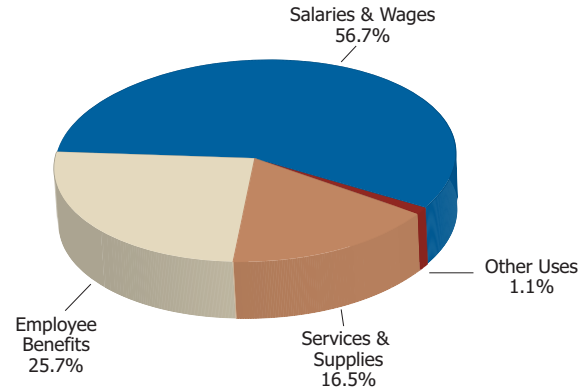
The major expenditures that make up the General Fund for Fiscal Year 2014 include Salaries and Wages (56.7%), Employee Benefits (25.7%), Services and Supplies (16.5%) and Other Uses (1.1%). A description of each expenditure category, as well as a discussion of the outlook over the next five years follows.



### 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 2015 are expected to total \$185.9 million, or 82.4% 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 - Fiscal Year 2015 Budget



The City has built strong working relationships with its employee bargaining groups. Working together, strategies have developed to help the City progress through the weak economic recovery. Between Fiscal Year 2009 and Fiscal Year 2014, no cost of living adjustments were made for any employee group. In Fiscal Year 2013 and Fiscal Year 2014, concessions equivalent to 2% were received from all employee groups. All union contracts expire on June 30, 2014, and modest contractual changes are expected for Fiscal Year 2015.

Included in employee benefits is the cost of the City's self-funded health insurance program. 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 \$37.2 million, or 16.5% 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 2015.

### Capital Outlay

Capital Outlay is not budgeted in the General Fund during Fiscal Year 2015. This category represents new and replacement equipment for General Fund operations. Any expenditures in Fiscal Year 2015 would be from Budget Authority carried over from Fiscal Year 2014.





## Other Financing Uses

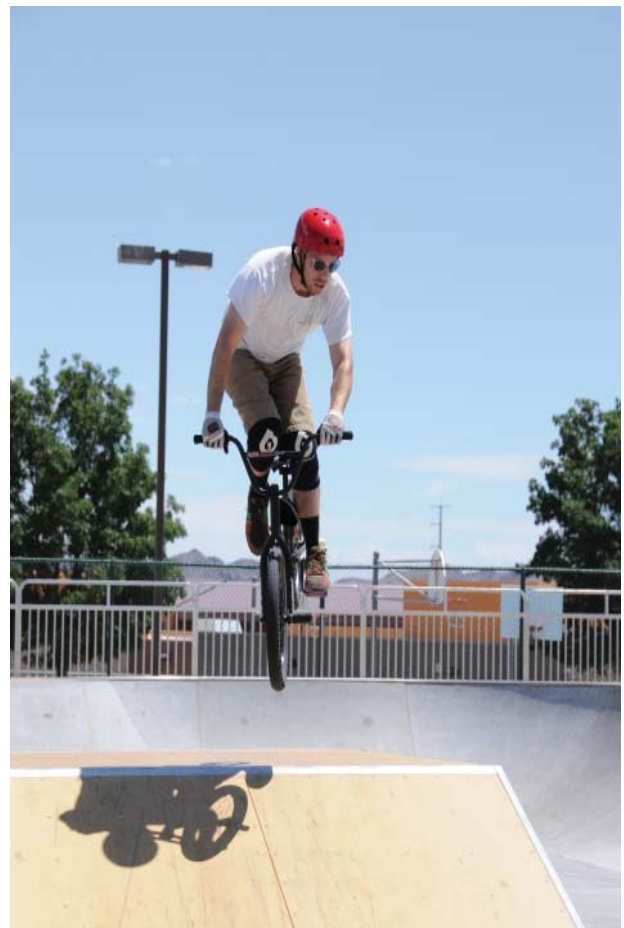
Other Financing Uses for Fiscal Year 2015 are expected to total \$2.4 million, or 1.1% of the total General Fund expenses and Other Financing Uses. This amount represents transfers to the Engineering Fund (\$1.1 million) and Development Services Center Fund (\$1.3 million).

## 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.

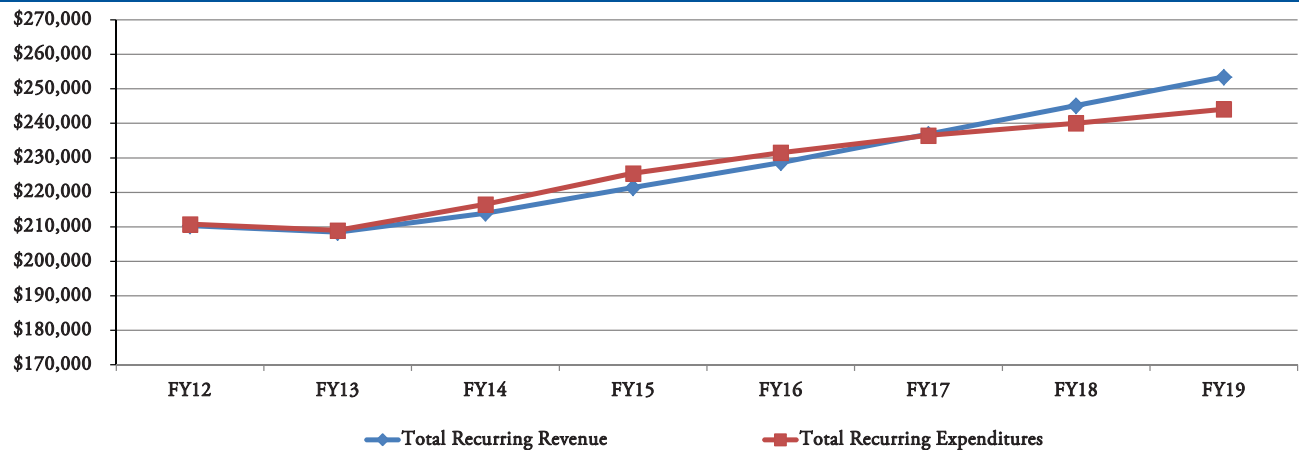
## Recurring Revenue Versus Recurring Expenditures

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 operating allows the City to maximize its resources for service delivery and maintain a healthy financial position.



## General Fund Recurring Revenue vs. Recurring Expenditures

Figures in Thousands (\$000)



	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
	Actual	Actual	Forecast	Budget	Projected	Projected	Projected	Projected
<b>Recurring Revenue (\$000)</b>								
Property Taxes	\$ 47,974	\$ 55,642	\$ 55,620	\$ 56,681	\$ 58,948	\$ 61,306	\$ 63,758	\$ 66,309
Franchise Fees	30,373	30,012	31,000	31,160	31,472	32,101	32,743	33,070
Licenses & Permits	7,462	8,063	8,078	8,046	8,126	8,288	8,454	8,623
Intergovernmental	81,868	83,942	90,383	94,694	98,955	103,408	108,062	112,924
Charges for Services	25,122	25,128	24,058	25,611	25,867	26,384	26,648	26,915
Fines, Forfeits, & Misc.	7,191	5,683	4,835	5,209	5,261	5,366	5,474	5,583
Other Financing Sources	10,368	-	-	-	-	-	-	-
<b>Total Recurring Revenue</b>	<b>\$ 210,358</b>	<b>\$ 208,470</b>	<b>\$ 213,974</b>	<b>\$ 221,401</b>	<b>\$ 228,629</b>	<b>\$ 236,855</b>	<b>\$ 245,139</b>	<b>\$ 253,425</b>
<b>Recurring Expenditures</b>								
Salaries & Wages	\$ 125,172	\$ 120,588	\$ 122,704	\$ 127,903	\$ 130,017	\$ 131,685	\$ 132,206	\$ 133,521
Employee Benefits	50,490	53,718	55,586	57,999	60,423	61,672	62,790	63,344
Services & Supplies	28,406	29,896	34,042	37,198	38,199	39,240	40,178	41,360
Capital Outlay	-	-	-	-	-	-	-	-
Other Financing Uses	6,695	4,805	4,210	2,430	2,892	3,892	4,892	5,892
<b>Total Recurring Expenditures</b>	<b>\$ 210,763</b>	<b>\$ 209,007</b>	<b>\$ 216,542</b>	<b>\$ 225,530</b>	<b>\$ 231,531</b>	<b>\$ 236,489</b>	<b>\$ 240,066</b>	<b>\$ 244,117</b>
<b>Current Surplus/(Deficit)</b>	<b>\$ (405)</b>	<b>\$ (537)</b>	<b>\$ (2,568)</b>	<b>\$ (4,130)</b>	<b>\$ (2,902)</b>	<b>\$ 366</b>	<b>\$ 5,073</b>	<b>\$ 9,308</b>
<b>Non-Recurring Revenue (\$000)</b>								
One-Time Transfers	\$ 4,600	\$ 7,800	\$ 4,000	\$ 4,600	\$ 3,490	\$ -	\$ -	\$ -
<b>Non-Recurring Expenditures (\$000)</b>								
Salaries & Wages (Attrition)	\$ 3,299	\$ 6,696	\$ 740	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	510	-	-	-	-	-	-	-
Capital Outlay	31	90	104	-	-	-	-	-
<b>Total All Revenue</b>	<b>\$ 214,958</b>	<b>\$ 216,270</b>	<b>\$ 217,974</b>	<b>\$ 226,001</b>	<b>\$ 232,119</b>	<b>\$ 236,855</b>	<b>\$ 245,139</b>	<b>\$ 253,425</b>
<b>Total All Expenditures</b>	<b>\$ 214,603</b>	<b>\$ 215,793</b>	<b>\$ 217,386</b>	<b>\$ 225,530</b>	<b>\$ 231,531</b>	<b>\$ 236,489</b>	<b>\$ 240,066</b>	<b>\$ 244,117</b>
<b>Total Surplus/(Deficit)</b>	<b>\$ 355</b>	<b>\$ 477</b>	<b>\$ 588</b>	<b>\$ 471</b>	<b>\$ 588</b>	<b>\$ 366</b>	<b>\$ 5,073</b>	<b>\$ 9,308</b>
<b>Fund Balance - Beginning</b>	<b>\$ 16,496</b>	<b>\$ 16,851</b>	<b>\$ 17,328</b>	<b>\$ 17,916</b>	<b>\$ 18,388</b>	<b>\$ 18,976</b>	<b>\$ 19,342</b>	<b>\$ 24,415</b>
<b>Fund Balance - End</b>	<b>\$ 16,851</b>	<b>\$ 17,328</b>	<b>\$ 17,916</b>	<b>\$ 18,388</b>	<b>\$ 18,976</b>	<b>\$ 19,342</b>	<b>\$ 24,415</b>	<b>\$ 33,723</b>



# Water & Sewer Forecast

*The City of Henderson provides water and sewer services to approximately 280,000 residents. It 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**

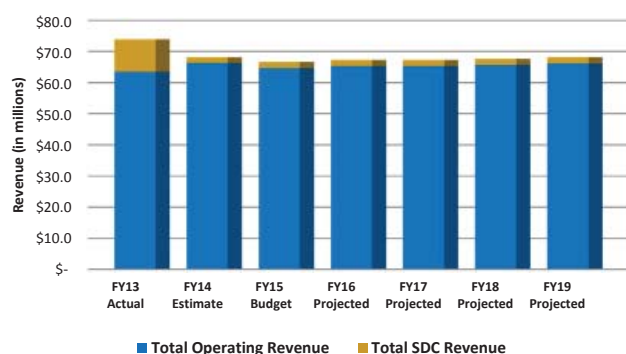
## Operating Funds

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 92% of the total water operating fund revenue.

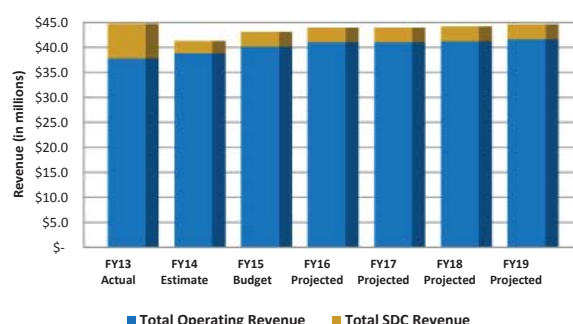
Based on growth projections, total water operating revenue is forecasted to increase from \$64.6 million in Fiscal Year 2015 to \$66.2 million in Fiscal Year 2019.

### Water Operating & SDC Revenue



The sources of revenue for the Sewer Operating Fund are from 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 82% of the total operating fund revenue. Total sewer operating revenues are expected to increase from \$40.1 million in Fiscal Year 2015 to \$41.6 million in Fiscal Year 2019.

### Sewer Operating & SDC Revenue



The wastewater utility sells reclaimed water to golf courses, developers who use it for construction, and commercial customers who use it for irrigation. The sewer fund also receives sales taxes that are 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 (SDC) Fund tracks financial activities associated with annual SDC revenues. The existing water and sewer utility SDCs have been in effect since 1999 and were developed using the system buy-in method. The funding sources include SDC revenues and interest income.

The system buy-in method is based upon the concept that existing customers, through rates and other assessments, have developed a valuable water and sewer system. A new customer "buys in" to each system by making a contribution equal to the amount of equity a similar existing customer has in the system. The implementation of the SDC 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 2014 are \$1,600 per Equivalent Dwelling Unit (EDU). Sewer System Development Charges for Fiscal Year 2014 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, 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 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 \$57.4 million in Fiscal Year 2015 to \$66.0 million in Fiscal Year 2019.

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 \$29.6 million in Fiscal Year 2015 to \$34.4 million in Fiscal Year 2019.

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

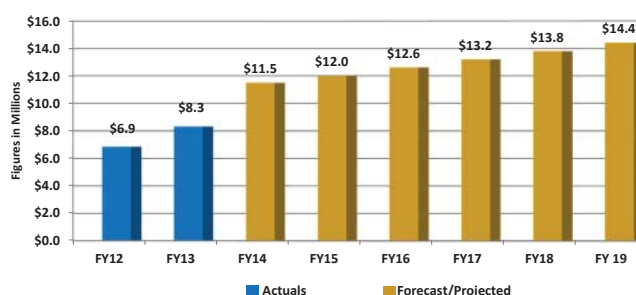
## Revenue Trends

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 Industry 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. An extensive fee study was commissioned to ensure a more predictable revenue stream and reinforce the solvency of the fund. The fee structure, approved by the City Council in October 2004 and implemented on May 1, 2005, is 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 the DSC 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 operating revenues had declined significantly during and following the Great Recession, from \$20.4 million in Fiscal Year 2008 to a low of \$5.3 million in Fiscal Year 2011. Since Fiscal Year 2011, however, development activity has strengthened considerably, leading to a Fiscal Year 2015 budget of \$12.0 million.

DSC operating revenue projections for Fiscal Year 2015 through Fiscal Year 2019 include projections for projects that are currently under construction. The DSC is dedicated to frequent review and adjustment of forecasted revenues.

## Expenditures

The Fiscal Year 2015 budgeted operating expenditures are \$12.1 million, representing a 11.2 percent increase over the Fiscal Year 2014 forecast.

Each year, the DSC evaluates its Industry Report Card that provides a snapshot of its 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.

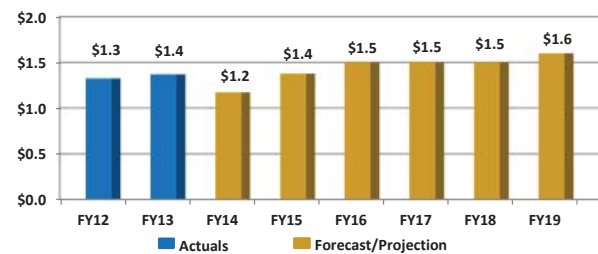
# Cultural Arts & Tourism Forecast

*The Department of Cultural Arts & Tourism Fund tracks all financial activities related to the Henderson Convention Center, the Henderson Events Plaza, and 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 include ticket sales for programs held at the Henderson Pavilion, and associated space and equipment rentals at the Convention Center and Events Plaza. In Fiscal Year 2015, city gaming license fees are expected to account for 45.7 percent of operating revenues, while Pavilion sales accounts for 5.6 percent, and Convention Center earned income amounts to 4.3 percent. Overall operating revenues are projected to remain relatively flat through Fiscal Year 2019.

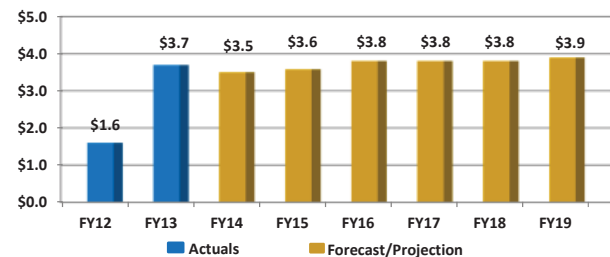
**Cultural Arts & Tourism  
Operating Revenue  
(in millions)**



## 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. Room tax revenues amount to 33.8 percent of Cultural Arts & Tourism's overall revenues. Fiscal Year 2015 room tax revenues are anticipated to be 4.7 percent higher than Fiscal Year 2014 collections. Prior to Fiscal Year 2013, county gaming revenue was received in the General Fund and then transferred to the Cultural Arts & Tourism Fund. Beginning in Fiscal Year 2013, revenue received from county sources was received directly into the Cultural Arts & Tourism Fund. The expected decline in revenue from Fiscal Year 2013 to Fiscal Year 2014 is actually a timing issue related to the early payment of county gaming revenues by several casinos, causing such revenue to be recognized in Fiscal Year 2013 rather than Fiscal Year 2014.

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



## Expenditures

The Cultural Arts & Tourism Fund's expenditures are comprised of 61.2 percent salaries and benefits and 38.8 percent services and supplies. 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.



2014 Art Festival of Henderson

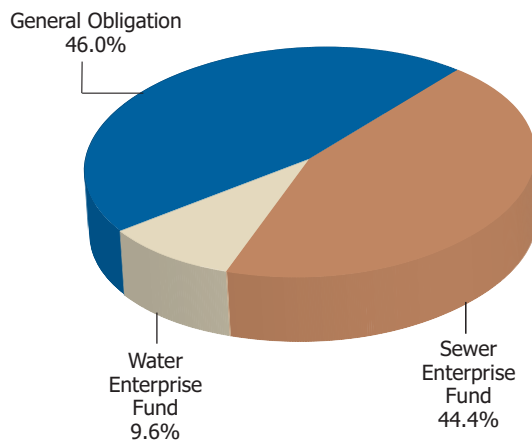
# Debt Management

## Debt Overview

As of July 1, 2014, the City of Henderson's combined outstanding debt totals \$ 258 million, consisting of:

- **G. O. Bonds/Other Debt**           **\$ 118.9 million**
- **Water Revenue Secured Bonds**   **\$ 24.8 million**
- **Sewer Revenue Secured Bonds**   **\$ 114.6 million**

**Composition of Outstanding Debt  
As of 07/01/14**



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
2015	\$ 4,673,000	\$ 4,107,319	\$ 8,780,319
2016	9,381,000	3,935,550	13,316,550
2017	11,131,000	3,744,906	14,875,906
2018	11,192,000	3,505,141	14,697,141
2019	11,521,000	3,237,216	14,758,216
2020 - 2024	37,804,000	11,564,652	49,368,652
2025 - 2029	14,895,000	5,893,474	20,788,474
2030 - 2034	14,955,000	2,904,862	17,859,862
2035 - 2037	3,380,000	169,000	3,549,000
<b>Total</b>	<b>\$ 118,932,000</b>	<b>\$ 39,062,120</b>	<b>\$ 157,994,120</b>

## General Obligation Bonds and Other Debt

The City's \$ 118.9 million general obligation debt can be broken down into three distinct categories:

- General Obligation Bond Indebtedness           **\$ 23.0 million**
- General Obligation/Revenue Bonds  
    Secured by Consolidated Tax   **\$ 80.3 million**
- General Obligation Other Debt  
    Medium-Term Bonds           **\$ 1.1 million**  
    Installment Purchases       **\$14.5 million**  
  
    Subtotal Other Debt           **\$15.6 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 secured by property taxes as of July 1, 2014.

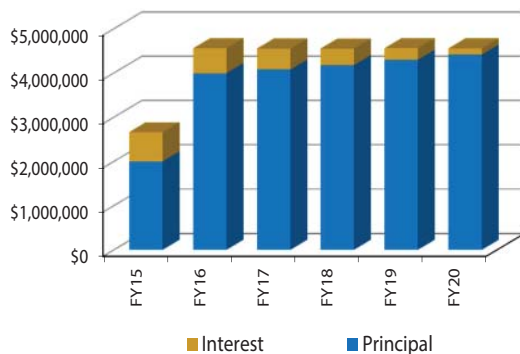
### General Obligation Indebtedness Secured by Property Taxes

Stated in Thousands (000)

	Date Issued	Original Amount	Outstanding 7/1/2014
Series 2004A (Parks & Rec Ref)	3/01/2004	\$34,505	\$ 2,000
Series 2011A (Bldg/Parks Ref)	12/21/2011	18,245	18,245
Series 2011B (Bldg/Parks Ref)	12/21/2011	2,710	2,710
<b>Total Outstanding</b>			<b>\$ 22,955</b>

The chart below illustrates the debt service to maturity on the \$23.0 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 2015 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.

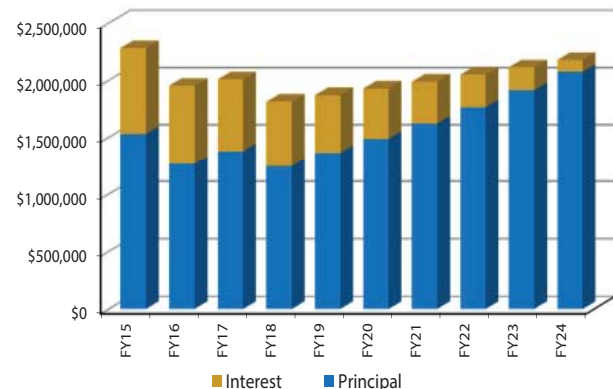
### General Obligation Medium-Term Bonds and Other Debt

Stated in Thousands (000)

	Date Issued	Original Amount	Outstanding 7/1/2014
Series 2006 (Energy Retrofit)	9/26/2006	\$ 2,065	\$ 704
Series 2008 Bonds	3/20/2008	1,162	182
Series 2011 Bonds (Police Comm Equip)	8/18/2011	565	190
<b>Subtotal Med Term</b>			<b>\$ 1,076</b>
Purchase Agreement	3/4/2009	17,960	14,546
<b>Total Outstanding</b>			<b>\$ 15,622</b>

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 secured with revenues derived from 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).

The table below sets forth the City's outstanding general obligation bonded indebtedness that is secured by Consolidated Tax revenues as of July 1, 2014.

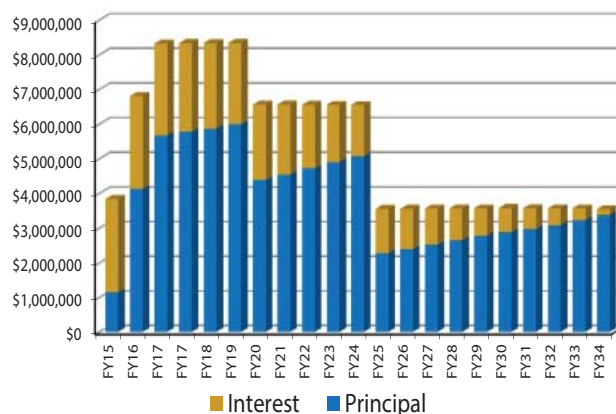
### General Obligation Indebtedness Secured by Consolidated Tax Revenues

Stated in Thousands (000)

	Date Issued	Original Amount	Outstanding 7/1/2014
Series 2011C (Refunding Bonds)	12/21/2011	\$13,605	\$13,605
Series 2013B (Various Purpose Bds)	04/16/2013	39,955	39,955
Series 2013C (Refunding Bonds)	04/16/2013	26,795	26,795
<b>Total Outstanding</b>			<b>\$ 80,355</b>

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 2013 Actual	FY 2014 Unaudited	FY 2015 Budget
Consolidated Tax Pledged Revenue	\$81,088,044	\$87,087,332	\$91,441,699
Limitation (15%)	12,163,207	13,063,100	13,716,255
Existing Debt Service	4,695,131	2,972,256	3,839,281
Coverage	2.59X	4.40X	3.57X

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



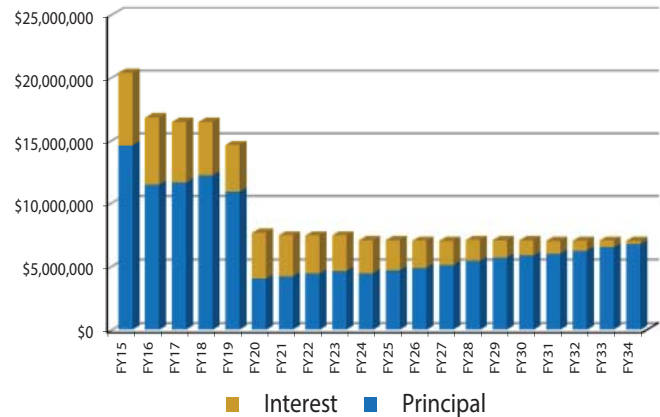
## Water/Sewer Revenue Secured Bonds

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 Secured by Water and Sewer Revenues



The table below sets forth the City's bonded indebtedness for its existing and authorized general obligation bonds secured by utility revenues as of July 1, 2014.

## Water/Sewer Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 7/1/2014	Current Principal	Final Payment Date
<b>Water Enterprise Fund</b>					
Series 2000 State Revolving Loan Bond	09/15/2000	\$ 5,500,000	\$ 2,967,978	\$ 284,113	01/01/2021
Series 2005 Water Refunding Bonds	03/01/2005	22,618,000	12,682,000	2,290,000	09/01/2018
Series 2007 Water Refunding Bonds	08/21/2007	27,220,000	9,180,000	3,900,000	09/01/2017
		<b>\$ 55,338,000</b>	<b>\$ 24,829,978</b>	<b>\$ 6,474,113</b>	
<b>Sewer Enterprise Funds</b>					
Series 1994 State Revolving Loan Bond	07/01/1994	\$ 12,410,431	\$ 442,004	\$ 442,004	07/01/2014
Series 1995A State Revolving Loan Bond	09/01/1995	9,504,950	992,039	655,075	07/01/2015
Series 2005 Sewer Refunding Bonds	03/01/2005	33,927,000	19,023,000	3,435,000	09/01/2018
Series 2007 Sewer Refunding Bonds	08/21/2007	2,595,000	480,000	480,000	09/01/2014
Series 2010 Sewer Bonds (Clean Water SRF)	01/08/2010	1,659,396	1,397,386	87,337	01/01/2030
Series 2012A Sewer Bonds	07/26/2012	72,550,000	72,550,000	-	06/01/2034
Series 2013A Sewer Bonds	04/16/2013	19,710,000	19,710,000	3,025,000	06/01/2030
		<b>\$ 152,356,777</b>	<b>\$ 114,594,429</b>	<b>\$ 8,124,416</b>	

## Water/Sewer Revenue Secured Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
2015	\$ 14,598,529	\$ 5,757,386	\$ 20,355,915
2016	11,428,878	5,389,520	16,818,398
2017	11,607,765	4,866,966	16,474,731
2018	12,154,014	4,325,104	16,479,118
2019	10,855,678	3,767,403	14,623,081
2020 - 2024	21,745,526	15,218,910	36,964,436
2025 - 2029	25,761,680	9,423,093	35,184,773
2030 - 2034	31,272,337	3,797,674	35,070,011
<b>Total</b>	<b>\$ 139,424,407</b>	<b>\$ 52,546,056</b>	<b>\$ 191,970,463</b>

### Key Fact

*In July 2014, Standard & Poor's affirmed the City's bond rating of AA with a stable outlook.*

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

## 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 to such debt of other municipalities in the state.

The City of Henderson has a debt ratio of 2.53%. 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 that experienced strong growth requiring capital improvements and infrastructure expansion. Henderson's assessed valuation dropped significantly during the economic downturn, which resulted in Henderson having a higher debt ratio than experienced previously.

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 2013 Population	Fiscal Year 2015 Assessed Value	General Obligation Debt Per Capita	Debt as a % of Assessed Value
Reno	\$ 145,704,047	232,243	\$ 6,374,795,643	\$ 627.38	2.29%
Las Vegas	295,825,000	598,520	13,852,723,777	494.26	2.14%
<b>Henderson*</b>	<b>242,413,021</b>	<b>274,270</b>	<b>9,599,639,616</b>	<b>883.85</b>	<b>2.53%</b>
North Las Vegas	439,266,000	226,199	4,730,877,154	1,941.94	9.29%
<b>Average:</b>				<b>\$ 843.74</b>	<b>3.25%</b>

Source: Compiled by Nevada State Bank Public Finance

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

## Debt Capacity

The City of Henderson charter 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 2015 of \$9.6 billion (including the assessed valuation of the Henderson Redevelopment Agency of \$200 million), the City's debt limit for general obligations is \$1.5 billion. The Chart 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.

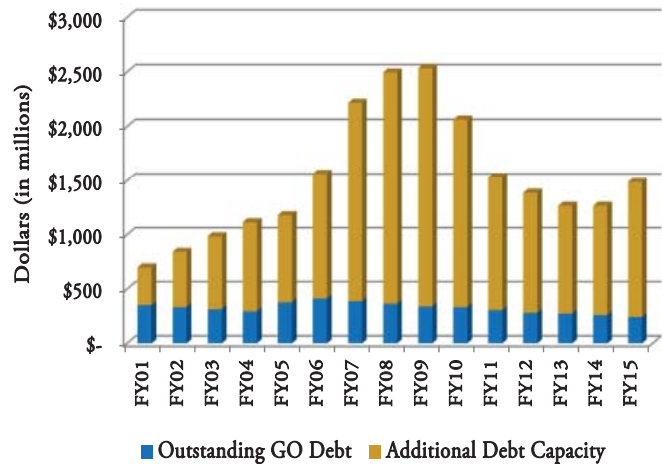
The chart to the right illustrates the City's outstanding general obligation indebtedness with respect to its statutory debt limitation.

### Statutory Debt Limitation

Statutory Debt Limitation for Fiscal Year 2015	\$ 1,487,093,849
Outstanding General Obligation Indebtedness (as of June 30, 2014)*	\$ 242,413,021
Additional Statutory Debt Limitation	\$ 1,244,680,828

\*Excludes installment purchases and sewer bonds (clean water SRF) totaling \$15.9 million.

### Historical Statutory Debt Limitation



Lake Las Vegas Marina



# Performance Budget Overview

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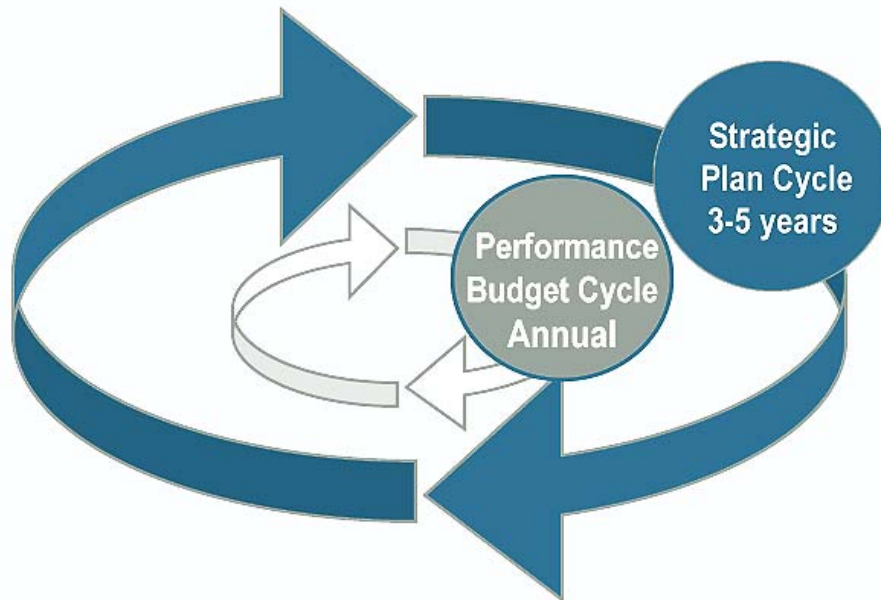
# Performance Budget Introduction

The current department Performance Management Plans were developed for Fiscal Year 2015. They are prepared to address the major challenge areas as prioritized by the City. 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 spring 2014 for implementation for Fiscal Year 2015. For additional information on the Strategic Plan, refer to the Long-Range Planning section of this document.

## Process Overview



## Annual Performance Budget Cycle



# FY 2015 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 2015 Budget by Fund

<b>General Fund</b>	\$ 223,099,338
<b>Special Revenue Funds</b>	
Forfeited Assets Rev Fund	169,024
Grants	3,648,525
Commissary	75,000
Code Enforcement	3,000
Muni Court Admin Fee	1,000,051
Eldorado Valley	65,003
Sales & Use Tax	11,817,155
<b>Capital Projects Funds</b>	
Capital Replacement	3,921,406
Special Recreation	3,476,146
<b>Internal Service Funds</b>	
City Shop	10,676,287
Citywide	7,429,313
Engineering	7,798,218
Health Insurance	16,434,997
Self Insurance- Liability	3,204,814
Workmen's Compensation	7,160,668
<b>Enterprise Funds</b>	
Cultural Arts & Tourism	5,304,219
Development Services *	12,110,519
Sewer	59,948,180
Water	85,750,712
<b>Redevelopment Agency</b>	5,922,010
	<u>\$ 469,014,585</u>

### Funds not included in this section:

Debt Service Funds	\$ 8,864,478
Gas Tax	3,898,400
Land Sales	1,503,828
Municipal Facilities	303,742
Park Development	560,326
Municipal Golf Course	3,343,402
Special Assessment Districts	1,263,760
	<u>\$ 19,737,936</u>

Total All Funds \*\* \$ 488,752,521

## FY 2015 Budget by Department

City Attorney's Office	7,031,312
City Clerk's Office	2,890,283
City Manager's Office	2,842,005
Communication & Council Support	3,506,143
Community Development	18,430,160
Cultural Arts & Tourism	5,554,444
Economic Development/Redevelopment	6,781,338
Finance	5,433,804
Fire	42,317,614
Human Resources	28,319,136
Information Technology	18,304,078
Intergovernmental Relations	856,187
Mayor & City Council	747,560
Miscellaneous ***	4,245,331
Municipal Court	7,825,326
Parks and Recreation	38,601,128
Police	92,628,361
Public Works	37,001,483
Utility Services	145,698,892
	<u>\$ 469,014,585</u>

\* The expenditures related to the Development Services Center (DSC) are presented in the individual departments that comprise the DSC.

\*\* This total includes City funds of \$482,830,511 and Redevelopment Agency funds of \$5,922,010.

\*\*\* These costs represent Citywide expenditures for vacation buy back, leave buy-off at retirement, and the General Fund assessment for property liability insurance. These costs are not reflected in the Performance Budget section of this document.



# FY 2015 Department Funding Sources

Department	Fund															
	General Fund	Eldorado Valley	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
City Attorney's Office	✓															
City Clerk's Office	✓															
City Manager's Office	✓															
Communications & Council Support	✓															
Community Development	✓			✓				✓								
Cultural Arts & Tourism	✓									✓						
Economic Development	✓															
Finance	✓															
Fire	✓															
Human Resources	✓													✓	✓	✓
Information Technology	✓								✓			✓				
Intergovernmental Relations	✓															
Mayor & City Council	✓															
Miscellaneous	✓															
Municipal Court	✓				✓											
Parks and Recreation	✓			✓						✓						
Police	✓	✓	✓	✓		✓	✓		✓							
Public Works	✓								✓		✓		✓			
Utility Services																

General Fund

Capital Projects Funds

Enterprise Funds

Special Revenue Funds

Internal Service Funds

Redevelopment Fund

# Departmental Performance Budgets

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

## What You Will Find on Each of the Departments' Pages

1) Title of department

2) Purpose statement

Developed by the department to identify the overall purpose of its 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) Key services

A fairly high level list of the most important services, or outputs, the core service area provides to the City. After reviewing this list, the reader should understand the overall breadth of the provided services and have a feel for the most important outputs this core service area provides.

5) Organizational chart (not titled)

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

### Intergovernmental Relations

Purpose Statement

*Intergovernmental Relations (IGR), a division of Public Affairs and Economic and Cultural Development, serves as the principal linkage between the city and other governmental and non-governmental agencies or elected officials and their staffs at the local, regional, state and federal level. This is accomplished through lobbying efforts, policy research, analyses, reports, white papers and relationship building.*


**Core Services**

- Intergovernmental Relations

**Intergovernmental Relations**

The Intergovernmental Relations Division (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 identifies and assists in the implementation of beneficial community partnerships, public policies and organizational efforts.

The nature of local government requires cooperation with other governmental entities for the best use of community resources. Without proper representation at all levels of government, the city may experience reductions in




Nevada Governor's Mansion

overall revenues and increases in mandated services without funding sources that will limit the city's ability to maintain current service levels and quality of life. Reductions in available funding at the state and federal levels will pose numerous challenges to the fundamental way that essential public services are delivered.

**Key Services**

- Lobby local, state and federal elected officials and staffs on city priorities and interests.
- Prepare policy research, analyses, reports, white papers, testimony and talking points for the City Manager and City Council.



City of Henderson, Nevada

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6) Past accomplishments

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

PERFORMANCE BUDGET

- Monitor legislation during biennial state legislative sessions that may have potential impact to the City of Henderson.
- Deliver an annual United States Congressional Briefing Book to the Nevada Congressional delegation.
- Deliver a biennial Legislative Summary Report to the City Manager and City Council, which lists new state statutes to be reviewed and ultimately implemented by city departments.
- Maintain and develop positive relationships with key professional networks, decision-makers, city council members, county commissioners, state officials and federal officials or their staff.
- Protect, preserve, expand and enhance city statutory and regulatory authorities.

**Past Accomplishments**

- Completed and delivered to the Nevada Congressional delegation the 2014 U.S. Congressional Briefing Book, which contains approximately \$71 million in priority projects for federal Fiscal Year 2015.
- Worked with emergency managers and the Nevada Congressional delegation to reinstate the Las Vegas urban area as an Urban Areas Security Initiative (UASI) recipient by removing a cap imposed by the Department of Homeland Security (DHS) and the Federal Emergency Management Agency (FEMA) thus increasing our risk profile rating and allowing the City of Henderson and other UASI-eligible jurisdictions access to an additional \$1 million.
- Facilitated the formation of the Special Budget Ad Hoc Committee (SBAHC) to provide the City Council with recommendations to fill a \$2 million operating deficit and an annual \$17 million capital infrastructure shortfall. After a six-month working period, the SBAHC forwarded a list of recommendations that included fee increases, service reductions and revenue enhancements, including a recommendation of increasing the City's property tax rate up to an additional 20 cents.
- Organized public outreach efforts to inform residents of the SBAHC findings and recommendations and to receive public feedback. Over 50 informational sessions were conducted including special meetings within each city ward, outreach to several city commissions and committees, a neighborhood leadership forum and special presentations to senior citizens at Heritage Park Senior Facility.
- In response to Senate Bill 440 (2013), facilitated the formation of the inaugural City Charter Review Committee, which is composed of City Council and legislative leadership appointees charged with reviewing the City's charter and making recommendations for consideration by the City Council to forward to the next legislative session.
- Conducted an outreach program to northern legislators and legislative leaders to gauge interest in approaching our common issues and inform them of the City's potential bill package.

**Performance Measures**

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected
Deliver the annual U.S. Congressional Briefing Book to the Nevada Congressional delegation	Yes	Yes	Yes	Yes
Deliver the bi-annual Legislative Summary Report (legislative years only)	N/A	Yes	N/A	Yes

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7) Performance measures

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

8) Performance Objectives by Major Challenge Areas (MCA's)

Key MCA's were reviewed and were combined, where applicable, into the City's six priority areas (Infrastructure, Financial Sustainability, Maturing Neighborhoods, Community Safety, Public Service Excellence and Environmental Resources). Performance Objectives address the individual Major Challenge Area for the coming fiscal year.

PERFORMANCE BUDGET

**Performance Objectives by Major Challenge Areas**

*Declining continuity and strength as policy leader*

- Create a model for attracting or commanding ambassadors to represent the City in major, complex and often delicate policy and political presentations and negotiations. The new model would be designed to rebuild declining networks and relationships with the state legislature, other jurisdictions and key stakeholders.

*Insufficient collaboration among business and government*

- Strengthen collaboration/cooperation among local government entities, chambers of commerce and the business community on difficult policy issues related to taxes, economic development, public safety, recreation and other elements that make each community both unique and sustainable.

*Lack of formal and properly structured policy formulation approach*

- Develop a well-schooled policy-making approach involving visionary, data-driven components that represent the broad and best common interests of the Henderson community.
- Create a formal element of city management that provides systematic, formal management, policy and trend analysis outside of, but integrated with departmental interests.
- Create a formalized, permanent central forum or system for producing broad, long-term policy frameworks around precise analysis.

**Intergovernmental Relations Expenditures by Category/Program**

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget	Increase / (Decrease)	% Change
Salaries and Wages	\$ -	\$ 250,138	\$ 258,820	\$ 295,047	\$ 36,227	14%
Employee Benefits	-	80,703	109,665	115,342	5,677	5%
Services and Supplies	-	188,889	233,527	445,798	212,271	91%
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	\$ -	\$ 519,730	\$ 602,012	\$ 856,187	\$ 254,175	42%
<b>Program</b>						
General Fund	-	\$ 519,730	\$ 602,012	\$ 856,187	\$ 254,175	42%
Intergovernmental Relations	-	\$ 519,730	\$ 602,012	\$ 856,187	\$ 254,175	42%
<b>Total</b>	\$ -	\$ 519,730	\$ 602,012	\$ 856,187	\$ 254,175	42%
<b>Full-Time Employees</b>						
General Fund	-	3	3	4	1	33%
<b>Total</b>	-	3	3	4	1	33%

**Financial Overview**

Intergovernmental Relations was moved into Public Affairs and Economic & Cultural Development from the City Manager's Office in Fiscal Year 2013. FY 2014 was the first year it was reported separately in the CARR. Fiscal Year 2015 increases are attribute to it being a legislative year.

**Key Fact**

In the 2013 Nevada State Legislature, 77th Session, IGR monitored 468 bills (out of 1,113 bills) with a potential negative fiscal impact of \$19,110,760 (over a four-year period). The ending fiscal impact was \$13,600, which meant a cost avoidance to the City of \$19,097,160.

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9) Expenditures by category/program

Detailed information relating to actual expenditures from Fiscal Year 2012 through projections for Fiscal Year 2015. Includes information relating to the number of full-time employees within the departments.

10) Financial overview

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

11) Key facts

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

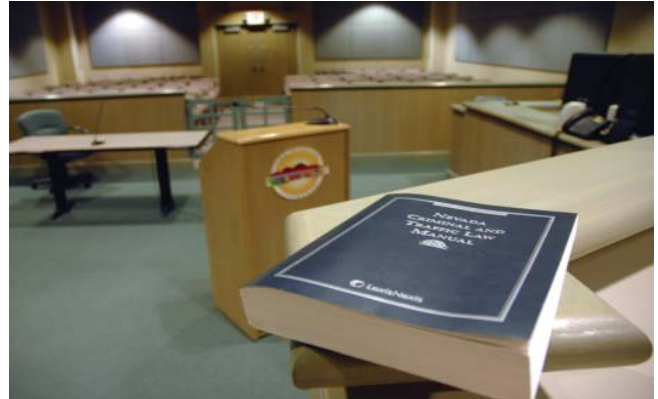
# City Attorney's Office

## Purpose Statement

*The City Attorney's Office provides legal guidance and support for elected City officials, departments, and boards and commissions in the conduct of City business. The department represents the City before judicial and administrative agencies in civil litigation proceedings, and prosecutes all traffic and misdemeanor violations occurring in the City of Henderson.*

## Core Services

- Civil
- Criminal
- Internal Audit

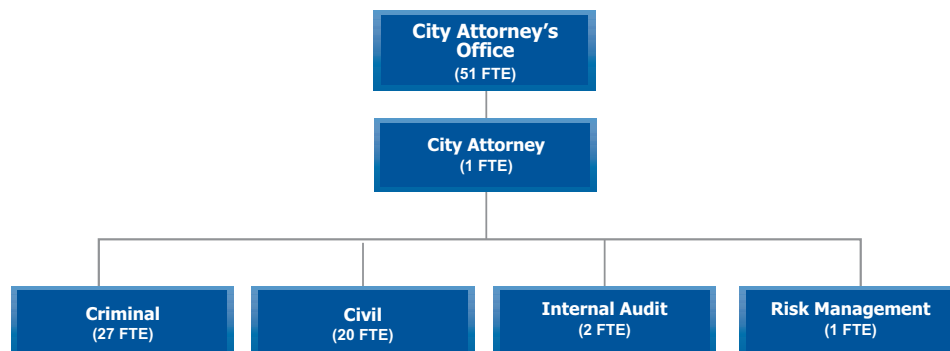


The **Civil** Division is responsible for representing the Mayor and Council during City Council meetings as well as at other city boards and commissions. Staff provides review of all contracts and agreements entered into by the City and also reviews changes to Administrative Policies. This office, in conjunction with client departments, also drafts and submits updates to the Henderson Municipal Code. Attorneys in the division are divided into practice areas including litigation, transactions/regulatory, and public safety.

### Key Services

Represent the City's interest in a variety of legal matters, such as:

- Civil litigation
- Civil business
- Development and land agreements
- Municipal finance
- Compliance with federal and state laws
- Drafting and reviewing ordinances, policies, and procedures for the City
- Aggressively representing the City in litigation and administrative hearings and initiating legal action and other initiatives to protect the rights and interests of the City and enhance the quality of life in our community
- Acting as ethics advisor and investigator, as required
- Employment and police/law enforcement cases





The **Criminal** Division serves as the advocate for victims of crime and the citizens of the City of Henderson in the prosecution of all adult misdemeanor and traffic offenses occurring within city limits. Attorneys in the division routinely appear before the Municipal Court and the 8th Judicial District Court. Attorneys may also appear in all state and federal courts when required.

#### Key Services

- Prosecute DUI, domestic battery, traffic and adult misdemeanor cases.
- Provide victim and witness advocacy.
- Provide community outreach, training, and seminars to reduce the instances and increase the awareness and reporting of domestic violence and DUI.
- Marshals and investigators serve subpoenas as well as conduct investigations.

#### Internal Audit

Assurance and Consulting include services designed to assist City government in accomplishing its objectives through a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

#### Key Services

- Performance Audits - Measure the extent to which a program is either achieving its goals and objectives or whether departments are acquiring, protecting, and using resources in the most productive manner to achieve program objectives.
- Financial Audits - Provide an independent assessment of and reasonable assurance about whether an entity's reported financial condition, results, and use of resources are presented fairly in accordance with recognized criteria. These audits also include reports on internal control, compliance with laws and regulations, and provisions of contracts and grant agreements as they relate to financial transactions, systems, and processes.
- Investigative Audits – Investigate suspected irregularities whether reported by whistle blowers, uncovered in the course of regular audits, or based upon concerns conveyed by management.
- Review of internal controls and other agreed upon procedures.
- Consulting services are advisory in nature and are generally performed at the specific request of management.

### Past Accomplishments

- Due to organizational changes in Fiscal 2013, the office continues to see decreases in outside counsel expenses, realizing a decrease of more than 50% in Fiscal Year 2014.
- City Attorney's Office represented the City in several State of Nevada Public Utilities Commission (PUCN) Rule 9 dockets, involving multiple filings and numerous hearings over the course of an 18-month period. Work involved the rewrite of PUCN Rule No. 9, which regulates franchisees' power line extension activities and associated cost responsibilities in public right-of-way. The final rule, which became effective on August 15, 2013, was favorable for the City given that City Attorney staff ultimately managed to negotiate most of the contested franchise issues, as reflected in the final draft.
- The Audit Committee was established via City ordinance to assist the City Council in fulfilling its oversight responsibilities for the system of internal controls, the audit process, and the process for monitoring compliance with laws and regulations.
- Criminal Division completed a process improvement resulting in significant labor and materials savings amounting to more than \$40,000 in soft savings. This effort involved creating teams of attorneys, legal support specialists, and investigators who were assigned all cases arising in a Municipal Court department. This allowed the team to better track the progress of cases and provided opportunities for the team to collaborate. These changes facilitate moving toward the goal of being the best prepared prosecutor's office in the State.
- Three attorneys were recognized as Top Government Attorneys by Nevada Business "Legal Elite".

## Past Accomplishments (continued)

- Participated in the Clark County Fatality Review Committee under the Attorney General's Office to review closed criminal cases involving battery domestic violence resulting in deaths.
- Represented the City Attorney's Office as a member of the Nevada Alliance for Drug Endangered Children.
- Sr. Assistant City Attorney in the Criminal Division served as a member of the Council for the Prevention of Domestic Violence and as a member of the Bylaws and Structure, Judicial Training and Criminal Justice sub-committees.
- A Criminal Division attorney served as the proxy for the City Attorney as a member of the Nevada Advisory Council for Prosecuting Attorneys. The Advisory Council provides technical assistance and resources to Nevada's prosecutors to improve the effective administration of justice, promote open government, and protect the public.
- Victim advocates provided assistance to approximately 1,500 victims and witnesses in misdemeanor crimes.
- Criminal Division attorneys provided more than 49 hours of legal issues training at the Southern Desert Regional Police Academy and provided an introduction to the Nevada legal system to the Henderson Police Department's Citizen's Academy. Attorneys sit as members of the Nevada Council for the Prevention of Domestic Violence; Clark County Domestic Fatality Review Team; Nevada Alliance for Drug Endangered Children and the Prosecution Advisory Council. Additional service includes mentoring in the Transitioning into Practice program of the State Bar, participation in National Night Out and the Every 15 Minutes Program held at Basic High School and Green Valley High School.
- Staff and attorneys participated in the City Safety Committee, TOPPS Committee, and the Identity Conflict Group. Also worked closely with Neighborhood Services to resolve criminal complaints in a neighborhood and were ultimately able to reach resolution through interdepartmental coordination.
- Worked with outside law enforcement agencies and the District Attorney's Office to create a policy consistent with the Supreme Court's decision regarding blood draws in driving under the influence situations. Also, worked with agencies throughout the state to maintain consistency among all law enforcement agencies on the interpretation and application of the decision. The City's efforts were highlighted in Police Chief Magazine and staff consulted with contacts from out-of-state agencies about our processes.
- Negotiated a Department of Justice (DOJ) complaint with minimal exposure from a civil rights lawsuit by incorporating a waiver and release by the complainant with a minimal payout.
- Obtained summary judgment in the City's favor ending litigation that had been going on for several years. The summary judgment precluded any recovery from the City by plaintiffs and a number of co-defendants were also successfully dismissed, precluding their indemnity and contribution claims against the City.
- Secured developer responsibility for a large payment related to a flood channel improvement.
- Settled multiple cases below the City's liability cap and below targeted settlement amount, saving the City more than \$100,000.
- Drafted a new management agreement for a City-owned property that included a revised compensation structure, documented the City's ownership of all intellectual property, required certain financial records to be made available to our accounting and finance departments in real time via electronic access into the books and records of the manager, and incorporated specific performance standards, among other things.
- Revised all Parks and Recreation agreements to make them consistent with City standards. Also worked with Parks and Purchasing to standardize service agreement terms and conditions eliminating agreement preparation time for Parks & Recreation and review time for the City Attorney's Office.
- Successfully coordinated completion of a comprehensive MOA between the City and Municipal Court as a result of the City of Sparks v. Sparks Municipal Court, NV Supreme Court Decision.
- Assisted with making comprehensive changes to the City's gaming and liquor regulations.

## Performance Objectives by Major Challenge Areas

**City agreement tracking process**  
*The City of Henderson does not have a uniform process across City departments to track, review and follow-up on development related legal agreements (including real estate transactions) to which the City is a party.*

**Cleanup of Three Kids Mine**  
*From 1917 to 1961, the 1,260-acre Three Kids Mine site was an open pit mine and processing plant located in Henderson that produced manganese ore. As a result of more than 40 years of operation, the terrain surrounding the abandoned mine contains three large and potentially poisonous tailing ponds, nine areas of waste rock piles ranging from 30 feet to 80 feet deep, and three large open pits up to 400 feet deep.*

### **Lack of comprehensive risk assessment program**

- To develop a new methodology for defining Internal Audit strategy.
- To develop a comprehensive risk assessment plan.
- To link risk assessment to audit strategy (5-year and annual audit plans).
- To review risk assessment plan on an annual basis.

### **Lack of formal documentation of internal audit policies and procedures**

- To develop a framework to ensure exceptional standards for Internal Audit.
- To develop and maintain a policies and procedures manual.
- To provide annual training to all Internal Audit staff in compliance with generally accepted governmental auditing standards.
- To develop a peer review process in compliance with generally accepted governmental auditing standards.

### **Lack of adequate audit coverage and assurance**

- To partner with the Department of Information Technology to increase the ability to sort through large data populations.
- To increase from 0 to 2 the number of audits in which data analysis through Excel is used to perform large downloads of financial transactions for efficient and effective audit monitoring and testing.
- To develop a fraud, waste, and abuse hotline accessible to the general public on the City website.

## Performance Measures\*

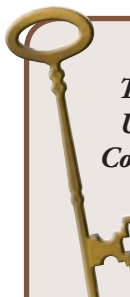
	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected
% increase in misdemeanor cases opened	-11.5%	58.9%	-37.9%	-3.0%
% increase in traffic cases opened	-15.8%	61.3%	-49.5%	-6.2%
Subpoenas/summons served	4,881	5,192	5,130	5,067
Forfeiture cases	118	50	49	60
Contracts reviewed or drafted	969	1,000	1,100	1,200
Victim advocate contacts	4,447	4,147	4,240	4,267
Outside counsel fees	\$675,099	\$437,157	\$395,000	\$395,000
Number of cases handled by outside counsel	13	16	18	18
No. of cases per year per attorney-Criminal	N/A	N/A	1,264	N/A
No. of cases per year per attorney-Traffic	N/A	N/A	604	N/A
No. of cases appealed	N/A	N/A	TBD	TBD
No. of victim advocate/victim witness contacts per year	4,332	4,200	4,267	4,310

\* Several performance measures were added during FY 2014 with no prior history. They will be tracked going forward to establish meaningful trends.

## Financial Overview

The Legal Admin division was split into the Civil (General) and Criminal divisions to where their support is provided. In addition, the Internal Audit function was moved under the City Attorney. Services and supplies include outside legal expenses, a large portion of which are held as a contingency and are reimbursed during the year. FY 2014 and FY 2015 are expected to be in line with prior years.

### Key Fact



*The Criminal Division Victim Advocate Unit is integrally involved in Henderson Coordinated Community Response (HCCR). Through a cooperative effort of agencies and individuals, HCCR works to improve the community response to victims of domestic violence, while providing information and resources to those who have been victimized.*

## City Attorney's Office Expenditures by Category/Program

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 4,078,496	\$ 4,082,575	\$ 3,898,678	\$ 3,691,130	\$ (207,548)	-5%
Employee Benefits	1,353,775	1,553,875	1,696,563	1,600,255	(96,308)	-6%
Services and Supplies	789,515	616,975	1,226,619	1,739,927	513,308	42%
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>\$ 6,221,786</b>	<b>\$ 6,253,425</b>	<b>\$ 6,821,860</b>	<b>\$ 7,031,312</b>	<b>\$ 209,452</b>	<b>3%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$ 3,155,419	\$ 3,321,521	\$ 4,228,231	\$ 4,186,655	\$ (41,576)	-1%
Grant Funded	202,596	207,069	219,728	220,801	1,073	0%
Legal Admin	1,897,161	1,891,859	103,500	-	(103,500)	-100%
Environmental Mgmt	268,712	-	-	-	-	-
Criminal	1,915,418	2,045,920	3,101,253	3,257,372	156,119	5%
Audit	-	197,577	216,168	314,844	98,676	46%
Admin Cost Reimbursement	(1,307,498)	(1,410,521)	(1,221,220)	(1,170,989)	50,231	-4%
<b>Subtotal General Fund</b>	<b>\$ 6,131,808</b>	<b>\$ 6,253,425</b>	<b>\$ 6,647,660</b>	<b>\$ 6,808,683</b>	<b>\$ 161,023</b>	<b>2%</b>
<b>Grant Fund</b>	<b>\$ 89,978</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Self Insurance Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 174,200</b>	<b>\$ 222,629</b>	<b>\$ 48,429</b>	<b>28%</b>
<b>Total</b>	<b>\$ 6,221,786</b>	<b>\$ 6,253,425</b>	<b>\$ 6,821,860</b>	<b>\$ 7,031,312</b>	<b>\$ 209,452</b>	<b>3%</b>
<b>Full-Time Employees</b>						
General	50	52	51	49	(2)	-4%
Land Fund	-	-	-	1	1	100%
Self Insurance Fund	-	-	1	1	-	0%
<b>Total</b>	<b>50</b>	<b>52</b>	<b>52</b>	<b>51</b>	<b>(1)</b>	<b>-2%</b>



# City Clerk's Office

## Purpose Statement

*Provide timely and transparent electoral, legislative and record keeping services.*

### Core Services

- Council and Commission Services
- Elections and Administrative Services
- Archives and Records Division

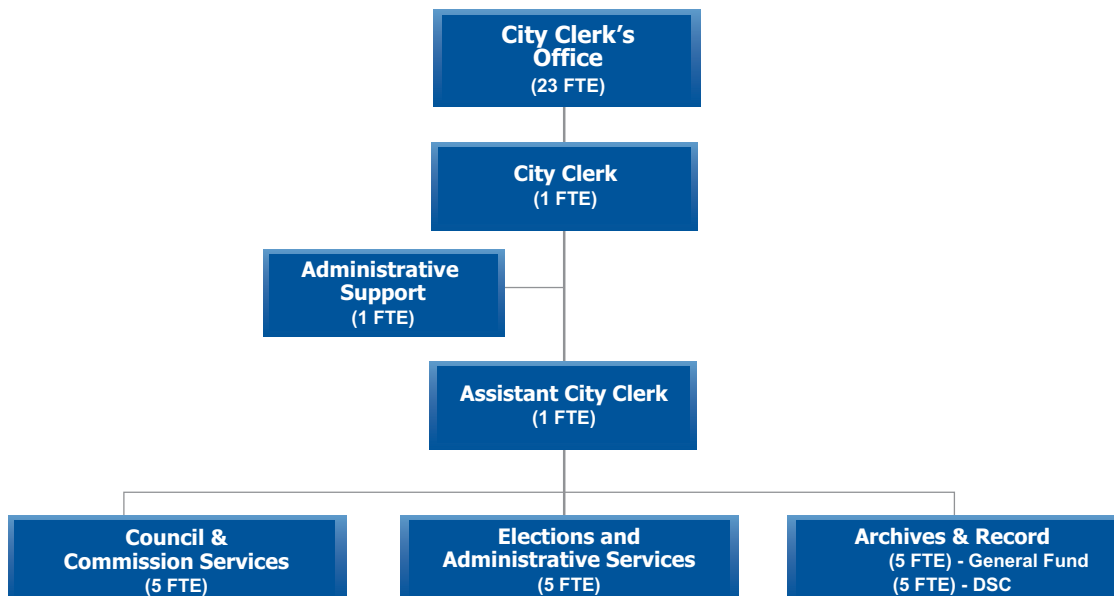
The City Clerk is appointed by the Mayor and City Council and is responsible for the administration and facilitation of City Council meetings, municipal elections, City archives, Development Services Records Center, and lobby information services in accordance with local, state, and federal regulations. 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** (CCS) facilitates the municipal legislative process through compliance with the Nevada Open Meeting Law, Henderson Municipal Code, and City charter. Direct support is provided to the City Council, staff, and public through management of the agenda, public notice, official



City Clerk Sabrina Mercadante swearing in Councilman John F. Martz

minutes, and municipal codification processes for the City Council and Redevelopment Agency. CCS also provides administrative support to all citizen advisory boards and commissions established by the City Council.



### Key Services

- Create, publish, post, and distribute City Council and RDA meeting agendas and packets including special City Council meetings and City Council workshops.
- Facilitate City Council and RDA meetings including pre-meeting preparation, operate vote software, and assist citizens.
- Record, transcribe and distribute the official minutes records for City Council, RDA, and Planning Commission meetings.
- Ensure accuracy of codification for all adopted ordinances.
- Edit and post video of City Council & RDA proceedings to the website.
- Receive, create Contact Henderson cases, and respond to staff and public requests for information regarding agendas, agenda items, meetings, Council actions, boards and commissions.
- Record proceedings for labor union negotiations, administrative hearings, and employee arbitrations.
- Ensure formatting standards and content requirements are met for all proposed City ordinances and resolutions.
- Oversee the volunteer database for all City board and commission candidates.
- Oversee all City board and commission processes, maintain master list appointees and candidates, and provide training and guidance to board secretaries.
- Coordinate management of records through their lifecycle including creation, retention, maintenance and destruction to include managing Citywide records storage, retention and destruction.
- Manage and maintain the City Records Center. Receive, log, file and dispose of all files required to be maintained by the City Clerk's office.
- Receive, enter into permitting system, route, file and track plans for building permits.
- Provide reformatting services for all departments.
- Create and maintain records for emergency response plans and procedures.
- Administer records coordinator program.
- Assist with police records seals including retrieval and scanning of paper and microfilm reports and uploading to the document management system.
- Research and complete internal and public records requests.
- Collaborate with civic groups including the Henderson Historical Society, Henderson Library District, Clark County Heritage Museum, State Historical Records Advisory Board, and State Library and Archives to increase availability of Henderson's historical records.

**Archives and Records** provides direct records services to help City offices meet their record-keeping responsibilities in an appropriate and cost effective manner by developing and implementing retention schedules, providing advice and training in developing and maintaining effective records systems, providing Records Center storage, managing the Development Services Records Center, preserving and maintaining permanent records and responding to inquiries and public records requests.

### Key Services

- Manage and maintain the City Archives to preserve Citywide permanent and historical records.
- Develop ward map per Henderson Municipal Code and Nevada Revised Statutes.

**Elections and Administrative Services** (EAS) ensures municipal elections are administered in accordance with local, state, and federal regulations; and conducts continuous education programs and simulated voting opportunities throughout the community to promote civic participation. Additionally, EAS is the first point of contact for all in-bound calls and visitors to the City; offers a full-service Passport Acceptance Program, lobbyist registration, oath administration, certification services, and public notary services. Marriage services, fictitious firm name filing, and notary bond filing are also offered through EAS in partnership with the Clark County Clerk's office.

### Key Services

- Serve as Elections Administrator (filing officer, legal notices, close of voter registration, Early Voting, Election Day and post certification) in compliance with local, state and federal law.
- Develop ward map per Henderson Municipal Code and Nevada Revised Statutes.

- Provide content and certify accuracy for the sample ballot, mail ballot, legal notices, and voter guide in three languages.
- Manage a full-service United States passport application acceptance program.
- Attest all official documents including proclamations, commendations, resolutions, ordinances, minutes, contracts and agreements.
- Conduct bid and RFP openings including overseeing recording and creation of minutes.
- Verify bond documents for accuracy including calendar, official statement and ordinance.
- Develop and promote a public communication plan during the election cycle.
- Act as signatory of City car titles, liens and lien releases, developer and city maps, and bond sales.
- Act as ex-officio secretary to the Redevelopment Agency overseeing all aspects of meeting activities.
- Provide notary services and life certifications on multiple page documents for staff and the public.
- Accept, post, verify public meeting postings in accordance with open meeting laws.

### Past Accomplishments

- Outsourced microfilming resulting in a \$50,000 cost savings in FY2014 and a recurring cost savings of \$7,000-\$10,000 in future years.
- Collaborated with the City Attorney's Office this year to make significant progress in eliminating outdated code, clarifying language, and updating state law references within the Henderson Municipal Code.
- Automated the agenda process for 18 boards and commissions to standardize formats and improve public access to agendas, supporting documentation, and minutes.
- Replaced equipment for the hearing impaired in City Council Chambers to improve accessibility and meet current ADA regulations.

### Performance Objectives by Major Challenge Areas

***Limited resources dedicated to technical support for the eDocs system has resulted in extensive delays in implementing new functionality and file conversions, inhibited capabilities to deploy eDocs system citywide, and an inability to meet legal mandates for electronic records management.***

- To increase the number of document types stored in eDocs document management system from 37 to 45.
- To increase the number of document types managed in eDocs electronic records management system from 0 to 45.
- To decrease the number of TIFF files in the eDocs system from 316,883 to under 200,000.

***There is a four-year backlog of building permit records along with over 100 boxes of historic archives that remain uncataloged.***

- To reduce from 64,000 to 0 the number of backlogged building permit records.
- To reduce from 4,100 to 0, the number of uncataloged boxes in the historic archives.

***A need for transparency standards to guide the Clerk's office, City Council, and other departments exists. Published standards regarding the degree and timing of information disclosed will decrease inconsistencies in how information is communicated, increasing public trust and fostering the City's premier image.***

- Increase by 75% the number of document types that are available online.
- Increase by 50% the number of agenda items coming from other City departments that contain more than the minimum legally required information to assist the public in better understanding the action(s) being taken.

## City Clerk's Office Expenditures by Category/Program

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 1,399,604	\$ 1,284,011	\$ 1,389,763	\$ 1,479,927	\$ 90,164	6%
Employee Benefits	529,346	525,923	592,288	637,264	44,976	8%
Services and Supplies	289,519	543,338	480,847	773,092	292,245	61%
Capital Outlay	-	-	20,983	-	(20,983)	-100%
<b>Total</b>	<b>\$ 2,218,469</b>	<b>\$ 2,353,272</b>	<b>\$ 2,483,881</b>	<b>\$ 2,890,283</b>	<b>\$ 406,402</b>	<b>16%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$ 2,297,980	\$ 2,264,546	\$ 2,412,584	\$ 2,458,292	\$ 45,708	2%
Elections	1,545	279,463	-	310,000	310,000	100%
Passports	4,908	3,036	2,500	10,000	7,500	300%
Admin Cost Reimbursement	(499,192)	(576,087)	(522,585)	(541,672)	(19,087)	4%
<b>Total General Fund</b>	<b>\$ 1,805,241</b>	<b>\$ 1,970,958</b>	<b>\$ 1,892,499</b>	<b>\$ 2,236,620</b>	<b>\$ 344,121</b>	<b>18%</b>
<b>Development Serv. Fund</b>	<b>\$ 413,228</b>	<b>\$ 382,314</b>	<b>\$ 591,382</b>	<b>\$ 653,663</b>	<b>\$ 62,281</b>	<b>11%</b>
<b>Total</b>	<b>\$ 2,218,469</b>	<b>\$ 2,353,272</b>	<b>\$ 2,483,881</b>	<b>\$ 2,890,283</b>	<b>\$ 406,402</b>	<b>16%</b>
<b>Full-Time Employees</b>						
General Fund	20	19	19	19	-	0%
DSC-City Clerk	4	4	4	4	-	0%
<b>Total</b>	<b>24</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>-</b>	<b>0%</b>

### Financial Overview

The City Clerk's election budget fluctuates significantly between years due to municipal primary and general elections. Fiscal Year 2015 includes funding for the 2015 elections.

#### Key Fact

*Outsourced microfilming has saved approximately \$50,000.*

### Performance Measures

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected
Number of records requests (internal and external) completed within 5 business days	97.0%	96.0%	96.0%	>97.0%
Number of plans routed within 24 hours of receipt	99.9%	99.9%	99.9%	>99.9%
Accuracy rate of completed agendas	98.6%	100.0%	98.0%	>98.0%
Accuracy rate of official minutes	97.5%	95.2%	98.1%	>98.0%
Volume of meeting minutes transcribed	588.5 hrs	639.5 hrs	680.0 hrs	710.0 hrs
Number of passport applications processed	1,225	1,420	1,285	1,269
Number of calls received by City operators	19,100	17,383	16,439	16,350
Average time an inbound call waits to be answered *	N/A	9.0 sec	6.0 sec	5.0 sec
Percent of eligible voters who are registered to vote	57.7%	57.7%	66.8%	>75.0%

\* Cisco and applicable reporting launched November 2012.



# City Manager's Office

## Purpose Statement

*To provide strategic management leadership for the City of Henderson while facilitating and promoting the long-term vision and priorities of the City Council.*

## Core Services

- Leadership and Management
- Financial Management
- Strategic Management
- Policy Implementation
- Alternative Sentencing



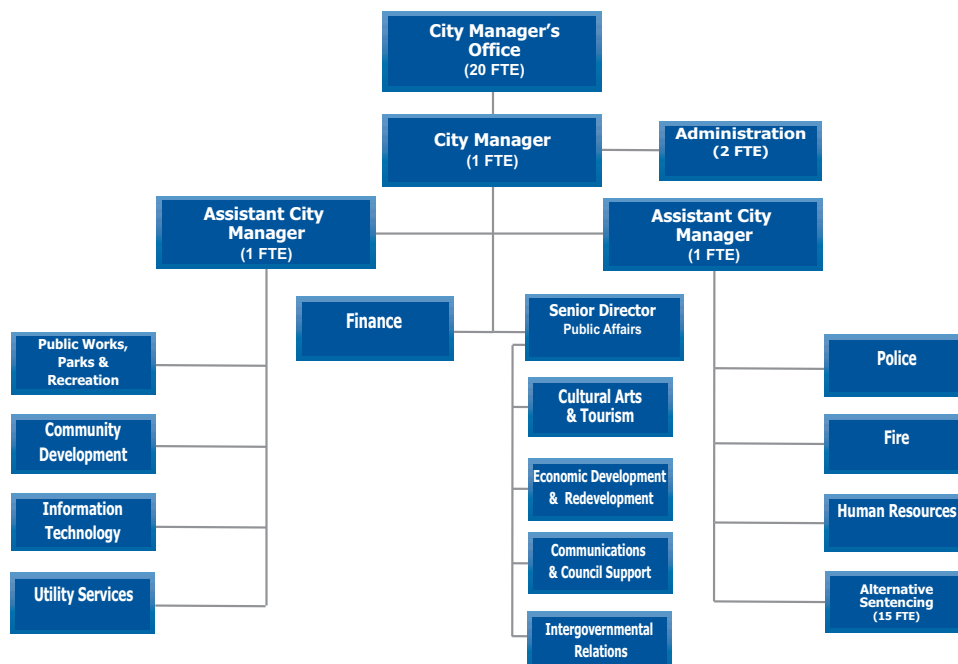
The City of Henderson operates under a council - manager form of government. The City Manager's Office develops programs and policy alternatives for consideration by the City Council and implements City Council approved policy decisions and directives.

## Leadership & Management

As the touchstone for city government, the City Manager's office provides direction for citywide progress in an environment characterized by collaboration, innovation, facilitation, trust and premier community service.

## Key Services

- Provide leadership to the design and implementation of the City's long-term strategic vision.
- Establish and maintain leadership standards across the organization, provide responsible direction, set the culture and tone for the organization.
- Develop trust and strategic partnerships throughout the organization to promote unity, teamwork, innovation and motivation.



- Seek new and innovative opportunities to improve the community through organizational excellence, foresight, and entrepreneurial spirit.
- Establish a culture of open communication and participation, serving as coach and mentor to facilitate effective relationships.

### ***Financial Management***

As stewards of the organization, the City Manager's Office defines its financial management philosophy as being responsive, transparent, conservative and accountable.

#### ***Key Services***

- Ensure the fiscal well-being of the organization.
- Monitor and recommend changes in the city's financial plan.
- Make prudent financial decisions.
- Demonstrate transparency and accountability.
- Oversee the city's annual budget and capital improvements program.

### ***Strategic Management***

As a central organization element, the City Managers Office's strategic management philosophy is collaborative, innovative and progressive.

#### ***Key Services***

- Design a strategic direction that ensures the implementation of key drivers for community attachment: social offerings, openness, and aesthetics.
- Increase the organization's capacity to meet evolving community needs.
- Coordinate and prioritize departmental business tactics.
- Implement and oversee the City's strategic plan.
- Ensure implementation of initiatives that meet the priorities and objectives established by the City Council.
- Establish a culture of growth and continuous improvement.

### ***Policy Implementation***

As organization leaders, the City Manager's team defines its policy implementation philosophy as fair, ethical, cooperative and consistent.

#### ***Key Services***

- Develop programs and policy alternatives for consideration by the City Council.
- Implement and oversee policies established by the City Council.
- Support the City Council in negotiations with other governmental agencies.

### ***Alternative Sentencing***

The Alternative Sentencing Division provides victim safety and general public safety by promoting offender (probationer) accountability through community supervision and by providing opportunities for offender rehabilitation through accessible, quality, and offender-funded programs.

#### ***Key Services***

- Supervise an average rolling case load of 1,800 court-ordered offenders (probationers) of both high risk and low risk.
- Return probationers to the sentencing court for violating the terms of probation through arrests and non-custodial court dates.
- Provide an in-house, state-of-the-art, enforcement program that includes GPS-based House Arrest, controlled substance testing, Alcohol testing, and transdermal alcohol monitoring through DART, CAT, House Arrest and SCRAM Programs.
- Provide a supervision program to the County that is capable of handling up to 150 probationers through the Henderson Justice Court.
- Provide several licensed and regulated, educational and/or rehabilitative programs to offenders at convenient locations and accessible times.
- Provide a cost effective program to allow financially challenged court ordered offenders an alternative method to satisfy court imposed fines and fees through community-oriented work crews.



Alternative Sentencing neighborhood beautification project

## Past Accomplishments

### ***Administration***

- Established the Special Budget Ad Hoc Committee (SBAHC) consisting of 21 stakeholders representing residential, business, and community groups throughout the city of Henderson. The SBAHC accomplished its task of recommending opportunities for immediate and long-term reductions in expenditures and adjustments to service levels. Approved recommendations were implemented. Extensive community outreach was conducted to share this information with the public and gather additional feedback.
- Implemented organizational changes and cost saving strategies necessary to maintain effective and efficient services to the public, as well as financial stability for the organization, which resulted in more than \$127 million in cuts citywide since the beginning of the economic downturn.
- Facilitated the negotiation and sale of city property for the Union Village project and approved a partial development agreement for the project. Phase I of the project will include a 214 bed acute care facility and is estimated to generate 5,000 construction jobs, 2,000 permanent jobs for technical/professionals, and 2,000 indirect job opportunities.
- Led the city's efforts to increase public interest and participation in bicycling within the community, resulting in the city's designation as a Bicycle Friendly Community by the League of American Bicyclists in 2014. Activities supporting bicycling in Henderson included Crazy Spokes, two Stroll 'n Roll events, Bike Swap & Ride, Bike It or Hike It, and bike valet support at community events.
- Conducted executive management meetings and a council workshop to revise the city's Strategic Plan, resulting in the identification of new priorities and values for the city. The plan identified 29 major challenges areas within the city's six priorities.
- Provided leadership and direction in completing a comprehensive classification and compensation study for non-represented employees which establishes a compensation structure based on a market driven philosophy.
- Supported the revision to and implementation of a modified benefit program for non-represented employees that provides for a sustainable benefit structure. The conversion of vacation and sick leave to paid time off (PTO) will reduce the city's vacation and sick leave payout liability for incumbent employees by approximately \$21 million.
- Supported the implementation of the Henderson Innovation Program which encourages City employees to submit recommendations for process improvements which result in efficiency and effectiveness for the organization and recognition for the employee(s) for their innovative suggestions. To date, 21 recommendations are being implemented, with hard and soft savings estimated at \$1.1 million.

### ***Alternative Sentencing:***

- Worked with City Attorney Criminal Division to improve revocation hearing process.
- Implemented changes to fee collection process and structure to ensure timely collection of revenue from alternative sentencing program participants. Revised fee structure for program services.
- Enhanced work program alternatives to allow for community service credit. This allows program participants to work in programs that enhance City facilities thereby creating a costs savings for the city.
- Established a cooperative effort with Code Enforcement to allow work program participants to assist with neighborhood cleanup and abatement efforts.
- Working with Nevada Job Connect to establish a job referral program aimed at getting unemployed/underemployed probationers back to work.

## Performance Objectives by Major Challenge Areas

### Administration

*Implementation of Council-approved actions to reduce the City's deficit and balance its budget.*

*Implementation of new compensation and classification structure, which positions the city to be equitable and sustainable.*

*Maintain a culture of innovation that allows the city to constantly improve its services to internal and external customers.*

*Lead actions identified through the city's new strategic plan that support the city's priorities and maintain the city's status as a premier community.*

### Alternative Sentencing

*Expand the Enforcement Unit to 7-day per week coverage.*

*Continue to further our efforts in reducing our overall reliance on paper reports.*

*Expand the current function of the Work Program Unit to further provide an economic benefit to the City by increasing the scope of work projects that enhance the City's beautification efforts.*

*Establish a Life Skills educational program aimed at providing young adults with skills in an effort directed at reducing recidivism and providing for a safer community.*

*Continue to provide the City with a premier, full-service probation department that meets the needs of the City, the courts, the probationers and the community by providing a safer environment for its residents through cost-effective and innovate solutions.*



Assistant City Manager Bristol Ellington, City Manager Jacob Snow, and Assistant City Manager Fred Horvath



## City Manager's Office Expenditures by Category/Program

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 3,057,963	\$ 2,121,598	\$ 1,767,323	\$ 1,721,439	\$ (45,884)	-3%
Employee Benefits	1,058,301	770,577	649,180	730,006	80,826	12%
Services and Supplies	947,126	696,835	373,579	390,560	16,981	5%
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>\$ 5,063,390</b>	<b>\$ 3,589,010</b>	<b>\$ 2,790,082</b>	<b>\$ 2,842,005</b>	<b>\$ 51,923</b>	<b>2%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$ 973,601	\$ 1,216,584	\$ 1,190,905	\$ 1,247,851	\$ 56,946	5%
PIO/Research	1,150,820	332,086	6,180	-	(6,180)	-100%
Intergovernmental Relations	907,124	276,824	-	-	-	-
Print & Mail Center	828,355	208,464	-	-	-	-
Internal Audit	300,355	68,722	-	-	-	-
Alternative Sentencing	1,865,997	1,977,283	1,841,123	1,891,571	50,448	3%
Admin Cost Reimbursement	(962,862)	(490,953)	(248,126)	(297,417)	(49,291)	20%
<b>Total</b>	<b>\$ 5,063,390</b>	<b>\$ 3,589,010</b>	<b>\$ 2,790,082</b>	<b>\$ 2,842,005</b>	<b>\$ 51,923</b>	<b>2%</b>
<b>Full-Time Employees</b>						
General Fund	43	21	20	20	-	0%
<b>Total</b>	<b>43</b>	<b>21</b>	<b>20</b>	<b>20</b>	<b>-</b>	<b>0%</b>

### 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. Several changes were made to the reporting structure during FY 2013. Internal Audit was shifted to report under the City Attorney.

The Department of Public Affairs and Economic & Cultural Development was formed in FY 2013. The Public Information Office, Intergovernmental Relations, and the Print and Mail Center were shifted to this new department.

The city continues to implement cost-saving strategies as well as support additional revenue opportunities that will allow it to provide the level of services and community safety that maintains Henderson as a premier community.

#### Key Fact

*City of Henderson maintains one of the lowest employees to citizen ratios of the major Nevada cities at 6.8 employees per 1,000 residents.*

### Performance Measures

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected
% of residents that rate the overall quality of life in Henderson as satisfied/extremely satisfied	96%	96%	95%	95%
% of employees that are satisfied/extremely satisfied with the workplace	N/A	88%	>90%	>90%
Balanced budget frequency	100%	100%	100%	100%
% of community service hours successfully completed*	29%*	48%	47%	55%
% of total Alternative Sentencing fees collected	70%	72%	74%	70%
% of probation violators returned to sentencing court for a violation	100%	100%	100%	100%

\*A new system was put in place to begin tracking this information during FY 2012.

# Communications & Council Support

## Purpose Statement

*The Office of Communications and Council Support, a division of Public Affairs, Economic and Cultural Development, strategically promotes the city's mission and vision about department programs, policies and services in a way that fosters trust and demonstrates value to the community.*

## Core Services

- Public Information and Marketing
- Electronic Media
- Communications Services
- Council Support



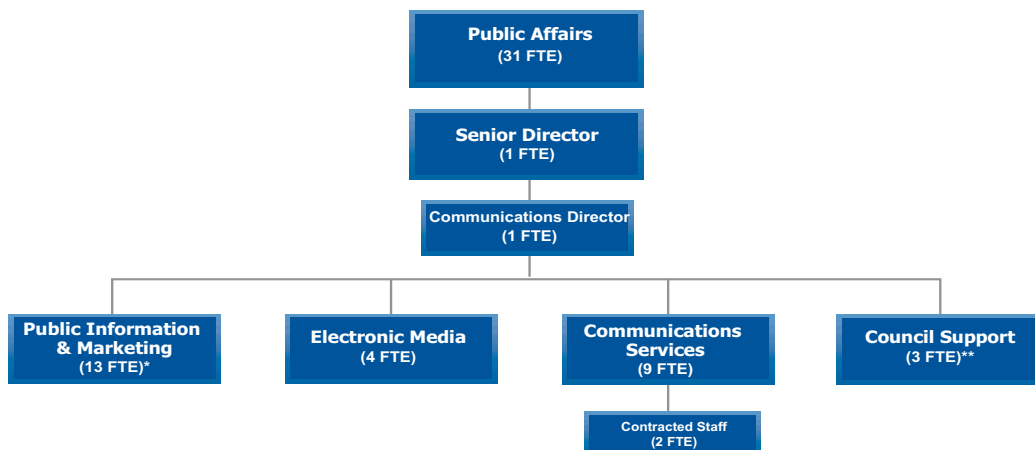
The CCSO team received nine awards in the 2013 PRSA Pinnacle Awards competition.

## Public Information and Marketing

Public Information and Marketing serves departments citywide through the development and execution of integrated communication and marketing strategies designed to effectively support core business goals. The office is responsible for the city's overall brand identity and messaging, which are conveyed through strategic public relations and marketing campaigns, including media relations, media outreach, media training, script and speech writing, market research, collateral development, direct mail, advertising, media buying and online presence.

## Key Services

- Respond to more than 630 media requests for general and background information.
- Respond to more than 60 public records requests from media that requires in-depth analysis and coordination between departments.
- Write more than 180 speeches, speaking points and scripts for elected and appointed officials as well as city staff.
- Prepare and maintain citywide emergency communications plan.



\* One FTE is funded through the Redevelopment Agency.

\*\* These are reported here but are funded through the Mayor and Council Office.

- Develop and execute communications and marketing plans for city departments, eight recreation centers, three special event venues, six art galleries, the Destination Henderson tourism initiative and city venues.
- Develop specialized marketing and public relations campaigns for 600 city events/programs annually.
- Promote and publicize over 1,260 community programs and events.
- Research, write and issue approximately 200 media releases and advisories annually.

### *Electronic Media*

Electronic Media services departments citywide through the development and execution of a variety of integrated electronic communication mediums to effectively support core business goals. The division is responsible for the city's overall social media brand identity, electronic messaging, video, photography, surveys and execution of Mayor and Council signature events.

### *Key Services*

- Photography - Provides trained staff to capture official city events, headshots and presentations.
- Videography - Provides trained staff to capture official city events, messages, commercials, public service announcements and presentations.
- Electronic Media - Develops content on home pages of cityofhenderson.com, m.cityofhenderson.com and CityNet.
- Social Media - Develops content and strategy for social media.
- Surveys - Staff manages all citywide surveys. These surveys are conducted every 2.5 years.
- Special Event Operations - Includes management, planning and execution of annual events.

### *Communications Services*

The Communications Services division includes the Mail Center, Print Center, Graphics Division and Contact Henderson administration. Communication Services supports virtually every city department to help them effectively pursue established visions, missions and goals. All conceptualization, design, production, bidding, materials procurement, printing and finishing of printed city materials and documents is performed in this division, in addition to the mail collection,

handling, and distribution for the entire city. Printing of agendas and official postings for all publicly-noticed city meetings, as required by law, are handled out of this division as is the administration of the city's constituent management system, Contact Henderson.

### *Key Services*

- Mail Center
- Print Center
- Graphics is responsible for conceptualizing and designing graphic material for all city communications.
- Contact Henderson is a customer relationship management tool that staff uses to manage eFM (electronic feedback manager), Code Enforcement, Building and Fire Safety, and Business License cases. The city has over 70,000 customer accounts in addition to over 15,000 customers registered to receive information from the city utilizing CommunicationLink.

### *Council Support*

The Council Support staff provides assistance and support to the Mayor and four Council members. Services include constituent services; appointment scheduling; communications by email, phone and written correspondence; event coordination; and initiatives. Staff interfaces and coordinates with local, state and federal officials and agencies. Staff is responsible for the development of agenda items, proclamations, commendations and other ceremonial duties as well as working with all other city departments, residents, businesses and other constituencies in the course of assisting the Mayor and Council with their responsibilities.



Mayor Andy Hafen speaks at Inspirada parks ground breaking January 11, 2014.

## Key Services

- **Constituent Services** – Staff provides support to the Mayor and Council members responding to a broad range of constituent concerns received by mail, email, telephone and in person. Contact Henderson is utilized in responding, routing, tracking and resolving constituent concerns.
- **Administrative Support** – Staff schedules, maintains and coordinates calendars as well as confirms appointments for Mayor and Council meetings with constituents, staff and outside agencies.
- **Recognition Items** – Staff produces protocol items to recognize individuals or organizations with a commendation, recognize businesses with a certificate at grand opening and/or ribbon cutting events and raise awareness of initiatives and/or observances through a proclamation.
- **Initiatives** – Staff provides support to Mayor and Council with program initiatives including:
  - **One-on-One Meetings** – In partnership with the Henderson Chamber of Commerce, Mayor and Council meet with Henderson business leaders to discuss ways to help promote and sustain their businesses.
  - Comprised of Nevada representatives from federal, state and local governments and Nellis Air Force Base, the quarterly Civilian Military Council meets at Nellis Air Force Base to share information on projects and community needs while also recognizing current airmen.
  - The APPLE (All People Promoting Literacy Efforts) program is a partnership between the city, Clark County School District, Henderson Libraries and private business.
  - Neighborhood Connections are held in Ward I (1Q), Ward II (2Q), Ward III (3Q) and Ward IV (4Q) with the ward representative and Mayor attending to meet with constituents to share information on city topics.

## Past Accomplishments

- Maintained the twice-monthly design, production and electronic/print distribution of City Spotlight, which allows for more timely information to staff on city issues and topics while promoting City events with reduced print costs and increased distribution.
- Maintained citywide average Contact Henderson customer response time at less than 2 days with a decrease from 1 day, 9 hours, 55 minutes and 49 seconds (12/31/12) to 1 day, 7 hours, 53 minutes and 49 seconds (3/31/14).
- Incorporated police and redevelopment public information functions into the Public Information and Marketing Division to further enhance City messaging and augment staff expertise.
- Implemented designated department public information officer liaisons and educated departments on services available to them.
- Provided community outreach, videography and electronic communications support for the Special Budget Ad Hoc Committee meetings and subsequent community meetings in partnership with the City Manager's Office and Intergovernmental Relations.
- Awarded nine awards from the Public Relations Society of America including the Best of Show, recognizing the division's work on the 2013 State of the City (invitation, pitch material and video), Spotlight e-newsletter, 2012 Green Report and annual Midnite Madness event.
- Received recognition in the Printing Impressions 2013 Gold Ink Awards, the printing industry's most prestigious print competition, for the Destination Henderson official guide brochure and the 2012 Green Report.



## Performance Objectives by Major Challenge Areas

*City departments and agencies are now outsourcing less public relations, marketing and communications (printing, design, media communication, internal communication, etc.) due to reduced budgets. Demand for these services is growing so requests are forwarded to the Communications & Council Support Office. These often have a sense of immediacy and high demand, high cost, quick turnaround, with no lead time and no budget to cover development, printing, media or distribution costs. This situation inhibits quality message control, increases error rates, reduces message consistency and adds costs to the CCSO fixed budget. In addition this over taxes staff and erodes staff's ability to produce timely, high quality, accurate and cost effective communication services.*

- Continue to provide information to our community about the services and resources that help maintain at 85% or above the city's overall community trust as measured by the city's "overall quality of life in Henderson" question in the bi-annual community survey.
- To maintain at least 90% of the time, timely, high quality, accurate and cost-effective communications and marketing services.

### Key Fact

*The Office of Communications and Council Support was recognized by the Public Relations Society of America in November 2013 with nine awards including the Best of Show, recognizing the division's work on the 2013 State of the City (invitation, pitch material and video), Spotlight e-newsletter, 2012 Green Report and annual Midnite Madness event.*



## Communications & Council Support Expenditures by Category/Program

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ -	\$ 1,268,753	\$ 1,643,228	\$ 1,662,155	\$ 18,927	1%
Employee Benefits	-	419,216	660,074	709,576	49,502	7%
Services and Supplies	-	463,215	989,898	1,034,412	44,514	4%
Capital Outlay	-	-	-	-	-	-
Depreciation	-	91,798	100,000	100,000	-	0%
<b>Total</b>	\$ -	\$ 2,242,982	\$ 3,393,200	\$ 3,506,143	\$ 112,943	3%
<b>Program</b>						
<b>General Fund</b>						
Administration	\$ -	\$ 297,744	\$ 419,283	\$ 468,145	\$ 48,862	12%
Council Support	-	-	2,324	-	(2,324)	-100%
PIO & Marketing	-	634,303	899,623	971,746	72,123	8%
Graphics/Print/Mail	-	719,850	1,205,115	1,179,406	(25,709)	-2%
Recreation - Public Aff & Mktg	-	491,770	831,909	875,090	43,181	5%
Admin Reimbursement	-	(449,879)	(725,802)	(757,704)	(31,902)	4%
<b>Subtotal General Fund</b>	\$ -	\$ 1,693,788	\$ 2,632,452	\$ 2,736,683	\$ 104,231	4%
<b>Cultural Arts &amp; Tourism Fund</b>	\$ -	\$ 549,194	\$ 760,748	\$ 769,460	\$ 8,712	1%
<b>Total</b>	\$ -	\$ 2,242,982	\$ 3,393,200	\$ 3,506,143	\$ 112,943	3%
<b>Full-Time Employees</b>						
General Fund	-	20	20	21	1	5%
Cultural Arts & Tourism Fund	-	6	6	6	-	0%
<b>Total</b>	-	26	26	27	1	4%

## Financial Overview

The Office of Communications & Council Support is part of Public Affairs and Economic & Cultural Development. During FY 2013, this department was created out of departments previously reporting to the City Manager. The first full year of operations occurred in FY 2014.

## Performance Measures\*

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected
Mayor and Council appointments are scheduled and conducted in compliance with Nevada Open Meeting Laws	N/A	N/A	100%	100%
Maintain % on time for media deadlines	N/A	N/A	99%	> 98%
Mail Center—Maintain % on time for compliance with the Open Meeting Law for Agenda, Legal Notices, and Boards and Commission meeting postings.	N/A	N/A	100%	100%
Maintain % of statements, certificates, Animal Control licenses, warrants and renewals processed and mailed within 1 day	N/A	N/A	98%	>90%
Print Center—Maintain % on time compliance with the Open Meeting Law for Agendas production	N/A	N/A	100%	100%
Print Center % of jobs completed on time	N/A	N/A	98%	>90%

\* This is the second full year of operation for this department. Performance measures have been identified and trend information will continue to be accumulated in future years.

# Community Development & Services

## Purpose Statement

*Provide development services, planning services and programs for a safe, vibrant and sustainable community.*

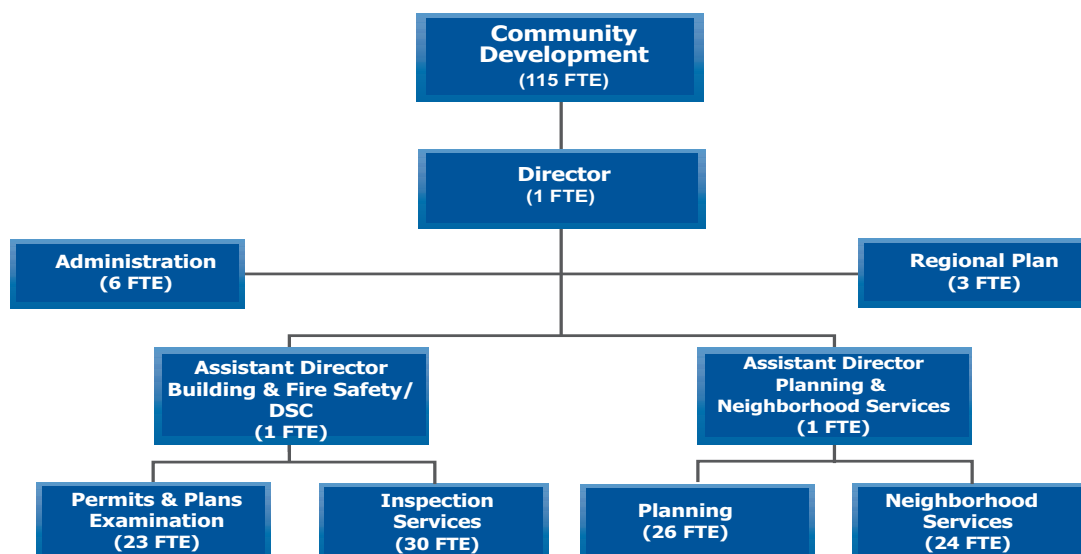
### Core Services

- Building & Fire Safety
  - Permits
  - Plan Review
  - Inspections
- Neighborhood Services
  - Housing & Grants
  - Code Enforcement
  - Neighborhood Enhancement Outreach
- Planning Services
  - Current Planning
  - Long-Range Planning
  - Regional Planning
- Development Services Coordination



### Building & Fire Safety

The International Accreditation Service (IAS) accredited Building and Fire Safety division issues permits, performs plans check and inspections for conformity to building and fire codes to ensure safe and properly maintained buildings and properties in our community.



### Permits

As the first point of contact for all customers looking to do business within the Development Services Center, this division advises and directs customers to the right areas within the DSC and helps facilitate obtaining a permit. Permit technicians perform technical and specialized support work for processing building and fire safety permits for new construction and remodels for the Development Services Center.

#### Key Services

- Process permit applications.
- Issue permits for new construction and building modifications.
- Intake permits applications for residential and commercial buildings.
- Review plan applications to ensure completeness, structural calculations, and other standard requirements.
- Issue Certificates of Occupancy for buildings.

### Plan Review

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

#### Key Services

- Review construction documents for compliance with code standards.
- Provide customers with same-day services for over-the-counter items.
- Provide expertise and comments for new development application and civil improvement permit review.



### Inspections

Professional building and fire safety inspections ensure code compliance of new and existing buildings and premises through site visits.

#### Key Services

- Perform construction inspections for compliance with approved plans and adopted codes.
- Conduct annual fire inspections of businesses and hazardous processes.
- Perform annual business license inspections.
- Provide inspection services five days a week.
- Respond to inquiries, complaints and requests for service that relate to code or life-safety issues.



### Neighborhood Services

The Neighborhood Services division has many programs to help stabilize neighborhoods. The programs provide and maintain safe, decent, affordable housing for the city's residents, as well as enhance and preserve existing homes and neighborhoods. This division includes the following sections: Housing & Grants, Code Enforcement, and Neighborhood Outreach & Enhancement Services.

#### Housing & Grants

This section administers nearly \$12 million in federal and state grant funded programs, to benefit low-income individuals and households. Programs include rehabilitation of existing single-family homes to maintain affordability and increasing the inventory of new affordable housing units. Funding is also provided to community partners for basic needs, supportive services and neighborhood improvement to benefit low-income individuals, households and neighborhoods.





Lead hazard removal funded by a \$2.3 million federal grant

### Key Services

- Ensure compliance for federal and state grant regulated programs and fiscal reporting.
- Execute new sub-grantee agreements among external and internal agencies.
- Conduct field monitorings of sub-grantees' compliance with grant regulations.
- Manage \$10 million in loans to rehabilitate new and existing affordable housing.
- Provide program assistance for weatherization improvements, lead abatements, block wall repair, turf removal and water conservation, single-family home rehabilitation, and low-income home purchases.
- Provide assistance to nonprofit community partners that help provide direct human services and resources for residents for literacy tutoring, food banks, case management, and before- and after-school programs.
- Provide financial assistance through loans for block wall repair and replacement.



Henderson Mediation Program

### Code Enforcement

Establishes and enforces minimum requirements for the occupancy and maintenance of all residential and non-residential buildings. Enforcement efforts promote the health, safety and general welfare of our citizens by protecting neighborhoods against nuisances, blight and deterioration.

### Key Services

- Respond to code violation complaints for property maintenance codes and Henderson municipal codes and work with property owners for voluntary compliance.
- Partner with community agencies, neighborhood associations and private entities to combat blight and nuisances in our community.
- Use Alternative Sentencing Program workers to abate blighted, vacant properties.
- Manage the Abandoned Residential Real Property Registry and ensure compliance.

### Neighborhood Enhancement & Outreach

Coordinate programs that enhance neighborhoods and promote connectivity between citizens and the City.

### Key Services

- Manage Neighborhood Cleanup Program by placing Dumpsters in neighborhoods to remove tons of trash and debris.
- Coordinate Henderson Shines community cleanup event which provides a venue to dispose of household hazardous waste, electronics and other recyclables.
- Provide neighborhood Enhancement Grant funds to benefit community social or physical projects.
- Assist elderly, disabled and/or low-income residents to voluntarily comply with Code Enforcement violations through the Property Cleanup Program.
- Host City Hall at the Mall, an annual open-house event for residents to learn about City projects and services.
- Organize the Neighborhood Leadership Forum to promote networking among neighborhood leaders (HOA and neighborhood association board members), community managers and City staff.
- Offer mediation to Henderson residents to promote neighbor-to-neighbor dispute resolution.

## Planning Services

The Planning Services division partners with the community to plan and promote a vibrant, balanced and cohesive city. Planners provide services in Current, Long-Range and Regional planning efforts.

### Current Planning

Ensures land use and zoning (Title 19) compliance through management of the City's Development Review Process. Planners coordinate the interdepartmental development review among all key staff to ensure projects comply with City ordinances and conditions.

#### Key Services

- Ensure appropriate land use and zoning through the review of occupation, temporary use and business license permits.
- Serves as primary support to the Mayor, City Council and Planning Commission members regarding public policy for land use and zoning decisions.
- Coordinate development agreements and management of related amendments. Lead negotiations between city departments, developers and stakeholders.
- Facilitate consensus for controversial development projects among stakeholders (residents, property owners, development community and staff).
- Provide GIS exhibit and mapping support for public hearings. Analyze and report on spatial data findings for restricted uses.



## Long-Range Planning

Develops and monitors land use policies and plans to ensure the City's orderly growth and future development. The Comprehensive Plan outlines a long-term community vision and provides policy guidance in balanced land uses, quality development, integrated desert environment, connected places, and arts & culture.



#### Key Services

- Develop and monitor the Comprehensive Plan, special areas plans and studies to guide specific development needs.
- Gather and analyze demographic data to create population estimates and growth forecasts to inform land use plans to meet the needs of the changing population.
- Collaborate with regional partners to ensure cohesive development and leverage resources across the region, including the Southern Nevada Regional Planning Coalition (SNRPC), Southern Nevada Public Land Management Act (SNPLMA) and Multiple Species Habitat Conservation Plan (MSHCP) support.
- Coordinate with the Bureau of Land Management (BLM) on federal land issues impacting future growth and development.
- Provide mapping services to programs and committees: City Council and Planning Commission, Neighborhood Stabilization Program, Historic Preservation, West Henderson, Comprehensive Plan Updates and Citywide Map Portfolio.
- Coordinate sustainable programs and services, such as residential recycling, supporting the Citizens Advisory Committee, food policy development and community gardens development.

## Regional Planning

The City, on behalf of the Southern Nevada Regional Planning Coalition, received a \$3.5 million grant from the U.S. Department of Housing and Urban Development (HUD) to lead regional planning efforts. The regional plan seeks to build a foundation for long-term economic success and community livelihood by better integrating reliable transportation, housing, and job opportunities throughout Southern Nevada.

### Key Services

- Conduct in-depth research and analysis of our region to create a baseline and develop a clear picture of where we are now.
- Bring together local community, business and political leaders to think about what we want our region to be like and how we can work together to achieve our goals.
- Engage residents from across the valley to weigh in on these ideas and offer suggestions for how to make our communities stronger.
- Develop demonstration projects to model what changes in land use policies might look like and identify preferred scenarios.
- Develop a regional plan that highlights implementation strategies and priority projects.

### Development Services Coordination

The Development Services Center (DSC) creates a one-stop shop for all plan review, permitting and inspection services. The DSC Administration team provides support and coordination for DSC departments. Additional DSC information is included in the Development Services Center later in this section.



## Past Accomplishments

- Completed major modifications to the Inspirada development agreement, parks agreement and village development standards for 1603-acre planned community.
- Completed development agreement for Union Village, a plan to create a medical services destination.
- Facilitated the Council adoption of a tavern ordinance.
- Implemented a block wall repair loan program for mature communities.
- Completed Downtown Pedestrian Plan.
- Completed citywide implementation of single stream residential recycling.
- Completed a Downtown Master Plan to incentivize new development and provide added flexibility in the development review process.
- Established a process to identify and preserve neighborhoods.
- Established new ordinances and codes to regulate medical marijuana dispensaries.
- Developed the Abandoned Residential Property Registry program to ensure vacant homes are secured for the safety of our neighborhoods.
- Provided 26,611 services to low-income persons through Community Development Block Grant funds given to local community-based organizations for emergency assistance, rental subsidies, domestic violence services and traditional housing.
- Facilitated community meetings and forums that reached 8,370 residents.
- Launched the Henderson Mediation Program, achieving a 74% resolution of cases that were mediated in the first seven months.
- Coordinated the third annual Henderson Shines community cleanup event enabling residents to dispose of 16,825 lbs of household hazardous waste.
- Achieved 94% closure of Code Enforcement cases through voluntary compliance.



## Performance Objectives by Major Challenge Areas

### *Maturing community*

- To reduce the number of concrete block walls in violation of the property maintenance code.
- To reduce the number concrete block wall linear feet assessed as dangerous and/or aesthetically below standard.
- To reduce by 10% or more the number of aging buildings with fire or life safety concerns.
- To reduce by 10% the number of fires in aging structures.

### *Loss of federal and state funds*

- To maintain the minimum number of core affordable and sustainable housing programs considered essential for a premier city.

### *Status quo development*

- To increase by greater than 1% certain land use categories within city limits.
- To reduce by greater than 1% certain land use categories within city limits.

### *Aging technology*

- Acquire and implement a new land management and permitting system that increases our technological capabilities by the third quarter of fiscal year 2015.



### Key Fact

In FY 2014 the City received \$513,690 from the sale of property acquired and rehabilitated with Neighborhood Stabilization Program funds, which will be reinvested in the community.

## Performance Measures

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected
% of on time for plan reviews	98.9%	98.5%	98.5%	> 90%
% of on time inspections	99.2%	98.6%	98.9%	> 90%
Average customer wait time	5.5 min	5.3 min	5.0 min	< 20 min



## Community Development Expenditures by Category/Program

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 3,954,946	\$ 7,769,681	\$ 8,356,857	\$ 9,297,185	\$ 940,328	11%
Employee Benefits	1,412,515	2,920,970	3,825,981	3,869,071	43,090	1%
Services and Supplies	4,222,545	5,494,658	10,015,215	5,213,904	(4,801,311)	-48%
Capital Outlay	-	-	250,000	-	(250,000)	-100%
Depreciation	-	46,720	50,000	50,000	-	0%
<b>Total</b>	<b>\$ 9,590,006</b>	<b>\$ 16,232,029</b>	<b>\$ 22,498,053</b>	<b>\$ 18,430,160</b>	<b>\$ (4,067,893)</b>	<b>-18%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$ 1,178,437	\$ 1,086,084	\$ 1,142,448	\$ 1,359,605	\$ 217,157	19%
Building & Fire Safety	-	657,664	701,393	694,818	(6,575)	-1%
Code Enforcement	548,461	698,222	867,763	1,024,104	156,341	18%
Neighborhood Services	1,106,319	936,625	909,895	1,006,921	97,026	11%
Neighborhood Serv-Grant Fund	18,988	2,995	10,134	5,000	(5,134)	-51%
Housing and Grants	-	-	3,000	-	(3,000)	-100%
Regional Planning	-	-	102,000	51,000	(51,000)	-50%
Club Ride	357	-	38	38	-	0%
Planning Commission	7,966	6,765	19,173	19,173	-	0%
Current Planning	985,126	1,071,312	1,101,388	1,135,565	34,177	3%
Long Range Planning	999,426	1,182,357	1,039,167	1,189,428	150,261	14%
Admin Cost Reimbursement	(229,436)	(231,035)	(217,506)	(231,418)	(13,912)	6%
<b>Subtotal General Fund</b>	<b>\$ 4,615,644</b>	<b>\$ 5,410,989</b>	<b>\$ 5,678,893</b>	<b>\$ 6,254,234</b>	<b>\$ 575,341</b>	<b>10%</b>
<b>Development Serv. Fund</b>						
DSC-Administration	\$ -	\$ 270,205	\$ 323,698	\$ 445,996	\$ 122,298	38%
DSC-Building & Fire Safety	-	5,675,830	6,894,018	7,739,602	845,584	12%
DSC-Community Dev	365,043	387,119	428,870	552,803	123,933	29%
<b>Subtotal Dev Serv. Fund</b>	<b>\$ 365,043</b>	<b>\$ 6,333,154</b>	<b>\$ 7,646,586</b>	<b>\$ 8,738,401</b>	<b>\$ 1,091,815</b>	<b>14%</b>
<b>Code Enforcement Fund</b>	<b>\$ 1,000</b>	<b>\$ 1,600</b>	<b>\$ 2,000</b>	<b>\$ 3,000</b>	<b>\$ 1,000</b>	<b>50%</b>
<b>Grant Fund</b>	<b>\$ 4,608,319</b>	<b>\$ 4,486,286</b>	<b>\$ 9,170,574</b>	<b>\$ 3,434,525</b>	<b>\$ (5,736,049)</b>	<b>-63%</b>
<b>Total</b>	<b>\$ 9,590,006</b>	<b>\$ 16,232,029</b>	<b>\$ 22,498,053</b>	<b>\$ 18,430,160</b>	<b>\$ (4,067,893)</b>	<b>-18%</b>
<b>Full-Time Employees</b>						
General Fund	47	45	47	47	-	0%
DSC-Comm Dev	32	39	48	52	4	8%
Grants	17	14	16	16	-	0%
<b>Total</b>	<b>96</b>	<b>98</b>	<b>111</b>	<b>115</b>	<b>4</b>	<b>4%</b>

## Financial Overview

The decrease for Community Development between the estimate for Fiscal Year 2014 and the budget for Fiscal Year 2015 is largely due to grant funding available to spend in Fiscal Year 2014, which will be shifted to Fiscal Year 2015. This carry forward of grant funding occurs outside the normal budgeting process and will cause the year-over-year variance to normalize when complete.



# Cultural Arts & Tourism

## Purpose Statement

*Cultural Arts and Tourism, a division of Public Affairs, Economic and Cultural Development, 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

- Henderson Convention Center
- Henderson Pavilion
- Special Events
- Cultural Arts
- Tourism Services

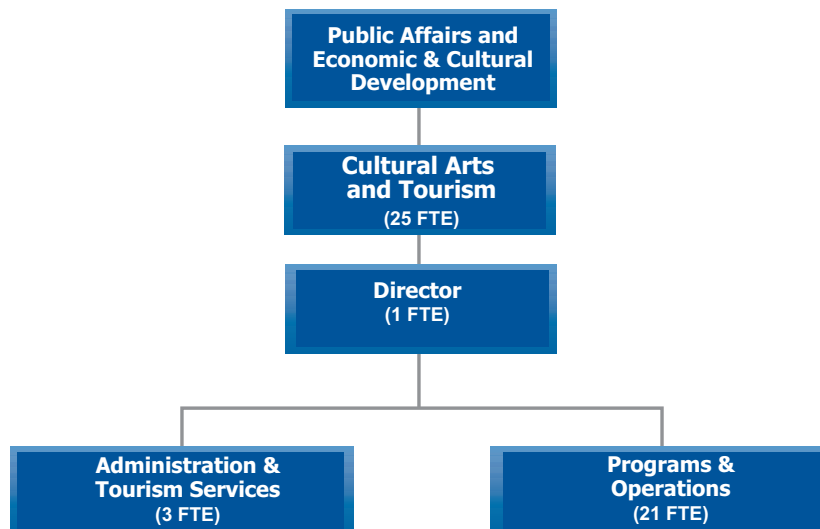


Members of the Destination Henderson Tourism Council during a citywide sales blitz in May 2014

## Henderson Convention Center

The Department of Cultural Arts and Tourism (CAT) manages the Henderson Convention Center, which includes 13,800 square feet of multi-use event space. The Convention Center hosts an average of 450 events annually with an estimated annual attendance of more than 125,000. The meetings market segment consists of 69.3 percent of overall utilization, while social events

comprise 17.3 percent and public shows reflect 13.4 percent of overall business. A feasibility study has been completed by a national firm to assess market demand, capital and operating costs assessment, site location and governance recommendations for a potential new convention center.



## Key Services

- **Rental Services** - The Convention Center offers rental coordination services for clients to host a variety of functions. Rental services include space rentals, equipment rentals, business services and catering coordination.
- **Support Services** - The department's support services is responsible for event set up and tear down, audio/visual technical services and hospitality for all functions that take place at the venue.

## Henderson Pavilion

The Henderson Pavilion is a state-of-the-art outdoor performance venue that is managed by CAT. City-produced events as well as rentals for both public and private usage, are the main offerings of the facility. There has been a significant increase in ticket sales, from an estimated 9,000 per year in FY 2006 to more than 21,000 in FY 2014.

- **Rental Services** - The Pavilion offers rental coordination services for clients to host a variety of events and ceremonies. Rental services include venue rentals, equipment rentals, audio visual services and hospitality coordination.
- **CAT Programmed Concerts and Events** - The department self-produces 8-10 concerts annually as well as collaborates with media partners to co-produce several shows.
- **Box Office Operations** - The Pavilion Box Office includes the management of ticketing software through Vendini. This area also coordinates a volunteer program that attracts approximately 20 volunteers per city-produced event.
- **Audio Visual Technical Services** - The back-of-house sound crew provides audio-visual technical services for all venue clients.
- **Concessions** - Concession services are available at the Pavilion. Per Nevada Statute, the concession is operated by the Nevada Services for the Blind.
- **Performer Services** - This includes arrangement of transportation, hospitality, coordination of meet and greets, and general coordination of requirements mandated by the performance rider.
- **Merchandising** - For select performances, merchandising services are offered as an additional amenity.



St. Patrick's Day at the Henderson Events Plaza

## Special Events

CAT hosts a wide variety of special events and cultural programming including 11 signature events. The Henderson Events Plaza is additionally managed by the department. Attendance at existing special events is estimated to be more than 300,000 annually.

## Key Services

- **Special Event Development** - Recruitment of new special events with an emphasis on driving out-of-market tourism activity.
- **Special Event Production** - This involves coordination of contracts/payments, food and commercial vendor participants, artist participant outreach, entertainment, event permits, risk management, barricade plans, public safety, event logistics and parade procession.

## Key Fact

*Henderson was named among the top 50 meetings destinations in the United States by CVENT. Over 1,000 cities and 220 major metropolitan areas were evaluated to create the list and Henderson ranked 39th overall.*

## Cultural Arts

CAT provides high quality cultural arts programs including performing arts, traveling exhibitions, arts education programs, public arts and operates five gallery exhibit spaces. Collectively, more than 13,000 attendees participated in departmental cultural programs.

### Key Services

- Performing Arts - Includes the entertainment programming at six high profile special events and Shakespeare in the Park. This also includes partnerships with the Henderson Symphony Orchestra, the Las Vegas Youth Orchestra and various theater groups.
- Public Art - Includes public art installations such as the mosaic at the Events Plaza and the St. Jude's heart sculptures.
- Arts Education - Partnerships with national touring and local artists to provide artist residency programs at local schools.
- Visual Arts - Manage five art gallery spaces including the Gallery at City Hall, the Gallery at the Henderson Multigenerational Center, Impressions at Siena, Pinnacle Children's Art Gallery and the Art Gallery at the Galleria at Sunset.
- Traveling Art Exhibits - Includes one program annually. Previous exhibits include The DaVinci Experience, the international cultural exhibit "Dolls of Japan", Ends of the Earth Exhibit, "It's a Gas" Science Exhibit, and Chilean Miners Exhibit.

## Tourism Services

CAT serves as the official tourism agency/convention and visitors bureau for the city. The primary focus of tourism services is to position Henderson as a premier meetings and leisure destination. Henderson currently has more than 4,600 rooms and has 250,000 square feet of meeting space, seven championship golf courses, unique attractions, countless outdoor activities, a vast array of shopping choices, dining experiences and entertainment options. In 2014, Henderson's citywide occupancy was 68.7% and the citywide average daily rate was \$89.71. There were more than 584,000 visitors staying in Henderson hotels and more than 995,000 room nights generated by these guests.

### Key Services

- Participation in industry trade shows - Sales leads are distributed to more than 20 hotels in Henderson that are tasked with converting these leads to actual room nights.
- Visitor relations - Henderson visitors frequently contact the department inquiring about information related to traveling to our city.
- Partnerships with LVCVA and Henderson hospitality community - The department regularly collaborates with LVCVA staff and Henderson hotel staff to drive out-of-market visitation to the city. This includes collaboration on trade show client events, familiarization tours and sponsorships.
- Visiting Friends and Relatives Programs - On a bi-annual basis, a program targeted to visiting friends and relatives takes place. This program is designed to drive room nights during the slower months of December, June, July and August, the lowest occupancy periods of the year.
- Destination market research - This area includes the collection, analysis and reporting of Henderson Visitor Statistics.



2014 Art Festival of Henderson



## Past Accomplishments

- Hosted over 35 performing arts and arts education programs, with over 13,000 attendees.
- Hosted 11 signature/annual events with an estimated 300,000 attendees and garnering over \$19.6 million in economic impact.
- Henderson hotels generated more than 995,000 room nights with an average daily room rate of \$89.71. There were over 584,000 visitors who stayed in Henderson, collectively generating over \$250 million in economic impact for the local economy.
- The Convention Center hosted nearly 490 functions, with nearly 125,000 people in attendance.
- The Henderson Pavilion hosted 40 performances, with attendance of more than 30,000.
- Expanded Pinnacle Children's Art Gallery to several off-site locations including Impressions at Siena and the Gallery at the Galleria at Sunset.
- Henderson was chosen as the host destination for several widely recognized events, including the 2014 U.S. Open Synchronized Swimming Championships, the 2014 Ironman 70.3 Silverman, and the 2014 Collegiate Wakeboard Championship.

## Performance Objectives by Major Challenge Areas

### *Henderson Pavilion audio-visual/technical sound issues*

- To increase by 10 percent facility revenues.
- To increase by 10 percent facility utilization.
- To maintain greater than 85 percent high level of patron satisfaction with the facility and its events.
- To increase the level of patron satisfaction with the Pavilion's audio experience.

### *Convention Center functionality and marketability*

- To maintain at 0 the number of life safety issues.
- To increase facility functionality/development with a special emphasis on interior and exterior aesthetics.
- To increase by 5 percent Convention Center revenue.
- To increase by 5 percent mid-week business.
- To maintain Convention Center maintenance costs in the renovated facility to within < 10 percent of previous costs.

### *Events*

- To increase event participation satisfaction levels at each event.

### *Cultural and Public Art Plan*

- To increase arts education offerings by 10 percent.
- To ensure consistent, adequate and regular funding for arts and cultural activities without the total financial burden falling on the City of Henderson by applying for various industry grants each year.
- To increase the number of traveling exhibits hosted by the department.
- To promote citywide incorporation of arts and culture.

### *Tourism/Group Sales*

- To increase number of group leads by 10 percent.
- Identify and increase conversion ratios.
- Re-establish Henderson Tourism Council.
- Increase awareness of the Bike Henderson initiative.
- Continue Destination Champion award focusing on tourism excellence.
- Assess visitor spending, trip characteristics and visitor satisfaction levels.

## Cultural Arts & Tourism Expenditures by Category/Program

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 2,223,656	\$ 1,690,989	\$ 1,836,096	\$ 1,919,644	\$ 83,548	5%
Employee Benefits	739,719	624,854	744,756	754,145	9,389	1%
Services and Supplies	2,091,295	2,297,883	2,548,165	2,780,655	232,490	9%
Depreciation	180,097	91,798	100,000	100,000	-	0%
<b>Total</b>	<b>\$ 5,234,767</b>	<b>\$ 4,705,524</b>	<b>\$ 5,229,017</b>	<b>\$ 5,554,444</b>	<b>\$ 325,427</b>	<b>6%</b>
<b>Program</b>						
<b>Cultural Arts &amp; Tourism Fund</b>						
Administration	\$ 980,452	\$ 1,444,181	\$ 1,514,355	\$ 1,854,962	\$ 340,607	22%
Sales & Marketing	1,096,525	55,991	24,407	7,347	(17,060)	-70%
Downtown	139,168	13,598	30,000	30,000	-	0%
Grants	27,500	20,000	20,000	-	(20,000)	-100%
Tourism	84,901	88,844	88,100	90,600	2,500	3%
Cultural Arts & Special Events	883,570	801,879	900,702	912,238	11,536	1%
Facilities	1,070,434	1,011,314	1,259,773	1,269,963	10,190	1%
Pavilion	265,288	328,486	371,995	369,649	(2,346)	-1%
<b>Subtotal Cultural Arts</b>	<b>\$ 4,547,838</b>	<b>\$ 3,764,293</b>	<b>\$ 4,209,332</b>	<b>\$ 4,534,759</b>	<b>\$ 325,427</b>	<b>8%</b>
<b>Special Recreation Fund</b>	<b>\$ 686,929</b>	<b>\$ 941,231</b>	<b>\$ 1,019,685</b>	<b>\$ 1,019,685</b>	<b>\$ -</b>	<b>0%</b>
<b>Total</b>	<b>\$ 5,234,767</b>	<b>\$ 4,705,524</b>	<b>\$ 5,229,017</b>	<b>\$ 5,554,444</b>	<b>\$ 325,427</b>	<b>6%</b>
<b>Full-Time Employees</b>						
Cultural Arts & Tourism	31	25	25	25	-	0%
<b>Total</b>	<b>31</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>-</b>	<b>0%</b>

### Financial Overview

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

An intensified focus on revenue generation and cost recovery goals is being implemented in FY 2015. There will be no new positions added during this time period.

During FY 2013, a new department called Public Affairs, Economic and Cultural Development was created without any new positions being added. The Department of Cultural Arts & Tourism reports to this new department.

### Performance Measures

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected
Convention Center and Events Plaza revenues	\$249,492	\$254,135	>\$360,000	>\$360,000
Convention Center annual attendance	92,341	121,497	>100,000	>100,000
Pavilion ticket sales revenue	\$151,787	\$180,631	>\$152,000	>\$152,000
Pavilion rental revenues	\$78,871	\$93,555	>\$70,000	>\$70,000
Number of Arts education programs	N/A	N/A	11	>10
Citywide Occupancy	68.2%	65.9%	68.7%	>68%
Citywide Average Daily Rate	\$88.99	\$82.92	\$89.71	>\$84.64
Number of Room Nights Occupied	960,714	942,504	995,000	>979,000
Visitor volume	542,619	532,037	584,000	>530,000
Attraction Visitation	N/A	N/A	586,000	>586,000

# 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

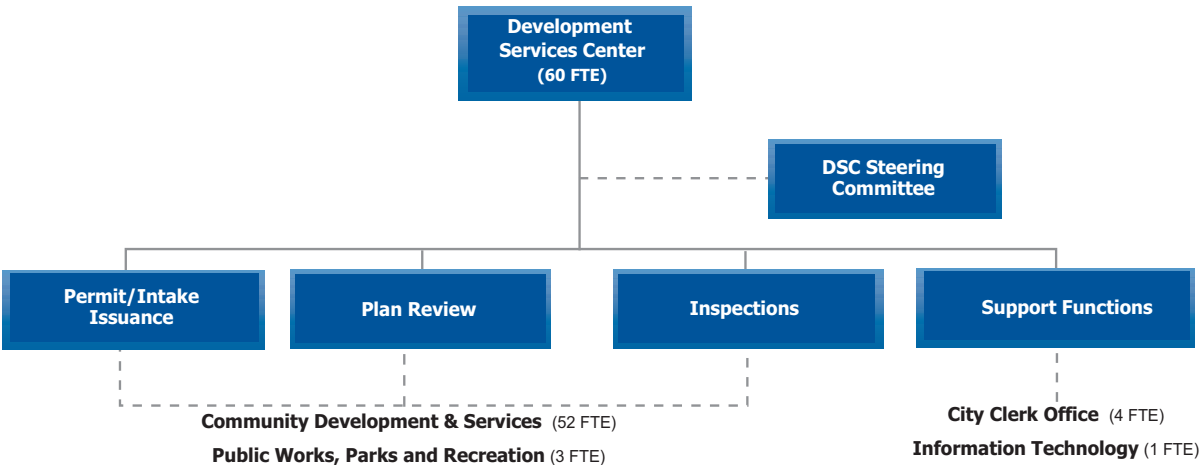


The Development Services Center (DSC) is a centralized, one-stop location to coordinate the development process for City of Henderson customers. The DSC is comprised of personnel from several departments. It is shown in this section to provide consolidated information on this important City function.

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

occupancy fees, hydrology study review fees, plan review charges, civil engineering fees, traffic study review fees, grading permit fees, inspection fees, fire prevention fees, and records management fees.

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



### *Permit Intake and Issuance*

Permit Intake and Issuance accept customer applications and submitted plans to begin the permitting process. Applications are pre-screened to ensure they are complete and ready for review. Once the plan review process is complete, permit technicians calculate fees and issue the permit.

### *Plan Review*

Plan Review is the review of permit applications for compliance with regional and local standards, and 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*

Inspections are performed once a permit is issued and construction is under way 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*

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.



Cowabunga Bay grand opening July 2014



## Development Services Center Expenditures by Category/Program

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 3,377,473	\$ 3,783,075	\$ 4,523,659	\$ 5,169,827	\$ 646,168	14%
Employee Benefits	1,321,649	1,394,918	1,735,715	2,124,949	389,234	22%
Services and Supplies	2,753,989	3,244,920	4,312,419	4,765,743	453,324	11%
Capital Outlay	-	-	270,983	-	(270,983)	-100%
Depreciation	128,172	46,720	50,000	50,000	-	0%
<b>Total</b>	<b>\$ 7,581,283</b>	<b>\$ 8,469,633</b>	<b>\$ 10,892,776</b>	<b>\$ 12,110,519</b>	<b>\$ 1,217,743</b>	<b>11%</b>
<b>Program</b>						
<b>DSC Enterprise Fund</b>						
Community Development						
General	\$ 365,043	\$ 387,119	\$ 428,870	\$ 552,803	\$ 123,933	29%
Administration	173,018	270,205	323,698	445,996	122,298	38%
Building & Fire Safety	5,601,815	5,675,830	6,894,018	7,739,602	845,584	12%
City Clerk						
Administration	413,228	382,314	591,382	653,663	62,281	11%
Public Works						
Enterprise Wide	229,455	-	-	-	-	-
Traffic	43,374	5,129	193,000	-	(193,000)	-100%
Engineering	755,350	1,749,036	2,415,187	2,587,506	172,319	7%
Information Technology						
General	-	-	46,621	130,949	84,328	181%
<b>Total</b>	<b>\$ 7,581,283</b>	<b>\$ 8,469,633</b>	<b>\$ 10,892,776</b>	<b>\$ 12,110,519</b>	<b>\$ 1,217,743</b>	<b>11%</b>
<b>Full-Time Employees</b>						
Other Departments	40	45	56	60	4	7%
<b>Total</b>	<b>40</b>	<b>45</b>	<b>56</b>	<b>60</b>	<b>4</b>	<b>7%</b>

Note: The breakdown of DSC information is provided within the various departmental data.

### Accomplishments

- The DSC maintains an over 90% on-time rate for plan review and inspection services.
- Other accomplishments for the DSC are being reported by the individual departments that comprise the DSC.

### Financial Overview

With increasing development in the valley, and in the City of Henderson in particular, the DSC continues to see increasing revenue and demand for its services. As a result, additional staff was added in the FY 2015 budget to cope with the increasing workloads, accounting for nearly all cost increases associated with this fund.

## Development Services Center Performance Measures

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected
# of site design permits	438	637	688	650
# of residential permits	1,579	2,005	2,205	2,000
# of commercial permits	1,294	2,196	2,305	2,100
% of plan review completed on time	99.2%	98.9%	>90%	>90%
# of fire inspections	4,329	6,674	7,341	7,000
# of building inspections	87,443	119,924	131,916	125,000
# of quality control inspections	5,835	9,126	10,038	9,700
% of all inspections completed on time	99.2%	98.6%	>90%	>90%

# Economic Development/Redevelopment

## Purpose Statement

*Economic Development/Redevelopment, a division of Public Affairs and Economic and Cultural Development, enhances the well-being of Henderson by creating a healthy economy through the attraction, retention and expansion of businesses.*

## Core Services

- Business Attraction
- Local Business Program
- Redevelopment Agency

### *Business Attraction*

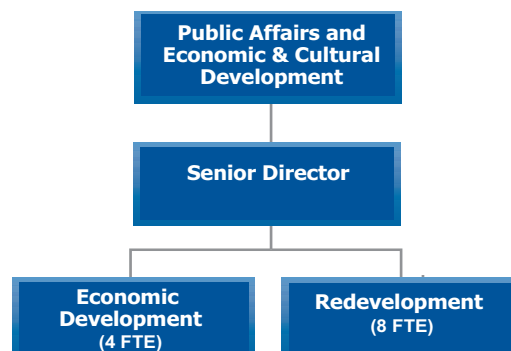
Business attraction programs and services are designed to generate interest by businesses outside of the economic region that may result in the creation of local employment opportunities, economic diversification, enhanced tax revenues and positive economic impacts to the community.

### Key Services

- Conduct marketing campaigns to our identified target industries (regional/national administrative and back office operations, medical/biomedical, computer and information services, educational services, research and development, and clean technology).
- Research growth companies that are an excellent match for Henderson's assets, including redevelopment areas.
- Develop timely collateral pieces to support and promote business attraction efforts.
- Research and maintain printed and electronic information for business recruitment inquiries.
- Provide outstanding customer service to all business recruitment prospects.
- Establish and maintain ongoing communication with business recruitment prospects.
- Promote state incentives to qualified business recruitment prospects.
- Coordinate activities with Regional Development Authority, Las Vegas Global Economic Alliance and State of Nevada Governor's Office of Economic Development concerning implementation of local/region economic development initiatives (as developed through AB449).



VadaTech Grand Opening



- Develop links with locally-based international business organizations.
- Maintain key relationships and communications with Nevada Governor's Office of Economic Development in the following areas:
  - Global Trade & Investment
  - State of Nevada Consular Corps
  - Nevada's international trade representatives
- Promote state incentives to qualified local businesses.
- Maintain a resource partner's network of local public and private organizations for the benefit of local businesses.
- Collaborate with the Henderson Chamber of Commerce, the Henderson Development Association and other related business and trade organizations locally.

### Local Business Program

Outreach programs and services are designed to assist individual businesses by helping them to grow or maintain their operations in the City of Henderson.

### Key Services

- Proactively communicate economic development programs and services to local businesses.
- Provide direct technical assistance and information services to local businesses and entrepreneurs.
- Provide educational programs and resources to local businesses and start-ups.
- Support the Henderson Business Resource Center and Incubator.
- Conduct personal one-on-one visits with local businesses including the Mayor, Council and business leaders.
- Establish and maintain ongoing communication with local businesses considering expansion plans.
- Identify and assist local businesses that are currently involved in international trade and those that may be candidates for increased international trade.

### Past Accomplishments

- 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 dozens of seminars and technical assistance programs designed to help businesses in a variety of operational areas.
- FedEx Ground initiated construction on a new 300,000-square foot facility that will kick off development of the new South 15 Airport Center business park.



## Economic Development Performance Measures

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected
Number of new business expansion or relocation inquiries generated annually	91	233	154	100
Frequency of outreach, contacts and/or technical assistance provided to local business community annually	569	688	661	500
Average new inquiry response time (days)	1.4	1.1	1.1	1.0
Estimated economic impact of business attraction/expansion activities (local payroll, purchases, and construction in millions)	\$54.6	\$54.5	\$154.1	\$50.0

## Performance Objectives by Major Challenge Areas

### *Balanced land use*

- To increase the base of taxable commercial properties in the City of Henderson (office and industrial).

### *Marketing and image*

- To maintain an active pipeline of more than ten prospects annually within targeted business recruitment sectors.
- To maintain a program of national and regional advertising by conducting a minimum of four campaigns annually.
- To conduct a feasibility study for the creation of a Henderson Innovation Center.

### *Business retention and modernization incentives*

- To increase, by a minimum of one, the number of tools or programs available to communities (whether state or local) that may spur facility modernization programs by local businesses by FY 2017.

## Economic Development Expenditures by Category/Program

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 518,662	\$ 710,381	\$ 449,067	\$ 443,339	\$ (5,728)	-1%
Employee Benefits	174,530	179,040	179,462	178,228	(1,234)	-1%
Services and Supplies	196,171	183,021	228,856	237,761	8,905	4%
<b>Total</b>	<b>\$ 889,363</b>	<b>\$ 1,072,442</b>	<b>\$ 857,385</b>	<b>\$ 859,328</b>	<b>\$ 1,943</b>	<b>0%</b>
<b>Program</b>						
General Fund	\$ 889,363	\$ 1,072,442	\$ 857,385	\$ 859,328	1,943	0%
<b>Total</b>	<b>\$ 889,363</b>	<b>\$ 1,072,442</b>	<b>\$ 857,385</b>	<b>\$ 859,328</b>	<b>\$ 1,943</b>	<b>0%</b>
<b>Full-Time Employees</b>						
General Fund	6	4	4	4	-	0%
<b>Total</b>	<b>6</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>-</b>	<b>0%</b>

## Financial Overview

The Economic Development division continues to market and assist the Henderson business community. The department reduced its FTE count in FY 2013, and has continued to function with less staffing.





### *Redevelopment Agency Core Service*

The Agency looks for opportunities to re-energize and invigorate blighted communities through program assistance designed to improve existing homes and storefronts and to attract new businesses, residents, developers and investment to those communities. Currently, five redevelopment areas have been designated by the Agency: Cornerstone, Downtown, Eastside, Lakemoor and Tuscany, with combined annual tax increment finance funding of approximately \$5 million and a combined fund balance of \$29 million.

The Henderson Redevelopment Agency was established in 1995 under NRS 279 to provide a method for revitalizing deteriorating and blighted areas of the city. The Agency uses tax increment financing funds to construct improvements (provided no other means are available), acquire or lease land, repay bonds and provide assistance through various programs. 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.

#### *Key Services*

- Business Recruitment, Expansion and Retention
  - Recruit, expand and retain businesses.
  - Monitor, evaluate and adapt to changing markets and opportunities for targeted select industries.
  - Creation and/or implementation of the Downtown Investment Strategy and Eastside Investment Strategy.
  - Coordinate with business associations and coalitions.
  - Create and promote opportunities for residential development in support of area employers.
  - Create jobs.



- Development
  - Negotiate redevelopment agreements with developers that address the goals of both parties.
  - Facilitate the development of vacant land within redevelopment areas.
- Outreach/Marketing
  - Coordinate with Cultural Arts and Tourism, residents and businesses to promote area events and opportunities.
  - Work closely with resident and business groups to improve neighborhoods and strengthen employment opportunities.
  - Develop and maintain strategic outreach and engagement opportunities and collateral material.
  - Maintain Internet and social media pages.
- Administration/Financial Management
  - Research and partner with other entities to assist in funding grants to be used for physical improvements.
  - Develop and maintain strategic financial and development partnerships.
  - Monitor general ledger accounts to maintain a sustainable five-year financial plan.
  - Research alternative sources of income and project financing.
  - Provide leadership and collaboration with redevelopment associations throughout the state.
  - Identify and respond to legislative issues that might impact redevelopment.
  - Frequently reconcile all general ledger accounts, maintain accurate records, and ensure redevelopment financial management policies are in line with and adhered to per government accounting standards and Nevada Revised Statutes pertaining to redevelopment.

## Past Accomplishments

- The Agency entered into an Owner Participation Agreement (OPA) for the Eastside area's Union Village project, potentially providing up to \$80.2 million in tax increment reimbursement for a mixed-use development consisting of the nation's largest fully-integrated healthcare center and other public and private improvements. The anticipated cost of the project is \$1.1 billion and is expected to create over 17,000 direct, indirect and construction jobs in addition to millions in tax revenues for state and local governments. In conjunction with the Union Village OPA, the Agency entered into an OPA with Valley Health Systems, potentially providing up to \$33 million in tax increment reimbursement on a \$150 million acute-care 214-bed hospital project.
- The Agency provided information, assistance, and incentives to 68 new and existing businesses. Using various improvement program incentives, the Agency provided over \$194,000 in grant awards to nine business owners, which were added to the \$388,000 in owner equity. The investment through these programs and incentives totaled more than \$582,000 to the Downtown redevelopment area. Five of the nine program participants relocated and/or expanded their operations to the Water Street District area, bringing an additional 60 employees with them.
- The Agency continues ongoing outreach, promotion, and marketing campaigns, including the creation and maintenance of a social media campaign using Facebook and Instagram to promote the Water Street District businesses and Water Street District events.
- The Agency entered into an Exclusive Negotiation Agreement (ENA) with Blue Sky Development associated with a potential development project for the properties located at 314-322 Water Street. The Agency continues to work with another developer on a like agreement for a different opportunity site in the Water Street District.
- Through the newly adopted Residential Assistance Program, the Agency provided over \$7,100 in grant awards to four participants located in the Downtown and/or Eastside redevelopment areas. The private investment for these four residential improvement projects totaled more than \$2,700 for a total investment of nearly \$10,000.
- The Agency coordinated the fabrication and installation of eight, two-sided bronze historical markers for each of the established stops on the Historical Henderson Walking Tour throughout the Water Street District. The Agency continues to coordinate with the Henderson Historical Society to promote the Historical Henderson Walking Tour and disseminate maps for the tour to local outlets.
- The Agency, in coordination with Community Development and a stakeholder group, has developed a master plan. This new plan will correlate directly with the Downtown Investment Strategy. The new master plan, through the flexible design standards, will streamline the review process, thereby reducing processing times and increasing development incentives.

## Redevelopment Agency Performance Measures

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected
Response time standard to address program, business and/or development inquiries.	48 hrs	48 hrs	40 hrs	<48 hrs
Number of new business contacts generated and number of contacts made with existing businesses. (Quarterly)	30	22	24	> 20
Continue outreach efforts including the distribution of newsletters and collateral material, e-blasts and web updates. (Quarterly)	3	6	10	> 3
Response time standard regarding issues discussed at business or resident association meetings.	4 days	5 days	5 days	< 7 days

## Performance Objectives by Major Challenge Areas

### *Economic disparity between the more affluent and aging areas of the City*

- To increase by a minimum of five the number of net new business starts in areas of historical disinvestment.
- To increase by a minimum of 2 percent the overall assessed value in City redevelopment areas.
- To increase by 5 percent the number of new construction permits in City redevelopment areas as compared to the entire city.

### *Water Street District*

- To increase by three the number of businesses that will operate into the evening and on weekends in the Water Street District.
- To increase by ten the number of jobs in the Water Street District.

### *Prevailing wages*

- To increase communication and participate in three meetings with Intergovernmental Relations (IGR) and the Redevelopment Association of Nevada.
- To increase the number of outreach efforts with legislators through IGR by four.

### *Financing*

- To increase relationships with a minimum of two new bankers per year.
- To maintain the annual review, with the National Development Council (NDC), of potential funding sources for projects.

## Redevelopment Expenditures by Category/Program

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 940,977	\$ 706,168	\$ 565,727	\$ 561,927	\$ (3,800)	-1%
Employee Benefits	337,259	269,652	242,464	232,644	(9,820)	-4%
Services and Supplies	5,351,776	2,900,230	3,033,392	3,778,558	745,166	25%
Capital Outlay	159	219	-	-	-	-
Interest Expense	735,128	702,789	669,121	633,881	(35,240)	-5%
Principal Retirement	615,000	650,000	680,000	715,000	35,000	5%
Total	\$ 7,980,299	\$ 5,229,058	\$ 5,190,704	\$ 5,922,010	\$ 731,306	14%
<b>Program</b>						
Redevelopment Agency Fund	\$ 7,980,299	\$ 5,229,058	\$ 5,190,704	\$ 5,922,010	\$ 731,306	14%
Total	\$ 7,980,299	\$ 5,229,058	\$ 5,190,704	\$ 5,922,010	\$ 731,306	14%
<b>Full-Time Employees</b>						
Redevelopment Agency	11	9	8	8	-	0%
Total	11	9	8	8	-	0%

## Financial Overview

The Redevelopment Agency experienced declines in property tax revenue along with the economy of the Las Vegas area, but continues to find/identify new developmental opportunities by partnering with outside entities. These entities assist in funding to improve the community of Henderson.

*For more information about the Redevelopment Agency, please refer to the Fund Overview section.*



# Finance

## Purpose Statement

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

### Core Services

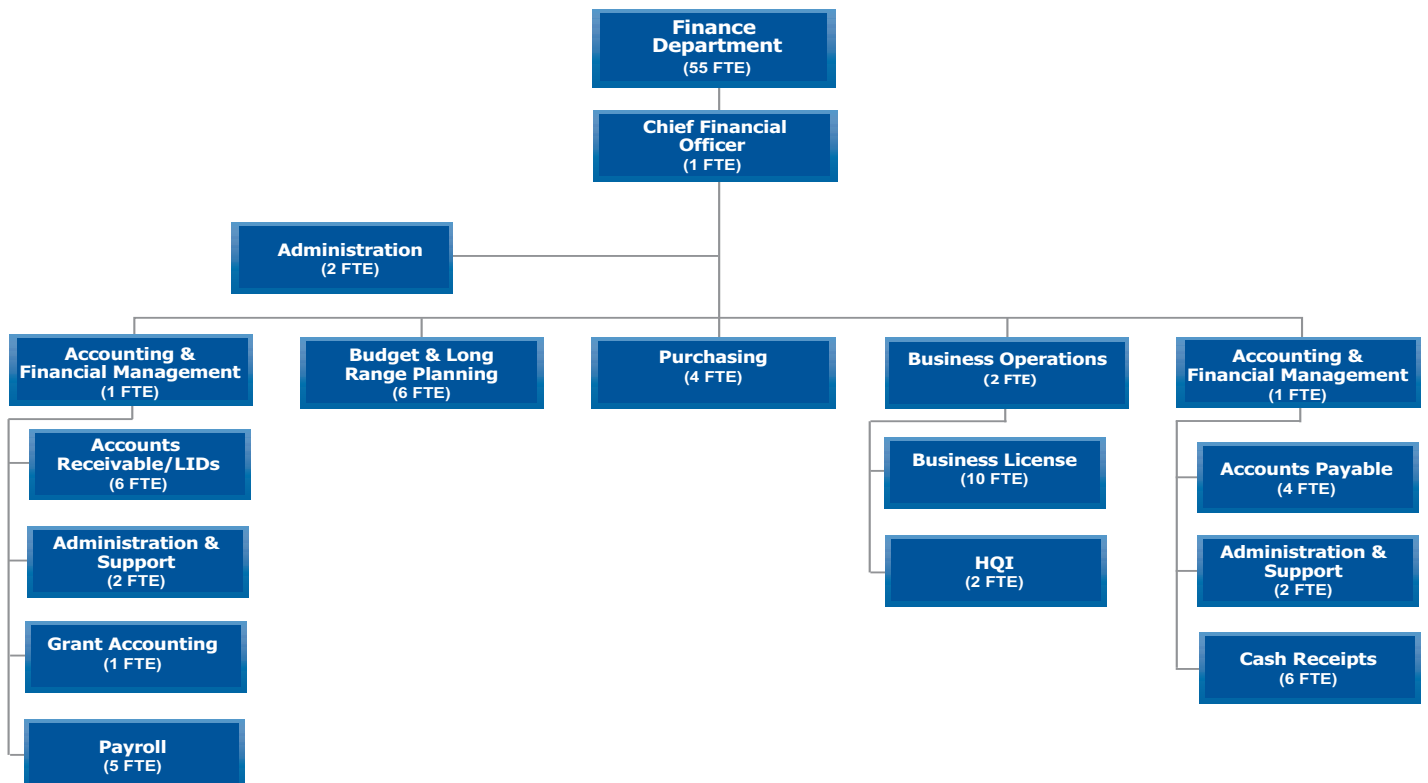
- Accounting and Financial Management
- Budget and Long Range Financial Planning
- Business Operations
- Purchasing

### Accounting and Financial Management

Includes a range of services necessary for the City to promptly bill and collect amounts due; timely pay obligations to employees, vendors and creditors; accurately record assets, liabilities and inflows/outflows of resources; prudently manage cash flow; and faithfully fulfill the City's reporting responsibilities to management, creditors, other governmental agencies and the public. Finance plays a key role in maintaining the internal controls and enterprise financial software which allow for reliable accounting and compliance with laws, regulations and management directives.



Finance award-winning publications





## Key Services

- Accounts Payable - Pays City vendors and provides for credit card administration and related information retrieval services.
- Accounts Receivable - Coordinates billing services for various monies owed to the City, the majority of which consist of Fire Department ambulance transports.
- Cash receipts - Provides citywide cashiering services that include customer payments on account, property taxes, franchise fees, intergovernmental reimbursements, licenses and permits, charges for services and other miscellaneous collections.
- Cash Flow & Investment Management - Manages pooled funds for safety, liquidity and to earn a market return commensurate with investments allowed under NRS 355.170.
- Debt Management - Supports judicious borrowing by the City within the framework of its written debt management policy. Coordinates with bond attorneys, rating agencies and other financial professionals and provides required reporting and disclosures to the State and investors.
- Financial Reporting & General Ledger - Issues numerous regular and ad hoc internal and external reports including the City's Comprehensive Annual Financial Report (CAFR), monthly financial status reports, quarterly economic surveys, published fiscal reports, reports to taxing authorities, various governmental surveys and responses to public information requests.
- Grants - Aggregates, reviews and manages all citywide grants, totaling in excess of \$28 million annually. Reports and monitors expenditures and revenues for over 100 active projects for Neighborhood Services grants and other grants.
- Local Improvement Districts (LIDS) Administration - Reconciles trustee monthly investment statements and determines whether bond covenants are being met. Works to minimize foreclosures while collecting assessments to pay bond holders.
- Payroll - Provides accurate and timely payment for work performed and ensures all deductions, benefits and taxes are correctly accounted for and reported timely to the appropriate agency.

## Budget and Long-Range Financial Planning

Manages the City's annual performance budget process, which includes facilitating the development of 17 department operating budgets and 34 funds, developing and integrating all payroll-related expense budgets, and the preparation, review and filing of the City's annual budget with the State of Nevada Department of Taxation. In addition to providing budget-related services, oversees the City's 5-year financial plan, provides financial research and analysis to support internal stakeholders.

## Key Services

- Develops and prepares the City budget annually, comprised of 22 governmental-type funds and 12 proprietary funds.
- Maintains, updates and reports on the City's 5-year financial plan.
- Provides support to 17 departments for the annual development of operating budgets.
- Assists departments with maintaining and monitoring annual operating budgets throughout the fiscal year by facilitating budget transfers and performing variance analysis.
- Provides financial reporting such as the Comprehensive Annual Budget Report, Budget in Summary, Budget Brochure, and the Economic and Demographic Overview.
- Facilitates the City's operational, strategic and long-range planning programs.
- Conducts revenue and expense analysis and forecasting for various funds, departments and accounts.
- Provides internal stakeholders with a variety of financial analysis and reports to assist with decision making.
- Facilitates annual benchmarking of 9 key service areas by participating in the International City County Management Association's (ICMA) Center for Performance Measurement annual benchmarking program.
- Ensures financial resiliency by developing, documenting and monitoring a City financial resiliency plan.

### Business Operations

Comprised of Business License, Quality Assurance and Legislative Fiscal Analysis, provides customer service to both internal and external customers of the city through outreach, training opportunities, fiscal analysis, and various consulting services. Responsible for issuance of all city business licenses, enforcement of Title IV of the City of Henderson Municipal Code, process improvement consulting services and implementation of Henderson Quality Initiatives (HQI) throughout the organization.

#### Key Services

- Business License Administration - Provides service to the general public, business license applicants and existing licensees, ensuring compliance with Nevada Revised Statutes and Title IV of the Henderson Municipal Code.
- Quality Assurance - Develops and implements Quality Assurance (QA) methodologies, guidelines and programs for strategic and operations planning, customer service, employee engagement and leadership/change management.
- Legislative Fiscal Analysis - Provides fiscal analysis throughout the State of Nevada Legislative Session and in support of the city's initiatives in the interim. Complies with all Legislative Counsel Bureau requests for determination of the fiscal impact of proposed legislative measures.



Nevada State Legislature

### Purchasing

Provides cost-effective procurement of high quality goods and services to support City operations through facilitation of the City's purchasing process. Includes the issuance of purchase orders, preparation and advertisement of formal invitations for bids, requests for proposals/qualifications 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.

#### Key Services

- Purchase Orders - Processes and issues all City purchase orders over \$10,000 and all City change orders.
- Formal Solicitations - Prepares and advertises formal invitations for bids and requests for proposals/qualifications on non-construction related goods and services, including City Council agenda preparation, contract development and award.
- Surplus - Facilitates the disposition of City surplus through public sales, online auctions, internal relocation and donations. Prepares required documentation for City Council approval.
- Contracts - Develops and prepares non-construction related contracts for goods and services. Oversees online contract management tracking system.

#### Key Fact

*As of June 30, 2014, there were 10,304 active business licenses in the City of Henderson.*

## Past Accomplishments

- Increased the City's Consolidated Tax revenue by an additional \$1.5 million over normal growth by successfully revising the Consolidated Tax Formula (in conjunction with IGR).
- Enhanced the City's Special Ad Valorem revenue by \$750,000 by statutorily changing the allocation methodology and permanently replacing an expired inter-local agreement (in conjunction with IGR).
- Reduced General Fund expenditures by \$1.1 million through elimination of the admin reimbursement to the DSC Fund (in conjunction with the City Attorney's Office and Community Development).
- Coordinated efforts to prepare legislative reform to property tax statutes for the FY 2015 Legislative Session.
- Facilitated the City Manager's vision of the Henderson Quality Initiative (HQI) including:
  - Implementation of the Henderson Innovation Program (HIP) that has saved the City over \$1.2 million in hard and soft savings.
  - Updating the City's Strategic Plan.
  - Restoration of the tuition reimbursement program.
- Partnered with citizens and community business owners through the Special Budget Ad Hoc Committee (SBAHC) to identify budgetary challenge areas and provide recommendations to the City Council.
- Reaffirmed AA (Standard & Poor's) and Aa2 (Moody's) bond ratings, maintaining one of the highest bond ratings of any city in the state.
- Saved over \$422,000 through contract consolidation and sale of surplus business equipment/supplies.
- Achieved 95% overall satisfaction as evidenced by the annual customer satisfaction survey.
- Awarded the Certificate of Achievement for Excellence in Financial Reporting, relating to the 2013 Comprehensive Annual Financial Report (CAFR), for the 32nd consecutive year.
- Awarded the Distinguished Budget Presentation Award, relating to the 2014 Comprehensive Annual Budget Report (CABR), for the 11th year.
- Partnered with DoIT in the successful upgrade of the PeopleSoft HRMS System.



Finance employee of the quarter award presentation



## Performance Objectives by Major Challenge Areas

***Financial sustainability – The City must develop a comprehensive strategy to stabilize the revenue structure and develop processes to deliver efficient public services.***

- To decrease the number of years for property tax revenue recovery from 22 to 11 years.
- To decrease the statewide rate of depreciation from 1.5% to 1% prospectively.
- To increase from 0 to 1 the number of financial forecasting models developed.
- To maintain at 0 the number of occurrences of debt service in excess of resources.

***Quality of City services – An effort must be continued to elevate “pockets of premier” found in individual departments and duplicate them in departments across the City.***

- To increase to 77% the number of employees who feel their input is considered in the strategic planning process by June 30, 2016.
- To increase by 25% the annual cost recovery achieved through process improvement on annual basis by June 30, 2016.
- To maintain the Government Finance Officers Association (GFOA) award for excellence in financial reporting.
- To maintain the GFOA Distinguished Budget Presentation Award.
- To achieve the Southwest Alliance for Excellence Pioneer Award for Quality.

***Unfunded retirement obligation reporting – GASB 68 requires the city to recognize a liability for proportionate share of the Public Employee Retirement System net pension liability.***

- Implement GASB 68.

***Degradation of infrastructure/capital replacement challenges – Insufficient funding and resulting deferred maintenance has affected vehicle and equipment downtime.***

- To reduce the unfunded infrastructure reinvestment by 20% by June 30, 2016.

***Customer focus – Maintaining current internal and external customer service standards in all Finance Department divisions has increasingly become a challenge.***

- Develop Finance Department customer service policy.
- Increase/maintain 2015 customer satisfaction rating to 95% or better.

***Technology constraints – Upgrading the capability of existing information technology systems and identifying areas where new technology is required is becoming one of the most critical challenges facing public service delivery.***

- Increase by 20% the number of online business license transactions by June 30, 2015.
- Reduce number of processes/hours of labor related to daily cash collections and A/R file transfers.
- Reduce routing time and increase traceability of contract documents.
- Increase the effectiveness of Finance operations and enhance customer service by implementing two new cash handling interfaces.
- Increase record retention compliance and efficiency to 100%.
- Reduce the amount of paper used and the number of errors made during purchase order change process.



Open communication through employee quarterly staff meetings



## Finance Expenditures by Category/Program

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 3,232,354	\$ 3,495,862	\$ 3,552,170	\$ 3,510,644	\$ (41,526)	-1%
Employee Benefits	1,188,949	1,488,384	1,449,813	1,489,183	39,370	3%
Services and Supplies	224,264	277,334	422,675	433,977	11,302	3%
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	\$ 4,645,567	\$ 5,261,580	\$ 5,424,658	\$ 5,433,804	\$ 9,146	0%
<b>Program</b>						
General Fund						
General	\$ 3,974,545	\$ 4,046,635	\$ 3,898,097	\$ 3,700,335	\$ (197,762)	-5%
Business Operations	888,040	1,069,961	1,409,830	1,606,997	197,167	14%
Special Assessments	153,518	192,469	198,333	276,817	78,484	40%
Purchasing	-	432,279	459,091	471,613	12,522	3%
Budget	983,042	931,448	1,002,378	1,044,121	41,743	4%
Admin Cost Reimbursement	(1,353,578)	(1,411,212)	(1,543,071)	(1,666,079)	(123,008)	8%
<b>Total</b>	\$ 4,645,567	\$ 5,261,580	\$ 5,424,658	\$ 5,433,804	\$ 9,146	0%
<b>Full-Time Employees</b>						
General Fund	52	52	55	55	-	0%
<b>Total</b>	52	52	55	55	0	0%

## Financial Overview

Staffing and operating expenses were added to the FY 2014 budget for the implementation and continuation of the Henderson Quality Initiative (HQI), a citywide campaign to improve quality and services throughout the city. FY 2015 expenditures remain flat compared to FY 2014.

## Performance Measures

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected
Average days to process business invoices (from receipt in Finance)	1.22	1.28	1.06	1.05
Maintain or improve bond ratings (outside objective measure of the City's economic & financial status)				
Moody's Investor Service	Aa2	Aa2	Aa2	Aa2
Standard & Poor's Rating Group	AA+	AA	AA	AA
Number of consecutive years awarded the "Certificate of Achievement for Excellence in Financial Reporting"	30	31	32	33
Monthly Cash Receipts transactions per FTE	2,412	2,338	2,524	2,550
Monthly A/P transactions per FTE	1,466	1,413	1,502	1,500
Number of Annual GFOA Distinguished Budget Awards	9	10	11	12
Monthly purchase orders processed	51	55	53	55
New Grants managed annually	67	78	53	50
Monthly Business Licenses issued per FTE	53	43	46	50
Business License customers helped within 5 minutes	85%	83%	56%	>60%

# Fire

## Purpose Statement

*The City of Henderson Fire Department's purpose is to provide rapid mitigation of fire, rescue and medical emergencies with compassion, integrity, and respect toward customers. We will maintain a safe community with quality public education and fire prevention.*

## Core Services

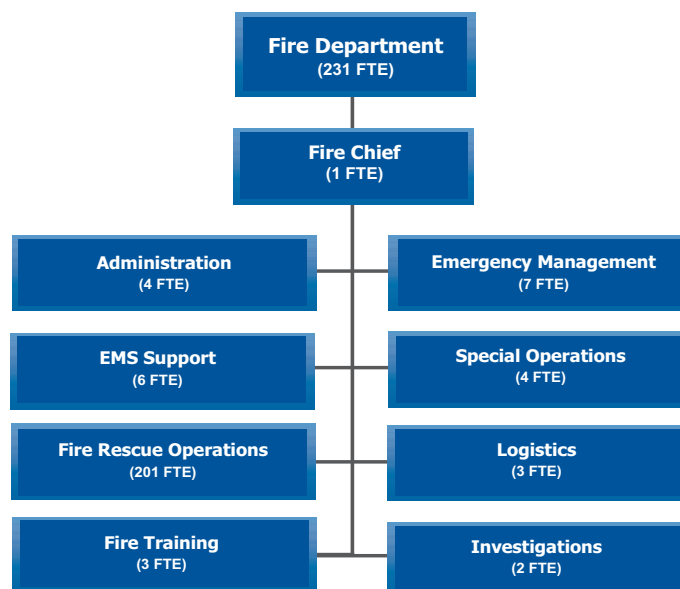
- Fire and Rescue Operations
- Training
- Emergency Medical Services
- Community Outreach
- Emergency Management

### Fire and Rescue Operations

Provides fire protection and emergency service delivery in the City of Henderson for 280,000 residents and an average of 580,000 visitors to the City annually. In 2013, Fire and Rescue Operations responded to over 25,000 incidents which include fires, medical emergencies, technical rescues, hazardous materials incidents and non-emergency requests for assistance. A total of 205 personnel, who hold dual certification as firefighters and emergency medical technicians, operate out of nine fire stations. These stations are strategically located to provide rapid response throughout the City covering 105 square miles. Service is delivered using nine advanced life support (ALS) engine companies, seven ALS transport-capable paramedic rescue units, two ALS ladder truck companies, one heavy rescue and one fire rescue boat.



Fire and Rescue Operations includes a technical rescue team that specializes 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. The Fire Department employs two full-time fire investigators who provide 24-hour-a-day, 7-day-a-week coverage. Fire Investigators are responsible for researching fires to determine origin and cause and gathering evidence to aid in successful prosecution of suspected arsonists.



### Key Services

- Provide fire suppression and protection of property.
- Respond to emergency and non-emergency requests for assistance.
- Provide specialized technical rescue to include swift water, confined space, high angle, vehicle and heavy machinery extrication, and trench rescues.
- First response to hazardous materials incidents at the operations level.
- Provide mutual aid assistance to neighboring jurisdictions.
- Pre-plan target hazards within the city.
- Conduct monthly emergency exit, shelter-in-place and earthquake drills for the 52 elementary, middle, and high schools in the City of Henderson.
- Participate in community education, intervention and risk reduction programs.

### Training

The Training Division provides the highest level of continuing education and training for over 200 personnel, providing them with the knowledge, skills, and abilities to safely and effectively mitigate fire, rescue and medical emergencies according to department and industry standards.

### Key Services

- Assess training needs to remain compliant with established local and regulatory agencies.
- Coordinate the development and maintenance of department training programs and plan documents.
- Deliver effective and consistent training programs.
- Coordinate, monitor and maintain fire-service related certifications; initial, and ongoing.
- Develop and deliver recruitment and promotional processes.
- Document department-wide compliance of National Incident Management System (NIMS), Occupational Safety and Health Administration (OSHA), National Fire Protection Association (NFPA), and City regulations.


### Emergency Medical Services

The Emergency Medical Services Division (EMS) provides medical treatment and primary transport of the sick and injured to area hospitals. In 2013, EMS provided quality medical care to 19,091 patients, transporting 13,173 of them. All 205 fire department response personnel hold dual certification as firefighters and emergency medical technicians (EMT) with 69 of them certified at the emergency medical technician paramedic level (EMT-paramedic). All engines, rescues and trucks are staffed with at least one firefighter paramedic trained to provide advanced life support treatments such as defibrillation, advanced airway procedures, and medication administration. Firefighter paramedics are equipped with sophisticated tools to provide the highest level of care to the community.

The Emergency Medical Services Division is responsible for the training of all personnel certified at the EMT and EMT-paramedic levels. The division coordinates quality improvement processes and initiatives, which are used to evaluate and improve emergency medical services provided to customers.

Additionally, the division coordinates the quality improvement and training process for the emergency medical dispatch (EMD) and emergency fire dispatch (EFD) certifications of all personnel in the City's Communications Center.

Key Fact




**The City of Henderson Fire Department is one of three fire departments in the nation to have received and maintained accreditation from both the Commission on Fire Accreditation International and the Commission on Accreditation of Ambulance Services.**

### Key Services

- Provide emergency life-saving medical care to citizens and visitors of the City.
- Transport patients to area hospitals.
- Provide fire scene medical support.
- Standby at special events to provide medical assistance as needed.
- Develop and deliver continuing medical education training for certified personnel in order to maintain certification in accordance with Southern Nevada Health District requirements.
- Coordinate and administer the quality improvement/assurance program for emergency medical services in accordance with Southern Nevada Health District requirement.
- Develop and deliver continuing education training for certified Communications Center personnel in order to maintain EMD/EFD certifications.
- Coordinate and administer the quality improvement/assurance program for EMD/EFD programs in accordance with the International Academy of Emergency Dispatch standards.
- Administer the Infection Control Program for over 1,800 city employees.
- Participate in community outreach programs that promote health and life-safety.

### Community Outreach

Community Outreach provides effective, community-related educational and informational programs with an 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.

### Key Services

- Organize community events that increase the public's knowledge, skills and exposure in the areas of fire safety, life-safety, health awareness and risk reduction of injury and death for all age groups.

- Manage and coordinate the Partnerships for Youth at Risk, statewide youth fire-setting prevention program.
- Develop and administer coordinated all-risk intervention programs that are community specific.
- Conduct station tours, school visits and career days that create public safety awareness.
- Partner with various associations and groups such as the Clark County Child Death Review Team, Southern Nevada Injury Prevention Task Force and the Juvenile Justice Law Enforcement Team, in order to provide effective intervention services.

### Emergency Management

The Office of Emergency Management is responsible for administering an all-hazard mitigation, preparedness, protection, prevention, response and recovery program in the City of Henderson, for the purpose of reducing the loss of life and property and for the protection of citizens and industry in the event of any major emergency or disaster affecting the City.

### Key Services

- Develop, revise and exercise the City of Henderson's emergency plan and related plans in coordination with other city departments and allied agencies.
- Manage the city's emergency operations center (EOC) to provide a coordinated response to disasters and other emergencies.
- Plan, conduct and coordinate disaster preparedness exercises for city personnel and allied agencies.
- Develop and maintain mutual aid agreements with other municipalities and other governmental entities in the state.

### Key Fact

*City of Henderson residents and visitors having contact with the Fire Department rated customer service as outstanding or excellent greater than 95% of the time.*



## Past Accomplishments

- In 2013, the City of Henderson saw a 50% increase in the number of patients who survived Sudden Cardiac Arrest (SCA) with normal to good neurological outcome (CPC 1-2). Additionally the department maintained an overall cardiac arrest survival rate that is 2 ½ times the national average.
- The City of Henderson Fire and Parks and Recreation departments implemented an Automated External Defibrillator (AED) Loaner program. This is the first program of its kind in Southern Nevada. This program allows people to check out an AED to be used when attending or participating in events at City of Henderson parks and recreational facilities.
- The City was the first in Southern Nevada to be awarded the Heart Safe Community designation by the Nevada Project Heart Beat Foundation. In order to be awarded this designation, a City has to have significant programs in place to respond to cardiac arrest, train the public on CPR techniques, and have a comprehensive public AED program in place.
- Partnered with the City of Henderson Police Department to provide Hostile MCI training to first responders when they respond on active shooter-type events. The plan that has been developed is one of the first of its kind in the nation. It is designed to allow us to more quickly reach and rescue victims in a hostile situation while providing a high level of safety to our first responders.
- The Office of Emergency Management unveiled a “Get READY! Stay READY!” campaign that will be a year-long focus on family readiness for disaster.
- Provided community disaster preparedness information to more than 2,100 people during the City’s first ever Emergency Preparedness Week.
- Participated in three large-scale disaster exercises, involving all stakeholders at a local and state-wide level, to increase the City’s readiness for disaster and enhance inter-agency operational effectiveness.
- Partnered with Public Works to begin transitioning to global positioning satellite (GPS) technology for traffic signal preemption. This technology has been installed in 64 of the 160 intersections in Henderson and 70 percent of front-line apparatus to date. This will enhance traffic safety and aid in reducing response times for emergency responders. The Institute of Transportation Engineers awarded the Fire Department with the Transportation Project of the Year award.
- Deployed several members of the Fire Department to Colorado as part of Nevada Task Force One to assist with rescue activities related to floods.
- Improved off-road-response capability by adding one Polaris Ranger off-road rescue vehicle at Fire Station 99 to support the increasing emergency call volume on the City’s trail system.
- Enhanced fire station security by installing new proximity card readers on all Fire Department facilities to maintain access control to all.
- Participated in the annual employee health fair, administering flu shots to nearly 400 City employees.
- Completed third annual “Safe Pools Rule” drowning prevention campaign, providing drowning prevention education and awareness to over 10,000 families in the City of Henderson.
- Partnered with the Police Department to host a combined National Night Out and Community Safety Expo. More than 55 community partners and local businesses participated, providing information and activities promoting life-safety, health and wellness, and fire and crime prevention to approximately 4,000 people.
- Launched the “Check Your Seats in the Heat-Because Heat Kills” campaign to stop heat-related deaths and injuries that can happen to children and pets when they are left unattended in vehicles.
- More than 700 residents visited their local fire station during the Fire Department’s one day Open House event. The public was invited to tour their local fire station and receive a first-hand look at the department’s emergency response capabilities.
- Ninety-eight percent of customers agree that Fire Department staff provided them with high-quality care and met or exceeded their expectation of service.
- Completed business process improvements for gathering customer feedback and replenishing first aid kits throughout the City. These business process improvements created greater efficiency and reduced annual expenditures by over \$45,000.
- Completed a recruitment and academy process to hire 17 new firefighters. These new firefighters will fill existing vacancies and enable the fire department to place its eighth full-time ALS rescue unit into service in the Anthem area.

## Performance Objectives by Major Challenge Areas

### *Increasing demand for emergency services*

- To increase to greater than 75% structure fires that are confined to the defined area of origin based on conditions at time of arrival.
- To maintain at greater than 15% the cardiac survivability rate for patients in shockable rhythms at time of arrival.
- To reduce by 20 seconds total response times to emergency medical calls.
- To reduce by 20 seconds total response times to structure fires.
- To increase to 97% the percent of time resources are available to respond to an emergency incident in their service area.
- To increase to 97% the percent of time units arrive on the scene of an emergency incident in their service area within established response time performance measures.

### *Community response capability to a major hazardous materials emergency*

- To increase by 100% the response capability from the operations level to the technician level.
- To increase to 100% the prevention, inspection, and permitting capability for complex hazardous materials environments.
- To reduce by 75% the overall risk and impact associated with situations already assessed as potential disasters within city limits and proximal to the City.

### *Emergency preparedness among City departments as well as residents*

- To maintain at 100% the number of critical City personnel who complete Incident Command Training.
- To increase to three the number of City-specific exercises to include a tabletop, functional, and full-scale exercise.
- To increase to 20% the number of residents receiving preparedness education and information.

### *City employee safety, health, and wellness*

- To reduce from 197 to less than 177 the number of workplace injuries occurring annually as progress toward achieving and maintaining zero workplace injuries.
- To reduce by 10% the cost sustained by the City due to workplace injuries as progress toward achieving and maintaining zero cost sustained due to workplace injury.
- To reduce from 599 to 539 the number of workdays lost due to avoidable workplace injuries as progress toward achieving and maintaining zero workdays lost due to workplace injuries.
- To reduce from three weeks to less than one business day the processing times for C-1 injury forms.
- To reduce to less than two days from notification the processing time for safety incident investigations.

### *Fire Department employee safety, health, and wellness*

- To reduce from 41 to less than 33 the number of workplace injuries occurring annually as progress toward achieving and maintaining zero workplace injuries.
- To reduce by 20% the cost sustained by the City due to workplace injuries as progress toward achieving and maintaining zero cost sustained due to workplace injury.
- To reduce from 129 to 103 the number of workdays lost due to avoidable workplace injuries as progress toward achieving and maintaining zero workdays lost due to workplace injuries.

### *Affordable Care Act (ACA) impacts to emergency medical services*

- To maintain 100% compliance with changes to emergency medical services delivery imposed by the ACA.
- To maintain at greater than 60% the ambulance billing collection rate for adjusted accounts receivable in the evolving environment presented by the ACA.

## Performance Objectives by Major Challenge Areas

- To increase the accountability of the emergency medical service delivery system to the citizens of Henderson.
- To maintain at 100% the number of emergency medical service providers that are fully certified and licensed by the State and City.

### *Community Outreach to reduce the number of preventable accidents, injuries and deaths in the community*

- To reduce by 15% the number of preventable accidents in Henderson requiring Fire Department response.

### *Support Services*

- To increase by 15% efficiency and productivity of the fire investigators by reducing non-scheduled work commitments.

- To increase by 25% the capacity and capability of emergency medical services training resources to support administrative, training, quality control, and compliance with the Emergency Medical Services (EMS) mission.
- To maintain 100% accountability and consistency in inventory, distribution, and purchasing of supplies in support of Fire Department operations.
- To increase staff to fill 100% of the existing staff complement for administrative support in the Fire Department.
- To increase by 100% Executive level oversight, accountability, and leadership for the Fire Department.
- To increase by 25% technical support, planning, and analytic support resources to provide adequate support for Fire Department services.

## Performance Measures - Fire Department

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected
First arriving engine will arrive on scene of an emergency fire within 6 minutes and 50 seconds.	51.8%	51.0%	51.6%	> 50%
Number of firefighter occupational injuries and illnesses per 100 employees.	10.9	10.0	9.0	10.0
Number of fires per 1,000 population.	2.05	2.18	1.84	2.15
Dollar loss from fire per capita.	\$10.9	\$10.9	\$4.2	\$11.0
Compliance with the Commission on Fire Accreditation International performance indicators annually.	100%	100%	100%	100%
A rescue will arrive on scene with a travel time of 8 minutes or less.	85.3%	85.0%	86.0%	>85%
First arriving ALS unit will arrive on scene of a high priority emergency medical call within 6 minutes and 30 seconds of the notification.	56.3%	56.0%	50.7%	>56%
Cardiac arrest survivability rates.	19.0%	19.0%	19.0%	19.0%
Compliance with Commission on Accreditation of Ambulance Services standards annually.	100%	100%	100%	100%
Customer service satisfaction levels.	97.6%	98.8%	96.6%	>95%
Number of community events accomplished.	13	13	34	>12
Number of residents with pools provided drowning prevention/water safety information annually.	8,000	8,000	10,000	>5,400
Number of outreach campaigns for preparedness.	N/A	12	30	>12
Number of exercises designed, conducted, or evaluated.	N/A	4	7	>3

## Fire Expenditures by Category/Program

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 25,695,174	\$ 24,655,524	\$ 26,705,183	\$ 27,681,825	\$ 976,642	4%
Employee Benefits	10,743,304	10,978,544	11,943,201	12,380,082	436,881	4%
Services and Supplies	1,708,663	2,073,437	2,372,818	2,255,707	(117,111)	-5%
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>\$ 38,147,141</b>	<b>\$ 37,707,505</b>	<b>\$ 41,021,202</b>	<b>\$ 42,317,614</b>	<b>\$ 1,296,412</b>	<b>3%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$ 1,215,500	\$ 1,468,018	\$ 1,463,326	\$ 1,344,003	\$ (119,323)	-8%
EMS	1,119,631	1,071,964	1,105,313	1,092,150	(13,163)	-1%
Fire Suppression	33,534,587	32,867,409	34,743,913	36,704,432	1,960,519	6%
Training	524,560	522,489	543,061	524,302	(18,759)	-3%
Fire Prevention	419,871	406,294	378,302	317,872	(60,430)	-16%
Emergency Mgmt.	42,732	152,489	57,760	29,408	(28,352)	-49%
Special Operations	686,330	633,524	517,914	744,228	226,314	44%
Logistics	428,008	433,212	452,652	451,731	(921)	0%
<b>Subtotal General Fund</b>	<b>\$ 37,971,219</b>	<b>\$ 37,555,399</b>	<b>\$ 39,262,241</b>	<b>\$ 41,208,126</b>	<b>\$ 1,945,885</b>	<b>5%</b>
<b>Grant Fund</b>	<b>\$ 175,922</b>	<b>\$ 152,106</b>	<b>\$ 466,136</b>	<b>\$ -</b>	<b>\$ (466,136)</b>	<b>-100%</b>
<b>Workmen's Comp Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,292,825</b>	<b>\$ 1,109,488</b>	<b>\$ (183,337)</b>	<b>-14%</b>
<b>Total</b>	<b>\$ 38,147,141</b>	<b>\$ 37,707,505</b>	<b>\$ 41,021,202</b>	<b>\$ 42,317,614</b>	<b>\$ 1,296,412</b>	<b>3%</b>
<b>Full-Time Employees</b>						
General Fund	220	220	219	224	5	2%
Workmen's Comp Fund	-	-	7	7	-	0%
<b>Total</b>	<b>220</b>	<b>220</b>	<b>226</b>	<b>231</b>	<b>5</b>	<b>2%</b>

## Financial Overview

Fire Department FTE counts increased for FY 2015 in the General Fund for a new full-time rescue operation in District 99, to enhance service levels and reduce response times.

In FY 2014, the Workmen's Comp fund was reorganized to provide for the Emergency Management/ Safety segment to report to the Fire Department. These changes provide further enhancements to the services that the City of Henderson provides to its citizens.





# Human Resources

## Purpose Statement

*Provide excellent customer service to all departments and employees through the timely delivery of innovative, quality human resources systems, programs and services. The department optimizes organizational effectiveness by attracting, developing and retaining a talented and diverse workforce in a safe and productive work environment.*

## Core Services

- Integrated Human Resources Business Partnerships
- Compensation and Technical Services
- Risk Management
- Employee Benefits
- Training and Organization Performance

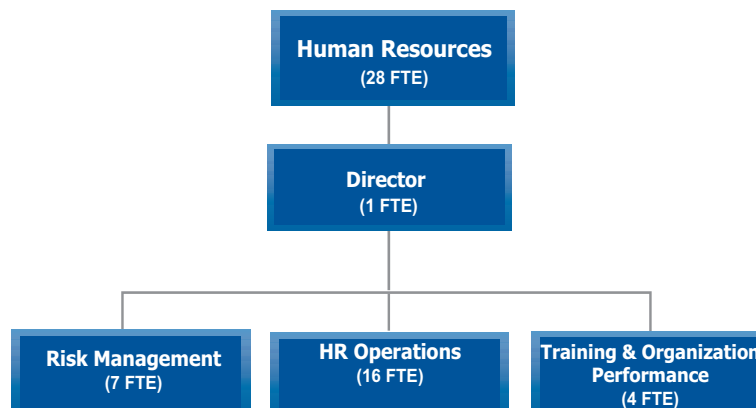
### *Integrated HR Business Partnerships (HRBP)*

Integrated HR Business Partnerships with City departments delivers quality and innovative HR resources to City management, employees, and prospective employees to meet both strategic and tactical City business objectives.



## Key Services

- Partner with department leadership to become an integrated HR and business operation resource.
- Establish effective working relationships with line-level staff to build trust and rapport.
- Provide recruitment and employment services to recruit, interview and hire the best qualified candidates to support department goals and objectives.
- Cultivate and maintain constructive labor relations in support of conflict resolution and positive outcomes.
- Counsel, advise and support department heads, managers, supervisors and employees concerning a wide range of work-related issues to facilitate positive solutions and enhance employee success.
- Provide interpretation and guidance to ensure compliance with policies, procedures, collective bargaining agreements and law.
- Work in partnership with departments to assist in job description development and compensation analysis.



### *Compensation and Technical Services*

Compensation and Technical Services administers the structure and strategy of the City of Henderson's compensation plan. It also manages the administrative services of Human Resources to include policies, HR budget, Human Resources Information Systems (HRIS), employee records, recruiting support and employee engagement programs.

#### *Key Services*

- Manage the City of Henderson's compensation plan.
- Coordinate with HRBPs on departmental reorganization development planning, analysis, and implementation.
- Develop and maintain HR Administrative policies.
- Administer PeopleSoft System (Human Capital Management System) to maintain integrity and security of confidential data.
- Provide administrative support to the City, which includes completing compensation surveys, administering HR Forms Management program, employee service awards, employment verifications, and recruitment eligibility lists.
- Develop, revise and maintain agenda items related to HR changes for City Council approval.
- Coordinate new employee pre-employment background checks.
- Provide consultative advice, decision making, policy interpretation, and guidance regarding compensation, administrative issues, and city-wide events.
- Develop and administer the citywide volunteer program and Summer Business Institute program.
- Administer the City's Affirmative Action Plan.

### *Employee Benefits*

Risk Management/Employee Benefits Section is responsible for the cost-effective procurement of a competitive employee benefits package.

#### *Key Services*

- Ensure competitive pricing on employee benefits. Determine the most effective mechanism for delivering selective benefits.
- Assist customers in accessing their benefits package.

#### *Risk Management*

Risk Management leads the processing of planning, organizing, leading, and controlling City activities that minimize the adverse effects of accidental losses to the City. This is done through a combination of:

- Risk Assessment
- Risk Transfer
- Loss Control
- Loss Prevention

#### *Key Services*

- Timely and cost-effective resolution of liability claims filed against the City.
- Protection of the City's financial and physical assets through loss control and prevention.
- Provide sound financial management and reserve levels of the insurance funds.
- Effective management of workers' compensation claims.



### Training & Organization Performance

Organization and Training Development provides timely and relevant human performance improvement/learning interventions to all City employees to meet both strategic and tactical business needs that result in achieving the City's vision "To Be America's Premier Community."

Services include:

- Develop and maintain a learning infrastructure that supports and promotes timely learning by the most appropriate method aligned to business needs and schedules.
- Develop, maintain and constantly improve individual performance management processes, supported by technology that focuses on expectation setting followed by timely and recurring feedback, not just the annual appraisal.
- Facilitate/coordinate development of annual HR Strategic/Operation Plans.

#### Key Services

- Align learning and developmental interventions to support business needs.
- Partner with various departments and HR Business Partners to identify, develop and deliver training programs, curriculum and courses.
- Integrate existing/emerging technologies into City training as appropriate (e.g., social media, tablets, webinars, online learning, etc.).
- Provide analytical and professional advice in business process management.
- Support senior leadership team and client departments in solving performance problems.
- Conduct a variety of individual/team assessments; analyze results; provide training, coaching, and/or facilitation; evaluate progress; and develop processes to reinforce positive and reduce negative results.
- Evaluate the four levels of training effectiveness of offerings (Reaction, Learning, Transfer, Impact).

#### Key Fact

*HR was recognized by FranklinCovey as the 7 Habits Implementation Leader in the public sector. Subsequently, the Training & Organization Performance Division was featured in a Franklin-Covey training video released worldwide.*

### Past Accomplishments

- Successfully implemented a new Human Resources Business Partner (HRBP) model to help align business objectives with employees and management.
- Continued succession planning and VESP offerings resulted in no employee layoffs despite additional department consolidations.
- Secured multiple year rate guarantee with the City's Life and Long-Term Disability carrier.
- Continued a partnership with valley agencies to offer training and development opportunities on a fee-cost basis to their employees, resulting in revenue for the City.
- Successfully amended the Self-Funded Health Insurance Plan to come in full compliance with the Affordable Care Act (health care reform).
- Created a new plan design in the Self-Funded Health Insurance Plan to both better serve out of area members while also reducing plan costs.
- Conducted a regional firefighter recruitment with Henderson, Clark County, City of Las Vegas, Boulder City and City of North Las Vegas fire departments to successfully recruit the best qualified candidates while leveraging all resources in the area and reducing recruitment costs.
- Converted sick and vacation leave policy to a more modern and competitive compensation and benefits package called Paid Time Off (PTO) for non-represented employees.
- Developed a new compensation philosophy for non-represented employees to meet the existing needs of the City in light of competing fiscal demands and the need to continue recruitment of top quality employees.
- Created a new, more streamlined process for both reasonable suspicion and CDL drug testing of existing employees.
- Implemented a targeted training program, delivering training to meet business needs where and when needed.

## Performance Objectives by Major Challenge Areas

### *Maintaining service levels*

- To maintain recruitment cycle times to within 5 percent of their current level of 54 days (number of calendar days from recruitment creation date to start date – does not include Police or Parks and Recreation).
- To reduce onboarding and recruitment paper usage by 30 percent (from 10,065 sheets per year at the end of FY 2013) by the end of FY 2015.

### *Training alignment to business needs*

- Increase the ratio of targeted training vs. open enrollment to 30/70 by end of FY 2015.
- Increase the number of 1-2 hour trainings to comprise 25% of the catalog by end of FY 2015.
- Decrease the cancellation rate for training courses to 20% by end of FY 2015.

### *Increasing compensation and benefit costs*

- To establish and maintain pay levels and benefits that competitively compensate individuals commensurate with their level of responsibility, capabilities, skill set, experience and contributions, not to exceed 82% of the operating budget (current level) by the end of FY 2015.

### *Supervisor training*

- Establish and maintain the baseline measures for core/foundational supervisor curriculum by the end of FY 2015.
- Establish and maintain the baseline measures for the leadership program by the end of FY 2015.

### *Workers' Compensation claim impacts*

- To decrease the cost per workers' compensation claim by 10% (from \$11,591 per claim) by the end of FY 2015.

### *Frequency and financial severity of liability claims*

- To decrease the number and cost of annual liability claims against the City by 10% (54 claims totaling \$1,926,314 at the end of FY 2013) by the end of FY 2015.

### *Managing for results*

- To establish and maintain five key performance measures by FY 2015 that will help the department make better management decisions and align it to world class human resource organizations.

## Performance Measures

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected
Monthly Medical Costs per Employee (plan year basis)	\$712.32	\$828.42	\$970.93	\$1,048.61
Health Insurance Loss Ratio (plan year basis)	98.6%	103.8%	100.0%	100.0%
Workers' Compensation Claims – Heart/Lung/Cancer Claims Only	\$2,735	\$119,047	\$500,000	\$500,000
Workers' Compensation Claims – Excluding Heart/Lung/Cancer	\$1,544,544	\$1,079,193	\$1,730,403	\$1,783,339
Liability Claims	\$1,054,097	\$721,303	\$951,414	\$961,772
Valley Public Sector Employee Training Revenue	\$9,587	\$6,318	\$7,500	\$7,500
Course Satisfaction Rating (on 5-point scale)	4.85	4.85	4.85	4.90



## Human Resources Expenditures by Category/Program

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 2,551,502	\$ 2,695,784	\$ 2,152,073	\$ 2,284,481	\$ 132,408	6%
Employee Benefits	890,217	1,049,805	866,045	976,114	110,069	13%
Services and Supplies	18,961,819	21,035,635	25,393,614	25,058,541	(335,073)	-1%
Depreciation	1,466	-	-	-	-	-
Interest Expense	3,541	6,630	5,000	-	(5,000)	-100%
Capital	-	-	-	-	-	-
<b>Total</b>	<b>\$ 22,408,545</b>	<b>\$ 24,787,854</b>	<b>\$ 28,416,732</b>	<b>\$ 28,319,136</b>	<b>\$ (97,596)</b>	<b>0%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$ 895,772	\$ 595,807	\$ 421,851	\$ 661,212	\$ 239,361	57%
Extra Help	2,957	622	-	-	-	-
Employment & Comp	1,098,663	843,220	895,550	926,252	30,702	3%
Admin & Labor Relations	428,002	531,538	79,746	-	(79,746)	-100%
Org Development & Training	483,860	526,489	593,871	605,526	11,655	2%
Union Liaison Program	270,691	270,764	293,851	333,281	39,430	13%
Comp & Admin	-	584,421	1,118,518	1,155,634	37,116	3%
Admin Cost Reimbursement	(797,747)	(779,117)	(893,498)	(831,131)	62,367	-7%
<b>Subtotal General Fund</b>	<b>\$ 2,382,198</b>	<b>\$ 2,573,744</b>	<b>\$ 2,509,889</b>	<b>\$ 2,850,774</b>	<b>\$ 340,885</b>	<b>14%</b>
<b>Health Ins. Self-Funded</b>	<b>\$ 13,055,375</b>	<b>\$ 14,830,302</b>	<b>\$ 16,410,582</b>	<b>\$ 16,434,997</b>	<b>\$ 24,415</b>	<b>0%</b>
<b>Self-Insurance (liability)</b>	<b>\$ 2,953,496</b>	<b>\$ 2,583,180</b>	<b>\$ 2,966,949</b>	<b>\$ 2,982,185</b>	<b>\$ 15,236</b>	<b>1%</b>
<b>Workers' Compensation</b>	<b>\$ 4,017,476</b>	<b>\$ 4,800,628</b>	<b>\$ 6,529,312</b>	<b>\$ 6,051,180</b>	<b>\$ (478,132)</b>	<b>-7%</b>
<b>Total</b>	<b>\$ 22,408,545</b>	<b>\$ 24,787,854</b>	<b>\$ 28,416,732</b>	<b>\$ 28,319,136</b>	<b>\$ (97,596)</b>	<b>0%</b>
<b>Full-Time Employees</b>						
General Fund	24	24	22	21	(1)	-5%
Health Ins. Self Fund	1	1	1	1	-	0%
Self-Insurance (liability) Fund	5	3	3	3	-	0%
Workers' Compensation Fund	4	7	3	3	-	0%
<b>Total</b>	<b>34</b>	<b>35</b>	<b>29</b>	<b>28</b>	<b>(1)</b>	<b>-3%</b>

## Financial Overview

During FY 2014, the Human Resources Department underwent an organizational change that resulted in an overall decrease of positions. Emergency Management/ Safety related positions in the Workers' Compensation fund now report to the Fire Department.



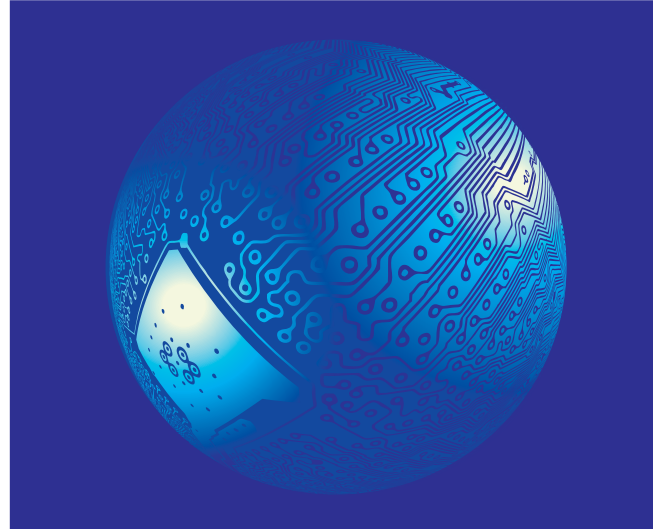
# Information Technology

## Purpose Statement

*To provide leadership in the effective use of information technology.*

### Core Services

- Service Center
- Project Management Office
- Information Systems
- Infrastructure Services
- Information Security
- Business Support

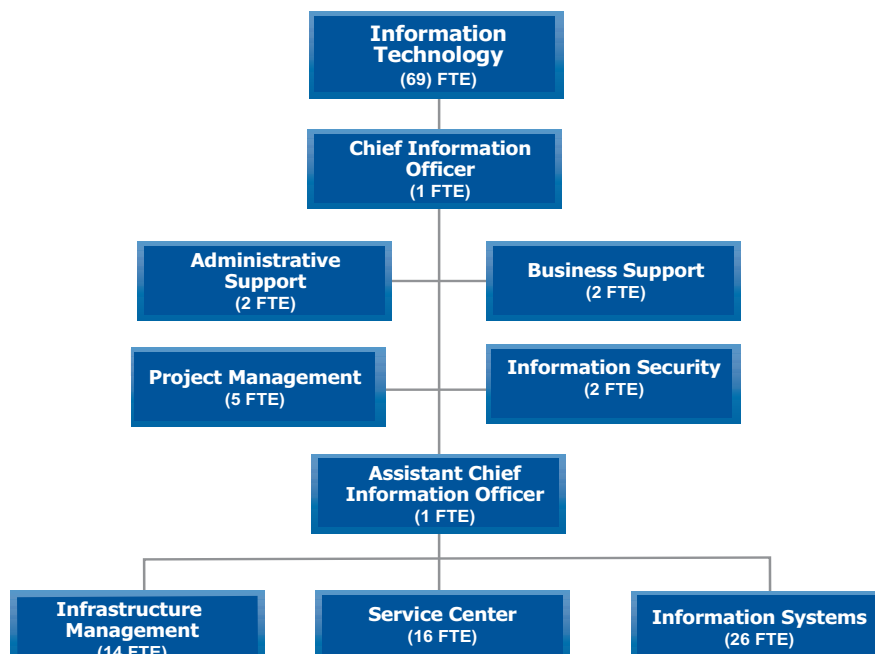


### Service Center

The Service Center focuses on creating and fostering an environment that provides customers with exceptional desktop and mobile technology experiences. Commercial and in-house tools are used to promote continual process improvement to enhance service delivery that facilitates the most effective service to the citizens of Henderson.

### Key Services

- Customer Support - Provides Help Desk and desktop support services, receives and responds to customer incidents and service requests, tracking an average of 21,700 requests through the service request system annually. Manages over 3,400 network usernames and resources along with approximately 1,800 desktop computers and 750+ laptops. Premier customer support is a priority.



- Customer Computing Standards, Configurations & Experience - Researches, implements and maintains the technology and systems that manage, secure, and govern the behavior of desktops, mobile devices, and peripherals. These technologies and systems create efficiencies necessary in an environment with three field technicians supporting over 2,500 end user devices.
- Audio/Visual (A/V) Services - Responsible for supporting the audio/visual needs of all departments. This section plays a significant role in the design, implementation and ongoing maintenance of public safety training and other facilities. It enables efficient use of a/v tools by elected officials in public meetings streamed to the Internet and local events such as State of the City and the Economic Development conference.
- Email and System Administration Services - Designs, implements and maintains the email system as well as other systems that inventory and distribute software and security patches. This section also provides print services to desktops, laptops, and select peripherals. These 16 high-impact systems are managed by four staff members who collaborate with others to ensure integrations and dependencies are addressed.

### **Project Management Office**

The Project Management Office employs consistent business analysis and project management methodology to deliver technology projects that meet the business objectives of City departments and increase organizational value through innovative technology.

### **Key Services**

- Portfolio Management - Acts as the entry point for new IT projects. Projects are sized, scored, ranked and prioritized to make the best use of IT's resources while maximizing technology benefits to customers.
- Project Management - Ensures individual IT projects are correctly managed through every project phase. Qualified and credentialed project managers work to meet customer requirements and expectations and deliver systems that use technology to improve processes.
- IT Relationship Management - Bridges the world of IT and business by understanding technology and business points of view and how enhancement

projects, infrastructure and new practices across IT affect customers. Serves as the strategic interface with City departments and as a "trusted advisor" to senior business executives for the purpose of establishing and maintaining value-driven, strategic relationships with IT customers and proactively manages business demand. Provides insight into business issues that shape IT demand and can assist with IT planning.

### **Key Fact**

*The City of Henderson sends/receives 365,000 emails, blocks 744,000 pieces of SPAM, and blocks nearly 250 viruses every month.*

### **Information Systems (IS)**

The Information Systems division provides technology-related products and services including commercial-off-the-shelf (COTS) software, custom developed software, database administration, Geographic Information Systems (GIS) and Internet/Intranet web services to assist the City in delivering its goods and services to citizens, businesses and visitors. Knowledge, skills and abilities in the areas of computer science and information technology are leveraged to solve business problems with technology.

### **Key Services**

- Line of Business Applications - Implements and supports small-scale to enterprise-wide line of business COTS and custom software products that help drive the City's business. The user base for these software products ranges from internal (enterprise-wide to individual work groups) to external (citizens, other government agencies, and businesses).
- Database Administration - Provides database environments and services that enable software products to reliably and securely interact with their data. The primary database environments used are Oracle and SQL Server. Both database environments support hundreds of line of business, GIS, document collaboration and management, and systems management software products.

- Website Services - Provides Intranet/Internet website environments and services that enable the City to share information and services with its external customers and provide collaboration and document management for internal City staff. The desktop Internet website, *cityofhenderson.com*, provides access to City information and has approximately 1,828,737 user sessions annually. It also provides access to City online services that support approximately 416,951 online transactions and 239,158 online payments that result in approximately \$20,782,930 of revenue annually. The mobile Internet website, <http://m.cityofhenderson.com>, provides access to City information and services needed on the go.
- Geographic Information Systems - Provides location-based services through GIS environments and services that enable the capturing, managing, analyzing and displaying of geographically referenced information. The GIS environment hosts over 300 data themes, 111,037 parcels in 105 square miles and offers dozens of interactive maps, printable maps and data sets. GIS services include COTS and custom software product GIS integrations, static map creation, interactive mapping application development, GIS data exchange with other agencies, GIS data layer maintenance/management and the maintenance/management of all enterprise-wide GIS environments and software products.

### Infrastructure Services

Provide the foundation that all other IT services rely upon voice, data center and networking. Both internal and citizen-facing critical applications depend on the availability of these services. In order to provide this critical level of service, staff plans, designs, implements and maintains voice, data center, and networking services to provide capacity, scalability, and fault tolerance in the most cost-effective manner. The Infrastructure Services vision is to continually improve services to allow more agility and access to higher performance infrastructure systems at reduced costs. Over \$20 million in IT infrastructure systems is managed.

### Key Services

- Data Center - Provides architecture, engineering, implementation and administration services for servers, operating systems, storage, and backup and restore systems. All systems are managed to allow continual growth with no impact or interruption to service levels. Over 580 Windows servers, 30 Linux and Unix servers, and over one petabyte (PB) of data storage space are maintained in a state-of-the-art 5,000-square foot data center.
- Network Services - Provides architecture, engineering, implementation and administration of network infrastructure connectivity for data, voice and video services. These core services are the foundation of all information technology. Services include wireless (802.11 and microwave), local area and wide area networking (LAN, WAN), remote connectivity, firewall, Internet connectivity, Internet filtering, and enterprise log aggregation services. These services span 47 locations with over 680 actively managed network devices. These services also include outside and inside copper and fiber cable plant.
- Voice Services - Provides architecture, engineering, implementation and administration of voice systems. Services include enterprise Voice over IP (VOIP) systems, enterprise voice mail services, call detail records, automatic call distribution (ACD) services, call center services, historical reporting, and leased-line connectivity.

### Information Security

The mission of Information Security is to manage risk for the City's data, systems, and IT operations against interruption, unauthorized access, manipulation, disclosure, or destruction, and respond when such events occur. This is accomplished by developing and communicating security expectations through policy and awareness programs for the City's over 2,000 employees, validating security controls through continuous and diverse monitoring methods testing, and scans of the City's 47 locations, 680 network devices, 610 servers, and over 2,700 desktops and laptops, ensuring compliance to security requirements (PCI, HIPAA, CJIS, NRS), and developing an enterprise risk-based security program.

### Key Services

- Security Analysis - Provides an information security program that comprehensively manages and measures risk to the data entrusted to the City. This includes policies to guide actions, awareness training to increase detection and reduce the



likelihood of security incidents, investigative services to positively identify if a policy violation occurs, and security consulting on computing environment changes to ensure compliance and minimize risk.

- **Compliance & Risk Assessment** - Provides ongoing assurance that critical City computing resources are in compliance with regulatory and industry requirements, as well as security best practices.
- **Security Monitoring & Response** - Reduces the impact of a breach when it occurs by providing effective continuous monitoring for early detection and policy compliance, and efficient response to a detected breach or policy violation.

### *Business Support*

Business Support provides a broad range of business functions in support of IT executive direction, legislative affairs, policy interpretation, contract management and strategic planning, and researches and assembles information from a variety of sources for the completion of specialized forms and technical reports. Complex professional, analytical and administrative-related activities for the department are performed while providing diverse tasks such as researching, compiling and preparing financial and accounting data for studies and reports and resolving any accounting and financial discrepancies; responding to common inquiries and presenting findings; and generating graphs and charts for the purpose of analyzing information and developing strategic initiatives. Staff monitors the development of the divisional budget and reviews reimbursements, purchases, and expenditures both appropriated and non-appropriated, to ensure proper financial procedures have been followed.

### *Key Services*

- **Financial Management** - Responsible for evaluating a variety of fiscal information by preparing, comparing, analyzing and summarizing data and assembling reports, developing spreadsheets, and creating charts and graphs for management and staff. Performs comprehensive, detailed financial management and analysis of the department's budget for interpretation and distribution and collaborates with the management team to proactively identify opportunities to improve financial performance, enhance core services and summarize department initiatives and goals.

- **Contract Administration** - Responsible for all aspects of IT contract management, development, administration, tracking, analysis, terms and conditions throughout the contracting process, from pre-proposal activities through contract closure. Staff prepares and coordinates business correspondence, generates required contract-related reports, and maintains accurate and complete contractual files and records for the department. Participates in program reviews, monitors program performance (contract schedules, deliverables, funding, invoicing, and payments), and notifies program leaders and management of potential non-compliances or other problems that could have an adverse impact on the department and to the City. Identifies, manages and negotiates contract changes, and coordinates resolution of contract issues internally and with external customers. Serves as the point of contact for the department regarding contractual matters.
- **Administrative Support** - Provides high-level administrative support by conducting research, preparing statistical reports, handling common inquiries and performing a variety of administrative and clerical/office duties in support of day-to-day operations and also performs activities of a diversified nature that usually involve multiple unrelated steps. Prepares, produces and assembles an array of materials such as interoffice communications, correspondences, requisitions, forms, invoices, memos, and letters upon request from management and staff. May be requested or assigned to work with management or staff on various projects and tasks with specific timelines and deliverables.



## Past Accomplishments

- Implemented new technology for Utility Services to improve remote access for field workers from job sites. By replacing an older inefficient access system, the new system increases employee productivity. This is an enterprise-wide solution, with capability to expand for use in other departments. It also incorporates the use of tablets, which are less expensive than laptops.
- Replaced over 125 servers, thus reducing the physical servers in the data center by 75, while maintaining the same performance. This reduces power consumption, data center cooling costs, and frees up floor space.
- Migrated City desktops and laptops from Windows XP to Windows 7, providing numerous enhancements and moving to a more current operating system.
- Provided mobile devices to Parks and Recreation employees working Safekey sites located in 32 different Clark County Schools within Henderson. The mobile devices are used for communication via email to remotely view Safekey rosters and to update attendance.
- Implemented Telecommunications Device(s) for the Deaf (TDD) to ensure effective communications for hearing impaired citizens at numerous City facilities. TDDs are electronic devices for text communication over a telephone line and are specifically for use by persons with hearing or speech difficulties.
- Redesign, engineer, and implement new rack and cabling standard solution for the data center. This will reduce cabling and equipment costs by 15% to 20% and will reduce support costs by 10%.
- Code enforcement staff were transitioned from Toughbook laptops to Apple iPad tablets with a cost savings of \$4,000 per device. Development Services Center is testing Microsoft Surface Tablets which, if successful, would allow the transition off of Toughbooks with similar costs savings.
- Security – Improved security monitoring with the implementation of a centralized log management system. Obtained grant funding to perform a citywide IT systems business impact analysis, part of an overall disaster recovery strategy.
- Implemented probation functionality in the alternative sentencing case management system, which eliminated some manual processes between Alternative Sentencing and Municipal Courts.
- The Police Department now provides criminalistics information to the FBI National Data Exchange (N-DEX). This national data exchange provides agencies with new investigative tools to search, link, analyze and share criminal information.
- Parks and Recreation uses two systems at different locations to manage its sprinkler systems. The operation was streamlined by centralizing the two systems and adding remote control access to monitor pools at Heritage Park, Multigenerational, and Whitney facilities.
- iCart, an add-on product for the City's cashiering solution, was implemented to allow the City to take online payments. The first payment type to be processed was for Alternative Sentencing.
- Created a mobile-friendly interactive map of City trails and bike paths. Citizens can now display interactive data allowing them to identify their location and map their route in relation to existing trails and bike paths.
- PeopleSoft Financials Automated Utility Refund Processing – The new integration automates the previous manual process saving many hours in labor as well as benefiting the customer with quicker refunds.
- PeopleSoft Financials 9 Upgrade – Upgraded the City's enterprise financial system to remain in compliance with the vendor's support and maintenance policy and take advantage of new features in the new release.
- Maximo Phase II for Public Works focused on implementing work groups including Street Management, Flood Control and Fleet. The system was configured to track these work groups' assets and work orders associated to those assets.
- Q-Matic, the City's customer queuing solution for City Hall and Municipal Court, was upgraded to the vendor's latest web-based version. This allows for a single installation to support both facilities and ensures product usability, supportability and manageability.
- City of Henderson was recognized by the Center for Digital Government and the Digital Communities Program as a top-ten ranking 2013 Digital City. Henderson ranked fourth, tying with Seattle in the 2013 Digital Cities Survey.

## Performance Objectives by Major Challenge Areas

### *Lack of technology asset management strategy*

- To reduce by 5 percent the deployed desktop workstation fleet.
- To reduce by 10 percent workstation repair and replacement costs.
- To increase by 10 percent the amount of standing workstation inventory ready for deployment.
- To reduce by 5 percent endpoint software licensing costs.

### *Lack of business analysis*

- To reduce by 50% the number of project failures or poor outcomes attributed to insufficient business analysis prior to purchase.
- To increase to 90% the number of large and enterprise projects with a completed business analysis prior to purchase.
- To increase to 50% the number of small and medium projects with a completed business analysis prior to purchase.

### *Lack of a comprehensive data disaster recovery (DDR) plan*

- To increase, by >30 percent, the City's overall IT disaster recovery capability as defined by the ability to meet recovery time objectives (RTO) and recovery point objectives (RPO) during disaster recovery testing.

### *Duplicate systems*

- To decrease by 10 percent the number of duplicate systems citywide.
- To decrease by 10 percent the maintenance costs associated with duplicate systems.

### *Lack of integrated planning and collaboration for common solutions across government jurisdictions*

- To increase by 10%, the number of shared and common services provided through multi-agency collaboration.

### *Insufficient IT staff to meet demand among departments*

- To reduce by 10 percent the average time between the project RAMP date and the project start date.
- To reduce by 10 percent the number of projects delays due to insufficient resources.
- To increase by 10 percent the availability of resources.
- To reduce by 10 percent the number of projects extended more than 20 percent due to resource constraints.

### *Lack of a workforce mobility strategy*

- To increase to 80% the number of centrally-managed mobile devices.
- To increase to 25% the number of city employees who attest that mobile devices increase their productivity and capacity to perform tasks.

### *Insufficient network bandwidth*

- To increase by 50% the available bandwidth to the Internet.
- To increase by 10 percent the percentage of total bandwidth available to City remote sites.

### *Password administration*

- To reduce by 10 percent the number of applications that require entering a username and password each time it is launched.
- To reduce by 25 percent the number of password resets that require IT staff action.

### *Keeping software assets current*

- To increase to a minimum of 6 to 12 months the upgrade or replacement of vital and critical applications before they are end-of-life and retired.
- To increase to 50% the average number of applications that are current at any given time.
- To increase to 100% the application inventory and assessment.

## Information Technology Expenditures by Category/Program

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 5,780,478	\$ 5,640,087	\$ 5,511,616	\$ 5,560,187	\$ 48,571	1%
Employee Benefits	1,914,377	2,122,600	2,125,068	2,234,164	109,096	5%
Services and Supplies	7,927,351	7,205,882	9,357,116	8,109,137	(1,247,979)	-13%
Capital Outlay	868,324	1,445,363	1,243,217	2,400,590	1,157,373	93%
Depreciation	18,804	13,799	17,000	-	(17,000)	-100%
<b>Total</b>	<b>\$ 16,509,334</b>	<b>\$ 16,427,731</b>	<b>\$ 18,254,017</b>	<b>\$ 18,304,078</b>	<b>\$ 50,061</b>	<b>0%</b>
<b>Program - General Fund</b>						
General	\$ 785,251	\$ 1,038,309	\$ 990,968	\$ 1,478,240	\$ 487,272	49%
Information Security	266,009	616,880	327,295	313,427	(13,868)	-4%
Infrastructure	2,100,923	2,190,143	1,998,366	1,941,341	(57,025)	-3%
Customer Support	1,747,063	1,784,128	2,130,750	2,001,435	(129,315)	-6%
IS	3,658,205	3,633,175	3,919,395	3,846,209	(73,186)	-2%
Product & Value Mgmt	245,712	184,733	21,788	-	(21,788)	-100%
Project Mgmt Office	867,960	963,997	810,809	754,938	(55,871)	-7%
Admin Cost Reimbursement	(2,109,084)	(2,129,320)	(2,283,857)	(2,375,080)	(91,223)	4%
<b>Subtotal General Fund</b>	<b>\$ 7,562,039</b>	<b>\$ 8,282,045</b>	<b>\$ 7,915,514</b>	<b>\$ 7,960,510</b>	<b>44,996</b>	<b>1%</b>
<b>Development Services Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,621</b>	<b>\$ 130,949</b>	<b>84,328</b>	<b>181%</b>
<b>Capital Replacement Fund</b>	<b>\$ 2,012,643</b>	<b>\$ 1,676,470</b>	<b>\$ 1,650,316</b>	<b>\$ 2,783,306</b>	<b>1,132,990</b>	<b>69%</b>
<b>Citywide Internal Service Fund</b>	<b>\$ 6,934,652</b>	<b>\$ 6,469,216</b>	<b>\$ 8,641,566</b>	<b>\$ 7,429,313</b>	<b>(1,212,253)</b>	<b>-14%</b>
<b>Total</b>	<b>\$ 16,509,334</b>	<b>\$ 16,427,731</b>	<b>\$ 18,254,017</b>	<b>\$ 18,304,078</b>	<b>50,061</b>	<b>0%</b>
<b>Full-Time Employees</b>						
General Fund	65	64	64	64	-	0%
Capital Replacement	1	1	1	1	-	0%
Citywide Internal Service Fund	3	3	3	3	-	0%
DSC- Software Support	-	-	1	1	-	0%
<b>Total</b>	<b>69</b>	<b>68</b>	<b>69</b>	<b>69</b>	<b>-</b>	<b>0%</b>

### Financial Overview

The General Fund supports day-to-day general operations of the department. In Fiscal Year 2015, the department's General Fund expenses remained flat over Fiscal Year 2014 levels.

The Department of Information Technology had a staffing level increase of one FTE in FY 2014 funded out of the DSC to support the KIVA replacement project.

The increase to the Capital Replacement Fund in FY 2015 will allow for critically needed refreshing of desktops and public safety laptops, as well as refreshing core infrastructure equipment that have been postponed within the last few years.

The Citywide Internal Service Fund will see a small increase in funds for FY 2015. Voice services will replace older communications circuits (T-1 lines) with Metro Ethernet. This will increase bandwidth to support increasing needs for voice, video, data and Wi-Fi.

### Performance Measures

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected
Percentage of completed strategic and/or citizen-impacted projects	64%	49%	50%	>50%
Percentage of support tickets completed within service level agreements	N/A	N/A	92.3%	>90%
Percentage critical system availability	N/A	99.4%	99.5%	>99%
Percentage of employee morale satisfaction	N/A	N/A	80%	>85%
Percentage of satisfied customers	93%	94%	90%	>90%
Labor effort spent: % on projects/% on support	46%	42%	46%	>40%



# Intergovernmental Relations

## Purpose Statement

*Intergovernmental Relations (IGR), a division of Public Affairs and Economic and Cultural Development, serves as the principal linkage between the city and other governmental and non-governmental agencies or elected officials and their staffs at the local, regional, state and federal level. This is accomplished through lobbying efforts, policy research, analyses, reports, white papers and relationship building.*

## Core Services

- Intergovernmental Relations



Nevada Governor's Mansion

## Intergovernmental Relations

The Intergovernmental Relations Division (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 identifies and assists in the implementation of beneficial community partnerships, public policies and organizational efforts.

The nature of local government requires cooperation and, at times, competition with special interest and other governmental entities for the best use of limited resources. Without proper representation at all levels of government, the city may experience reductions in

overall revenues and increases in mandated services without funding sources that will limit the city's ability to maintain current service levels and quality of life. Reductions in available funding at the state and federal levels will pose numerous challenges to the fundamental way that essential public services are delivered.

## Key Services

- Lobby local, state and federal elected officials and staffs on city priorities and interests.
- Prepare policy research, analyses, reports, white papers, testimony and talking points for the City Manager and City Council.



- Monitor legislation during biennial state legislative sessions that may have potential impact to the City of Henderson.
- Deliver an annual United States Congressional Briefing Book to the Nevada Congressional delegation.
- Deliver a biennial Legislative Summary Report to the City Manager and City Council, which lists new state statutes to be reviewed and ultimately implemented by city departments.
- Maintain and develop positive relationships with key professional networks, decision-makers, city council members, county commissioners, state officials and federal officials or their staff.
- Protect, preserve, expand and enhance city statutory and regulatory authorities.

### Past Accomplishments

- Completed and delivered to the Nevada Congressional delegation the 2014 U.S. Congressional Briefing Book, which contains approximately \$71 million in priority projects for federal Fiscal Year 2015.
- Worked with emergency managers and the Nevada Congressional delegation to reinstate the Las Vegas urban area as an Urban Areas Security Initiative (UASI) recipient by removing a cap imposed by the Department of Homeland Security (DHS) and the Federal Emergency Management Agency (FEMA) thus increasing our risk profile rating and allowing the City of Henderson and other UASI-eligible jurisdictions access to an additional \$1 million.
- Facilitated the formation of the Special Budget Ad Hoc Committee (SBAHC) to provide the City Council with recommendations to fill a \$2 million operating deficit and an annual \$17 million capital infrastructure shortfall. After a six-month working period, the SBAHC forwarded a list of recommendations that included fee increases, service reductions and revenue enhancements, including a recommendation of increasing the City's property tax rate up to an additional 20 cents.
- Organized public outreach efforts to inform residents of the SBAHC findings and recommendations and to receive public feedback. Over 50 informational sessions were conducted including special meetings within each city ward, outreach to several city commissions and committees, a neighborhood leadership forum and special presentations to senior citizens at Heritage Park Senior Facility.
- In response to Senate Bill 440 (2013), facilitated the formation of the inaugural City Charter Review Committee, which is composed of City Council and legislative leadership appointees charged with reviewing the City's charter and making recommendations for consideration by the City Council to forward to the next legislative session.
- Conducted an outreach program to northern legislators and legislative leaders to gauge interest in approaching our common issues and inform them of the City's potential bill package.

### Performance Measures

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected
Deliver the annual U.S. Congressional Briefing Book to the Nevada Congressional delegation	Yes	Yes	Yes	Yes
Deliver the bi-annual Legislative Summary Report (legislative years only)	N/A	Yes	N/A	Yes

## Performance Objectives by Major Challenge Areas

### *Declining continuity and strength as policy leader*

- Create a model for attracting or commandeering ambassadors to represent the City in major, complex and often delicate policy and political presentations and negotiations. The new model would be designed to rebuild declining networks and relationships with the state legislature, other jurisdictions and key stakeholders.

### *Insufficient collaboration among business and government*

- Strengthen collaboration/cooperation among local government entities, chambers of commerce and the business community on difficult policy issues related to taxes, economic development, public safety, recreation and other elements that make each community both unique and sustainable.

### *Lack of formal and properly structured policy formulation approach*

- Develop a well-schooled policy-making approach involving visionary, data-driven components that represent the broad and best common interests of the Henderson community.
- Create a formal element of city management that provides systematic, formal management, policy and trend analysis outside of, but integrated with departmental interests.
- Create a formalized, permanent central forum or system for producing broad, long-term policy frameworks around precise analysis.

## Intergovernmental Relations Expenditures by Category/Program

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ -	\$ 250,138	\$ 258,820	\$ 295,047	\$ 36,227	14%
Employee Benefits	-	80,703	109,665	115,342	5,677	5%
Services and Supplies	-	188,889	233,527	445,798	212,271	91%
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	\$ -	\$ 519,730	\$ 602,012	\$ 856,187	\$ 254,175	42%
<b>Program</b>						
<b>General Fund</b>						
Intergovernmental Relations	-	\$ 519,730	\$ 602,012	\$ 856,187	\$ 254,175	42%
<b>Total</b>	\$ -	\$ 519,730	\$ 602,012	\$ 856,187	\$ 254,175	42%
<b>Full-Time Employees</b>						
General Fund	-	3	3	4	1	33%
<b>Total</b>	-	3	3	4	1	33%

## Financial Overview

Intergovernmental Relations was moved into Public Affairs and Economic & Cultural Development from the City Manager's Office in Fiscal Year 2013. FY 2014 was the first year it was reported separately in the CABR. Fiscal Year 2015 increases are attribute to it being a legislative year.

### Key Fact

*In the 2013 Nevada State Legislature, 77th Session, IGR monitored 468 bills (out of 1,113 bills) with a potential negative fiscal impact of \$19,110,760 (over a four-year period). The ending fiscal impact was \$13,600, which meant a cost avoidance to the City of \$19,097,160.*

# 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

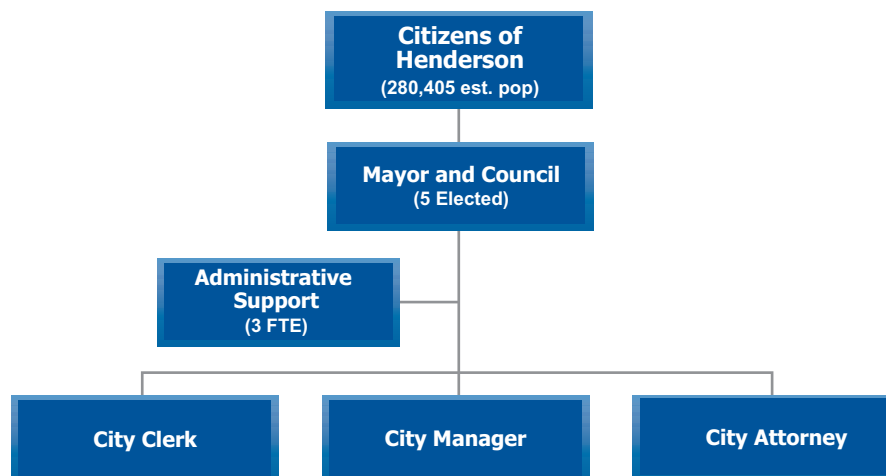
The City continues to promote itself as a destination for new residents, visitors and relocating businesses. Our local economy is enhanced through the pursuit of businesses that leverage local resources, improve intellectual advancement, and provide opportunities and stability for our citizens.



From left to right:  
Debra March, Councilwoman Ward II  
Sam Bateman, Councilman Ward IV  
Andy 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.



Henderson Stroll 'n Roll, April 2014

### *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.

#### Key Fact

*Henderson was ranked among the top six Safest Cities in America each year for the last four years (2011-2014).*



Congressman Joe Heck, Governor Brian Sandoval, Mayor Andy Hafen and other dignitaries at the Barclaycard Grand Opening.

The Mayor serves as a member of the City Council and presides over its meetings. The Mayor is the recognized head of the city government for ceremonial purposes, and performs any emergency duties as may be necessary for the general health, welfare and safety of the city. The Mayor Pro Tempore is elected by members of the City Council and performs the duties of the Mayor during the Mayor's absence. The Mayor and City Council decide, by majority vote, on all land use issues, business licenses, city ordinances and expenditures of city funds.

Citizen involvement in the decision-making process is a priority for the Mayor and Council. Appointments are made to advisory boards and commissions, and public committees are often formed to address specific citywide issues.



Vietnam Veterans Day proclamation presentation, March 2014

## Mayor & City Council Expenditures by Category/Program

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 322,657	\$ 336,872	\$ 320,718	\$ 323,578	\$ 2,860	1%
Employee Benefits	121,825	130,617	183,042	190,753	7,711	4%
Services and Supplies	133,069	120,559	188,553	233,229	44,676	24%
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>\$ 577,551</b>	<b>\$ 588,048</b>	<b>\$ 692,313</b>	<b>\$ 747,560</b>	<b>\$ 55,247</b>	<b>8%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$ 771,468	\$ 803,080	\$ 887,364	\$ 959,242	\$ 71,878	8%
Admin Cost Reimbursement	(193,917)	(215,032)	(195,051)	(211,682)	(16,631)	9%
<b>Total</b>	<b>\$ 577,551</b>	<b>\$ 588,048</b>	<b>\$ 692,313</b>	<b>\$ 747,560</b>	<b>\$ 55,247</b>	<b>8%</b>
<b>Elected Employees</b>						
<b>General Fund</b>	5	5	5	5	-	0%
<b>Full-Time Employees</b>						
<b>General Fund</b>	4	4	3	3	-	0%
<b>Total</b>	9	9	8	8	-	0%

## Financial Overview

The Mayor & Council FY 2015 budget includes additional Community Project funds to be used if necessary.

## Performance Measures

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected
Number of Contact Henderson Cases	50,394	53,032	53,208	53,500
City of Henderson External Frequently Asked Question Internet Hits	69,515	52,885	85,611	90,000



Cornerstone Park grand opening, June 2013

# Municipal Court

## Purpose Statement

*Municipal Court administers 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:

- Court Operations
- Facility Operations
- Enforcement

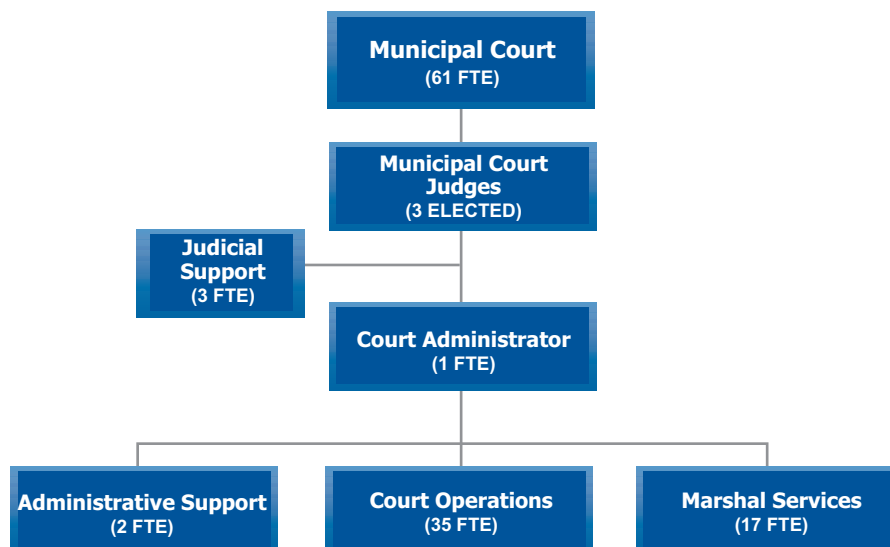


## Court Operations

Create and manage over 37,700 new cases annually from the initial filing of the complaints until all court orders are completed and the file is closed; and provide judicial support throughout all court hearings.

## Key Services

- Schedule and process over 62,000 case events annually for court hearings among the three Judicial departments.
- Collect fines and fees per judicial order and statutory requirements.
- Issue in excess of 8,000 warrants annually as a result of defendants' non-compliance to facilitate the closure of cases, and maintain over 17,000 active warrant files.
- Audit case files for delinquent fines and notify defendant of potential warrant due to non-compliance.
- Refer/place accounts with an outside collections agency resulting in collections of over \$550,000.





### Facility Operations

The court provides a safe and secure environment to facilitate the administration of justice through the presence and activities of uniformed marshals coupled with environmental and physical security measures.

#### Key Services

- Provide a uniformed presence in and around the Justice Facility. The 120,000 square-foot consists of 9 courtrooms, Municipal Court, Clark County Justice Court, City Attorney Criminal Division, and Alternative Sentencing.
- Operate an x-ray machine and walk-through metal detectors to screen over 200,000 people who enter the Justice Facility annually.
- Provide security and maintain order in the municipal courtrooms for the judges, staff, and public.
- Arrest persons in the courthouse due to active warrants, criminal contempt, and probable cause.

### Field Operations

The court upholds judicial orders and ensures defendant accountability through enforcement processes and procedures to maintain the integrity of the judiciary.

#### Key Services

- Actively pursue persons with Municipal Court warrants. Field Operations marshals clear over 600 warrants annually.
- Locate defendants and serve over 200 summonses annually.
- Schedule defendants on the Warrant Walk-In Program.

#### Key Fact

*375 young adults attended the Life of Crime program during FY 2014. Life of Crime is an educational program designed to reach youth, young adults and their parents.*

## Performance Objectives by Major Challenge Areas

### Case load management by CourTools Measurements

- CourTools Measure 2, Clearance rate: increase the overall clearance rate by 3-5% annually.
- CourTools Measure 3, Time to disposition: increase the average time to disposition for all misdemeanor cases by 1-3% annually within the model's standards.
- CourTools Measure 4, Age of active pending caseload: reduce the average age of the pending caseload by 3-5% annually.

### Document management

- Implement e-filing of court documents by internal criminal justice business partners within two years.
- Implement e-filing of court documents by external criminal justice business partners within three years.
- Transition all court case files to electronic records with print-on-demand capability within four years.
- Develop and implement electronic data sharing resources with external criminal justice partners.

### Justice Facility safety and security

- To increase staffing ratio to minimum Department of Homeland Security/Office of Infrastructure Protection (DHS/OIP site study) standards within three years.
- To increase the number of annual survey respondents who felt safe from 93% by 1-3% per annum.
- To remodel the front entrance area to the Justice Facility after reviewing any recommendations from the DHS/OIP study within two years.
- To increase the use of video technology throughout the Justice Facility.

### Rapid sharing of accurate information

- To increase the amount of criminal justice data collected and shared electronically by the City of Henderson criminal justice agencies.
- To decrease the number of identity conflict investigations opened each year by 5-7%.



## Past Accomplishments

- Completed and executed the memorandum of understanding between the City of Henderson and the Municipal Court in regards to the Nevada Supreme Court ruling in the City of Sparks versus Sparks municipal court case.
- Conducted the State Justice Institute grant-funded study in collaboration with the National Center for State Courts regarding the Municipal Court's organization and operations areas.
- Conducted an on-site critical infrastructure survey by the Department of Homeland Security to review and assess the court and Justice Facility's security environment.
- Upgraded the court's case management system (CourtView) to version 2.59 in order to maintain highest level of system functionality and increase staff's ability to improve efficiencies.
- Upgraded the Court's digital audio recording software to ensure compliance with the citywide Windows 7 upgrade.
- Partnered with IT to upgrade the Q-Matic customer service queuing software to a web-based version. Purchased and installed new display monitors for the public lobby area.
- Partnered with Construction Management to develop additional signage throughout the Justice Facility.
- Partnered with Alternative Sentencing to streamline the entry and dissolution of conditions of release ordered by the court.
- Designed and implemented a process for the court to notify the State Criminal History Repository regarding defendants meeting the criteria for mental health notification.
- Implemented the appeals e-filing process for sending Municipal Court case appeals to District Court. Copying of paper files has been eliminated.
- Added VISA to the court's online payment functions.
- Expanded the Warrant Walk-in Program in order to increase the number of warrants cleared and hold defendants accountable for court orders.
- Electronically automated the in-custody defendant worksheet to improve court room clerical efficiencies and eliminate the use of copying resources.
- Completed and submitted the required biennial internal review of the Nevada Supreme Court's Minimum Accounting Standards for the court.
- Veteran's Court: In FY 2014, over 50 defendants were offered the Veteran's program with 37 being accepted and 29 graduating, bringing the all-time graduation rate to 50%. Veteran's Court focuses on the military veterans' underlying issues and provides access to resources that enable successful compliance with the court's orders.
- ABC Court: In FY 2014 over, 64 total defendants were considered for the ABC program with 17 defendants entering the program and seven graduating, bringing the all-time graduation rate to 20%. The mission of the ABC Court, within the parameters of the law, is to offer treatment and/or programs that will address the habitual misdemeanor offender in an attempt to terminate recidivism by addressing substance abuse issues, mental health treatment, and life skills training.



## Municipal Court Expenditures by Category/Program

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 4,388,604	\$ 4,549,928	\$ 4,143,652	\$ 4,367,105	\$ 223,453	5%
Employee Benefits	1,898,417	2,051,813	1,954,619	1,959,115	4,496	0%
Services and Supplies	1,253,805	1,255,585	1,455,631	1,499,106	43,475	3%
Capital Outlay	-	174,848	-	-	-	-
<b>Total</b>	<b>\$ 7,540,826</b>	<b>\$ 8,032,174</b>	<b>\$ 7,553,902</b>	<b>\$ 7,825,326</b>	<b>\$ 271,424</b>	<b>4%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$ 6,654,907	\$ 6,995,247	\$ 6,352,554	\$ 6,825,275	\$ 472,721	7%
<b>Subtotal General Fund</b>	<b>\$ 6,654,907</b>	<b>\$ 6,995,247</b>	<b>\$ 6,352,554</b>	<b>\$ 6,825,275</b>	<b>\$ 472,721</b>	<b>7%</b>
<b>Muni Court Fund</b>	<b>\$ 885,919</b>	<b>\$ 1,036,927</b>	<b>\$ 1,201,348</b>	<b>\$ 1,000,051</b>	<b>\$ (201,297)</b>	<b>-17%</b>
<b>Total</b>	<b>\$ 7,540,826</b>	<b>\$ 8,032,174</b>	<b>\$ 7,553,902</b>	<b>\$ 7,825,326</b>	<b>\$ 271,424</b>	<b>4%</b>
<b>Full-Time Employees</b>						
General Fund	63	61	60	60	-	0%
Muni Court Special Revenue	-	-	1	1	-	0%
<b>Total</b>	<b>63</b>	<b>61</b>	<b>61</b>	<b>61</b>	<b>-</b>	<b>0%</b>

## Financial Overview

The Fiscal Year 2015 budget for the Municipal Court remains relatively stable, with a projected year-over-year increase of 4%. The budget does not include the addition of any personnel during the fiscal year.



## Performance Measures

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected
Annual clearance rate of cases	80%	82%	84%	87%
% of cases disposed resolved within 90 days	85%	88%	90%	92%
Average cost per case	N/A	\$198.04	\$200.71	\$200.00
% of Justice Facility patrons surveyed who report feeling "safe."	N/A	88%	93%	95%
Warrants issued vs. cleared	84%	100%	98%	105%

# Parks and Recreation

## Purpose Statement

*Parks and Recreation, a function of Public Works, Parks and Recreation, provides premium services through diverse and innovative parks, recreation, and natural resources.*

## Core Services

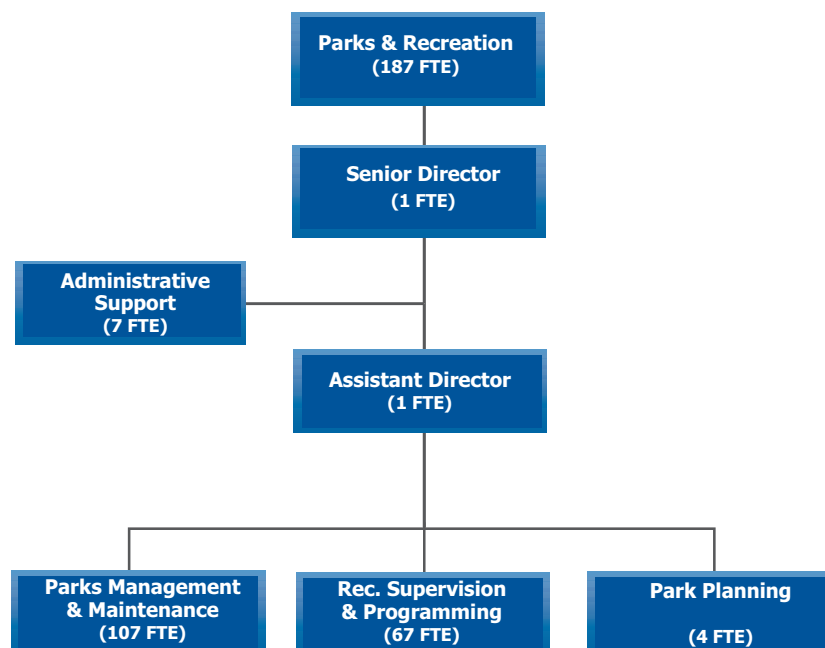
- Community Services
- Recreation Opportunities and Services
- Parks and Facilities Management
- Planning
- Strategic Support



## Community 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. 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.



## Key Services

- Senior Programs
  - Receive and manage over \$500,000 in nutrition grant funding.
  - Prepare and serve over 400 meals daily in the largest senior dining room in Nevada.
  - Prepare and deliver over 260 meals daily to Henderson homebound seniors.
  - Assist senior patrons by providing over 12,000 referrals and information through the Senior Services area.



Excursion to Hoover Dam

- Youth Enrichment
  - Safekey provides before- and after-school recreational enrichment for children at Henderson elementary school sites.
  - Safekey, through the APPLE Partnership provides structured time during normal operating hours for over 3,300 children to read 3.6 million minutes annually.
  - Provide opportunities at Safekey school sites for area children to participate in CATCH, the nation's #1 health promotion and obesity prevention program for kids.
  - Through the Youth Fitness Healthy Henderson Program the department helps participants learn to have fun while understanding the benefits of being fit.
  - Kids Zone follows the school district's break calendar and is an all-day program designed to entertain and enrich children with a variety of supervised interactive activities when school is not in session.

- Safekey provides milk and healthy snacks by way of the USDA Special Milk Program through a \$33,560 grant from the Nevada Department of Education.
- Operate the department's Summer Fun seasonal no-cost drop-in program for youth held within their neighborhoods that offers free breakfast and lunch (for children under age 19) along with activities that include arts and crafts, games, sports, and special events.
- Transport children on field trips to movies, nature preserves and outdoor recreation activities when school is not in session.
- Offer the free Teen Choice program which provides an opportunity for each person to explore and participate in hands-on activities and events while building leadership and self-esteem.
- Hold Teen Kamp during summer break, offers mentoring and leadership activities tailored to meet teens' needs and interests.
- Therapeutic Recreation and Inclusion Services
  - Rec and Roll hosts over 2,000 participations annually with an after-school recreation program for young adults with disabilities.
  - Integrate over 1,100 participants with disabilities annually into a wide range of mainstream recreation programs with staff assistance.

### Key Fact

*The City of Henderson has been named a Playful City USA Community for six straight years by KaBOOM!, a national nonprofit dedicated to saving children's play.*

## Recreation Opportunities and Services

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 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.



### Key Services

- Offer eight safe, clean and community-based recreation centers offering programmed classes in fitness, sports, art, etc.
- Maintain safe, clean and industry-standard aquatic facilities at 13 locations, including four year-round pools and nine seasonal pools.
- Offer 31 aquatic certification classes annually to over 500 participants.
- Conduct over 1,600 American Red Cross certified Learn-to-Swim sessions with 13,000 participations annually.
- Offer multiple aquatic programs receiving an additional average of 118,000 participations annually.
- Provide a tourist destination with the Bird Viewing Preserve, a local conservation area.
- Conduct 18 outdoor recreation-oriented workshops to over 3,000 annual participants.
- Host more than 150 special events and tournaments annually.
- Maintain and schedule rentals for personal aquatic use, picnic reservations, and personal rentals at our eight recreation centers, plus tennis court reservations.
- Partner with the community, aquatic teams to include water polo, synchronized swimming and high schools, holding 56 swim meets for 15,000 participants annually.
- Offer five adult sport leagues and four youth sport leagues to 3,830 annual participants where safety, fun, and skill development are emphasized.

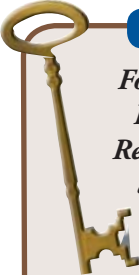
### Parks and Facilities Management

Parks 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 2,965 acres of developed park land, open space, trails, and civic grounds. Henderson's park and facility inventory includes 58 parks, trailheads, and facilities including 13 swimming pools, six recreation centers, two senior facilities, and more than 100 linear miles of trails. There are a number of streetscapes also maintained as part of this core service area. There are over 100 lighted and non-lighted sports fields throughout the park system. Park sites offer the community opportunities for both active use such as sports leagues and passive use such as hiking and picnics.

### Key Services

- Maintain over 2,965 acres of developed park land, open space, trails, civic grounds, and streetscapes.
- Prepare over 100 sports fields for practices, games, and tournaments.
- Maintain and repair aquatic equipment and test and regulate water quality at 13 swimming pools, 15 splash pads, and the Veterans Memorial fountain.
- Incorporate maintenance practices and programs that support sustainability of resources.

#### Key Fact



*For the third year in a row, the City of Henderson Public Works, Parks and Recreation Department has been named a finalist for the prestigious national Gold Medal Award. Administered by the American Academy for Park and Recreation Administration, in partnership with the National Recreation and Park Association (NRPA), the Gold Medal honors communities across the nation demonstrating excellence in parks and recreation management.*

### Planning

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.

### Key Services

- Coordinate the development and implementation of park plans from initial planning documents through the oversight of construction activities.
- Confer with the community, and other public and private sector representatives on park planning issues including project design and coordination.
- Develop master plans and construction documents for various park projects.
- Review project plans, designs, and specifications and ensure that plans adhere to standardized design guidelines and the intended design.
- Manage the Parks and Recreation Department's capital improvement program.
- Coordinate with other agencies on regional planning initiatives.

### Strategic Support

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.

### Key Services

- Process and distribute payroll for 852 full- and part-time department employees bi-weekly.
- Staff and manage over 3,000 volunteers to provide an average of over 29,500 volunteer hours per year.
- Plan, review and monitor the department's \$40 million annual operating budget.
- Coordinate schedules and provide bus transportation services for recreational programs.
- Provide management and staff support to over 375 special events annually.
- Prepare newly hired employees with departmental training prior to beginning assignments.
- Manage the department's software and hardware technical needs for computers, cell phones and other mobile devices.
- Monitor almost 23,000 payment transactions totaling over \$500,000 every month through a software system.
- Complete submission and ensure all standards are being met to obtain ongoing Commission for Accreditation of Park and Recreation Agencies (CAPRA) accreditation, which the City of Henderson has held since 2001.
- Designated as a Playful City USA for six consecutive years.
- Designated as a Tree City USA community for the past 21 years.
- Submission of Gold Medal Award application to NRPA. The City of Henderson was a finalist in 1994, 1995, 2012, 2013, and 2014 and won the award in 1999.
- Create, review and distribute 369,000 printed copies of the City's Happenings program brochure annually.

### Past Accomplishments

- Opened five new recreational amenities: Horizon Crest Park, Terrazza Park, Mountain Lake Park, Wetlands Trail Connector, Lake Mead Trail and McCullough Hills Trailhead.
- Designated as a Tree City USA community for the 21st consecutive year.
- Award of Achievement from the Western Chapter of the International Society of Arboriculture.
- Nevada Recreation and Park Society Parks Excellence Award for Reunion Trails Park, McCullough Hills Trail and Heritage Park.
- Community Partnership Award for the Be Kind initiative/collaboration with the Josh Stevens Foundation.
- Named Organization of the Year by the United States Tennis Association (USTA).
- Designated as a Playful City USA community for six consecutive years.
- Recognized as one of three agency finalists in the 2013 Class I category (population 250,000 and over) for the National Recreation and Parks Association (NRPA) Gold Medal Award.



Tennis complex at Whitney Mesa recreation area

## Performance Objectives by Major Challenge Areas

### *Aging park infrastructure*

- To increase from zero to five the number of parks/facilities that are 100% ADA compliant.
- To maintain at 95% the minimum score on monthly park facility inspection reports.
- To decrease annual maintenance expenses by 2% to provide additional funds for infrastructure.

### *Park growth vs. maintenance and staffing*

- To maintain, at >95%, an “excellent” or “good” customer satisfaction rating for park maintenance.
- To maintain, at >95%, an “excellent” or “good” rating on monthly facility inspection reports.
- To maintain a 1:20 ratio of the number of maintenance employees FTEs\* to maintained acres.

\*(includes: Park Coordinators, Parks and Facilities Maintenance Worker 3s (PFM), PFM 2s, PFM 1s, PFM 1 PTs, PFM 1 temps).

### *Balancing services and funding*

- To maintain at 2,490 the number of programs the City provides through Parks and Recreation.
- To maintain at 659 the number of hours facilities are open for public use (weekly).
- To maintain at 8,322 the number of [program and service] patrons who use Parks and Recreation programs and services.
- To decrease from 18 to 12 the number of days in the cycle time for new hires.
- To decrease from zero to one the number of program lifecycle standards established.

## Performance Measures

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected
Total congregate and homebound meals served annually at senior facilities	178,698	197,129	208,123	194,650
Number of children participating in Safekey during the year	4,792	4,803	4,600	4,700
Excellent or good category rating in facility inspection reports	98%	99%	99%	99%
Total number of volunteer hours annually	29,553	22,376	23,000	23,000
Annual number of patrons who visit facilities	2,188,118	2,015,406	2,038,750	2,000,000



Inspirada Park ground breaking, February 2014

## Parks and Recreation Expenditures by Category/Program

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 19,309,843	\$ 18,833,782	\$ 18,623,118	\$ 18,807,566	\$ 184,448	1%
Employee Benefits	5,696,890	6,018,023	6,170,574	7,365,483	1,194,909	19%
Services and Supplies	17,502,765	14,053,438	14,430,656	11,421,908	(3,008,748)	-21%
Capital Outlay	69,048,834	22,847,225	5,945,950	1,006,171	(4,939,779)	-83%
<b>Total</b>	\$ 111,558,332	\$ 61,752,468	\$ 45,170,298	\$ 38,601,128	(6,569,170)	-15%
<b>Program</b>						
<b>General Fund</b>						
<b>Parks</b>						
General	\$ 2,135,781	\$ 3,002,298	\$ 3,378,664	\$ 4,370,980	\$ 992,316	29%
Planning/Resource Development	436,967	409,141	473,375	402,616	(70,759)	-15%
Maintenance General	4,175,687	4,471,811	4,797,993	5,030,591	232,598	5%
O & M Bond Funded	6,758,687	6,831,093	6,957,808	7,268,824	311,016	4%
<b>Subtotal Parks</b>	\$ 13,507,122	\$ 14,714,343	\$ 15,607,840	\$ 17,073,011	\$ 1,465,171	9%
<b>Recreation</b>						
General	\$ 877,615	\$ 1,216,807	\$ 723,188	\$ 802,555	\$ 79,367	11%
Communication	653,058	288,715	42,580	88,003	45,423	107%
Bird Viewing Preserve	82,029	75,527	100,314	101,782	1,468	1%
Recreation-Inclusion	323,788	319,632	348,779	399,247	50,468	14%
Sports	686,156	701,255	750,348	761,081	10,733	1%
Technical Services	475,966	474,433	467,152	486,297	19,145	4%
Recreation Centers	5,091,043	5,270,810	5,692,806	5,957,899	265,093	5%
Adult Sr Services	1,218,989	1,388,828	1,610,710	1,311,757	(298,953)	-19%
Swimming Pools	1,744,455	1,829,353	2,155,672	1,962,232	(193,440)	-9%
O & M Bond Funded	7,380,257	6,952,293	6,775,518	7,175,803	400,285	6%
<b>Subtotal Recreation</b>	\$ 18,533,356	\$ 18,517,653	\$ 18,667,067	\$ 19,046,656	\$ 379,589	2%
<b>Subtotal General Fund</b>	\$ 32,040,478	\$ 33,231,996	\$ 34,274,907	\$ 36,119,667	\$ 1,844,760	5%
<b>Special Recreation Fund</b>	\$ 2,209,425	\$ 1,531,308	\$ 2,176,299	\$ 2,456,461	\$ 280,162	13%
<b>Capital Replacement Fund</b>	\$ 706,917	\$ 860,557	\$ 561,332	\$ -	\$ (561,332)	-100%
<b>Grant Fund</b>	\$ 76,601,512	\$ 26,128,607	\$ 8,157,760	\$ 25,000	\$ (8,132,760)	-100%
<b>Total</b>	\$ 111,558,332	\$ 61,752,468	\$ 45,170,298	\$ 38,601,128	\$ (6,569,170)	-15%
<b>Full-Time Employees</b>						
General Fund	191	181	189	187	(2)	-1%
<b>Total</b>	191	181	189	187	(2)	-1%

## Financial Overview

The large decrease in the FY 2015 Budget is primarily attributed to the completion of Southern Nevada Public Land Management Act (SNPLMA) grant funds. Some of the larger projects completed in FY 2014 included Arroyo Grande Park Renovation, Whitney Mesa Recreation Area, McCullough Hills Trail, Amargosa Trail, and Lake Mead Trail.

The General Fund increase is largely attributed to increasing utilities costs. Approximately \$315,000 was included in support of maintaining City trails including those just completed in the prior fiscal year.



# 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

- Operations
- Investigations
- Detention
- Support

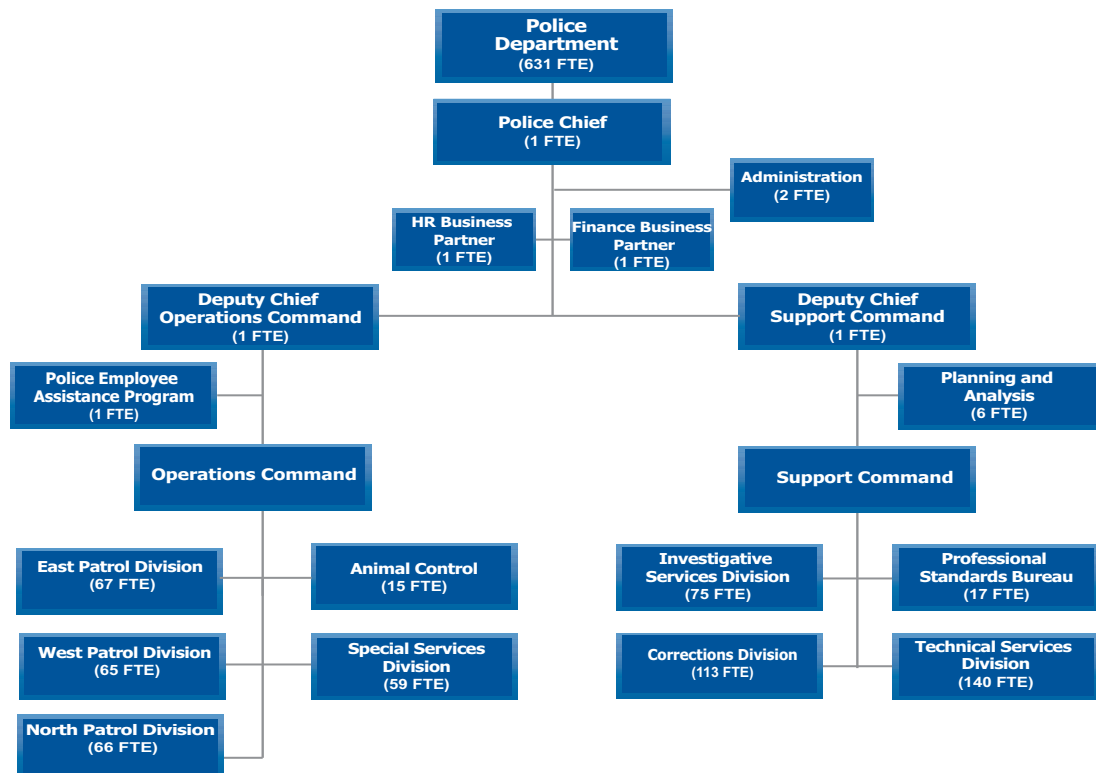


Police Department dispatch

## Operations

The Operations function enforces the laws and statutes of the State of Nevada and ordinances of the City of Henderson, protects life and property, and responds to the quality of life needs of the community and its nearly 280,000 residents.

Operations personnel are responsible for patrolling over 105 square miles of jurisdiction with personnel driving an estimated 2.9 million miles in 2012. Operations personnel responded to 183,960 calls for service in 2012 and documented over 18,600 incident reports.



### Key Services

- Respond to calls for service – self-initiated and dispatched
- Conduct preliminary investigations
- Incident documentation
- Reinforce community partnerships

### Investigations

The Investigations function investigates all major crimes, conducts follow-up on reported crimes, serves as liaison to the District Attorney's office and prepares for and testifies in court for state and federal cases and conducts forensic investigations. In 2012, Investigations prepared the Police Action Review Committee report and District Attorney 72-hour briefing following 351 uses of force and three officer-involved shootings.

Criminal deterrent activities are performed through the use of specialized task forces including SWIFT, VIPER, CATS, HIDTA, DEA and Tactical Diversion, the Narcotics Unit and intelligence gathering. The Investigations Units, including Death, Computer Crimes, Fraud, Property, Robbery, Sexual Victims Unit, Intelligence, Repeat Offenders Program and Narcotics uncover evidence needed to arrest offenders and bring them to justice while protecting the rights of the innocent.

### Key Services

- Respond to and investigate major crimes
- Provide forensic examination of evidence

### Detention

Detention is responsible for the care and custody of pre-trial and post-convicted misdemeanor and felony inmates housed in a 540-bed, 127,200-square-foot detention facility.

### Key Services

- Facility Security - Ensure the safety of personnel, inmates and the public through appropriately designed security measures and in order to maintain, by procedure, a safe and secure Detention Center.
- Booking and Release - The combined intake and release of approximately 26,000 inmates per year.

- Classification - The system of identifying and addressing prisoners risk and individual housing, custodial management and program needs, based on objective and identifiable criteria. This ensures public, staff and prisoner safety and determines needs of prisoners in a fair and consistent manner.
- Transportation - The transportation of all inmates requiring access to off-site scheduled and emergency medical and dental services, court arraignment and hearings, and a cooperative multi-jurisdictional warrant pickup process.
- Inmate Services
  - Meal Service: Provide approximately 552,000 meals annually, including those for inmates with dietary and religious meal needs.
  - Medical Service: Provide medical screening of the approximately 13,000 inmates entering the Detention Center annually, including TB testing of all immigration inmates. Provide basic care and access to physicians, RNs, LPNs, dental and mental health professionals and appropriate pharmaceuticals.
  - Programs: Provide substance abuse, life skills courses, phone services, outdoor recreation, library and barbershop services.



Police Department Criminalistics

## Support

The function of Non-Enforcement Police Support (NEPS) is to support Patrol, Investigations, Detention, and Animal Control through the use of documents, programs, statistics, administrative duties, and other such support functions including crime statistics and trends as well.

In 2012, a total of 170,386 police and fire calls for service were received in the Communication Center while 7,629 report requests were received and 22,197 incidents and supplemental reports were processed in Records. During the same year, the Training Bureau provided more than 340 free classes to employees and had 2,891 successful firearms qualifications.

The Support function includes bureaus and units in Communications, Records, Professional Standards, Planning & Analysis, Training, Fingerprinting, Risk Management, Volunteers and Crime Prevention.

## Key Services

- Receive and process all police, fire and medical calls for service.
- Serve as custodians of record for the Police Department.
- Coordinate training for all Police Department employees and volunteers.
- Custodian of all Police Department policies and screen pre-hires for all positions.
- Conduct background and internal investigations.
- Secure all evidence and maintain and issue all department equipment.



Criminalistics

## Past Accomplishments

### SAFE COMMUNITY

- Click It or Ticket. The Henderson Police Department's Traffic Unit, joined by law enforcement agencies throughout the Las Vegas Valley, were out in force looking for motorists and their passengers not wearing seat belts. Henderson police officers used saturation patrols within our jurisdiction to stop vehicles for traffic violations and then check for seat belt use. Enforcement efforts are credited with increasing the national belt usage rate from 58% in 1994 to an observed usage rate of 86% in 2012. In Nevada, the rate is even higher, hitting 90.5% according to the National Highway Traffic Safety Administration.
- Every 15 Minutes Program. The Henderson Police Department started participating in the nationwide E15M program in May 2001 with a program at Foothill High School. Since the first event, more than 40,000 students have taken part in Henderson. The E15M program lets the students participate in an experience that shows them what can happen when someone gets behind the wheel of a car after drinking.

- Henderson Top 10 Safest Cities Over 200,000 Population. Based on the FBI's Uniform Crime Report statistics, the City of Henderson ranked 6th in the top ten safest large cities in the United States. Ranking is determined by calculating the violent crime rate per 100,000 population. Henderson's high standard of living, strong sense of community, and financial stability all foster safety and security within the city.

### SUSTAINABLE PRACTICES AND DEVELOPMENT

- Eldorado Valley Regional Public Safety Training Facility (EVRPSTF) – is a joint facility being constructed by the City of Henderson and City of Boulder City. This facility will be the only one of its kind in Southern Nevada and will provide multi-jurisdictional training facilities for police officers, firefighters and tactical teams in the Las Vegas Valley. Currently there are insufficient facilities to train the men and women in law enforcement in our valley. The City of Henderson and the City of Boulder City have been developing this project for over four years and have received \$2 million

## Past Accomplishments

in federal grant money to procure equipment. With phase 1 complete, EVRPSTF currently provides over 6,000 square feet of office and training space with two distinct training rooms, a conference room and multiple offices and breakout training rooms. There are two new 100-yard qualification bay shooting ranges with bullet traps and state-of-the-art target technology, and one new tactical shooting bay with 275 degrees of available target engagement space. This was all added to the existing 33-acre EVOC track, explosives testing area, and three existing shooting bays.

### ORGANIZATIONAL EXCELLENCE

- Commission on Accreditation for Law Enforcement Agencies (CALEA) reaccreditation. Every three years the department must go through the rigorous process of being evaluated by CALEA, Inc. in order to maintain accredited status. Being accredited is a measurement of professionalism and an assurance of quality and consistency. This leads to lower insurance premiums, reductions in lawsuits, much better trained officers and an increased sense of pride within the community. This year the department accomplished its reaccreditation through a new process called the Gold Standard Assessment. The department not only received the Gold Standard Award, but it also received it with the additional honor of Excellence, the first agency in Nevada to receive this recognition.
- Internet Crimes Against Children - During the week of March 2014, Madrid, Spain. was the host for an international law enforcement conference on combatting child sexual exploitation. International Center for Missing and Exploited Children (ICMEC) had been aware of the Henderson Police Department's innovative efforts and asked one of our detectives to speak on undercover operations we conduct on Craigslist. Our detective was one of two U.S. law enforcement officers asked to teach at the conference. Law enforcement from Australia and Sweden were also invited to teach.
- Force Science - In May 2013 the Henderson Police Department committed to the development of a Use of Force Training and Analysis position and started the process of establishing training and objectives for the position.

By August 2013, the Henderson Police Department's accomplishment of attaining the first and only certification of its kind in the field of Force Science has been recognized both nationally and internationally. This certification from the Force Science Institute is an integral element of the Use of Force Training and Analysis position, which has been fully implemented as of January 2014. This position in the Training Bureau is now responsible for periodic Use of Force Policy review and updates, Use of Force reviews, Use of Force report writing refreshers, identifying trends in Use of Force for the purpose of training and risk management, as well as in-depth involvement in the Police Action Review Committee, gleaning training, policy and protocol issues for dissemination department wide through in-service training, as well as other related duties. The implementation of a position regarding Use of Force, dedicated as a resource to officers, line level leadership, management and administration, is a ground breaking and progressive commitment that will continue to serve this Police Department.



## Performance Objectives by Major Challenge Areas

### *Organizational effectiveness-external*

- To maintain, at six minutes or less, response time from dispatch to arrival on scene of officers for emergency calls.

### *Organizational effectiveness-internal*

- To maintain projected revenue set by Finance Department for each fiscal year.

### *Communication-external*

- To increase by 100% the level of communication and strengthen partnership with citizens/public by hosting one community event a month.

### *Service demands - internal*

- To increase by 100% the level of services provided by our forensic laboratory.

### *Resource management - internal*

- To increase by 100% the capability and capacity of the forensic laboratory by removing operational deficiencies, reducing backlogs and decrease downtime.
- To maintain operational capabilities of the E-9-1-1 system.
- To increase by 100% system redundancy and reduce downtime by implementing newer technology solutions.
- To increase by 100% Valley-wide interoperability by moving from an analog platform to a digital P-25 platform.



Evidence team



Stephanie Wilson's promotion from Chief Moers

## Police Expenditures by Category/Program

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 53,203,704	\$ 52,871,235	\$ 52,033,880	\$ 53,801,254	\$ 1,767,374	3%
Employee Benefits	24,818,378	26,181,629	27,431,024	27,575,915	144,891	1%
Services and Supplies	9,038,084	10,904,597	11,141,214	11,251,192	109,978	1%
Capital Outlay	563,531	1,183,653	1,133,763	-	(1,133,763)	-100%
<b>Total</b>	<b>\$ 87,623,697</b>	<b>\$ 91,141,114</b>	<b>\$ 91,739,881</b>	<b>\$ 92,628,361</b>	<b>\$ 888,480</b>	<b>1%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$ 2,603,320	\$ 2,777,558	\$ 1,930,110	\$ 3,594,925	\$ 1,664,815	86%
Support Services	1,790,392	2,135,387	2,203,905	2,309,807	105,902	5%
Animal Control	1,629,103	1,564,373	1,641,590	1,666,973	25,383	2%
Jail	16,567,561	17,341,405	17,792,379	17,836,303	43,924	0%
Crossing Guards	870,496	887,106	729,494	756,898	27,404	4%
Patrol-East Command	5,827,555	6,017,175	6,191,322	6,218,530	27,208	0%
Patrol-West Command	6,143,674	6,463,835	6,375,795	6,164,187	(211,608)	-3%
Patrol-North Command	5,390,712	6,275,243	6,055,327	5,876,412	(178,915)	-3%
K-9, Narc, Traffic	6,826,856	6,813,326	6,984,520	6,392,928	(591,592)	-8%
Investigations	6,593,540	6,536,309	6,792,490	6,673,031	(119,459)	-2%
Information Services	4,402,626	4,755,033	4,938,717	5,111,957	173,240	4%
Police Training	2,474,695	2,795,170	3,371,704	3,606,550	234,846	7%
Records	1,208,531	1,241,512	1,282,460	1,391,054	108,594	8%
Special Operations	2,016,468	1,866,853	1,698,754	1,826,998	128,244	8%
Crime Prevention	1,665,975	1,490,419	1,580,602	1,682,869	102,267	6%
Professional Standards	2,046,731	2,026,878	2,030,919	2,036,619	5,700	0%
Criminalistics	2,107,505	2,348,553	2,470,090	2,558,947	88,857	4%
Homeland Security	8,954	1,514	2,049	306	(1,743)	-85%
Problem Solving Unit	1,149,287	821,770	1,381,360	1,443,079	61,719	4%
Patrol Central	81,497	60,706	188,670	111,478	(77,192)	-41%
Internal Affairs	747,693	685,966	565,388	569,260	3,872	1%
Special Services	1,302,182	942,852	1,092,037	1,123,925	31,888	3%
ROP/Intelligence	1,580,503	1,230,663	1,425,920	1,215,143	(210,777)	-15%
<b>Total General Fund</b>	<b>\$ 75,035,856</b>	<b>\$ 77,079,606</b>	<b>\$ 78,725,602</b>	<b>\$ 80,168,179</b>	<b>\$ 1,442,577</b>	<b>2%</b>
<b>Forfeited Assets Fund</b>	<b>\$ 1,151,959</b>	<b>\$ 442,053</b>	<b>\$ 700,734</b>	<b>\$ 169,024</b>	<b>\$ (531,710)</b>	<b>-76%</b>
<b>Grant Fund</b>	<b>\$ 560,701</b>	<b>\$ 2,342,048</b>	<b>\$ 841,502</b>	<b>\$ 189,000</b>	<b>\$ (652,502)</b>	<b>-78%</b>
<b>Capital Replacement Fund</b>	<b>\$ 57,021</b>	<b>\$ 22,233</b>	<b>\$ 247,713</b>	<b>\$ 145,000</b>	<b>\$ (102,713)</b>	<b>-41%</b>
<b>Commissary Fund</b>	<b>\$ 9,019</b>	<b>\$ 28,281</b>	<b>\$ 78,000</b>	<b>\$ 75,000</b>	<b>\$ (3,000)</b>	<b>-4%</b>
<b>Eldorado Valley Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,003</b>	<b>\$ 65,003</b>	<b>100%</b>
<b>Sales &amp; Use Tax Fund</b>	<b>\$ 10,809,141</b>	<b>\$ 11,226,893</b>	<b>\$ 11,146,330</b>	<b>\$ 11,817,155</b>	<b>\$ 670,825</b>	<b>6%</b>
<b>Total</b>	<b>\$ 87,623,697</b>	<b>\$ 91,141,114</b>	<b>\$ 91,739,881</b>	<b>\$ 92,628,361</b>	<b>\$ 888,480</b>	<b>1%</b>
<b>Full-Time Employees</b>						
General Fund	515	515	515	514	(1)	0%
Sales & Use Tax Fund	117	117	117	117	-	0%
Grant Proceeds Fund	3	1	-	-	-	-
<b>Total</b>	<b>635</b>	<b>633</b>	<b>632</b>	<b>631</b>	<b>(1)</b>	<b>0%</b>

## Financial Overview

Overall, Police Department expenditures remain very stable, with an overall increase of approximately 1%. The Eldorado Valley Fund is a new fund housing the financial activity of the City's training facility, owned jointly with Boulder City. Previously, these costs had been in the General Fund. The Sales & Use Tax fund reflects the largest percentage increase in Fiscal Year 2015, due in part to the department's filling of vacant positions in this fund.

### Key Fact

*Talk Shop With Cops community discussions invite 50 citizens to attend and share their concerns with the Police Department. Meetings rotate through each division and command*

## Performance Measures

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected
Response Time—Dispatch of officer to arrival on scene for emergency calls	6.37 min	6.54 min	6.48 min	< 6 min.
Detention Center cost per meal	\$1.31	\$1.37	\$1.27	< \$1.39
Inmate contract housing revenue	\$11.2M	\$11.6M	\$9.7M	\$10.5M



Chief Patrick Moers with new recruits, March 2014

# Public Works

## Purpose Statement

*Public Works, a function of Public Works, Parks and Recreation, provides safe, integrated public buildings and community infrastructure for existing and future needs.*

## Core Services

- Capital Improvement
- New Development
- Fleet Management
- Facility & Property Management
- Floodplain Management
- Street Management
- Traffic Management
- Parks and Recreation is shown as a separate department elsewhere in this section.



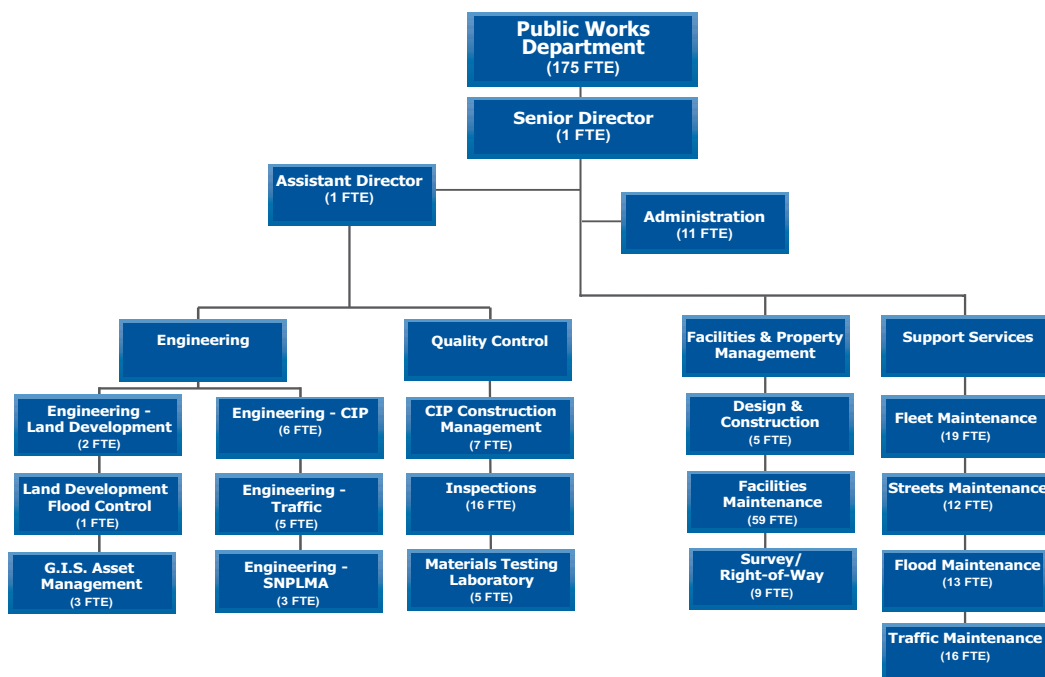
ASSOCIATION OF ENERGY ENGINEERS



## Capital Improvement

The capital improvement area provides planning; right-of-way verification and acquisition; design; financial, project and construction management; and inspection and testing services for City-owned infrastructure projects. This includes the design and construction of streets, sewer and water facilities, sidewalks, flood control and storm drainage infrastructure, traffic control,

park, trails and City buildings. Over the past 4 years over 80 percent of City infrastructure projects were built using external funding sources including federal, state and local grants, and regional transportation and flood control funds. Public Works is committed to providing sustainable buildings and infrastructure that use recycled materials and energy efficient technology, earning multiple awards for sustainable construction.





## Key Services

- Survey/Right-of-Way - Obtains the property rights required to construct city infrastructure and provides technical survey support.
- Engineering Division - Plans and designs infrastructure to meet current and future service levels, managing projects from conception through construction bid process. The Bike Henderson initiative is also managed by this work group to promote recreational and commuter bicycle ridership.
- Traffic Engineering - Plans and designs traffic infrastructure improvements, such as traffic signals, intersection connectivity and lighting. Staff also addresses needed sidewalk and pathway improvements to maintain pedestrian safety and accessibility.
- Quality Control - Manages infrastructure construction projects designed by Engineering from award of construction bid through final project completion and acceptance by the City. Throughout the construction process, staff performs over 1,000 inspections per month and tests materials to ensure that new infrastructure conforms to plans and meets standards.
- Facility Management - Manages the design and construction of all City-owned buildings, planning for future growth, sustainability and energy efficiency, and ensuring construction conforms to plans and meets standards. Staff administers the city's prevailing wage audit program as required by Nevada Revised Statutes, ensuring contractors pay fair wages for all qualified projects.



## New Development

New Development provides entitlement, plan review, mapping review, verification, dedication and vacation of rights-of-way, easement document reviews, construction inspection and materials testing, permitting and regulatory compliance services from project development through construction for both new and existing developer projects. Over the past several years, over 50 percent of City infrastructure was constructed through developer projects. Beginning in 2009, a downturn in the economy slowed construction of developer projects. With the Fiscal Year 2013 upturn in development, workloads and revenues increased for delinquent as well as new projects.

## Key Services

- Engineering's New Development - provides review and approval services for developer projects, including hydrology studies, grading plans and off-site improvement plans. Staff reviews documents to validate conformance with current standards, effect on adjoining properties, and impact to existing infrastructure.
- Quality Control - Performs over 700 scheduled off-site inspections per month and tests construction materials, ensuring new infrastructure conforms to plans and meets or exceeds standards. Staff manages the City's construction surety program, currently valued at over \$80 million and receives final as-built documents.
- Survey/Right-of-Way - Reviews developer documents, ensuring that donated public assets are constructed within public rights-of-way. They also validate that new developer projects do not encroach on surrounding properties.
- Traffic Engineering - Provides review and approval services for traffic studies, civil off-site traffic improvement plans, and temporary traffic control plans.

### *Fleet Management*

Fleet Management provides procurement, preventive maintenance, repair, replacement and disposition services of the City's vehicles and equipment. The City fleet includes equipment used for emergency response, daily maintenance, inspection services and general government. Although this internal service is provided to other City staff, it is the public who benefits from staff getting where they need to be on a timely basis. The fleet contains nearly 1,400 pieces of equipment, including over 375 police patrol vehicles and 30 fire response vehicles stationed throughout the City's 105 square miles. Staff manages the City's fuel inventory and associated storage and pump stations.

#### *Key Services*

- Support Services - Provides a full-service vehicle program, from initial purchase to maintenance to final disposition, averaging over 550 work orders per month for repairs and preventive maintenance. They also manage the City's fueling tanks and stations, providing over 600,000 gallons of gasoline and diesel fuel annually.



Fire engine in City Shop for maintenance

### *Floodplain Management*

Floodplain Management plans and maintains flood control facilities; provides street sweeping; ensures compliance with environmental permits, regulations, and standards; and provides emergency preparedness, response, recovery and mitigation services. In addition to responding to storm events, staff maintains over 90 miles of regional storm drainage channels, 19 detention basins and over 4,000 drop inlets. Cost of maintaining regional facilities is reimbursed by the Clark County Regional Flood Control District. As a preventive maintenance effort, streets within the city are swept at least monthly to minimize debris in the storm water collection system and meet Clark County Department of Air Quality requirements.

#### *Key Services*

- Engineering - Manages the City's storm water permit, coordinates system improvements with Clark County Regional Flood Control District (CCRFCDD) and maintains Federal Emergency Management Agency (FEMA) floodplain maps. Staff also designs drainage improvements to prevent recurring flood and mitigate ground water problems. The City manages over 30 acres of flood zones containing over 370 buildings.
- Support Services - Provides storm response, removing standing flood water and debris. Staff inspects and maintains local and regional drainage facilities and sweeps public streets monthly. Over the past few years, the street sweepers have averaged over 7,000 miles per month covering the entire city.

### *Street Management*

Street Management provides pavement management, assessment, maintenance and repair services for streets, medians, sidewalks, curbs and gutters. The City manages over 3,000 lane miles of publicly owned roadway and over 1,600 miles of appurtenances such as sidewalks, curbs and gutters.

#### *Key Services*

- Quality Control - Manages the scheduled periodic maintenance and replacement of streets and appurtenances program, performing condition assessments, and prioritizing projects.

- Support Services - Performs daily maintenance activities for streets and appurtenances, including sidewalks, curbs, gutters, and medians. Staff also responds to requests for barricading and removal of debris in the public right-of-way.



### *Traffic Management*

Traffic Management provides planning, evaluation, operation, and maintenance of the City's traffic control network, including over 160 signalized intersections, over 40 school flasher systems, and over 200,000 traffic control signs. The city also operates and maintains public street light systems totaling over 26,000 poles and 29,000 lamps. The conversion of street lights to energy efficient fixtures during the past few years reduced electricity costs by over 45%. The City also provides a graffiti removal service for right-of-way and public infrastructure.

### *Key Services*

- Traffic Engineering - Performs traffic studies to determine best solutions to traffic issues, collaborates with the Regional Transportation Commission (RTC) to implement valley-wide traffic improvements. During a year the staff can complete upwards of 140 work orders containing field data collections and analysis of traffic data in preparation to make adjustments to the traffic control network.
- Support Services - Performs preventive maintenance, repairs and replacement to street lighting and traffic infrastructure, such as traffic signals, signage, and markings. The graffiti removal service is provided to maintain aesthetics of public infrastructure and rights-of-way. Staff can complete over 3,700 repairs and maintenance work orders during a year covering issues such as over graffiti, traffic signals, street lights, signs and markings and school flashers.

### *Facility and Property Management*

Facility and Property Management provides the purchase, management, operation, maintenance and repair, lease and sale of City-owned real property and buildings. The City maintains over 65 buildings spread over 105 square miles. Staff manages over 20 key properties for sale or lease and rights-of-way for over 800 miles of public and 250 miles of private streets. Staff also manages over 400 vertical control benchmarks and 500 horizontal control primary Public Land Survey System (PLSS) monuments. Maintenance services include over 1.8 million square feet of buildings maintained and custodial services for several locations totaling over 700,000 square feet. The City's program to replace aging building support systems with energy efficient technology and equipment reduced building electricity costs the past several years by 18%. At some facilities, energy consumption was reduced by over 40%. Custodial Services maintains "green" cleaning standards, using 100% recycled paper goods and environmentally preferable cleaning products.

### *Key Services*

- Facilities Management - Responsible for building logistics. Maintenance services include general building maintenance, heating and cooling, electrical and lighting, plumbing, locks and keys and contracted services for over 1.8 million square feet of buildings. Staff manages the energy efficiency upgrade and building recycling programs. Custodial services are performed at several locations throughout the City.



City custodial staff

- Survey/Right-of-Way - Manages the City's land holdings, rental properties and vertical and horizontal control networks. Manages over 1,100 acres of City-owned property and over 2,700 acres of federal lands used by the City.



## Past Accomplishments

- Phase 1 of the GPS-based emergency vehicle pre-emption system is complete and has decreased response times of emergency vehicles through the effected corridors by 5%.
- Installation of flashing yellow arrows has seen a 19% reduction in left turn failure-to-yield crashes. This is holding steady around the 20% mark from the initial studies.
- Wireless mesh signal communication prototype should be up and running before the end of June. Initially configured to provide traffic signal communications, this project could also provide secure wireless connections to all City employees working in the field after full implementation.
- Completed construction of seven SNPLMA-funded parks and trail facilities.
- Fuel Revenue Indexing (FRI) was approved by the Board of County Commissioners. 17 FRI projects are currently under design, with four going to construction this fiscal year.
- Maintained Federal Community Rating System (CRS) Class V rating for flood insurance, effectively reducing the premiums that residents must pay for flood insurance when located in a flood hazard area.
- Participation in Unified Planning Work Programs (UPWP) has allowed us to acquire \$10 million in Fuel Tax Index funds for the Downtown Henderson Pedestrian and Bicycle Master Plan.

## Performance Objectives by Major Challenge Areas

### *Organizational restructure*

- To establish a new organizational chart reflecting a decrease in the number of department divisions from ten to five.
- To increase from zero to one a strategic plan for the newly-formed department.
- To increase from 0 to 50% the implementation of Parks inspection scheduling and assignment through the Tyler planning, permitting and licensing system.
- To increase from 0 to 100% the completion of a merged Continuity of Operations Plan (COOP).
- Increase from 0 to 100% the existing administrative policies and procedures reviewed and standardized.

### *Documentation of Public Works' standards, policies and procedures*

- To increase from zero to one the number of comprehensive Public Works standards, policies and procedures.
- To increase from 0 to 50% the number of standardized training portfolios completed by position.
- To increase from zero to one the number of APWA self-assessments completed.

### *Infrastructure asset maintenance deferrals*

- To increase from 7 to 15 the number of asset classes with documented condition ratings.

- To increase from two to six the number of recreation facilities that had work completed as part of the transition plan.
- To decrease from \$13.2 million to \$12 million the accrued deferred infrastructure asset maintenance deficit identified in FY 2014 for Public Works, Parks and Recreation.
- To increase from four to six the number of ADA Transition Plan assessments completed for parks and recreation facilities.
- To maintain at 95% the minimum score on the monthly park facility inspection reports.

### *Complete Streets Design Guidelines*

- To increase from zero to one the number of City of Henderson Complete Streets Designs Guidelines.
- To increase from zero to three the number of guidelines for low maintenance, long life solutions to construct Complete Streets.
- To reduce by 25% the estimated increases in the long-term maintenance costs associated with arterial roadways designed according to the Complete Streets Design Guidelines.
- To increase from zero to one the number of citizen surveys developed and administered to gauge public acceptance of Complete Streets designs.
- To increase from zero to one the number of evaluations tools developed and followed for Complete Streets.



## Public Works Expenditures by Category/Program

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 16,012,834	\$ 10,810,001	\$ 10,851,545	\$ 11,493,671	\$ 642,126	6%
Employee Benefits	6,057,540	4,430,593	4,497,172	4,977,155	479,983	11%
Services and Supplies	15,488,857	14,181,645	18,012,985	15,437,557	(2,575,428)	-14%
Capital Outlay	498,049	139,634	5,502,863	993,100	(4,509,763)	-82%
Depreciation	4,122,666	3,897,329	4,084,000	4,100,000	16,000	0%
<b>Total</b>	<b>\$ 42,179,946</b>	<b>\$ 33,459,202</b>	<b>\$ 42,948,565</b>	<b>\$ 37,001,483</b>	<b>\$ (5,947,082)</b>	<b>-14%</b>
<b>Program</b>						
<b>General Fund</b>						
Building Maintenance	\$ 7,170,471	\$ 7,383,193	\$ 7,669,260	\$ 8,678,275	\$ 1,009,015	13%
Building and Fire Safety	636,772	-	-	-	-	-
Streets	1,030,284	1,011,061	1,005,470	983,284	(22,186)	-2%
Traffic	3,091,435	2,885,914	2,783,742	2,669,857	(113,885)	-4%
Flood	805,789	308,746	-	-	-	-
Support Services	2,253,848	2,470,537	2,641,925	2,614,956	(26,969)	-1%
<b>Subtotal General Fund</b>	<b>\$ 14,988,599</b>	<b>\$ 14,059,451</b>	<b>\$ 14,100,397</b>	<b>\$ 14,946,372</b>	<b>\$ 845,975</b>	<b>6%</b>
<b>Engineering Fund</b>						
Administration	\$ 1,486,179	\$ 1,012,324	\$ 1,219,637	\$ 1,145,024	\$ (74,613)	-6%
Drafting/Design	2,107,677	1,254,417	1,669,191	1,974,182	304,991	18%
New Development	8,182	4,784	3,450	3,864	414	12%
Quality Control	4,027,634	3,666,159	3,385,472	3,833,178	447,706	13%
Construction Mgmt	966,684	456,968	522,177	340,219	(181,958)	-35%
Traffic Clerical	361,497	-	581	631	50	9%
Traffic Design	-	-	-	501,120	501,120	100%
<b>Subtotal Engineering Fund</b>	<b>\$ 8,957,853</b>	<b>\$ 6,394,652</b>	<b>\$ 6,800,508</b>	<b>\$ 7,798,218</b>	<b>\$ 997,710</b>	<b>15%</b>
<b>Development Services Fund</b>						
DSC -Administration	\$ 402,473	\$ -	\$ -	\$ -	\$ -	-
DSC -Traffic	43,374	5,129	193,000	-	(193,000)	-100%
DSC -Building & Fire Safety	5,601,815	-	-	-	-	-
DSC -New Development	169,448	347,213	464,040	746,323	282,283	61%
DSC -Quality Control	530,436	1,281,751	1,851,147	1,736,618	(114,529)	-6%
DSC -Flood Control	55,466	120,072	100,000	104,565	4,565	5%
<b>Subtotal Dev Services Fund</b>	<b>\$ 6,803,012</b>	<b>\$ 1,754,165</b>	<b>\$ 2,608,187</b>	<b>\$ 2,587,506</b>	<b>\$ (20,681)</b>	<b>-1%</b>
<b>City Shop Fund</b>	<b>\$ 10,406,777</b>	<b>\$ 9,999,989</b>	<b>\$ 10,428,958</b>	<b>\$ 10,676,287</b>	<b>\$ 247,329</b>	<b>2%</b>
<b>Grant Fund</b>	<b>\$ 527,798</b>	<b>\$ 238,634</b>	<b>\$ 1,630,724</b>	<b>\$ -</b>	<b>\$ (1,630,724)</b>	<b>-100%</b>
<b>Capital Replacement Fund</b>	<b>\$ 495,907</b>	<b>\$ 1,012,311</b>	<b>\$ 7,379,791</b>	<b>\$ 993,100</b>	<b>\$ (6,386,691)</b>	<b>-87%</b>
<b>Total</b>	<b>\$ 42,179,946</b>	<b>\$ 33,459,202</b>	<b>\$ 42,948,565</b>	<b>\$ 37,001,483</b>	<b>\$ (5,947,082)</b>	<b>-14%</b>
<b>Full-Time Employees</b>						
General Fund	118	103	105	104	(1)	-1%
Land Fund	-	-	-	1	1	100%
Engineering Fund	54	39	46	48	2	4%
DSC-Public Works	4	2	3	3	-	0%
City Shop Fund	19	19	19	19	-	0%
<b>Total</b>	<b>195</b>	<b>163</b>	<b>173</b>	<b>175</b>	<b>2</b>	<b>1%</b>

## Financial Overview

Consistent with increasing construction activity, positions have been added in the Engineering Fund. Cost increases in the General Fund are largely attributed to increases in utilities as reflected in Building Maintenance. The overall decline in the FY 2015 Budget is attributed to the non-recurring expenditures associated with the completion of significant capital projects in FY 2014.

During FY 2013, Flood Control maintenance (13 positions) was shifted to the Utilities Sewer fund.



### Key Fact

*Public Works staff maintains over 1.8 million square feet of public building space, 3,000 lane miles of roadway, 150 signalized intersections, over 30,000 street lights, nearly 1,400 vehicles and equipment, over 90 miles of regional flood control channels and over 4,000 drop inlets.*

## Performance Measures

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected
% of projects advertised and constructed within the building schedule requirements	100%	100%	100%	100%
% of Block A plans/studies reviewed on time	97.6%	94.8%	94.9%	90%
% of Block D inspections reviewed on time	98.1%	97.8%	98.3%	90%
Percent of Fleet availability	94.2%	94.5%	93.4%	91.9%
Average % of street network swept	100%	100%	100%	100%
Average pavement condition index rating	N/A	73	72	>65
Number of fatal and injury traffic accidents per 1,000 citizens annually	2.41	2.86	2.48	N/A

# Utility Services

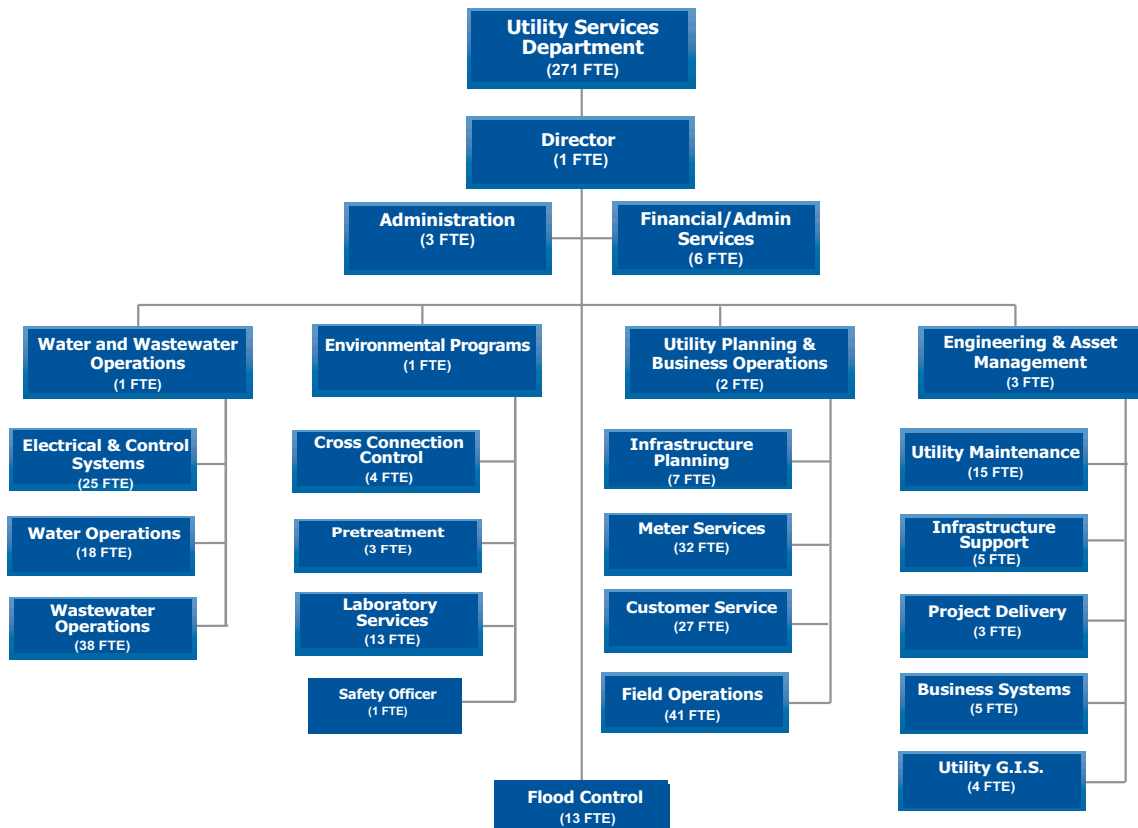
## Purpose Statement

*To provide vital water and wastewater services to our citizens while protecting the environment, health, and prosperity of our community.*

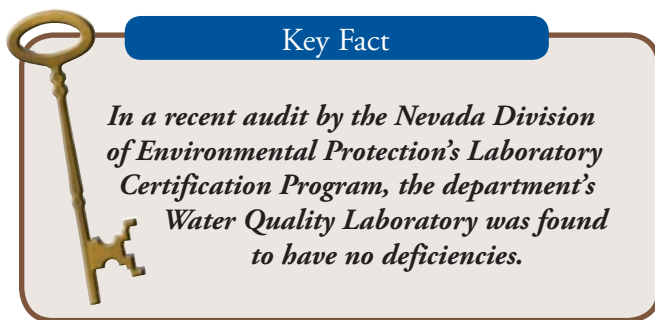
## Core Services

- Community Water Supply
- Wastewater Treatment and Reclamation
- Financial Management and Utility Infrastructure Planning
- Utility Customer Service, Information and Support

The Department of Utility Services (DUS) is responsible for all facets of water, wastewater, and reclaimed water services. The DUS 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. The DUS is also responsible for planning and maintaining sufficient water supply and pressure throughout the distribution system to allow fire personnel to respond to fires and other emergencies.



Equally important to the treatment and delivery of potable water and the treatment and delivery of reclaimed water is the responsible use of those essential resources. The DUS is responsible for developing and assisting in the development and implementation of water conservation policies and programs both at City facilities and in the community at large. These activities include coordinating our community closely with the Southern Nevada Water Authority (SNWA) to establish aggressive water conservation goals. In addition, the City of Henderson has established a comprehensive Asset Management program to strategically manage the lifecycle of critical infrastructure. By strategically managing assets, the DUS can reduce the number and severity of significant leaks and/or breaks in the distribution system thereby minimizing water loss and contributing to more effective use of water resources.



### Community Water Supply

The DUS is responsible for treating and delivering potable water resources to the residents and businesses of Henderson.

#### Key Services

- Providing Henderson residents with safe, high-quality potable water is one of the core services performed by the DUS. The City operates a 15 million gallon per day (MGD) Water Treatment Plant that supplies approximately 17 percent of the community's drinking water. The remaining water is supplied by the Southern Nevada Water Authority (SNWA) and is delivered to customers by DUS. The City also conducts frequent water sampling and testing for a variety of potential contaminants in compliance with state and federal safe drinking water standards and requirements.

- The DUS is also responsible for the delivery of potable water from City and SNWA water treatment facilities through a series of transmission lines, distribution mains, turn-outs, pump stations, reservoirs, fire hydrants and associated appurtenances for approximately 90,000 water service connections. Operation of the water distribution system requires maintaining pressures meeting applicable state and local standards within the system for both domestic uses as well as fire and emergency response. In addition, DUS must also ensure water quality is maintained throughout the distribution system for delivery to customers, while also ensuring that by-products from the treatment and disinfection process do not accumulate. The Cross-Connection Control program is designed to prevent cross-contamination between the City's potable water and non-potable system.

### Wastewater Treatment and Reclamation

Wastewater Treatment and Reclamation includes wastewater collection, wastewater treatment and reclaimed water delivery, laboratory services, regulatory involvement and compliance, and technical support.

#### Key Services

- The wastewater collection system consists of sanitary sewer mains, manholes and lift stations that collect and pump more than 8.7 billion gallons of wastewater to the Kurt R. Segler Water Reclamation Facility and the Southwest Water Reclamation Facility (SWRF). The wastewater collection and treatment function ensures compliance with the National Pollutant Discharge Elimination System (NPDES), as well as state groundwater discharge permit requirements and conducts regular sampling and analysis for more than 150 different pollutants and/or parameters. The DUS is also responsible for implementing and managing a comprehensive pretreatment program mandated by the U.S. Environmental Protection Agency (EPA). The pretreatment program monitors discharges to the sanitary sewer system by commercial and industrial customers to reduce, eliminate or alter pollutants and ensure discharges are compatible with the collection and wastewater treatment system.



- As a founding member of Reuse Nevada and the Nevada Section on Water Reuse, the DUS is a leader in the treatment and reuse of reclaimed water in Southern Nevada. Since 1982, the DUS has been delivering highly treated wastewater for the irrigation of golf courses and other landscaping within the City of Henderson and directly or indirectly recycles 100 percent of its treated wastewater. The reclaimed water system provides reclaimed water to nine golf courses, a cemetery and the medians along Boulder Highway.

### *Financial Management and Utility Infrastructure Planning*

The long-term financial health and viability of the utility will be determined in large measure by how effectively DUS can deliver high quality and reliable water and wastewater service while managing the long-term operation and maintenance requirements of its critical assets. The Financial Planning and Utility Infrastructure Planning function provides financial oversight of utility operations and planning to ensure the financial stability of the utility while maintaining fair and reasonable water and wastewater rates. The DUS manages and maintains critical infrastructure using a comprehensive Asset Management Program that ensures the integrity of existing infrastructure and provides for the necessary planning and installation of required new system development.

### *Key Services*

- The DUS provides budgeting and financial review and analysis for the utility, including development of the annual operating budget and Capital Improvement Program; financial projections for current and future operations; and timely, accurate and meaningful financial information to support management decision-making and fiscal accountability to the citizens of Henderson. The DUS also develops alternatives and recommendations for financing strategies and rate structures for consideration by senior management and the City Council.
- The DUS is responsible for the long-term operation and maintenance of approximately \$1 billion in water and wastewater infrastructure (\$2.4 billion replacement value). Failure to properly manage the utility's assets could result in reductions

and/or interruptions in service levels leading to unplanned maintenance costs, unanticipated and volatile rate increases and reduced long-term financing opportunities and flexibility. The DUS also maintains and updates a Capital Improvements Plan that balances the need for new infrastructure with the need to manage and replace deteriorating infrastructure in the existing built environment. The DUS is responsible for effectively managing the lifecycle cost of critical assets to ensure the long-term financial and operational viability of the utility.

### *Customer Service, Information and Support*

In support of its water and wastewater services, the DUS provides support to more than 88,000 residential and commercial customer accounts. Customer Service, Information, and Support Services provide billing and collection services, meter services, and customer relations. Customer service functions include account management and billing, meter services (meter reading and maintenance), development services and the management of incoming customer correspondence and requests. The DUS also assists the development community in the coordination and review of land development plans and permits and related technical assistance related to water, sewer and reclaimed water service and infrastructure needs. Staff review land development improvement plans, parcel and final maps, entitlement applications, easement document review, track water allocations, ensure appropriate fees are assessed, ensure that compliance issues have been addressed prior to new meter installations and prevent illegal water use.



Water Quality Laboratory Chemist Rita Smith and Lab Assistant Lisa Lockhart performing lake water field measurements during Interagency Lake Mead Sampling Event.

## Past Accomplishments

- Delivered approximately 11 billion gallons of drinking water and collected and treated approximately 4.4 billion gallons of wastewater while sustaining no (zero) water and wastewater permit violations.
- Delivered roughly 868 million gallons of reclaimed water for outdoor irrigation at golf courses, medians and a local cemetery.
- Earned the Platinum Peak Performance Award recognizing nine years of consecutive 100% permit compliance at the Kurt R. Segler Water Reclamation Facility.
- Received conditional approval from the Nevada Department of Environmental Protection (NDEP) to make operational changes to the wastewater treatment process, saving approximately \$100,000 annually while still meeting/exceeding our permit requirements.
- Completed the tri-annual lead and copper sampling as required by the federal Safe Drinking Water Act (SDWA); all samples fell well within safe limits.
- Continue to meet our regulatory requirements with respect to the Stage II Disinfection Byproduct (DBP) Rule.
- Continued to promote BillOnline; enrolled more than 65 percent of customer accounts in BillOnline since go-live.
- Field Operations – Water Distribution and Wastewater Collection System Maintenance completed the following accomplishments:
  - Equipped 2 service trucks with hydraulic speed shore for deep excavation trenching
  - Replaced 228 water service connections
  - Jetted 212 miles of sewer
  - Inspected 3,699 hydrants
  - Repaired 69 hydrants
  - Operated 1,375 valves
  - Video inspected 45 miles of sewer
  - Performed 27,773 “Call Before You Dig” utility line locates
- Upgraded the DVR camera security system, allowing remote viewing and management of both WTP and WRF DVRs from one console, saving roughly \$18,000 in upgrades.
- Resolved more than 12,500 Contact Henderson cases.
- Initiated the Phase II process to transfer 33 DUS water and wastewater facilities to the Colorado River Commission (CRC) from NV Energy. Completion of Phase I has saved over \$2 million in power costs by transferring service of five facilities to the CRC.
- Completed the GPS Asset Inventory Project, which provides highly accurate global positioning system coordinates of the department’s visible assets. The GPS points assist staff in locating assets that have been buried or paved over.
- Conducted a business process review of the pretreatment program, which identified several pretreatment permits that were outdated. Eliminated the permits and eased the regulatory burden on a number of Henderson businesses.
- Completed a substantial upgrade to the billing software, increasing efficiencies in bill preparation, and the SNWA pass-through charge management.
- Configured, tested and implemented data conversion requirements to the CMMS to accept approximately 281,840 Utility Services assets, including:
  - 2,724 large, medium, and hydrant revenue meters
  - 10,935 hydrants
  - 32,987 valves
  - 22,432 manholes
  - 71,340 water mains
  - 116,114 water laterals
  - 24,748 sewer mains
  - 560 sewer laterals
- Completed an onsite review for asset verification and data collection at 45 utility water sites (potable and reclaimed).
- Installed approximately 360 new assets, with a replacement cost of approximately \$1 million, into the utility system and created their respective asset records in the CMMS.
- Upgraded lab applications (LIMS & LIMSLink) providing additional capabilities for lab staff and increasing speed and reliability.
- Migrated lab applications to the new Citrix environment allowing for more powerful application management, improved response and enhanced stability.

## Performance Objectives by Major Challenge Areas

### *Drought*

- To increase the reliability and redundancy of the system to deliver up to 16.8 MGD currently supplied through the Water Treatment Plant by 2016 when the Water Treatment Plant is projected to be unable to treat water directly from the BWC intakes.
- To maintain the ratio of unplanned service interruptions to the average number of customers (number of main breaks divided by the average number of customers) at 0.057 or less.
- To reduce the community's average gallons per capita per day (GPCD) by 20% to 200 by 2025 and 199 by 2035.

### *Workforce development*

- To increase the number of DUS employees who have at least five years of water utility experience with specialization in laboratory science, waste/ water treatment, water and wastewater systems, or systems engineering.
- To maintain lost-time accidents at 2.3 per 100 FTEs or less.

### *Aging infrastructure*

- To increase by 10 percent the level of planned, scheduled (vs. unplanned) maintenance.
- To increase, by 10 percent, the proportion of aging infrastructure that is assessed, maintained and replaced as scheduled and necessary.
- To reduce, by 1 to 2 percent, asset lifecycle costs while ensuring sustainability and reliability of the infrastructure.

- To maintain water distribution system integrity at four main breaks per 100 miles or less annually.
- To increase planned maintenance to corrective maintenance ratios to 70 percent by hours and 60 percent by cost.

### *Financial sufficiency and stability*

- To maintain a debt service coverage ratio of at least 1.25.
- To maintain operating costs per account per day at \$2.70 or less.
- To maintain the ratio of operating revenues to expenditures at 1.0 or greater (excluding capital and debt payments).
- To maintain a reserve fund balance equal to or greater than one year of debt service payments and six months' operating expenses.
- To maintain any required rate increases at regular and measured intervals sufficient to meet necessary revenue without creating significant hardship to customers.

### *Water quality*

- To maintain at zero the number of water-borne health issues or contamination related to the City's water supply.
- To maintain at 1.1 or less the number of sanitary sewer overflows per 100 miles of collection system piping.
- To maintain 100 percent compliance with all safe drinking water permit standards.
- To maintain 100 percent compliance with all wastewater discharge permit standards and any new standards mandated in the future.



## Water Fund Expenditures by Category/Program

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 10,932,188	\$ 11,235,334	\$ 10,940,070	\$ 11,337,394	\$ 397,324	4%
Employee Benefits	4,307,611	4,418,153	4,649,819	4,743,294	93,475	2%
Services and Supplies	39,148,665	38,189,420	43,302,594	41,347,855	(1,954,739)	-5%
Depreciation	26,567,386	26,227,048	28,185,340	27,418,977	(766,363)	-3%
Interest Expense	1,593,140	1,275,948	1,199,141	903,192	(295,949)	-25%
Loss on Disposition of Asset	50,600	12,804	-	-	-	-
<b>Total</b>	<b>\$ 82,599,590</b>	<b>\$ 81,358,707</b>	<b>\$ 88,276,964</b>	<b>\$ 85,750,712</b>	<b>\$ (2,526,252)</b>	<b>-3%</b>
<b>Program</b>						
Field Services	\$ 4,206,996	\$ 4,160,483	\$ 4,534,951	\$ 4,378,358	\$ (156,593)	-3%
Water Operations	28,539,301	27,290,048	30,023,362	28,391,609	(1,631,753)	-5%
Customer Services	5,297,727	2,286,442	2,445,765	2,567,852	122,087	5%
Administration	33,766,011	36,728,356	38,875,340	37,753,010	(1,122,330)	-3%
Laboratory Services	13,776	9,802	14,000	12,000	(2,000)	-14%
Tech Services	2,461,378	1,917,877	1,532,348	1,870,168	337,820	22%
Meter Services	4,989,125	4,951,311	4,473,045	4,334,058	(138,987)	-3%
Electric Services	1,325,554	1,509,777	1,683,769	1,833,615	149,846	9%
Regulatory Programs	-	5,614	796,716	803,964	7,248	1%
Water Capital Projects	8,803	330,306	192,411	-	(192,411)	-100%
Business Systems	1,222,039	1,656,987	1,756,021	1,767,719	11,698	1%
Conservation	110,551	-	-	-	-	-
Maintenance Mgmt	66,923	552,587	1,847,236	1,911,525	64,289	3%
Safety Division	-	-	102,000	126,834	24,834	24%
Management Service	591,406	(40,883)	-	-	-	-
<b>Total</b>	<b>\$ 82,599,590</b>	<b>\$ 81,358,707</b>	<b>\$ 88,276,964</b>	<b>\$ 85,750,712</b>	<b>\$ (2,526,252)</b>	<b>-3%</b>
<b>Full-Time Employees</b>						
Water Fund	149	141	143	145	2	1%
<b>Total</b>	<b>149</b>	<b>141</b>	<b>143</b>	<b>145</b>	<b>2</b>	<b>1%</b>

## Performance Measures

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Projected
Number of permit violations	0	0	0	0
Planned maintenance cost ratio	N/A	49%	51%	60%
Lost Time Accidents (LTA) vs. national average	0.90	0.58	0.70	≤ 2.3
Water distribution system integrity (ratio of # of main breaks divided by the total miles of distribution pipeline)	1.89	1.72	1.73	≤ 4.09
Community conservation rate (community gallons per capita per day)	249	248	235	<245
Debt service coverage ratio	1.00	1.18	1.29	>1.25
Operating cost per account per day	\$2.60	\$2.53	\$2.60	≤ \$2.70
Customer responsiveness/Contact Henderson response time (days)	2.49	2.35	1.40	≤ 5
Unplanned service interruptions (# of main breaks divided by average # of customer accounts)	.0264	.0230	.0175	≤ .057



## Sewer Fund Expenditures by Category/Program

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 9,011,015	\$ 9,731,377	\$ 9,640,755	\$ 9,711,382	\$ 70,627	1%
Employee Benefits	3,478,901	3,741,027	4,058,393	4,092,195	33,802	1%
Services and Supplies	15,488,651	13,154,524	16,526,164	15,841,785	(684,379)	-4%
Depreciation	20,322,317	20,457,093	26,876,264	25,448,624	(1,427,640)	-5%
Interest Expense	3,755,222	4,617,057	5,362,037	4,854,194	(507,843)	-9%
Loss on Disposition of Asset	513,549	777,215	-	-	-	-
<b>Total</b>	<b>\$ 52,569,655</b>	<b>\$ 52,478,293</b>	<b>\$ 62,463,613</b>	<b>\$ 59,948,180</b>	<b>\$ (2,515,433)</b>	<b>-4%</b>
<b>Program</b>						
Field Services	\$ 2,222,977	\$ 2,281,871	\$ 2,216,302	\$ 2,264,135	\$ 47,833	2%
Administration	28,313,272	31,720,450	38,330,772	36,708,793	(1,621,979)	-4%
Customer Services	3,128,023	1,410,015	1,500,085	1,528,963	28,878	2%
Wastewater Operations	12,495,839	9,516,665	10,733,467	10,288,857	(444,610)	-4%
Laboratory Services	1,694,587	1,714,024	1,726,777	1,673,660	(53,117)	-3%
Tech Services	1,953,440	2,004,131	1,207,454	1,301,737	94,283	8%
Electric Services	1,610,711	1,506,777	1,650,286	1,640,853	(9,433)	-1%
Regulatory Programs	-	2,271	390,590	339,272	(51,318)	-13%
Management Services	571,677	-	-	-	-	-
Maintenance Mgmt	22,553	647,319	1,659,465	1,423,914	(235,551)	-14%
Sewer Capital Projects	109,477	114,883	78,500	-	(78,500)	-100%
Business Systems	447,099	503,045	694,217	621,902	(72,315)	-10%
Flood Control - General	-	492,221	955,023	817,590	(137,433)	-14%
Flood Control - Street	-	564,621	1,320,675	1,338,504	17,829	1%
<b>Total</b>	<b>\$ 52,569,655</b>	<b>\$ 52,478,293</b>	<b>\$ 62,463,613</b>	<b>\$ 59,948,180</b>	<b>\$ (2,515,433)</b>	<b>-4%</b>
<b>Full-Time Employees</b>						
Sewer Fund	114	126	126	126	0	0%
<b>Total</b>	<b>114</b>	<b>126</b>	<b>126</b>	<b>126</b>	<b>0</b>	<b>0%</b>

## Financial Overview

The department continues to reorganize and seek further efficiencies. Each of the Utility funds will reduce expenses by approximately \$2.5 million in FY 2015. Transferring service of five water and wastewater facilities to the Colorado River Commission(CRC) from NV Energy has lowered power costs in the FY 2015 budget by nearly \$1 million. Interest Expense on Debt Service will be lower by nearly \$1.3 million due to the maturing nature of bonds and recent bond refundings. Although depreciation also shows a decline of about \$2.2 million, it is based upon estimated donated assets, which is unknown until after Fiscal Year 2014 is closed.

### Key Fact

*Field Services inspected approximately one-third of the 11,300 fire hydrants in the City as part of its Annual Hydrant Inspection program. Less than 2% of the inspected hydrants required repair.*



*A Place To Call Home*

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# Staff Complement Changes

Department	Full-time Equivalents (FTEs)
General Fund	
City Attorney	(2)
Communications & Council Support	1
Fire	5
Human Resources	(1)
Intergovernmental Relations	1
Parks & Recreation	(2)
Police	(1)
Public Works	(1)
<b>General Fund Total</b>	<b>0</b>

Fund/Department	Full-time Equivalents (FTEs)
Proprietary Funds	
DSC-Community Development	4
Engineering-Public Works	2
Water	2
<b>Proprietary Funds Total</b>	<b>8</b>
Other Funds	
Land Fund-City Attorney	1
Land Fund-Public Works	1
<b>Other Funds Total</b>	<b>2</b>

**Total Fiscal Year 2015  
Staff Complement Changes** **10**

# Staffing Summary

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Budget	Increase/ (Decrease	% Change
<b>General Fund</b>						
City Attorney	50	52	51	49	(2)	-4%
City Clerk	20	19	19	19	-	0%
City Council	9	9	8	8	-	0%
City Manager	43	21	20	20	-	0%
Communications and Council Support	-	20	20	21	1	5%
Community Development	47	45	47	47	-	0%
Economic Development	6	4	4	4	-	0%
Finance	52	52	55	55	-	0%
Fire	220	220	219	224	5	2%
Human Resources	24	24	22	21	(1)	-5%
Information Technology	65	64	64	64	-	0%
Intergovernmental Relations	-	3	3	4	1	33%
Municipal Court	63	61	60	60	-	0%
Parks & Recreation	191	181	189	187	(2)	-1%
Police	515	515	515	514	(1)	0%
Public Works	118	103	105	104	(1)	-1%
<b>Total General Fund</b>	<b>1,423</b>	<b>1,393</b>	<b>1,401</b>	<b>1,401</b>	<b>-</b>	<b>0%</b>



# Staffing Summary (Cont)

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Budget	Increase/ (Decrease	% Change
<b>Proprietary Funds</b>						
Cultural Arts & Tourism	31	31	31	31	-	0%
Sewer	114	126	126	126	-	0%
Water	149	141	143	145	2	1%
DSC						
Community Development	32	39	48	52	4	8%
City Clerk	4	4	4	4	-	0%
Information Technology	-	-	1	1	-	0%
Public Works	4	2	3	3	-	0%
Subtotal DSC	40	45	56	60	4	7%
Workmen's Comp	4	7	10	10	-	0%
Self-funded Insurance	5	3	4	4	-	0%
Health Insurance	1	1	1	1	-	0%
Engineering	54	39	46	48	2	4%
Citywide	3	3	3	3	-	0%
City Shop	19	19	19	19	-	0%
<b>Total Proprietary Funds</b>	<b>420</b>	<b>415</b>	<b>439</b>	<b>447</b>	<b>8</b>	<b>2%</b>
<b>Other</b>						
Sales and Use Tax	117	117	117	117	-	0%
Grant Funded	20	15	16	16	-	0%
Land Fund	-	-	-	2	2	100%
Municipal Court Special Revenue	-	-	1	1	-	0%
Redevelopment	11	9	8	8	-	0%
Capital Replacement	1	1	1	1	-	0%
<b>Total Other Funds</b>	<b>149</b>	<b>142</b>	<b>143</b>	<b>145</b>	<b>2</b>	<b>1%</b>
<b>Total Full-Time Employees</b>	<b>1,992</b>	<b>1,950</b>	<b>1,983</b>	<b>1,993</b>	<b>10</b>	<b>1%</b>

# Staffing Detail

		FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Budget	Increase/ (Decrease	% Change
<b>City Attorney</b>							
	Civil	22	22	19	18	(1)	-5%
	Criminal	26	26	28	27	(1)	-4%
	Victim Advocate	2	2	2	2	-	0%
	Internal Audit	-	2	2	2	-	0%
	Land Fund Management	-	-	-	1	1	100%
	Risk Management	-	-	1	1	-	0%
	<b>Department Total</b>	50	52	52	51	(1)	-2%
	<b>General Fund</b>	50	52	51	49	(2)	-4%
	<b>Land Fund</b>	-	-	-	1	1	100%
	<b>Self Insurance Fund</b>	-	-	1	1	-	-
<b>Sub Total</b>		50	52	52	51	(1)	-2%
<b>City Clerk</b>							
	General Administration	20	19	19	19	-	0%
	DSC - Clerk Administration	4	4	4	4	-	0%
	<b>Department Total</b>	24	23	23	23	-	0%
	<b>General Fund</b>	20	19	19	19	-	0%
	<b>DSC Fund</b>	4	4	4	4	-	0%
<b>Sub Total</b>		24	23	23	23	-	0%
<b>City Council</b>							
	General Administration	4	4	3	3	-	0%
	Elected	5	5	5	5	-	0%
	<b>Department Total</b>	9	9	8	8	-	0%
	<b>General Fund</b>	9	9	8	8	-	0%
<b>Sub Total</b>		9	9	8	8	-	0%
<b>City Manager</b>							
	General Administration	6	6	5	5	-	0%
	Public Information	9	-	-	-	-	-
	Intergovernmental	4	-	-	-	-	-
	Print & Mail Center	5	-	-	-	-	-
	Audit & Compliance	3	-	-	-	-	-
	Alternative Sentencing	16	15	15	15	-	0%
	<b>Department Total</b>	43	21	20	20	-	0%
	<b>General Fund</b>	43	21	20	20	-	0%
<b>Sub Total</b>		43	21	20	20	-	0%

# Staffing Detail

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Budget	Increase/ (Decrease	% Change
<b>Communications and Council Support</b>						
Administration	-	2	2	2	-	0%
PIO & Marketing	-	7	6	7	1	17%
Graphics/Print/Mail	-	7	8	8	-	0%
PIO & Marketing (Recreation)	-	4	4	4	-	0%
PIO & Marketing (CAT)	-	6	6	6	-	0%
<b>Department Total</b>	-	26	26	27	1	4%
<b>General Fund</b>	-	20	20	21	1	5%
<b>CAT Fund</b>	-	6	6	6	-	0%
<b>Sub Total</b>	-	26	26	27	1	4%
<b>Community Development</b>						
General Administration	10	9	8	8	-	0%
Current Planning	9	9	9	9	-	0%
Long-Range Planning	10	10	10	10	-	0%
Code Enforcement	6	6	9	9	-	0%
Business License Inspector	1	1	1	1	-	0%
Fire Safety - Plans Exam	3	3	2	2	-	0%
Fire Safety - Inspections	2	2	2	2	-	0%
Neighborhood Services	6	5	6	6	-	0%
Code Enforcement-Grants	-	-	1	1	-	0%
Neighborhood Services-Grants	8	6	6	6	-	0%
CDBG-Grants	3	2	2	2	-	0%
Neighborhood Services-Lead Grants	-	-	1	1	-	0%
Long Range Planning-Grants	6	6	6	6	-	0%
DSC - Comm Dev General	3	3	4	4	-	0%
DSC - Bldg Administration	-	4	7	7	-	0%
DSC - Plans Check	6	5	6	7	1	17%
DSC - Building Inspection	12	15	16	18	2	13%
DSC - Permitting	4	4	6	6	-	0%
DSC - Fire Plans Exam	3	3	3	3	-	0%
DSC - Fire Inspections	4	5	6	7	1	17%
<b>Department Total</b>	96	98	111	115	4	4%
<b>General Fund</b>	47	45	47	47	-	0%
<b>DSC Fund</b>	32	39	48	52	4	8%
<b>Grant Fund</b>	17	14	16	16	-	0%
<b>Sub Total</b>	96	98	111	115	4	4%

# Staffing Detail

		FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Budget	Increase/ (Decrease	% Change
<b>Cultural Arts &amp; Tourism</b>							
Convention Center		3	4	4	4	-	0%
Visitor's Bureau		7	1	1	1	-	0%
National Sales Manager		1	-	-	-	-	-
Cultural Arts & Special Events		4	3	4	4	-	0%
Facilities		8	9	8	8	-	0%
Sales, Marketing & Tourism		1	-	-	-	-	-
Cultural Arts & Special Events		4	4	4	4	-	0%
Facilities-GF		2	2	2	2	-	0%
Pavilion		1	2	2	2	-	0%
<b>Department Total</b>		31	25	25	25	-	0%
	<b>CAT Fund</b>	31	25	25	25	-	0%
<b>Sub Total</b>		31	25	25	25	-	0%
<b>Economic Development</b>							
General Administration		6	4	4	4	-	0%
Redevelopment		11	9	8	8	-	0%
<b>Department Total</b>		17	13	12	12	-	0%
	<b>General Fund</b>	6	4	4	4	-	0%
	<b>Redevelopment</b>	11	9	8	8	-	0%
<b>Sub Total</b>		17	13	12	12	-	0%
<b>Finance</b>							
Accounting and Administration		35	31	30	30	-	0%
Business Operations		9	10	14	14	-	0%
Improvement Districts		1	1	1	1	-	0%
Budget		7	6	6	6	-	0%
Purchasing		-	4	4	4	-	0%
<b>Department Total</b>		52	52	55	55	-	0%
	<b>General Fund</b>	52	52	55	55	-	0%
<b>Sub Total</b>		52	52	55	55	-	0%



# Staffing Detail

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Budget	Increase/ (Decrease	% Change
<b>Fire</b>						
Administration & Payroll	5	5	5	5	-	0%
EMS	6	6	6	6	-	0%
Fire Rescue Operations	195	195	196	201	5	3%
Training	3	3	3	3	-	0%
Investigations	2	2	2	2	-	0%
Emergency Management	1	1	-	-	-	-
Special Operations	5	5	4	4	-	0%
Logistics	3	3	3	3	-	0%
Emergency Management			7	7	-	0%
<b>Department Total</b>	220	220	226	231	5	2%
<b>General Fund</b>	220	220	219	224	5	2%
<b>Workmen's Comp Fund</b>	-	-	7	7	-	0%
<b>Sub Total</b>	220	220	226	231	5	2%
<b>Human Resources</b>						
General Administration	6	5	3	3	-	0%
Employment & Compensation	10	7	6	5	(1)	-17%
Labor Relations	3	3	-	-	-	-
Training & Org Dev	3	3	4	4	-	0%
Union Liaison Program	2	2	2	2	-	0%
Comp & Admin	-	4	7	7	-	0%
Self-Fund Workmen's Comp	4	3	3	3	-	0%
Safety	-	4	-	-	-	-
Self-Insurance	5	3	3	3	-	0%
Health Insurance	1	1	1	1	-	0%
<b>Department Total</b>	34	35	29	28	(1)	-3%
<b>General Fund</b>	24	24	22	21	(1)	-5%
<b>Health Insurance Fund</b>	1	1	1	1	-	0%
<b>Self Insurance Fund</b>	5	3	3	3	-	0%
<b>Workmen's Comp Fund</b>	4	7	3	3	-	0%
<b>Sub Total</b>	34	35	29	28	(1)	-3%

# Staffing Detail

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Budget	Increase/ (Decrease	% Change
<b>Information Technology</b>						
General Administration	6	5	5	6	1	20%
Information Security	2	2	2	2	-	0%
Business Service	1	-	-	-	-	-
Project Management Office	3	3	3	2	(1)	-33%
Relationship Management	2	2	2	1	(1)	-50%
Project Management	1	2	2	2	-	0%
Infrastructure	3	3	3	2	(1)	-33%
Network	5	5	5	5	-	0%
Data Center	4	3	3	4	1	33%
Service Center	3	2	2	2	-	0%
Computer Services	7	9	9	9	-	0%
Helpdesk	3	4	4	4	-	0%
App Support & Training	5	3	3	3	-	0%
Information Systems	4	4	4	4	-	0%
Software & Web Development	6	8	8	8	-	0%
GIS	2	2	2	3	1	50%
Enterprise Services	5	4	4	5	1	25%
Database Services	3	3	3	2	(1)	-33%
Data Center	1	1	1	1	-	0%
Infrastructure	3	-	-	-	-	-
Telecom	-	3	3	3	-	0%
DSC- Software Support	-	-	1	1	-	0%
<b>Department Total</b>	<b>69</b>	<b>68</b>	<b>69</b>	<b>69</b>	<b>-</b>	<b>0%</b>
<b>General Fund</b>	<b>65</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>-</b>	<b>0%</b>
<b>Capital Replacement/Help Desk</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>0%</b>
<b>Citywide Fund</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>0%</b>
<b>DSC</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>0%</b>
<b>Sub Total</b>	<b>69</b>	<b>68</b>	<b>69</b>	<b>69</b>	<b>-</b>	<b>0%</b>
<b>Intergovernmental Relations</b>						
Intergovernmental Relations	-	3	3	4	1	33%
<b>Department Total</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>1</b>	<b>33%</b>
<b>General Fund</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>1</b>	<b>33%</b>
<b>Sub Total</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>1</b>	<b>33%</b>

# Staffing Detail

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Budget	Increase/ (Decrease	% Change
<b>Municipal Court Services</b>						
General Administration	60	58	57	57	-	0%
General - Elected	3	3	3	3	-	0%
Muni-Court Administration	-	-	1	1	-	0%
<b>Department Total</b>	63	61	61	61	-	0%
General Fund	63	61	60	60	-	0%
Special Revenue Fund	-	-	1	1	-	0%
<b>Sub Total</b>	63	61	61	61	-	0%
<b>Parks &amp; Recreation</b>						
Parks - General	3	3	2	1	(1)	-33%
Parks - Planning	4	3	3	4	1	0%
Parks - Maintenance General	41	37	41	41	-	11%
Parks - O & M Bond Funded	64	66	67	66	(1)	2%
Recreation - Administration	8	7	5	4	(1)	-29%
Recreation - Sports	1	1	1	1	-	0%
Recreation - Technical Services	1	1	1	1	-	0%
Rec - Administration	2	2	2	2	-	0%
Recreation - Centers	12	13	15	15	-	15%
Recreation - Adult Sr. Services	2	2	2	2	-	0%
Recreation - Swimming Pools	1	1	3	3	-	200%
Recreation - O & M Bond Funded	52	45	47	47	-	4%
<b>Department Total</b>	191	181	189	187	(2)	-1%
General Fund	191	181	189	187	(2)	-1%
<b>Sub Total</b>	191	181	189	187	(2)	-1%



2014 Stroll n' Roll

# Staffing Detail

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Budget	Increase/ (Decrease	% Change
<b>Police</b>						
General Administration	8	8	9	8	(1)	-11%
Support Services	12	12	11	11	-	0%
Animal Control	16	15	15	15	-	0%
Jail	114	114	113	113	-	0%
Crossing Guard Admin	2	1	1	1	-	0%
Investigations	40	40	40	39	(1)	-3%
Information Services	46	45	45	45	-	0%
Police Training	15	22	21	26	5	24%
Records Division	11	11	12	12	-	0%
Special Operations	11	11	11	11	-	0%
Community Relations	11	9	10	9	(1)	-10%
Patrol - East Command	45	45	41	40	(1)	-2%
Patrol - West Command	42	43	41	41	-	0%
Professional Standards	14	15	14	14	-	0%
Criminalistics	18	20	20	20	-	0%
Problem Solving Unit-East	-	-	5	5	-	0%
Problem Solving Unit-North	7	5	5	5	-	0%
Problem Solving Unit-West	-	-	5	5	-	0%
Patrol - North	42	44	41	41	-	0%
K-9	6	6	6	6	-	0%
Narcotics	9	8	8	8	-	0%
Traffic	27	25	25	24	(1)	-4%
Internal Affairs	4	3	3	3	-	0%
Special Services	6	6	6	5	(1)	-17%
ROP / Intel	9	7	7	7	-	0%
Forensics-Grant Funded	3	1	-	-	-	-
Patrol East - Tax Initiative	21	21	21	21	-	0%
Patrol West - Tax Initiative	21	20	18	18	-	0%
Training - Tax Initiative	54	56	61	61	-	0%
Patrol North - Tax Initiative	21	20	17	17	-	0%
<b>Department Total</b>	<b>635</b>	<b>633</b>	<b>632</b>	<b>631</b>	<b>(1)</b>	<b>0%</b>
<b>General Fund</b>	<b>515</b>	<b>515</b>	<b>515</b>	<b>514</b>	<b>(1)</b>	<b>0%</b>
<b>Tax Initiative</b>	<b>117</b>	<b>117</b>	<b>117</b>	<b>117</b>	<b>-</b>	<b>0%</b>
<b>Grant Funded</b>	<b>3</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sub Total</b>	<b>635</b>	<b>633</b>	<b>632</b>	<b>631</b>	<b>(1)</b>	<b>0%</b>



# Staffing Detail

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Budget	Increase/ (Decrease	% Change
<b>Public Works</b>						
Building Maintenance	25	28	28	29	1	4%
Custodial Services	26	24	24	24	-	0%
Building Maintenance-Parks Bond Fund	6	6	6	6	-	0%
Business License Inspector- NOT PW	-	-	-	-	-	-
Streets	12	12	12	12	-	0%
Traffic - Maintenance	6	6	6	6	-	0%
Traffic - Design	3	4	4	2	(2)	-50%
Traffic - Street Lighting	2	2	2	2	-	0%
Traffic - Graffiti Removal	2	1	1	1	-	0%
Traffic - Barricades	1	1	1	1	-	0%
Traffic - Neighborhood Enhancement	1	1	1	1	-	0%
Flood Control	13	-	-	-	-	-
Public Works - Administration	5	4	5	6	1	20%
Public Works - Right of Way	5	4	5	4	(1)	-20%
Public Works - Survey	6	4	4	4	-	0%
Public Works Support Srv Admin	4	4	3	3	-	0%
Public Works - CIP Program	1	2	3	3	-	0%
Asset Management	-	-	-	-	-	-
DSC - Administration	3	-	-	-	-	-
DSC - New Development	1	2	3	3	-	0%
Eng - Drafting/Design	17	9	14	14	-	0%
Eng - Quality Control	27	27	28	28	-	0%
Eng - Construction Management	7	3	3	2	(1)	-33%
Traffic - Clerical	3	-	-	3	3	100%
New Development	-	-	-	-	-	-
Traffic - Design	-	-	1	1	-	0%
Land Fund Admin	-	-	-	1	1	100%
City Shop - Fund	19	19	19	19	-	0%
<b>Department Total</b>	195	163	173	175	2	1%
<b>General Fund</b>	118	103	105	104	(1)	-1%
<b>Land Fund</b>	-	-	-	1	1	100%
<b>Engineering Fund</b>	54	39	46	48	2	4%
<b>DSC Fund</b>	4	2	3	3	-	0%
<b>City Shop Fund</b>	19	19	19	19	-	0%
<b>Sub Total</b>	195	163	173	175	2	1%

# Staffing Detail

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Budget	Increase/ (Decrease	% Change
<b>Sewer Department</b>						
General Administration	3	4	4	4	-	0%
Field Operations	15	16	15	15	-	0%
Quality	44	42	40	40	-	0%
Customer Services	10	10	10	10	-	0%
Laboratory Section	13	13	13	13	-	0%
Technical Services	13	15	9	9	-	0%
Electrical Unit	11	10	10	10	-	0%
Compliance	-	-	3	3	-	0%
Mgmt Services	5	-	-	-	-	-
Maintenance Mgmt	-	3	9	9	-	0%
Flood Control - General	-	6	6	6	-	0%
Flood Control - Street Sweeping	-	7	7	7	-	0%
<b>Department Total</b>	114	126	126	126	-	0%
<b>Sewer Fund</b>	114	126	126	126	-	0%
<b>Sub Total</b>	114	126	126	126	-	0%
<b>Water Department</b>						
Administration	6	9	7	8	1	14%
Field Operations	28	27	27	28	1	4%
Quality Control	23	19	18	18	-	0%
Customer Services	19	18	17	17	-	0%
Technical Services	15	13	8	8	-	0%
Meter Services	36	36	33	33	-	0%
Electrical	9	11	13	13	-	0%
Compliance	-	-	5	5	-	0%
Mgmt Services	6	-	-	-	-	-
Conservation	2	-	-	-	-	-
Business Systems	5	5	5	5	-	0%
Maintenance Management	-	3	9	9	-	0%
Safety Division	-	-	1	1	-	0%
<b>Department Total</b>	149	141	143	145	2	1%
<b>Water Fund</b>	149	141	143	145	2	1%
<b>Sub Total</b>	149	141	143	145	2	1%
<b>Total Staffing - By Department</b>	<b>1,992</b>	<b>1,950</b>	<b>1,983</b>	<b>1,993</b>	<b>10</b>	<b>1%</b>

# Staffing Detail

	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Budget	Increase/ (Decrease	% Change
<b>Total Staffing - Fund Totals</b>						
DSC	40	45	56	60	4	7%
General Fund	1,423	1,393	1,401	1,401	-	0%
Sales and Use Tax	117	117	117	117	-	0%
Land Fund	-	-	-	2	2	100%
Water	149	141	143	145	2	1%
Sewer	114	126	126	126	-	0%
Grant	20	15	16	16	-	0%
Cultural Arts & Tourism	31	31	31	31	-	0%
Engineering	54	39	46	48	2	4%
City Shop	19	19	19	19	-	0%
Workmen's Compensation	4	7	10	10	-	0%
Health Insurance	1	1	1	1	-	0%
Capital Replacement	1	1	1	1	-	0%
Self-Funded Insurance	5	3	4	4	-	0%
Citywide	3	3	3	3	-	0%
Municipal Court Special Revenue	-	-	1	1	-	0%
Redevelopment	11	9	8	8	-	0%
<b>Total Staffing - By Fund</b>	<b>1,992</b>	<b>1,950</b>	<b>1,983</b>	<b>1,993</b>	<b>10</b>	<b>1%</b>



City employees successfully completing the 2014 Lazy Man Triathlon



*A Place To Call Home*



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# Appendix Overview

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# Abbreviations & Acronyms

## A

ADA	Americans with a 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 Division
BCCRT	Basic City-County Relief Tax
BLM	Bureau of Land Management
BOMA	Building Owners and Managers Association
BRT	Bus Rapid Transit

## 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 Act
CAPRA	Commission for Accreditation of Park and Recreation Agencies
CAS	Community Assessment Surveys
CAT(S)	Criminal Apprehension Team(s)
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
CLE	Continuing Legal Education

## C (Continued)

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	College of Southern Nevada
CWC	Clean Water Coalition

## D

DARE	Drug Abuse Resistance Education
DART	Drug and Alcohol Random Testing
DEA	Drug Enforcement Administration
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
DTIS	Downtown Investment Strategy
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
ESIS	Eastside Investment Strategy
EUDL	Enforcing Underage Drinking Laws
EVOC	Emergency Vehicle Operation Course

## F

FEMA	Federal Emergency Management Administration
FFE	Furniture, Fixtures, & Equipment
FICA	Federal Insurance Contributions Act
FLSA	Fair Labor Standards Act
FOMC	Federal Open Market Committee
FRB	Federal Reserve Board
F/T	Full-Time
FTE	Full-Time Equivalent
FY	Fiscal Year

## G

GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GDP	Gross Domestic Product
GFOA	Government Finance Officers Association
GIR	General Information Report
GIS	Geographic Information Systems
GO	General Obligation
GPCD	Gallons per Capita per Day

## H

HACA	Henderson Allied Community Advocates
HAZMAT	Hazardous Materials
HBR	Home Builders Research
HC2	Henderson Campus for Healthcare Collaboration
HIDTA	High Intensity Drug Trafficking
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
HQI	Henderson Quality Initiative
HR	Human Resources
HRBP	Human Resources Business Partnerships
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

## I (Continued)

ICMA	International City/County Management Association
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
LIHTC	Low Income Housing Tax Credit
LRMS	Law Records Management System
LTA	Limited Transition Area
LVCVA	Las Vegas Convention & Visitors Authority
LVGEA	Las Vegas Global Economic Alliance

## 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
NDC	National Development Council
NDEP	Nevada Department of Environmental Protection
NDOT	Nevada Department of Transportation
NEPS	Non-Enforcement Police Support
NFPA	National Fire Protection Association
NIMS	National Incident Management System
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
OSHA	Occupational Safety and Health Administration

## P

PARC	Police Action Review Committee
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 of Souther Nevada

## S

SBAHC	Special Ad Hoc Budget Committee
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

## S (Continued)

SIRE	Steward, Index, Retrieve, and Exchange (of data)
SNACC	So. Nevada Area Communications Council
SNPLMA	So. Nevada Public Land Management Act
SNRPC	Southern Nevada Regional Planning Commission
SNWA	So. Nevada Water Authority
SOS	Strategic Operations Support
SRT	Special Response Team
SSSA	Senior Systems Support Analyst
SWIFT	Southern Western Identity Theft and Fraud Task Force
SWOT	Strengths, Weaknesses, Opportunities, and Threats
SWRF	Southwest Water Reclamation Facility

## T

TBD	To Be Determined
TIFF	Tagged Image File Format
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
VIPER	Vehicle Investigations Project for Enforcement and Recovery Task Force
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 that have monetary value.

**Available (Undesignated) Fund Balance** Refers to the funds remaining from the prior year that 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 Nation's primary bond rating services- Moody's Investors Service and Standard & Poor's. These rating services perform credit analysis to determine the probability of an issuer of debt defaulting partially or fully.

**Bond Refinancing** The payoff and reissuance 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 that 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 that 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 used 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 that 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 that 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 that 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 that 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 priorities. 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

**Major Fund** Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. These represent the City's most important funds and include the General Fund.

**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 that 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 that 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.

**Special Budget Ad Hoc Committee** On June 11, 2013, the City Council commissioned the Special Budget Ad Hoc Committee (SBAHC), a community-based group, to review the City's budget and operations. The SBAHC was charged with providing both short- and long-term recommendations to address the annual structural deficit in infrastructure needs, as well as an operating shortfall.

**Strategic Plan** A document outlining long term goals, critical issues, and action plans that 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 \$100 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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Andy Hafen  
Mayor

Sam Bateman  
Councilman

Debra March  
Councilwoman

Gerri Schroder  
Councilwoman

John F. Marz  
Councilman

Jacob L. Snow  
City Manager

Richard A. Derrick  
Chief Financial Officer

Jill R. Lynch  
Budget Manager

**CITY OF HENDERSON**

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