



Henderson City Hall complex

Comprehensive Annual Budget Report

Prepared by:
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City of Henderson
240 Water Street
Henderson, NV 89015
cityofhenderson.com



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Henderson
Nevada**

For the Fiscal Year Beginning

July 1, 2014

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Henderson, Nevada, for its annual budget for the fiscal year beginning July 1, 2014. In addition to receiving the award, the City's budget also received special recognition as an Outstanding Communications Device.

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 2015-2016



Debra March
Councilwoman Ward II

Andy Hafen
Mayor

John F. Marz
Councilman Ward III

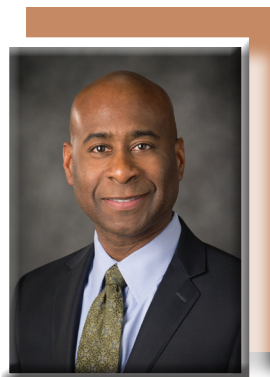
Sam Bateman
Councilman Ward IV

Gerri Schroder
Councilwoman Ward I

City Management



Fred Horvath
Assistant City Manager



Bristol S. Ellington, AICP, ICMA-CM
Interim City Manager



A Place To Call Home

Table of Contents

Introduction

Introduction Overview.....	1
City Organization Chart.....	2
Mayor’s Letter	3
Budget Message.....	4
Vision, Mission, Values, and Priorities	8
Property Tax Overview.....	9
Employee Productivity	11
Community Profile.....	12
A Brief History	18
Contact Information.....	20

Budget Overview

Budget Overview	21
Financial & Budget Policies	23
Budget Process	35
Fund Balance Overview & Tables	40
Fund Overview	48
Fund Detail	
Capital Replacement.....	49
City Shop	50
Citywide.....	51
Commissary	52
Cultural Arts & Tourism	53
Debt Service	55
Development Services.....	57
Eldorado Valley	58
Engineering Services.....	59
Forfeited Assets.....	61
Gas Tax.....	62
General.....	63
Grant.....	65
Land Sales	66
Municipal Court	67
Municipal Facilities.....	68
Municipal Golf Course.....	69
Other Funds.....	70
Park Development.....	72
Redevelopment Agency	73
Sales & Use Tax.....	75
Self-Insurance	76
Special Assessment Districts.....	78
Special Recreation.....	79
Utilities - Water and Sewer	80

Capital Improvement Plan

Capital Improvement Plan Overview	85
Capital Improvement Overview	86
Capital Project Funds Project Summary & Detail.....	89
Enterprise Funds Project Summary & Detail	105

Long-Range Planning

Long-Range Planning Overview.....	113
Strategic Plan	115
Market Environment.....	127
Financial Trends	133
General Fund Forecast	135
Water & Sewer Forecast	143
Development Services Center Forecast.....	145
Cultural Arts & Tourism Forecast	146
Debt Management	147

Performance Budget

Performance Budget Overview	153
Performance Budget Introduction.....	155
FY 2016 Fund and Department Budgets	156
FY 2016 Department Funding Sources.....	157
Departmental Performance Budgets.....	158
Alternative Sentencing.....	160
City Attorney’s Office.....	163
City Clerk’s Office.....	167
City Manager’s Office.....	171
Communications & Council Support	175
Community Development & Services	180
Cultural Arts & Tourism	187
Development Services Center	192
Economic Development/Redevelopment.....	195
Finance.....	201
Fire.....	207
Human Resources.....	215
Information Technology	220
Intergovernmental Relations.....	227
Mayor and Council	230
Municipal Court	233
Parks and Recreation	237
Police.....	243
Public Works	250
Utility Services.....	257

Schedules & Summaries Overview

Schedules & Summaries Overview	265
Staffing Complement Changes.....	266
Staffing Summary	266
Staffing Detail	268
General Fund 6 Year Trend	278
Total All City Funds - 6 Year Trend	279

Appendix

Appendix Overview	281
Abbreviations & Acronyms	282
Glossary	285
Index.....	291

Tables & Illustrations

Introduction

City of Henderson Organization Chart.....	2
Budget Highlights.....	4
General Fund Revenue by Source	4
General Fund Expenditures by Function.....	4
General Fund Two-Year Comparison	5
Bond Ratings	7
Vision, Mission, Values, and Priorities	8
Property Tax Overview	
Population & Assessed Valuation.....	9
Property Tax Rates: Nevada Cities of Comparable Size.....	9
Overlapping Property Tax Rate Breakdown	10
Employee Productivity	
Number of Full-Time Employees Per One Thousand Residents.....	11
Henderson Population Per Full-Time City Employee.....	11
Map of Henderson and Surrounding Area	12
Fiscal Year 2016 Assessed Taxable Property Valuation	12
Bond Ratings	12
Fiscal Year 2016 Budgeted Expenditures	12
City of Henderson Property Tax Rate	12
Population.....	13
Racial Composition	14
Land Use.....	14
Henderson Major Industrial Parks	14
Major Private Employers in Henderson	15
Twelve Largest Taxpayers in Henderson	15
Recreation & Attractions	16
Points of Interest	17
Contact Information - City Departments	20

Budget Overview

Performance Budget Timeline.....	35
Fund Balance Overview & Tables	
Change in Fund Balance/Net Position.....	40
General Fund	41
Special Revenue Funds	42
Debt Service Funds	43
Capital Projects Funds.....	44
Proprietary Funds.....	45
Total All City Funds.....	46
Redevelopment Agency Fund.....	47
Fund Overview	48

City Funds

- Capital Replacement Resources and Applications Summary49
- City Shop Resources and Applications Summary50
- Citywide Resources and Applications Summary51
- Commissary Resources and Applications Summary52
- Cultural Arts & Tourism Resources and Applications Summary.....53
- Henderson Visitor Statistics.....54
- Outstanding Debt Obligations55
- General Obligation Debt Resources and Applications Summary56
- General Obligation Bond Payment Requirements56
- Revenue Supported (Special Assessment) Debt Resources and Applications Summary56
- Development Services Resources and Applications Summary57
- Eldorado Valley Resources and Applications Summary.....58
- Engineering Services Resources and Applications Summary59
- Engineering Services Projects Completed Fiscal Year 201560
- Forfeited Assets Resources and Applications Summary61
- Gas Tax Resources and Applications Summary62
- Gas Tax Nevada Revised Statutes.....62
- General Fund Resources Summary63
- General Fund Revenue by Source.....63
- General Fund Expenditure Summary by Function & Category.....64
- Grant Resources and Applications Summary65
- Grant Award Summary.....65
- Land Sales Resources and Applications Summary.....66
- Municipal Court Resources and Applications Summary.....67
- Municipal Facilities Resources and Applications Summary.....68
- Municipal Golf Course Resources and Applications Summary69
- Park Development Resources and Applications Summary72
- RCT Completed Projects72
- Redevelopment Agency Resources and Applications Summary.....73
- Redevelopment Agency Bonds Payment Requirements74
- Redevelopment Agency Outstanding Debt Obligations74
- Redevelopment Agency Future Projects.....74
- Sales & Use Tax Resources and Applications Summary75
- Self-Insurance Resources and Applications Summary76
- Workers' Compensation Resources and Applications Summary.....77
- Health Insurance Resources and Applications Summary.....77
- Special Assessment Districts Resources and Applications Summary78
- Special Recreation Resources and Applications Summary79
- Water Resources and Applications Summary80
- Sewer Resources and Applications Summary80
- Utility Rate Structure82
- Water & Sewer Revenue Supported Bond Payment Requirements83
- Utility Outstanding Debt Obligations.....83

Capital Improvement

Capital Projects Completed in Fiscal Year 2015	87
Capital Project Funds FY 2016 Project Summary	89
Flood Control Overview & Detail	90
General Government Overview & Detail.....	93
Municipal Facilities Overview & Detail	95
Parks & Recreation Overview & Detail	97
Streets/Street Lights Overview & Detail.....	100
Traffic Control Overview & Detail	103
Enterprise Funds FY 2016 Projects Summary	105
Water Overview & Detail	106
Sewer Overview & Detail.....	110

Long-Range Planning

Unemployment Trend.....	127
Consumer Confidence Index	129
Total Population.....	129
Median Household Income.....	130
S & P Case - Shiller Home Price Index.....	130
Local Demographics	132
General Fund Forecast	
Total General Fund Resources	135
General Fund Resources By Source	136
Intergovernmental Resources	136
Property Taxes	137
Franchise Fees.....	137
Charges for Services.....	138
Licenses and Permits.....	138
Fines, Forfeits, and Misc. Revenue	138
Other Financing Sources	138
Total General Fund Expenditures.....	139
Expenditure Categories & Functions.....	139
General Fund Expenditures and Other Uses by Category.....	140
Recurring Revenue vs. Recurring Expenditures	142
Water & Sewer Forecast	
Water Operating & SDC Revenue	143
Sewer Operating & SDC Revenue	143
Development Services Center Forecast	
Development Services Center Operating Revenue.....	145
Cultural Arts & Tourism Forecast	
Cultural Arts & Tourism Operating Revenue	146
Cultural Arts & Tourism Non-Operating Revenue.....	146
Debt Management	
Composition of Outstanding Debt.....	147
General Obligation Bonds and Other Debt Payment Requirements	147
General Obligation Bond Indebtedness Secured by Property Taxes	148

Existing Debt Service General Obligation Bonds148
 General Obligation Medium-Term Bonds and Other Debt.....148
 Existing Debt Service General Obligation Medium-Term Bonds / Other Debt148
 General Obligation Indebtedness Secured by Consolidated Tax Revenues.....149
 Existing Debt Service General Obligation Bonds Secured by Consolidated Tax Revenue149
 Consolidated Tax Pledged Revenues149
 Water/Sewer Outstanding Debt Obligations150
 Existing Debt Service Secured by Water and Sewer Revenues.....150
 Water/Sewer Revenue Secured Bond Payment Requirements151
 Debt Ratio Comparison151
 Statutory Debt Limitation152
 Historical Statutory Debt Limitation.....152

Performance Budget

Process Overview155
 Annual Performance Budget Cycle.....155
 FY 2016 Budgets by Fund156
 FY 2016 Budgets by Department.....156
 FY 2016 Department Funding Sources.....157
 Departmental Performance Budgets
 What You Will Find On Each of the Departments’ Pages158
 Alternative Sentencing - Org Chart/Budget/Performance Measures.....160
 City Attorney’s Office - Org Chart/Budget/Performance Measures163
 City Clerk’s Office - Org Chart/Budget/Performance Measures.....167
 City Manager’s Office - Org Chart/Budget/Performance Measures171
 Communications & Council Support175
 Community Development and Services - Org Chart/Budget/Performance Measures180
 Cultural Arts & Tourism - Org Chart/Budget/Performance Measures187
 Development Services Center - Org Chart/Budget/Performance Measures.....192
 Economic Development/Redevelopment - Org Chart/Budget/Performance Measures195
 Finance - Org Chart/Budget/Performance Measures.....201
 Fire - Org Chart/Budget/Performance Measures.....207
 Human Resources - Org Chart/Budget/Performance Measures215
 Information Technology - Org Chart/Budget/Performance Measures.....220
 Intergovernmental Relations - Org Chart/Budget/Performance Measures.....227
 Mayor and Council - Org Chart/Budget/Performance Measures.....230
 Municipal Court - Org Chart/Budget/Performance Measures233
 Parks and Recreation - Org Chart/Budget/Performance Measures237
 Police - Org Chart/Budget/Performance Measures243
 Public Works - Org Chart/Budget/Performance Measures250
 Utility Services - Org Chart/Budget/Performance Measures257

Schedules and Summaries

Staff Complement Changes266
 Staffing Summary266
 Staffing Detail.....268
 General Fund 6 Year Trend278
 Total All City Funds - 6 Year Trend279



A Place To Call Home

Introduction Overview

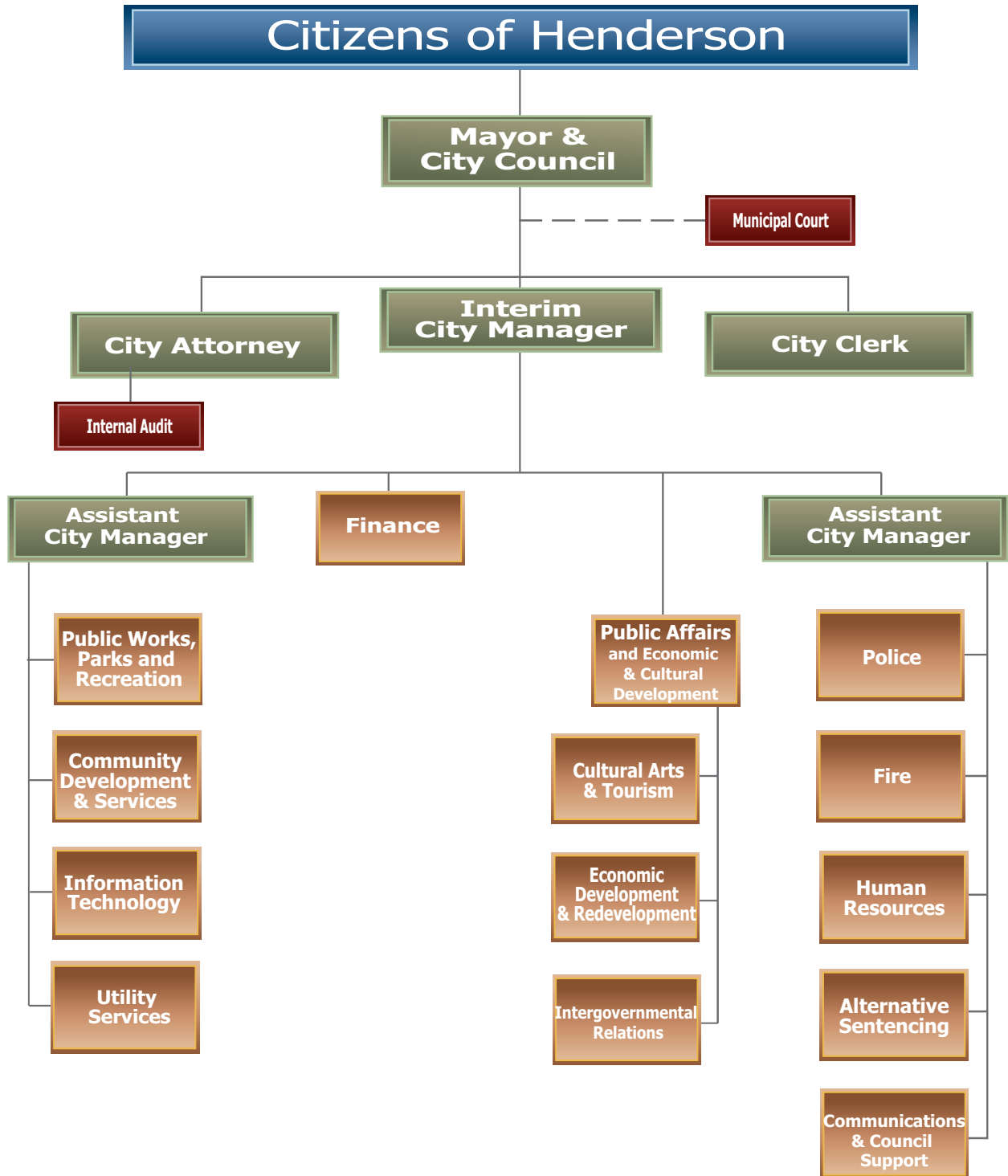
Contents

City Organization Chart	2
Mayor’s Letter	3
Budget Message.....	4
Vision, Mission, Values, and Priorities	8
Property Tax Overview.....	9
Employee Productivity	11
Community Profile	12
A Brief History.....	18
Contact Information	20

Tables & Illustrations

City of Henderson Organization Chart	2
Budget Highlights	4
General Fund Revenue by Source.....	4
General Fund Expenditures by Function	4
General Fund Two-Year Comparison.....	5
Bond Ratings	7
Vision, Mission, Values, and Priorities.....	8
Property Tax Overview	
Population & Assessed Valuation.....	9
Property Tax Rates: Nevada Cities of Comparable Size.....	9
Overlapping Property Tax Rate Breakdown	10
Employee Productivity	
Number of Full-Time Employees Per One Thousand Residents	11
Henderson Population Per Full-Time City Employee.....	11
Map of Henderson and Surrounding Area.....	12
Fiscal Year 2016 Assessed Taxable Property Valuation	12
Bond Ratings	12
Fiscal Year 2016 Budgeted Expenditures.....	12
City of Henderson Property Tax Rate.....	12
Population.....	13
Racial Composition.....	14
Land Use.....	14
Henderson Major Industrial Parks.....	14
Major Private Employers in Henderson	15
Twelve Largest Taxpayers in Henderson.....	15
Recreation & Attractions.....	16
Points of Interest	17
Contact Information - City Departments.....	20

City Organization Chart





July 1, 2015

To the Residents of Henderson,

I am proud to present the Fiscal Year 2016 Comprehensive Annual Budget Report for the City of Henderson.

For the past few years, we've done more with less by cutting spending, reducing our workforce and working collaboratively with our employees. We were able to balance our operating budget last fiscal year and will continue to be good stewards of your tax dollars with a balanced budget this year.

The final budget for the period of July 1, 2015, to June 30, 2016, includes \$506 million in expenditures. This number reflects the costs for general government operations that are the cornerstone of our quality of life such as Police; Fire; Public Works, Parks and Recreation; Building & Fire Safety; and Utility Services.

Your City Council and city leaders remain committed to making fiscal responsibility and financial sustainability our top priorities. The budget incorporates changes to policies and practices that have helped us become more adaptable to changing financial conditions and able to withstand financial challenges in the future.

We are proud of the high quality, award-winning services that the City is able to provide and will strive to maintain these premier services and facilities going forward.

Sincerely,

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

Mayor Andy Hafen
City of Henderson

Budget Message

Introduction

The Fiscal Year 2016 Annual Budget, which was adopted by the Mayor and Council on May 19, 2015, is a numerical reflection of the Fiscal Year 2016 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 2016 Budget include:

- Maintain the City of Henderson property tax at the same low rate of \$.7108 per \$100 in assessed valuation. This property tax rate continues to be one of the lowest rates in the State of Nevada.
- Provide efficient public services while maintaining one of the lowest employee to citizen ratios in the Las Vegas Valley.
- Plan to close out FY 2016 with no transfers in from reserves for the 3rd straight year.
- Plan to reinvest at least \$1 million in infrastructure.

Budget in Summary

The City’s financial plan is developed within projected available resources and is presented by function within each fund. Fiscal Year 2016 total budgeted revenue and other financing sources for all funds, excluding transfers in, is \$462.6 million. Budgeted expenditures excluding transfers out is \$505.8 million. The budgeted ending balances for all Governmental Funds total \$113.7 million, consisting primarily of resources dedicated to ongoing capital projects and reserves. The Fiscal Year 2016 budget is balanced, prudent and responsive to community needs.

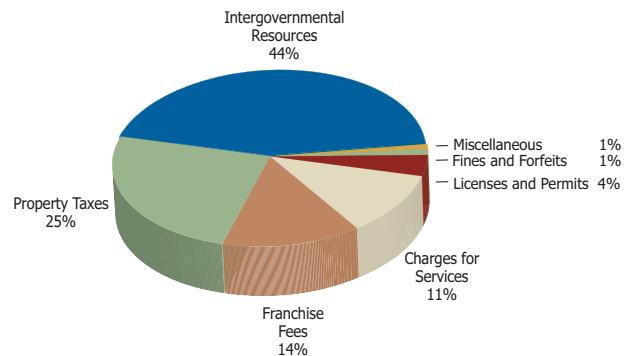
The Redevelopment Agency is a component unit of the City of Henderson. The total budgeted revenue for Fiscal Year 2016 is \$7.2 million, with \$7.2 million in expenditures. The fund balance at the end of Fiscal Year 2016 is estimated to be \$29.2 million.

General Fund

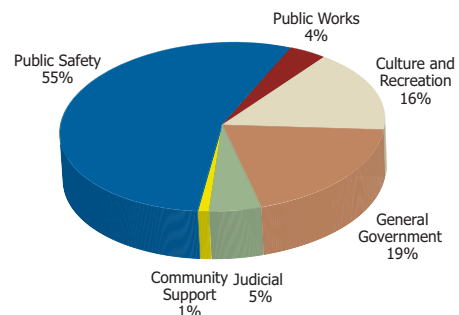
The General Fund is the largest fund and includes the budget necessary to provide most of the core services and day-to-day activities. General Fund revenues including transfers in, are projected to be \$234.4 million, a 3.1 percent increase over Fiscal Year 2015. Total General Fund expenditures including transfers out are expected to be \$233.6 million, a 3.1 percent increase over the previous year. Approximately 55 percent of the General Fund expenditures support public safety for our community.

The General Fund Ending Fund Balance is projected to be \$19.6 million, or 8.4 percent of the General Fund’s budgeted revenue.

General Fund Revenue by Source



General Fund Expenditures by Function



General Fund

	FY 2015 Estimate	FY 2016 Budget	Percent Change
Beginning Fund Balances	\$ 18,250,450	\$ 18,884,720	3.5%
Revenues			
Property & Other Taxes	56,681,152	58,553,424	3.3%
Franchise Fees	32,154,669	33,150,000	3.1%
Licenses and Permits	8,745,500	9,004,500	3.0%
Intergovernmental Resources	97,435,790	102,458,179	5.2%
Charges for Services	26,454,866	25,971,507	-1.8%
Fines and Forfeits	4,090,576	3,772,000	-7.8%
Miscellaneous	1,542,644	1,476,316	-4.3%
Total Revenues	\$ 227,105,197	\$ 234,385,926	3.2%
Operating Transfers In	150,000	-	-100.0%
Total Revenue/Other Sources	\$ 227,255,197	\$ 234,385,926	3.1%
Expenditures by Function			
General Government	42,126,455	43,487,690	3.2%
Judicial	11,617,433	12,411,161	6.8%
Public Safety	123,836,018	127,692,820	3.1%
Public Works	7,026,271	8,622,753	22.7%
Culture & Recreation	35,052,379	37,516,964	7.0%
Community Support	1,814,855	1,840,377	1.4%
Total Expenditures	\$ 221,473,411	\$ 231,571,765	4.6%
Operating Transfers Out	5,147,516	2,050,000	-60.2%
Total Expenditures/Other Uses	\$ 226,620,927	\$ 233,621,765	3.1%
Ending Fund Balance	\$ 18,884,720	\$ 19,648,881	4.0%

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 2016, revenue and other financing sources are projected at \$39.4 million and total expenditures and other uses are projected at \$46.2 million. The budgeted ending balances for these funds are \$94.0 million.

The budget also contains twelve Proprietary Funds with estimated revenues and other sources of \$195.3 million and expenditures and other uses of \$232.6 million. These funds are used to account for services provided to internal departments on a cost-reimbursement basis or operations that are financed and operated in a manner similar to private business enterprises.

Staff Complement

The adopted full-time positions for Fiscal Year 2016 total 2,027. This represents a net increase of 26 positions over the Fiscal Year 2015 staff complement. In the General Fund, 11 positions include three in Public

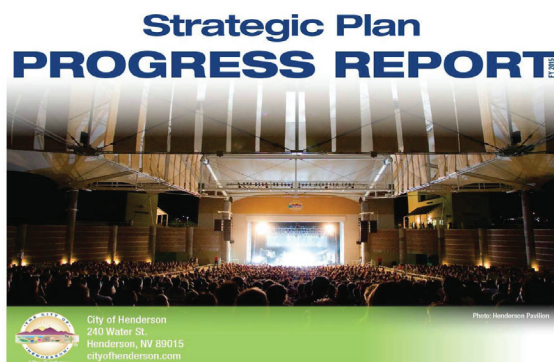
Safety, two support maintenance of City facilities, and others that support City functions. Many of the fifteen added positions in other funds are to support recovering building and development activities in the city. Some of these include four engineering/inspector positions in the DSC and another five positions in the Engineering fund. Additionally, five positions will support increased service demands in the Utility funds.

Additional details on staff changes can be found in the financial overview of the individual departments in the Performance Budget and in the Schedules & Summaries sections of this document.

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. The City's priorities are presented on page 8. Additional information on the Strategic Plan can be found in the Long-Range Planning and Performance Budget sections of this document.

The Strategic Plan Progress report was presented to Council for the year ending 06/30/2015 by Interim City Manager Ellington. He stated that the City has made great strides this past fiscal year aligning accomplishments with priorities indicated in the strategic plan. He highlighted several accomplishments including the Police Department launching Text-to-911, the City receiving the Pioneer Award for Excellence and becoming the first city government to be recognized for performance excellence by the Southwest Alliance for Excellence, the restructuring of taxable bonds resulting in a \$23 million cash flow savings for the next five years, and adoption of the City' of Henderson's first historic preservation plan.



This document can be found on the City's website.

CIP Capital Projects

Governmental fund capital improvements for the Fiscal Year 2016 CIP total \$84.6 million. This amount includes: \$26.0 million from Grants & Contributions, \$21.1 million from the Clark County Regional Flood Control District (CCRFCDD), and \$12.4 million from the Regional Transportation Commission. Additional funding sources comprise the other \$25.1 million. Another \$31.2 million in capital projects are included in proprietary funds. The Water Fund provides for \$22.3 million funding and the Wastewater Fund provides the remaining \$8.9 million.

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

The City annually updates the Capital Improvement Plan, 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

The City continues to recover from the recession. The General Fund was closed out in FY 2014 without the use of reserves. This was the first time since 2007. FY 2015 and FY 2016 are expected to close in an operating surplus as well. The City will continue to focus on building back reserves and on infrastructure reinvestment.

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 41 million for the first time ever in late 2014, reaching 41.35 million in May 2015. With national and local employment figures improving and consumer confidence advancing, convention attendance, occupancy rates and average daily room rates are expected to be positively impacted as well.

The City of Henderson is focusing its efforts on recruiting new businesses from a select list of target industries including medical, industrial, financial, educational, and administrative offices. These new businesses help create job opportunities for residents, while also helping to diversify the local economy. Businesses that may be interested in relocating and local businesses planning to expand may be eligible for a number of incentive programs and services. As municipal stewards, it is essential that the financial integrity of the City of Henderson is maintained regardless of the effects of outside forces and economic conditions.

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 2016 is estimated to be \$19.6 million, or 8.4% of the projected revenue.
- The Financial Stabilization Special Revenue Fund ending fund balance is projected to be \$19.5 million at the end of Fiscal Year 2016, 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

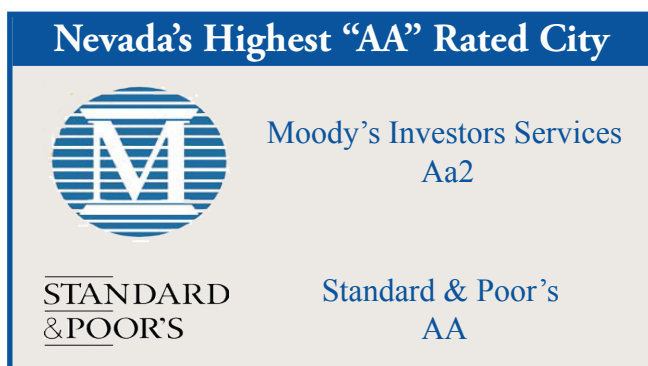
Revenue levels are stabilizing in the State of Nevada, along with our population levels in the Henderson area. Management continues to monitor revenue changes to ensure that City finances are responsibly managed. Major assumptions impacting the Fiscal Year 2016 budget include:

- Maintaining the City of Henderson property tax rate at \$.7108 per \$100 in assessed valuation
- Plan to close out FY 2016 with no transfers in from reserves for the 3rd straight year
- Plan to reinvest at least \$1 million in infrastructure
- Additional positions to support improving conditions in construction and development

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 April 2015, Moody's Investors Services affirmed the City's Aa2 rating. At the same time, Standard & Poor's Ratings Services affirmed the City's general obligation bond rating of AA with a stable outlook.



In Moody's words: "The city's overall credit profile continues to improve. Although the city's tax base remains well-below pre-recession highs, preliminary 2016 figures from the county assessor show another double-digit increase, to an enormous \$30.4 billion (appraised value). Financial performance continues to improve, with just a small utilization of available reserves in 2014. Even with this draw on reserves, total available

fund balance remains robust at 43.8% of operating fund revenues."

Standard & Poor's ratings cited specific credit characteristics of the City including:

- Strong economy, with access to a broad and diverse metropolitan statistical area (MSA), but a concentrated employment base;
- Very strong management, with "strong" financial policies;
- Adequate budgetary performance, with balanced operating results in the general fund but an operating deficit at the total governmental fund level;
- Very strong budgetary flexibility, with an available fund balance in fiscal 2014 of 17% of operating expenditures;
- Very strong liquidity, with total government available cash of 90.8% of total governmental fund expenditures and 26.5x governmental debt service, and access to external liquidity we consider strong.

This is a testament to the proactive steps taken to ensure the City remains financially sustainable in the future.

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 2015 increased 5.5 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. Instead, it will be economic growth that will drive recovery for the next few years.

Several indicators of economic growth are in the sector of construction and real estate. According to UNLV's Center for Business and Economic Research (CBER), in the Las Vegas metropolitan statistical area, construction employment increased by 9.8 percent and 1.7 percent in 2012 and 2013, respectively. CBER projects that 2014 and 2015 will experience further increases of 2.4 percent and 2.9 percent, respectively. Clark County building permits have also experienced large increases for both 2012 and 2013, rising by 40.0 percent and 18.8 percent, respectively. CBER projects significant growth for 2014 and for 2015 of 8.5 percent and 9.4 percent, respectively.

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

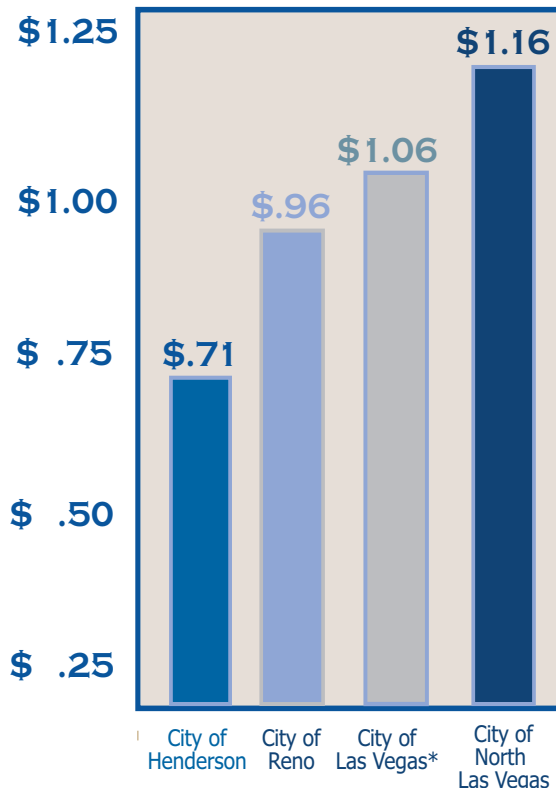
	FY 2014 Actual	FY 2015 Estimate	% Change	FY 2016 Budget	% Change
Population					
Henderson	274,270	280,928	2.4 %	286,547	2.0 %
Clark County	2,069,450	2,171,402	4.9 %	2,242,841	3.3 %
Las Vegas	598,520	610,637	2.0 %	610,637	0.0 %
North Las Vegas	222,009	226,199	1.9 %	230,491	1.9 %
Boulder City	15,759	15,635	-0.8 %	15,627	-0.0 %
Mesquite	16,778	17,477	4.2 %	18,262	4.5 %
Assessed Valuation					
Henderson	\$ 8,514,933,298	\$ 9,599,639,616	12.7 %	\$ 10,630,915,219	10.7 %
Clark County *	55,218,017,749	62,898,942,089	13.9 %	69,258,468,466	10.1 %
Las Vegas	12,251,484,406	13,852,723,777	13.1 %	15,520,077,988	12.0 %
North Las Vegas	4,068,384,524	4,730,877,154	16.3 %	5,505,886,141	16.4 %
Boulder City	528,726,970	609,805,199	15.3 %	671,380,330	10.1 %
Mesquite	538,961,318	583,373,057	8.2 %	641,450,284	10.0 %

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

Property Tax Rates Nevada Cities of Comparable Size



Inspirada



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

Overlapping Property Tax Rate Breakdown

	FY 2016	Percent
State	\$ 0.1700	5.9%
County		
Operating	0.6412	22.1%
Debt	0.0129	0.5%
Subtotal County	0.6541	22.6%
School District		
Operating	0.7500	25.9%
Debt	0.5534	19.1%
Subtotal School District	1.3034	45.0%
City of Henderson		
Operating	0.3223	11.1%
Voter Approved Overrides	0.2310	8.0%
Debt	0.1575	5.4%
Subtotal City	0.7108	24.5%
Special Districts		
Henderson Library District	0.0594	2.0%
Subtotal Special Districts	0.0594	2.0%
Total Property Tax Rate	\$ 2.8977	100.0%

Property Tax Distribution



Market Value	\$ 235,000
Assessed Value (35% of Market Value)	\$ 82,250
Divide by 100	\$ 822
Property Tax Rate	x 2.8977
Property Tax Assessment	\$ 2,383
Breakdown:	
State of Nevada	\$ 140
Clark County	538
School District	1,072
City of Henderson	584
Library District	49
	\$ 2,383

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

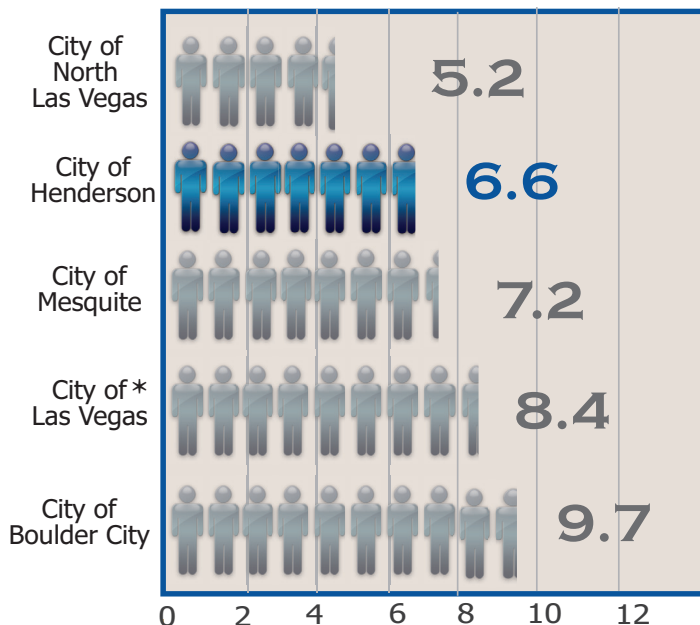


Cadence - Central Park

Employee Productivity

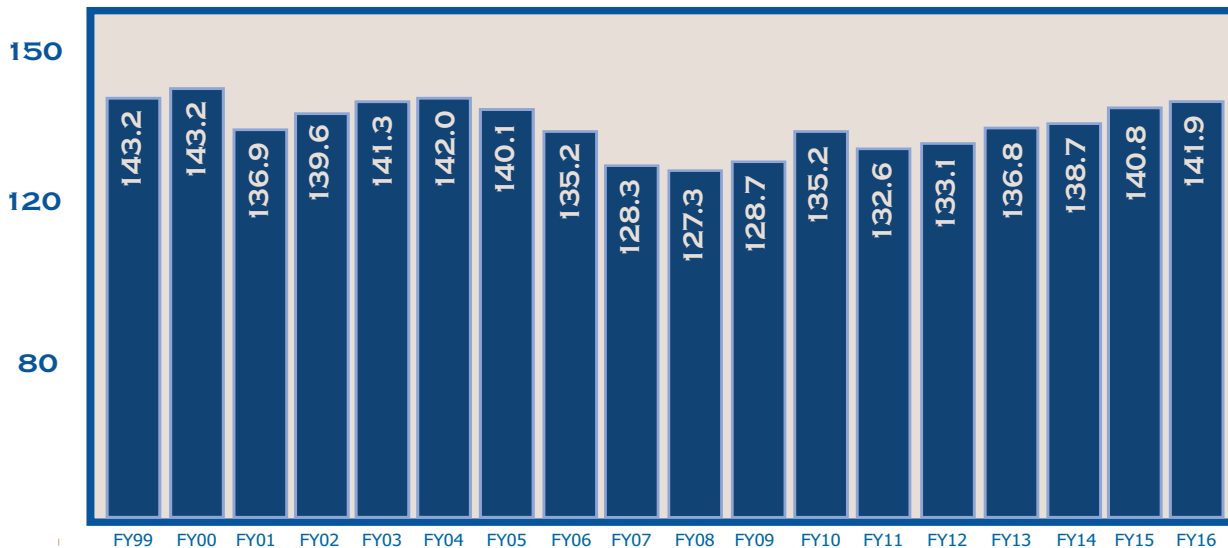
The chart below is a comparison of employees per 1,000 population for cities in Clark County.

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 2015.

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 2016
Assessed Taxable Property Valuation:**
\$ 10,630,915,219

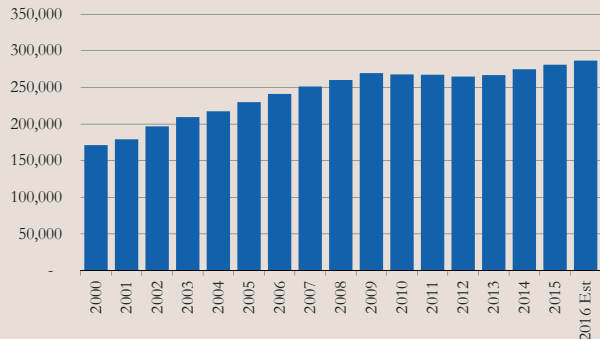
Bond Ratings:

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

Fiscal Year 2016 Budgeted Expenditures:	
General Government	\$505,849,086
Redevelopment Agency	7,185,308
City Total	\$513,034,394

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

Population



Population as of July 1 of each fiscal year.

Information for 2015 and prior provided by the Nevada State Demographer.
 Information for 2016 provided by the City of Henderson Community Development Department.

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	280,928
FY 2016 Estimate	286,547

Median Age

40.4

Median Household Income

\$66,141

Number of Households

118,092

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

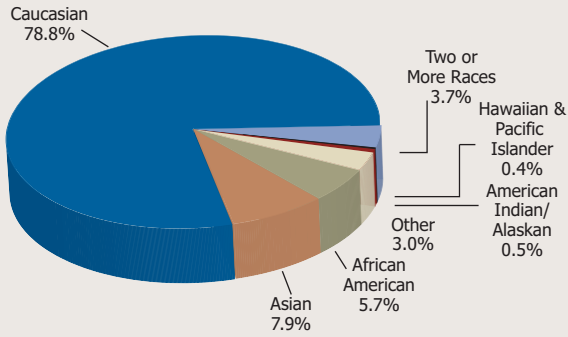
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Source: 2015 Las Vegas Perspective , City of Henderson and Clark County School District



Bird Viewing Preserve

Racial Composition



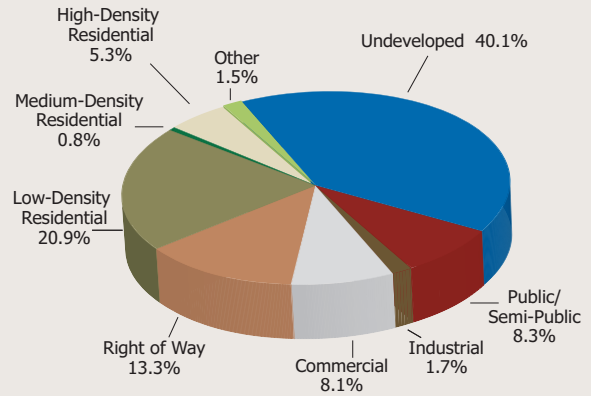
Racial Composition

% of Total

Caucasian	78.8%
Asian	7.9%
Black or African American	5.7%
American Indian/Alaskan Native	0.5%
Native Hawaiian & Other Pacific Islander	0.4%
Other	3.0%
Two or more races	3.7%
Total	100.0%

Source: U.S. Census Bureau, 2013 American Community Survey

Land Use



Land Area

70,208 Acres

Land Use

% of Total

Residential - Low Density	20.9%
Residential - Medium Density	0.8%
Residential - High Density	5.3%
Right of Way	13.3%
Commercial	8.1%
Public/Semi-Public	8.3%
Industrial	1.7%
Other	1.5%
Undeveloped	40.1%
Total	100.0%

Source: Henderson Community Development Department Jan, 2015.

Hispanic or Latino - Culture*

Non-Hispanic or Latino	86.2%
Hispanic or Latino (of any race)	13.8%

Source: U.S. Census Bureau, 2013 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.

Land Use

	Square Footage
Industrial Space	11,945,000
Retail Space	13,182,000
Office Space	13,290,000

Source: Applied Analysis 2015

Henderson Major Industrial Parks

Facility	# of Acres
Black Mountain Industrial Center	1,500
Henderson Executive Airport	720
Gibson Business Park	260
South 15 Airport Center	170
Conestoga Industrial Area	153
Black Mountain Business Park	140
Green Valley Business Park	112
Sunpac	56
Pacific Business Center	48

Source: Las Vegas Perspective 2015

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 Henderson Station	Hotel/Casino	600 to 699
7 Titanium Metals Corp.	Nonferrous Metals	500 to 599
8 Barclays Services, LLC	Credit Card Issuing	400 to 499
9 Poly-West, Inc	Unsupported Plastics Bag Manufacturing	400 to 499
10 Sunrise Carpentry, Inc	Residential Framing Contractors	400 to 499
11 Wal-Mart Super Center - Marks	Warehouse Clubs and Supercenters	400 to 499
12 Cashman Equipment Company	Construction Equip Merchant Wholesalers	300 to 399
13 Costco Wholesale Corp	Warehouse Clubs and Supercenters	300 to 399
14 CSAA Insurance Exchange	Claims Adjusting	300 to 399
15 LOEWS Lake Las Vegas Hotel	Hotels and Motels	300 to 399
16 Unilever Manufacturing (Good-Humor/Breyers)	Ice Cream/Frozen Dessert Manufacturing	300 to 399
17 Wal-Mart Super Center - Lake Mead	Warehouse Clubs and Supercenters	300 to 399

Source: State of Nevada Department of Employment, Training, & Rehabilitation - Third Quarter 2014.

Twelve Largest Taxpayers in Henderson

Taxpayer	Type of Business	Taxable Assessed Value**	% of Total Assessed Value*
1 Station Casinos, Inc	Hotel/Casino	\$ 98,307,287	1.02%
2 Green Valley Ranch Gaming, LLC	Hotel/Casino	87,111,499	0.91%
3 W. L. Nevada Incorporated	Developer	70,305,188	0.73%
4 M Resort LLC	Hotel/Casino	67,453,520	0.70%
5 Greenspun Corporation	Developer	55,292,480	0.58%
6 Basic Management Incorporated	Developer	42,884,627	0.45%
7 Harsch Investment Properties	Real Estate	42,859,252	0.45%
8 Picerne Real Estate Group	Real Estate	34,622,033	0.36%
9 Ranch Center Associates Ltd. Partnership	Developer	29,161,270	0.30%
10 Camden Property Trust	Real Estate	23,032,765	0.24%
11 Newage Lake Las Vegas Ltd	Hotel/Casino	16,292,294	0.17%
12 NGVP Limited Liability Corporation	Foreign Limited Liability	16,115,534	0.17%
TOTAL		\$583,437,749	6.08%

Source: Clark County Assessor's Office. October 2014.

* Based on the estimated Fiscal Year 2015 total assessed valuation for the City of \$9,599,639,616 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 eighth 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 won the National Recreation and Park Association's 2014 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: 62

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

Ball Fields/Multiuse Fields: 101

(many lighted)

Including one of the largest sports complexes in the state

Tennis Courts: 62

(many lighted)

Public Pools: 13

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.

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

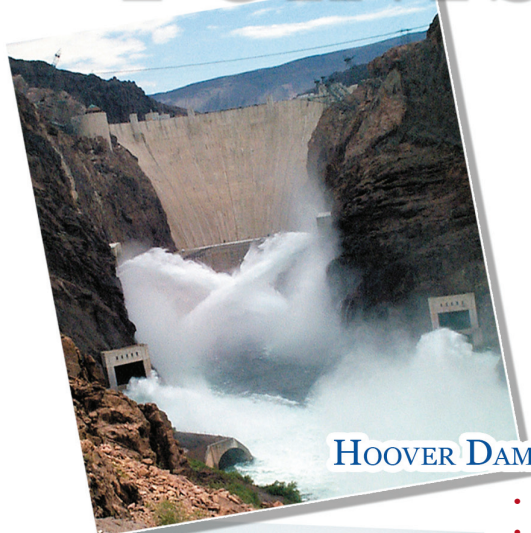
Major Shopping:

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



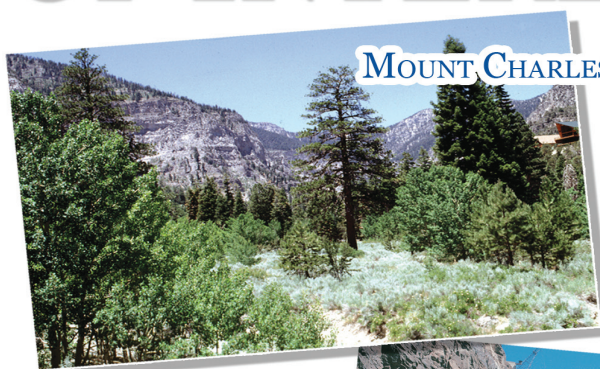
Arroyo Grande Sports Complex

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



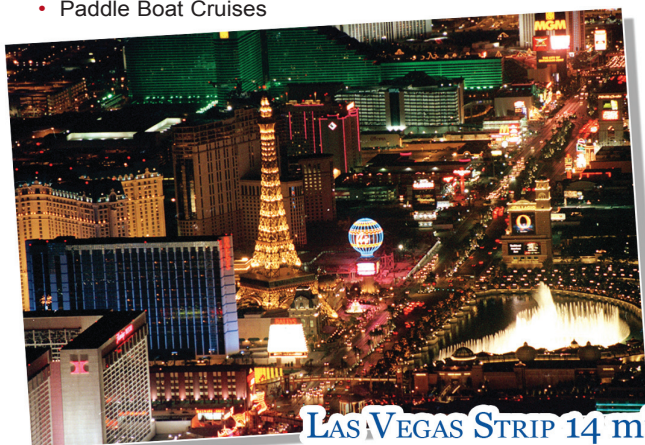
VALLEY OF FIRE 49 miles

- 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.



Emergency Services Building

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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The Fiscal Year 2016 Budget in Summary and the Fiscal Year 2016 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; Robin Cutler, Jan Fullmer, Tom Madsen, Kelley Malmedal, and Kathleen Richards. 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.

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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.....	J.C. Davis, Director

Related Websites

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

Budget Overview

Contents

Financial & Budget Policies	23
Budget Process	35
Fund Balance Overview & Tables	40
Fund Overview	48
Fund Detail	
Capital Replacement.....	49
City Shop	50
Citywide.....	51
Commissary	52
Cultural Arts & Tourism	53
Debt Service	55
Development Services.....	57
Eldorado Valley	58
Engineering Services.....	59
Forfeited Assets.....	61
Gas Tax.....	62
General.....	63
Grant.....	65
Land Sales	66
Municipal Court	67
Municipal Facilities.....	68
Municipal Golf Course.....	69
Other Funds.....	70
Park Development.....	72
Redevelopment Agency	73
Sales & Use Tax.....	75
Self-Insurance	76
Special Assessment Districts.....	78
Special Recreation.....	79
Utilities - Water and Sewer	80

Tables & Illustrations

Performance Budget Timeline	35
Fund Balance Overview & Tables	
Change in Fund Balance/Net Position.....	40
General Fund	41
Special Revenue Funds	42
Debt Service Funds	43
Capital Projects Funds.....	44
Proprietary Funds.....	45
Total All City Funds.....	46
Redevelopment Agency Fund	47

Tables & Illustrations (continued)

Fund Overview	48
City Funds	
Capital Replacement Resources and Applications Summary	49
City Shop Resources and Applications Summary	50
Citywide Resources and Applications Summary	51
Commissary Resources and Applications Summary	52
Cultural Arts & Tourism Resources and Applications Summary.....	53
Henderson Visitor Statistics.....	54
Outstanding Debt Obligations	55
General Obligation Debt Resources and Applications Summary	56
General Obligation Bond Payment Requirements	56
Revenue Supported (Special Assessment) Debt Resources and Applications Summary	56
Development Services Resources and Applications Summary	57
Eldorado Valley Resources and Applications Summary.....	58
Engineering Services Resources and Applications Summary	59
Engineering Services Projects Completed Fiscal Year 2015	60
Forfeited Assets Resources and Applications Summary	61
Gas Tax Resources and Applications Summary.....	62
Gas Tax Nevada Revised Statutes.....	62
General Fund Resources Summary	63
General Fund Revenue by Source.....	63
General Fund Expenditure Summary by Function & Category.....	64
Grant Resources and Applications Summary	65
Grant Award Summary.....	65
Land Sales Resources and Applications Summary.....	66
Municipal Court Resources and Applications Summary.....	67
Municipal Facilities Resources and Applications Summary.....	68
Municipal Golf Course Resources and Applications Summary	69
Park Development Resources and Applications Summary	72
RCT Completed Projects	72
Redevelopment Agency Resources and Applications Summary.....	73
Redevelopment Agency Bonds Payment Requirements	74
Redevelopment Agency Outstanding Debt Obligations	74
Redevelopment Agency Future Projects.....	74
Sales & Use Tax Resources and Applications Summary	75
Self-Insurance Resources and Applications Summary	76
Workers' Compensation Resources and Applications Summary.....	77
Health Insurance Resources and Applications Summary.....	77
Special Assessment Districts Resources and Applications Summary	78
Special Recreation Resources and Applications Summary	79
Water Resources and Applications Summary	81
Sewer Resources and Applications Summary	82
Utility Rate Structure	82
Water & Sewer Revenue Supported Bond Payment Requirements	83
Utility Outstanding Debt Obligations.....	83

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 Workers' 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). The Governmental Fund types are budgeted on a modified accrual basis and can be directly compared to the operating statements in the City's annual report. 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.

Proprietary Fund types are budgeted on a full accrual basis and depicted in the annual report using a full accrual basis. 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.

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.

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.

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 November 2014 to include a policy on Declared Emergency or Disaster and increasing the limit on contracts to which the City Clerk must attest to \$50,000.

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, 2015. 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 Budget 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 2014 to Fiscal Year 2015.

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

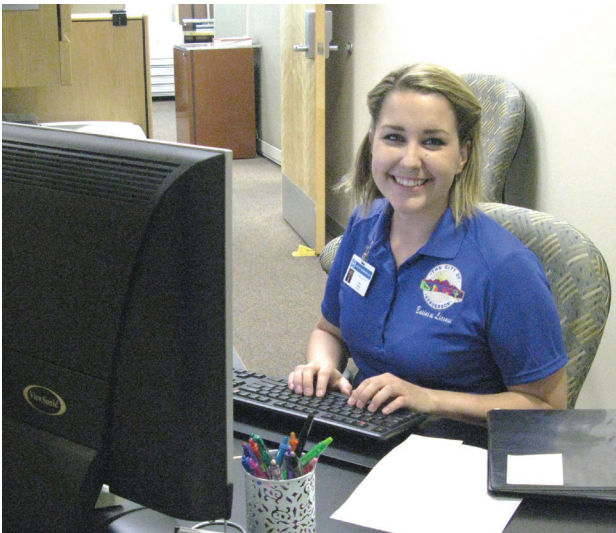
Transfers between categories require Budget Manager approval.

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. A study of Parks & Recreation User Fees was presented to Council in June of 2015. Adopted changes will be incorporated into the FY 2016 augmented budget.

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 were effective January 1, 2015. On November 15, 2011, City Council approved four consecutive annual increases beginning January 2012. A new review of rates will be completed prior to the end of calendar year 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: In compliance.

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.

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 2016, sufficient resources exist in the beginning fund balance of the Capital funds to provide for critical, current year expenditures.

The city is working to set aside funding each year for this purpose.

Key Fact

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

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. The City alternates community surveys every two years between the ICMA and ETC. ETC Institute administered the second DirectionFinder® survey for the City of Henderson during fall of 2014. This first survey was administered in 2010. The survey was administered as part of the City's effort to assess citizen satisfaction with the quality of services and to establish priorities of service delivery. The information gathered from the survey will help the City establish budget priorities and refine policy decisions.

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 2016 is estimated to be \$19.6 million, or 8.4% 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 \$19.5 million at the end of Fiscal Year 2016, 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.

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 2016, the budgeted amount of contingency is \$585,000.

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 2016, 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).

Key Fact



The City manages a pooled investment portfolio of approximately \$378 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.

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.



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.

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 November 2014 to include a new policy on declared emergency or disaster, and increasing the limit with which the City clerk must attest to agreements to over \$50,000.

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.

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 33 consecutive years.

Accounting, Auditing, and Financial Reporting

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

Conformance to Accounting Principles—The City's accounting practices and financial reporting shall conform to Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), 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 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:

Signing on behalf of the City:

- Contracts/agreements with an amount greater than \$50,000.00 and ALL interlocal agreements:
 - Require City Council approval
 - Signature by the Mayor or City Manager (City Manager may designate an Assistant City Manager or Department Director to sign contracts/agreements on his/her behalf.);

- Contracts/agreements with an amount of \$50,000.00 and below:
 - Department Director

City Clerk shall attest:

- All interlocal agreements
- All contracts/agreements over \$50,000
- Any agreements requiring City Clerk attestation pursuant to HMC 2.44

City Attorney shall sign as approval of legality and form:

- All interlocal agreements
- All contracts/agreements over \$10,000

Chief Financial Officer shall sign as approval of funding:

- All interlocal agreements
- All contracts/agreements over \$10,000

Department Director shall sign as approval of content:

- All contracts/agreements over \$50,000, where the Mayor or City Manager has signed on behalf of the City

Amendments:

- 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.
- Matter Engagement Letters pursuant to an executed Retainer Agreement for Legal Services may be executed by the City Attorney.

Legal Settlements:

- The City Manager and the City Attorney may approve legal settlements on behalf of the City so long as the settlement is less than the tort cap limit found in NRS 41.035. Legal Settlements above the tort cap limit must be approved by the City Council. Legal settlements shall be executed by the City Manager, City Attorney and the Chief Financial Officer.
- Employment Related Legal Settlements shall be approved and executed pursuant to HMC 2.10.040(G).

Status: In compliance.

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

Status: In compliance.

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

Status: In compliance.

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

Status: In compliance.

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

Status: In compliance.

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

Status: In compliance. 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.

Declared Emergency or Disaster

To establish policy and guidance for the funding and accounting of incident-related costs and ensure authorized financial procedures are followed before, during and after an emergency or disaster.

Declared Emergency or Disaster—In the event an emergency or disaster is declared in accordance with Henderson Municipal Code Chapter 2.24.060, the Budget Division will evaluate City resources including revenues, donations, stabilization balances, insurance reserves and unrestricted fund balances in order to determine how much funding is readily available to respond to the incident and to assist the City in expeditiously requesting outside assistance as needed.

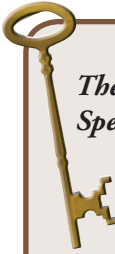
In order to capture costs related to an emergency or disaster, the Finance Department will assign one or more project numbers as appropriate. The number(s) will be used on all transactions (payroll, purchasing cards, vouchers, requisitions, purchase orders, journals, etc.) in order to track associated costs.

All existing financial policies and procedures apply before, during and after an emergency unless specifically superseded by emergency policies and/or directives of authorized officials.

Finance staff is directed to the Finance Continuity of Operations (COOP) Plan, which includes helpful information for emergencies including alert notification procedures, contact list, personnel coordination, lines of succession, delegation of authority, mission essential functions, and vital records and resources. Staff is also directed to the City’s All-Hazard Emergency Operations Plan which establishes process/structure for the delivery of emergency services to address the consequences of a declared city emergency or disaster.

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.

Budget Process

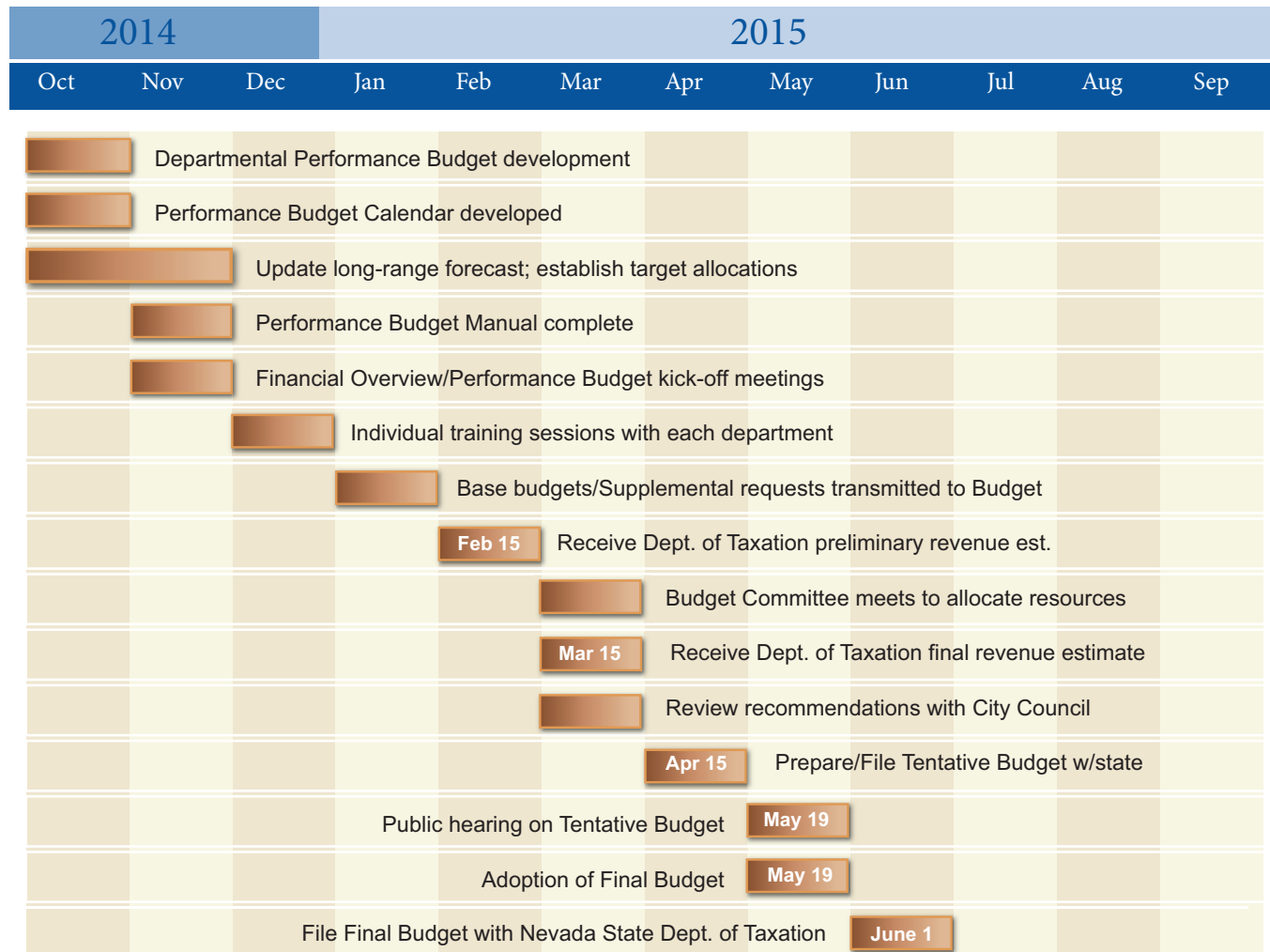
The City’s Performance Budget is developed over a nine-month period, beginning in October, with the development of the Budget Calendar and an update of long-range forecasts, and ending in June, with submission to the Nevada Department of Taxation. The City’s Budget Committee works diligently to evaluate 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.

FY 2016 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 2016 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 by Major Challenge Areas - 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 2016 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 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.



Henderson's Lake Las Vegas

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 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.



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 2016 Budget	Special			Capital		Total	RDA
	General	Revenue	Debt Service	Projects	Proprietary		
Beginning Fund Balances	\$ 18,884,720	\$ 28,249,308	\$ 6,854,339	\$ 65,671,554		\$ 119,659,921	\$ 29,123,655
Beginning Net Position *					\$ 1,037,416,208	\$ 1,037,416,208	
Revenues							
Property & Other Taxes	58,553,424	11,114	3,761,669	1,300,000	6,600,000	70,226,207	7,084,546
Franchise Fees	33,150,000	-	-	-	-	33,150,000	-
Licenses and Permits	9,004,500	-	-	-	4,989,781	13,994,281	-
Intergovernmental Resources	102,458,179	21,798,599	-	2,700,000	1,883,000	128,839,778	-
Charges for Services	25,971,507	70,000	-	100,000	168,047,222	194,188,729	-
Developer Contributions	-	-	-	-	-	-	-
Fines and Forfeits	3,772,000	647,872	-	-	-	4,419,872	-
Special Assessments	-	-	81,365	-	-	81,365	-
Miscellaneous	1,476,316	597,000	155,008	1,864,000	5,109,169	9,201,493	135,000
Total Revenues	\$ 234,385,926	\$ 23,124,585	\$ 3,998,042	\$ 5,964,000	\$ 186,629,172	\$ 454,101,725	\$ 7,219,546
Capital Contributions	-	-	-	-	8,500,000	8,500,000	-
Land Sales	-	-	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-	-	-
Other Financing Sources							
Operating Transfers In	-	450,000	4,818,219	1,000,000	200,000	6,468,219	-
Total Revenue/Other Sources	\$ 234,385,926	\$ 23,574,585	\$ 8,816,261	\$ 6,964,000	\$ 195,329,172	\$ 469,069,944	\$ 7,219,546
Total Resources	\$ 253,270,646	\$ 51,823,893	\$ 15,670,600	\$ 72,635,554	\$ 1,232,745,380	\$ 1,626,146,073	\$ 36,343,201
Expenditures by Function							
General Government	43,487,690	628,904	-	351,338	36,519,530	80,987,462	5,834,458
Judicial	12,411,161	1,224,191	-	-	-	13,635,352	-
Public Safety	127,692,820	14,091,360	-	-	14,150,982	155,935,162	-
Public Works	8,622,753	2,159,400	-	8,731,915	19,183,488	38,697,556	-
Culture & Recreation	37,516,964	50,000	-	4,065,117	8,125,060	49,757,141	-
Community Support	1,840,377	2,777,182	-	-	-	4,617,559	-
Utility Enterprises	-	-	-	-	147,030,958	147,030,958	-
Debt Service	-	-	9,997,313	-	5,190,583	15,187,896	1,350,850
Total Expenditures	\$ 231,571,765	\$ 20,931,037	\$ 9,997,313	\$ 13,148,370	\$ 230,200,601	\$ 505,849,086	\$ 7,185,308
Operating Transfers Out	2,050,000	67,000	-	1,975,321	2,375,898	6,468,219	-
Total Expenditures/Other Uses	\$ 233,621,765	\$ 20,998,037	\$ 9,997,313	\$ 15,123,691	\$ 232,576,499	\$ 512,317,305	\$ 7,185,308
Ending Fund Balance	\$ 19,648,881	\$ 30,825,856	\$ 5,673,287	\$ 57,511,863	\$ -	\$ 113,659,887	\$ 29,157,893
Ending Net Position *					\$ 1,000,168,881	\$ 1,000,168,881	
Total Applications	\$ 253,270,646	\$ 51,823,893	\$ 15,670,600	\$ 72,635,554	\$ 1,232,745,380	\$ 1,626,146,073	\$ 36,343,201

* 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 13 Actuals	FY 14 Actuals	FY 15 Estimate	FY 16 Budget	% Change
Beginning Fund Balances	\$ 16,851,962	\$ 17,328,221	\$ 18,250,450	\$ 18,884,720	3.5%
Revenues					
Property & Other Taxes	55,642,041	54,993,388	56,681,152	58,553,424	3.3%
Franchise Fees	30,011,869	31,481,739	32,154,669	33,150,000	3.1%
Licenses and Permits	8,063,081	8,079,773	8,745,500	9,004,500	3.0%
Intergovernmental Resources	83,942,115	91,584,835	97,435,790	102,458,179	5.2%
Charges for Services	25,128,181	23,064,070	26,454,866	25,971,507	-1.8%
Developer Contributions	-	-	-	-	-
Fines and Forfeits	5,078,530	4,353,572	4,090,576	3,772,000	-7.8%
Special Assessments	-	-	-	-	-
Miscellaneous	603,809	678,957	1,542,644	1,476,316	-4.3%
Total Revenues	\$ 208,469,626	\$ 214,236,334	\$ 227,105,197	\$ 234,385,926	3.2%
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources					
Operating Transfers In	7,800,000	-	150,000	-	-100.0%
Total Revenue/Other Sources	\$ 216,269,626	\$ 214,236,334	\$ 227,255,197	\$ 234,385,926	3.1%
Total Resources	\$ 233,121,588	\$ 231,564,555	\$ 245,505,647	\$ 253,270,646	3.2%
Expenditures by Function					
General Government	41,591,200	37,202,718	42,126,455	43,487,690	3.2%
Judicial	11,225,522	11,290,399	11,617,433	12,411,161	6.8%
Public Safety	115,990,891	118,681,510	123,836,018	127,692,820	3.1%
Public Works	6,676,259	6,396,438	7,026,271	8,622,753	22.7%
Culture & Recreation	33,723,767	33,625,419	35,052,379	37,516,964	7.0%
Community Support	1,781,027	1,512,649	1,814,855	1,840,377	1.4%
Utility Enterprises	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	\$ 210,988,666	\$ 208,709,133	\$ 221,473,411	\$ 231,571,765	4.6%
Operating Transfers Out	4,804,701	4,604,972	5,147,516	2,050,000	-60.2%
Total Expenditures/Other Uses	\$ 215,793,367	\$ 213,314,105	\$ 226,620,927	\$ 233,621,765	3.1%
Ending Fund Balance	\$ 17,328,221	\$ 18,250,450	\$ 18,884,720	\$ 19,648,881	4.0%
Total Applications	\$ 233,121,588	\$ 231,564,555	\$ 245,505,647	\$ 253,270,646	3.2%
Fund Balance Change	2.8%	5.3%	3.5%	4.0%	

Special Revenue Funds

	FY 13 Actuals	FY 14 Actuals	FY 15 Estimate	FY 16 Budget	% Change
Beginning Fund Balances	\$ 33,652,645	\$ 32,084,188	\$ 29,717,464	\$ 28,249,308	-4.9%
Revenues					
Property & Other Taxes	13,750	13,571	12,213	11,114	-9.0%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	47,098,448	32,460,946	41,626,920	21,798,599	-47.6%
Charges for Services	76,637	78,615	70,000	70,000	0.0%
Developer Contributions	-	-	-	-	-
Fines and Forfeits	1,433,012	1,305,420	946,530	647,872	-31.6%
Special Assessments	-	-	-	-	-
Miscellaneous	29,598	677,942	620,288	597,000	-3.8%
Total Revenues	\$ 48,651,445	\$ 34,536,494	\$ 43,275,951	\$ 23,124,585	-46.6%
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources					
Operating Transfers In	475,000	711,259	770,000	450,000	-41.6%
Total Revenue/Other Sources	\$ 49,126,445	\$ 35,247,753	\$ 44,045,951	\$ 23,574,585	-46.5%
Total Resources	\$ 82,779,090	\$ 67,331,941	\$ 73,763,415	\$ 51,823,893	-29.7%
Expenditures by Function					
General Government	1,216,606	1,494,384	1,180,000	628,904	-46.7%
Judicial	1,036,927	768,556	1,167,151	1,224,191	4.9%
Public Safety	14,191,384	12,567,712	14,775,036	14,091,360	-4.6%
Public Works*	3,638,946	8,157,490	13,406,920	2,159,400	-83.9%
Culture & Recreation*	26,128,607	7,454,566	11,575,000	50,000	-99.6%
Community Support	3,271,277	6,091,505	3,310,000	2,777,182	-16.1%
Utility Enterprises	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	\$ 49,483,747	\$ 36,534,213	\$ 45,414,107	\$ 20,931,037	-53.9%
Operating Transfers Out	1,211,155	1,080,264	100,000	67,000	-33.0%
Total Expenditures/Other Uses	\$ 50,694,902	\$ 37,614,477	\$ 45,514,107	\$ 20,998,037	-53.9%
Ending Fund Balance **	\$ 32,084,188	\$ 29,717,464	\$ 28,249,308	\$ 30,825,856	9.1%
Total Applications	\$ 82,779,090	\$ 67,331,941	\$ 73,763,415	\$ 51,823,893	-29.7%
Fund Balance Change	-4.7%	-7.4%	-4.9%	9.1%	

* The large decrease in spending in Public Works and Cultural & Recreation is largely due to grant funding received in prior years that is being spent down in FY 2015. Any unused funds will be carried forward to FY 2016.

** The decrease in Ending Fund Balance in FY 2014 and FY 2015 was due to planned use of Special Revenue funds received in prior years.

Debt Service Funds

	FY 13 Actuals	FY 14 Actuals	FY 15 Estimate	FY 16 Budget	% Change
Beginning Fund Balances	\$ 2,467,874	\$ 3,082,607	\$ 5,016,568	\$ 6,854,339	36.6%
Revenues					
Property & Other Taxes	2,455,646	2,882,601	2,971,491	3,761,669	26.6%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	-	-	-	-	-
Charges for Services	-	-	-	-	-
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Special Assessments	146,928	130,820	77,230	81,365	5.4%
Miscellaneous	152,772	235,511	174,545	155,008	-11.2%
Total Revenues	\$ 2,755,346	\$ 3,248,932	\$ 3,223,266	\$ 3,998,042	24.0%
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt*	71,805,658	-	27,513,334	-	-100.0%
Other Financing Sources					
Operating Transfers In	6,000,547	7,052,393	6,959,081	4,818,219	-30.8%
Total Revenue/Other Sources	\$ 80,561,551	\$ 10,301,325	\$ 37,695,681	\$ 8,816,261	-76.6%
Total Resources	\$ 83,029,425	\$ 13,383,932	\$ 42,712,249	\$ 15,670,600	-63.3%
Expenditures by Function					
General Government	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Community Support	-	-	-	-	-
Utility Enterprises	-	-	-	-	-
Debt Service*	79,721,849	8,094,693	35,751,910	9,997,313	-72.0%
Total Expenditures	\$ 79,721,849	\$ 8,094,693	\$ 35,751,910	\$ 9,997,313	-72.0%
Operating Transfers Out	224,969	272,671	106,000	-	-100.0%
Total Expenditures/Other Uses	\$ 79,946,818	\$ 8,367,364	\$ 35,857,910	\$ 9,997,313	-72.1%
Ending Fund Balance**	\$ 3,082,607	\$ 5,016,568	\$ 6,854,339	\$ 5,673,287	-17.2%
Total Applications	\$ 83,029,425	\$ 13,383,932	\$ 42,712,249	\$ 15,670,600	-63.3%
Fund Balance Change	24.9%	62.7%	36.6%	-17.2%	

* Proceeds of Long-Term Debt and Debt Service expenditures reflect G.O. Bond Debt refinancing in FY 2013 and FY 2015.

**The decrease in Ending Fund Balance in Fiscal Years 2016 complies with statutory requirements.

Capital Projects Funds

	FY 13 Actuals	FY 14 Actuals	FY 15 Estimate	FY 16 Budget	% Change
Beginning Fund Balances	\$ 181,729,238	\$ 153,575,035	\$ 123,014,327	\$ 65,671,554	-46.6%
Revenues					
Property & Other Taxes	513,537	1,127,564	1,139,826	1,300,000	14.1%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	2,640,330	2,970,729	2,552,400	2,700,000	5.8%
Charges for Services	2,347,759	250,445	250,000	100,000	-60.0%
Developer Contributions	767,836	3,865,035	4,497,400	-	-100.0%
Fines and Forfeits	35	-	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	1,803,790	3,321,593	2,783,313	1,864,000	-33.0%
Total Revenues	\$ 8,073,287	\$ 11,535,366	\$ 11,222,939	\$ 5,964,000	-46.9%
Capital Contributions					-
Land Sales	1,827,493	3,444,629	1,000,000	-	-100.0%
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources					
Operating Transfers In	414,783	272,671	3,110,117	1,000,000	-67.8%
Total Revenue/Other Sources	\$ 10,315,563	\$ 15,252,666	\$ 15,333,056	\$ 6,964,000	-54.6%
Total Resources	\$ 192,044,801	\$ 168,827,701	\$ 138,347,383	\$ 72,635,554	-47.5%
Expenditures by Function					
General Government	2,007,161	1,117,690	562,414	351,338	-37.5%
Judicial	110,030	-	-	-	-
Public Safety	938,170	387,464	2,731,905	-	-100.0%
Public Works	18,639,112	38,494,164	52,098,814	8,731,915	-83.2%
Culture & Recreation	3,978,671	3,226,019	12,238,569	4,065,117	-66.8%
Community Support	100,115	-	-	-	-
Utility Enterprises	-	-	-	-	-
Debt Service	119,376	109,565	109,488	-	-100.0%
Total Expenditures	\$ 25,892,635	\$ 43,334,902	\$ 67,741,190	\$ 13,148,370	-80.6%
Operating Transfers Out	12,577,131	2,478,472	4,934,639	1,975,321	-60.0%
Total Expenditures/Other Uses	\$ 38,469,766	\$ 45,813,374	\$ 72,675,829	\$ 15,123,691	-79.2%
Ending Fund Balance *	\$ 153,575,035	\$ 123,014,327	\$ 65,671,554	\$ 57,511,863	-12.4%
Total Applications	\$ 192,044,801	\$ 168,827,701	\$ 138,347,383	\$ 72,635,554	-47.5%
Fund Balance Change	-15.5%	-19.9%	-46.6%	-12.4%	

* Capital project Ending Fund Balances vary dependent upon the scope of, and overlapping years of projects.

Proprietary Funds

	FY 13 Actuals	FY 14 Actuals	FY 15 Estimate	FY 16 Budget	% Change
Beginning Net Position *	\$ 1,108,101,049	\$ 1,086,577,440	\$ 1,075,235,848	\$ 1,037,416,208	-3.5%
Revenues					
Property & Other Taxes	5,669,539	6,160,172	6,275,000	6,600,000	5.2%
Franchise Fees	-	-	-	-	-
Licenses and Permits	3,864,657	3,777,930	4,905,716	4,989,781	1.7%
Intergovernmental Resources	2,436,218	2,075,039	1,883,000	1,883,000	0.0%
Charges for Services	141,296,848	152,266,399	160,980,087	168,047,222	4.4%
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	433,222	5,640,022	5,106,312	5,109,169	0.1%
Total Revenues	\$ 153,700,484	\$ 169,919,562	\$ 179,150,115	\$ 186,629,172	4.2%
Capital Contributions	17,793,910	20,319,198	8,500,000	8,500,000	0.0%
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources					
Operating Transfers In	5,232,677	2,747,516	1,836,834	200,000	-89.1%
Total Revenues/Other Sources	\$ 176,727,071	\$ 192,986,276	\$ 189,486,949	\$ 195,329,172	3.1%
Total Resources	\$ 1,284,828,120	\$ 1,279,563,716	\$ 1,264,722,797	\$ 1,232,745,380	-2.5%
Expenditures by Function					
General Government	28,683,326	27,853,833	36,626,951	36,519,530	-0.3%
Judicial	-	-	-	-	-
Public Safety	8,469,633	10,514,415	13,313,607	14,150,982	6.3%
Public Works	16,394,641	16,088,607	17,741,463	19,183,488	8.1%
Culture & Recreation	7,758,469	7,565,864	7,934,049	8,125,060	2.4%
Community Support	-	-	-	-	-
Utility Enterprises	127,943,995	134,214,744	143,395,256	147,030,958	2.5%
Debt Service	5,893,005	5,742,945	5,757,386	5,190,583	-9.8%
Total Expenditures	\$ 195,143,069	\$ 201,980,408	\$ 224,768,712	\$ 230,200,601	2.4%
Operating Transfers Out	3,107,611	2,347,460	2,537,877	2,375,898	-6.4%
Total Expenditures/Other Uses	\$ 198,250,680	\$ 204,327,868	\$ 227,306,589	\$ 232,576,499	2.3%
Ending Net Position *	\$ 1,086,577,440	\$ 1,075,235,848	\$ 1,037,416,208	\$ 1,000,168,881	-3.6%
Total Applications	\$ 1,284,828,120	\$ 1,279,563,716	\$ 1,264,722,797	\$ 1,232,745,380	-2.5%
Net Position Change	-1.9%	-1.0%	-3.5%	-3.6%	

* 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 13 Actuals	FY 14 Actuals	FY 15 Estimate	FY 16 Budget	% Change
Beginning Fund Balances	\$ 234,701,719	\$ 206,070,051	\$ 175,998,809	\$ 119,659,921	-32.0%
Beginning Net Position *	\$ 1,108,101,049	\$ 1,086,577,440	\$ 1,075,235,848	\$ 1,037,416,208	-3.5%
Revenues					
Property & Other Taxes	64,294,513	65,177,296	67,079,682	70,226,207	4.7%
Franchise Fees	30,011,869	31,481,739	32,154,669	33,150,000	3.1%
Licenses and Permits	11,927,738	11,857,703	13,651,216	13,994,281	2.5%
Intergovernmental Resources	136,117,111	129,091,549	143,498,110	128,839,778	-10.2%
Charges for Services	168,849,425	175,659,529	187,754,953	194,188,729	3.4%
Developer Contributions	767,836	3,865,035	4,497,400	-	-100.0%
Fines and Forfeits	6,511,577	5,658,992	5,037,106	4,419,872	-12.3%
Special Assessments	146,928	130,820	77,230	81,365	5.4%
Miscellaneous	3,023,191	10,554,025	10,227,102	9,201,493	-10.0%
Total Revenues	\$ 421,650,188	\$ 433,476,688	\$ 463,977,468	\$ 454,101,725	-2.1%
Capital Contributions	17,793,910	20,319,198	8,500,000	8,500,000	0.0%
Land Sales	1,827,493	3,444,629	1,000,000	-	-100.0%
Proceeds of Long-Term Debt	71,805,658	-	27,513,334	-	-100.0%
Other Financing Sources					
Operating Transfers In	19,923,007	10,783,839	12,826,032	6,468,219	-49.6%
Total Revenue/Other Sources	\$ 533,000,256	\$ 468,024,354	\$ 513,816,834	\$ 469,069,944	-8.7%
Total Resources	\$ 1,875,803,024	\$ 1,760,671,845	\$ 1,765,051,491	\$ 1,626,146,073	-7.9%
Expenditures by Function					
General Government	73,498,293	67,668,625	80,495,820	80,987,462	0.6%
Judicial	12,372,479	12,058,955	12,784,584	13,635,352	6.7%
Public Safety	139,590,078	142,151,101	154,656,566	155,935,162	0.8%
Public Works	45,348,958	69,136,699	90,273,468	38,697,556	-57.1%
Culture & Recreation	71,589,514	51,871,868	66,799,997	49,757,141	-25.5%
Community Support	5,152,419	7,604,154	5,124,855	4,617,559	-9.9%
Utility Enterprises	127,943,995	134,214,744	143,395,256	147,030,958	2.5%
Debt Service	85,734,230	13,947,203	41,618,784	15,187,896	-63.5%
Total Expenditures	\$ 561,229,966	\$ 498,653,349	\$ 595,149,330	\$ 505,849,086	-15.0%
Operating Transfers Out	21,925,567	10,783,839	12,826,032	6,468,219	-49.6%
Total Expenditures/Other Uses	\$ 583,155,533	\$ 509,437,188	\$ 607,975,362	\$ 512,317,305	-15.7%
Ending Fund Balance **	\$ 206,070,051	\$ 175,998,809	\$ 119,659,921	\$ 113,659,887	-5.0%
Ending Net Position *	\$ 1,086,577,440	\$ 1,075,235,848	\$ 1,037,416,208	\$ 1,000,168,881	-3.6%
Total Applications	\$ 1,875,803,024	\$ 1,760,671,845	\$ 1,765,051,491	\$ 1,626,146,073	-7.9%

* 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.

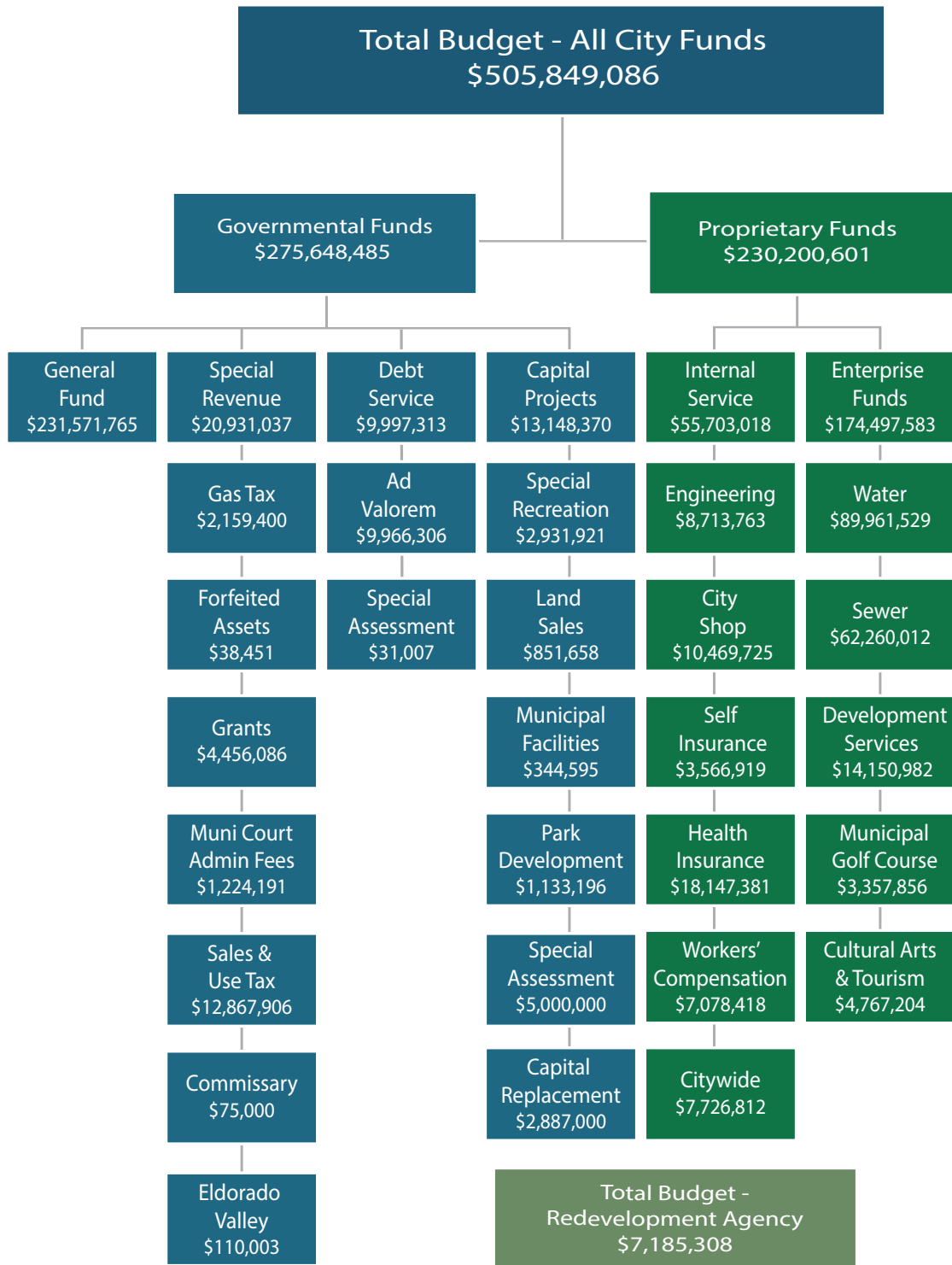
** See footnotes on individual Fund groups.

Redevelopment Agency

	FY 13 Actuals	FY 14 Actuals	FY 15 Estimate	FY 16 Budget	% Change
Beginning Fund Balances	\$ 31,282,755	\$ 29,418,639	\$ 29,662,110	\$ 29,123,655	-1.8%
Revenues					
Property & Other Taxes	4,648,687	4,954,393	5,579,055	7,084,546	27.0%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	-	15,584	-	-	-
Charges for Services	-	-	-	-	-
Developer Contributions	-	-	-	-	-
Fines and Forfeits	100,000	-	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	40,214	384,849	350,500	135,000	-61.5%
Total Revenues	\$ 4,788,901	\$ 5,354,826	\$ 5,929,555	\$ 7,219,546	21.8%
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources					
Operating Transfers In	2,084,497	-	-	-	-
Total Revenue/Other Sources	\$ 6,873,398	\$ 5,354,826	\$ 5,929,555	\$ 7,219,546	21.8%
Total Resources	\$ 38,156,153	\$ 34,773,465	\$ 35,591,665	\$ 36,343,201	2.1%
Expenditures by Function					
General Government	7,302,788	3,762,234	5,119,129	5,834,458	14.0%
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Community Support	-	-	-	-	-
Utility Enterprises	-	-	-	-	-
Debt Service	1,352,789	1,349,121	1,348,881	1,350,850	0.1%
Total Expenditures	\$ 8,655,577	\$ 5,111,355	\$ 6,468,010	\$ 7,185,308	11.1%
Operating Transfers Out	81,937	-	-	-	-
Total Expenditures/Other Uses	\$ 8,737,514	\$ 5,111,355	\$ 6,468,010	\$ 7,185,308	11.1%
Ending Fund Balance *	\$ 29,418,639	\$ 29,662,110	\$ 29,123,655	\$ 29,157,893	0.1%
Total Applications	\$ 38,156,153	\$ 34,773,465	\$ 35,591,665	\$ 36,343,201	2.1%
Fund Balance Change	-6.0%	0.8%	-1.8%	0.1%	

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

Fund Overview



Modified Accrual Basis of Accounting

Full Accrual Basis of Accounting


Capital Replacement

The Capital Replacement Capital Projects 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 2016 include infrastructure repair and replacement. Included in this fund is approximately \$2.9 million to fund Public Works projects including streets, sidewalks and street light replacement, copper wire replacement, and facility equipment repairs. Scheduled computer replacement formerly included in this fund will now be reported in the Citywide Internal Service Fund.



Water Street replacement Lake Mead to Boulder Highway



Key Fact

Approximately \$3 million was allocated for infrastructure repairs in Fiscal Year 2016. These streets/traffic projects include replacement of street poles, roadway or sidewalk maintenance or replacement, lane markers and restriping, wire theft replacement and railroad section maintenance.

Resources	FY 2016 Budget
Interest Earned	\$ 91,000
Total Revenue	\$ 91,000
Operating Transfers In	1,000,000
Total Resources	\$ 1,091,000

Applications	FY 2016 Budget
Public Works	
Capital Outlay	\$ 2,887,000
Total Expenditures	\$ 2,887,000
Operating Transfers Out	0
Total Applications	\$ 2,887,000

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.

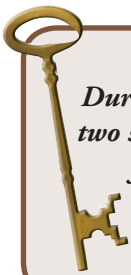
Due to budget constraints, the City has deferred scheduled replacement of most vehicles. Fiscal Year 2011 through Fiscal Year 2016 maintenance expense increases reflect the costs of maintaining an aging fleet.

During Fiscal Years 2011 and 2012, vehicle replacements were limited to emergency response units. During Fiscal Years 2013 through 2015, replacement of vehicles was 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 2016 Budget
Charges for Services	\$ 5,213,391
Interest Earned	132,000
Total Revenue	\$ 5,345,391
Total Resources	\$ 5,345,391

Applications	FY 2016 Budget
Salaries and Wages	\$ 1,650,267
Employee Benefits	739,944
Services and Supplies	4,811,607
Depreciation	3,267,907
Total Expenses	\$ 10,469,725
Total Applications	\$ 10,469,725

Key Fact



During Fiscal Year 2015, the City purchased two street sweepers from grant funds provided for dust mitigation. Four more street sweepers will be purchased with the same grant funds in Fiscal Year 2016.



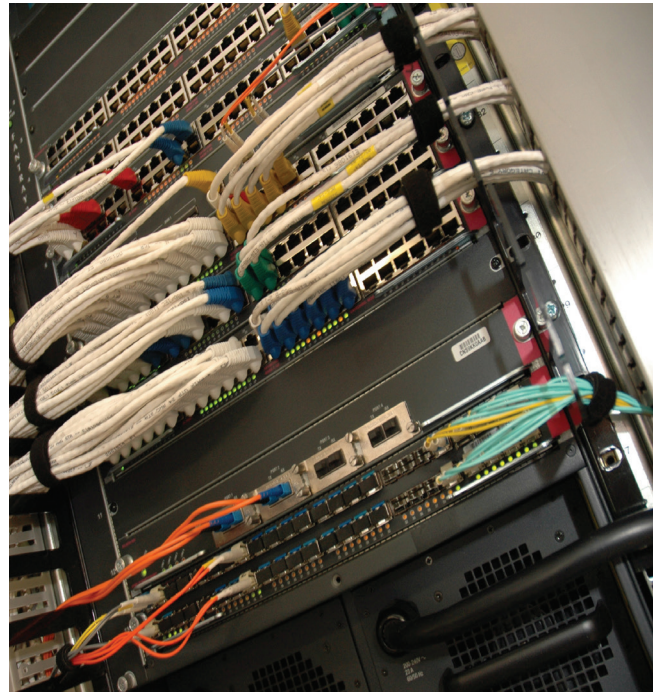
City Shop - Bring your child to work day

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, 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 2016, the Department of Information Technology has proposed projects for: the KIVA replacement, the implementation of an electronic asset management system, CourtView upgrades, and FAX server project. Included in this fund is a scheduled computer replacement program to keep up with technology and avoid extensive replacement costs in any one given year.



Key Fact

The City of Henderson Department of Information Technology maintains an information management structure that includes: 600 database and application servers, 1,980 desktop workstations, 800 laptops for the mobile workforce (including 428 for public safety), 2,732 telephone sets, 720 networking devices, and over 750 miles of network wiring and fiber connections.

Resources	FY 2016 Budget
Charges for Services	\$ 10,810,981
Interest Earned	67,000
Total Revenue	\$ 10,877,981
Operating Transfers In	200,000
Total Resources	\$ 11,077,981

Applications	FY 2016 Budget
Salaries and Wages	\$ 355,603
Employee Benefits	154,259
Services and Supplies	7,216,950
Depreciation	-
Total Expenses	\$ 7,726,812
Operating Transfers Out	-
Total Applications	\$ 7,726,812

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 2016 Budget
Charges for Services	\$ 70,000
Interest Earned	1,500
Total Revenue	\$ 71,500
Operating Transfers In	-
Total Resources	\$ 71,500

Applications	FY 2016 Budget
Services and Supplies	\$ 75,000
Total Expenditures	\$ 75,000
Operating Transfers Out	-
Total Applications	\$ 75,000



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 2016 Budget
Room Tax	\$ 1,800,000
County Sources	1,633,000
City Gaming License	630,000
Rental Fees	354,000
Interest Earned	20,000
Miscellaneous	84,000
Charges for Services	250,000
Total Revenue	\$ 4,771,000
Operating Transfers In	-
Total Resources	\$ 4,771,000

Applications	FY 2016 Budget
Salaries and Wages	\$ 2,046,127
Employee Benefits	851,378
Services and Supplies	1,669,699
Depreciation	200,000
Total Expenses	\$ 4,767,204
Operating Transfers Out	527
Total Applications	\$ 4,767,731



2015 Heritage Day Parade on Water Street

Henderson Visitor Statistics

- In 2015, Henderson hotels generated an estimated 991,000 room nights, representing an increase of 11.3% since FY 2010.
- More than 582,000 visitors stayed in Henderson during 2015. Visitors to Henderson generated more than \$250 million in economic impact to the local economy.
- The average daily room rate during 2015 was \$94.00.
- The average citywide occupancy increased from 62.7% in 2010 to 71% in 2015.
- The current room inventory is more than 4,500 rooms.
- Visitors to Henderson stayed an average of 3.7 nights.



2015 Heritage Day Breakfast



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 07/01/15	Current Year Principal & Interest Pmts	Final Payment Date
General Obligation Bonds					
Debt Service Fund					
Medium-Term Various Purpose Bonds	09/26/2006	\$ 2,065,000	\$ 478,000	\$ 247,687	09/01/2016
Installment Purchase Agreement	03/04/2009	17,960,000	13,616,000	1,703,715	02/01/2024
G.O. Refunding Bonds, Series 2011A	12/21/2011	18,245,000	18,245,000	3,963,635	06/01/2020
G.O. Refunding Bonds, Series 2011B	12/21/2011	2,710,000	2,710,000	591,300	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 2014	09/25/2014	24,305,000	24,305,000	1,176,250	06/30/2035
		\$118,845,000	\$112,914,000	\$9,936,306	

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 2016 Budget
Property Taxes	\$ 3,761,669
Interest Income	31,500
Total Revenue	\$ 3,793,169
Operating Transfers In	4,818,219
Total Resources	\$ 8,611,388

Applications	FY 2016 Budget
Principal	\$ 5,256,000
Interest	4,680,306
Administrative Costs	30,000
Total Expenditures	\$ 9,966,306
Operating Transfers Out	-
Total Applications	\$ 9,966,306

General Obligation Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2016	\$ 5,256,000	\$ 4,680,306	\$ 9,936,306
2017	5,451,000	4,535,202	9,986,202
2018	5,417,000	4,373,367	9,790,367
2019	5,656,000	4,199,112	9,855,112
2020	7,686,000	4,008,223	11,694,223
2021 - 2025	30,978,000	16,002,572	46,980,572
2026 - 2030	23,345,000	10,060,310	33,405,310
2031 - 2035	29,125,000	4,304,700	33,429,700
Total	\$ 112,914,000	\$ 52,163,792	\$ 165,077,792

Revenue-Supported Bonds

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

The City of Henderson requires developers to fund their own infrastructure. In some instances, the City establishes assessment districts under NRS 271. These districts encompass developments benefiting from the construction of streets, water, wastewater, 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 2016 Budget
Special Assessments	\$ 81,365
Interest Income	123,508
Miscellaneous	-
Total Revenue	\$ 204,873
Operating Transfers In	-
Total Resources	\$ 204,873

Applications	FY 2016 Budget
Principal	\$ -
Interest	-
Administrative Costs	31,007
Total Expenditures	\$ 31,007
Operating Transfers Out	-
Total Applications	\$ 31,007

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 2016 Budget
Licenses & Permits	\$ 4,359,781
Charges for Services	10,060,340
Interest Earned	120,000
Miscellaneous	3,169
Total Revenue	\$ 14,543,290
Operating Transfers In	-
Total Resources	\$ 14,543,290

Applications	FY 2016 Budget
Salaries and Wages	\$ 5,762,027
Employee Benefits	2,622,226
Services and Supplies	5,715,729
Depreciation	51,000
Total Expenses	\$ 14,150,982
Operating Transfers Out	202,371
Total Applications	\$ 14,353,353



Eldorado Valley

This 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.

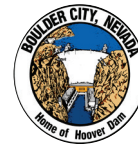
Any revenues realized from the facility’s operation will be expended only for the upkeep, maintenance, and operation of the facility, in accordance with the Agreement. NRS 354.612 authorizes the City to establish the EVRPSTF Special Revenue Fund. The funding source used to finance the operations of the 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 2016 Budget
Intergovernmental	\$ 50,000
Miscellaneous	20,000
Total Revenue	\$ 70,000
Operating Transfers In	50,000
Total Resources	\$ 120,000

Applications	FY 2016 Budget
Salaries and Wages	\$ 6,000
Services and Supplies	104,003
Total Expenses	\$ 110,003
Operating Transfers Out	-
Total Applications	\$ 110,003

Eldorado Valley Regional Public Safety Training Facility

Southern Nevada Police, Fire and Emergency Medical Services First Responders



cityofhenderson.com, bcnv.org

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 (CCRFCDD) 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, CCRFCDD 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.

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 a need for increased staffing levels for Fiscal Year 2016.



Diverging Diamond Interchange on Horizon Dr.

Resources	FY 2016 Budget
Charges for Services	\$ 7,497,516
Interest Earned	50,000
Total Revenue	\$ 7,547,516
Operating Transfers In	-
Total Resources	\$ 7,547,516

Applications	FY 2016 Budget
Salaries and Wages	\$ 4,692,448
Employee Benefits	2,100,644
Services and Supplies	1,920,671
Depreciation	-
Total Expenses	\$ 8,713,763
Operating Transfers Out	-
Total Applications	\$ 8,713,763

Key Fact

The City opened the first Diverging Diamond Interchange in Nevada at Horizon Ridge Drive and the US 95 highway. This type of intersection can handle 650 left turns an hour, about twice the number of a conventional interchange and can reduce travel time by approximately 38 percent.

Engineering Services Projects

Completed Projects Fiscal Year 2015

- Downtown Henderson Complete Streets
- Pittman North Detention Basin
- Volunteer Blvd – Haven to Sun City Anthem
- Executive Airport Dr – Volunteer to Executive Terminal Dr.
- I-215 Regional Trail Connectivity
- Stephanie St. – Galleria to Russell
- Warm Springs – Stephanie to Boulder
- Warm Springs – Arroyo to Stephanie
- Trailer Estates phase 4
- 2014 Arterial Reconstruction – Pecos – Windmill to Robindale
- 2014 Arterial Reconstruction – Gibson – Sunset to Cape Horn
- Mission and Calvert Flood Control phase 2
- Crabtree Place Street Improvements
- Duck Creek – Sunset to Sandhill
- Paradise Pointe Park
- Pioneer Detention Basin Inflow Channel
- Tree Streets phase 1
- 2014 On Call Patching



Construction on Stephanie St. – Galleria to Russell

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 2014, the ending fund balance in the state forfeiture fund exceeded the \$100,000 allowable limit. A check for the difference was issued to the Clark County School District.

Projected state forfeiture and interest revenues, less anticipated expenditures, are not expected to increase the ending fund balance for these programs above \$100,000 during Fiscal Year 2015. For this reason, it is not anticipated that funds will be released to the school district at the end of Fiscal Year 2015.

Budgeted expenditures in Fiscal Year 2016 mainly represent funding received in Fiscal Year 2015 from federal agreements for cooperative sting operations. Participating entities receive a proportionate share of seizure proceeds for these joint operations.



Bike Patrol jersey presentation to former City Manager Snow

Resources	FY 2016 Budget
Forfeitures	\$ -
Interest	1,000
Total Revenue	\$ 1,000
Operating Transfers In	-
Total Resources	\$ 1,000

Applications	FY 2016 Budget
Services and Supplies	\$ 38,451
Total Expenditures	\$ 38,451
Operating Transfers Out	-
Total Applications	\$ 38,451

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 2015, the City spent over \$3.5 million to complete periodic street maintenance such as crack sealing, and daily maintenance activities such as pothole repairs and maintenance of traffic control infrastructure including signals, signage, and markings.

Assembly Bill 413 was passed during the 2013 legislative session enabling the Clark County Commission to enact Fuel Revenue Indexing (FRI) for all local governments. The Commission subsequently passed this in September of 2013. Fuel taxes are now indexed to common consumer price indexes to keep pace with labor and material costs. For a three year period ending December 2016, the FRI program will generate approximately \$700 million to fund 199 projects in Southern Nevada, including approximately \$75 million to the City of Henderson.

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

Gas Tax Nevada Revised Statutes

- **1 Cent Gas Tax (NRS 365.192)** 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.

Resources	FY 2016 Budget
Intergovernmental	\$ 3,148,599
Interest Income	67,000
Total Revenue	\$ 3,215,599
Operating Transfers In	-
Total Resources	\$ 3,215,599

Applications	FY 2016 Budget
Salaries and Wages	\$ 545,704
Benefits	205,696
Services and Supplies	78,000
Capital Outlay	1,330,000
Total Expenditures	\$ 2,159,400
Operating Transfers Out	67,000
Total Applications	\$ 2,226,400

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 tassets.



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.

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.

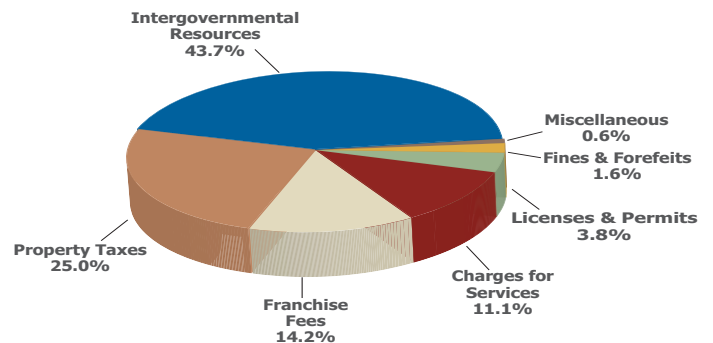
Consolidated Tax comprises \$99.0 million or 97% of Intergovernmental Resources and consists of:

- 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.

Resources	FY 2016 Budget
Intergovernmental Resources	\$ 102,458,179
Property Tax	58,553,424
Franchise Fees	33,150,000
Charges For Services	25,971,507
Licenses and Permits	9,004,500
Fines and Forfeits	3,772,000
Miscellaneous	1,476,316
Total Revenue	\$ 234,385,926
Operating Transfers In	-
Total Resources	\$ 234,385,926

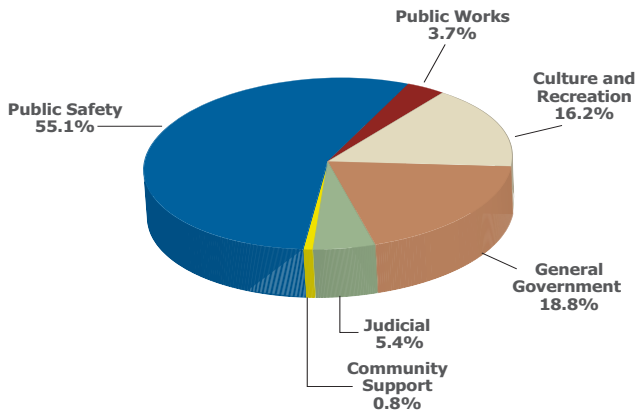
General Fund Revenue by Source



Henderson Public Safety participating in "Every 15 Minutes" program demonstrating the impact of drunk driving accidents to high school students.

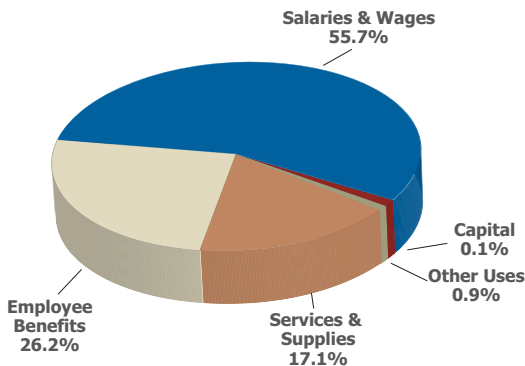
Expenditures by Function	FY 2016 Budget
General Government	\$ 43,487,690
Judicial	12,411,161
Public Safety	127,692,820
Public Works	8,622,753
Culture and Recreation	37,516,964
Community Support	1,840,377
Total Expenditures	\$ 231,571,765

General Fund Expenditures by Function



Expenditures by Category	FY 2016 Budget
Salaries & Wages	\$ 130,084,090
Employee Benefits	61,269,571
Services & Supplies	39,949,104
Capital Outlay	269,000
Subtotal Expenditures	\$ 231,571,765
Transfers Out	2,050,000
Total Expenditures & Other Uses	\$ 233,621,765

General Fund Expenditures and Other Uses by Category



General Fund Expenditure Summary by Function	FY 2016 Budget	%
General Government		
Audit	\$ 267,691	
Building Maintenance	8,362,188	
City Attorney's Office	3,049,660	
City Clerk's Office	1,964,720	
City Manager's Office	949,196	
Community Development	3,980,842	
Finance	5,971,851	
Human Resources	2,967,430	
Information Technology	8,374,701	
Mayor & City Council	716,552	
Miscellaneous Citywide	4,176,095	
Public Affairs	2,706,764	
	\$ 43,487,690	18.8%
Judicial		
Municipal Court	\$ 6,982,154	
Attorney - Criminal	3,523,874	
Alternative Sentencing	1,905,133	
	\$ 12,411,161	5.4%
Public Safety		
Fire	\$ 42,682,578	
Police	83,255,529	
Building & Fire Safety	1,754,713	
	\$ 127,692,820	55.1%
Public Works		
Paved Streets	\$ 1,574,072	
Street Lighting	3,469,910	
Public Works - General	3,578,771	
	\$ 8,622,753	3.7%
Culture & Recreation		
Parks	\$ 18,274,828	
Recreation	19,242,136	
	\$ 37,516,964	16.2%
Community Support		
Economic Development	\$ 915,710	
Neighborhood Services	924,667	
	\$ 1,840,377	0.8%
Total All Departments	\$ 231,571,765	100.0%

Grant

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

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

During Fiscal Year 2015, many functions were awarded grant funds that will be carried forward into Fiscal Year 2016 including but not limited to Public Safety, Public Works, Community Support, Culture & Recreation (primarily SNPLMA), and Community Support grants.

Resources	FY 2016 Budget
Intergovernmental	\$ 6,000,000
Other Revenue	325,000
Total Revenue	\$ 6,325,000
Total Resources	\$ 6,325,000

Applications	FY 2016 Budget
Community Support	
Salaries and Wages	\$ 615,713
Employee Benefits	311,469
Services and Supplies	1,850,000
Culture and Recreation	
Capital Outlay	50,000
General Government	
Salaries and Wages	402,501
Employee Benefits	226,403
Public Safety	
Services and Supplies	1,000,000
Total Expenditures	\$ 4,456,086
Operating Transfers Out	-
Total Applications	\$ 4,456,086

Grant Awards Summary

Grant Type	FY 2015 Estimate
Judicial - Court & Alternative Sentencing	\$ 209,484
Public Safety - Police & Emergency Management	1,454,163
Public Works - NV Dept of Transportation / Private	2,480,000
Culture & Recreation - Senior Nutrition	664,134
Community Support - Community Dev Block Grants	1,537,690
Community Support - HOME Grants	465,666
Total Grants	\$6,811,137

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.



Resources	FY 2016 Budget
Interest Income	\$ 225,000
Other	460,000
Total Revenue	\$ 685,000
Total Resources	\$ 685,000

Applications	FY 2016 Budget
General Government	
Salaries and Wages	\$ 177,940
Benefits	67,998
Services and Supplies	5,400
Public Works	
Salaries and Wages	\$ 85,266
Benefits	39,437
Services and Supplies	475,617
Capital Outlay	-
Total Expenditures	\$ 851,658
Operating Transfers Out	527
Total Applications	\$ 852,185

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 2016 Budget
Fines and Forfeits	\$ 647,872
Total Revenue	\$ 647,872
Operating Transfers In	-
Total Resources	\$ 647,872

Applications	FY 2016 Budget
Salaries and Wages	\$ 166,767
Employee Benefits	60,693
Services and Supplies	671,731
Capital Outlay	325,000
Total Expenditures	\$ 1,224,191
Operating Transfers Out	-
Total Applications	\$ 1,224,191



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 completed projects funded through this fund include the Henderson Detention Center expansion, Heritage Park Senior Facility and Justice Facility Expansion.


Fiscal Year 2016 Projects included the work order management system, asset inventory and condition assessments, and other miscellaneous services to implement Public Works' portion of the City-wide Asset Management.



Resources	FY 2016 Budget
Interest Income	\$ 100,000
Total Revenue	\$ 100,000
Operating Transfers In	-
Total Resources	\$ 100,000

Applications	FY 2016 Budget
General Government	
Services and Supplies	\$ 100,000
Public Works	
Salaries and Wages	\$ 70,615
Benefits	8,425
Services and Supplies	165,555
Total Expenditures	\$ 344,595
Operating Transfers Out	400,000
Total Applications	\$ 744,595

Key Fact



During Fiscal Year 2015, the City's computerized maintenance management system, Maximo, was upgraded to the latest version, including the ability to reference assets spatially through an integration with ESRI GIS.

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 2016, 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 2016 Budget
Charges for Services	\$ 2,543,134
Interest Income	1,000
Total Revenue	\$ 2,544,134
Operating Transfers In	-
Total Resources	\$ 2,544,134

Applications	FY 2016 Budget
Services and Supplies	\$ 2,532,856
Depreciation	825,000
Total Expenses	\$ 3,357,856
Operating Transfers Out	-
Total Applications	\$ 3,357,856



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 2016.

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 2016, the fund balance is estimated to be \$5.8 million.



Lake Las Vegas

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 2016 is anticipated to be approximately \$19.5 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 2016, 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 (CCRFCD). CCRFCD was established under NRS 543. Henderson assists in projects undertaken by CCRFCD that affect the City. The money received by CCRFCD 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 CCRFCD.

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.

Retired Funds

Code Enforcement Fund

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. This fund was closed out at the end of Fiscal Year 2015.



Whitney Ranch flood control channel repairs

Park Development



BMX Track at Whitney Mesa Recreation Area

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

Paradise Pointe Park will be located at the southwest corner of Archer Glen Avenue and Horizon Ridge Parkway, less than a mile from the Sloan Canyon National Conservation Area. The park will feature the theme "living in the desert," which will include interpretive elements, trail connectivity and a bio-retention area collecting rainwater to offer educational opportunities.

RCT Completed Projects

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

2015

- Boulder Creek Park
- BMX Track at Whitney Mesa Recreation Area
- O'Callaghan Park parking lot renovation

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 2016 Budget
Impact Fees	\$ 796,000
Interest Income	80,400
Total Revenue	\$ 876,400
Operating Transfers In	-
Total Resources	\$ 876,400

Applications	FY 2016 Budget
Capital Outlay	\$ 1,133,196
Total Expenditures	\$1,133,196
Operating Transfers Out	-
Total Applications	\$1,133,196

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 closed on the sale of 314 S. Water Street to Blue Sky Development for a future mixed-use project named, Southend on Water. Phase I will be a modern 2-story, 6,500 sf commercial office building with ground floor retail space.



Resources	FY 2016 Budget
Property Tax	\$ 7,084,546
Miscellaneous	135,000
Total Revenue	\$ 7,219,546
Total Resources	\$ 7,219,546

Applications	FY 2016 Budget
Salaries and Wages	\$ 598,096
Employee Benefits	259,957
Services and Supplies	4,976,405
Capital Outlay	-
Principal Retirement	755,000
Interest Expense	595,850
Administrative and Other Costs	-
Total Expenses	\$ 7,185,308
Total Applications	\$ 7,185,308

Key Fact

This year, the Agency developed a new marketing brand campaign to promote redevelopment opportunities within the Downtown redevelopment area. The primary focus of the brand is “You Should Be Here” with an emphasis on dining, shopping, entertainment, and relaxation.

Redevelopment Agency Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2016	\$ 755,000	\$ 595,850	\$ 1,350,850
2017	790,000	555,100	1,345,100
2018	835,000	511,432	1,346,432
2019	880,000	464,805	1,344,805
2020	925,000	415,139	1,340,139
2021 - 2025	5,485,000	1,201,588	6,686,588
2026 - 2029	1,295,000	37,699	1,332,699
	\$ 10,965,000	\$ 3,781,613	\$ 14,746,613

Outstanding Debt Obligations

General Obligation Bonds	Date Issued	Original Amount	Outstanding 7/1/2015	Current Year Principal & Interest	Final Payment Date
Bond Payable	6/26/2002	\$ 12,045,000	\$ 7,955,000	\$ 949,641	10/1/2025
Bond Payable	6/26/2002	4,295,000	3,010,000	401,209	10/1/2025
		\$16,340,000	\$10,965,000	\$ 1,350,850	

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 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.
 - Continue frequent updates and use of social media to promote the benefits of living in the Downtown area.

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 (More Cops). 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. This additional funding has not yet been approved by the commission.



Resources	FY 2016 Budget
Intergovernmental	\$ 12,600,000
Interest Income	2,500
Total Revenue	\$ 12,602,500
Operating Transfers In	-
Total Resources	\$ 12,602,500

Applications	FY 2016 Budget
Salaries and Wages	\$ 7,437,537
Employee Benefits	4,212,121
Services & Supplies	1,218,248
Total Expenditures	\$ 12,867,906
Operating Transfers Out	-
Total Applications	\$ 12,867,906



Chief Moers Award Ceremony

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 2016 Budget
Insurance Premiums	\$ 2,557,549
Interest Income	65,000
Total Revenue	\$ 2,622,549
Operating Transfers In	-
Total Resources	\$ 2,622,549

Applications	FY 2016 Budget
Salaries and Wages	\$ 482,829
Employee Benefits	199,133
Services and Supplies	1,299,957
Claims	1,485,000
Legal Fees	100,000
Depreciation/Amortization	-
Total Expenses	\$ 3,566,919
Operating Transfers Out	-
Total Applications	\$ 3,566,919



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 2016 Budget
Insurance Premiums	\$ 3,072,530
Interest Income	204,000
Total Revenue	\$ 3,276,530
Operating Transfers In	-
Total Resources	\$ 3,276,530

Applications	FY 2016 Budget
Salaries and Wages	\$ 906,124
Employee Benefits	426,254
Services and Supplies	1,526,947
Claims	4,204,093
Legal Fees	15,000
Total Expenses	\$ 7,078,418
Operating Transfers Out	-
Total Applications	\$ 7,078,418

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 2016 Budget
Insurance Premiums	\$ 16,578,781
Interest Income	75,000
Total Revenue	\$ 16,653,781
Operating Transfers In	-
Total Resources	\$ 16,653,781

Applications	FY 2016 Budget
Salaries and Wages	\$ 92,098
Employee Benefits	40,677
Services and Supplies	2,903,005
Claims	15,111,601
Total Expenses	\$ 18,147,381
Operating Transfers Out	-
Total Applications	\$ 18,147,381



Citywide Safety Committee meeting, December 2014

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 benefiting 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 2016 Budget
Interest Income	\$ 14,100
Total Revenue	\$ 14,100
Operating Transfers In	-
Total Resources	\$ 14,100

Applications	FY 2016 Budget
Capital Outlay	\$ 5,000,000
Total Expenditures	\$ 5,000,000
Operating Transfers Out	-
Total Applications	\$ 5,000,000



Block wall construction

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 2015, the Special Recreation Fund provided monies for trail repair, basketball court resurfacing, pool deck repairs, fitness equipment and other upgrades and repairs.



Heritage Park Aquatic Complex

Resources	FY 2016 Budget
Intergovernmental	\$ 2,700,000
Charges for Service	100,000
Interest Income	37,500
Total Revenue	\$ 2,837,500
Operating Transfers In	-
Total Resources	\$ 2,837,500

Applications	FY 2016 Budget
Services and Supplies	\$ 2,445,657
Capital Outlay	486,264
Total Expenditures	\$ 2,931,921
Operating Transfers Out	274,794
Total Applications	\$ 3,206,715

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, 2015. Projected revenue from water sales for Fiscal Year 2016 is \$64,979,000.

Key Fact

In 2014 the Utility delivered approximately 24 billion gallons of drinking water and collected and treated approximately 8.8 billion gallons of wastewater.

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, 2015. Projected revenue for wastewater treatment in Fiscal Year 2016 is \$42,680,000.

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



used to irrigate nine Henderson golf courses, a cemetery, and Boulder Highway medians. The use of reclaimed water aligns with the City's strategic goal to preserve our natural resources. Projected revenue from reclaimed water sales for Fiscal Year 2016 is \$2.6 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 2016 are projected at \$3.5 million and sewer system development fees are projected at \$5 million.

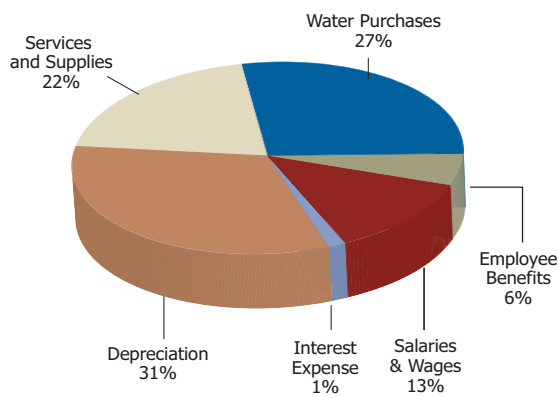
In order to adequately project anticipated infrastructure needs for the water and sewer systems, the City has adopted a standard equivalent dwelling unit (EDU) for use in projections related to water; and an equivalent residential unit (ERU) for use in projections related to sewer. For the Utility, both the EDU and ERU are used when calculating SDCs. The payment of SDCs by a developer provide for access to capacity in the existing system on a status equal to the already existing customers. The formula used to determine the payment of SDCs include the net replacement cost of current system assets (less any developer contributed assets and outstanding bond principle) and current working capital reserves. This approach is based on the principle of achieving system capacity equity between existing and new customers and to provide funding for facility infrastructure needs.

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.

Resources	FY 2016 Budget
Utility Fees	\$ 64,979,000
Late Charges	1,250,000
Miscellaneous	115,000
Connection Fees	1,350,000
Interest Income	1,225,000
Total Revenue	\$ 68,919,000
System Development Fees	3,500,000
Total Resources	\$ 72,419,000

Fiscal Year 2016 Water Expenses



Applications	FY 2016 Budget
Salaries and Wages	\$ 11,851,480
Employee Benefits	5,498,571
Water Purchases	24,723,000
Services and Supplies	19,660,120
Depreciation	27,544,859
Interest Expense	683,499
Total Expenses	\$ 89,961,529
Operating Transfers Out	1,225,000
Total Applications	\$ 91,186,529



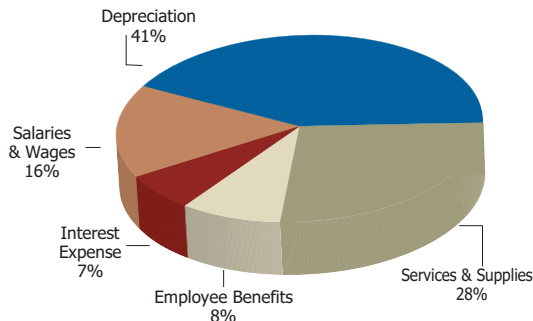
Sewer Fund

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 2016 Budget
Utility Fees	\$ 42,680,000
Late Charges	600,000
Miscellaneous	150,000
Connection Fees	100,000
Sales Tax	4,800,000
Intergovernmental	250,000
Interest Income	925,000
Total Revenue	\$ 49,505,000
System Development Fees	5,000,000
Operating Transfers In	-
Total Resources	\$ 54,505,000

Applications	FY 2016 Budget
Salaries and Wages	\$ 10,325,655
Employee Benefits	4,816,050
Services and Supplies	17,231,795
Depreciation	25,379,428
Interest Expense	4,507,084
Total Expenses	\$ 62,260,012
Operating Transfers Out	925,000
Total Applications	\$ 63,185,012

Fiscal Year 2016 Sewer Expenses



UTILITY RATE STRUCTURE

Water Rates (effective Jan. 2015)

Residential Monthly Service Charge	
3/4 inch or less	\$12.45
1 inch	\$25.56

Volume Charge (per 1,000 gallons)

First Rate Tier	\$1.46
Second Rate Tier	\$2.14
Third Rate Tier	\$2.89
Fourth Rate Tier	\$4.20

Sewer Rates (effective Jan. 2015)

Residential Monthly Service Charge	
Single Family	\$25.78
Senior Citizen	\$20.93

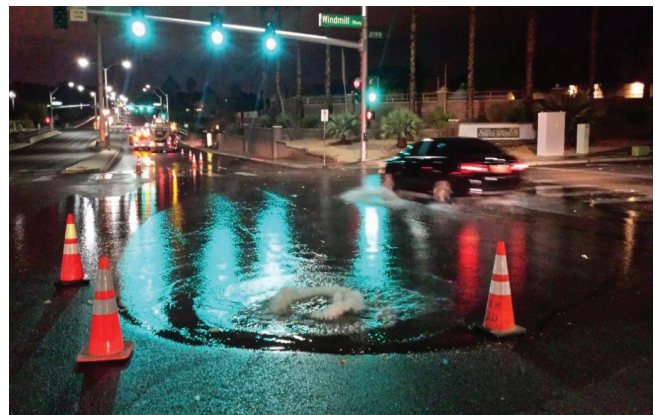
Commercial Monthly Service Charge	\$4.85
Commercial Volume Charge (per 1,000 gallons)	\$2.36

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
2016	\$ 11,428,878	\$ 5,304,839	\$ 16,733,717
2017	11,142,765	4,947,841	16,090,606
2018	11,644,014	4,437,604	16,081,618
2019	10,290,678	3,914,403	14,205,081
2020	4,027,772	3,408,559	7,436,331
2021 - 2025	22,400,090	13,982,563	36,382,653
2026 - 2030	26,916,681	8,261,748	35,178,429
2031 - 2034	25,435,000	2,593,400	28,028,400
Total	\$ 123,285,878	\$ 46,850,957	\$ 170,136,835

Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 7/1/2015	Current Principal & Interest	Final Payment Date
<u>Water Enterprise Fund</u>					
State Revolving Loan Bond	09/15/2000	\$ 5,500,000	\$ 2,683,865	\$ 389,875	01/01/2023
Water Refunding Bonds *	03/01/2005	22,618,000	2,402,000	2,462,050	09/01/2015
Water Refunding Bonds Series 2007	08/21/2007	27,220,000	5,280,000	1,883,634	09/01/2017
Water Refunding Bonds Series 2015 *	06/04/2015	7,374,000	7,374,000	365,628	06/01/2019
		\$ 62,712,000	\$ 17,739,865	\$ 5,101,187	
<u>Sewer Enterprise Funds</u>					
State Revolving Loan Bond	09/14/1995	9,504,950	336,964	343,408	07/01/2015
Sewer Refunding Bonds *	03/01/2005	33,927,000	3,603,000	3,693,075	09/01/2015
Sewer Revenue Bonds Series 2010	01/08/2010	1,659,396	1,310,049	87,337	01/01/2030
Sewer Revenue Bonds Series 2012A	07/26/2012	72,550,000	72,550,000	6,331,550	06/01/2034
Sewer Revenue Bonds Series 2013A	04/16/2013	19,710,000	16,685,000	628,719	06/01/2030
Sewer Revenue Bonds Series 2015 *	06/04/2015	11,061,000	11,061,000	548,441	06/01/2019
		\$ 148,412,346	\$ 105,546,013	\$ 11,632,530	

* Three of the four maturities of the Series 2005 bonds in the above table were refunded on June 4, 2015 by the Series 2015 bonds. Because that transaction had not been finalized at the time of the approval and submittal of the Final Budget for FY 2016, it was not reflected in that document. Having now taken place, however, only the final maturity of the Series 2005 bonds is reflected above, and the new refunding Series 2015 bonds are now shown. This refunding transaction also causes a slight deviation from the Final Budget in originally anticipated payments for principal and interest.



A Place To Call Home

Capital Improvement Plan Overview

Contents

Capital Improvement Overview	86
Capital Project Funds Project Summary & Detail.....	89
Enterprise Funds Project Summary & Detail.....	105

Tables & Illustrations

Capital Projects Completed in Fiscal Year 2015	87
Capital Project Funds FY 2016 Project Summary	89
Flood Control Overview & Detail.....	90
General Government Overview & Detail.....	93
Municipal Facilities Overview & Detail	95
Parks & Recreation Overview & Detail	97
Streets/Street Lights Overview & Detail.....	100
Traffic Control Overview & Detail	103
Enterprise Funds FY 2016 Projects Summary	105
Water Overview & Detail	106
Sewer Overview & Detail.....	110

Capital Improvement Overview



Ground breaking for Stephanie St I-515 overpass

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 \$613 million over the six-year horizon. Of this amount, CIP projects in the FY 2016 budget are over \$115 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 2015

Parks and Recreation

Boulder Creek Park
McCullough Vista Park
Paradise Pointe Park
Whitney Mesa BMX and Improvements
River Mountain Loop Trail Safety Improvements
Green Valley Flood Control at Mountain View Park
Pittman Wash - UPRR to Santiago Drainage Project

Utility Services

Tropicana Square Townhomes / PRV-10

Transportation

Horizon / I-515 Diverging Diamond Interchange
Eastern Avenue - Coronado Center to Silverado Ranch
Lake Mead Parkway Bus Stops
St. Rose / Maryland Traffic Signal Project
St. Rose / Bermuda Traffic Signal Project
Warm Springs Road - Arroyo Grande to Stephanie
Volunteer / Via Firenze Traffic Signal Project
Whitney Ranch Drive - Sunset to Russell
Sunset Road ITS - Annie Oakley to Sunset Way
Boulder Hwy / Magic Way Traffic Signal Project
Galleria Drive - Pabco to Lake Las Vegas
Water Street North - Lake Mead to Boulder Hwy

Municipal Facilities

Multi-Gen Indoor Pool Restroom Upgrades
Fuel Tank Replacement at Fire Station 94
ESF Locker Room Renovation and Workout Facilities
Justice Facility Entrance Security Improvements
ESF, West and North Station Front Counter
Security Upgrades
Feasibility Study for the Police Forensics Science Cntr
ADA Upgrades at BMI Pool, Valley View Rec Center
and Whitney Ranch Rec Center

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 2 projects are smaller, independent projects that total under \$1,000,000 in Fiscal Year 2016 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.

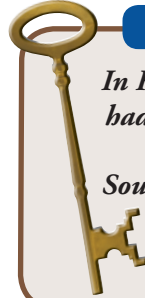
Projects that are funded with Capital Project Funds may ultimately impact the General Fund or other funds for the operating costs. Enterprise Capital Projects are typically funded from Water and Sewer Capital Project Funds and will impact the Water and Sewer operating funds.

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 2015. 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 2015, the City of Henderson had 17 active projects for trails and parks. These projects were funded from the Southern Nevada Public Land Management Act (SNPLMA) and totaled about \$7 million in grant funds.



Paradise Point Park

Capital Project Funds

FY 2016 Project Summary

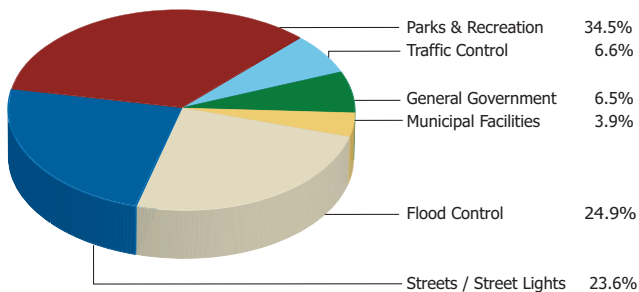
By Category

Category	Project Costs	Operating Costs
Flood Control	\$ 21,079,611	\$ -
General Government	5,538,495	-
Municipal Facilities	3,289,638	-
Parks & Recreation	29,140,760	225,216
Streets / Street Lights	19,990,000	-
Traffic Control	5,555,000	-
Total	\$ 84,593,504	\$ 225,216

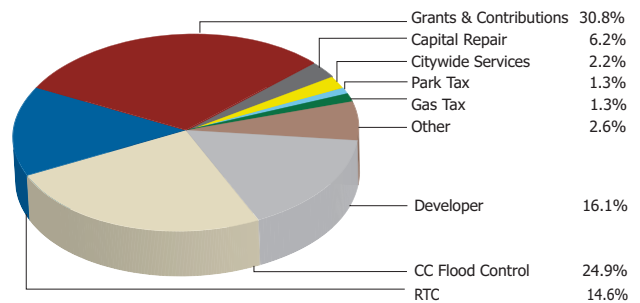
By Funding Source

Funding Source	Project Costs
Capital Repair & Replacement	\$ 5,269,185
Citywide Services	1,837,960
Clark County (CC) Flood Control District	21,079,611
Developer	13,589,638
Gas Tax	1,080,000
Grants & Contributions	26,039,406
Park Tax	1,133,196
Regional Transportation Commission (RTC)	12,370,894
Other	2,193,614
Total	\$ 84,593,504

Percentage By Category



Percentage By Funding Source



Flood Control Overview

FY 2016 CIP

Uses and Sources of Funds

Project	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Pittman North DB Outfall (FC-034)	\$14,636,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$14,636,404
Pittman-W. Hrzn-Plm Hills (FC-088)	1,500,000	1,000,000	-	-	-	-	2,500,000
C-1 Drake/Burkholder (FC-091)	2,000,000	403,328	-	-	-	-	2,403,328
Pittman Burns/Hrzn Basin (FC-102)	2,403,207	-	-	-	-	-	2,403,207
Tier 2 Projects	540,000	540,000	540,000	540,000	540,000	540,000	3,240,000
Total Flood Control	\$21,079,611	\$1,943,328	\$540,000	\$540,000	\$540,000	\$540,000	\$25,182,939
Funding Sources:							
CC Flood Control District	\$21,079,611	\$1,943,328	\$540,000	\$540,000	\$540,000	\$540,000	\$25,182,939
Total Funding Sources	\$21,079,611	\$1,943,328	\$540,000	\$540,000	\$540,000	\$540,000	\$25,182,939

Operating Budget Impact

Project	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Pittman-W. Hrzn-Plm Hills (FC-088)	\$ -	\$ -	\$4,606	\$4,767	\$4,934	\$5,106	\$19,413
C-1 Drake/Burkholder (FC-091)	-	3,400	3,519	3,642	3,770	4,134	18,465
Pittman Burns/Hrzn Basin (FC-102)	-	255	264	273	283	293	1,368
Tier 2 Projects	-	-	-	-	-	-	-
Total Operating Impact	\$ -	\$3,655	\$8,389	\$8,682	\$8,987	\$9,533	\$39,246



Pioneer Detention Basin Inflow Channel

Flood Control Project Profiles

Pittman North DB Outfall (Project# FC-034)

Description: Design and construction of the Detention Basin and Outfall Channel from the basin to Starr Road.

Scheduling: Project to be completed in June 2016

Project Costs by Funding Source:	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
CC Flood Control District	\$14,636,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$14,636,404
Total Project Costs	\$14,636,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$14,636,404
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Pittman-W. Horizon-Palm Hills (Project# FC-088)

Description: The project consists of a concrete lined channel approximately 1450 feet in length that will be connected to the existing flood control facility PTWH 0095 and extend downstream to the facility being constructed by Hidden Falls Park (which will connect to the existing facility PTWH 0000). The proposed channel will convey 1433 cfs and complete the Pittman West Horizon system.

Scheduling: Project to be completed in June 2017

Project Costs by Funding Source:	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
CC Flood Control District	\$1,500,000	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$2,500,000
Total Project Costs	\$1,500,000	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$2,500,000
Operating Costs	\$ -	\$ -	\$4,606	\$4,767	\$4,934	\$5,106	\$ 19,413

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 2017

Project Costs by Funding Source:	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
CC Flood Control District	\$2,000,000	\$403,328	\$ -	\$ -	\$ -	\$ -	\$2,403,328
Total Project Costs	\$2,000,000	\$403,328	\$ -	\$ -	\$ -	\$ -	\$2,403,328
Operating Costs	\$ -	\$ 3,400	\$3,519	\$3,642	\$3,770	\$4,134	\$ 18,465

Pittman Burns - Pittman Horizon Ridge Debris Basin, Spillway & Outlet (Project# FC-102)

Description: The project consists of the construction of a debris basin, outlet, and outlet channel to an existing flood facility in Horizon Ridge Pkwy.

Scheduling: Project to be completed in June 2016

Project Costs by Funding Source:	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
CC Flood Control District	\$2,403,207	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,403,207
Total Project Costs	\$2,403,207	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,403,207
Operating Costs	\$ -	\$255	\$264	\$273	\$283	\$293	\$ 1,368

Tier 2 Flood Control

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2016.

Scheduling: Varies

Project	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Flood Control Maint Projects (FC-054)	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$3,240,000
Total Project Costs	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$3,240,000
Funding Sources:							
CC Flood Control District	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$3,240,000
Total Funding Sources	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$3,240,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Equestrian Detention Basin

General Government Overview

FY 2016 CIP

Uses and Sources of Funds

Project	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
KIVA Upgrade & Repl (GG-112)	\$1,350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350,000
Tier 2 Projects	4,188,495	2,478,859	3,543,136	2,626,032	2,717,126	2,607,128	18,160,776
Total General Government	\$5,538,495	\$2,478,859	\$3,543,136	\$2,626,032	\$2,717,126	\$2,607,128	\$19,510,776
Funding Sources:							
General Fund	\$ 495,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 495,000
Capital Replacement - IT Repairs	3,018,185	2,178,859	3,379,136	2,626,032	2,717,126	2,607,128	16,526,466
Citywide Services	1,837,960	-	-	-	-	-	1,837,960
Municipal Fac Acquisition & Const	187,350	300,000	164,000	-	-	-	651,350
Total Funding Sources	\$5,538,495	\$2,478,859	\$3,543,136	\$2,626,032	\$2,717,126	\$2,607,128	\$19,510,776

Operating Budget Impact

Project	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Tier 2 Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 (operating systems, database management systems, etc.). 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 2016

Project Costs by Funding Source:	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Citywide Services	\$1,350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,350,000
Total Project Costs	\$1,350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,350,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 General Government

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2016.

Scheduling: Varies

Project	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Core Switch Refresh (GG-012)	\$ 57,000	\$ 57,680	\$ 558,000	\$ 62,543	\$ 63,948	\$ 65,353	\$ 864,524
Closet Refresh (GG-013)	351,000	492,147	506,911	612,136	512,211	547,604	3,022,009
Data Center Server Refresh Maint (GG-017)	303,385	360,000	410,000	645,000	425,000	507,146	2,650,531
Asset Management Program (GG-044)	187,350	300,000	164,000	-	-	-	651,350
EVA Storage (GG-052)	660,000	471,039	776,571	490,000	527,000	569,160	3,493,770
Workstation Replacement Program (GG-075)	580,000	48,855	371,220	34,205	371,220	36,941	1,442,441
Routers (GG-076)	126,000	113,938	116,234	119,948	134,968	129,401	740,489
Toughbook Replacement Program (GG-082)	683,000	470,200	475,200	495,200	515,000	527,500	3,166,100
Computerized Maint Mgmt Sys UG (GG-108)	34,200	-	-	-	-	-	34,200
Security Monitoring IDs (GG-121)	121,000	-	-	-	-	-	121,000
Identity and Access Management (GG-122)	100,000	-	-	-	-	-	100,000
Citywide Workstation Purchases (GG-128)	65,000	65,000	65,000	65,000	65,000	65,000	390,000
Contract Digital Signatures (GG-129)	94,000	-	-	-	-	-	94,000
Wireless Infrastructure (GG-132)	85,000	85,000	85,000	87,000	87,779	88,223	518,002
Asset Management (GG-147)	262,760	-	-	-	-	-	262,760
Chip and Pin (GG-148)	80,000	-	-	-	-	-	80,000
Peoplesoft Financials Integration (GG-151)	32,000	-	-	-	-	-	32,000
PWA Upgrade (GG-152)	68,000	-	-	-	-	-	68,000
Inovah to Courtview (GG-154)	100,000	-	-	-	-	-	100,000
Lancope Hardware Refresh (GG-159)	55,800	-	-	-	-	55,800	111,600
Fax Upgrade (GG-167)	91,000	-	-	-	-	-	91,000
Large-Scale Scanner Refresh (GG-168)	52,000	15,000	15,000	15,000	15,000	15,000	127,000
Total Project Costs	\$4,188,495	\$2,478,859	\$3,543,136	\$2,626,032	\$2,717,126	\$2,607,128	\$18,160,776
Funding Sources:							
General Fund	\$ 495,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 495,000
Capital Replacement - IT Repairs	3,018,185	2,178,859	3,379,136	2,626,032	2,717,126	2,607,128	16,526,466
Citywide Services	487,960	-	-	-	-	-	487,960
Municipal Fac Acquisition & Const	187,350	300,000	164,000	-	-	-	651,350
Total Funding Sources	\$4,188,495	\$2,478,859	\$3,543,136	\$2,626,032	\$2,717,126	\$2,607,128	\$18,160,776
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Municipal Facilities Overview

FY 2016 CIP

Uses and Sources of Funds

Project	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
W Hend Fire Station-Inspirada (MF-070)	\$2,343,638	\$ 2,345,391	\$ -	\$ -	\$ -	\$ -	\$ 4,689,029
Tier 2 Projects	946,000	9,457,661	565,000	520,000	310,000	-	11,798,661
Total Municipal Facilities	\$3,289,638	\$11,803,052	\$565,000	\$520,000	\$310,000	\$ -	\$16,487,690
Funding Sources:							
Capital Replacement - PW Maintenance	\$ 521,000	\$ 370,000	\$410,000	\$350,000	\$220,000	\$ -	\$ 1,871,000
Developer - Municipal Facilities	2,343,638	2,345,391	-	-	-	-	4,689,029
Grants & Contributions	100,000	-	-	-	-	-	100,000
Special Revenue	325,000	-	-	-	-	-	325,000
To Be Determined	-	9,087,661	155,000	170,000	90,000	-	9,502,661
Total Funding Sources	\$3,289,638	\$11,803,052	\$565,000	\$520,000	\$310,000	\$ -	\$16,487,690

Operating Budget Impact

Project	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
W Hend Fire Station-Inspirada (MF-070)	\$ -	\$ -	\$40,700	\$40,700	\$40,700	\$40,700	\$162,800
Tier 2 Projects	-	-	56,875	56,875	56,875	56,875	227,500
Total Operating Impact	\$ -	\$ -	\$97,575	\$97,575	\$97,575	\$97,575	\$390,300



Municipal Facilities Project Profiles

West Henderson Fire Station - Inspirada (Project# MF-070)

Description: 11,098 square foot facility on minimum 6 acres with a 3-bay apparatus room, exercise room, kitchen, dining room, outdoor patio, offices, private lobby w/ unisex restroom, training room, captain's dorms, rescue dorms, staff dorms, men/women restrooms, workroom, storage rooms, wash room, clean room, turn-out room, training room, etc.

Scheduling: Project to be completed in June 2017

Project Costs by Funding Source:	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Developer - Municipal Facilities	\$2,343,638	\$2,345,391	\$ -	\$ -	\$ -	\$ -	\$4,689,029
Total Project Costs	\$2,343,638	\$2,345,391	\$ -	\$ -	\$ -	\$ -	\$4,689,029
Operating Costs	\$ -	\$ -	\$ 40,700	\$ 40,700	\$ 40,700	\$ 40,700	\$ 162,800

Tier 2 Municipal Facilities

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2016.

Scheduling: Varies

Project	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Police Dept Forensic Sci Ctr 1 (MF-034)	\$100,000	\$8,861,661	\$ -	\$ -	\$ -	\$ -	\$ 8,961,661
Fire Facility Maint - Misc Projects (MF-141)	81,000	151,000	75,000	85,000	90,000	-	482,000
Misc Facility Equipment Repair (MF-161)	180,000	180,000	190,000	130,000	-	-	680,000
Facility Maint at Heritage Park (MF-162)	70,000	75,000	80,000	85,000	-	-	310,000
Annual Roofing Repair (MF-196)	25,000	25,000	55,000	55,000	55,000	-	215,000
Annual Prog for Trail Lighting (MF-197)	165,000	165,000	165,000	165,000	165,000	-	825,000
Dept Courtroom Remodel (MF-218)	325,000	-	-	-	-	-	325,000
Total Project Costs	\$946,000	\$9,457,661	\$565,000	\$520,000	\$310,000	\$ -	\$11,798,661
Funding Sources:							
Capital Replacement - PW Maintenance	\$521,000	\$ 370,000	\$410,000	\$350,000	\$220,000	\$ -	\$ 1,871,000
Grants & Contributions	100,000	-	-	-	-	-	100,000
Special Recreation	325,000	-	-	-	-	-	325,000
To Be Determined	-	9,087,661	155,000	170,000	90,000	-	9,502,661
Total Funding Sources	\$946,000	\$9,457,661	\$565,000	\$520,000	\$310,000	\$ -	\$11,798,661
Operating Costs	\$ -	\$ -	\$ 56,875	\$ 56,875	\$ 56,875	\$56,875	\$ 227,500

Parks & Recreation Overview

FY 2016 CIP

Uses and Sources of Funds

Project	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Union Pacific R/R Trail - Phase II (PR-125)	\$ 1,348,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,348,363
Union Pacific R/R Trail - Phase III (PR-157)	14,189,874	-	-	-	-	-	14,189,874
Union Pacific R/R Row Acqstn (PR-330)	9,916,262	-	-	-	-	-	9,916,262
Tier 2 Projects	3,686,261	5,478,789	793,080	374,200	415,075	778,756	11,526,161
Total Parks and Recreation	\$29,140,760	\$5,478,789	\$793,080	\$374,200	\$415,075	\$778,756	\$36,980,660
Funding Sources:							
Grants & Contributions	\$25,519,406	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$25,719,406
Land Fund	200,000	-	-	-	-	-	200,000
Nevada Department of Transportation	500,000	1,500,000	-	-	-	-	2,000,000
Park Tax - Henderson East	209,561	112,281	203,674	52,900	112,445	120,333	811,194
Park Tax - Henderson Northwest	152,940	-	-	-	-	-	152,940
Park Tax - Henderson South	379,270	25,000	30,000	44,500	23,507	24,080	526,357
Park Tax - Henderson Southwest	326,425	140,080	89,680	65,000	68,000	193,388	882,573
Park Tax - Henderson West	65,000	150,500	132,280	60,000	30,000	49,410	487,190
Regional Transportation Commission	1,301,894	2,400,737	-	-	-	-	3,702,631
Special Recreation	486,264	950,191	337,446	151,800	181,123	391,545	2,498,369
Total Funding Sources	\$29,140,760	\$5,478,789	\$793,080	\$374,200	\$415,075	\$778,756	\$36,980,660

Operating Budget Impact

Project	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Union Pacific Railroad Trail - Phase II (PR-125)	\$115,500	\$188,107	\$217,179	\$198,390	\$203,740	\$233,238	\$1,156,154
Union Pacific Railroad Trail - Phase III (PR-157)	83,179	125,305	128,658	132,097	156,969	139,259	765,467
Tier 2 Projects	26,537	54,815	57,535	59,104	60,718	62,374	321,083
Total Operating Impact	\$225,216	\$368,227	\$403,372	\$389,591	\$421,427	\$434,871	\$2,242,704

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 2015

Project Costs by Funding Source:	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Grants & Contributions	\$1,348,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,348,363
Total Project Costs	\$1,348,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,348,363
Operating Costs	\$ 115,500	\$188,107	\$217,179	\$198,390	\$203,740	\$233,238	\$1,156,154

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 2015

Project Costs by Funding Source:	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Grants & Contributions	\$14,189,874	\$ -	\$ -	\$ -	\$ -	\$ -	\$14,189,874
Total Project Costs	\$14,189,874	\$ -	\$ -	\$ -	\$ -	\$ -	\$14,189,874
Operating Costs	\$ 83,179	\$125,305	\$128,658	\$132,097	\$156,969	\$139,259	\$ 765,467

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 2015

Project Costs by Funding Source:	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Grants & Contributions	\$9,916,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$9,916,262
Total Project Costs	\$9,916,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$9,916,262
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



McCullough Vista Park

Tier 2 Parks and Recreation

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2016.

Scheduling: Varies

Project	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Paradise Pointe Park (PR-143)	\$ 282,556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 282,556
Fox Ridge Park Improvements (PR-260)	162,947	200,000	-	-	-	-	362,947
RCT Various Park Projects - East (PR-381)	31,373	112,281	203,674	52,900	112,445	120,333	633,006
RCT Various Park Projects - South (PR-382)	96,714	25,000	30,000	44,500	23,507	24,080	243,801
RCT Various Park Projects - Southwest (PR-383)	205,490	140,080	89,680	65,000	68,000	193,388	761,638
RCT Various Park Projects - Northwest (PR-384)	54,900	-	-	-	-	-	54,900
RCT Various Park Projects - West (PR-385)	65,000	150,500	132,280	60,000	30,000	49,410	487,190
Wildhorse Golf Course & Clbhs Imp (PR-389)	200,000	-	-	-	-	-	200,000
UPRR Trail Ped Bridge Over US-93 (PR-390)	500,000	1,500,000	-	-	-	-	2,000,000
Amargosa Pedestrian Bridge (PR-391)	210,526	-	-	-	-	-	210,526
College Area Trail Connector (PR-394)	210,526	-	-	-	-	-	210,526
1-215 Regional Trail Connector (PR-395)	578,947	-	-	-	-	-	578,947
Via Inspirada Trail (PR-397)	157,895	684,211	-	-	-	-	842,106
Boulder Highway Trail (PR-398)	94,000	1,116,526	-	-	-	-	1,210,526
Pueblo Trail (PR-399)	50,000	600,000	-	-	-	-	650,000
Various Spec Rec Equip/Maint Projects (PR-416)	321,264	950,191	337,446	151,800	181,123	391,545	2,333,369
Heritage Pk Aq Cmplx Pool Deck Rsrfl (PR-417)	75,000	-	-	-	-	-	75,000
BMI Recreation and Dive Pool Rplstr (PR-418)	90,000	-	-	-	-	-	90,000
Burkholder Pk Asphalt Parking Lot Repl (PR-433)	178,188	-	-	-	-	-	178,188
Paseo Vista Park Spray Pad Surf Repl (PR-434)	120,935	-	-	-	-	-	120,935
Total Project Costs	\$3,686,261	\$5,478,789	\$793,080	\$374,200	\$415,075	\$778,756	\$11,526,161
Funding Sources:							
Grants & Contributions	\$ 64,907	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 264,907
Land Fund	200,000	-	-	-	-	-	200,000
Nevada Department of Transportation	500,000	1,500,000	-	-	-	-	2,000,000
Park Tax - Henderson East	209,561	112,281	203,674	52,900	112,445	120,333	811,194
Park Tax - Henderson Northwest	152,940	-	-	-	-	-	152,940
Park Tax - Henderson South	379,270	25,000	30,000	44,500	23,507	24,080	526,357
Park Tax - Henderson Southwest	326,425	140,080	89,680	65,000	68,000	193,388	882,573
Park Tax - Henderson West	65,000	150,500	132,280	60,000	30,000	49,410	487,190
Regional Transportation Commission	1,301,894	2,400,737	-	-	-	-	3,702,631
Special Recreation	486,264	950,191	337,446	151,800	181,123	391,545	2,498,369
Total Funding Sources	\$3,686,261	\$5,478,789	\$793,080	\$374,200	\$415,075	\$778,756	\$11,526,161
Operating Costs	\$ 26,537	\$ 54,815	\$ 57,535	\$ 59,104	\$ 60,718	\$ 62,374	\$ 321,083

Streets/Street Lights Overview

FY 2016 CIP

Uses and Sources of Funds

Project	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Stephanie St - Galleria to Patrick (ST-014)	\$ 5,000,000	\$15,000,000	\$ -	\$ -	\$ -	\$ -	\$20,000,000
Burkholder-Lk Md-Warm Sprgs (ST-064)	3,000,000	3,000,000	-	-	-	-	6,000,000
Burkholder-Warm Sprgs-Russell (ST-093)	6,000,000	-	-	-	-	-	6,000,000
Tier 2 Projects	5,990,000	30,455,000	10,825,000	3,865,000	3,905,000	3,130,000	58,170,000
Total Streets/Street Lights	\$19,990,000	\$48,455,000	\$10,825,000	\$3,865,000	\$3,905,000	\$3,130,000	\$90,170,000
Funding Sources:							
Capital Replacement - PW Streets	\$ 250,000	\$ 250,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,900,000
Capital Replacement - PW Traffic	930,000	760,000	800,000	840,000	880,000	930,000	5,140,000
Developer - Streets	9,000,000	3,000,000	-	-	-	-	12,000,000
Gas Tax - 1 Cent	220,000	200,000	200,000	200,000	200,000	200,000	1,220,000
Gas Tax - 1% Room Tax	150,000	120,000	120,000	120,000	120,000	100,000	730,000
Gas Tax - 2.35 Cents	635,000	585,000	585,000	585,000	585,000	200,000	3,175,000
Grants & Contributions	420,000	420,000	420,000	420,000	420,000	-	2,100,000
Nevada Department of Transportation	-	460,000	-	-	-	-	460,000
Regional Transportation Commission	8,385,000	40,410,000	7,350,000	350,000	350,000	350,000	57,195,000
To Be Determined	-	2,250,000	1,000,000	1,000,000	1,000,000	1,000,000	6,250,000
Total Funding Sources	\$19,990,000	\$48,455,000	\$10,825,000	\$3,865,000	\$3,905,000	\$3,130,000	\$90,170,000

Operating Budget Impact

Project	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Stephanie St - Galleria to Patrick (ST-014)	\$ -	\$ -	\$ 4,781	\$ 4,882	\$ 4,987	\$ 5,093	\$ 19,743
Burkholder-Lk Md-Warm Sprgs (ST-064)	-	-	3,380	3,400	3,415	3,435	13,630
Burkholder-Warm Sprgs-Russell (ST-093)	-	6,835	6,875	6,915	6,955	6,995	34,575
Tier 2 Projects	-	18,821	38,652	49,345	50,400	51,475	208,693
Total Operating Impact	\$ -	\$25,656	\$53,688	\$64,542	\$65,757	\$66,998	\$276,641

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 2017

Project Costs by Funding Source:	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Regional Transportation Commission	\$5,000,000	\$15,000,000	\$ -	\$ -	\$ -	\$ -	\$20,000,000
Total Project Costs	\$5,000,000	\$15,000,000	\$ -	\$ -	\$ -	\$ -	\$20,000,000
Operating Costs	\$ -	\$ -	\$4,781	\$4,882	\$4,987	\$5,093	\$ 19,743

Burkholder Blvd - Lake Mead to Warm Springs (Project# ST-064)

Description: New four lane roadway to be built by Landwell.

Scheduling: Project to be completed in June 2017

Project Costs by Funding Source:	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Developer - Streets	\$3,000,000	\$3,000,000	\$ -	\$ -	\$ -	\$ -	\$6,000,000
Total Project Costs	\$3,000,000	\$3,000,000	\$ -	\$ -	\$ -	\$ -	\$6,000,000
Operating Costs	\$ -	\$ -	\$3,380	\$3,400	\$3,415	\$3,435	\$ 13,630

Burkholder Blvd - Warm Springs to Russell (Project# ST-093)

Description: Construction of four to six travel lanes to be built by Landwell and/or per RTC section.

Scheduling: Project to be completed in June 2016

Project Costs by Funding Source:	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Developer - Streets	\$6,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$6,000,000
Total Project Costs	\$6,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$6,000,000
Operating Costs	\$ -	\$6,835	\$6,875	\$6,915	\$6,955	\$6,995	\$ 34,575



Tier 2 Streets/Street Lights

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2016.

Scheduling: Varies

Project	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Street Light Pole Replacement (SL-025)	\$ 330,000	\$ 360,000	\$ 400,000	\$ 440,000	\$ 480,000	\$ 530,000	\$ 2,540,000
Painted/Concrete SL Pole Repl (SL-027)	400,000	200,000	200,000	200,000	200,000	200,000	1,400,000
Streetlight Wire Theft Repl(SL-208)	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
Street Rehabilitation (ST-146)	500,000	2,500,000	1,500,000	1,500,000	1,500,000	1,500,000	9,000,000
Infrastructure Imprv-Low Income (ST-164)	440,000	440,000	440,000	440,000	440,000	-	2,200,000
Misc St & Appurtanance Imprv (ST-165)	385,000	385,000	385,000	385,000	385,000	-	1,925,000
Short Rdwy and Sidewalk Maint (ST-190)	250,000	250,000	350,000	350,000	350,000	350,000	1,900,000
Horizon - I-515 to Boulder Hwy (ST-207)	75,000	3,960,000	-	-	-	-	4,035,000
Pecos Rd ITS Fiber Optic Install (ST-208)	50,000	2,500,000	-	-	-	-	2,550,000
Boulder Hwy Trail (ST-211)	50,000	460,000	-	-	-	-	510,000
Vol-LV Blvd-Exec Airport Dr (ST-212)	50,000	4,000,000	2,000,000	-	-	-	6,050,000
Warm Spings-Arroyo Grande-Bldr (ST-213)	50,000	3,000,000	-	-	-	-	3,050,000
Arterial Reconstruction, RTC FY14 (ST-215)	110,000	1,100,000	-	-	-	-	1,210,000
Pueblo Blvd-Newport-Wrm Sprgs (ST-216)	50,000	-	-	-	-	-	50,000
Anthem Neighborhood Rehab (ST-217)	500,000	1,600,000	-	-	-	-	2,100,000
GV Nbrhd Rehab-HV & VV (ST-218)	750,000	-	-	-	-	-	750,000
GV Nbrhd Rehab-Arroyo Grande (ST-219)	900,000	-	-	-	-	-	900,000
Downtown Henderson Streets (ST-220)	200,000	6,400,000	5,000,000	-	-	-	11,600,000
Gibson Road-Hrzn Ridge to I215 (ST-222)	100,000	1,000,000	-	-	-	-	1,100,000
Nat Occurring Asbestos Env Stdy (ST-234)	50,000	250,000	-	-	-	-	300,000
Sidewalk-Trail Improvements (ST-237)	200,000	1,500,000	-	-	-	-	1,700,000
Pedestrian Safety Improvements (ST-238)	350,000	350,000	350,000	350,000	350,000	350,000	2,100,000
Total Project Costs	\$5,990,000	\$30,455,000	\$10,825,000	\$3,865,000	\$3,905,000	\$3,130,000	\$58,170,000
Funding Sources:							
Capital Replacement - PW Streets	\$ 250,000	\$ 250,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,900,000
Capital Replacement - PW Traffic	930,000	760,000	800,000	840,000	880,000	930,000	5,140,000
Gas Tax - 1 Cent	220,000	200,000	200,000	200,000	200,000	200,000	1,220,000
Gas Tax - 1% Room Tax	150,000	120,000	120,000	120,000	120,000	100,000	730,000
Gas Tax - 2.35 Cents	635,000	585,000	585,000	585,000	585,000	200,000	3,175,000
Grants & Contributions	420,000	420,000	420,000	420,000	420,000	-	2,100,000
Nevada Department of Transportation	-	460,000	-	-	-	-	460,000
Regional Transportation Commission	3,385,000	25,410,000	7,350,000	350,000	350,000	350,000	37,195,000
To Be Determined	-	2,250,000	1,000,000	1,000,000	1,000,000	1,000,000	6,250,000
Total Funding Sources	\$5,990,000	\$30,455,000	\$10,825,000	\$3,865,000	\$3,905,000	\$3,130,000	\$58,170,000
Operating Costs	\$ -	\$ 18,821	\$ 38,652	\$ 49,345	\$ 50,400	\$ 51,475	\$ 208,693

Traffic Control Overview

FY 2016 CIP Uses and Sources of Funds

Project	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Tier 2 Projects	\$5,555,000	\$5,580,000	\$430,000	\$550,000	\$430,000	\$430,000	\$12,975,000
Total Traffic Control	\$5,555,000	\$5,580,000	\$430,000	\$550,000	\$430,000	\$430,000	\$12,975,000
Funding Sources:							
Capital Improvement - PW Traffic Dvlpr	\$ 636,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 636,000
Capital Replacement - PW Traffic	550,000	455,000	355,000	475,000	355,000	355,000	2,545,000
Developer - Traffic Control	1,610,000	-	-	-	-	-	1,610,000
Gas Tax - 2.35 Cents	75,000	75,000	75,000	75,000	75,000	75,000	450,000
Regional Transportation Commission	2,684,000	5,050,000	-	-	-	-	7,734,000
Total Funding Sources	\$5,555,000	\$5,580,000	\$430,000	\$550,000	\$430,000	\$430,000	\$12,975,000

Operating Budget Impact

Project	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Tier 2 Projects	\$ -	\$39,660	\$45,202	\$46,624	\$48,087	\$49,575	\$229,148
Total Operating Impact	\$ -	\$39,660	\$45,202	\$46,624	\$48,087	\$49,575	\$229,148



Boulder Highway and Magic Way

Traffic Control Project Profiles

Tier 2 Traffic Control

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2016.

Scheduling: Varies

Project	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Valle Verde/Windmill Pkwy Signalization (TC-027)	\$ 200,000	\$2,800,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000
Stephanie / Patrick Lane Signalization (TC-112)	550,000	-	-	-	-	-	550,000
Warm Sprgs Rd./Pabco Rd. Signalization (TC-118)	550,000	-	-	-	-	-	550,000
College Dr. / Mission Dr. Signalization (TC-138)	530,000	-	-	-	-	-	530,000
Burkholder Blvd/Galleria Signalization (TC-147)	530,000	-	-	-	-	-	530,000
Burns-Wiesner/Galleria Signalization (TC-149)	530,000	-	-	-	-	-	530,000
Auto Show Dr./Eastgate Signalization (TC-151)	530,000	-	-	-	-	-	530,000
Anthem Highlands Signalization (TC-155)	100,000	500,000	-	-	-	-	600,000
Bruner Ave/Exec Airport Signalization (TC-176)	530,000	-	-	-	-	-	530,000
Traffic Sign Replacement Program (TC-183)	50,000	25,000	25,000	25,000	25,000	25,000	175,000
Misc Striping Contract (TC-184)	75,000	75,000	75,000	75,000	75,000	75,000	450,000
Crosswalk and Legend Maintenance (TC-198)	100,000	300,000	200,000	200,000	200,000	200,000	1,200,000
Fiber Maintenance (TC-202)	30,000	30,000	30,000	30,000	30,000	30,000	180,000
Railroad Repairs (TC-204)	120,000	-	-	120,000	-	-	240,000
Rplc Wire Insulation at Var Traffic Signals (TC-206)	150,000	-	-	-	-	-	150,000
Via Firenze & Bicentennial Signal Imp (TC-209)	530,000	-	-	-	-	-	530,000
Anthem - Democracy Traffic Signal (TC-210)	100,000	500,000	-	-	-	-	600,000
Anthem Pkwy - Reunion Traffic Signal (TC-212)	100,000	500,000	-	-	-	-	600,000
Lane/Bike Lane Restriping - Various Loc (TC-213)	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Eastern Ave Traffic Signals (TC-214)	150,000	750,000	-	-	-	-	900,000
Total Project Costs	\$5,555,000	\$5,580,000	\$430,000	\$550,000	\$430,000	\$430,000	\$12,975,000
Funding Sources:							
Developer - PW Traffic	\$ 636,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 636,000
Capital Replacement - PW Traffic	550,000	455,000	355,000	475,000	355,000	355,000	2,545,000
Developer - Traffic Control	1,610,000	-	-	-	-	-	1,610,000
Gas Tax - 2.35 Cents	75,000	75,000	75,000	75,000	75,000	75,000	450,000
Regional Transportation Commission	2,684,000	5,050,000	-	-	-	-	7,734,000
Total Funding Sources	\$5,555,000	\$5,580,000	\$430,000	\$550,000	\$430,000	\$430,000	\$12,975,000
Operating Costs	\$ -	\$ 39,660	\$ 45,202	\$ 46,624	\$ 48,087	\$ 49,575	\$ 229,148

Enterprise Funds

FY 2016 Project Summary

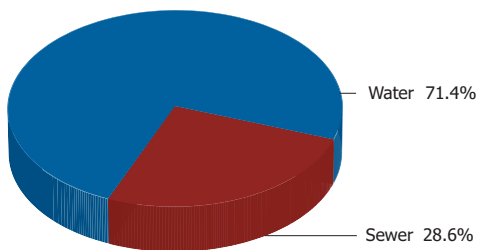
By Category

Category	Project Costs	Operating Costs
Water	\$ 22,249,310	\$ 1,579
Sewer	8,928,403	2,369
Total	\$ 31,177,713	\$ 3,948

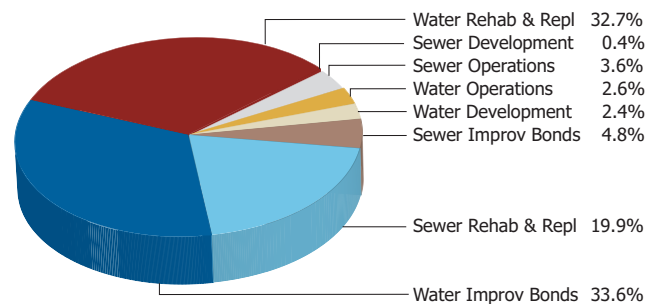
By Funding Source

Funding Source	Project Costs
Water - Development Enterprise	\$ 757,649
Water - Improvement Bonds	10,476,590
Water - Operations	810,000
Water - Rehab & Replacement	10,205,071
Sewer - Development Enterprise	81,267
Sewer - Improvement Bonds	1,506,664
Sewer - Operations	1,130,000
Sewer - Rehab & Replacement	6,210,472
Total	\$ 31,177,713

Percentage By Category



Percentage By Funding Source



Water Overview

FY 2016 CIP

Uses and Sources of Funds

Project	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
R-19A Reservoir Rehabilitation (U-0022)	\$ 1,447,756	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,447,756
R-10A Reservoir (U-0059)	3,255,136	723,364	-	-	-	-	3,978,500
R-5A Reservoir-2610 Refunding (U-0060)	1,282,909	285,091	-	-	-	-	1,568,000
WTP Backfeed (U-0103)	3,413,682	-	-	-	-	-	3,413,682
R-24 & R-24A Reservoir Rehab (U-0112)	1,631,673	-	-	-	-	-	1,631,673
Tier 2 Projects	11,218,154	13,384,366	3,422,385	1,310,000	1,310,000	1,310,000	31,954,905
Total Water	\$22,249,310	\$14,392,821	\$3,422,385	\$1,310,000	\$1,310,000	\$1,310,000	\$43,994,516
Funding Sources:							
Water - Development Enterprise	\$ 757,649	\$ 216,471	\$ -	\$ -	\$ -	\$ -	\$ 974,120
Water - Improvement Bonds	10,476,590	1,891,108	-	-	-	-	12,367,698
Water - Operations	810,000	810,000	810,000	810,000	810,000	810,000	4,860,000
Water - Rehab & Replacement	10,205,071	11,475,242	2,612,385	500,000	500,000	500,000	25,792,698
Total Funding Sources	\$22,249,310	\$14,392,821	\$3,422,385	\$1,310,000	\$1,310,000	\$1,310,000	\$43,994,516

Operating Budget Impact

Project	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
R-19A Reservoir Rehabilitation (U-0022)	\$ -	\$ 1,850	\$ 7,973	\$ 8,173	\$ 8,380	\$ 8,592	\$ 34,968
R-10A Reservoir (U-0059)	-	30,000	47,281	48,467	49,686	50,938	226,372
R-5A Reservoir-2610 Refunding (U-0060)	-	18,565	21,277	21,811	22,359	22,921	106,933
WTP Backfeed (U-0103)	-	49,200	50,433	51,698	52,897	54,333	258,561
Tier 2 Projects	1,579	27,393	77,479	89,264	91,502	93,797	381,014
Total Operating Impact	\$1,579	\$127,008	\$204,443	\$219,413	\$224,824	\$230,581	\$1,007,848



Rehabbing Water Reservoirs

Water Project Profiles

R-19A Reservoir Rehabilitation (Project# U-0022)

Description: Rehabilitation reservoirs 19A (2 MG) including upgrades to the existing overflow device of R19A; and minor repairs, and recoat/resurface the reservoir.

Scheduling: Project to be completed in June 2016

Project Costs by Funding Source:	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Water - Rehab & Replacement	\$1,447,756	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,447,756
Total Project Costs	\$1,447,756	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,447,756
Operating Costs	\$ -	\$1,850	\$7,973	\$8,173	\$8,380	\$8,592	\$ 34,968

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 2017

Project Costs by Funding Source:	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Water - Improvement Bonds	\$3,255,136	\$723,364	\$ -	\$ -	\$ -	\$ -	\$3,978,500
Total Project Costs	\$3,255,136	\$723,364	\$ -	\$ -	\$ -	\$ -	\$3,978,500
Operating Costs	\$ -	\$ 30,000	\$47,281	\$48,467	\$49,686	\$50,938	\$ 226,372

R-5A Reservoir (2610 Refunding) (Project# U-0060)

Description: Design and construction of a 1 million gallon reservoir adjacent to R-5.

Scheduling: Project to be completed in June 2017

Project Costs by Funding Source:	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Water - Improvement Bonds	\$1,282,909	\$285,091	\$ -	\$ -	\$ -	\$ -	\$1,568,000
Total Project Costs	\$1,282,909	\$285,091	\$ -	\$ -	\$ -	\$ -	\$1,568,000
Operating Costs	\$ -	\$ 18,565	\$ 21,277	\$ 21,811	\$ 22,359	\$ 22,921	\$ 106,933

WTP Backfeed (Project# U-0103)

Description: Design and construct approximately 400 lf of 24-inch pipe (2100 PZ) near the R-2 Reservoirs, two 30-inch valves (one near the WTP and one near PS-2), and a 12-mgd flow control station at the COH WTP.

Scheduling: Project to be completed in June 2016

Project Costs by Funding Source:	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Water - Improvement Bonds	\$3,413,682	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,413,682
Total Project Costs	\$3,413,682	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,413,682
Operating Costs	\$ -	\$49,200	\$50,433	\$51,698	\$52,897	\$54,333	\$ 258,561

R-24 & R-24A Reservoir Rehabilitation (Project# U-0112)

Description: Rehabilitate reservoirs R-24 (.77 MG) and R-24A (1.15 MG), including upgrades to the existing overflow device on R-24, and minor repairs to and recoat/resurface the reservoirs.

Scheduling: Project to be completed in February 2016

Project Costs by Funding Source:	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Water - Rehab & Replacement	\$1,631,673	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,631,673
Total Project Costs	\$1,631,673	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,631,673
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Installing 16 inch water lines

Tier 2 Water

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2016.

Scheduling: Varies

Project	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
SCADA Master Plan Program (U-0009) *	\$ 921,995	\$ 105,750	\$ 8,813	\$ -	\$ -	\$ -	\$ 1,036,558
P-2 Replacement (U-0016)	322,222	2,261,000	440,250	-	-	-	3,023,472
2120 N Green Valley Pkwy Improv (U-0027)	523,251	283,890	-	-	-	-	807,141
R-4A Reservoir Rehabilitation (U-0031)	133,100	1,735,356	-	-	-	-	1,868,456
Pittman/Boulder Water Line (U-0033)	957,444	2,402,353	-	-	-	-	3,359,797
Townsite Cast Iron Main - Ph 1 (U-0034) *	317,715	1,075,320	-	-	-	-	1,393,035
Raw Water SCADA Upgrade (U-0066)	117,523	-	-	-	-	-	117,523
Raw Water SCADA Improvements (U-0067)	470,094	-	-	-	-	-	470,094
Sun Trail Est W/S Main Repl (U-0071) *	31,000	414,899	1,058,697	-	-	-	1,504,596
Antel Valley Pressure Zone Conv (U-0077)	148,109	292,437	-	-	-	-	440,546
The Bluff Pressure Zone Conv (U-0078)	141,131	264,522	-	-	-	-	405,653
US93 Boulder Bypass Util Reloc (U-0081) *	985,618	-	-	-	-	-	985,618
Bermuda Reservoir Interconnect (U-0087)	757,649	216,471	-	-	-	-	974,120
WTPVFD Renewal (U-0090)	480,000	-	-	-	-	-	480,000
Boulder Bypass Utility Relocation (U-0094)	50,100	388,562	-	-	-	-	438,662
Henderson Exec Airport Meter (U-0100)	328,237	-	-	-	-	-	328,237
PS-14 Rehabilitation (U-0102)	596,000	-	-	-	-	-	596,000
Reservoir R-3 Replacement (U-0104)	195,000	1,662,719	604,625	-	-	-	2,462,344
Water Pumping Facility Connect (U-0105)	638,118	41,804	-	-	-	-	679,922
R-21 MOV Improvements (U-0106)	158,400	-	-	-	-	-	158,400
Center Street Area Water Imprv (U-0108)	442,667	-	-	-	-	-	442,667
R-26B Reservoir Rehabilitation (U-0109)	494,625	-	-	-	-	-	494,625
Apache Place Improvements (U-0113)	40,286	-	-	-	-	-	40,286
R-13 Reservoir Rehabilitation (U-0117)	70,500	733,494	-	-	-	-	803,994
RTC-FRI Vol/Exec Arprt W/S Ext (U-0804) *	587,370	195,789	-	-	-	-	783,159
Service Line Repl Program (U-9424)	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Pavement Patching Program (U-9427) *	720,000	720,000	720,000	720,000	720,000	720,000	4,320,000
SCADA Component Repl Prog (U-9513) *	90,000	90,000	90,000	90,000	90,000	90,000	540,000
Total Tier 2 Project Costs	\$11,218,154	\$13,384,366	\$3,422,385	\$1,310,000	\$1,310,000	\$1,310,000	\$31,954,905
Funding Sources:							
Water - Development Enterprise	\$ 757,649	\$ 216,471	\$ -	\$ -	\$ -	\$ -	\$ 974,120
Water - Improvement Bonds	2,524,863	882,653	-	-	-	-	3,407,516
Water - Operations	810,000	810,000	810,000	810,000	810,000	810,000	4,860,000
Water - Rehab & Replacement	7,125,642	11,475,242	2,612,385	500,000	500,000	500,000	22,713,269
Total Funding Sources	\$11,218,154	\$13,384,366	\$3,422,385	\$1,310,000	\$1,310,000	\$1,310,000	\$31,954,905
Operating Costs	\$ 1,579	\$ 27,393	\$ 77,479	\$ 89,264	\$ 91,502	\$ 93,797	\$ 381,014

* Project shared between Water & Sewer

Sewer Overview

FY 2016 CIP

Uses and Sources of Funds

Project	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
SCADA Master Plan Program (U-0009) *	\$1,388,782	\$1,081,127	\$52,294	\$ -	\$ -	\$ -	\$2,522,203
WRF Facility Odor Control (U-0015)	1,388,775	896,403	-	-	-	-	2,285,178
Tier 2 Projects	6,150,846	7,485,278	1,955,815	140,000	140,000	140,000	16,011,939
Total Sewer	\$8,928,403	\$9,462,808	\$2,008,109	\$140,000	\$140,000	\$140,000	\$20,819,320
Funding Sources:							
Sewer - Development Enterprise	\$81,267	\$1,208,050	\$583,708	\$ -	\$ -	\$ -	\$1,873,025
Sewer - Improvement Bonds	1,506,664	2,300,532	173,411	-	-	-	3,980,607
Sewer - Operations	1,130,000	470,000	140,000	140,000	140,000	140,000	2,160,000
Sewer - Rehab & Replacement	6,210,472	5,484,226	1,110,990	-	-	-	12,805,688
Total Funding Sources	\$8,928,403	\$9,462,808	\$2,008,109	\$140,000	\$140,000	\$140,000	\$20,819,320

* Project shared between Water & Sewer

Operating Budget Impact

Project	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
SCADA Master Plan Program (U0009) *	\$2,369	\$ 2,894	\$ 4,282	\$ 5,870	\$ 6,012	\$ 6,157	\$ 27,584
WRF Air Treat Assmt and Imprv (U0015)	-	7,608	19,664	20,160	20,666	21,189	89,287
Tier 2 Projects	-	5,184	24,773	40,833	42,817	43,931	157,538
Total Operating Impact	\$2,369	\$15,686	\$48,719	\$66,863	\$69,495	\$71,277	\$274,409

* Project shared between Water & Sewer



Wastewater Treatment

Sewer Project Profiles

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

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

Scheduling: Project to be completed in June 2018

Project Costs by Funding Source:	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Sewer - Rehab & Replacement	\$1,388,782	\$1,081,127	\$52,294	\$ -	\$ -	\$ -	\$2,522,203
Total Project Costs	\$1,388,782	\$1,081,127	\$52,294	\$ -	\$ -	\$ -	\$2,522,203
Operating Costs	\$ 2,369	\$ 2,894	\$ 4,282	\$5,870	\$6,012	\$6,157	\$ 27,584

WRF Air Treatment Assessment and Improvements (Project# U-0015)

Description: The existing odor control system was placed into operation in March 2006 as part of the Kurt R. Segler Water Reclamation Facility Phase III Expansion. The odor control system installed was the Phoenix Odor Control System, Model 30000, manufactured by Calgon Environmental. A study was commissioned and completed July 7, 2010, which recommended replacement of the system.

Scheduling: Project to be completed in June 2017

Project Costs by Funding Source:	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Sewer - Rehab & Replacement	\$1,388,775	\$896,403	\$ -	\$ -	\$ -	\$ -	\$2,285,178
Total Project Costs	\$1,388,775	\$896,403	\$ -	\$ -	\$ -	\$ -	\$2,285,178
Operating Costs	\$ -	\$ 7,608	\$19,664	\$20,160	\$20,666	\$21,189	\$ 89,287



Tier 2 Sewer

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2016.

Scheduling: Varies

Project	Budget FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020	Forecast FY 2021	Total
Hrzn Sewer Main Rehab/Replacement (U-0003)	\$ 56,000	\$ 944,500	\$ -	\$ -	\$ -	\$ -	\$ 1,000,500
Sunset Lift Station Retirement (U-0010)	364,240	-	-	-	-	-	364,240
Drain and Cleanout Station for Trucks (U-0021)	66,998	50,827	-	-	-	-	117,825
Mohawk Lift Station Retirement (U-0028)	867,466	108,852	-	-	-	-	976,318
Stephanie Lift Station Expn / Upgrade (U-0032)	81,267	1,208,050	583,708	-	-	-	1,873,025
Townsite Cast Iron Main - Ph 1 (U-0034) *	317,715	1,075,320	-	-	-	-	1,393,035
Manganese Park Sewer Replacement (U-0041)	253,411	2,080,931	\$173,411	-	-	-	2,507,753
Windmill Crossing Sewer Bypass (U-0042)	233,483	767,335	-	-	-	-	1,000,818
Sun Trail Est W/S Main Repl (U-0071) *	422,667	168,774	-	-	-	-	591,441
US93 Boulder Bypass Util Reloc (U-0081) *	31,000	414,899	1,058,696	-	-	-	1,504,595
LLV Lift Station Acquisition (U-0085)	657,078	-	-	-	-	-	657,078
WRF Utility Water Upgrades (U-0086)	192,237	-	-	-	-	-	192,237
WRF Effluent Piping Upgrades (U-0088)	226,258	-	-	-	-	-	226,258
WWTP 3 Power Service Rehab (U-0089)	173,090	-	-	-	-	-	173,090
WRF Belt Press Refurbishment (U-0118)	237,768	-	-	-	-	-	237,768
LLV Lift Station Pump Replacement (U-0119)	201,370	-	-	-	-	-	201,370
RTC-FRI Vol/Exec Arprt W/S Ext (U-0804) *	51,429	-	-	-	-	-	51,429
Wastewater Treat/Recl Facil Mast Pln (U-9054)	587,369	195,790	-	-	-	-	783,159
Pavement Patching Program (U-9427) *	990,000	330,000	-	-	-	-	1,320,000
Scada Component Repl Program (U-9513) *	80,000	80,000	80,000	80,000	80,000	80,000	480,000
WWTP 3 Power Service Rehab (U-0089)	60,000	60,000	60,000	60,000	60,000	60,000	360,000
Total Tier 2 Project Costs	\$6,150,846	\$7,485,278	\$1,955,815	\$140,000	\$140,000	\$140,000	\$16,011,939
Funding Sources:							
Sewer - Development Enterprise	\$ 81,267	\$1,208,050	\$ 583,708	\$ -	\$ -	\$ -	\$ 1,873,025
Sewer - Improvement Bonds	1,506,664	2,300,532	173,411	-	-	-	3,980,607
Sewer - Operations	1,130,000	470,000	140,000	140,000	140,000	140,000	2,160,000
Sewer - Rehab & Replacement	3,432,915	3,506,696	1,058,696	-	-	-	7,998,307
Total Funding Sources	\$6,150,846	\$7,485,278	\$1,955,815	\$140,000	\$140,000	\$140,000	\$16,011,939
Operating Costs	\$ -	\$ 5,184	\$ 24,773	\$ 40,833	\$ 42,817	\$ 43,931	\$ 157,538

* Project shared between Water & Sewer

Long-Range Planning Overview

Contents

Strategic Plan	115
Market Environment.....	127
Financial Trends.....	133
General Fund Forecast	135
Water & Sewer Forecast.....	143
Development Services Center Forecast.....	145
Cultural Arts & Tourism Forecast.....	146
Debt Management.....	147

Tables & Illustrations

Unemployment Trend.....	127
Consumer Confidence Index	129
Total Population.....	129
Median Household Income.....	130
S & P Case-Shiller Home Price Index.....	130
Local Demographics	132
General Fund Forecast	
Total General Fund Resources	135
General Fund Resources By Source	136
Intergovernmental Resources	136
Property Taxes	137
Franchise Fees.....	137
Charges for Services.....	138
Licenses and Permits.....	138
Fines, Forfeits, and Misc. Revenue	138
Other Financing Sources	138
Total General Fund Expenditures	139
Expenditure Categories & Functions.....	139
General Fund Expenditures and Other Uses by Category.....	140
Recurring Revenue vs. Recurring Expenditures	142
Water & Sewer Forecast	
Water Operating & SDC Revenue	143
Sewer Operating & SDC Revenue	143
Development Services Center Forecast	
Development Services Center Operating Revenue.....	145
Cultural Arts & Tourism Forecast	
Cultural Arts & Tourism Operating Revenue	146
Cultural Arts & Tourism Non-Operating Revenue.....	146

Tables & Illustrations (continued)

Debt Management

Composition of Outstanding Debt.....	147
General Obligation Bonds and Other Debt Payment Requirements	147
General Obligation Bond Indebtedness Secured by Property Taxes	148
Existing Debt Service General Obligation Bonds	148
General Obligation Medium-Term Bonds and Other Debt.....	148
Existing Debt Service General Obligation Medium-Term Bonds / Other Debt	148
General Obligation Indebtedness Secured by Consolidated Tax Revenues.....	149
Existing Debt Service General Obligation Bonds Secured by Consolidated Tax Revenue.....	149
Consolidated Tax Pledged Revenues	149
Water/Sewer Outstanding Debt Obligations	150
Existing Debt Service Secured by Water and Sewer Revenues.....	150
Water/Sewer Revenue Secured Bond Payment Requirements	151
Debt Ratio Comparison	151
Statutory Debt Limitation.....	152
Historical Statutory Debt Limitation.....	152

City of Henderson Strategic Plan

FY 2014-2019



City of Henderson
240 Water St.
Henderson, NV 89015
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

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.



Infrastructure

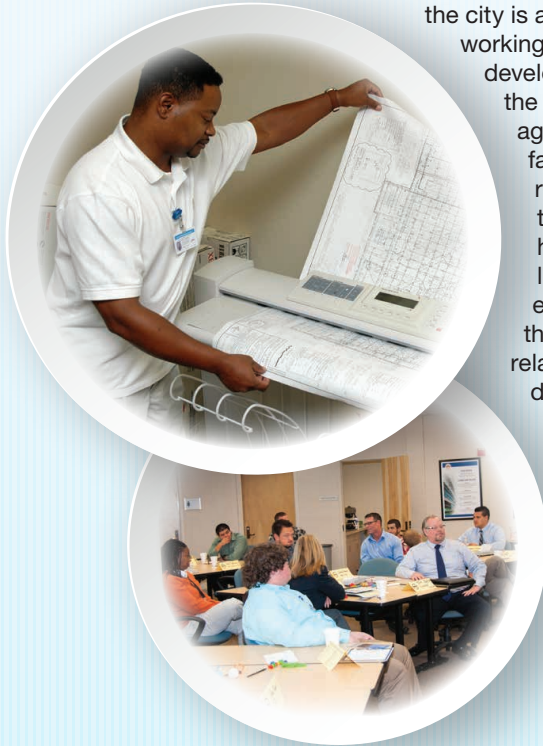
Invest in the community's infrastructure

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.

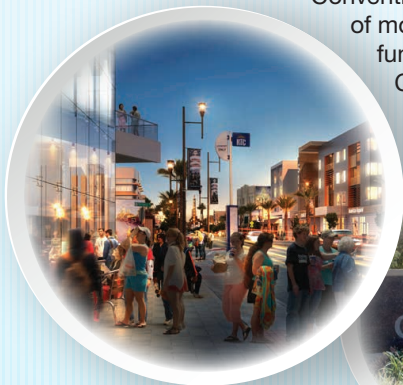
Maturing Community (Community Development Services).

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

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.

Community Safety

Provide quality public safety services and programs





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 signs of strengthening, with most economic indicators showing favorable trends. We have seen modest employment growth, improved consumer confidence, and the ever-strengthening U.S. housing market; these are evidence that the U.S. economy is accelerating. Expectations are that the ongoing improvement in the labor and housing markets will help keep the U.S. economy moving in the right direction.

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 2014 have fallen into this “healthy” range, spanning from 2.0 percent and 2.6 percent, suggesting that economic progress is being made.

During the second quarter of 2015, Real GDP increased at an annual rate of 2.3 percent. According to the U.S. Department of Commerce, Bureau of Economic Analysis, “the increase in Real GDP in the second quarter reflected positive contributions from personal consumption expenditures, exports, state and local government spending, and residential fixed investment. Imports, which are a subtraction in the calculation of GDP, increased.” The growth rate is projected to moderately increase in the second half of 2015 to about 2.5 percent.

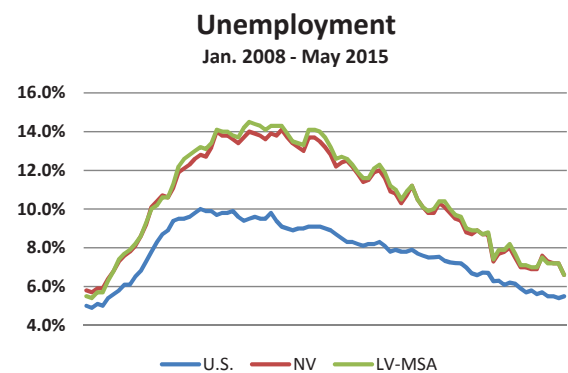
Overall, recent GDP performance has been cause for optimism.

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

Employment

The national employment picture has continued to show signs of strengthening. The official unemployment rate (otherwise known as the U3 rate), which was at 6.3 percent in June 2014, fell to 5.5 percent as of June 2015, 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 10.8 percent in June 2015—significantly higher than that of the well-publicized U3 rate.



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

Like the national employment market, the local market has also shown signs of strengthening, with Nevada’s unemployment rate dropping to 6.6 percent (pending finalization) in May 2015, down from 7.8 percent in June 2014. In the Las Vegas Metropolitan Statistical Area (MSA), the unemployment rate fell to 6.6 percent

in May 2015 as well, down from 7.9 percent in June 2014. 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 March 2015 standing at 15.3 percent.

Nevada has suffered from one of the highest unemployment rates in the country over the last few years. The state lost 175,000 jobs during the recession, driven by dramatic losses in the construction, gaming, and manufacturing industries, but that trend appears to finally be changing as the job market continues to accelerate. The employment market has recovered creating nearly 100,000 jobs since 2010, said Bill Anderson, chief economist with the Nevada Department of Employment, Training, and Rehabilitation (DETR) “From 2010 to 2013, about 60,000 jobs were added in the private sector,” said Anderson. “Through the first nine months of 2014, 40,000 private sector jobs have been added.” By the end of 2014, more than 100,000 jobs had been created. Nevada’s job growth is stronger than 48 other states. Job growth is now up across almost every sector, including construction. “It’s a relatively broad based recovery,” Anderson said. “The leader in job growth is professional and business services, which is up by 10,400 jobs in 2014. Leisure and hospitality was up by 9,300 jobs.”

For 2015, solid jobs gain is expected to continue, driven by modest gains in construction, gaming and hospitality, and professional and business services. DETR projects year-over-year employment growth from 2014 through 2017 at 49,000 jobs annually.

Sources: U.S. Dept of Labor, Bureau of Labor Statistics website and Nevada Business 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. It continued to climb more moderately through November 2012. At that point it leveled off and held relatively steady until January 2014, when again it began to rise and pushed to record highs in 2014 and each of the first five months of 2015, reaching 41.35 million in May 2015.

The 12-month running total for gaming revenue in Clark County was down slightly for the 12 months ending May 2015 but 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.

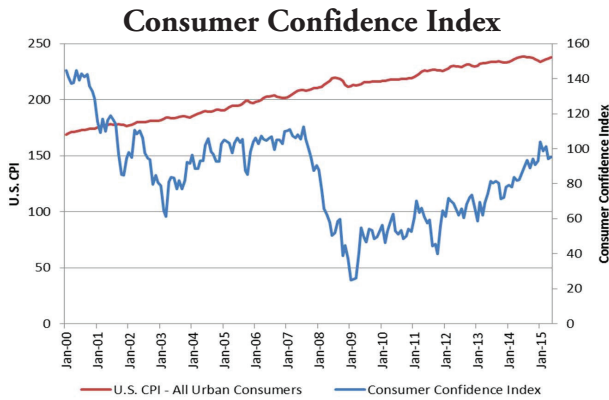
What is interesting to note is the change in visitors’ spending habits in Las Vegas. “There has definitely been a shift in spending,” said David Schwartz, director of the Center for Gaming Research at the University of Nevada, Las Vegas. He noted that while visitors are gambling less, they are willing to spend more on hotel rooms, food and beverage, and nightclubs. In other words, visitors are setting budgets and their attitudes towards risk have changed.

Sources: Las Vegas Convention and Visitors Authority website, 2015 Las Vegas Perspective and Nevada Business website



Consumer Confidence

The Conference Board’s Consumer Confidence Index registered a reading of 101.4 in June 2015, compared to a reading of 86.4 in June 2014 and a reading of 81.4 in June 2013.



Source: The Conference Board website, June 2015

According to Lynn Franco, Director of the Conference Board Consumer Research Center, “Consumer confidence improved further in June, following a modest gain in May. Over the past two months, consumers have grown more confident about the current state of business and employment conditions. In addition, they are now more optimistic about the near-term future. Overall, consumers are in considerably better spirits and their renewed optimism could lead to a greater willingness to spend in the near-term.”

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 0.5 percent in May 2015. Over the last 12 months, the index has remained flat before seasonal adjustment.

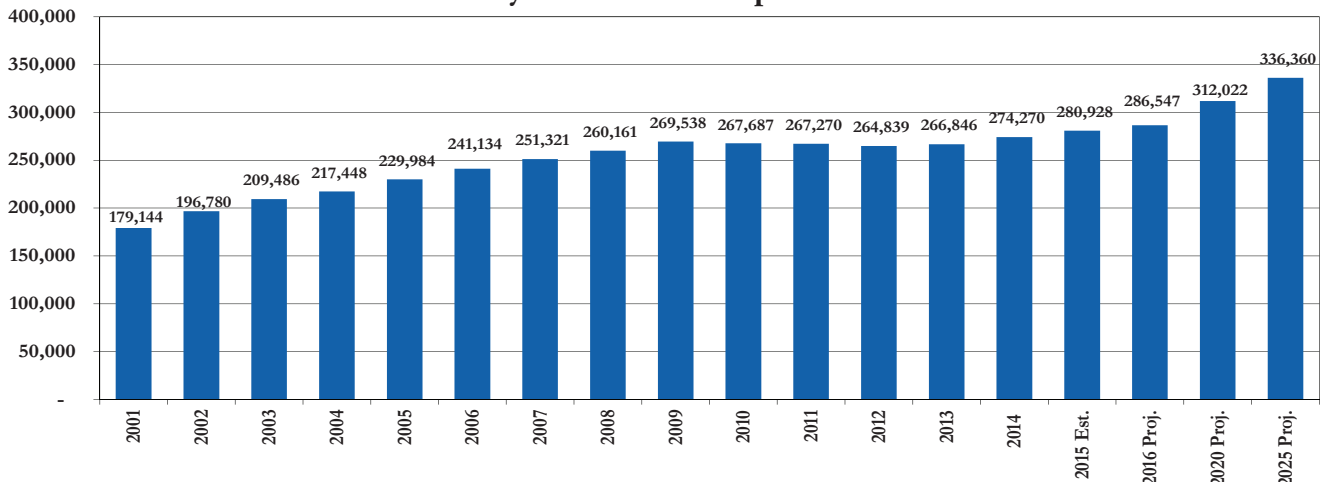
Source: U.S. Department of Labor, Bureau of Labor Statistics website

Population

Clark County saw a small population increase in 2014. According to population estimates made by the Nevada state demographer, the population in Clark County rose to 2,069,450 in 2014. This reflects a modest population increase of 1.9 percent over the 2013 figure of 2,031,723.

Henderson’s population is estimated to reach 286,547 by July 1, 2015, a 2.0 percent increase over the prior year. For Henderson, positive growth is anticipated into the foreseeable future.

City of Henderson Population

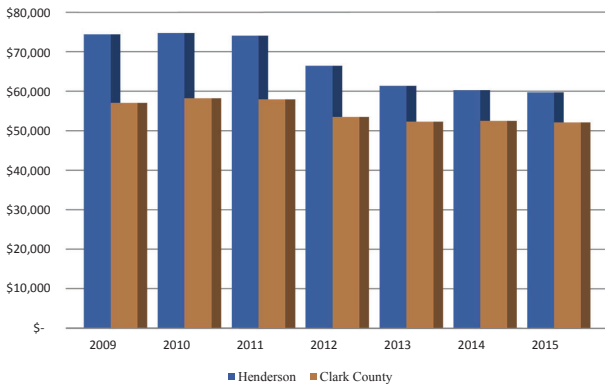


Source: Nevada State Demographer and City of Henderson Demographer

Median Buying Income

The median household buying income in Henderson continues to outpace the rest of Clark County. According to the 2015 Las Vegas Perspective, the median household income for Henderson is \$59,744 compared to \$52,094 for the rest of Clark County.

Median Household Income



Source: 2015 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

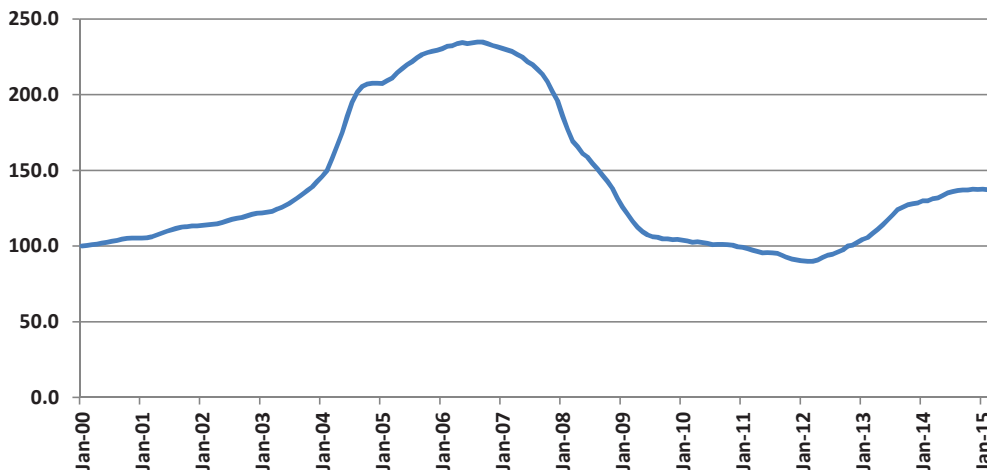
The S&P Case-Shiller Home Price Index (Index) is widely recognized as the authoritative measure of home price trends in the United States, focusing on 20 major markets. According to the Index, housing prices in the Las Vegas metropolitan area and the United States both hit bottom in March 2012, the local metro area having experienced declines on the index in 62 of the



immediately preceding 67 months to that point. From that time through March 2015, however, the market began to turn with the Las Vegas metro area rising by 54.4 percent on the Index. During this period, the local metro area has been outpaced on the index only by San Francisco, which rose 63.6 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 March 2015, the Las Vegas metropolitan area experienced only three declining months on the index, a record matched by only two other markets: Miami and Tampa, illustrating that over the past two years the Las Vegas Valley has had one of the strongest real estate markets in the United States.

S&P Case-Shiller Home Price Index
Las Vegas Metropolitan Area
2000 - 2015



Of concern in prior years had been the number of homeowners with negative equity, often referred to as “underwater” or “upside down,” which means that borrowers owe more on their mortgages than their homes are worth. CoreLogic reported that 1.2 million U.S. borrowers regained equity in 2014, with the situation expected to continue to improve over the course of 2015. The CoreLogic Home Price Index is projected to rise 5 percent in 2015, which will lift about 1 million homeowners out of negative equity.

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 19.2 percent. The number of foreclosures nationwide decreased year-over-year from 51,000 in May 2014 to 41,000 in May 2015, representing a decrease of 64.9 percent from the peak of completed foreclosures in September 2010. Next, the national foreclosure inventory, which is comprised of homes with mortgages that were in some state of foreclosure, was approximately 491,000, down from 676,000 just a year earlier. This represents a 27 percent decline, and a continuing trend of improvement. In Nevada, the foreclosure inventory improved to 2.0 percent in May 2015. Finally, the national Serious Delinquency Rate for mortgages currently stands at 3.5 percent, and is down for the 12-month period ended May 2015 by 22.7 percent. The Nevada rate continues to fall as well, standing at 4.8 percent as of May 2015.

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 79.4 percent in Clark County and 69.2 percent in Henderson.

Sources: S&P Case-Shiller Home Price Index website; CoreLogic National Foreclosure Report, May 2015; CoreLogic Report, March 2015; and 2015 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 2015 Mid-Year Economic Outlook that most economic indicators show favorable trends during the next few years. Dr. Brown stated that “Nevada, driven by Las Vegas, has re-emerged as a leader in economic growth in the past few years and is doing far better than the U.S.” Ryan Kennelly, an economic analyst for CBER, stated that “the Southern Nevada economy is on the uprise and will continue to be one of the fastest-growing economies in the nation. Every year has been slightly stronger than the last and that is something that we see forecasted in the next two years as well.”

Source: UNLV Center for Business and Economic Research



Cadence Entrance

Local Demographics

	Henderson ZIP Codes							
	89002	89011	89012	89014	89015	89044	89052	89074
Population	33,776	24,460	32,211	40,341	42,050	17,467	54,426	51,080
Household Income								
Under \$15,000	6.1%	11.0%	8.3%	10.1%	14.7%	7.9%	8.0%	7.9%
\$15,000 - \$24,999	7.8%	9.5%	8.6%	10.6%	11.7%	6.6%	7.7%	8.4%
\$25,000 - \$34,999	8.2%	12.4%	8.5%	12.2%	9.7%	9.5%	8.6%	9.5%
\$35,000 - \$49,999	10.4%	13.8%	12.7%	18.3%	15.5%	11.5%	11.5%	13.8%
\$50,000 - \$74,999	21.8%	19.8%	21.2%	20.9%	20.5%	20.6%	18.7%	22.0%
\$75,000 - \$99,999	16.6%	12.6%	13.6%	10.9%	11.1%	12.6%	13.7%	14.2%
\$100,000 - \$149,999	18.3%	13.4%	15.6%	10.3%	11.8%	16.0%	17.4%	14.2%
\$150,000 - \$199,999	7.0%	3.6%	5.4%	3.5%	3.2%	8.7%	6.7%	4.9%
\$200,000 and Over	3.8%	3.9%	6.0%	3.3%	1.8%	6.6%	7.6%	5.2%
Median Household Income	\$69,227	\$53,163	\$62,758	\$49,155	\$48,329	\$66,579	\$68,184	\$60,555
Age of Adults								
Under 18	26.2%	23.4%	21.6%	20.9%	23.6%	16.6%	20.4%	19.8%
18 to 24	9.0%	8.0%	7.3%	10.6%	9.4%	4.1%	6.9%	9.0%
25 to 34	12.4%	15.8%	10.7%	17.3%	12.3%	8.4%	10.4%	13.5%
35 to 44	15.1%	14.8%	14.3%	13.2%	12.3%	12.7%	13.8%	13.0%
45 to 54	14.4%	13.4%	13.9%	13.7%	14.2%	11.0%	13.8%	14.8%
55 to 64	11.4%	12.9%	11.5%	12.3%	13.0%	20.4%	14.2%	14.3%
65 and Over	11.5%	11.7%	20.5%	12.1%	15.3%	26.7%	20.5%	15.5%
Housing Units								
Occupied	11,579	9,564	12,825	16,351	15,349	7,872	22,338	20,035
Total	12,245	11,122	13,500	17,171	15,947	8,507	23,955	20,791
Type of Dwelling								
Single Family	82.1%	60.1%	70.3%	44.5%	69.2%	93.3%	74.0%	65.3%
Condominium	0.0%	9.4%	4.9%	9.1%	2.8%	0.2%	8.7%	9.2%
Townhouses	8.0%	13.3%	6.9%	7.4%	3.2%	5.7%	3.6%	8.3%
Plexes (2-4 units)	0.0%	0.8%	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%	14.6%	17.9%	38.2%	18.3%	0.0%	13.3%	15.5%

Source: 2015 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.

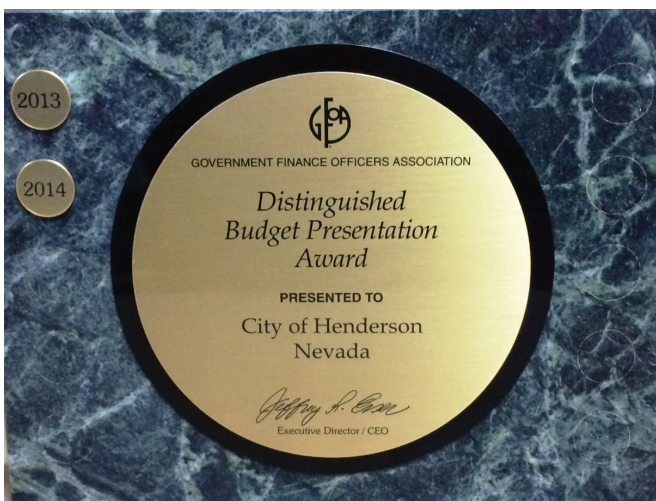
Forecast Methodology

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 Award for its FY 2015 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.



Black Mountain Distribution Center 3 is a 240,000 square foot industrial space complex to be located on Wigwam Parkway and Business Center Drive near the intersection of I-215 and I-515. This facility is scheduled to be open late 2015.

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 40 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

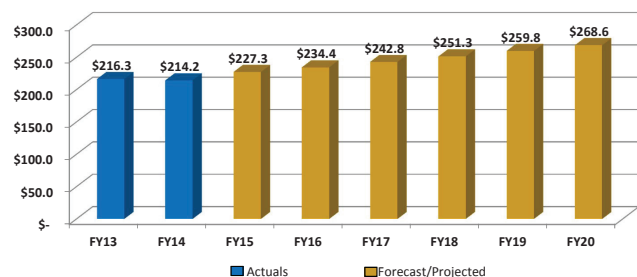
Miscellaneous receipts include revenues such as interest income, rents, developer contributions, and reimbursements.

Other Financing Sources:

Operating Transfers In

Operating transfers include funds provided from various other City funds.

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



Operating Revenues

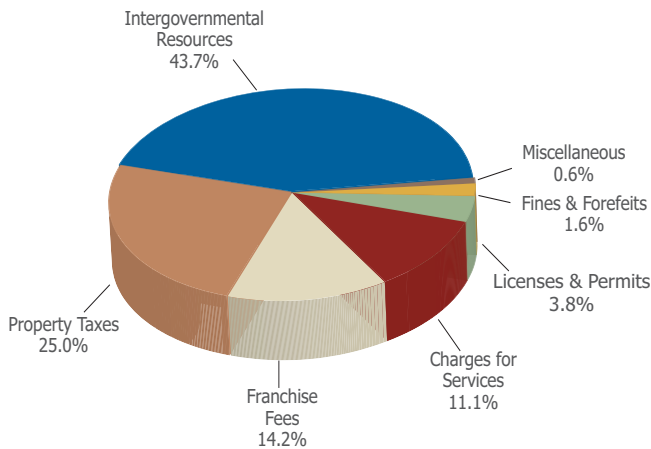
The General Fund accounts for the City’s unrestricted resources. General Fund revenues, with a few exceptions, can be used for any appropriate public purpose and as a result, requests for General Fund resources typically far exceed the amount available. The City’s financial stability, and its ability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

In Fiscal Year 2016, General Fund revenues and Other Financing Sources are estimated to reach \$234.4 million, a \$7.1 million increase over Fiscal Year 2015 revenues.

The major sources that make up the General Fund revenues and Other Financing Sources for Fiscal Year 2016 include: Intergovernmental Resources (43.7%), Property Taxes (25.0%), Franchise Fees (14.2%), Charges for Services (11.1%), Licenses and Permits (3.8%), Fines and Forfeits (1.6%), and Miscellaneous (0.6%).

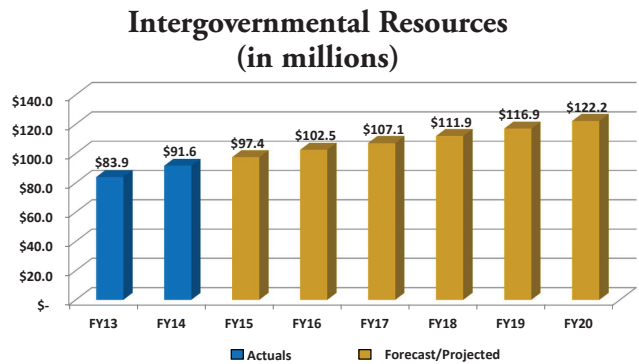
A description of each source as well as a discussion of the outlook over the next five years follows.

FY 2016 General Fund Resources by Source



Intergovernmental Resources

Intergovernmental Resources for Fiscal Year 2016 are expected to total \$102.5 million, or 43.7% 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 (\$99.0 million), County Gaming License Fees (\$0.7 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.



Property Taxes

Property tax revenue for Fiscal Year 2016 is expected to total \$58.6 million, or 25.0% 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 2016, it is expected to rise again slightly for the second straight year.

For Fiscal Year 2016, the General Fund portion of the property tax rate totals .6654. 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).

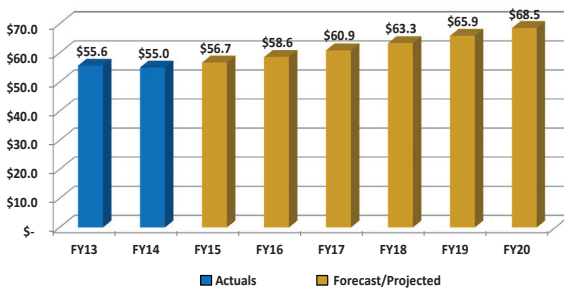
While small increases are emerging in assessed valuation (the primary driver behind property tax revenue levels) and modest growth is projected for the next several years, legislation currently in place limits growth on property tax revenue from residents and businesses.

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.

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)



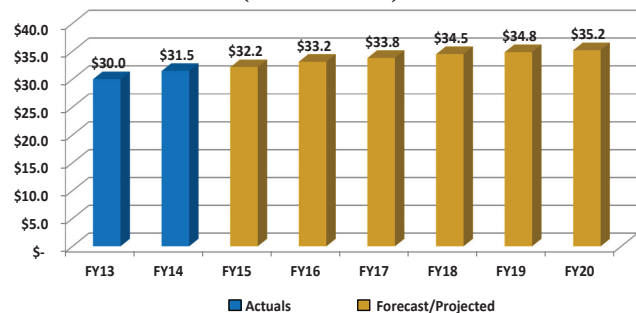
Franchise Fees

Franchise fees for Fiscal Year 2016 are expected to total \$33.2 million, or 14.2% 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.

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.

Franchise Fees (in millions)

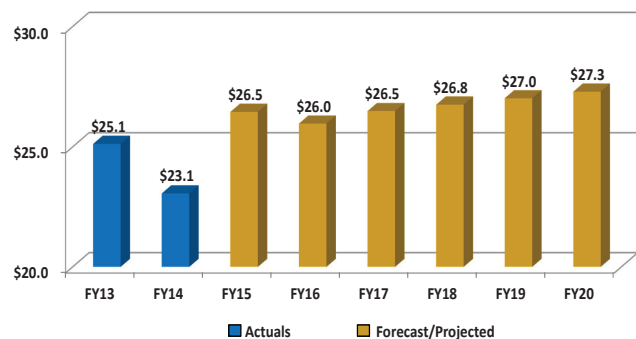


Charges for Services

Charges for services for Fiscal Year 2016 are expected to total \$26.0 million, or 11.1% 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. While revenues were down slightly in recent years, they are expected to remain relatively stable into the foreseeable future.

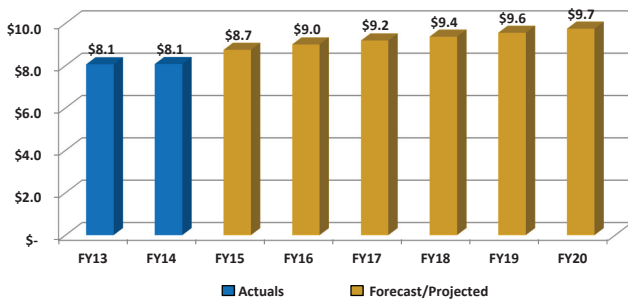
Charges for Services (in millions)



Licenses and Permits

Licenses and permits for Fiscal Year 2016 are expected to total \$9.0 million, or 3.8% of the total General Fund revenue. This category includes such revenue sources as business, gaming, liquor, and animal licenses. A business license fee is charged to persons engaged in any trade, business, or profession, or maintaining offices within 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.

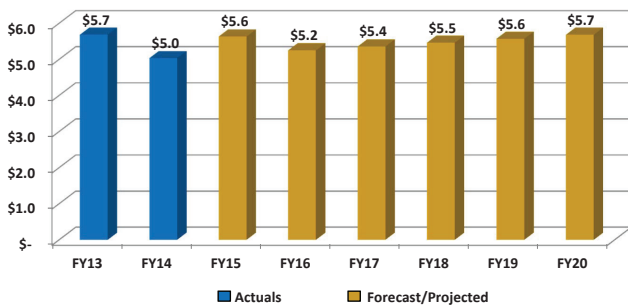
**Licenses and Permits
(in millions)**



Fines, Forfeits, and Miscellaneous

Fines, Forfeits, and Miscellaneous revenues for Fiscal Year 2016 are expected to be \$5.2 million, or 2.2 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)**

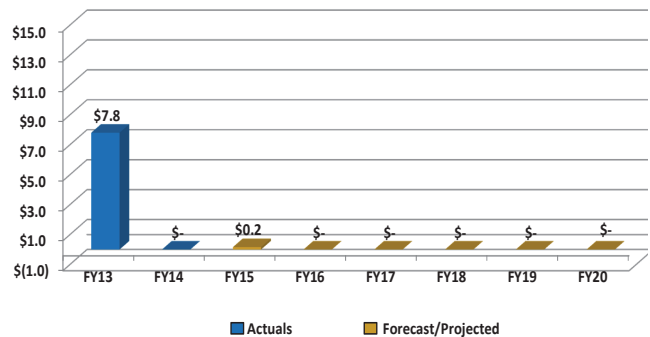


Other Financing Sources

Other Financing Sources for Fiscal Year 2016, which are comprised entirely of transfers-in, are not budgeted for this year. In the past this transfer represented the use of capital funds redirected to City operations. In Fiscal Year 2015 a small transfer that had previously been made to a capital fund was reversed.

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)**



Cadence Park Trail



Emergency Preparedness Week

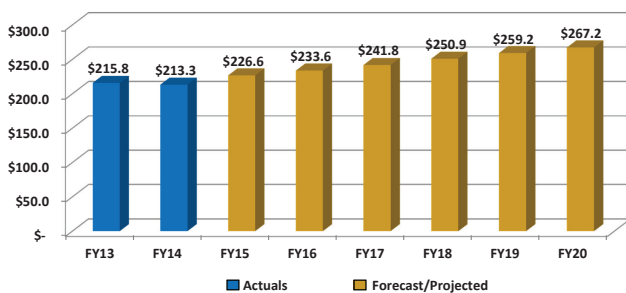
Operating Expenditures

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 and other uses. 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 and Other Uses (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
 - Building Maintenance
 - City Attorney’s Office
 - City Clerk’s Office
 - City Manager’s Office
 - Communications & Council Support
 - Community Development
 - Finance
 - Human Resources
 - Information Technology
 - Intergovernmental Relations
 - Internal Audit
 - Miscellaneous (Citywide)
- Judicial**
 - Alternative Sentencing
 - Municipal Court
 - City Attorney-Criminal
- Public Safety**
 - Building Inspection
 - Fire
 - Police
- Public Works**
 - Paved Streets
 - Public Works General
 - Street Lighting
- 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 2016 include Salaries and Wages (55.7%), Employee Benefits (26.2%), Services and Supplies (17.1%) and Other Financing Uses (0.9%). 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 2016 are expected to total \$191.4 million, or 81.9% 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.

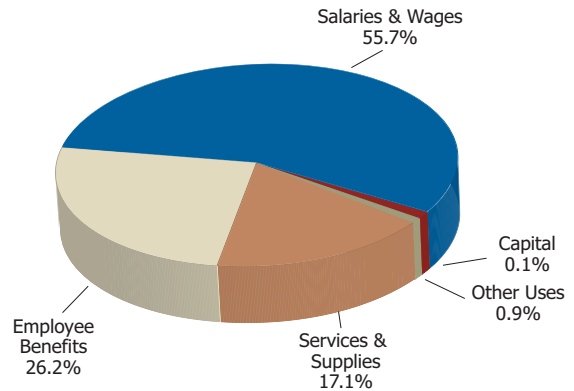
The City has built strong working relationships with its employee bargaining groups. Working together, strategies were developed to help the City progress through the weak economic recovery. Modest contractual changes for all union contracts, with the exception of the Police Supervisors Union which is still pending, have been included in the FY 2016 budget.

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 \$39.9 million, or 17.1% of the total General Fund expenses and Other Financing 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 new rates anticipated during Fiscal Year 2016.

General Fund Expenditures and Other Uses by Category - Fiscal Year 2016 Budget



Capital Outlay

Capital Outlay represents \$0.3 million, or 0.1% of the total General Fund expenses and Other Financing Uses. This category represents new and replacement equipment for General Fund operations.

Other Financing Uses

Other Financing Uses for Fiscal Year 2016 are expected to total \$2.1 million, or 0.9% of the total General Fund expenses and Other Financing Uses. This amount represents transfers to the Capital Repair & Replacement Fund (\$1.0 million), the Eldorado Valley Fund (\$0.1 million) and Debt Service Fund (\$1.0 million).



Heritage Park dog park

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

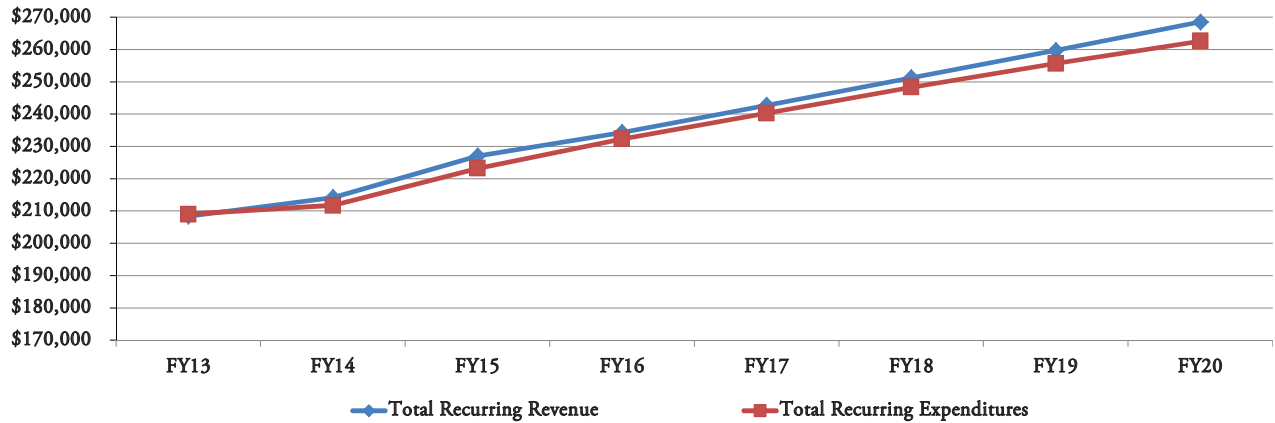
The City's forecasting model continues to evaluate the relationship between recurring revenues and recurring expenditures, as evidenced on the table on the following page. The forecast horizon includes a matching of two variables, allowing the City to maximize available resources to provide services. Salaries and wages are projected at current levels. This conservative method of operating allows the City to maximize its resources for service delivery and maintain a healthy financial position.



Initial concrete pouring at Union Village

General Fund Recurring Revenue vs. Recurring Expenditures

Figures in Thousands (\$000)



	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
	Actual	Actual	Forecast	Budget	Projected	Projected	Projected	Projected
Recurring Revenue (\$000)								
Property Taxes	\$ 55,642	\$ 54,993	\$ 56,681	\$ 58,553	\$ 60,895	\$ 63,331	\$ 65,864	\$ 68,499
Franchise Fees	30,012	31,482	32,155	33,150	33,813	34,489	34,834	35,182
Licenses & Permits	8,063	8,080	8,746	9,005	9,185	9,368	9,556	9,747
Intergovernmental	83,942	91,585	97,436	102,458	107,069	111,887	116,922	122,183
Charges for Services	25,128	23,064	26,455	25,972	26,491	26,756	27,024	27,294
Fines, Forfeits, & Misc.	5,683	5,032	5,633	5,248	5,353	5,460	5,569	5,681
Other Financing Sources	-	-	-	-	-	-	-	-
Total Recurring Revenue	\$ 208,470	\$ 214,236	\$ 227,105	\$ 234,386	\$ 242,806	\$ 251,292	\$ 259,769	\$ 268,586
Recurring Expenditures								
Salaries & Wages	\$ 120,588	\$ 122,610	\$ 126,138	\$ 130,084	\$ 132,862	\$ 136,494	\$ 140,245	\$ 144,141
Employee Benefits	53,718	54,935	57,058	61,270	63,157	65,339	67,650	69,193
Services & Supplies	29,896	30,314	37,916	39,949	41,249	42,849	44,149	45,649
Capital Outlay	-	-	-	-	-	-	-	-
Other Financing Uses	4,805	3,905	2,148	1,050	3,045	3,675	3,675	3,675
Total Recurring Expenditures	\$ 209,007	\$ 211,764	\$ 223,260	\$ 232,353	\$ 240,313	\$ 248,357	\$ 255,719	\$ 262,658
Current Surplus/(Deficit)	\$ (537)	\$ 2,472	\$ 3,845	\$ 2,033	\$ 2,493	\$ 2,935	\$ 4,050	\$ 5,928
Non-Recurring Revenue (\$000)								
One-Time Transfers	\$ 7,800	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Recurring Expenditures (\$000)								
Salaries & Wages (Attrition)	\$ 6,696	\$ 740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	-	700	3,000	1,000	1,500	2,500	3,500	4,500
Capital Outlay	90	110	362	269	-	-	-	-
Total All Revenue	\$ 216,270	\$ 214,236	\$ 227,255	\$ 234,386	\$ 242,806	\$ 251,292	\$ 259,769	\$ 268,586
Total All Expenditures	\$ 215,793	\$ 213,314	\$ 226,622	\$ 233,622	\$ 241,813	\$ 250,857	\$ 259,219	\$ 267,158
Total Surplus/(Deficit)	\$ 477	\$ 922	\$ 633	\$ 764	\$ 993	\$ 435	\$ 550	\$ 1,428
Fund Balance - Beginning	\$ 16,851	\$ 17,328	\$ 18,250	\$ 18,885	\$ 19,649	\$ 20,641	\$ 21,076	\$ 21,625
Fund Balance - End	\$ 17,328	\$ 18,250	\$ 18,885	\$ 19,649	\$ 20,641	\$ 21,076	\$ 21,625	\$ 23,053



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**

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 91% of the total operating fund revenue. Total sewer operating revenues are expected to increase from \$43.8 million in Fiscal Year 2016 to \$44.9 million in Fiscal Year 2020.

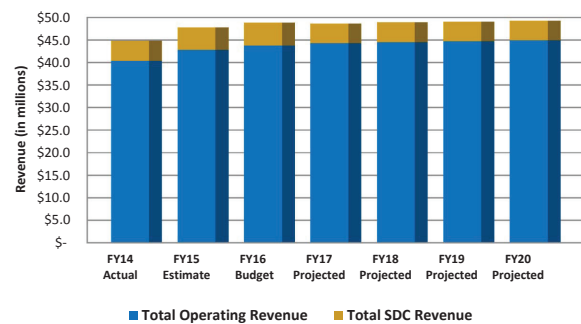
Operating Funds

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

The sources of revenue for the Water Operating Fund are derived from the sale of potable and raw water, connection fees, interest income and miscellaneous sources. Potable and raw water sales represent the most significant source of revenue to the operating fund. The sale of potable and raw water averages 94% of the total water operating fund revenue.

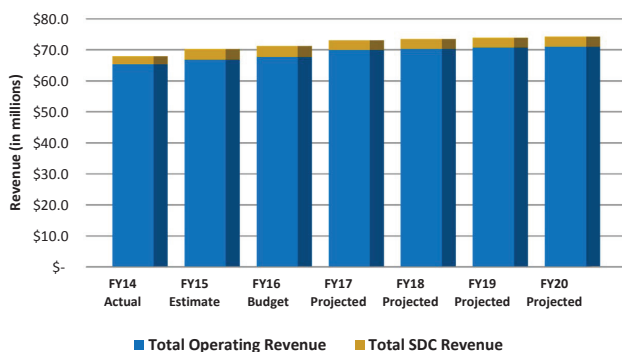
Based on growth projections, total water operating revenue is forecasted to increase from \$67.7 million in Fiscal Year 2016 to \$71.0 million in Fiscal Year 2020.

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.

Water Operating & SDC Revenue



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 2016 are \$1,600 per Equivalent Dwelling Unit (EDU). Sewer System Development Charges for Fiscal Year 2016 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 \$61.7 million in Fiscal Year 2016 to \$67.5 million in Fiscal Year 2020.

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 \$32.4 million in Fiscal Year 2016 to \$36.1 million in Fiscal Year 2020.

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.

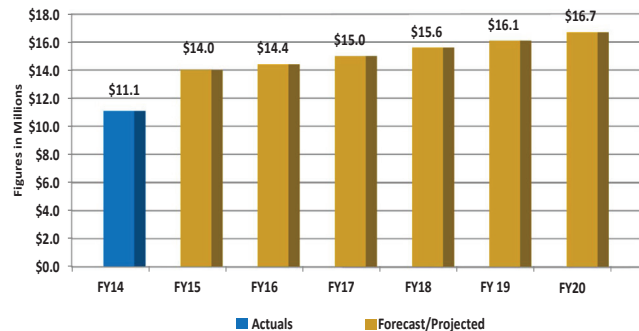
Revenue Trends

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 2016 budget of \$14.4 million.

DSC operating revenue projections for Fiscal Year 2016 through Fiscal Year 2020 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 2016 budgeted operating expenditures are \$14.2 million, representing a 6.3 percent increase over the Fiscal Year 2015 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.

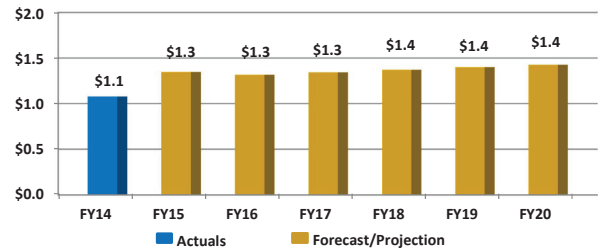
Cultural Arts & Tourism Forecast

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 2016, city gaming license fees are expected to account for 47.8 percent of operating revenues, while Pavilion sales accounts for 26.5 percent, and Convention Center earned income amounts to 21.6 percent. Overall operating revenues are projected to remain relatively flat through Fiscal Year 2020.

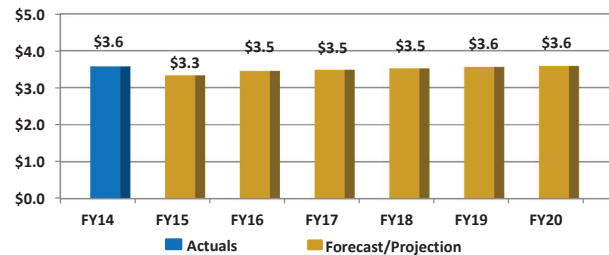
Cultural Arts & Tourism Operating Revenue (in millions)



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 38.2 percent of Cultural Arts & Tourism’s overall revenues. Fiscal Year 2016 room tax revenues are anticipated to be 7.5 percent higher than Fiscal Year 2015 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.

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



Expenditures

The Cultural Arts & Tourism Fund’s expenditures are \$4.8 million and include 60.8 percent for salaries and benefits and 35.0 percent for services and supplies. The cash position of the Cultural Arts & Tourism Fund continues to grow and is expected to remain strong over the next several years.



Henderson Winterfest 2014

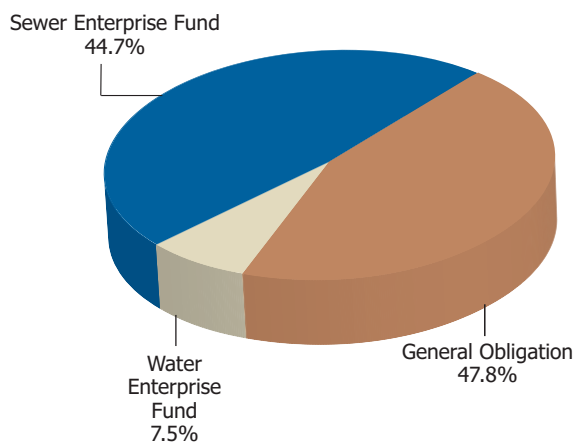
Debt Management

Debt Overview

As of July 1, 2015, the City of Henderson's combined outstanding debt totals \$236.2 million, consisting of:

- **G. O. Bonds/Other Debt** **\$ 112.9 million**
- **Water Revenue Secured Bonds *** **\$ 17.7 million**
- **Sewer Revenue Secured Bonds *** **\$ 105.5 million**

**Composition of Outstanding Debt
As of 07/01/15**



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.

*See Footnote on page 150.

General Obligation Bonds and Other Debt Payment Requirements

Fiscal Year	Principal	Interest	Total
2016	\$ 5,256,000	\$ 4,680,306	\$ 9,936,306
2017	5,451,000	4,535,202	9,986,202
2018	5,417,000	4,373,367	9,790,367
2019	5,656,000	4,199,112	9,855,112
2020	7,686,000	4,008,223	11,694,223
2021 - 2025	30,978,000	16,002,572	46,980,572
2026 - 2030	23,345,000	10,060,310	33,405,310
2031 - 2035	29,125,000	4,304,700	33,429,700
Total	\$ 112,914,000	\$ 52,163,792	\$ 165,077,792

General Obligation Bonds and Other Debt

The City's \$ 112.9 million general obligation debt can be broken down into three distinct categories:

- General Obligation Bond Indebtedness **\$ 20.9 million**
 - General Obligation/Revenue Bonds
 Secured by Consolidated Tax **\$ 77.9 million**
 - General Obligation Other Debt
 Medium-Term Bonds **\$ 0.5 million**
 Installment Purchases **\$ 13.6 million**
- Subtotal Other Debt **\$ 14.1 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, 2015.

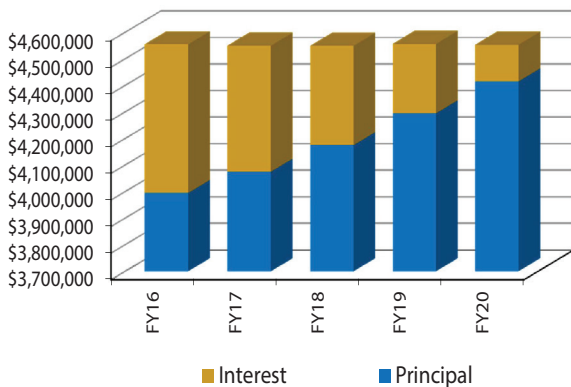
General Obligation Indebtedness Secured by Property Taxes

Stated in Thousands (000)

	Date Issued	Original Amount	Outstanding 7/1/2015
Series 2011A (Bldg/Parks Ref)	12/21/2011	\$ 18,245	\$ 18,245
Series 2011B (Bldg/Parks Ref)	12/21/2011	2,710	2,710
Total Outstanding			\$ 20,955

The chart below illustrates the debt service to maturity on the \$21.0 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 2016 is \$.5533, 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.

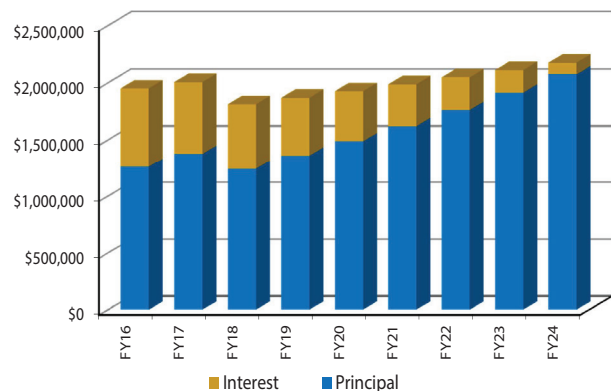
General Obligation Medium-Term Bonds and Other Debt

Stated in Thousands (000)

	Date Issued	Original Amount	Outstanding 7/1/2015
Series 2006 (Energy Retrofit)	9/26/2006	\$ 2,065	\$ 478
Purchase Agreement	3/4/2009	17,960	13,616
Total Outstanding			\$ 14,094

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, 2015.

General Obligation Indebtedness Secured by Consolidated Tax Revenues

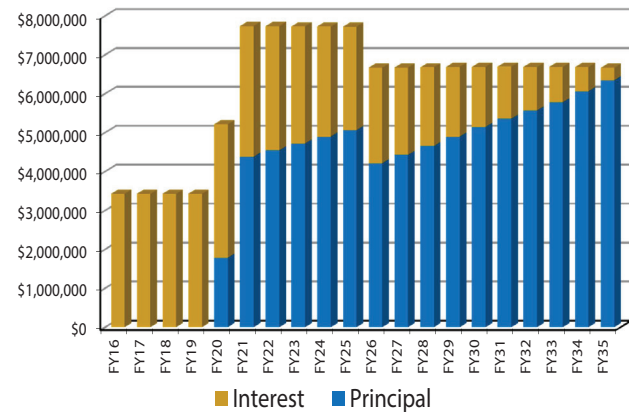
Stated in Thousands (000)

	Date Issued	Original Amount	Outstanding 7/1/2015
Series 2011C (Refunding Bonds)	12/21/2011	\$ 13,605	\$ 13,605
Series 2013B (Various Purpose Bds)	04/16/2013	39,955	39,955
Series 2014 (Refunding Bonds)	09/25/2014	24,305	24,305
Total Outstanding			\$ 77,865



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 Revenue

	FY 2014 Actual	FY 2015 Unaudited	FY 2016 Budget
Consolidated Tax Pledged Revenue	\$ 88,013,859	\$ 93,944,603	\$ 99,000,000
Limitation (15%)	13,202,079	14,091,690	14,850,000
Existing Debt Service	2,972,256	3,057,490	3,429,969
Coverage	4.44X	3.61X	4.33X

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

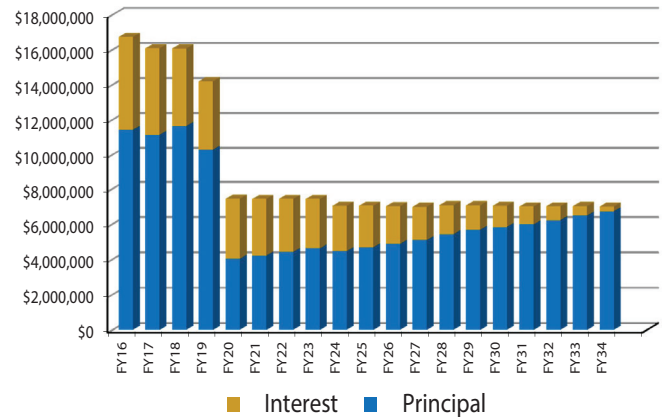
Water/Sewer Revenue Secured Bonds

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, 2015.

Water/Sewer Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 7/1/2015	Current Principal & Interest	Final Payment Date
Water Enterprise Fund					
State Revolving Loan Bond	09/15/2000	\$ 5,500,000	\$ 2,683,865	\$ 389,875	01/01/2023
Water Refunding Bonds Series 2005*	03/01/2005	22,618,000	2,402,000	2,462,050	09/01/2015
Water Refunding Bonds Series 2007	08/21/2007	27,220,000	5,280,000	1,883,634	09/01/2017
Water Refunding Bonds Series 2015*	06/04/2015	7,374,000	7,374,000	365,628	06/01/2019
		\$ 62,712,000	\$ 17,739,865	\$ 5,101,187	
Sewer Enterprise Funds					
State Revolving Loan Bond	09/14/1995	9,504,950	336,964	343,408	07/01/2015
Sewer Refunding Bonds Series 2005*	03/01/2005	33,927,000	3,603,000	3,693,075	09/01/2015
Sewer Revenue Bonds Series 2010	01/08/2010	1,659,396	1,310,049	87,337	01/01/2030
Sewer Revenue Bonds Series 2012A	07/26/2012	72,550,000	72,550,000	6,331,550	06/01/2034
Sewer Revenue Bonds Series 2013A	04/16/2013	19,710,000	16,685,000	628,719	06/01/2030
Sewer Revenue Bonds Series 2015*	06/04/2015	11,061,000	11,061,000	548,441	06/01/2019
		\$ 148,412,346	\$ 105,546,013	\$ 11,632,530	

* Three of the four maturities of the Series 2005 bonds in the above table were refunded on June 4, 2015 by the Series 2015 bonds. Because that transaction had not been finalized at the time of the approval and submittal of the Final Budget for FY 2016, it was not reflected in that document. Having now taken place, however, only the final maturity of the Series 2005 bonds is reflected above, and the new refunding Series 2015 bonds are now shown. This refunding transaction also causes a slight deviation from the Final Budget in originally anticipated payments for principal and interest.

Water/Sewer Revenue Supported Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
2016	\$ 11,428,878	\$ 5,304,839	\$ 16,733,717
2017	11,142,765	4,947,841	16,090,606
2018	11,644,014	4,437,604	16,081,618
2019	10,290,678	3,914,403	14,205,081
2020	4,027,772	3,408,559	7,436,331
2021 - 2025	22,400,090	13,982,563	36,382,653
2026 - 2030	26,916,681	8,261,748	35,178,429
2031 - 2034	25,435,000	2,593,400	28,028,400
Total	\$ 123,285,878	\$ 46,850,957	\$ 170,136,835

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 2.08%. 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.

Key Fact

In April 2015, Standard & Poor's affirmed the City's bond rating of AA with a stable outlook and Moody's affirmed the City's Aa2 rating. Higher rated bonds indicate less risk to prospective bond buyers, which translates to lower costs to the City.

Debt Ratio Comparison

	Total General Obligation Debt	Estimate Fiscal Year 2014 Population	Fiscal Year 2016 Assessed Value	General Obligation Debt Per Capita	Debt as a % of Assessed Value
Reno	\$ 133,356,789	235,371	\$ 6,820,220,723	\$ 566.58	1.96%
Las Vegas	338,410,000	610,637	15,520,077,988	554.19	2.18%
Henderson*	221,273,829	280,928	10,630,915,219	787.65	2.08%
North Las Vegas	428,525,000	230,491	5,505,886,141	1,859.18	7.78%
Average:				\$ 826.24	2.91%

Source: Compiled by Zions 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 2016 of \$11.1 billion (including the assessed valuation of the Henderson Redevelopment Agency of \$423 million), the City’s debt limit for general obligations is \$1.7 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.

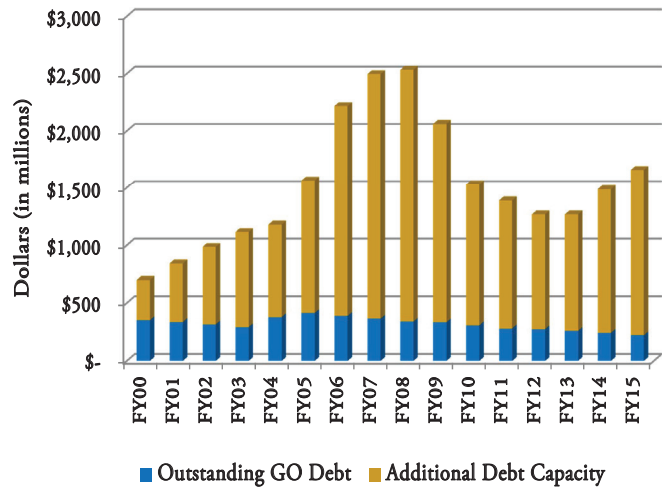
The chart to the right illustrates the City’s outstanding general obligation indebtedness with respect to its statutory debt limitation.

Statutory Debt Limitation

Statutory Debt Limitation for Fiscal Year 2016	\$ 1,658,115,469
Outstanding General Obligation Indebtedness (as of June 30, 2015)*	\$ 221,273,829
Additional Statutory Debt Limitation	\$ 1,436,841,640

*Excludes installment purchases and sewer bonds (clean water SRF) totaling \$14.9 million.

Historical Statutory Debt Limitation



Performance Budget Overview

Contents

Performance Budget Introduction.....	155
FY 2016 Fund and Department Budgets	156
FY 2016 Department Funding Sources.....	157
Departmental Performance Budgets.....	158
Alternative Sentencing.....	160
City Attorney’s Office.....	163
City Clerk’s Office.....	167
City Manager’s Office.....	171
Communications & Council Support	175
Community Development & Services	180
Cultural Arts & Tourism	187
Development Services Center	192
Economic Development/Redevelopment.....	195
Finance.....	201
Fire.....	207
Human Resources.....	215
Information Technology	220
Intergovernmental Relations.....	227
Mayor and Council	230
Municipal Court	233
Parks and Recreation	237
Police.....	243
Public Works	250
Utility Services.....	257

Tables & Illustrations

Process Overview	155
Annual Performance Budget Cycle.....	155
FY 2016 Budgets by Fund	156
FY 2016 Budgets by Department.....	156
FY 2016 Department Funding Sources.....	157
Departmental Performance Budgets	
What You Will Find On Each of the Departments’ Pages	158
Alternative Sentencing - Org Chart/Budget/Performance Measures.....	160
City Attorney’s Office - Org Chart/Budget/Performance Measures	163
City Clerk’s Office - Org Chart/Budget/Performance Measures.....	167
City Manager’s Office - Org Chart/Budget/Performance Measures	171
Communications & Council Support	175
Community Development and Services - Org Chart/Budget/Performance Measures	180
Cultural Arts & Tourism - Org Chart/Budget/Performance Measures	187
Development Services Center - Org Chart/Budget/Performance Measures.....	192
Economic Development/Redevelopment - Org Chart/Budget/Performance Measures	195

Tables & Illustrations (Continued)

Finance - Org Chart/Budget/Performance Measures..... 201

Fire - Org Chart/Budget/Performance Measures..... 207

Human Resources - Org Chart/Budget/Performance Measures 215

Information Technology - Org Chart/Budget/Performance Measures..... 220

Intergovernmental Relations - Org Chart/Budget/Performance Measures..... 227

Mayor and Council - Org Chart/Budget/Performance Measures..... 230

Municipal Court - Org Chart/Budget/Performance Measures 233

Parks and Recreation - Org Chart/Budget/Performance Measures..... 237

Police - Org Chart/Budget/Performance Measures 243

Public Works - Org Chart/Budget/Performance Measures..... 250

Utility Services - Org Chart/Budget/Performance Measures 257

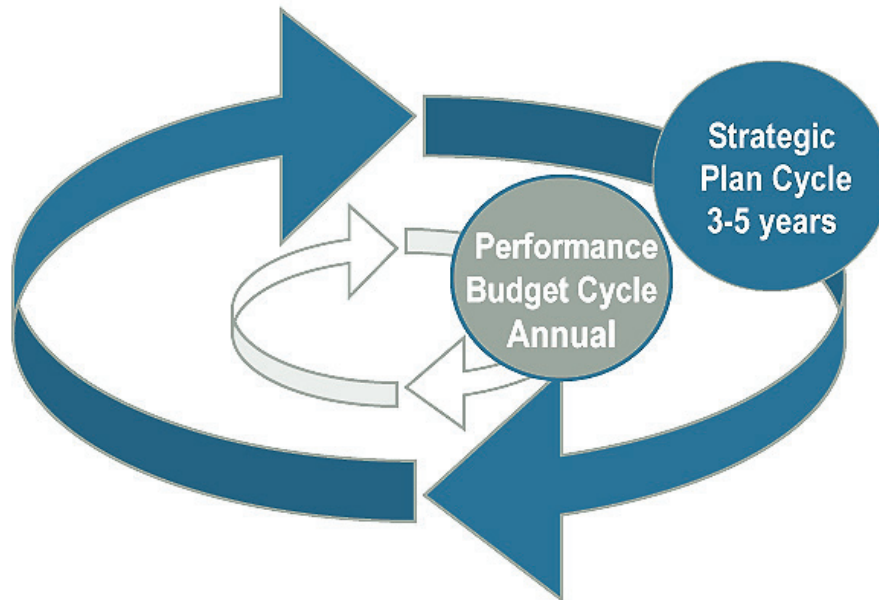
Performance Budget Introduction

The current department Performance Management Plans were developed for Fiscal Year 2016. 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 2016 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 2016 Budget by Fund

General Fund	\$ 231,571,765
Special Revenue Funds	
Eldorado Valley	110,003
Forfeited Assets	38,451
Grants	4,456,086
Muni Court Admin Fee	1,224,191
Sales & Use Tax	12,867,906
Commissary	75,000
Capital Projects Funds	
Capital Replacement	2,887,000
Special Recreation	2,931,921
Internal Service Funds	
City Shop	10,469,725
Citywide	7,726,812
Engineering	8,713,763
Health Insurance	18,147,381
Self Insurance- Liability	3,566,919
Workers' Compensation	7,078,418
Enterprise Funds	
Cultural Arts & Tourism	4,767,204
Development Services *	14,150,982
Sewer	62,260,012
Water	89,961,529
Redevelopment Agency	7,185,308
	<u>\$ 490,190,376</u>

Funds not included in this section:

Debt Service Funds	\$ 9,997,313
Gas Tax	2,159,400
Land Sales	851,658
Municipal Facilities	344,595
Park Development	1,133,196
Municipal Golf Course	3,357,856
Special Assessment Districts	5,000,000
	<u>\$ 22,844,018</u>

Total All Funds ** \$ 513,034,394

FY 2016 Budget by Department

Alternative Sentencing	\$ 1,905,133
City Attorney's Office	7,071,202
City Clerk's Office	2,724,772
City Manager's Office	949,196
Communication & Council Support	3,554,554
Community Development	20,239,978
Cultural Arts & Tourism	5,163,025
Economic Development/Redevelopment	8,101,018
Finance	5,971,851
Fire	44,875,242
Human Resources	30,307,507
Information Technology	16,234,791
Intergovernmental Relations	709,934
Mayor & City Council	716,552
Miscellaneous ***	4,176,095
Municipal Court	8,206,345
Parks and Recreation	38,545,340
Police	96,376,889
Public Works	42,139,411
Utility Services	152,221,541
	<u>\$ 490,190,376</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 \$505,849,086 and Redevelopment Agency funds of \$7,185,308.

*** 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 2016 Department Funding Sources

Department	Fund																				
	General	Eldorado Valley	Forfeited Assets	Grants	Muni Court Admin Fees	Sales and Use Tax	Commissary	Capital Replacement	Special Recreation	City Shop	Citywide	Engineering	Health Insurance	Self-Insurance Liability	Workmen's Compensation	Cultural Arts & Tourism	Development Services	Sewer	Water	Redevelopment	
Alternative Sentencing	✓																				
City Attorney's Office	✓												✓								
City Clerk's Office	✓																✓				
City Manager's Office	✓																				
Comm & Council Support	✓															✓					
Community Development	✓			✓													✓				
Cultural Arts & Tourism									✓							✓					
Development Service Center																	✓				
Economic Development / RDA	✓																				✓
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 Project
- 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
- Policy Research and Analysis
- Legislative 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 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 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.
- Monitor legislation during biennial state legislative sessions that may have potential impact to the City of Henderson.



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graph TD
    A[Public Affairs and Economic & Cultural Development] --> B[Senior Director]
    B --> C[Intergovernmental Relations (4 FTE)]
            
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City of Henderson, Nevada

6) Past accomplishments

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

- Deliver an annual United States Congressional Briefing Book to the Nevada Congressional delegation.
 - Protect, preserve, expand and enhance city statutory and regulatory authorities.
 - 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.
- Policy Research and Analysis**
Prepare policy research, analyses, reports, white papers, testimony and talking points for the City Manager and City Council.
- Legislative Relations**
Maintain and develop positive relationships with key professional networks, decision-makers, city council members, county commissioners, state officials and federal officials or their staff.

Past Accomplishments

- Attended the 28th Special Session of the Nevada Legislature to monitor hearings regarding the sales tax abatement incentive package for the TESLA gigafactory plant deal.
- Conducted analysis of bill language to identify any potential for City projects to qualify for the incentive package and prepared a final analysis of benefits awarded to TESLA.
- Completed and delivered to the Nevada Congressional delegation the 2015 U.S. Congressional Briefing Book, which contains approximately \$66 million in priority projects for federal Fiscal Year 2016.
- Conducted an outreach program to legislators and legislative leaders to gauge interest in approaching our common issues and inform them of the City's potential bill language.
- Successfully advocated for modifications in the law governing Local Improvement Districts (LIDs) to allow for functionally-equivalent changes to be made to an LID's development plan without requiring the approval of bondholders. This law also expands the concept of commercial area vitalization projects to include residential areas and streamlines several administrative procedures involving LIDs.
- Partnered to win approval for legislation that extends the life of the Lakemoor Canyon Redevelopment Area (RDA) that encompasses the former Three Kids mine site near Lake Las Vegas. The law creates a trigger that is conditioned on the property being transferred from the federal government to the hands of the developer once a remediation agreement has been finalized with the State of Nevada. When all of these individual requirements have been met, the extension of the Lakemoor Canyon RDA's lifespan will be triggered, allowing this important tool to remain in existence for 45 years.
- Expanded and modernized the scope of Nevada law governing agreements with master developers by providing parties with more flexibility when determining the list of items to be negotiated within a development agreement. The changes also define a series of new procedures for unilaterally amending or canceling a development agreement when the terms or conditions are not being met by a master developer.
- Secured approval to allow the City of Henderson to retain approximately \$8 million in expired Traffic Signal Participation funds and to use those funds for traffic signals and other intersection improvements as intended at collection.
- Streamlined interactions with the State of Nevada Business Portal by requiring the Secretary of State to establish a common business registration and business ID. This important change enables the City of Henderson to integrate its electronic business license process with the state's business portal.
- Changed the law governing the use of gas tax revenues from multiple sources to provide the City of Henderson's Department of Public Works with increased flexibility in the use of these proceeds for repairing and upgrading new and existing roadways.
- Extended the eligibility of the existing Downtown Redevelopment Area (RDA) to a maximum of 45 years. This extension, if enacted by the City Council, will provide additional revenues for City of Henderson redevelopment efforts aimed at attracting new businesses to the oldest areas of the community. Providing the Henderson City Council with the ability to extend the life of the Downtown RDA also provides the opportunity to refinance existing bonds, a move that will result in a savings to the City of \$4.6 million over the next 11 years.

7) 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 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.

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.

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.

8) Expenditures by category/program

Detailed information relating to actual expenditures from Fiscal Year 2013 through budget for Fiscal Year 2016. Includes information relating to the number of full-time employees within the departments.

Intergovernmental Relations Expenditures by Category/Program

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 250,138	\$ 239,965	\$ 271,477	\$ 323,094	\$ 52,427	19%
Employee Benefits	80,703	95,097	105,792	148,063	42,271	40%
Services and Supplies	188,889	214,943	353,298	237,967	(115,331)	-33%
Capital Outlay	-	-	-	-	-	-
Total	\$ 519,730	\$ 550,005	\$ 730,567	\$ 709,934	\$ (20,633)	-3%
Program						
Intergovernmental Relations	\$ 519,730	\$ 550,005	\$ 730,567	\$ 709,934	\$ (20,633)	-3%
Total	\$ 519,730	\$ 550,005	\$ 730,567	\$ 709,934	\$ (20,633)	-3%
Full-Time Employees						
General Fund	3	3	4	4	-	0%
Total	3	3	4	4	-	0%

9) Financial overview

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

Financial Overview

A second Intergovernmental Relations Specialist was added in Fiscal Year 2015 as the Department has assumed more policy research and analyses attributed to it being a legislative year.

Key Fact

In the 2015 Nevada State Legislature, IGR monitored 485 bills (out of 1,091 bills) with a potential negative fiscal impact of \$80,675,020 (over a four-year period). The ending fiscal impact was \$0, which meant a cost avoidance to the City of \$20,168,755 per year.

10) Key facts

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

11) Performance measures

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

Performance Measures

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 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)	Yes	N/A	Yes	N/A

Alternative Sentencing

Purpose Statement

To create a safe community by holding both violent and non-violent probationers accountable and returning them to the sentencing court immediately rather than months after a violation.

Core Services

- Provide a wide-range of rehabilitative educational programs and counseling to City of Henderson misdemeanor Probationers including: Substance Abuse Counseling, DUI School, Anger Management, and Others.
- Enhance Public Safety by immediately responding to incidents involving City of Henderson Probationers and Supervised Releases at the request of the Police Department and make arrests, where appropriate.
- Provide a full line of Probation Services to the Henderson Municipal Court and actively manage cases to reduce courtroom crowding and immediately hold Probationers accountable.

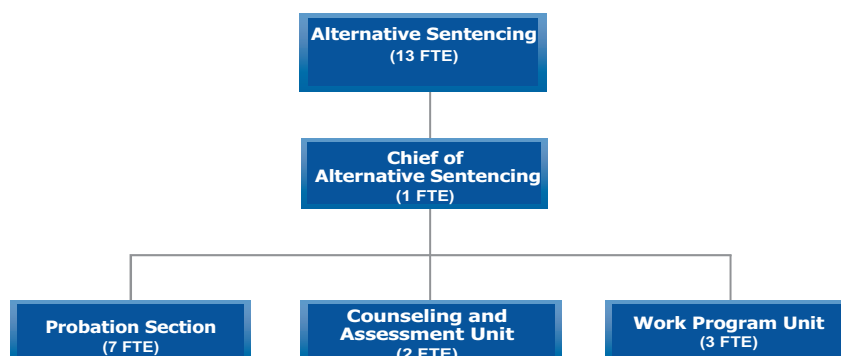


Alternative Sentencing

The Alternative Sentencing Department 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

- Return probationers to the sentencing court for violating the terms of probation through arrests and non-custodial court dates.
- Supervise an average rolling case load of 1,800 court-ordered offenders (probationers) of both high risk and low risk. An intensive supervision program is also offered. The supervision of offenders includes nationwide monitoring of conditions and arrest and is enhanced through the FBI's NCIC.
- 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 several licensed and regulated, educational and/or rehabilitative programs to offenders at convenient locations and accessible times. These programs include: a State Regulated DUI School, Anger Management courses taught by certified professionals, Substance Abuse Counseling conducted by Licensed Clinical Social Workers, Traffic School, a Chemical Dependency Assessment and other rehabilitative programs.
- 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. The Work Program cleans and maintains foreclosed/vacant properties, cleans and maintains city owned properties including parks and trails, and provides assistance to non-profit organizations with special projects.



Alternative Sentencing neighborhood beautification project

Past Accomplishments

- Improved the Revocation hearing process by working with the Municipal Court and the City Attorney’s Criminal Division.
- Implemented changes to the Department’s fee collection process which resulted in a 20+% increase in collected revenue.
- 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 cost savings for the city.
- Established and maintained a cooperative effort with Code Enforcement to allow work program participants to assist with neighborhood beautification projects and landscaping abatement efforts.
- Established a partnership with Nevada Job Connect that created a job referral program aimed at getting unemployed/underemployed probationers back to work.

Performance Objectives by Major Challenge Areas

Promote the use of 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.

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

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.

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

Establish a Domestic Battery Counseling program aimed at providing reduced 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.

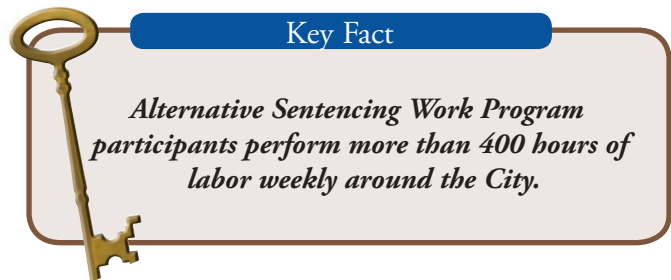
Alternative Sentencing Expenditures by Category/Program

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ -	\$ 1,117,842	\$ 949,569	\$ 1,095,117	\$ 145,548	15%
Employee Benefits	-	416,499	403,118	550,485	147,367	37%
Services and Supplies	-	170,848	169,562	259,531	89,969	53%
Capital Outlay	-	-	-	-	-	-
Total	\$ -	\$ 1,705,189	\$ 1,522,249	\$ 1,905,133	\$ 382,884	25%
Program						
General Fund						
Court Programs	\$ -	\$ 1,705,189	\$ 1,522,249	\$ 1,920,037	\$ 397,788	26%
Admin/Attrition Adjustment	-	-	-	(14,904)	(14,904)	100%
Total	\$ -	\$ 1,705,189	\$ 1,522,249	\$ 1,905,133	\$ 382,884	25%
Full-Time Employees						
General	-	15	13	13	-	0%
Total	-	15	13	13	-	0%

Financial Overview

Alternative Sentencing formerly housed within the City Manager's Department is being presented as a separate department for the first time in the FY 2016 CABR. Ian Massy was appointed Chief of Alternative Sentencing at the August 4, 2015 Council Meeting.

Based on the needs of the Courts, additional part-time staff were added during FY 2015 with a full year of activity represented in FY 2016.



Performance Measures

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Projected
Average daily number of probationers on drug and alcohol testing, house arrest, and/or SCRAM (alcohol detection device)	N/A	N/A	105	120
Average daily number of probationers assigned	N/A	N/A	1,822	1,800
% of probationers successfully completing (graduating) Alternative Sentencing led programs after enrolling with the Division (Drug Counseling, DUI School and Anger Management)	N/A	N/A	77%	75%
% of community service hours successfully completed	48%	47%	77%	60%
% of total Alternative Sentencing fees collected	72%	74%	74%	75%
% of probation violators returned to sentencing court for a violation	100%	100%	100%	100%
Honorable Discharge of Probationers in DUI Related Offenses	N/A	N/A	83%	85%
Honorable Discharge of Probationers in Domestic Battery Related Offenses	N/A	N/A	57%	65%

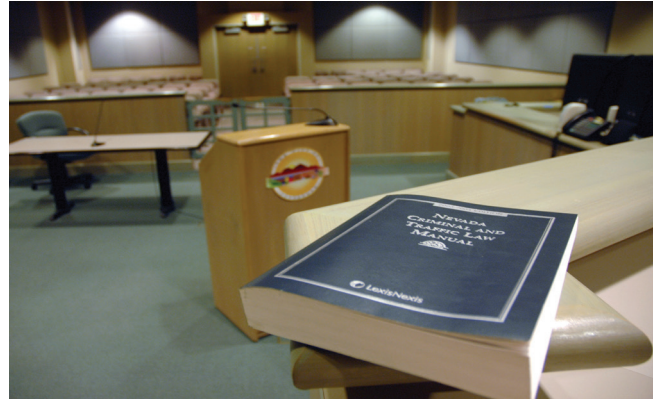
City Attorney's Office

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

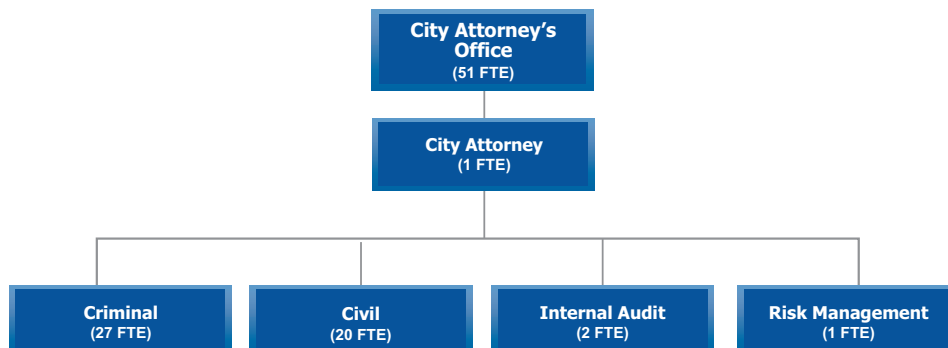


The **Civil** Division is responsible for representing the Mayor and Council during City Council meetings as well as at other city boards and commissions. Staff provides review of all contracts and agreements entered into by the City and also reviews changes to Administrative Policies. This office, in 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:

- Employment and police/law enforcement cases
- 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



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

- Assisted with an application to allocate power from Hoover Dam under the 2011 Hoover Power Allocation Act. This action enabled the city to reduce electricity costs for city buildings and facilities.
- Facilitated amendment to the cooperative agreement with the cities of Las Vegas, North Las Vegas, Boulder City, and Counties of Clark, Nye, & Esmeralda pursuant to the federal Workforce Innovation and Opportunities Act of 2014.
- Provided training for legal issues to Henderson Police and other city departments.
- Completed updates to the city charter.
- City attorneys recognized in 2015 as top government attorneys by Nevada Business “Legal Elite”.
- Successfully represented the city at the 2015 Legislature in areas affecting local improvement districts, development agreements, open meeting law, and ethics law.
- Successfully completed citywide audits for purchasing and public works.
- Implemented a fraud, waste, and abuse hotline for city employees’ use.

Performance Objectives by Major Challenge Areas

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 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.

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.

Performance Measures

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Projected
% increase in misdemeanor cases opened	58.9%	-39.9%	-1.3%	1.6%
% increase in traffic cases opened	61.3%	-55.6%	6.2%	0.0%
Subpoenas/summons served	5,192	5,031	5,100	5,100
Forfeiture cases (closed for the Fiscal Year)	50	30	40	40
Contracts reviewed or drafted	1,000	1,125	1,100	1,100
Victim advocate contacts	4,147	3,900	4,100	4,100
Outside counsel fees	\$437,157	\$293,155	\$350,000	\$345,000
Number of cases handled by outside counsel	16	19	14	14
No. of cases per year per attorney-Criminal	N/A	570	917	917
No. of cases per year per attorney-Traffic	N/A	182	393	393
No. of cases appealed	N/A	9	9	9

Financial Overview

The City Attorney’s division consists of the Civil Attorney (General) and Criminal Attorney divisions according to the area they support, as well as the Internal Audit function.

Services and supplies includes expenses for outside legal fees, which is held as a contingency and reimbursed during the year. General Fund expenditures are expected to be in line with prior years.

During FY 2014, an attorney was assigned to the Self Insurance division, another attorney was assigned to the Land Fund division during FY 2015.

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 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 4,082,576	\$ 3,926,826	\$ 4,055,996	\$ 4,037,457	\$ (18,539)	0%
Employee Benefits	1,553,875	1,686,462	1,624,156	1,747,200	123,044	8%
Services and Supplies	616,974	543,746	1,492,309	1,286,545	(205,764)	-14%
Capital Outlay	-	-	-	-	-	-
Total	\$ 6,253,425	\$ 6,157,034	\$ 7,172,461	\$ 7,071,202	\$ (101,259)	-1%
Program						
General Fund						
General	\$ 3,321,521	\$ 3,534,925	\$ 4,539,230	\$ 4,629,568	\$ 90,338	2%
Grant Funded	207,069	212,508	222,443	227,956	5,513	2%
Legal Admin	1,891,859	131,450	-	-	-	-
Criminal	2,045,920	2,992,385	3,259,739	3,313,371	53,632	2%
Audit	197,577	247,919	325,719	335,997	10,278	3%
Admin/Attrition Adjustment	(1,410,521)	(1,221,220)	(1,561,424)	(1,665,667)	(104,243)	7%
Subtotal General Fund	\$ 6,253,425	\$ 5,897,967	\$ 6,785,707	\$ 6,841,225	\$ 55,518	1%
Grant Fund	\$ -	\$ -	\$ 160,000	\$ -	\$ (160,000)	-100%
Self Insurance Fund	\$ -	\$ 259,067	\$ 226,754	\$ 229,977	\$ 3,223	1%
Total	\$ 6,253,425	\$ 6,157,034	\$ 7,172,461	\$ 7,071,202	\$ (101,259)	-1%
Full-Time Employees						
General	52	51	49	49	-	0%
Land Fund	-	-	1	1	-	0%
Self Insurance Fund	-	1	1	1	-	0%
Total	52	52	51	51	-	0%

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



City Clerk Sabrina Mercadante presents a H.I.P. award to April Parra

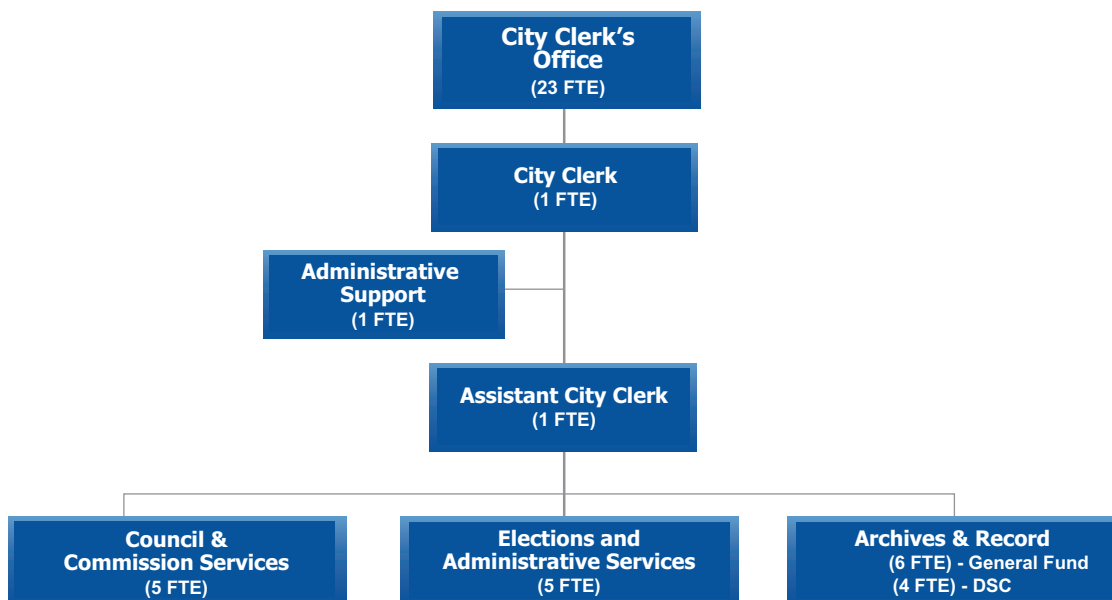
The City Clerk is appointed by the Mayor and City Council and is responsible for the administration and facilitation of City Council meetings, municipal elections, City archives, Development Services Records Center, and lobby information services in accordance with local, state, and federal regulations. 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 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.
- Transcribe Police Department victim/witness statements as evidence to be used at trial.
- Ensure formatting standards and content requirements are met for all proposed City ordinances and resolutions.
- Provide oversight of advisory boards and commissions and appointees to regional boards and commissions, including recruitment and coordination of volunteers for selection, monitoring of appointment terms, maintenance of data tracking application, coordination of training and orientation process, identification of issues and recommendations for legislative and bylaw modifications, and respond to informational inquiries.
- Conduct Citywide records assessments to ensure compliance with established record keeping standards including records retention schedules, transfer and transmittal, preservation, public access and destruction.
- Ensure all City forms comply with statutory requirements and design standards, encourage the use of Citywide forms, and encourage the sharing of information between departments by collecting, reviewing, numbering, and maintaining a master list of all forms within the City.
- Develop and execute directives, policies, and operating procedures to ensure compliance with federal, state, and local laws and regulations for the appropriate maintenance, preservation, disposition, and public access to City records and information.
- 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.
- Coordinate internal and public records requests Citywide.
- 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.
- Coordinate management of Citywide records through their life cycle including creation, retention, maintenance, storage 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.

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 the signatures of the city manager and city council members on contracts and agreements approved or sanctioned by the City Council, bonds, real estate transactions, and other official City documents.
- Accept, verify and process receipt of all summons and subpoenas that name the City as a defendant
- 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, and verify public meeting postings in accordance with open meeting laws.

Past Accomplishments

- Prepped, scanned and verified the quality of 64,000 building permit files eliminating a four year backlog.
- Collaborated with the Department of Information Technology to implement a public records portal that allows the public access to 40,450 City Council and RDA agenda items and meeting minutes; 7,485 Ordinances and Resolutions; and 225,231 building permits online. This will eliminate an estimated 400 record requests per year.
- Hosted the 2015 Primary Municipal Elections with no unreconcilable errors in the 15,794 ballots cast, making the tabulation 100 percent accurate; saving over \$102,000 this election cycle.

Performance Objectives by Major Challenge Areas

The eDocs system has become technically outdated and cumbersome to support, which has initiated the process to research, obtain funding, and acquire a new DM/RM system that meets all required functionality, has enhanced capabilities to deploy citywide, and increases compliance with legal requirements for electronic records management.

- To perform market analysis to determine viable replacements for eDocs DM/RM.
- To increase by 100% the necessary funding for eDocs DM/RM replacement.
- To increase from 0 to 45 the number of document types managed in the new document management/ records management system.

There are over 100 boxes of historic archives consisting of materials dating from the incorporation of the City (1953) to the mid-90s that remain uncataloged.

- To reduce from 140 to 0, the number of uncataloged boxes in the historic archives.

The City’s current agenda management system will no longer be enhanced and supported by the vendor after 2016. It is necessary that the software is replaced. The Office of the City Clerk must vet all interested vendors and ensure the proposed software system meets all required functionality and legal requirements.

- To perform market analysis to determine viable replacements for SIRE.
- To increase by 100% the necessary funding for SIRE replacement.

City Clerk's Office Expenditures by Category/Program

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,284,011	\$ 1,352,631	\$ 1,491,834	\$ 1,504,904	\$ 13,070	1%
Employee Benefits	525,923	570,885	617,179	789,353	172,174	28%
Services and Supplies	543,338	415,341	769,387	430,515	(338,872)	-44%
Capital Outlay	-	-	31,600	-	(31,600)	-100%
Total	\$ 2,353,272	\$ 2,338,857	\$ 2,910,000	\$ 2,724,772	\$ (185,228)	-6%
Program						
General Fund						
General	\$ 2,264,546	\$ 2,354,240	\$ 2,536,854	\$ 2,583,019	\$ 46,165	2%
Elections	279,463	-	300,000	6,082	(293,918)	-98%
Passports	3,036	1,599	10,000	10,000	-	0%
Admin/Attrition Adjustment	(576,087)	(522,585)	(541,672)	(634,381)	(92,709)	17%
Total General Fund	\$ 1,970,958	\$ 1,833,254	\$ 2,305,182	\$ 1,964,720	\$ (340,462)	-15%
Development Serv. Fund	\$ 382,314	\$ 505,603	\$ 604,818	\$ 760,052	\$ 155,234	26%
Total	\$ 2,353,272	\$ 2,338,857	\$ 2,910,000	\$ 2,724,772	\$ (185,228)	-6%
Full-Time Employees						
General Fund	19	19	19	19	-	0%
DSC-City Clerk	4	4	4	4	-	0%
Total	23	23	23	23	-	0%

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

Over 275,000 documents were added to the city-wide document management system

Performance Measures

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Projected
Number of records requests (internal and external) completed within 5 business days	96.0%	88.0%	85.0%	>80.0%
Number of plans routed within 24 hours of receipt	99.9%	99.9%	99.9%	>99.9%
Accuracy rate of completed agendas	100.0%	100.0%	100.0%	>98.0%
Accuracy rate of official minutes	95.2%	98.1%	98.0%	>98.0%
Volume of meeting minutes transcribed	639.5 hrs	715.4 hrs	700.0 hrs	710.0 hrs
Number of passport applications processed	1,420	1,428	1,733	1,900
Number of calls received by City operators	17,383	18,558	22,300	23,000
Average time an inbound call waits to be answered	9.0 sec	5.0 sec	5.0 sec	5.0 sec
Percent of eligible voters who are registered to vote	57.7%	62.2%	64.0%	>75.0%

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



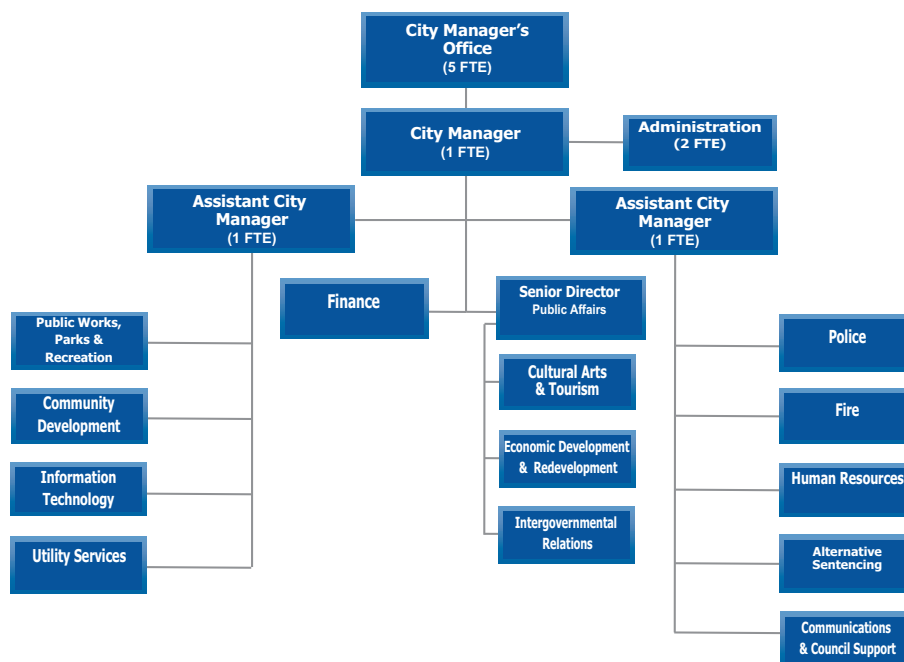
The City of Henderson operates under a council - manager form of government. The City Manager's Office develops programs and policy alternatives for consideration by the City Council and implements City Council approved policy decisions and directives.

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, and 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

- Increase the organization’s capacity to meet evolving community needs.

- Design a strategic direction that ensures the implementation of key drivers for community attachment: social offerings, openness, and aesthetics.
- 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.

Past Accomplishments

- Leadership and Management
 - Recipient of the 2014 Pioneer Award for Excellence from the Southwest Alliance for Excellence.
 - Initiated an executive development and coaching program that engages the City’s management team to enhance our leadership and management abilities.
 - Provided management oversight to the Union Village project culminating in the partnership with Valley Health System and groundbreaking of the first phase of the health care village project.
- Financial Management
 - Presented a balanced budget to the City Council through the implementation of \$4.2 million in budget savings through citywide contingency planning.
 - Presented Innovation Awards to three employee teams and four individual city employees for their process improvement and innovation suggestions submitted through the Henderson Quality Initiative program that resulted in an estimated annual cost savings of \$79,730 for the City.
- Strategic Management
 - Approved a new classification and compensation structure for all non-represented employees that moved those classifications from a pay grade structure to a broadband, market-based structure.
- Policy Implementation
 - Approved a paid time off system for non-represented employees that combines vacation and sick time into a system that meets the diverse work and life needs of our employees.
 - Provided direction and oversight to staff for the implementation of regulations and development of a process to allow for medical marijuana establishments within the City of Henderson.
 - Successfully negotiated bargaining contract revisions for Teamsters Local 14, International Association of Fire Fighters, and the Henderson Police Officers Association.

Performance Objectives by Major Challenge Areas

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.

Leadership and Management

- Work with the Public Information Office to develop a communication strategy that enhances citywide communication.
- Support increased transparency through open data initiatives that make public information more accessible to citizens.
- Explore opportunities to engage our employees and increase employee morale.

Policy Implementation

- Collaborate with City Council on any necessary policy alternatives that result from legislation passed during the 2015 legislative session.

Financial Management

- Continue to monitor the City's financial plan, recommending changes as necessary to maintain the fiscal well-being of the organization.
- Ongoing support of the Henderson Quality Initiative to encourage process improvements and innovations by city employees and employee groups.
- Implement a pay for performance structure that recognizes and incentivises job performance that meets strategic planning and organizational goals.

Strategic Management

- Develop policies and strategies to address priorities for reinvesting in maturing neighborhoods within the city.
- Identify resources that allow for reinvestment in the City's aging infrastructure.
- Continue to support opportunities to implement Complete Street Initiatives into the city's planning, development, rehabilitation and maintenance projects that allow the city to enhance connectivity, provide additional opportunities for alternative modes of transportation, and increase pedestrian safety.



Interim City Manager Bristol Ellington discusses the city's vision, mission and values with employees.

City Manager's Office Expenditures by Category/Program

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 2,121,600	\$ 598,882	\$ 704,673	\$ 637,472	\$ (67,201)	-10%
Employee Benefits	770,577	222,850	239,567	260,833	21,266	9%
Services and Supplies	696,835	44,799	42,359	50,891	8,532	20%
Capital Outlay	-	-	-	-	-	-
Total	\$ 3,589,012	\$ 866,531	\$ 986,599	\$ 949,196	\$ (37,403)	-4%
Program						
General Fund						
General	\$ 1,216,586	\$ 1,114,458	\$ 1,284,016	\$ 1,240,937	\$ (43,079)	-3%
PIO/Research	332,086	199	-	-	-	-
Intergovernmental Relations	276,824	-	-	-	-	-
Print & Mail Center	208,464	-	-	-	-	-
Internal Audit	68,722	-	-	-	-	-
Alternative Sentencing	1,977,283	-	-	-	-	-
Admin/Attrition Adjustment	(490,953)	(248,126)	(297,417)	(291,741)	5,676	-2%
Subtotal General Fund	\$ 3,589,012	\$ 866,531	\$ 986,599	\$ 949,196	\$ (37,403)	-4%
Total	\$ 3,589,012	\$ 866,531	\$ 986,599	\$ 949,196	\$ (37,403)	-4%
Full-Time Employees						
General Fund	6	5	5	5	-	0%
Total	6	5	5	5	-	0%

Financial Overview

As a result of an aggressive and proactive contingency planning process, the City was able to close a \$4.2 million budget gap and present a balanced budget to the City Council. The City continues to monitor and update its 5-year plan to ensure the stabilization of the General Fund. The City still faces a significant funding gap to address aging infrastructure needs. As the economy rebounds, staffing and resources are adjusted to meet growing service demands.

Alternative Sentencing was elevated to department status and therefore moved from within the City Manager's Office to a department-level reporting structure.

With the slow but steady economic recovery, the city can focus more attention on economic opportunities, support for commercial and residential development, and implementation of strategic priorities that allow the city to meet its mission and support its vision to be America's premier community.

Key Fact

The City of Henderson was a recipient of the 2014 Pioneer Award for Excellence from the Southwest Alliance for Excellence.

Performance Measures

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Projected
% of residents that rate the overall quality of life in Henderson as satisfied/extremely satisfied	96%	98%	98%	98%
% of employees that are satisfied/extremely satisfied with the workplace	80%	86%	87%	>90%
Balanced budget frequency	100%	100%	100%	100%

Communications & Council Support

Purpose Statement

The Office of Communications and Council Support 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



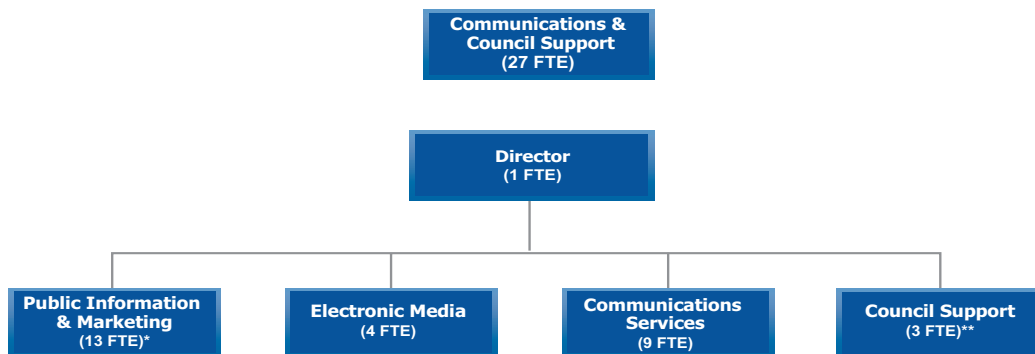
2015 State of the City

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 nearly 1,600 media requests for general and background information.
- Respond to nearly 100 public records requests from media that requires in-depth analysis and coordination between departments.
- Write more than 145 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 and are not included in total FTE's for this department.

- 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 214 city events/programs annually.
- Promote and publicize over 2,660 community programs and events.
- Research, write and issue approximately 200 media releases and advisories annually.
- Generated positive media coverage by coordinating 216 media interviews, an increase of 157% over 2013.

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 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 are 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 in 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 86,000 customer accounts. Since July 1, 2014, more than 51,435 FAQ hits resulted in over 42,600 cases submitted by citizens for further assistance.

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.



Galleria Drive Completion & Ribbon Cutting, October 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 citywide average Contact Henderson customer response time at less than 2 days with a decrease from 1 day, 7 hours, 53 minutes and 49 seconds (3/31/14) to 1 day, 6 hours, 28 minutes and 16 seconds (4/16/15).
- Maintained designated department public information officer liaisons and continued to educate departments on services available to them.
- Awarded eight Pinnacle awards from the Public Relations Society of America including the Winter 2014 Henderson Happenings, the 2014 U.S. Synchronized Swimming Championships and 2013 WinterFest events, and 2013 Henderson Stroll 'n Roll door hanger and postcard.
- Implemented the electronic information display at the Basic Road entrance to City Hall to highlight Henderson Initiative Program (HIP) awardees, Safety's "Caught in the Act" employees and highlight the city's history as well as future city events.
- Enhanced communication opportunities for the City including the quarterly Henderson Voice electronic newsletter, quarterly Neighborhood Connections meetings, and messages in the three Henderson Happenings distributed each year.
- Implemented upcoming events informational slides before City Council meetings in Council Chambers and on the Council Chambers video monitors.
- Completed the 2015 Community Assessment Survey to assess citizen satisfaction with the quality of services and to establish priorities of service delivery. Henderson overall satisfaction improved in every category tested on the survey since the last 2011 survey. Satisfaction with the overall quality of services provided by the City rated significantly above the national average.
- Completed the responsive design upgrade of the City's website, cityofhenderson.com, allowing citizens to view information on multiple devices. The website was introduced at the Mayor's 2015 State of the City address.

Performance Objectives by Major Challenge Areas

Demand for 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

In the 2015 Community Assessment Survey, 84% of residents surveyed who had an opinion were satisfied with the accessibility and openness of public information and 81% were satisfied with availability of information about City programs and services. Residents received information about City communications and programming from Henderson Happenings (66%); printed newspaper (41%); television-local news (38%); cityofhenderson.com (35%); mailers, flyers and posters (34%); and word of mouth (24%).

Communications & Council Support Expenditures by Category/Program

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,268,753	\$ 1,384,745	\$ 1,637,923	\$ 1,712,583	\$ 74,660	5%
Employee Benefits	419,216	573,382	656,149	788,245	132,096	20%
Services and Supplies	463,215	706,317	1,042,073	953,726	(88,347)	-8%
Capital Outlay	-	-	-	-	-	-
Depreciation	91,798	92,091	100,000	100,000	-	0%
Total	\$ 2,242,982	\$ 2,756,535	\$ 3,436,145	\$ 3,554,554	\$ 118,409	3%
Program						
General Fund						
Administration	\$ 297,744	\$ 437,074	\$ 476,687	\$ 482,741	\$ 6,054	1%
Council Support	-	2,324	-	-	-	-
PIO & Marketing	634,302	846,523	1,120,308	1,148,339	28,031	3%
Graphics/Print/Mail	719,850	1,037,779	1,196,622	1,270,001	73,379	6%
Recreation - Public Aff & Mktg	491,771	765,458	887,351	897,545	10,194	1%
Admin/Attrition Adjustment	(449,879)	(725,802)	(757,704)	(904,251)	(146,547)	19%
Subtotal General Fund	\$ 1,693,788	\$ 2,363,356	\$ 2,923,264	\$ 2,894,375	\$ (28,889)	-1%
Cultural Arts & Tourism Fund	\$ 549,194	\$ 393,179	\$ 512,881	\$ 660,179	\$ 147,298	29%
Total	\$ 2,242,982	\$ 2,756,535	\$ 3,436,145	\$ 3,554,554	\$ 118,409	3%
Full-Time Employees						
General Fund	20	20	21	21	-	0%
Cultural Arts & Tourism Fund	6	6	6	6	-	0%
Total	26	26	27	27	-	0%

Financial Overview

All city public information and marketing functions were merged into the Office of Communications & Council Support during FY 2013. The first full year of operations occurred in FY 2014.

FY 2016 expenditures remain stable compared with FY 2015 estimates. Benefit costs increased due to higher PERS and health insurance costs.

Performance Measures*

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Projected
Mayor and Council appointments are scheduled and conducted in compliance with Nevada Open Meeting Laws	N/A	100%	100%	100%
Maintain % on time for media deadlines	N/A	100%	>98%	> 98%
Print and Mail Center—Maintain % on time for compliance with the Open Meeting Law for Agenda, Legal Notices, and Boards and Commission meeting postings and production.	N/A	100%	100%	100%
Maintain % of statements, certificates, Animal Control licenses, warrants and renewals processed and mailed within 1 day	N/A	98%	98%	>90%
Print Center % of jobs completed on time	N/A	98%	98%	>90%

* This is the third 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.

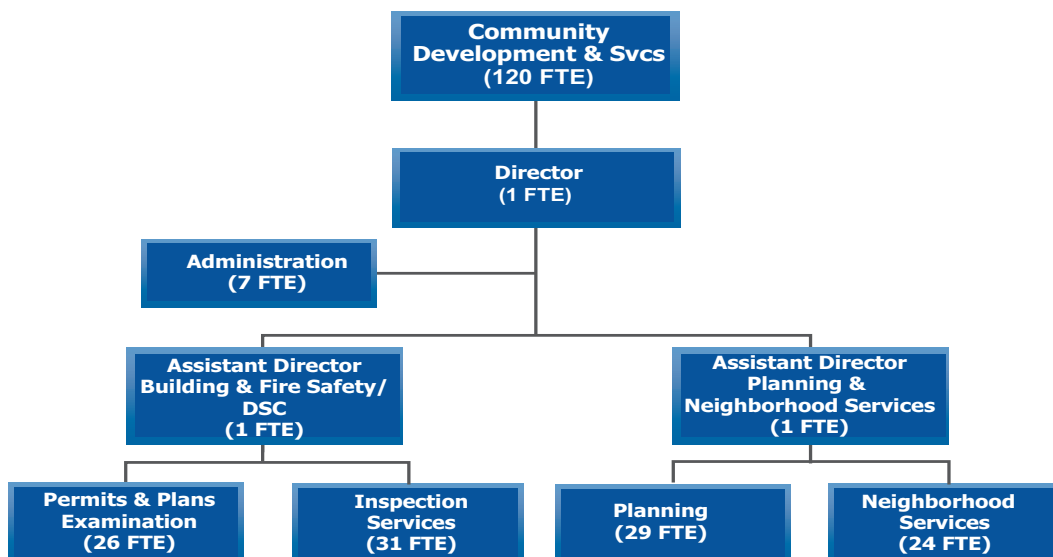
Core Services

- 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 and improve quality of life. 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, and Neighborhood Outreach & Enhancement Services.

Housing & Grants

This section administers nearly \$8 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.

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 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.

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.
- 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 code enforcement, current, long-range and regional planning efforts.

Code Enforcement

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

Key Services

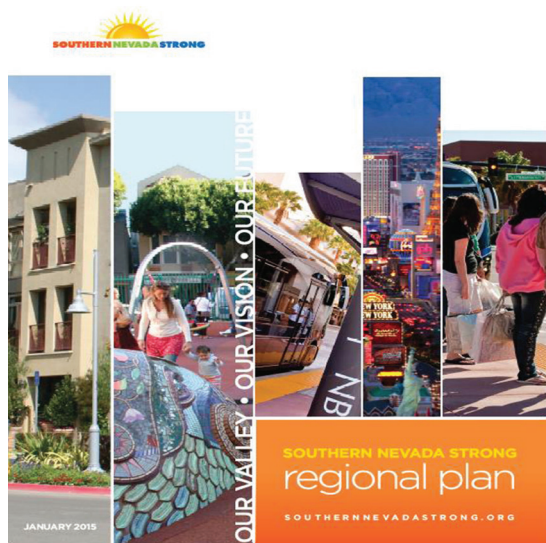
- Respond to code violation complaints for property maintenance codes and Henderson municipal codes and work with property owners for voluntary compliance.
- Partner with community agencies, neighborhood associations and private entities to combat blight and nuisances in our community.
- Use Alternative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

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.
- Integrate recommendations from Southern Nevada Strong Regional Plan.

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

- Building and Fire Safety received re-accreditation from the International Accreditation Service (IAS) which is awarded to departments that demonstrate industry best practices in permitting, plan review and inspection services.
- In response to customer feedback, Building & Fire Safety implemented new processes for stockpiling grading and photovoltaic construction.
- Development Services Center staff facilitated a roundtable breakfast with our industry customers to solicit feedback on challenges they face and provide information on online tools available to them.
- QR Codes are now on permit inspection cards that when scanned will directly link our customers to the online inspection scheduling system on their mobile devices.
- Through funding from HUD, and in collaboration with the SNRPC, a Regional Plan was adopted to develop regional support for long-term economic success and stronger communities by integrating reliable transportation, quality housing for all income levels, and job opportunities throughout Southern Nevada.
- The Citizen's Advisory Committee's pilot energy efficiency in the community program helped Henderson families receive \$14,200 in rebates to improve home energy efficiency.
- Developed and facilitated adoption of medical marijuana establishment zoning regulations and fee ordinances.
- Developed and facilitated the adoption of the City's first Historic Preservation Plan, which provides a policy framework and guidance to identify and preserve significant historic resources throughout Henderson.
- Under the City's Residential Real Property Registry Ordinance, nearly \$150,000 has been collected.
- Provided funding to assist in Landsman Garden's major rehabilitation of 100 units of affordable housing units available to very low-income families.
- The Henderson Mediation Program was recognized by Neighborhoods USA as "The Best Neighborhood Program."
- HUD enacted the HEARTH Act that established a Continuum of Care (CoC) program to address homelessness and created specific rules, regulations and procedures for Southern Nevada region to be competitive for millions of federal dollars. Per requirements of the Act, the governance structure as well as the establishment and implementation of the new Southern Nevada Homeless Continuum of Care board were established.
- Code Enforcement successfully expanded the role of the Building and Fire Safety Board of Appeals to include the hearing of issues related to the Property Maintenance Code and Abandoned Residential Real Property Registry.



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 of 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.

Status quo development

- To decrease by more than 1% the total number of undeveloped acres classified as infill.

Loss of federal and state funds

- To maintain current service levels of the City's existing community based programs benefitting low income residents.

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

The Abandoned Residential Real Property Registry program requires owners of abandoned residential property, and those in danger of becoming abandoned, to register the properties with the City. The new program was established to reduce and prevent neighborhood blight, to mitigate conditions that threaten the health, safety, and welfare of the public, and to promote neighborhood stability.

Performance Measures

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Projected
% of on time for plan reviews	98.5%	98.6%	>90%	>90%
% of on time inspections	98.6%	99.1%	>90%	>90%

Community Development Expenditures by Category/Program

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 7,769,681	\$ 8,238,411	\$ 9,243,682	\$ 9,961,631	\$ 717,949	8%
Employee Benefits	2,920,970	3,278,877	3,760,971	4,551,195	790,224	21%
Services and Supplies	5,494,658	8,731,755	6,837,615	5,676,152	(1,161,463)	-17%
Capital Outlay	-	55,961	-	-	-	-
Depreciation	46,720	48,775	52,000	51,000	(1,000)	-2%
Total	\$ 16,232,029	\$ 20,353,779	\$ 19,894,268	\$ 20,239,978	\$ 345,710	2%
Program						
General Fund						
General	\$ 1,086,084	\$ 1,107,554	\$ 1,162,141	\$ 1,351,326	\$ 189,185	16%
Building & Fire Safety	657,664	633,632	628,187	668,096	39,909	6%
Code Enforcement	698,222	900,703	1,117,235	1,086,617	(30,618)	-3%
Neighborhood Services	936,625	887,200	1,142,256	1,199,738	57,482	5%
Neighborhood Serv-Grant Fund	2,995	1,800	21,193	-	(21,193)	-100%
Housing and Grants	-	2,392	-	-	-	-
Club Ride	-	-	-	3,012	3,012	100%
Planning Commission	6,765	7,255	19,173	19,173	-	0%
Current Planning	1,071,312	1,104,222	1,144,070	1,338,856	194,786	17%
Long Range Planning	1,182,357	996,117	1,095,240	1,278,571	183,331	17%
Regional Planning	-	-	250,410	51,000	(199,410)	-80%
Admin/Attrition Adjustment	(231,035)	(217,506)	(231,418)	(336,167)	(104,749)	45%
Subtotal General Fund	\$ 5,410,989	\$ 5,423,369	\$ 6,348,487	\$ 6,660,222	\$ 311,735	5%
Development Serv. Fund						
DSC-Administration	\$ 270,205	\$ 308,611	\$ 422,996	\$ 688,441	\$ 265,445	63%
DSC-Building & Fire Safety	5,675,830	6,607,938	8,063,912	8,890,368	826,456	10%
DSC-Community Dev	387,119	423,060	568,873	594,861	25,988	5%
Subtotal Dev Serv. Fund	\$ 6,333,154	\$ 7,339,609	\$ 9,055,781	\$ 10,173,670	\$ 1,117,889	12%
Code Enforcement Fund	\$ 1,600	\$ 4,912	\$ -	\$ -	\$ -	-
Grant Fund	\$ 4,486,286	\$ 7,585,889	\$ 4,490,000	\$ 3,406,086	\$ (1,083,914)	-24%
Total	\$ 16,232,029	\$ 20,353,779	\$ 19,894,268	\$ 20,239,978	\$ 345,710	2%
Full-Time Employees						
General Fund	45	47	47	48	1	2%
DSC-Comm Dev	39	48	55	57	2	4%
Grants	14	16	16	15	(1)	-6%
Total	98	111	118	120	2	2%

Financial Overview

Community Development budgeted expenditures increased slightly from FY 2015, as three new positions were approved for the department while a grant funded position has been eliminated. Positions include new Building Inspectors to handle increased development in the Henderson community. These positions are funded out of the DSC fund, while one additional Administrative Assistant position is funded out of the General fund.

The department continues to seek out new Grant funding to offset costs as well.



Cultural Arts & Tourism

Purpose Statement

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

Core Services

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

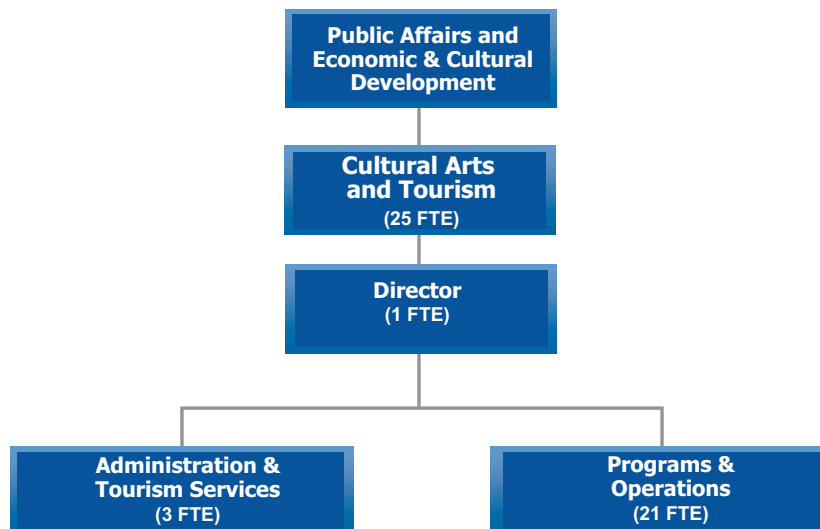


Charlie Brown performance at the Henderson Pavilion

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 encompasses 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. A Request for Proposal was issued in spring 2015; proposals are being reviewed by staff and will result in recommendations to the City Council.



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 team 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 16,775 in FY 2015.

- 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 up to 10 shows annually, as well as collaborating with media partners and promoters to co-produce several shows.
- Box Office Operations – The Pavilion Box Office includes the management of ticketing software. This area also coordinates a volunteer program that attracts approximately 20 volunteers per City-produced event.
- Audio Visual Technical Services – A combination of staff and contractors provide 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. Rental clients may arrange their own food and beverage services if desired.
- Performer Services – Staff coordinates 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 in exchange for a percentage of gross receipts.



2014 Winterfest Parade

Special Events

CAT hosts a wide variety of special events and cultural programming, including nearly a dozen signature events. The Henderson Events Plaza is also 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

Cultural Arts and Tourism hosted the internationally renowned World’s Toughest Mudder event at Lake Las Vegas last November, which drew more than 1,200 elite-caliber athletes to Henderson. The culmination of a 50-plus-event season that spans seven nations, this 24-hour circuit race tests the limits of these superb athletes and reinforces the City’s reputation as a destination for outdoors enthusiasts.

Cultural Arts

CAT provides high quality cultural arts programs including performing arts, arts education programs, and public arts. Collectively, more than 13,000 attendees participated in departmental cultural programs.

Key Services

- Performing Arts – Includes the entertainment programming at special events, and 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.

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 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 2015, Henderson's citywide occupancy was 71% and the citywide average daily room rate was \$94.00. There were more than 582,000 visitors staying in Henderson hotels, generating more than 991,000 room nights.

Key Services

- Participation in industry trade shows – Sales leads are distributed to more than 20 hotels in Henderson, which are tasked with converting these leads to booked 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.



2015 Crazy Spokes Bicycle Event

Past Accomplishments

- Hosted nearly 40 performing arts and arts education programs, with more than 13,000 attendees.
- Hosted nearly a dozen signature/annual events with an estimated 300,000 attendees, garnering nearly \$20 million in economic impact.
- The Henderson Pavilion hosted nearly 35 events with cumulative attendance of more than 35,000.
- Henderson hotels generated more than 991,000 room nights with an average daily room rate of \$94.00. More than 582,000 visitors stayed in Henderson, collectively generating more than \$250 million in economic impact for the local economy.
- The Convention Center hosted nearly 460 functions with over 110,000 attendees.

Performance Objectives by Major Challenge Areas

Henderson Pavilion

- To achieve \$40,000 gross sales revenues.
- To achieve more than 20 percent facility utilization.
- To maintain patron satisfaction at greater than 80 percent 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 achieve \$240,000 gross sales revenues.
- To achieve more than 60 percent facility utilization.
- To maintain Convention Center maintenance costs in the renovated facility to within less than 10 percent of previous costs.

Events

- To increase event participation satisfaction levels at each event.

Tourism/Group Sales

- Distribute 40 group sales leads to hotel properties.
- Generate 12,000 potential cumulative room nights in group sales leads.
- Continue Destination Champion award focusing on tourism excellence.
- Assess visitor spending, trip characteristics and visitor satisfaction levels.
- Reduce net outlays associated with promoter driven tourism sponsorship events by 5 percent.
- Establish baseline Visitor Profile data.

Cultural Arts & Tourism Expenditures by Category/Program

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,690,989	\$ 1,758,775	\$ 1,795,739	\$ 1,713,933	\$ (81,806)	-5%
Employee Benefits	624,854	578,722	684,629	688,458	3,829	1%
Services and Supplies	2,297,883	2,331,979	2,517,083	2,660,634	143,551	6%
Depreciation	91,798	92,090	100,000	100,000	-	0%
Total	\$ 4,705,524	\$ 4,761,566	\$ 5,097,451	\$ 5,163,025	\$ 65,574	1%
Program						
Cultural Arts & Tourism Fund						
Administration	1,444,181	1,479,832	1,713,855	1,764,158	50,303	3%
Sales & Marketing	55,991	9,133	6,547	2,241	(4,306)	-66%
Downtown	13,598	16,456	-	-	-	-
Grants	20,000	7,988	12,011	-	(12,011)	-100%
Tourism	88,844	75,170	80,600	82,000	1,400	2%
Cultural Arts & Special Events	801,879	783,619	724,057	688,655	(35,402)	-5%
Facilities	1,011,314	1,065,528	1,030,325	1,029,609	(716)	0%
Pavilion	328,486	340,588	510,371	540,362	29,991	6%
Subtotal Cultural Arts	\$ 3,764,293	\$ 3,778,314	\$ 4,077,766	\$ 4,107,025	\$ 29,259	1%
Special Recreation Fund	\$ 941,231	\$ 983,252	\$ 1,019,685	\$ 1,056,000	\$ 36,315	4%
Total	\$ 4,705,524	\$ 4,761,566	\$ 5,097,451	\$ 5,163,025	\$ 65,574	1%
Full-Time Employees						
Cultural Arts & Tourism	25	25	25	25	-	0%
Total	25	25	25	25	-	0%

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.

The FY 2016 Budget for Cultural Arts and Tourism remains stable with prior years. This is the result of an

intensified focus on revenue generation and cost recovery goals implemented in the division.

The department continues to assess expenditure reductions while generating additional revenue with partnerships within the community.

Performance Measures

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Projected
Convention Center and Events Plaza revenues	\$254,135	\$265,251	>\$360,000	>\$360,000
Convention Center annual attendance	121,497	96,838	>100,000	>100,000
Pavilion ticket sales revenue	\$180,631	\$166,934	>\$110,000	>\$110,000
Pavilion rental revenues	\$93,555	\$67,273	>\$70,000	>\$70,000
Citywide Occupancy	65.9%	70.2%	>71.0%	>71.0%
Citywide Average Daily Rate	\$82.92	\$91.28	>\$94.00	>\$94.00
Number of Room Nights Occupied	942,504	984,578	>991,000	>991,000
Visitor volume	532,037	578,531	>582,000	>582,000
Attraction Visitation	560,823	609,321	>684,000	>684,000

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

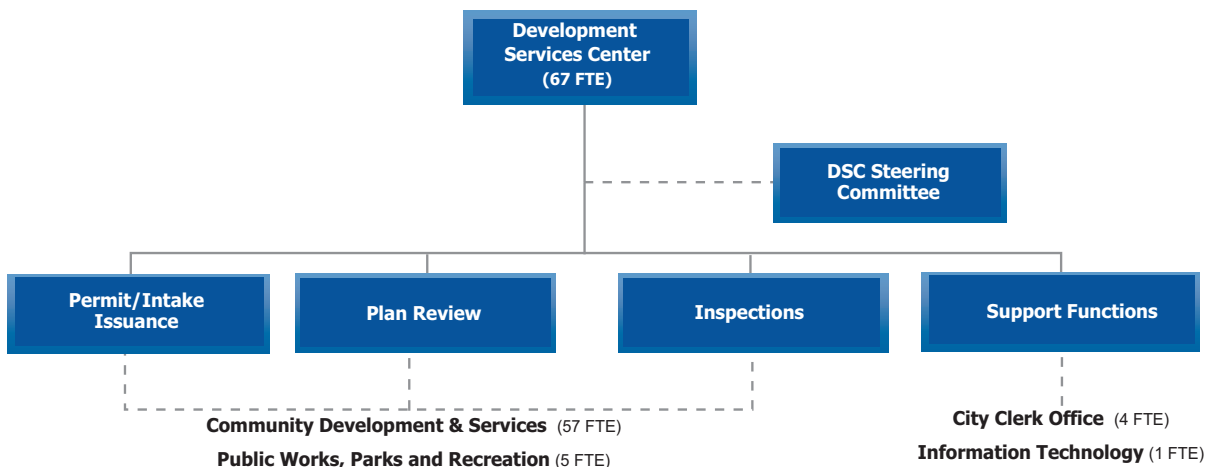


The Development Services Center (DSC) is a centralized, one-stop location to coordinate the development process for City of Henderson customers. The DSC is comprised of personnel from several departments. It is shown in this section to provide consolidated information on this important City function.

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.

Key Fact

The DSC maintains an over 90% on-time rate for plan review and inspection services.



Cowabunga Bay grand opening July 2014

Development Services Center Expenditures by Category/Program

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 3,783,075	\$ 4,567,865	\$ 5,214,246	\$ 5,762,027	\$ 547,781	11%
Employee Benefits	1,394,918	1,738,621	2,116,922	2,622,226	505,304	24%
Services and Supplies	3,244,920	4,136,312	5,847,969	5,715,729	(132,240)	-2%
Depreciation	46,720	48,775	52,000	51,000	(1,000)	-2%
Loss On Disposition of Asset					-	-
Total	\$ 8,469,633	\$ 10,491,573	\$ 13,231,137	\$ 14,150,982	\$ 919,845	7%
Program						
DSC Enterprise Fund						
DSC- Administration						
General	\$ 387,119	\$ 423,060	\$ 568,873	\$ 594,861	\$ 25,988	5%
Administration	93,689	112,103	123,433	411,283	287,850	233%
Building & Fire Safety	5,675,830	6,607,938	8,063,912	8,890,368	826,456	10%
City Clerk						
Administration	382,314	505,603	604,818	760,052	155,234	26%
Parks & Recreation						
Administration	-	2,759	-	-	-	-
Public Works						
Enterprise Wide	176,516	196,508	299,563	277,158	(22,405)	-7%
Traffic	5,129	128,154	223,000	36,000	(187,000)	-84%
Engineering	1,749,036	2,486,580	3,240,115	3,047,982	(192,133)	-6%
Information Technology						
Enterprise Apps	-	-	46,274	131,259	84,985	184%
General	-	28,868	61,149	2,019	(59,130)	-97%
Total	\$ 8,469,633	\$ 10,491,573	\$ 13,231,137	\$ 14,150,982	\$ 919,845	7%
Full-Time Employees						
DSC Enterprise Fund	45	56	63	67	4	6%
Total	45	56	63	67	4	6%

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

Financial Overview

The DSC department continues to see increasing revenue and demand for its services in the Henderson community. As a result, 4 additional staff were added

during FY 2016 budget to cope with the increasing workloads.

Development Services Center Performance Measures

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Projected
# of site design permits	235	400	486	501
# of residential permits	1,407	1,107	1,468	1,512
# of commercial permits	482	526	491	506
% of plan review completed on time	98.5%	98.6%	>90.0%	>90.0%
# of fire inspections	6,655	6,786	7,685	7,915
# of building inspections	118,284	114,214	140,826	145,051
# of quality control inspections	8,932	15,853	21,517	22,163
% of all inspections completed on time	98.6%	99.1%	>90.0%	>90.0%

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

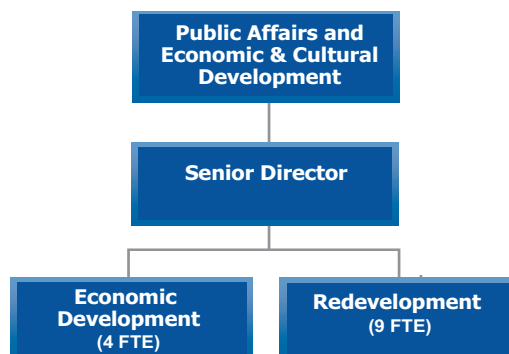
Business attraction programs and services are designed to generate interest by businesses outside of the economic region that may result in the creation of local employment opportunities, economic diversification, enhanced tax revenues and positive economic impacts to the community.

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.



K2 Energy



- 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

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.

- 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.
- 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 400 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 completed construction of a 300,000-square foot facility that is anchoring development of the new South 15 Airport Center business park.



Economic Development Performance Measures

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected
Number of new business expansion or relocation inquires generated annually	233	154	178	100
Frequency of outreach, contacts and/or technical assistance provided to local business community annually	688	661	444	500
Estimated economic impact of business attraction/expansion activities (local payroll, purchases, and construction in millions)	\$54.5	\$154.1	\$32.5	\$50.0

Performance Objectives by Major Challenge Areas

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.

Balanced land use

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

Economic Development Expenditures by Category/Program

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 710,381	\$ 440,148	\$ 448,547	\$ 448,816	\$ 269	0%
Employee Benefits	179,040	170,419	171,598	207,378	35,780	21%
Services and Supplies	183,021	230,588	262,679	259,516	(3,163)	-1%
Total	\$ 1,072,442	\$ 841,155	\$ 882,824	\$ 915,710	\$ 32,886	4%
Program						
General Fund	\$ 1,072,442	\$ 841,155	\$ 882,824	\$ 915,710	32,886	4%
Total	\$ 1,072,442	\$ 841,155	\$ 882,824	\$ 915,710	\$ 32,886	4%
Full-Time Employees						
General Fund	4	4	4	4	-	0%
Total	4	4	4	4	-	0%

Financial Overview

The Economic Development division continues to market the Henderson business community, while maintaining expenditure levels consistent with historical amounts.



Henderson Freeways Crossing is a 455,000 square foot industrial space complex to be located at Lake Mead Parkway and Eastgate. This facility is scheduled to be open by the end of 2015.

Redevelopment Agency Core Service

The Redevelopment Agency (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 \$5.2 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.
 - 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

- Using various improvement program incentives, the Agency provided over \$122,000 in grant awards to eight business owners, which were added to the \$260,000 in owner equity. The investment through these programs and incentives totaled more than \$382,000 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 25 employees with them.
- The Agency continues ongoing outreach, promotion, and marketing campaigns, including the development and implementation of a new marketing campaign to promote redevelopment opportunities in the Downtown Redevelopment area. The primary focus of the brand is “You Should Be Here” with an emphasis on dining, shopping, entertainment, and relaxation.
- The Agency closed on the sale of 314 Water Street to Blue Skye Development for a mixed-use project called Southend on Water. Phase I of the project will be a 2-story, 6,500 sf commercial office building with retail space on the first floor.
- The Agency executed a Purchase and Sale Agreement to sell approximately 10,800 sf of Site A for the development of a 4,000 sf brew pub. Additionally, the Agency received a request to enter into an Exclusive Negotiating Agreement for the remaining 2 acres of Site A for the purpose of constructing 133 market rate residential units and 15,500 sf of retail space.
- The Agency provided information, assistance, and incentives to 152 new and existing businesses. Staff facilitated 36 meetings of the Water Street District Business Association (WSDBA) and hosted the first annual Celebrate Water Street holiday event. The event included a 2-day workshop and one-on-one visits with an expert small business consultant for all interested WSDBA members. Additionally, staff began hosting the Water Street Rall-E. The quarterly Rall-E is intended to bring small business owners and entrepreneurs together to provide networking opportunities and information sharing, as well as exposure to the Water Street District.



Chiropractic Clinics of Nevada participated in two of the Redevelopment grant programs and completed extensive interior and exterior renovations to their property at 3 Ocean Ave.

Redevelopment Agency Performance Measures

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Projected
Response time standard to address program, business and/or development inquiries.	48 hrs	40 hrs	36 hrs	<48 hrs
Number of new business contacts generated and number of contacts made with existing businesses. (Quarterly)	22	24	38	> 20
Continue outreach efforts including the distribution of newsletters and collateral material, e-blasts and web updates. (Quarterly)	6	10	15	> 10
Response time standard regarding issues discussed at business or resident association meetings.	5 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 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 706,168	\$ 553,145	\$ 561,927	\$ 598,096	\$ 36,169	6%
Employee Benefits	269,652	226,673	232,644	259,957	27,313	12%
Services and Supplies	2,900,230	2,982,416	4,324,558	4,976,405	651,847	15%
Capital Outlay	219	-	-	-	-	-
Interest Expense	702,789	669,121	633,881	595,850	(38,031)	-6%
Principal Retirement	650,000	680,000	715,000	755,000	40,000	6%
Total	\$ 5,229,058	\$ 5,111,355	\$ 6,468,010	\$ 7,185,308	\$ 717,298	11%
Program						
Redevelopment Agency Fund	\$ 5,229,058	\$ 5,111,355	\$ 6,468,010	\$ 7,185,308	\$ 717,298	11%
Total	\$ 5,229,058	\$ 5,111,355	\$ 6,468,010	\$ 7,185,308	\$ 717,298	11%
Full-Time Employees						
Redevelopment Agency	9	8	8	9	1	13%
Total	9	8	8	9	1	13%

Financial Overview

The Redevelopment Agency budget for FY 2016 shows an increase over prior years, as several new projects will break ground. A new Administrative Assistant will be included in the FY 2016 budget. In addition, they anticipate requests for redevelopment incentives to come through for the City 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

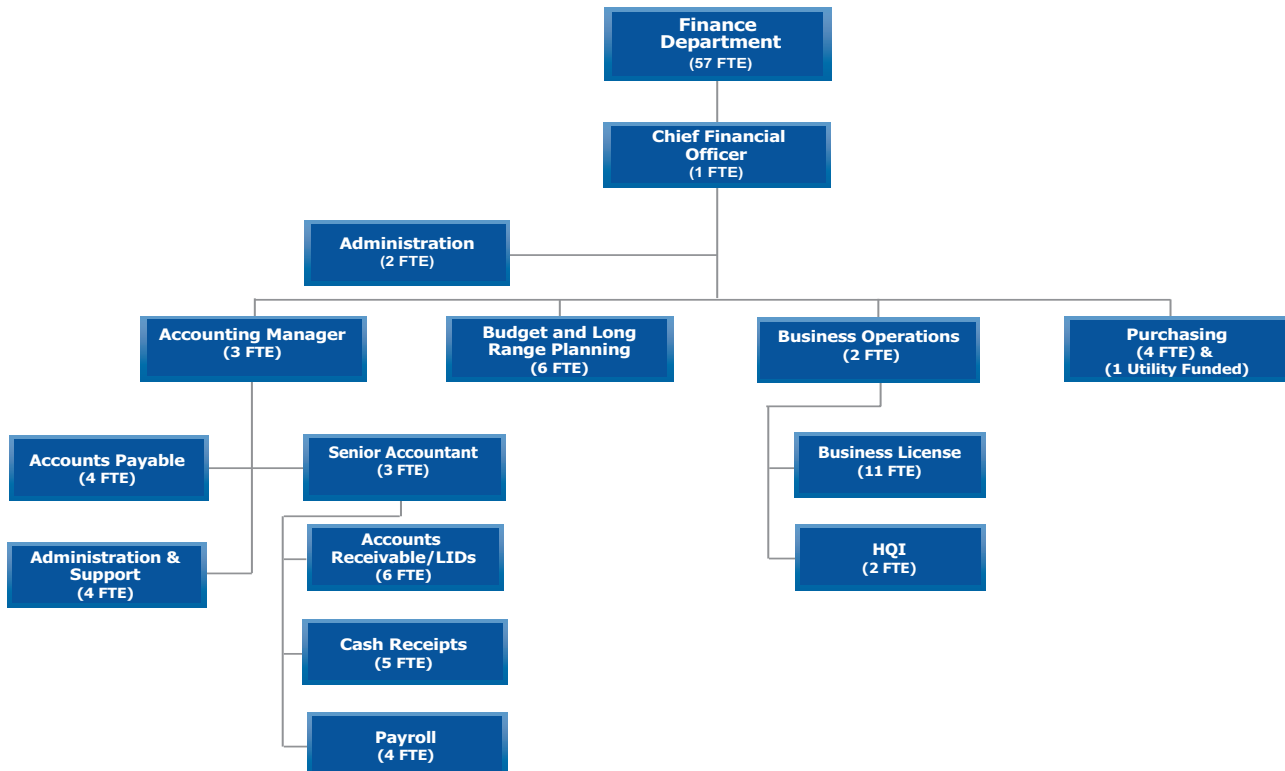
- Accounting and Financial Management
- Budget and Long Range Financial Planning
- Business Operations
- Purchasing

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 which 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 the 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 deducted 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 and the Budget Brochure.
- 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.

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.



Finance employee receives years of service award

Past Accomplishments

- Restructured taxable bonds, resulting in \$23 million cash flow savings over the next 5 years.
- Restructured utility bonds, resulting in \$1.3 million savings over the remaining life of the bonds.
- Reduced General Fund costs by \$1.3 million through elimination of the administrative reimbursement to the DSC Fund (in conjunction with the City Attorney's Office and Community Development).
- Maintained oversight of the city manager's vision of the Henderson Quality Initiative (HQI), including implementation of the Henderson Innovation Program (HIP), which has saved the City over \$1.7 million in hard and soft savings through process improvement.
- Saved over \$354,000 through contract consolidation and sale of surplus business equipment/supplies.
- Negotiated with banking partners to double the City's credit card revenue share, generating an estimated additional \$60,000 in rebate revenue.
- Automated holiday coding on timesheet for employees with standard schedules (in conjunction with Department of Information Technology), providing soft savings estimated at \$53,000 in increased productivity.
- Implemented Priority Based Budgeting software system for use in FY 2016.
- Reaffirmed both our AA (Standard & Poor's) and Aa2 (Moody's) bond ratings, maintaining one of the highest bond ratings of any city in the state.
- Established online portal to access W-2s through PeopleSoft (in coordination with DoIT).
- Achieved 97% overall satisfaction as evidenced by our 4th Annual Customer Satisfaction Survey.
- Awarded the "Certificate of Achievement for Excellence in Financial Reporting," relating to the 2014 Comprehensive Annual Financial Report (CAFR), for the 33rd consecutive year.
- Awarded the "Distinguished Budget Presentation Award," relating to the 2015 Comprehensive Annual Budget Report (CABR), for the 12th year.
- Initiated 1st phase of DocuSign rollout, with over \$95,000 in soft savings realized in online contract approval routing.
- Implemented mandatory Direct Deposit with a savings of \$64,000.
- In coordination with Intergovernmental Relations (IGR), provided full-time financial expertise to support the legislative efforts in Carson City, saving the City over \$20 million in unfunded legislative mandates, while procuring \$8 million in Intersection Improvement Proceeds and \$4.6 million in RDA cash flow.
- Identified and dedicated additional \$6.4 million in resources toward the City's infrastructure shortfall.



Finance Business Licensing services

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 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

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 10% by June 30, 2016

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 reduce by 50% the number of audit findings
- To maintain the GFOA Distinguished Budget Presentation Award

Customer focus – Maintaining current internal and external customer service standards in all Finance Department divisions has increasingly become a challenge.

- Communicate and train divisions in departmental customer service policy
- Increase/maintain 2015 customer satisfaction rating to 95% or better

Transparency – The department is not fully prepared for the accelerating movement toward transparent purchasing, budget and financial records.

- Increase from 0 to 2 the number of new systems/platforms implemented to promote financial and operational transparency to internal and external stakeholders

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

Building a Better Finance Department – Continuing the effort to engage employees and present opportunities to allow them to be a part of developing solutions to citywide and department level challenges is paramount for the success of the department.

- Increase from 0 to 4 the number of programs that solicit employee input, engagement and morale
- To increase the number of communication opportunities to employees
- To increase employee morale by recognizing employees throughout the department
- Increase to 100% the number of employee performance reviews conducted

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, 2016
- 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
- Reduce the time it takes to process Final Notices
- 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%

Finance Expenditures by Category/Program

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 3,495,862	\$ 3,634,203	\$ 3,834,323	\$ 3,889,989	\$ 55,666	1%
Employee Benefits	1,488,384	1,460,931	1,526,463	1,623,699	97,236	6%
Services and Supplies	277,334	272,211	434,396	458,163	23,767	5%
Capital Outlay	-	-	-	-	-	-
Total	\$ 5,261,580	\$ 5,367,345	\$ 5,795,182	\$ 5,971,851	\$ 176,669	3%
Program						
General Fund						
General	\$ 4,046,635	\$ 3,970,295	\$ 3,866,679	\$ 3,881,209	\$ 14,530	0%
Business Operations	1,069,961	1,325,598	1,697,622	2,144,625	447,003	26%
Special Assessments	192,469	198,270	289,699	299,701	10,002	3%
Budget	931,448	955,786	1,040,407	1,133,149	92,742	9%
Purchasing	432,279	437,625	484,384	486,430	2,046	0%
Admin/Attrition Adjustment	(1,411,212)	(1,543,071)	(1,666,079)	(1,973,263)	(307,184)	18%
Total General Fund	\$ 5,261,580	\$ 5,344,503	\$ 5,712,712	\$ 5,971,851	\$ 259,139	5%
Development Serv. Fund	\$ -	\$ 22,842	\$ 82,470	\$ -	\$ (82,470)	-100%
Total	\$ 5,261,580	\$ 5,367,345	\$ 5,795,182	\$ 5,971,851	\$ 176,669	3%
Full-Time Employees						
General Fund	52	55	55	57	2	4%
Total	52	55	55	57	2	4%

Financial Overview

The FY 2016 budget includes the addition of a new Investigative Auditor position to assist with the increased demands required by the Medical Marijuana business. This position will be offset by increased Business License revenue. A part time position was also converted to a full time position.

Key Fact

As of June 30, 2015, there were 10,668 active business licenses in the City of Henderson.

Performance Measures

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Projected
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"	31	32	33	34
Annual GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes
Average days to process business invoices (from date of receipt in Finance)	1.28	.99	.96	.95
Monthly A/P transactions per FTE	1,413	1,526	1,339	1,400
Monthly Business License issued	170	170	184	180
Monthly cash receipts transactions per FTE	2,338	2,570	2,421	2,550
Monthly purchase orders processed	55	57	63	60
New grants managed annually	78	53	32	30
Business License customers helped within 5 minutes	83%	56%	54%	55%

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

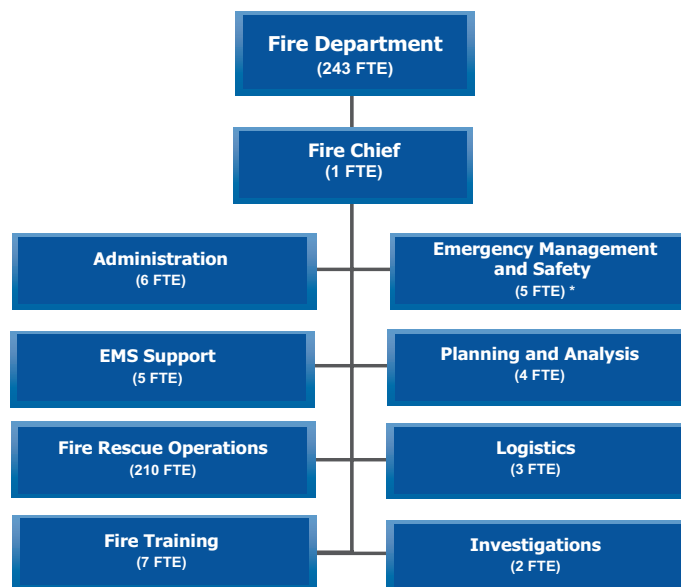
- Fire and Rescue Operations
- Training
- Emergency Medical Services
- Community Outreach
- Emergency Management

Fire and Rescue Operations

Provides fire protection and emergency service delivery in the City of Henderson for 286,000 residents and an average of 580,000 visitors to the City annually. In 2014, Fire and Rescue Operations responded to over 26,000 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, eight 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. A hazardous materials response team providing technician level response for hazardous materials incidents. 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.



* One position is paid for and housed in the Utilities Fund

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.
- Provide specialized response to hazardous materials incidents at the technician 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), Nevada State Fire Marshall 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 2014, EMS provided quality medical care to 19,767 patients, transporting 13,218 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 Paramedic level. 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, Advanced EMT, and 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) certifications of all personnel in the City’s Communications Center.

Key Fact




The City of Henderson Fire Department is one of a few 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.
- 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

Ninety-eight percent of customers agree that Fire Department personnel provided them with high-quality care and met or exceeded their expectation of services.

Past Accomplishments

Service Demand:

- In 2014, the City of Henderson saw a 50 percent 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 and a half times the national average.
- Completed a recruitment process and cadet academy for 17 new fire fighters for the City of Henderson. These new fire fighters filled existing vacancies and provide additional response capability.
- Placed the City's eighth full-time transport capable ALS rescue unit into service in the Anthem area. The addition of this resource allowed the Fire Department to maintain system-wide response times while increasing the number of incidents meeting response time goals in District 99 by 46 percent.
- Completed the replacement of obsolete Thermal Imaging Cameras (TIC) with state of the art TICs for all emergency response apparatus. This hand-held technology projects images to video screen based on temperature. The TIC helps firefighters to locate hidden fires, allows firefighters to rapidly locate and rescue fire victims, and increases firefighter safety by providing visibility in dark or smoke filled conditions faster.
- Engaged stakeholders in the design and specifications process for a replacement fire engine. The City purchased one Rosenbauer Commander Fire Engine to replace Engine 81 with a delivery date of January 2015.

Community Response Capability:

- Implemented a plan to enhance the fire department's hazardous materials response capability to more effectively respond to and mitigate hazardous materials incidents. Received grant funding to train 33 existing personnel to the hazardous materials technician level. To date, 80 percent of the equipment has been purchased and an agreement is in place to utilize a decommissioned Hazmat vehicle from the North Las Vegas Fire Department.

Emergency Preparedness:

- The Office of Emergency Management initiated the homegrown "Get READY! Stay READY!" campaign for community emergency preparedness. This campaign focuses on family readiness and emergency preparedness throughout the year. More than 90,000 contacts were generated through live presentations, printed media, and a series of 12 topical videos. The campaign was awarded the USA Regional Citation by the International Association of Emergency Managers. In addition, the campaign will be used as a model best practice for all emergency management organizations.
- Celebrated the inaugural City of Henderson Emergency Preparedness Week. Staff presented community disaster preparedness information to more than 2,100 people during this first-ever event.
- Participated in 12 large-scale disaster exercises, involving local and state level stakeholders, to increase the City's readiness for disaster and enhance inter-agency operational effectiveness.
- City management, staff and partner organizations attended the Federal Emergency Management Agency (FEMA) Integrated Emergency Management Course in September. Representatives from multiple City departments, partnering agencies and local businesses attended this course, developed specifically for the City, and participated in training and exercises designed to improve the City's emergency management response to disasters.
- The Office of Emergency Management was designated by the National Weather Service as a Weather-Ready Nation Ambassador city.

Community Outreach:

- Completed third annual "Safe Pools Rule" drowning prevention campaign providing drowning prevention education and awareness to over 10,000 Henderson families. The Safe Pools Rule! campaign is provided through a continuing partnership with city and community organizations.

Past Accomplishments (Cont.)

- Continued partnership with the Police Department to host a combined Community Safety Expo and National Night Out. Increased the number of community partners and local businesses participating to 100 compared to 55 the previous year. Approximately 4,500 people received information and participated in activities promoting life-safety, health and wellness, and fire and crime prevention.
- 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. Distributed 3,000 reminder ribbons throughout the city.
- Acquired ballistic personal protective equipment for first responders to safety respond to potential active assailant incidents.
- Provided confined space vapor suits to the technical rescue team. This personal protective equipment provides the team with the capability to enter confined spaces that contain dangerous contaminants in order to perform rescue or recovery.
- Upgraded four multi-gas detection monitors. This equipment enables first responders to identify the presence and danger levels of certain flammable and poisonous gases.
- Developed and implemented Ebola Virus Disease response procedures and training to enhance the safety of first responders, mitigate the potential spread of the disease and provide an effective response within the community.

Public Service Excellence:

- Achieved a higher Public Protection Classification from the Insurance Services Office, as a result of a comprehensive evaluation of the Fire Department’s fire suppression delivery system. The department’s Public Protection Classification improved from a 3/9 to a 2/2x.
- Ninety-eight percent of customers agree that fire department personnel provided them with high-quality care and met or exceeded their expectation of service.
- Continue to be one of a few fire departments nationwide that maintain dual accreditation with the Commission on Fire Accreditation International (CFAI) and the Commission on Accreditation of Ambulance Services (CAAS).
- Completed a full revision of the Officer Development School curriculum: The Book of Tactics and Strategies, seventh edition and Eight Functions of Command, fourth edition.
- Developed and implemented a new target hazard – preplan program, adding dozens of new preplan documents to the mapping program. This provides more critical information to responding officers in order to make better tactical decisions.
- Doubled Incident Command capabilities by equipping two on-call Deputy Chief’s vehicles with an incident command communication package.

Employee Safety, Health & Wellness:

- Developed and fostered a citywide campaign focused on employee health and safety. Included safety as a core value of the City and created a culture committed to protecting the health and safety of all City of Henderson employees and eliminating avoidable workplace accidents and injuries.
- Reduced the number of citywide workers compensation claims by 19 percent and total direct costs by 25 percent.
- Conducted citywide evacuation drills which included a total evacuation of the City Hall complex.
- Completed a review and revision of the Citywide Safety and Health Procedures Manual.
- Awarded grant funding through Homeland Security for personal protective equipment for fire and EMS first-responders to active shooter incidents. The equipment consisted of Ballistic Armor for protection of personnel in hostile environments.

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 maintain at three the number of City-specific exercises to include a tabletop, functional, and full-scale exercise.
- To maintain at 20% the number of residents receiving preparedness education and information.

City employee safety, health, and wellness

- To reduce by 10% 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 by 10% 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 to less than two days from notification the processing time for safety incident investigations.

Fire Department employee safety, health, and wellness

- To reduce by 20% 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 by 20% 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.
- 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.

Performance Objectives by Major Challenge Areas (Cont.)

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 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Projected
First arriving engine will arrive on scene of an emergency fire within established benchmarks.	40.0%	49.0%	46.0%	48.0%
Number of fires per 1,000 population.	2.18	2.01	1.74	1.50
Dollar loss from fire per capita.	\$10.9	\$5.6	\$5.6	\$5.6
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.	85.0%	86.0%	88.0%	88%
First arriving ALS unit will arrive on scene of an emergency medical call within established benchmarks.	41.0%	40.0%	53.0%	55.0%
Cardiac arrest survivability rates.	19.0%	13.4%	13.4%	14.0%
Compliance with Commission on Accreditation of Ambulance Services standards annually.	100%	100%	100%	100%
Customer service satisfaction levels.	98.8%	96.6%	98.0%	98.0%
Number of community events accomplished.	13	34	14	14
Number of residents with pools provided drowning prevention/water safety information annually.	8,000	10,000	6,000	6,000
Number of outreach campaigns for preparedness.	12	30	38	>35
Number of exercises designed, conducted, or evaluated.	4	10	9	10

Fire Expenditures by Category/Program

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 24,655,524	\$ 26,340,319	\$ 27,184,044	\$ 28,357,402	\$ 1,173,358	4%
Employee Benefits	10,978,544	11,565,691	12,433,469	12,560,542	127,073	1%
Services and Supplies	2,093,511	2,607,496	2,989,351	3,957,298	967,947	32%
Capital Outlay	74,095	14,443	-	-	-	-
Total	\$ 37,801,674	\$ 40,527,949	\$ 42,606,864	\$ 44,875,242	\$ 2,268,378	5%
Program						
General Fund						
General	\$ 1,468,018	\$ 1,438,454	\$ 1,503,651	\$ 1,810,057	\$ 306,406	20%
EMS	1,071,964	971,949	1,264,512	1,492,959	228,447	18%
Fire Suppression	32,867,409	34,826,465	36,310,031	37,290,542	980,511	3%
Training	522,489	491,576	563,762	646,877	83,115	15%
Fire Prevention	406,294	410,738	462,618	346,264	(116,354)	-25%
Emergency Mgmt.	152,489	(7,658)	30,922	33,790	2,868	9%
Special Operations	633,524	451,272	473,472	694,532	221,060	47%
Logistics	433,212	449,960	465,781	477,483	11,702	3%
Admin/Attrition Adjustments	-	-	-	(109,926)	(109,926)	100%
Subtotal General Fund	\$ 37,555,399	\$ 39,032,756	\$ 41,074,749	\$ 42,682,578	\$ 1,607,829	4%
Grant Fund	\$ 152,106	\$ 331,824	\$ 438,959	\$ 970,000	\$ 531,041	121%
Capital Replacement Fund	\$ 94,169	\$ -	\$ -	\$ -	\$ -	-
Workers' Comp Fund	\$ -	\$ 1,163,369	\$ 1,093,156	\$ 1,222,664	\$ 129,508	12%
Total	\$ 37,801,674	\$ 40,527,949	\$ 42,606,864	\$ 44,875,242	\$ 2,268,378	5%
Full-Time Employees						
General Fund	220	219	233	235	2	1%
Workers' Comp Fund	-	7	7	8	1	14%
Total	220	226	240	243	3	1%

Financial Overview

The General Fund FY 2016 Budget for the Fire Department shows an increase related to the full year impact of adding new firefighters and firefighter/paramedics to the staff complement in FY 2015 along with all necessary equipment to support continued operations and reduce response times.

A Safety Manager was added to the Workers' Comp Fund to handle citywide needs for training and continued development for Emergency Management/Safety programs.

These changes provide further enhancements to the services that the City of Henderson provides to its citizens.



Human Resources

Purpose Statement

The Human Resources Department serves as a consultant through collaborating and providing exceptional Human Resource services and programs to all City Departments. This includes optimizing organizational effectiveness through attracting, developing and retaining a talented and diverse workforce. The Department is a major contributor to a safe and productive work place environment where every employee is valued and treated with dignity and respect.

Core Services

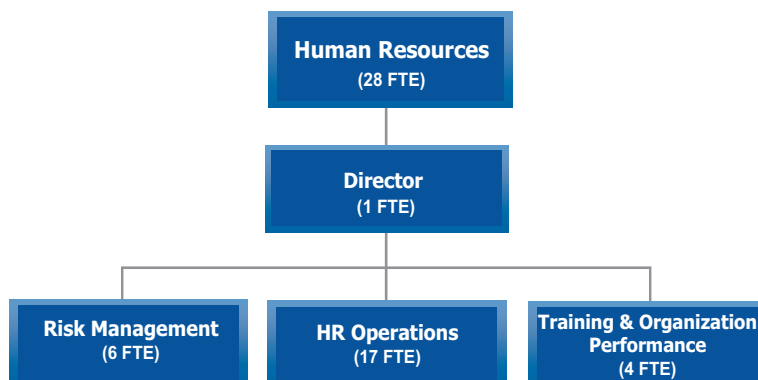
- Integrated Human Resources Business Partnerships
- Human Resources Operations
- Risk Management
- Employee Benefits
- Training and Organization Performance

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.
- 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.
- Establish effective working relationships with line-level staff to build trust and rapport.
- 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.



Human Resources Operations

The structure and strategy of Human Resources Operations includes Recruitment, Classification and Compensation, Employee and Labor Relations, Human Resources Information Systems (HRIS) and Customer Service. These areas provide expertise and administrative services delivered through professional Human Resources staff.

Key Services

- Manage the City of Henderson's compensation plan.
- Manage employee and labor relations.
- Manage all City recruitment processes and systems including new employee on boarding.
- Coordinate department reorganizations, development planning, business analysis, and re-structure 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, which includes completing compensation surveys, administering HR Forms Management program, unemployment claims, employee service awards, employment verifications, and recruitment eligibility lists.
- Manages and coordinates the Civil Service Board, Executive Compensation Committee and Critical Position Request Committee.
- Maintain City personnel files and manage requests for employment verifications. Coordinate new employee pre-employment background checks.
- Develop and administer the citywide volunteer program.
- Provide consultative advice, policy interpretation, and guidance regarding various HR functions and administrative issues.
- Administer the City's Affirmative Action Plan.

Employee Benefits

Employee Benefits 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

Training and Organization performance provides timely and relevant human performance improvement/learning interventions to all City employees to meet both strategic and tactical business needs.

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.

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 both individual and team performance issues.
- 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

- Revised the Civil Service Rules for non-represented employees. The new rules better reflect more current workplace practices.
- Created an internal medical stop loss captive that should realize significant stop loss savings to the Self-Funded Health insurance premium increases.
- Successfully amended the Self-Funded Health Insurance Plan to come in full compliance with the Affordable Care Act (health care reform).
- Converted the fully insured Delta Dental benefit under the Self-Funded Health Insurance Plan to a self-funded model, in order to slow down the rate of dental insurance premium increases.
- Converted to online testing for the Police Department Officer and Communication Operators/Dispatcher classifications in the City which saves money in staff hours annually.
- Developed and implemented a new Pay for Performance System for non-represented employees. This System replaces the Merit System that has been in place since the City's incorporation.
- Launched the new NEOGov Onboarding module. This program enables the use of electronic forms therefore saving time.
- Launched Volgistics Volunteer Software Solutions program to create efficiencies in the area of volunteer recruitment, tracking and management. This enables Human Resources to keep a database of volunteers, track background status, and log number of hours worked for each volunteer.
- Launched the Halogen eAppraisal Documentation System citywide. Training consisted of individual performance objective setting supporting strategic or operational goals, ongoing coaching/feedback and system functionality.
- Developed, revised and delivered streamlined targeted trainings and team building for intact teams that comprised 40% of all offered training. This allowed training to be tailored to meet business needs and reach the appropriate audience.
- Implemented the Training Partner model, working with HR Business Partners to identify opportunities for training, coaching and team building.
- Developed a three tier supervisor development program to prepare new supervisors and further develop existing supervisor capabilities.

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.

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 2016.

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 2016 that will help the department make better management decisions and align it to world class human resource organizations.

Performance Measures

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Projected
Monthly Medical Costs per Employee (plan year basis)	\$828.42	\$970.93	\$1,048.61	\$1,048.61
Health Insurance Loss Ratio (plan year basis)	103.8%	100.0%	100.0%	100.0%
Workers' Compensation Claims – Heart/Lung/Cancer Claims Only	\$119,047	\$500,000	\$500,000	\$500,000
Workers' Compensation Claims – Excluding Heart/Lung/Cancer	\$1,079,193	\$1,730,403	\$1,783,339	\$1,783,339
Liability Claims	\$721,303	\$951,414	\$961,772	\$961,772
Valley Public Sector Employee Training Revenue	\$6,318	\$7,500	\$7,500	\$7,500
Course Satisfaction Rating (on 5-point scale)	4.85	4.85	4.90	4.90

Human Resources Expenditures by Category/Program

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 2,695,784	\$ 1,943,402	\$ 2,210,714	\$ 2,271,805	\$ 61,091	3%
Employee Benefits	1,049,805	856,317	961,931	997,800	35,869	4%
Services and Supplies	21,035,635	18,696,757	25,340,003	27,037,902	1,697,899	7%
Interest Expense	6,630	8,733	-	-	-	-
Total	\$ 24,787,854	\$ 21,505,209	\$ 28,512,648	\$ 30,307,507	\$ 1,794,859	6%
Program						
General Fund						
General	\$ 595,807	\$ 526,859	\$ 2,749,007	\$ 2,754,262	\$ 5,255	0%
Extra Help	622	-	-	-	-	-
Employment & Comp	843,220	818,172	-	3,695	3,695	100%
Admin & Labor Relations	531,538	47,460	-	-	-	-
Org Development & Training	526,489	582,054	773,587	777,845	4,258	1%
Union Liaison Program	270,764	279,234	347,616	345,746	(1,870)	-1%
Comp & Admin	584,421	1,139,757	-	2,409	2,409	100%
Admin/Attrition Adjustment	(779,117)	(893,498)	(831,131)	(916,527)	(85,396)	10%
Subtotal General Fund	\$ 2,573,744	\$ 2,500,038	\$ 3,039,079	\$ 2,967,430	\$ (71,649)	-2%
Health Ins. Self-Funded	\$ 14,830,302	\$ 13,459,789	\$ 16,447,997	\$ 18,147,381	\$ 1,699,384	10%
Self-Insurance (liability)	\$ 2,583,180	\$ 2,259,943	\$ 2,988,060	\$ 3,336,942	\$ 348,882	12%
Workers' Compensation	\$ 4,800,628	\$ 3,285,439	\$ 6,037,512	\$ 5,855,754	\$ (181,758)	-3%
Total	\$ 24,787,854	\$ 21,505,209	\$ 28,512,648	\$ 30,307,507	\$ 1,794,859	6%
Full-Time Employees						
General Fund	24	22	20	21	1	5%
Health Ins. Self Fund	1	1	1	1	-	0%
Self-Insurance (liability) Fund	3	3	3	3	-	0%
Workers' Compensation Fund	7	3	3	3	-	0%
Total	35	29	27	28	1	4%

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.

For FY 2016 a Labor Relations Administrator position has been added. The FY 2016 General Fund expenditures continue to remain stable, while we have a 10% increase in Health Insurance Self Funded Fund as a result of higher Health Insurance premiums, and a slight increase in the Self-Insurance Fund which is the result of a contingency included in the budget.



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

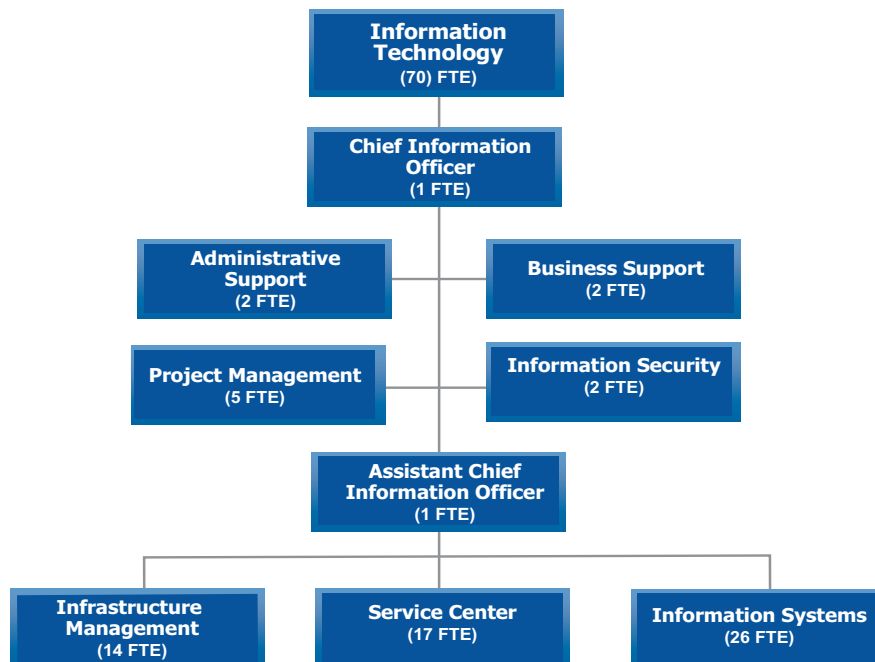


Service Center

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 helpdesk and desktop support services, receives and responds to customer incidents and service requests, tracking an average of 21,200 requests through the service request system annually. Managing over 3,500 network usernames and resources along with approximately 1,980 desktop computers and 800+ 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 2,800 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.

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.
- Business Analysis - Focuses on collecting, analyzing, documenting and communicating business requirements in identifying initiatives and solutions designed to obtain strategic goals. Business analysis work results in the recognition of new opportunities to utilize technology to improve business performance.
- 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, 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).
- Website Services - Provides Intranet/Internet website environments and services that enable the City to provide collaboration and document management for internal City staff, and share information and services with its external customers. The Internet website, www.cityofhenderson.com, is a responsive and mobile friendly website that adapts its presentation to the device accessing it (PC, tablet, phone). It provides access to City information, online services and online payments.

- 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 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 dollars 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 600 Windows servers, 31 Linux and Unix servers, and over one and one half 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 720 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, 720 network devices, 600 servers, and approximately over 2,800 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 for DoIT. 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, memos, correspondences, requisitions, forms, invoices 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

- Established a registration program to oversee abandoned residential property and those in danger of becoming abandoned. The ordinance is designed to reduce and prevent neighborhood blight, to mitigate conditions that threaten the health, safety, and welfare of the public, and to promote neighborhood stability.
- ADFS (Active Directory Federated Services) – Installed, trained, and expanded the use of the ADFS. This project will provide the basis of many IT projects and services.
- Completed on time and within budget a Business Impact Analysis (BIA) and Data Disaster Recovery Strategy for (separately) the City of Henderson and Las Vegas Metropolitan Police utilizing a \$180,000 grant from the Department of Homeland Security. The project included creation of a repeatable BIA process framework for use by any agency within the State of Nevada. The framework and associated training materials were delivered to the State of Nevada Department of Emergency Management.
- CMMS Phase II – Implemented the following workgroups into Maximo an enterprise asset management software solution which enables the Department of Utility Services to perform full asset management for all their assets: DUS Water Distribution System/Meters/Backflow, DUS Reclaimed Distribution Water System/Meters, DUS Wastewater Collection System, DUS Laboratory. Also includes the following Asset Groups: Utility Structures; Water Valves, Hydrants, Meters, Lateral and Mains; Reclaimed Valves, Meters, Laterals and Mains; Sewer Valves, Manholes and Laterals.
- The eAccess web-based component of the Courtview eService's Suite was implemented allowing citizens to search by case number, party/company name, case type, ticket number, or attorney name and bar number. Once located, general case information and details such as dockets, receipts, party information and linked cases, are available for viewing.
- Implemented an enterprise-class centralized logging and security information and event management (SIEM) system that meets PCI and CJIS requirements, integrates well into the current environment.
- Implemented an Online viewing and printing of W-2 for employees through self-service.
- Replaced current security alarm system at multiple Parks & Recreation locations.
- E911 NICE Recorder Project – Replaced HDP communication's e911 system. The current state of the system is only supported on windows xp and windows server 2003.
- Installed the Microsoft System Center Configuration Manager (SCCM) and Virtual Machine Manager (VMM), providing remote management, configuration, and inventory functionality as well as application monitoring and service management for the Data Center.
- Upgraded and migrated the iNovah Operating system.
- Developed a process to decommission legacy systems.
- Maximo Custom BIRT Reports – Built six custom BIRT reports for Maximo requested by the Department of Utility Services and Public Works.
- Implemented a system for new hires to enter their employee information such as W-4 and I-9 forms prior to their first day on the job.
- Network Refresh 2014 – Refreshed the Network equipment that is at end of life or is not cost effective to maintain including wireless, routers, switches, firewalls, load balancers, etc.
- PeopleSoft AR Billing – The purpose of this project is to make the AR Billing process more efficient and eliminate duplicate data entry. Also, Phase II is expected to reduce the Final Notice Report by 50%.
- Implemented an enterprise-class centralized logging and security information and event management (SIEM) system that meets PCI and CJIS requirements and integrates well into the current environment.
- PeopleSoft Purchasing Electronic Change Orders – Reviewed the change order process in PeopleSoft, tested, evaluated and implemented a new process.
- Changes to the benefits, compensation and classification were implemented into the payroll and HR systems.
- Storage Refresh 2014 – Added and expanded capacity to existing Tiers of storage in the data center. This should allow up to 150 Terabytes of storage.
- Upgraded the Web-based GIS mapping applications and GIS tools to the latest version. This included the following applications: CityView, Crime Search, Sex Offender Registry, Watering Groups, Zoning and Land Use, Parks and Trails, Elected Officials, Home Owners Associations, Land Development Activity, Current Road Construction and Seismic Site Class.

Performance Objectives by Major Challenge Areas

Lack of technology asset management strategy

- To reduce hardware Inventory by 5%.
- To reduce Repair and Replacement Cost by 10%.
- To develop a plan to reduce excess software licenses by 5%.
- To increase by 100% the use of a centralized system for IT inventory.
- To increase by 100% the publishing of a citywide technology purchasing policy.
- To increase by 10% the amount of desktop workstation inventory ready for deployment.

Lack of business analysis

- To increase to 50% the number of business analyst's citywide who participate in a BA Center of Excellence.
- To increase by 100% the availability of a BA Framework with associated templates for use by the City.

Lack of a comprehensive data disaster recovery (DDR) plan

- To increase by 100% the availability of a BIA report for the City.
- To increase to 100% the availability of disaster recovery strategies report for systems that supports the city's essential services.

Duplicate systems

- To increase by 100% a plan to reduce duplicate hardware, software products and software tools.

Lack of a workforce mobility strategy

- To increase to 100% the availability of a BIA report for the City.
- To complete to 50% the implementation and deployment of standard mobile access as defined in the enterprise mobility strategy.

Insufficient network bandwidth

- To increase internet bandwidth by 50%.
- To increase remote site network bandwidth by 10%.

Password administration

- Increase to 100% a plan to reduce system products that require entering a user name and password.
- To implement AD password integration for 2 enterprise Systems (i.e. People soft, Maximo, EDocs, etc.).
- To reduce the number of Active Directory password resets that require IT action 10%.

Keeping software upgrades and replacement

- To complete 100% development of a software management policy and associated procedures.
- To complete to 100% the development and implementation of a plan to upgrade and/or replace vital and critical software products 6-18 months prior to end of life.

Maintain transparent government

- To gain majority executive team support of an Open Data initiative by presenting a pilot Open Data site.



Information Technology Expenditures by Category/Program

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 5,640,087	\$ 5,282,555	\$ 5,475,261	\$ 5,702,073	\$ 226,812	4%
Employee Benefits	2,122,600	2,106,089	2,157,714	2,385,938	228,224	11%
Services and Supplies	7,205,882	7,659,595	10,023,574	7,877,780	(2,145,794)	-21%
Capital Outlay	1,445,363	587,402	-	269,000	269,000	100%
Depreciation	13,799	-	-	-	-	-
Total	\$ 16,427,731	\$ 15,635,641	\$ 17,656,549	\$ 16,234,791	\$ (1,421,758)	-8%
Program - General Fund						
General	\$ 1,038,309	\$ 1,110,866	\$ 1,475,946	\$ 1,700,180	\$ 224,234	15%
Computer Services	616,880	309,144	311,500	316,012	4,512	1%
Citywide Communications	2,190,143	1,859,581	1,755,542	1,954,579	199,037	11%
Information Security	1,784,128	1,920,212	1,917,356	1,918,732	1,376	0%
IS	3,633,175	3,801,687	3,861,086	4,073,416	212,330	5%
Product & Value Mgmt	184,733	11,567	-	-	-	-
Project Mgmt Office	963,997	736,538	769,304	875,316	106,012	14%
Admin Cost Reimbursement	(2,129,320)	(2,283,857)	(2,375,080)	(2,463,534)	(88,454)	4%
Subtotal General Fund	\$ 8,282,045	\$ 7,465,738	\$ 7,715,654	\$ 8,374,701	\$ 659,047	9%
Development Services Fund	\$ -	\$ 28,868	\$ 107,423	\$ 133,278	\$ 25,855	24%
Capital Replacement Fund	\$ 1,676,470	\$ 801,057	\$ -	\$ -	\$ -	-
Citywide Internal Service Fund	\$ 6,469,216	\$ 7,339,978	\$ 9,833,472	\$ 7,726,812	\$ (2,106,660)	-21%
Total	\$ 16,427,731	\$ 15,635,641	\$ 17,656,549	\$ 16,234,791	\$ (1,421,758)	-8%
Full-Time Employees						
General Fund	64	64	64	65	1	2%
Capital Replacement	1	1	-	-	-	-
Citywide Internal Service Fund	3	3	4	4	-	0%
DSC- Software Support	-	1	1	1	-	0%
Total	68	69	69	70	1	1%

Financial Overview

The City of Henderson IT Department continues to keep up with the technological demands of today's operating needs.

FY 2016 General Fund budgeted expenditures are a slight increase over the prior year, due to the addition of a Technical Business Analyst position, and increased Capital funding required to maintain in compliance with

PCI requirement and the new Credit Card Chip & Pin security requirements.

The Citywide Internal Service Fund FY 2015 Budget contains funds carried forward from prior years for on-going projects.

Performance Measures

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Projected
Percentage of completed strategic and/or citizen-impacted projects	49%	50%	50%	>50%
Percentage of support tickets completed within service level agreements	N/A	92.3%	92.3%	>90.0%
Percentage critical system availability	99.4%	99.5%	99.5%	>99.0%
Percentage of employee morale satisfaction	N/A	79%	80%	>85%
Percentage of satisfied customers	94%	94%	90%	>90%
Labor effort spent: % on projects/% on support	42%	42%	44%	>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
- Policy Research and Analysis
- Legislative 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 staff on city priorities and interests.
- 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.
- Protect, preserve, expand and enhance city statutory and regulatory authorities.
- 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.

Policy Research and Analysis

Prepare policy research, analyses, reports, white papers, testimony and talking points for the City Manager and City Council.

Legislative Relations

Maintain and develop positive relationships with key professional networks, decision-makers, city council members, county commissioners, state officials and federal officials or their staff.

Past Accomplishments

- Attended the 28th Special Session of the Nevada Legislature to monitor hearings regarding the sales tax abatement incentive package for the TESLA gigafactory plant deal.
- Conducted analysis of bill language to identify any potential for City projects to qualify for the incentive package and prepared a final analysis of benefits awarded to TESLA.
- Completed and delivered to the Nevada Congressional delegation the 2015 U.S. Congressional Briefing Book, which contains approximately \$66 million in priority projects for federal Fiscal Year 2016.
- Conducted an outreach program to legislators and legislative leaders to gauge interest in approaching our common issues and inform them of the City's potential bill language.
- Successfully advocated for modifications in the law governing Local Improvement Districts (LIDs) to allow for functionally-equivalent changes to be made to an LID's development plan without requiring the approval of bondholders. This law also expands the concept of commercial area vitalization projects to include residential areas and streamlines several administrative procedures involving LIDs.
- Partnered to win approval for legislation that extends the life of the Lakemoor Canyon Redevelopment Area (RDA) that encompasses the former Three Kids mine site near Lake Las Vegas. The law creates a trigger that is conditioned on the property being transferred from the federal government to the hands of the developer once a remediation agreement has been finalized with the State of Nevada. When all of these individual requirements have been met, the extension of the Lakemoor Canyon RDA's lifespan will be triggered, allowing this important tool to remain in existence for 45 years.
- Expanded and modernized the scope of Nevada law governing agreements with master developers by providing parties with more flexibility when determining the list of items to be negotiated within a development agreement. The changes also define a series of new procedures for unilaterally amending or canceling a development agreement when the terms or conditions are not being met by a master developer.
- Secured approval to allow the City of Henderson to retain approximately \$8 million in expired Traffic Signal Participation funds and to use those funds for traffic signals and other intersection improvements as intended at collection.
- Streamlined interactions with the State of Nevada Business Portal by requiring the Secretary of State to establish a common business registration and business ID. This important change enables the City of Henderson to integrate its electronic business license process with the state's business portal.
- Changed the law governing the use of gas tax revenues from multiple sources to provide the City of Henderson's Department of Public Works with increased flexibility in the use of these proceeds for repairing and upgrading new and existing roadways.
- Extended the eligibility of the existing Downtown Redevelopment Area (RDA) to a maximum of 45 years. This extension, if enacted by the City Council, will provide additional revenues for City of Henderson redevelopment efforts aimed at attracting new businesses to the oldest areas of the community. Providing the Henderson City Council with the ability to extend the life of the Downtown RDA also provides the opportunity to refinance existing bonds, a move that will result in a savings to the City of \$4.6 million over the next 11 years.

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.

- 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.

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.

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.

Intergovernmental Relations Expenditures by Category/Program

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 250,138	\$ 239,965	\$ 271,477	\$ 323,904	\$ 52,427	19%
Employee Benefits	80,703	95,097	105,792	148,063	42,271	40%
Services and Supplies	188,889	214,943	353,298	237,967	(115,331)	-33%
Capital Outlay	-	-	-	-	-	-
Total	\$ 519,730	\$ 550,005	\$ 730,567	\$ 709,934	\$ (20,633)	-3%
Program						
General Fund						
Intergovernmental Relations	\$ 519,730	\$ 550,005	\$ 730,567	\$ 709,934	\$ (20,633)	-3%
Total	\$ 519,730	\$ 550,005	\$ 730,567	\$ 709,934	\$ (20,633)	-3%
Full-Time Employees						
General Fund	3	3	4	4	-	0%
Total	3	3	4	4	-	0%

Financial Overview

The FY 2016 budget for Intergovernmental Relations remains relatively stable, year over year. During FY 2015, a second Intergovernmental Relations Specialist was added as the Department has assumed more policy research and analyses responsibilities.



Key Fact

In the 2015 Nevada State Legislature, IGR monitored 485 bills (out of 1,091 bills) with a potential negative fiscal impact of \$80,675,020 (over a four-year period). The ending fiscal impact was \$0, which meant a cost avoidance to the City of \$20,168,755 per year.

Performance Measures

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 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)	Yes	N/A	Yes	N/A

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 Priorities

- 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

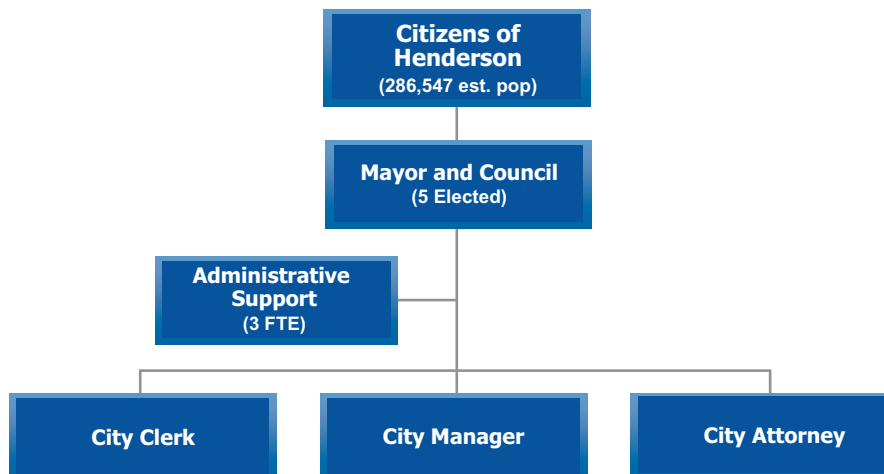
The City continues to promote itself as a destination for new residents, visitors and relocating businesses. Our local economy is enhanced through the pursuit of businesses that leverage local resources, improve intellectual advancement, and provide opportunities and stability for our citizens.



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.



Mayor and Council Breakfast, Henderson Heritage Day Parade & Festival, April 18, 2015

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

In a recent resident survey, 99 percent of respondents said they are satisfied with Henderson as a place to live and 98 percent are satisfied with the quality of life here.



Eldorado Valley Regional Public Safety Training Facility Grand Opening, May 27, 2015

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.



Purple Heart Street Renaming, March 5, 2015

Mayor & City Council Expenditures by Category/Program

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 336,872	\$ 317,073	\$ 328,313	\$ 331,858	\$ 3,545	1%
Employee Benefits	130,617	182,892	192,873	211,882	19,009	10%
Services and Supplies	120,559	132,497	186,937	172,812	(14,125)	-8%
Capital Outlay	-	-	-	-	-	-
Total	\$ 588,048	\$ 632,462	\$ 708,123	\$ 716,552	\$ 8,429	1%
Program						
General Fund						
General	\$ 803,080	\$ 827,513	\$ 919,805	\$ 1,006,592	\$ 86,787	9%
Admin/Attrition Adjustment	(215,032)	(195,051)	(211,682)	(290,040)	(78,358)	37%
Total	\$ 588,048	\$ 632,462	\$ 708,123	\$ 716,552	\$ 8,429	1%
Elected Employees						
General Fund	5	5	5	5	-	0%
Full-Time Employees						
General Fund	4	3	3	3	-	0%
Total	9	8	8	8	-	0%

Financial Overview

The Mayor & Council FY 2016 budget remains stable with FY 2015. Services and Supplies includes additional Community Project funds to be used if needed.

Performance Measures

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Projected
Number of Contact Henderson Cases	53,032	53,686	53,500	52,300
City of Henderson External Frequently Asked Question Internet Hits	52,885	81,997	90,000	80,000



Capriola Park Grand Opening, October 2014

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

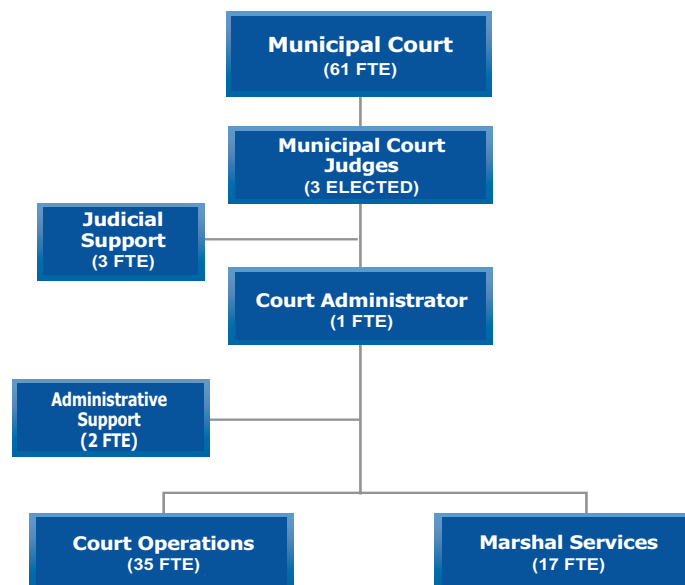
Create and manage over 33,000 new cases annually from the initial filing of the complaints until all court orders are completed and the file is closed; and provide judicial support throughout all court hearings.

Key Services

- Schedule and process over 59,000 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 7,500 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 \$540,000.



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

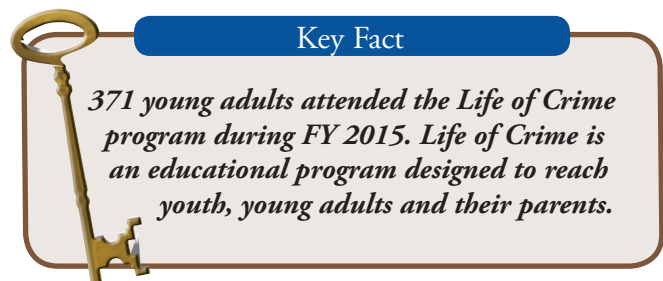
- Provide a uniformed presence in and around the Justice Facility. The 120,000 square-foot consists of 9 courtrooms, Municipal Court, Clark County Justice Court, City Attorney Criminal Division, and Alternative Sentencing.
- Operate an x-ray machine and walk-through metal detectors to screen over 200,000 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. The Marshal's Division clear over 2,200 warrants annually.
- Locate defendants and serve over 200 summons annually.
- Schedule defendants on the Warrant Walk-In Program.



Key Fact

371 young adults attended the Life of Crime program during FY 2015. 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 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

- Veterans Court in partnership with the U.S. Department of Veterans Affairs, graduated 21 individuals in FY 2015. A total of 70 participants have graduated since CY 2012. Veterans Court focuses on a Veterans' underlying issues and provides access to resources which enable successful compliance with the Court's orders.
- Assistance in Breaking the Cycle (ABC) Court graduated another 7 individuals in FY 2015. A total of 33 participants have graduated since 2009. In December 2014, ABC Court was awarded a grant from the Substance Abuse and Mental Health Services Administration worth a total of \$480,100 over the next 3 fiscal years.
- Life of Crime Program continued to operate successfully thanks to established partnerships with the Reset Your Life program and the Henderson Police Department. In FY 2015, 371 teenagers and young adults completed the program. A total of 1,835 participants have completed the program since CY 2010. Henderson Life of Crime is a powerful educational program providing life-changing information and is a valuable experience for parents, their teenagers and young adults.
- The Court continued to offer the Advanced Interactive Driving Education Program (AIDE) to juvenile and young adult traffic offenders. In CY 2014, 273 individuals were ordered to complete the program. The program concentrates on helping juvenile drivers become more alert, safer drivers.
- The Court conducted the third annual National Center for State Courts, CourTools Measure 1, Access and Fairness Survey on 11/04/2014. The Court's Access rating was 90.1% and the Fairness rating was 89.4%. Both scores represent our highest rating to date. For the third consecutive year, the highest rated response was to the question "I felt safe in the courthouse" with a 96.3% rating.
- The new Warrant Walk-In Program (WWIP) started in April of 2014 allows defendants with outstanding warrants for Contempt of Court/Failure to Pay Fine and Failure to Appear/Traffic to schedule a court appearance in lieu of arrest to address the warrant and underlying cases. Clerical support or Marshal's initiate contact with phone calls once a warrant is issued and active. The Court scheduled 1,914 warrants for the program in FY 2015. Of those, 88% were addressed by the Judges. Same day collections from this program totaled \$167,597.
- Technology – several technology initiatives were implemented during CY 2014.
 - CourtView – upgraded the Court's case management software to version 2.61 in August.
 - Purchased 6-servers for back-up, testing, and development for the Court in collaboration with the City's Department of Information Technology.
 - E-access public portal upgrade implemented 07/2014 moving the Court to the most current version of the software; the upgrade will support all internet browsers; and, allows future changes/improvements to the e-payment functionality.
 - E-access attorney portal implemented 12/2014 allowing creation of defense attorney email accounts with login capability; eliminates the need for court staff to fax attorney session documents to attorneys, and has resulted in a complete modification to the attorney traffic process.
 - The Court added CLEAR to their research tool box for pending and active warrant case files in July, 2014. CLEAR allows designated staff to research defendants with active warrants to obtain their most current address and phone numbers for contact by the Marshals Division.
- Justice Facility Security – a variety of security related enhancements were deployed this year.
 - Ballistic Glass was installed at the Front Entry Scanner area.
 - Razor Wire was installed in the exterior generator area to prevent unauthorized access.
 - Additional peepholes on specific doors to confirm identities prior to opening public access doors.
 - Several security cameras were updated and the recording DVR was replaced.
 - Hourly exterior facility Marshal foot-patrols were implemented in December.
 - Critical Incident Logging/Reporting was implemented.
 - The building's Emergency Action Plan was updated by all tenants.
 - The Court created and implemented specific judicial security procedures.
- Research was conducted on over 6,000 warrants in CY 2014 by the Marshals Division clearing 1,816 warrants compared to 1,260 warrants in CY 2013 by clearing warrants by arrest, the walk-in program, or the posting of bail.

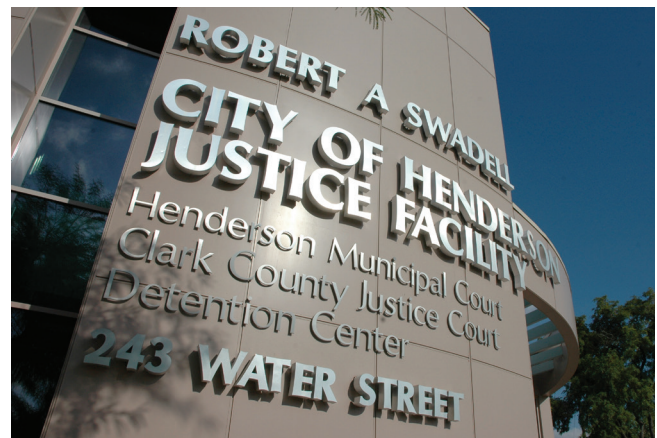
Municipal Court Expenditures by Category/Program

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 4,549,928	\$ 4,033,361	\$ 4,156,578	\$ 4,373,777	\$ 217,199	5%
Employee Benefits	2,051,813	1,941,016	1,935,230	2,177,765	242,535	13%
Services and Supplies	1,255,585	1,174,496	1,528,345	1,329,803	(198,542)	-13%
Capital Outlay	174,848	-	-	325,000	325,000	100%
Total	\$ 8,032,174	\$ 7,148,873	\$ 7,620,153	\$ 8,206,345	\$ 586,192	8%
Program						
General Fund						
General	\$ 6,995,247	\$ 6,380,317	\$ 6,613,002	\$ 6,982,154	\$ 369,152	6%
Subtotal General Fund	\$ 6,995,247	\$ 6,380,317	\$ 6,613,002	\$ 6,982,154	\$ 369,152	6%
Muni Court Fund	\$ 1,036,927	\$ 768,556	\$ 1,007,151	\$ 1,224,191	\$ 217,040	22%
Total	\$ 8,032,174	\$ 7,148,873	\$ 7,620,153	\$ 8,206,345	\$ 586,192	8%
Full-Time Employees						
General Fund	61	60	59	59	-	0%
Muni Court Special Revenue	-	1	2	2	-	0%
Total	61	61	61	61	-	0%

Financial Overview

The Fiscal Year 2016 budget for the Municipal Court includes the addition of \$325,000 in Capital to remodel out-dated courtrooms.

Other Municipal Court expenditures remain relatively stable, consistent with prior year.



Performance Measures

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Projected
Annual clearance rate of cases	82%	80%	78%	82%
% of cases disposed resolved within 90 days	88%	91%	90%	93%
Average cost per case	\$198.04	\$200.71	\$199.30	\$202.07
% of Justice Facility patrons surveyed who report feeling "safe."	88%	93%	96%	97%
Warrants issued vs. cleared	100%	101%	100%	101%

Parks and Recreation

Purpose Statement

To provide premier services and sustainable infrastructure to meet the existing and future needs of our community.

Core Services

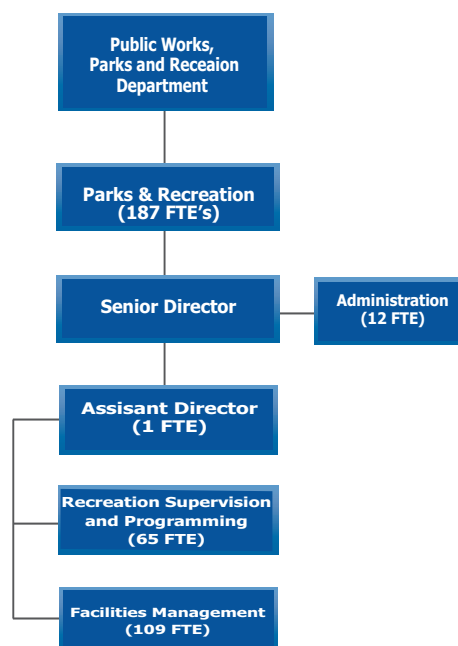
- Community Services
- Recreation Opportunities and Services
- Parks and Facilities Management
- Planning
- Strategic Support



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.
- 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 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 eight 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.



Aquatic Center swimming lessons

- 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

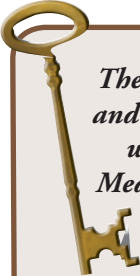
Parks and Facilities Management provides stewardship and asset management of parks and recreation facilities, landscaped municipal facilities, and open space areas with overall management and maintenance of over 2,965 acres of developed park land, open space, trails, and civic grounds. Henderson’s park and facility inventory includes 62 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, 16 splash pads, and the Veterans Memorial fountain.
- Incorporate maintenance practices and programs that support sustainability of resources.

Key Fact



The City of Henderson Public Works, Parks and Recreation Department has been named winner of 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.



Aventura Park Grand Opening

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 over 850 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 eight consecutive years.
- Designated as a Tree City USA community for the past 24 years.
- Submission of Gold Medal Award application to NRPA. The City of Henderson was a finalist in 1994, 1995, 2012, 2013, and won the award in 1999 and 2014.
- Create, review and distribute 369,000 printed copies of the City’s Happenings program brochure annually.

Past Accomplishments

- Opened five new recreational amenities: Boulder Creek Park, Capriola Park, Potenza Park, Paradise Pointe Park, and McCullough Vista Park
- Designated as a Tree City USA community for the 24th consecutive year.
- Award of Achievement from the Western Chapter of the International Society of Arboriculture.
- 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 eight consecutive years.
- Recognized as one of three agency finalists in 2013 and 2014 and won the Class I category (population 250,000 and over) for the National Recreation and Parks Association (NRPA) Gold Medal Award in 2014.

Performance Objectives by Major Challenge Areas

Asset Infrastructure Management

- To increase from 4 to 6 the number of ADA Transition Plan assessments completed for Parks and Recreation facilities.
- To maintain at 95% the minimum score on monthly park facility inspection reports.
- To increase from 2 to 6 the number of Recreation facilities that had work completed as part of the Transition Plan.

Organizational Restructure

- To establish a new organizational chart reflecting a decrease in the number of department divisions from 10 to 5.
- To increase from 0 to 1 a strategic plan for the newly formed department.

Recreation Services and Funding Levels

- To increase from 0 to 1 the number of fee studies conducted.
- To increase from 8 to 10 the number of partnerships entered into to offset costs of services.
- To maintain at \$524,000 the amount the City subsidizes for the Senior Nutrition program.
- To increase from 0 to 1 the number of mobile vending policies.
- To increase from 0 to 1 the number of program lifecycle standards established.
- To maintain at \$50,000 the amount the City subsidizes for the Senior Transportation program.
- To increase from 0 to 1 the number of commercial facility use policies.

Performance Measures

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Projected
Total congregate and homebound meals served annually at senior facilities	197,129	208,258	182,502	178,529
Number of children participating in Safekey during the year	4,803	5,281	4,500	4,600
Excellent or good category rating in facility inspection reports	99%	99%	99%	99%
Total number of volunteer hours annually	22,376	41,239	36,000	33,000
Annual number of patrons who visit facilities	2,015,406	2,400,921	1,954,633	1,875,000



National Recreation and Park Gold Medal Award for 2014

Parks and Recreation Expenditures by Category/Program

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 18,833,782	\$ 18,492,211	\$ 18,321,384	\$ 18,455,946	\$ 134,562	1%
Employee Benefits	6,018,023	6,145,665	6,327,458	7,257,674	930,216	15%
Services and Supplies	14,053,438	12,209,459	12,261,890	12,295,456	33,566	0%
Capital Outlay	22,847,225	4,973,857	13,948,223	536,264	(13,411,959)	-96%
Total	\$ 61,752,468	\$ 41,821,192	\$ 50,858,955	\$ 38,545,340	(12,313,615)	-24%
Program						
General Fund						
Parks						
General	\$ 3,002,298	\$ 3,023,354	\$ 5,114,494	\$ 6,441,600	\$ 1,327,106	26%
Planning/Resource Development	409,141	456,089	645,673	720,227	74,554	12%
SNPLMA	-	-	700	-	(700)	-100%
Maintenance General	4,471,811	4,570,461	9,679,064	11,971,299	2,292,235	24%
O & M Bond Funded	6,831,093	6,808,220	1,307,818	-	(1,307,818)	-100%
Admin/Attrition Adjustment	-	-	(278,349)	(858,298)	(579,949)	208%
Subtotal Parks	\$ 14,714,343	\$ 14,858,124	\$ 16,469,400	\$ 18,274,828	\$ 1,805,428	11%
Recreation						
General	\$ 1,216,807	\$ 1,270,641	\$ 1,820,679	\$ 2,024,970	\$ 204,291	11%
Communication	288,715	41,321	61,822	70,587	8,765	14%
Cultural Arts	-	-	6,311	4,819	(1,492)	-24%
Bird Viewing Preserve	75,527	71,237	76,341	93,349	17,008	22%
Recreation-Inclusion	319,632	301,527	526,633	586,580	59,947	11%
Sports	701,255	687,723	944,101	1,005,320	61,219	6%
Technical Services	474,433	438,380	304,277	340,460	36,183	12%
Recreation Centers	5,270,810	5,169,853	6,382,444	7,235,605	853,161	13%
Adult Sr Services	1,388,828	1,387,324	1,684,596	1,907,998	223,402	13%
Swimming Pools	1,829,353	2,027,686	4,842,174	5,812,884	970,710	20%
O & M Bond Funded	6,952,293	6,606,145	1,367,901	-	(1,367,901)	-100%
Admin/Attrition Adjustment	-	-	(321,651)	(737,981)	(416,330)	129%
Subtotal Recreation	\$ 18,517,653	\$ 18,001,837	\$ 17,695,628	\$ 18,344,591	\$ 648,963	4%
Subtotal General Fund	\$ 33,231,996	\$ 32,859,961	\$ 34,165,028	\$ 36,619,419	\$ 2,454,391	7%
Special Recreation Fund	\$ 1,531,308	\$ 1,415,109	\$ 3,007,954	\$ 1,875,921	\$ (1,132,033)	-38%
Development Services Fund	\$ -	\$ 2,759	\$ -	\$ -	\$ -	-
Capital Replacement Fund	\$ 860,557	\$ 88,797	\$ 2,110,973	\$ -	\$ (2,110,973)	-100%
Grant Fund	\$ 26,128,607	\$ 7,454,566	\$ 11,575,000	\$ 50,000	\$ (11,525,000)	-100%
Total	\$ 61,752,468	\$ 41,821,192	\$ 50,858,955	\$ 38,545,340	(12,313,615)	-24%
Full-Time Employees						
General Fund	181	189	187	187	-	0%
Total	181	189	187	187	-	0%

Financial Overview

The large decrease in the FY 2016 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 employee benefit costs, particularly Health Insurance and PERS contributions.

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

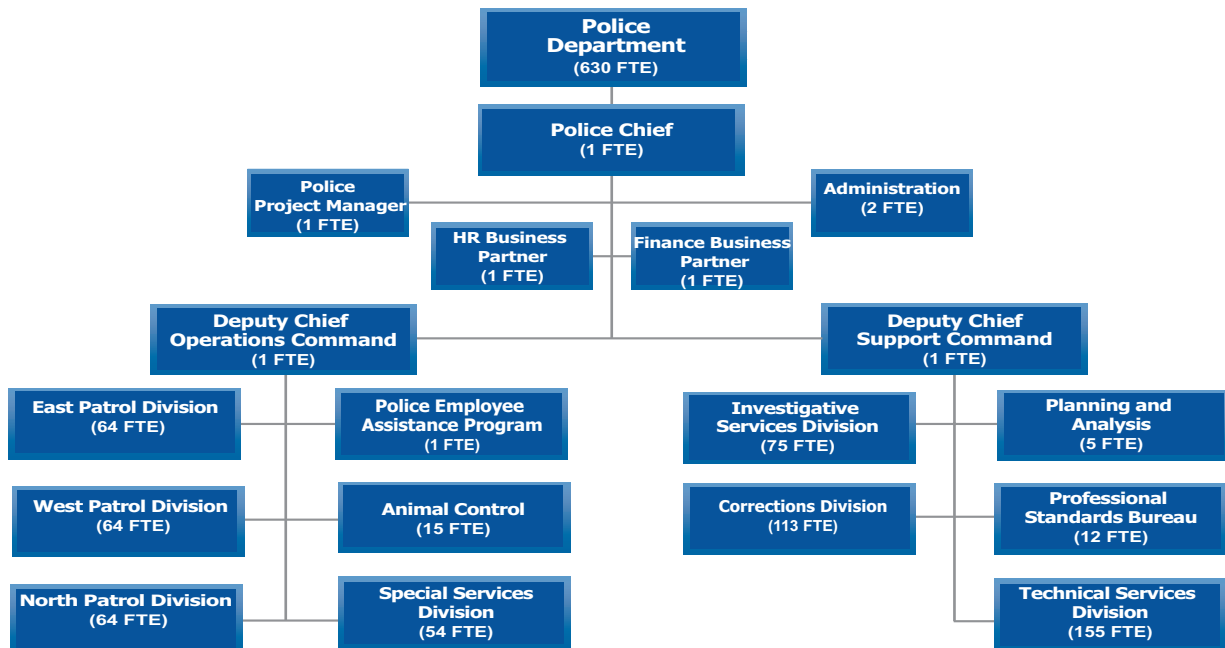


Police Department dispatch

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 2.8 million miles in 2014. Operations personnel responded to 139,376 calls for service in 2014 and documented over 24,899 incident reports, not including traffic 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.

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 Dreams Class

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 2014, a total of 169,726 police and fire calls for service were received in the Communication Center while 5,973 report requests were received and 22,325 incidents were processed in Records. During the same year, the Training Bureau provided more than 30 free classes to employees and had 865 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.

Past Accomplishments

- Henderson was ranked at 5th, among the top ten safest cities in America with a population over 200,000 in a report released by Law Street Media, a law and policy website. The Law Street Media's ranking is based on data contained in the 2013 Federal Bureau of Investigation Uniform Crime Report, which compiles statistics from police departments across the country.
- The Henderson Police Department has been accredited through the Commission on Accreditation for Law Enforcement Agencies since 2002. In 2014, the HPD was awarded the CALEA Gold Standard Assessment, which focuses primarily on processes and outcomes associated with standards specific to agency policies. In short, it works to measure the impact of accreditation as opposed to simply confirming compliance through a file-by-file review. HPD is the first agency in Nevada to receive such distinction.
- The Shared Computer Operations for Protection and Enforcement (SCOPE II) project received the Digital Government Achievement Award (DGAA) in the Government-to-Government category for 2014. The Henderson Police Department played a major role in accomplishing the rebuild of this vital yet archaic system.
- The HPD has continued to improve its use of force program by establishing a Use of Force Oversight and Management position in the Training Bureau. This position is extremely important in developing and updating our policies, identifying trends, and evaluating blue team reports to improve training to our officers. Officer Borden has obtained certification from the leader in use of force, the Force Science Institute.
- In 2010, Nevada was the fifth most diverse state, according to USA TODAY calculations. The department continues its regular Cultural Diversity Training designed to educate officers on how to recognize stereotypes, prejudices, discrimination and oppression that could encompass various communities. Increased efforts have also been made to build relationships with minority groups and minority chambers of commerce. One goal is to increase candidate diversity in future recruitments. Expanded advertising efforts targeting African-American, Asian and Hispanic communities will help to attract more minority candidates than in the past.
- Newly-adopted department standards now require a college degree for advancement beyond the patrol officer level. To justify police officer pay and benefits, the Henderson public demands more of officers and the college degree requirement is the first step in achieving a more educated police force. Of our 14 new recruits, two have an Associate's Degree; six have Bachelor's Degrees; and one has a Master's Degree.
- HPD has contracted with National Testing Network to provide testing for Police and Corrections officer positions. Costs for the new tests, advertising, and

Past Accomplishments (Cont.)

collecting other candidate forms will only be \$150 per year providing a savings of over \$10,000 per recruitment compared to current practices. Further savings are realized as each candidate pays \$45 to take the test, reducing the impact on HPD's budget. Applicants have the flexibility to take the test at a number of locations in 14 other states eliminating the need for candidates to travel to City Hall for this initial step. The company will eventually expand to all 50 states giving HPD a much broader, diverse and better candidate pool from which to choose. Also, traditional testing is currently limited to 750 applicants and is usually closed after two to three days. This new testing process will erase that limit and will be open for 30 days allowing HPD to draw from a larger portion of applicants, giving residents a higher caliber officer while promoting diversity.

- Talk Shop with Cops – Residents were invited to meet with Henderson police officers to learn more about what the officers are doing to help keep the community safe. The meetings focus on topics such as traffic, crime trends and neighborhood safety, followed by a question and answer period. The meetings give residents a chance to voice concerns and share ideas on issues in their neighborhoods.
- Vegas E-Commerce Tracking and Reporting System (VECTRS) – The US Department of Justice has awarded the Henderson Police Department a \$610,000 grant to develop and deploy an investigative lead generation tool to assist with identifying and prosecuting criminals who use e-trade to sell stolen property. The tool will assist with the identification of stolen goods posted on the Web so HPD can return stolen property to its original owner within the City of Henderson. The HPD will collaborate with other local and federal jurisdictions.
- The HPD received \$107,500 in federal funding through the Nevada Department of Public Safety for the 2015 Joining Forces program. The grant provides funding for enforcement and education to reduce deaths and injuries on Nevada roadways. Events during the year will focus on pedestrian safety, seat belt use, speeding, and distracted or impaired driving.
- The HPD received a Department of Justice grant of \$45,627 to re-establish the Bike Unit. The grant will cover bicycles, equipment and uniforms for 22 officers. To date, fifteen officers and three Sergeants have been selected and received necessary training.
- The HPD Forensic Toxicology Laboratory developed the capability to conduct quantitative analysis of blood for drugs. The lab can now conduct screening, identification, and confirmation of 37 different drugs. This new on-site capability allows the HPD to do the full analysis of blood from felony DUIs. With rare exceptions, we will no longer need to send the blood to the LVMPD forensic lab or the NMS laboratory in Pennsylvania for drug analysis.
- Shared Instruction - Interagency relationships also continue to grow through cooperative efforts to maximize training opportunities while keeping training costs low. We currently share trainers, information, and opportunities with:
 - NLVPD and LVMPD
 - City of Henderson City Attorney's Office
 - Clark County DA
 - Clark County School District PD
 - College of Southern NV
 - Clark County Coroner's Office
 - Henderson Township (Clark County) Constable
 - City of Las Vegas Detention and Enforcement
- Tenprint Fingerprint Certification from the International Association for Identification (IAI) was awarded to Finger Technician Sara Schreiber. The IAI is one of the oldest and most prestigious forensic science organizations of its kind in the world. Certification requirements include a college degree, two years of full-time experience in the examination of tenprints, ninety-six hours of recent Board-approved continuing education and training including courtroom testimony, a lengthy practical/written examination, and additional technical and administrative requirements. Sara is the only person in the State of Nevada and one of 116 persons from 21 states who currently hold the certification.
- ReportIt is a free citizen property inventory system that lets people securely store serial numbers, item descriptions, pictures and scans of receipts so that items may be more easily identified in the event of their theft or loss. When police recover a stolen item registered with ReportIt, the rightful owner will receive an email letting them know the property has been found. Henderson officers armed with laptop computers will be posted outside consumer electronics stores to help shoppers record the serial numbers of their purchases with the online property inventory service during Operation ReportIt.

Performance Objectives by Major Challenge Areas

Contract Inmate Housing Program

- To maintain/increase contract inmate housing revenue levels to help offset operating costs at the City of Henderson Detention Center.

Community Outreach

- To increase the level of communication and strengthen partnership with citizens/public by hosting one community event per month.

Emergency Service Capability

- To reduce response time for officers from dispatch to arrival on the scene for emergency calls (priority 1 calls).

Forensic Laboratory Services

- To increase the levels of service provided by our forensic laboratory by eliminating or decreasing outsourcing.

Crime Laboratory

- To increase the capability and capacity of the forensic laboratory by removing operational deficiencies and reducing backlogs and downtime.

9-1-1 Call Center

- To maintain operational capabilities of the E-9-1-1 system.
- To increase system redundancy and reduce downtime by implanting newer technology solutions.
- To increase Valley-wide interoperability by moving from an analog platform to a digital P-25 platform.



Police Department Award Ceremony with Chief Moers

Police Expenditures by Category/Program


	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 52,871,235	\$ 52,437,594	\$ 53,362,050	\$ 54,964,390	\$ 1,602,340	3%
Employee Benefits	26,181,629	27,009,922	28,577,190	29,487,561	910,371	3%
Services and Supplies	10,904,597	10,415,848	12,828,584	11,924,938	(903,646)	-7%
Capital Outlay	1,183,653	595,698	718,264	-	(718,264)	-100%
Total	\$ 91,141,114	\$ 90,459,062	\$ 95,486,088	\$ 96,376,889	\$ 890,801	1%
Program						
General Fund						
General	\$ 2,777,558	\$ 3,011,181	\$ 3,533,851	\$ 3,766,558	\$ 232,707	7%
Support Services	2,135,387	2,008,737	2,112,657	2,150,920	38,263	2%
Animal Control	1,564,373	1,560,678	1,712,986	1,819,919	106,933	6%
Jail	17,341,405	17,500,186	17,931,104	19,224,146	1,293,042	7%
Crossing Guards	887,106	870,898	853,813	628,086	(225,727)	-26%
Patrol-East Command	6,017,175	5,997,127	5,936,269	6,210,248	273,979	5%
Patrol-West Command	6,463,835	6,317,048	5,809,050	6,501,184	692,134	12%
Patrol-North Command	6,275,243	6,022,824	6,047,835	6,508,328	460,493	8%
K-9, Narc, Traffic	6,813,326	6,579,161	6,421,027	6,647,530	226,503	4%
Investigations	6,536,309	6,765,443	6,238,853	6,354,199	115,346	2%
Information Services	4,755,033	5,014,350	5,472,628	5,558,862	86,234	2%
Police Training	2,795,170	3,169,444	3,596,244	3,610,296	14,052	0%
Records	1,241,512	1,217,085	1,342,956	1,507,183	164,227	12%
Special Operations	1,866,853	1,790,131	1,691,910	1,835,328	143,418	8%
Crime Prevention	1,490,419	1,486,338	1,523,258	1,720,263	197,005	13%
Professional Standards	2,026,878	1,946,123	1,796,534	1,950,008	153,474	9%
Criminalistics	2,348,553	2,255,699	2,525,891	2,761,024	235,133	9%
Homeland Security	1,514	1,743	306	306	-	0%
Problem Solving Unit	821,770	1,659,792	2,824,116	3,044,471	220,355	8%
Taskforce MOU	-	-	621,995	-	(621,995)	-100%
Patrol Central	60,706	169,011	182,757	176,342	(6,415)	-4%
Internal Affairs	685,966	588,125	531,037	572,229	41,192	8%
Special Services	942,852	955,779	1,102,600	1,175,534	72,934	7%
ROP/Intelligence	1,230,663	1,227,516	1,206,170	1,269,799	63,629	5%
Admin/Attrition Adjustment	-	-	-	(1,737,234)	(1,737,234)	100%
Total General Fund	\$ 77,079,606	\$ 78,114,419	\$ 81,015,847	\$ 83,255,529	\$ 2,239,682	3%
Forfeited Assets Fund	\$ 442,053	\$ 368,584	\$ 803,054	\$ 38,451	\$ (764,603)	-95%
Grant Fund	\$ 2,342,048	\$ 936,775	\$ 771,041	\$ 30,000	\$ (741,041)	-96%
Capital Replacement Fund	\$ 22,233	\$ 113,667	\$ 134,164	\$ -	\$ (134,164)	-100%
Commissary Fund	\$ 28,281	\$ 84,338	\$ 75,650	\$ 75,000	\$ (650)	-1%
Eldorado Valley Fund	\$ -	\$ -	\$ 100,003	\$ 110,003	\$ 10,000	10%
Sales & Use Tax Fund	\$ 11,226,893	\$ 10,841,279	\$ 12,586,329	\$ 12,867,906	\$ 281,577	2%
Total	\$ 91,141,114	\$ 90,459,062	\$ 95,486,088	\$ 96,376,889	\$ 890,801	1%
Full-Time Employees						
General Fund	515	515	513	514	1	0%
Sales & Use Tax Fund	117	117	117	116	(1)	-1%
Grant Proceeds Fund	1	-	-	-	-	-
Total	633	632	630	630	-	0%

Financial Overview

Overall, Police Department expenditures remain stable, with an increase of approximately 1% in FY 2016. FTE's remain neutral although in the General Fund a sergeant was added in the Detention Center. In the Sales Tax Fund 3 officer positions were left vacant and a Captain and Lieutenant were added.

The Capital Replacement fund encompasses expenditures to replace equipment necessary for the Department. The Eldorado Valley Fund was created in FY 2015, for the City's training facility, owned jointly with Boulder City. The Sales Tax fund is consistent with prior year expenditures.

Key Fact



Talk Shop With Cops community discussions invite the public to attend and share their concerns with the Police Department. Meetings rotate through each division and command.

Performance Measures

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Projected
Response Time–Dispatch of officer to arrival on scene for emergency calls	6.11 min	6.20 min	6.25 min	6.32 min.
Detention Center cost per meal	\$1.37	\$1.27	\$1.25	< \$1.25
Inmate contract housing revenue	\$11.6M	\$9.9M	\$11.65M	\$10.8M
Latent Print Submissions and Requests Backlog	655	560	736	<736
Blood alcohol kits backlog	52	24	0	0
Drug case backlog	16	123	75	<75
Toxicology kits backlog	82	10	2	<2



Police Department new recruits, January 2015

Public Works

Purpose Statement

To provide premier services and sustainable infrastructure to meet the existing and future needs of our community.

Core Services

- Capital Improvement
- New Development
- Fleet Management
- Property Management
- Floodplain Management
- Street Management
- Traffic Management

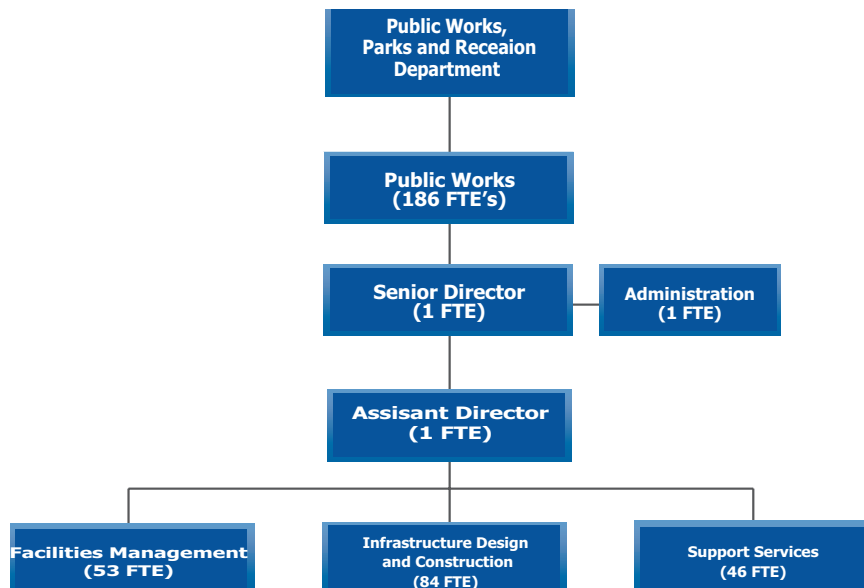


ASSOCIATION OF ENERGY ENGINEERS

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, parks, 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.



Bring your child to work day in the City Shop

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 (CCRFCD) 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.

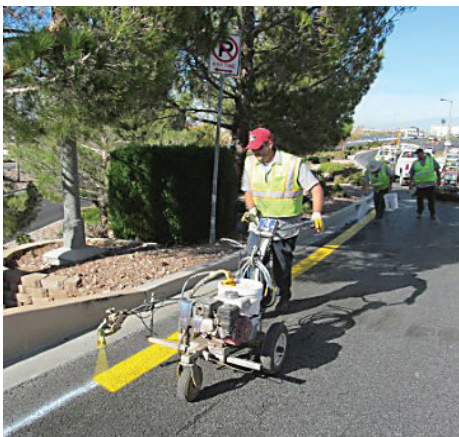
Street Management

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.
- 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 2 of the GPS-based emergency vehicle pre-emption system is approved and federal funding secured to complete an additional points. This will decrease response times of emergency vehicles through the effected corridors by 5% plus.
- Stephanie Street Bridge over I-515 has been designed and awarded to Las Vegas Paving. This is a \$20 million project using Fuel Revenue Index funds.
- Completed construction of four SNPLMA-funded parks and trail facilities.
- Processed 268 Plan and studies in the Development Services Center, a 70% increase from the previous year and 223% increase over 2 years ago. We still maintain a 98% plus on time rating for civil plans, studies and inspections.
- Fuel Revenue Indexing (FRI) was approved by the Board of County Commissioners. 22 FRI projects are currently under design, with 18 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.
- The Downtown Henderson street design is complete and out to contractors for bidding, this is a \$10 million project using Fuel Revenue Index funds.

Performance Objectives by Major Challenge Areas

Organizational restructure

- To increase from 0 to 1 the number of new departmental Mission and Vision statements.
- 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.

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.

Asset Infrastructure Management

- To increase from 7 to 15 the number of asset classes with documented condition ratings.
- To increase from 0 to 1 the number of standardized key performance indicators for maintenance.
- 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.

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 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 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 10,810,001	\$ 10,660,152	\$ 11,741,465	\$ 12,777,074	\$ 1,035,609	9%
Employee Benefits	4,430,593	4,456,183	4,884,031	6,030,701	1,146,670	23%
Services and Supplies	14,181,645	15,009,679	19,439,682	17,176,729	(2,262,953)	-12%
Capital Outlay	139,634	3,358,414	12,851,990	2,887,000	(9,964,990)	-78%
Depreciation	3,897,329	3,543,650	3,400,000	3,267,907	(132,093)	-4%
Total	\$ 33,459,202	\$ 37,028,078	\$ 52,317,168	\$ 42,139,411	\$ (10,177,757)	-19%
Program						
General Fund						
Building Maintenance	\$ 7,383,193	\$ 7,544,130	\$ 8,094,996	\$ 8,362,188	\$ 267,192	3%
Streets	1,011,061	1,003,601	1,104,368	1,574,072	469,704	43%
Traffic	2,885,914	2,810,774	2,847,416	3,469,910	622,494	22%
Flood	308,746	-	-	-	-	-
Support Services	2,470,537	2,582,063	3,074,487	3,578,771	504,284	16%
Subtotal General Fund	\$ 14,059,451	\$ 13,940,568	\$ 15,121,267	\$ 16,984,941	\$ 1,863,674	12%
Engineering Fund						
Administration	\$ 1,012,324	\$ 991,823	\$ 1,154,774	\$ 1,252,387	\$ 97,613	8%
Drafting/Design	1,254,417	1,631,074	2,006,854	2,113,314	106,460	5%
New Development	4,784	3,450	3,864	3,864	-	0%
Quality Control	3,666,159	3,432,236	3,894,854	4,440,176	545,322	14%
Construction Mgmt	456,968	480,491	352,898	344,720	(8,178)	-2%
Traffic Clerical	-	98,541	383,422	454,108	70,686	18%
Traffic Design	-	29,792	1,552	105,194	103,642	6678%
Subtotal Engineering Fund	\$ 6,394,652	\$ 6,667,407	\$ 7,798,218	\$ 8,713,763	\$ 915,545	12%
Development Services Fund						
DSC -Traffic	5,129	128,154	223,000	36,000	(187,000)	-84%
DSC -New Development	347,213	460,766	893,948	1,040,322	146,374	16%
DSC -Quality Control	1,281,751	1,926,746	2,216,167	1,903,095	(313,072)	-14%
DSC -Flood Control	120,072	99,068	130,000	104,565	(25,435)	-20%
Subtotal Dev Services Fund	\$ 1,754,165	\$ 2,614,734	\$ 3,463,115	\$ 3,083,982	\$ (379,133)	-11%
City Shop Fund	\$ 9,999,989	\$ 9,421,200	\$ 9,943,245	\$ 10,469,725	\$ 526,480	5%
Grant Fund	\$ 238,634	\$ 1,999,590	\$ 7,646,000	\$ -	\$ (7,646,000)	-100%
Capital Replacement Fund	\$ 1,012,311	\$ 2,384,579	\$ 8,345,323	\$ 2,887,000	\$ (5,458,323)	-65%
Total	\$ 33,459,202	\$ 37,028,078	\$ 52,317,168	\$ 42,139,411	\$ (10,177,757)	-19%
Full-Time Employees						
General Fund	103	105	104	107	3	3%
Land Fund	-	-	1	1	-	0%
Engineering Fund	39	46	48	53	5	10%
DSC-Public Works	2	3	3	5	2	67%
City Shop Fund	19	19	19	20	1	5%
Total	163	173	175	186	11	6%

Financial Overview

As the Henderson economy recovers, increased construction activity has required the addition of eleven new positions. New positions include: three in the General Fund, an HVAC Technician, Maintenance Electrician and Traffic Maintenance Supervisor; five in the Engineering Fund, Materials Laboratory Manager, 2 Public Works Inspectors, a Project Engineer and a Materials Technician; two in the DSC fund, a Project Engineer and GIS Technician; and a Business Analyst in the City Shop fund. These new positions support Traffic and Infrastructure demands, along with continued Inspection needs within the City.

Increased Salary and Benefit expenditures coincide with these personnel additions, while overall expenditures decrease as the City continues to focus on Energy reductions, increased Grant funding and reductions in Capital spending as projects have been completed.



Work on Pittman Wash



Public Works, Parks and Recreation SPIRIT Awards – which stands for Star Performer, Integrity, Resourceful, Innovative, Thoughtful is a peer recognition award.

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 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Projected
% of projects advertised and constructed within the building schedule requirements	100%	100%	100%	100%
% of Block A plans/studies reviewed on time	94.8%	97.0%	90.0%	90.0%
% of Block D inspections reviewed on time	97.8%	99.0%	90.0%	90.0%
Percent of Fleet availability	94.5%	94.9%	94.7%	94.0%
Average % of street network swept	100%	100%	100%	100%
Number of fatal and injury traffic accidents per 1,000 citizens annually	2.86	1.74	<2.00	N/A

Utility Services

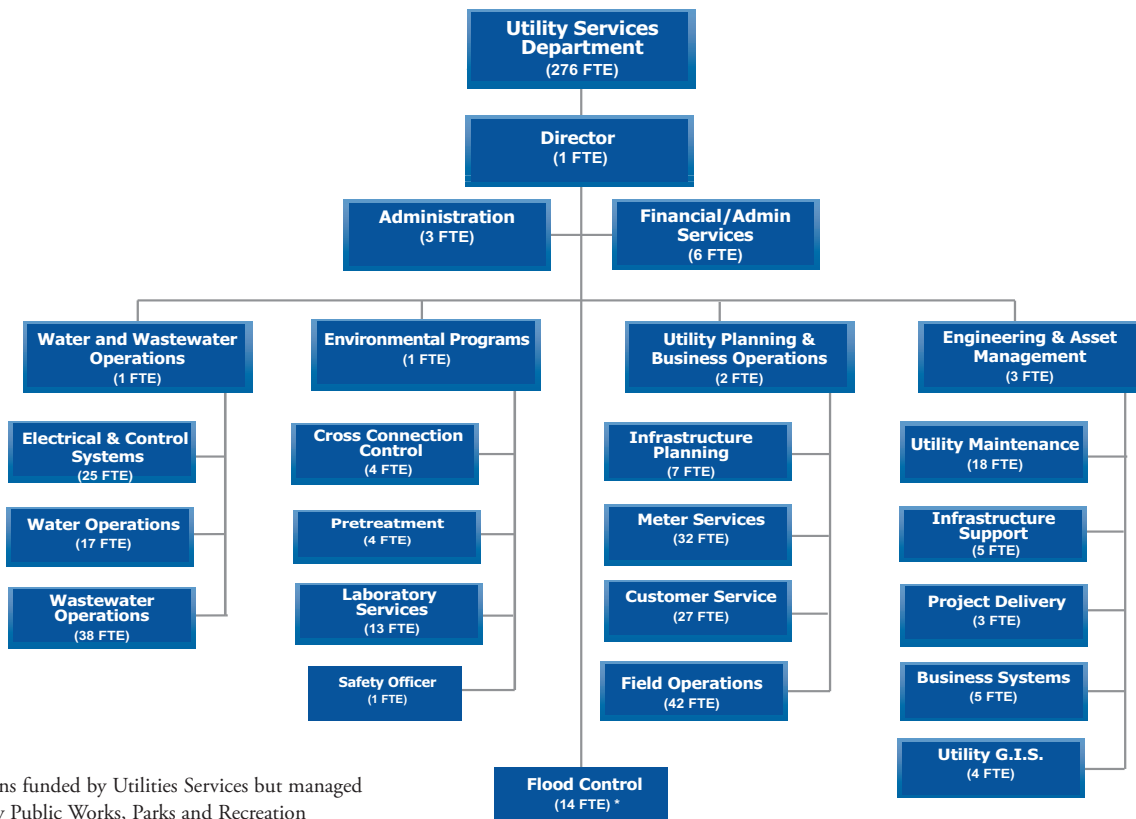
Purpose Statement

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

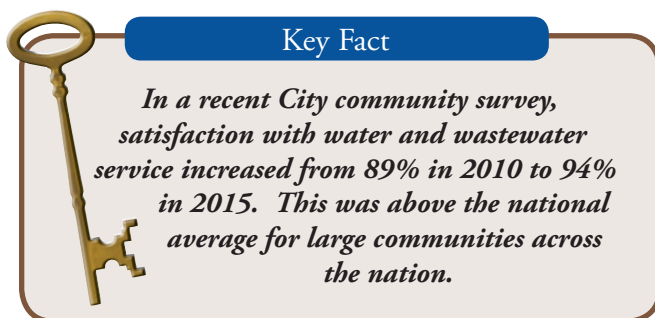
The Department of Utility Services (DUS) is responsible for all facets of water, wastewater, and reclaimed water services. The DUS provides treatment and delivery of drinking water, collection and reclamation of wastewater, laboratory testing services, utility infrastructure planning and management, and customer and billing services. The DUS is 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.



* Positions funded by Utilities Services but managed by Public Works, Parks and Recreation

The DUS is also responsible for maintaining stormwater infrastructure through a contract with the Public Works Department to help protect Southern Nevada's source water, reduce contaminants entering the Las Vegas Wash and Lake Mead and comply with all applicable local, state, and federal water quality laws and regulations.

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 16 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 8.9 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 approximately 90,000 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.



The City of Henderson Ops Challenge Team won first place in Safety, first place in Collections and second Overall in Division II.

Past Accomplishments

- Delivered roughly 2 billion gallons of reclaimed water for outdoor irrigation
- Field Operations – Water Distribution and Wastewater Collection System Maintenance completed the following accomplishments:
 - Implemented Air Vacuum Air Release (AVAR) maintenance program and inspected 452 AVAR units
 - Replaced 434 water service connections
 - Jetted 416 miles of sewer
 - Inspected 4,017 hydrants
 - Repaired 113 hydrants
 - Operated 3,569 valves
 - Replaced 26 valves
 - Video inspected 107 miles of sewer
 - Performed 56,850 “Call Before You Dig” utility line locates
- Continued development of the West Henderson utilities planning efforts, design concept report, refunding analysis, and development of a conceptual pipe network in the 2630 east pressure zone to meet developer’s needs in the area
- Resolved more than 24,000 Contact Henderson cases
- Completed the Western Area Power Administration’s application process and received approval notice of final allocation of Post 2017 Hoover Schedule D Power to the City
- Processed and completed:
 - 225 Tentative and Final Maps (140% increase over 2013)
 - 400 Civil Plan and Mylar reviews (125% increase over 2013)
 - 1,200 Customer Counter Activities (58% increase over 2013)
- Developed processes, procedures, and electronic forms to allow backflow test companies to email test reports, eliminating approximately 7,000 hard copies from being faxed and stored in file cabinets
- Continue to meet our regulatory requirements with respect to the Stage II Disinfection Byproduct (DBP) Rule
- In cooperation with Parks and Recreation Department, evaluated and assisted The Landwell Company with development plans for the use of reclaimed water in the Cadence planned community
- Updated Water and Wastewater Master Plans for the Canyons development
- Coordinated long-term and interim infrastructure needs for Cadence, Lake Las Vegas and Inspirada among others
- Sustained Biological Phosphorus Removal Process (Bio-P) during the summer months, maintaining alum dose at normal levels resulting in reduced chemical costs and overall efficiency
- Completed the Tropicana Square Pressure Zone Conversion project, consisting of an additional connection and distribution system looping constructed to increase available fire flow in this part of the 2240 pressure zone while eliminating a pressure reducing station in favor of individual pressure reducing assemblies
- Completed the P19A Surge Mitigation Project to mitigate pressure fluctuations in the distribution system using Construction Manager-at-Risk contract
- Completed Kimberly-Delamar Pressure Zone Conversion to correct marginal pressure issues, converting 18 existing homes from the 2240 zone to 2370 zone through distribution system upgrades and individual pressure reducing devices
- Continued to promote BillOnline; approximately 85 percent of customer accounts enrolled in BillOnline since go-live

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 2.6 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 \$2.82 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 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.



Presentation of the National Association of Clean Water Agencies 2013 Platinum Peak Performance award for the City's Kurt R. Segler Water Reclamation Facility

Water Fund Expenditures by Category/Program

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 11,235,334	\$ 10,505,683	\$ 11,300,163	\$ 11,851,480	\$ 551,317	5%
Employee Benefits	4,418,153	4,515,804	4,784,025	5,498,571	714,546	15%
Services and Supplies	38,189,420	40,181,808	43,779,741	44,383,120	603,379	1%
Depreciation	26,227,048	26,177,882	27,418,977	27,544,859	125,882	0%
Interest Expense	1,275,948	916,156	903,192	683,499	(219,693)	-24%
Loss on Disposition of Asset	12,804	76,920	-	-	-	-
Total	\$ 81,358,707	\$ 82,374,253	\$ 88,186,098	\$ 89,961,529	\$ 1,775,431	2%
Program						
Field Operations	\$ 4,160,483	\$ 3,932,203	\$ 4,340,418	\$ 4,213,279	\$ (127,139)	-3%
Water Operations	27,290,048	28,242,238	29,511,518	29,954,317	442,799	2%
Customer Service	2,286,442	2,140,456	2,436,717	2,768,105	331,388	14%
Administration	36,728,356	35,925,908	38,517,744	38,460,409	(57,335)	0%
Laboratory Services	9,802	10,244	12,000	12,000	-	0%
Tech Services	1,917,877	1,227,294	1,594,108	1,602,391	8,283	1%
Meter Services	4,951,311	4,127,007	4,374,018	4,541,582	167,564	4%
Electrical Services	1,509,777	1,677,781	1,973,671	2,063,903	90,232	5%
Regulatory Programs	5,614	939,090	1,057,480	1,077,750	20,270	2%
Water Capital Projects	330,306	598,195	265,159	-	(265,159)	-100%
Business Systems	1,656,987	1,548,878	1,910,044	2,020,913	110,869	6%
Maintenance Mgmt	552,587	1,880,404	2,039,669	2,049,283	9,614	0%
GIS	-	-	-	406,948	406,948	100%
Infrastructure Support	-	-	-	663,580	663,580	100%
Safety Division	-	106,293	129,034	127,069	(1,965)	-2%
Management Service	(40,883)	-	-	-	-	-
Turf Removal	-	18,262	24,518	-	(24,518)	-100%
Total	\$ 81,358,707	\$ 82,374,253	\$ 88,186,098	\$ 89,961,529	\$ 1,775,431	2%
Full-Time Employees						
Water Fund	141	143	145	147	2	1%
Total	141	143	145	147	2	1%

Performance Measures

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Projected
Number of permit violations	0	0	0	0
Planned maintenance cost ratio	49%	52%	52%	≥60%
Lost Time Accidents (LTA) vs. national average	0.58	0.58	0.70	≤ 2.30
Water distribution system integrity (ratio of # of main breaks divided by the total miles of distribution pipeline)	1.27	1.30	1.59	≤ 4.09
Community conservation rate (community gallons per capita per day)	248	240	242	≤245
Debt service coverage ratio	1.39	1.47	1.43	≥1.25
Operating cost per account per day	\$2.53	\$2.56	\$2.82	\$2.82
Customer responsiveness (Contact Henderson response time (days))	2.35	1.30	1.73	≤ 5
Unplanned service interruptions (# of main breaks divided by average # of customer accounts)	.018	.010	.008	≤ .057

Sewer Fund Expenditures by Category/Program

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated	FY 2016 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 9,731,377	\$ 9,115,173	\$ 9,740,953	\$ 10,325,655	\$ 584,702	6%
Employee Benefits	3,741,027	3,881,807	4,077,624	4,816,050	738,426	18%
Services and Supplies	13,154,524	15,386,750	16,845,149	17,231,795	386,646	2%
Depreciation	20,457,093	24,372,917	25,448,624	25,379,428	(69,196)	0%
Interest Expense	4,617,057	4,826,789	4,854,194	4,507,084	(347,110)	-7%
Loss on Disposition of Asset	777,215	-	-	-	-	-
Total	\$ 52,478,293	\$ 57,583,436	\$ 60,966,544	\$ 62,260,012	\$ 1,293,468	2%
Program						
Field Operations	\$ 2,281,871	\$ 2,259,438	\$ 2,344,244	\$ 2,319,556	\$ (24,688)	-1%
Administration	31,720,450	35,481,419	36,860,952	36,797,632	(63,320)	0%
Customer Service	1,410,015	1,481,032	1,667,098	1,639,706	(27,392)	-2%
Wastewater Operations	9,516,665	9,436,472	10,477,830	10,700,750	222,920	2%
Laboratory Services	1,714,024	1,626,224	1,784,096	1,774,677	(9,419)	-1%
Tech Services	2,004,131	737,830	1,223,218	1,146,010	(77,208)	-6%
Electrical Services	1,506,777	1,631,904	1,673,723	2,044,203	370,480	22%
Regulatory Programs	2,271	361,913	399,804	496,027	96,223	24%
Maintenance Mgmt	647,319	1,759,304	1,561,123	1,346,154	(214,969)	-14%
GIS	-	-	-	258,048	258,048	100%
Infrastructure Support	-	-	-	802,023	802,023	100%
Sewer Capital Projects	114,883	162,781	82,815	-	(82,815)	-100%
Business Systems	503,045	583,541	704,702	782,217	77,515	11%
Flood Control - General	492,221	742,843	842,554	960,065	117,511	14%
Flood Control - Street	564,621	1,318,735	1,344,385	1,192,944	(151,441)	-11%
Total	\$ 52,478,293	\$ 57,583,436	\$ 60,966,544	\$ 62,260,012	\$ 1,293,468	2%
Full-Time Employees						
Sewer Fund	126	126	126	129	3	2%
Total	126	126	126	129	3	2%

Financial Overview

The Water and Sewer funds operate as a business enterprise providing water, wastewater and reclaimed water services to Utility customers. As such, the Utility funds face annual increases to operating expenditures, the same as any other business. For FY 2016, the Utility has budgeted a slight 2% increase for both the Water and Sewer fund budgeted expenditures. Salaries and wages increased due to the addition of five new positions to handle increasing workload demands, including a Utility Asset Technician and Asset Data Collection Specialist in the Water fund and a Pre-treatment Inspector, Utility Maintenance Aide and Equipment Operator in the Wastewater fund. Water costs have also increased due to growth and consumption demand. During FY 2015,

water and wastewater facilities transferred electrical service to the Colorado River Commission(CRC) from NV Energy which has lowered power consumption costs for FY 2016. Interest expense on Debt Service has also declined in FY 2016 due to the maturing nature of bonds and a recent bond refunding targeted to reduce overall interest expense on remaining debt.

Key Fact

Awarded the Sustainable Water Utility Management Award from the Association of Metropolitan Water Agencies, recognizing the Department's commitment to sustainable management.



A Place To Call Home

Schedules & Summaries Overview

Contents

Staff Complement Changes266
Staffing Summary266
Staffing Detail.....268
General Fund 6 Year Trend278
Total All City Funds - 6 Year Trend279

Tables & Illustrations

Staff Complement Changes266
Staffing Summary266
Staffing Detail.....268
General Fund 6 Year Trend278
Total All City Funds - 6 Year Trend279

Staff Complement Changes

Department	Full-time Equivalents (FTEs)	Fund/Department	Full-time Equivalents (FTEs)
General Fund		Proprietary Funds	
Community Development	1	City Shop	1
Finance	2	DSC-Community Development	2
Fire	2	DSC-Public Works	2
Human Resources	1	Engineering-Public Works	5
Information Technology	1	Water	2
Police	1	Wastewater	3
Public Works	3	Workers' Comp	1
General Fund Total	11	Proprietary Funds Total	16
		Other Funds	
		Grants-Community Development	-1
		Police Sales Tax	-1
		Redevelopment Agency	1
		Other Funds Total	-1
		Total Fiscal Year 2016 Staff Complement Changes	26

Staffing Summary

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Budget	Increase/ (Decrease)	% Change
General Fund						
Alternative Sentencing	-	15	13	13	-	0%
City Attorney	52	51	49	49	-	0%
City Clerk	19	19	19	19	-	0%
City Council	9	8	8	8	-	0%
City Manager	6	5	5	5	-	0%
Communications and Council Support	20	20	21	21	-	0%
Community Development	45	47	47	48	1	2%
Economic Development	4	4	4	4	-	0%
Finance	52	55	55	57	2	4%
Fire	220	219	233	235	2	1%
Human Resources	24	22	20	21	1	5%
Information Technology	64	64	64	65	1	2%
Intergovernmental Relations	3	3	4	4	-	0%
Municipal Court	61	60	59	59	-	0%
Parks & Recreation	181	189	187	187	-	0%
Police	515	515	513	514	1	0%
Public Works	103	105	104	107	3	3%
Total General Fund	1,378	1,401	1,405	1,416	11	1%

Staffing Summary (Cont)

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Budget	Increase/ (Decrease)	% Change
Proprietary Funds						
Cultural Arts & Tourism	31	31	31	31	-	0%
Sewer	126	126	126	129	3	2%
Water	141	143	145	147	2	1%
DSC						
Community Development	39	48	55	57	2	4%
City Clerk	4	4	4	4	-	0%
Information Technology	-	1	1	1	-	0%
Public Works	2	3	3	5	2	67%
Subtotal DSC	45	56	63	67	4	6%
Workers' Comp	7	10	10	11	1	10%
Self-funded Insurance	3	4	4	4	-	0%
Health Insurance	1	1	1	1	-	0%
Engineering	39	46	48	53	5	10%
Citywide	3	3	4	4	-	0%
City Shop	19	19	19	20	1	5%
Total Proprietary Funds	415	439	451	467	16	4%
Other						
Sales and Use Tax	117	117	117	116	(1)	-1%
Grant Funded	15	16	16	15	(1)	-6%
Land Fund	-	-	2	2	-	0%
Municipal Court Special Revenue	-	1	2	2	-	0%
Redevelopment	9	8	8	9	1	13%
Capital Replacement	1	1	-	-	-	-
Total Other Funds	142	143	145	144	(1)	-1%
Total Full-Time Employees	1,935	1,983	2,001	2,027	26	1%



Henderson City Employees Lazy Man Triathlon participants

Staffing Detail

		FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Budget	Increase/ (Decrease)	% Change
Alternative Sentencing							
Alternative Sentencing		-	15	13	13	-	0%
Department Total		-	15	13	13	-	0%
	General Fund	-	15	13	13	-	0%
Sub Total		-	15	13	13	-	0%
City Attorney							
Civil		22	19	18	18	-	0%
Criminal		26	28	27	27	-	0%
Victim Advocate		2	2	2	2	-	0%
Internal Audit		2	2	2	2	-	0%
Land Fund Management		-	-	1	1	-	0%
Risk Management		-	1	1	1	-	0%
Department Total		52	52	51	51	-	0%
	General Fund	52	51	49	49	-	0%
	Land Fund	-	-	1	1	-	-
	Self Insurance Fund	-	1	1	1	-	-
Sub Total		52	52	51	51	-	0%
City Clerk							
General Administration		19	19	19	19	-	0%
DSC - Clerk Administration		4	4	4	4	-	0%
Department Total		23	23	23	23	-	0%
	General Fund	19	19	19	19	-	0%
	DSC Fund	4	4	4	4	-	0%
Sub Total		23	23	23	23	-	0%
City Council							
General Administration		4	3	3	3	-	0%
Elected		5	5	5	5	-	0%
Department Total		9	8	8	8	-	0%
	General Fund	9	8	8	8	-	0%
Sub Total		9	8	8	8	-	0%
City Manager							
General Administration		6	5	5	5	-	0%
Department Total		6	5	5	5	-	0%
	General Fund	6	5	5	5	-	0%
Sub Total		6	5	5	5	-	0%

Staffing Detail

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Budget	Increase/ (Decrease)	% Change
Communications and Council Support						
Administration	2	2	2	2	-	0%
PIO & Marketing	7	6	7	7	-	0%
Graphics/Print/Mail	7	8	8	8	-	0%
PIO & Marketing (Recreation)	4	4	4	4	-	0%
PIO & Marketing (CAT)	6	6	6	6	-	0%
Department Total	26	26	27	27	-	0%
General Fund	20	20	21	21	-	0%
CAT Fund	6	6	6	6	-	0%
Sub Total	26	26	27	27	-	0%
Community Development						
General Administration	9	8	8	8	-	0%
Current Planning	9	9	10	10	-	0%
Long-Range Planning	10	10	9	9	-	0%
Code Enforcement	6	9	9	9	-	0%
Business License Inspector	1	1	1	1	-	0%
Fire Safety - Plans Exam	3	2	2	2	-	0%
Fire Safety - Inspections	2	2	2	2	-	0%
Neighborhood Services	5	6	6	7	1	17%
Code Enforcement-Grants	-	1	-	-	-	-
Neighborhood Services-Grants	6	6	6	5	(1)	-17%
CDBG-Grants	2	2	3	3	-	0%
Neighborhood Services-Lead Grants	-	1	1	1	-	0%
Long Range Planning-Grants	6	6	6	6	-	0%
DSC - Comm Dev General	3	4	4	4	-	0%
DSC - Bldg Administration	4	7	7	7	-	0%
DSC - Plans Check	5	6	7	7	-	0%
DSC - Building Inspection	15	16	20	21	1	5%
DSC - Permitting	4	6	6	6	-	0%
DSC - Fire Plans Exam	3	3	3	3	-	0%
DSC - Fire Inspections	5	6	8	9	1	13%
Department Total	98	111	118	120	2	2%
General Fund	45	47	47	48	1	2%
DSC Fund	39	48	55	57	2	4%
Grant Fund	14	16	16	15	(1)	-6%
Sub Total	98	111	118	120	2	2%

Staffing Detail

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Budget	Increase/ (Decrease)	% Change
Cultural Arts & Tourism						
Convention Center	4	4	4	4	-	0%
Visitor's Bureau	1	1	1	1	-	0%
Cultural Arts & Special Events	3	4	3	3	-	0%
Facilities	9	8	8	8	-	0%
Facilities-GF	4	4	4	4	-	0%
Pavilion	2	2	-	-	-	-
Department Total	2	2	5	5	-	0%
CAT Fund	25	25	25	25	-	0%
Sub Total	25	25	25	25	-	0%
	25	25	25	25	-	0%
Economic Development						
General Administration	4	4	4	4	-	0%
Redevelopment	9	8	8	9	1	13%
Department Total	13	12	12	13	1	8%
General Fund	4	4	4	4	-	0%
Redevelopment	9	8	8	9	1	13%
Sub Total	13	12	12	13	1	8%
Finance						
Accounting and Administration	31	30	30	4	(26)	-87%
Business Operations	10	14	14	15	1	7%
Improvement Districts	1	1	1	1	-	0%
Finance - Accounts Receivable	-	-	-	5	5	
Budget	6	6	6	6	-	0%
Accounts Payable	-	-	-	4	4	
Purchasing	4	4	4	4	-	0%
Cash Receipts	-	-	-	6	6	100%
Payroll	-	-	-	5	5	100%
Financial Management	-	-	-	7	7	100%
Department Total	52	55	55	57	2	4%
General Fund	52	55	55	57	2	4%
Sub Total	52	55	55	57	2	4%

Staffing Detail

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Budget	Increase/ (Decrease)	% Change
Fire						
Administration & Payroll	5	5	5	5	-	0%
EMS	6	6	6	7	1	17%
Fire Rescue Operations	195	196	210	211	1	0%
Training	3	3	3	4	1	33%
Investigations	2	2	2	2	-	0%
Emergency Management	1	-	-	-	-	-
Special Operations	5	4	4	3	(1)	-25%
Logistics	3	3	3	3	-	0%
Emergency Management	-	7	7	8	1	14%
Department Total	220	226	240	243	3	1%
General Fund	220	219	233	235	2	1%
Workers' Comp Fund	-	7	7	8	1	14%
Sub Total	220	226	240	243	3	1%
Human Resources						
General Administration	5	3	14	15	1	7%
Employment & Compensation	7	6	-	-	-	-
Labor Relations	3	-	-	-	-	-
Training & Org Dev	3	4	4	4	-	0%
Union Liaison Program	2	2	2	2	-	0%
Comp & Admin	4	7	-	-	-	-
Self-Fund Workers' Comp	3	3	3	3	-	0%
Safety	4	-	-	-	-	-
Self-Insurance	3	3	3	3	-	0%
Health Insurance	1	1	1	1	-	0%
Department Total	35	29	27	28	1	4%
General Fund	24	22	20	21	1	5%
Health Insurance Fund	1	1	1	1	-	0%
Self Insurance Fund	3	3	3	3	-	0%
Workers' Comp Fund	7	3	3	3	-	0%
Sub Total	35	29	27	28	1	4%

Staffing Detail

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Budget	Increase/ (Decrease)	% Change
Information Technology						
General Administration	5	6	6	6	-	0%
Information Security	2	2	2	2	-	0%
Project Management Office	3	3	5	6	1	20%
Relationship Management	2	2	-	-	-	-
Project Management	2	1	-	-	-	-
Infrastructure	3	3	2	2	-	0%
Network	5	5	4	4	-	0%
Data Center	3	4	6	6	-	0%
Service Center	2	3	2	2	-	0%
Computer Services	9	7	8	8	-	0%
Helpdesk	4	3	4	4	-	0%
App Support & Training	3	5	-	-	-	-
Information Systems	4	4	4	4	-	0%
Software & Web Development	8	6	-	-	-	-
GIS	2	2	3	3	-	0%
Enterprise Services	4	5	16	16	-	0%
Database Services	3	3	2	2	-	0%
Data Center	1	1	-	-	-	-
Telecom	3	3	3	3	-	0%
DOIT - Computer Services	-	-	1	1	-	0%
DSC- Software Support	-	1	-	-	-	-
DSC-Enterprise Applications	-	-	1	1	-	0%
Department Total	68	69	69	70	1	1%
General Fund	64	64	64	65	1	2%
Capital Replacement/Help Desk	1	1	-	-	-	-
Citywide Fund	3	3	4	4	-	0%
DSC	-	1	1	1	-	0%
Sub Total	68	69	69	70	1	1%
Intergovernmental Relations						
Intergovernmental Relations	3	3	4	4	-	0%
Department Total	3	3	4	4	-	0%
General Fund	3	3	4	4	-	0%
Sub Total	3	3	4	4	-	0%

Staffing Detail

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Budget	Increase/ (Decrease)	% Change
Municipal Court Services						
General Administration	58	57	59	59	-	0%
General - Elected	3	3	-	-	-	-
Muni-Court Administration	-	1	2	2	-	0%
Department Total	61	61	61	61	-	0%
General Fund	61	60	59	59	-	0%
Special Revenue Fund	-	1	2	2	-	0%
Sub Total	61	61	61	61	-	0%
Parks & Recreation						
Parks - General	3	2	3	3	-	0%
Parks - Planning	3	3	6	6	-	0%
Parks - Maintenance General	37	41	103	103	-	0%
Parks - O & M Bond Funded	66	67	-	-	-	-
Recreation - Administration	7	5	10	10	-	0%
Recreation - Inclusion	-	-	2	2	-	0%
Recreation - Sports	1	1	4	4	-	0%
Recreation - Technical Svcs	-	-	2	2	-	0%
Recreation - Technical Services	1	1	-	-	-	-
Recreation - Administration	2	2	7	7	-	0%
Recreation - Centers	13	15	28	28	-	0%
Recreation - Adult Sr. Services	2	2	9	9	-	0%
Recreation - Swimming Pools	1	3	13	13	-	0%
Recreation - O & M Bond Funded	45	47	-	-	-	-
General Fund	181	189	187	187	-	0%
Sub Total	181	189	187	187	-	0%



Junior Life Guard Program

Staffing Detail

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Budget	Increase/ (Decrease)	% Change
Police						
General Administration	8	9	8	8	-	0%
Support Services	12	11	11	11	-	0%
Animal Control	15	15	15	15	-	0%
Jail	114	113	112	113	1	1%
Crossing Guard Admin	1	1	-	-	-	-
Investigations	40	40	36	36	-	0%
Information Services	45	45	45	45	-	0%
Police Training	22	21	34	31	(3)	-9%
Records Division	11	12	13	13	-	0%
Special Operations	11	11	10	10	-	0%
Community Relations	9	10	9	9	-	0%
Patrol - East Command	45	41	38	39	1	3%
Patrol - West Command	43	41	38	38	-	0%
Professional Standards	15	14	13	14	1	8%
Criminalistics	20	20	21	21	-	0%
Problem Solving Unit-East	-	5	6	6	-	0%
Problem Solving Unit-North	5	5	6	6	-	0%
Problem Solving Unit-West	-	5	6	6	-	0%
Patrol - North	44	41	38	39	1	3%
K-9	6	6	6	6	-	0%
Narcotics	8	8	8	8	-	0%
Traffic	25	25	24	24	-	0%
Internal Affairs	3	3	3	3	-	0%
Special Services	6	6	6	6	-	0%
ROP / Intel	7	7	7	7	-	0%
Forensics-Grant Funded	1	-	-	-	-	-
Patrol East - Tax Initiative	21	21	20	26	6	30%
Patrol West - Tax Initiative	20	18	21	23	2	10%
Training - Tax Initiative	56	61	59	46	(13)	-22%
Patrol North - Tax Initiative	20	17	17	21	4	24%
Department Total	633	632	630	630	-	0%
General Fund	515	515	513	514	1	0%
Tax Initiative	117	117	117	116	(1)	-1%
Grant Funded	1	-	-	-	-	-
Sub Total	633	632	630	630	-	0%

Staffing Detail

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Budget	Increase/ (Decrease)	% Change
Public Works						
Building Maintenance	28	28	35	37	2	6%
Custodial Services	24	24	24	24	-	0%
Building Maintenance-Parks Bond Fund	6	6	-	-	-	-
Streets	12	12	12	12	-	0%
Traffic - Maintenance	6	6	6	7	1	17%
Traffic - Design	4	4	2	2	-	0%
Traffic - Street Lighting	2	2	2	2	-	0%
Traffic - Graffiti Removal	1	1	1	1	-	0%
Traffic - Barricades	1	1	1	1	-	0%
Traffic - Neighborhood Enhancement	1	1	1	1	-	0%
Public Works - Administration	4	5	6	6	-	0%
Public Works - Right of Way	4	5	4	4	-	0%
Public Works - Survey	4	4	4	4	-	0%
Public Works - Support Srv Admin	4	3	3	3	-	0%
Public Works - CIP Program	2	3	3	3	-	0%
DSC - New Development	2	3	3	5	2	67%
Eng - Drafting/Design	9	14	13	14	1	8%
Eng - Quality Control	27	28	29	33	4	14%
Eng - Construction Management	3	3	2	2	-	0%
Traffic - Clerical	-	-	3	3	-	0%
Traffic - Design	-	1	1	1	-	0%
Public Works - Land Fund Admin	-	-	1	1	-	
City Shop - Fund	19	19	19	20	1	5%
Department Total	163	173	175	186	11	6%
General Fund	103	105	104	107	3	3%
Land Fund	-	-	1	1	-	0%
Engineering Fund	39	46	48	53	5	10%
DSC Fund	2	3	3	5	2	67%
City Shop Fund	19	19	19	20	1	5%
Sub Total	163	173	175	186	11	6%

Staffing Detail

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Budget	Increase/ (Decrease)	% Change
Sewer Department						
General Administration	4	4	4	3	(1)	-25%
Field Operations	16	15	15	14	(1)	-7%
Quality	42	40	39	39	-	0%
Customer Services	10	10	10	10	-	0%
Laboratory Section	13	13	13	13	-	0%
Technical Services	15	9	8	7	(1)	-13%
Electrical Unit	10	10	12	12	-	0%
Compliance	-	3	3	4	1	33%
Maintenance Mgmt	3	9	9	7	(2)	-22%
GIS	-	-	-	2	2	100%
Infrastructure Support	-	-	-	4	4	100%
Flood Control - General	6	6	6	7	1	17%
Flood Control - Street Sweeping	7	7	7	7	-	0%
Department Total	126	126	126	129	3	2%
Sewer Fund	126	126	126	129	3	2%
Sub Total	126	126	126	129	3	2%
Water Department						
Administration	9	7	7	7	-	0%
Field Operations	27	27	27	28	1	4%
Quality Control	19	18	18	18	-	0%
Customer Services	18	17	17	17	-	0%
Technical Services	13	8	8	6	(2)	-25%
Meter Services	36	33	32	32	-	0%
Electrical	11	13	13	13	-	0%
Compliance	-	5	5	5	-	0%
Business Systems	5	5	5	5	-	0%
Maintenance Management	3	9	12	11	(1)	-8%
GIS	-	-	-	2	2	100%
Infrastructure Support	-	-	-	2	2	100%
Safety Division	-	1	1	1	-	0%
Department Total	141	143	145	147	2	1%
Water Fund	141	143	145	147	2	1%
Sub Total	141	143	145	147	2	1%
Total Staffing - By Department	1,935	1,983	2,001	2,027	26	1%

Staffing Detail

	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Budget	Increase/ (Decrease)	% Change
Total Staffing - Fund Totals						
DSC	45	56	63	67	4	6%
General Fund	1,378	1,401	1,405	1,416	11	1%
Sales and Use Tax	117	117	117	116	(1)	-1%
Land Fund	-	-	2	2	-	0%
Water	141	143	145	147	2	1%
Sewer	126	126	126	129	3	2%
Grant	15	16	16	15	(1)	-6%
Cultural Arts & Tourism	31	31	31	31	-	0%
Engineering	39	46	48	53	5	10%
City Shop	19	19	19	20	1	5%
Workers' Compensation	7	10	10	11	1	10%
Health Insurance	1	1	1	1	-	0%
Capital Replacement	1	1	-	-	-	-
Self-Funded Insurance	3	4	4	4	-	0%
Citywide	3	3	4	4	-	0%
Municipal Court Special Revenue	-	1	2	2	-	0%
Redevelopment	9	8	8	9	1	13%
Staffing by Fund	1,935	1,983	2,001	2,027	26	1%



Utilities Customer Service Group

General Fund - 6 Year Trend

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	%
	Actuals	Actuals	Actuals	Actuals	Estimate	Budget	Change
Beginning Fund Balances	\$ 20,819,668	\$ 16,495,371	\$ 16,851,962	\$ 17,328,221	\$ 18,250,450	\$ 18,884,720	3.5%
Revenues							
Property & Other Taxes	52,988,585	47,973,841	55,642,041	54,993,388	56,681,152	58,553,424	3.3%
Franchise Fees	29,210,828	30,372,912	30,011,869	31,481,739	32,154,669	33,150,000	3.1%
Licenses and Permits	7,682,534	7,462,017	8,063,081	8,079,773	8,745,500	9,004,500	3.0%
Intergovernmental Resources	79,252,219	81,868,241	83,942,115	91,584,835	97,435,790	102,458,179	5.2%
Charges for Services	18,345,453	25,122,078	25,128,181	23,064,070	26,454,866	25,971,507	-1.8%
Developer Contributions	-	-	-	-	-	-	-
Fines and Forfeits	5,932,465	5,620,408	5,078,530	4,353,572	4,090,576	3,772,000	-7.8%
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	2,051,327	1,570,996	603,809	678,957	1,542,644	1,476,316	-4.3%
Total Revenues	\$ 195,463,411	\$ 199,990,493	\$ 208,469,626	\$ 214,236,334	\$ 227,105,197	\$ 234,385,926	3.2%
Capital Contributions	-	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
Operating Transfers In	14,980,362	14,967,744	7,800,000	-	150,000	-	-100.0%
Total Revenue/Other Sources	\$ 210,443,773	\$ 214,958,237	\$ 216,269,626	\$ 214,236,334	\$ 227,255,197	\$ 234,385,926	3.1%
Total Resources	\$ 231,263,441	\$ 231,453,608	\$ 233,121,588	\$ 231,564,555	\$ 245,505,647	\$ 253,270,646	3.2%
Expenditures by Function							
General Government	41,660,586	41,558,631	41,591,200	37,202,718	42,126,455	43,487,690	3.2%
Judicial	10,952,997	10,638,919	11,225,522	11,290,399	11,617,433	12,411,161	6.8%
Public Safety	111,039,062	114,192,308	115,990,891	118,681,510	123,836,018	127,692,820	3.1%
Public Works	7,400,739	7,181,356	6,676,259	6,396,438	7,026,271	8,622,753	22.7%
Culture & Recreation	31,231,470	32,040,478	33,723,767	33,625,419	35,052,379	37,516,964	7.0%
Community Support	1,272,700	1,785,234	1,781,027	1,512,649	1,814,855	1,840,377	1.4%
Utility Enterprises	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	\$ 203,557,554	\$ 207,396,926	\$ 210,988,666	\$ 208,709,133	\$ 221,473,411	\$ 231,571,765	4.6%
Operating Transfers Out	11,210,516	7,204,720	4,804,701	4,604,972	5,147,516	2,050,000	-60.2%
Total Expenditures/Other Uses	\$ 214,768,070	\$ 214,601,646	\$ 215,793,367	\$ 213,314,105	\$ 226,620,927	\$ 233,621,765	3.1%
Ending Fund Balance	\$ 16,495,371	\$ 16,851,962	\$ 17,328,221	\$ 18,250,450	\$ 18,884,720	\$ 19,648,881	4.0%
Total Applications	\$ 231,263,441	\$ 231,453,608	\$ 233,121,588	\$ 231,564,555	\$ 245,505,647	\$ 253,270,646	3.2%
Fund Balance Change	-20.8%	2.2%	2.8%	5.3%	3.5%	4.0%	

Total All City Funds - 6 Year Trend

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	%
	Actuals	Actuals	Actuals	Actuals	Estimate	Budget	Change
Beginning Fund Balances	\$ 310,136,215	\$ 274,208,633	\$ 234,701,719	\$ 206,070,051	\$ 175,998,809	\$ 119,659,921	-32.0%
Beginning Net Position *	\$ 1,164,449,921	\$ 1,130,553,773	\$ 1,108,101,049	\$ 1,086,577,440	\$ 1,075,235,848	\$ 1,037,416,208	-3.5%
Revenues							
Property & Other Taxes	72,221,965	68,114,615	64,294,513	65,177,296	67,079,682	70,226,207	4.7%
Franchise Fees	29,210,828	30,372,912	30,011,869	31,481,739	32,154,669	33,150,000	3.1%
Licenses and Permits	10,544,489	10,779,579	11,927,738	11,857,703	13,651,216	13,994,281	2.5%
Intergovernmental Resources	130,463,395	181,129,167	136,117,111	129,091,549	143,498,110	128,839,778	-10.2%
Charges for Services	155,515,643	161,020,003	168,849,425	175,659,529	187,754,953	194,188,729	3.4%
Developer Contributions	2,070,192	434,822	767,836	3,865,035	4,497,400	-	-100.0%
Fines and Forfeits	7,173,922	7,515,637	6,511,577	5,658,992	5,037,106	4,419,872	-12.3%
Special Assessments	179,582	130,380	146,928	130,820	77,230	81,365	5.4%
Miscellaneous	11,114,655	17,707,615	3,023,191	10,554,025	10,227,102	9,201,493	-10.0%
Total Revenues	\$ 418,494,671	\$ 477,204,730	\$ 421,650,188	\$ 433,476,688	\$ 463,977,468	\$ 454,101,725	-2.1%
Capital Contributions	17,167,847	18,860,093	17,793,910	20,319,198	8,500,000	8,500,000	0.0%
Land Sales	52,493	572,981	1,827,493	3,444,629	1,000,000	-	-100.0%
Proceeds of Long-Term Debt	-	36,087,537	71,805,658	-	27,513,334	-	-100.0%
Other Financing Sources	705,230	-	-	-	-	-	-
Operating Transfers In	62,161,935	31,406,292	19,923,007	10,783,839	12,826,032	6,468,219	-49.6%
Total Revenue/Other Sources	\$ 498,582,176	\$ 564,131,633	\$ 533,000,256	\$ 468,024,354	\$ 513,816,834	\$ 469,069,944	-8.7%
Total Resources	\$ 1,973,168,312	\$ 1,968,894,039	\$ 1,875,803,024	\$ 1,760,671,845	\$ 1,765,051,491	\$ 1,626,146,073	-7.9%
Expenditures by Function							
General Government	71,106,418	70,919,696	73,498,293	67,668,625	80,495,820	80,987,462	0.6%
Judicial	11,455,787	11,614,816	12,372,479	12,058,955	12,784,584	13,635,352	6.7%
Public Safety	156,266,457	136,001,561	139,590,078	142,151,101	154,656,566	155,935,162	0.8%
Public Works	40,269,188	63,055,156	45,348,958	69,136,699	90,273,468	38,697,556	-57.1%
Culture & Recreation	66,546,994	121,775,909	71,589,514	51,871,868	66,799,997	49,757,141	-25.5%
Community Support	8,492,678	6,411,155	5,152,419	7,604,154	5,124,855	4,617,559	-9.9%
Utility Enterprises	125,475,954	129,820,883	127,943,995	134,214,744	143,395,256	147,030,958	2.5%
Debt Service	26,635,277	55,085,803	85,734,230	13,947,203	41,618,784	15,187,896	-63.5%
Total Expenditures	\$ 506,248,753	\$ 594,684,979	\$ 561,229,966	\$ 498,653,349	\$ 595,149,330	\$ 505,849,086	-15.0%
Operating Transfers Out	62,157,153	31,406,292	21,925,567	10,783,839	12,826,032	6,468,219	-49.6%
Total Expenditures/Other Uses	\$ 568,405,906	\$ 626,091,271	\$ 583,155,533	\$ 509,437,188	\$ 607,975,362	\$ 512,317,305	-15.7%
Ending Fund Balance **	\$ 274,208,633	\$ 234,701,719	\$ 206,070,051	\$ 175,998,809	\$ 119,659,921	\$ 113,659,887	-5.0%
Ending Net Position *	\$ 1,130,553,773	\$ 1,108,101,049	\$ 1,086,577,440	\$ 1,075,235,848	\$ 1,037,416,208	\$ 1,000,168,881	-3.6%
Total Applications	\$ 1,973,168,312	\$ 1,968,894,039	\$ 1,875,803,024	\$ 1,760,671,845	\$ 1,765,051,491	\$ 1,626,146,073	-7.9%



A Place To Call Home

Appendix Overview

Contents

Abbreviations & Acronyms282
Glossary285
Index.....291

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
CCRFCDD	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 Southern 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 re issuance of bonds to obtain better interest rates and/or bond conditions.

Budget A plan of financial operation for a specified period of time (fiscal year). The Annual Budget authorizes and provides the basis for control of financial operations during the fiscal year.

Budget Adjustment A procedure to revise a budget appropriation either by City Council approval through the adoption of a supplemental appropriation ordinance for any interdepartmental or inter-fund adjustments or by City Manager authorization to adjust appropriations within a departmental budget.

Budget Calendar The schedule of key dates or milestones 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

Financial Reserves An unappropriated source of funding that can be utilized to meet unexpected budgetary needs.

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.

Net Position Governmental financial statement reporting for proprietary funds where assets plus deferred outflows of resources, less liabilities, less deferred inflows of resources, equals net position program.

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

Undesignated Fund Balance The portion of a fund's balance that is not legally restricted for a specific purpose and is available for general appropriation.

Unencumbered Balance The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Useful Life The period of time that a fixed asset is able to be used. This can refer to a budget period of time for an equipment class or the actual amount of time for a particular item.

User Charges The payment of a fee for direct receipt of a public service by the party who benefits from the service.

W

Workload Indicator A unit of work to be done (e.g., number of permit applications received).

Index

A

Abbreviations & Acronyms: 280-282
 Accounting Basis: 23
 Assessed Taxable Property Valuation: 9

B

Bonds: 7, 56, 74, 147-151
 Budget Highlights: 4
 Budget Process: 35-39
 Budget Timeline: 35
 Budgetary Basis: 23

C

Capital Improvement Plan (CIP): 6, 86-112
 Capital Projects Funds: 6, 40, 44, 48, 86-112, 156-157
 Capital Replacement Fund 48-49, 156-157, 226, 242, 248, 255
 City Attorney's Office: 156-157, 163-166, 266, 268
 City Clerk's Office: 156-157, 167-170, 266-268
 City Manager's Office: 156-157, 171-174, 266, 268
 City Shop Enterprise Fund: 48, 50, 156-157, 255, 267, 275, 277
 Citywide Internal Service Fund: 48, 51, 156-157, 226, 267, 277
 Code Enforcement Fund 71
 Commissary Fund 48, 52, 156-157, 248
 Communications & Council Support: 175-179, 266, 269
 Community Development: 156-157, 180-186, 266, 269
 Community Profile: 12-17
 Contact Information: 20
 Cultural Arts & Tourism: 48, 53-54, 146, 156-157, 187-191, 267, 270, 277

D

Debt Obligations: 30, 55-56, 74, 147-152
 Debt Ratio: 151
 Debt Service Funds: 40, 43, 48, 55-56
 Demographics: 132
 Development Services Center: 48, 57, 145, 156-157, 170, 192-194, 226, 255, 267-269, 275, 277

E

Economic Development: 156-157, 195-200, 266, 270
 Economy: 127-131
 Eldorado Valley Special Revenue Funds: 58, 156-157
 Employee Productivity: 11
 Engineering Services Internal Service Fund: 48, 59-60, 156-157, 255, 267, 275, 277
 Enterprise (Proprietary) Funds: 40, 45, 48, 105-112, 156-157

F

Finance: 156-157, 201-206, 266, 270
 Financial & Budget Policies: 23-34
 Financial Forecasts: 38, 133-152
 Financial Reserves: 6, 40-47, 70
 Financial Stabilization Special Revenue Fund: 6, 28, 70
 Fire: 156-157, 207-214, 266, 271
 Flood Control Fund: 71, 90-92
 Forfeited Assets Special Revenue Fund: 48, 61, 156-157
 Fund Balance: 4-6, 28-29, 40-47
 Fund Overview: 40-48, 156-157

G

Gas Tax Special Revenue Fund: 48, 62, 162
 General Fund: 4, 40-41, 48, 63-64, 135-142, 156-157, 266, 268-277
 Governmental Funds: 4, 40-48, 156-157
 Grant Special Revenue Fund: 31, 48, 65, 156-157, 186, 242, 248, 255, 267, 269, 274, 277

H

Health Insurance Fund: 48, 76-77, 156-157, 219, 267, 268, 271, 277
 History: 18-19
 Human Resources: 156-157, 215-219, 266, 271

I

Information Technology: 156-157, 220-226, 266, 267, 272
 Intergovernmental Relations: 156-157, 227-229

L

Lake Las Vegas Capital Project Fund: 70
 Land Sales Capital Projects Fund: 48, 66, 156, 166, 255
 Land Use: 14
 LID Revolving Internal Service Fund: 71
 Long-Range Planning: 113-152

M

Mayor & City Council: 2-3, 117, 156-157, 230-232, 266, 268
 Municipal Court: 48, 67, 156-157, 233-236, 266, 273
 Municipal Court Special Revenue Fund: 48, 68, 156-157, 236, 267, 273
 Municipal Facilities Capital Projects Fund: 48, 67, 95-96, 156
 Municipal Golf Course Enterprise Fund: 48, 69, 156

N

Neighborhood Services: 180-186, 269
 Net Position: 28, 40, 45, 46

O

Organization Chart, City: 2

P

Park Development Capital Projects Fund: 48, 72
 Parks and Recreation: 72, 97-99, 156-157, 237-242, 266, 273
 Police: 64, 75, 156-157, 243-249, 266, 274
 Population: 11, 13, 129, 132
 Property Tax: 4, 9-10, 27, 40-47, 63, 135-137, 142, 148
 Proprietary (Enterprise) Funds: 40, 45, 48, 156-157
 Public Works: 156-157, 250-256, 266, 275
 Flood Control: 71, 90-92
 Streets: 100-102
 Traffic Control: 103-104

R

Recreation & Attractions: 16
 Redevelopment Agency Fund: 4, 40, 47-48, 73-74, 156-157, 198-200, 267, 270, 277
 RTC Capital Projects Fund: 70

S

Sales & Use Tax Special Revenue Fund: 48, 75, 156-157, 248, 267, 277
 Self-Insurance Internal Service Fund: 48, 76-77, 156-157, 166, 219, 266, 277
 Sewer: See Utility Services
 Special Ad Valorem Transportation Fund: 71
 Special Assessment Districts Capital Projects Fund: 48, 78, 156
 Special Recreation Capital Projects Fund: 44, 79, 156-157, 242
 Special Revenue Funds: 40, 42, 48, 156-157
 Staff Complement: 266-277
 Strategic Plan: 5, 8, 115-126
 Strategic Plan Progress Report: 5
 Streets: See Public Works

T

Traffic control: See Public Works

U

Utility Rates: 83
 Utility Services: 48, 80-83, 105-112, 143-144, 156-157, 257-263

V

Vision, Values, Mission & Priorities: 8, 116-126

W

Water: See Utility Services
 Workers' Compensation Fund: 48, 78, 156-157, 267, 271, 277