

STATISTICAL SECTION

This part of the City of Henderson's comprehensive annual financial report presents detailed information as a context for understanding what information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Contents	Table
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time	1-4
Revenue Capacity These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.	5-8
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	9-13
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	14-15
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	16-18



2016

Comprehensive Annual Financial Report

City of Henderson, Nevada | For Fiscal Year Ended June 30, 2016

CITY OF HENDERSON, NEVADA

TABLE 1 – NET POSITION BY COMPONENT LAST TEN FISCAL YEARS (UNAUDITED)

	June 30, 2007	June 30, 2008	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016
Governmental activities										
Net investment in capital assets	\$ 887,712,904	\$ 1,005,171,173	\$ 1,125,613,020	\$ 1,284,908,783	\$ 1,334,875,084	\$ 1,391,457,251	\$ 1,377,259,345	\$ 1,327,111,404	\$ 1,365,423,723	\$ 1,476,900,561
Restricted	348,850,390	358,318,888	351,250,098	314,860,901	273,915,622	235,191,764	210,529,977	179,220,120	173,216,725	154,848,488
Unrestricted	93,080,483	90,195,891	82,400,184	77,704,211	77,453,363	69,583,399	62,500,084	81,948,297	(215,965,382)	(199,668,677)
Total governmental activities	1,329,643,777	1,453,689,952	1,559,263,302	1,677,473,895	1,686,244,069	1,696,232,414	1,650,289,406	1,588,279,821	1,322,675,066	1,432,080,352
Business-type activities										
Net investment in capital assets	627,392,350	714,572,047	787,891,869	862,809,319	880,946,820	873,340,088	846,172,666	831,640,345	835,080,514	856,794,239
Restricted	212,998,953	214,753,110	144,168,298	93,754,763	52,357,776	48,462,130	13,987,769	11,182,393	6,941,323	2,498,955
Unrestricted	129,311,385	111,123,474	118,362,826	98,897,518	95,130,847	88,282,105	111,824,498	115,597,495	81,096,813	100,289,094
Total business-type activities	969,702,688	1,040,448,631	1,050,422,993	1,055,461,600	1,028,435,443	1,010,084,323	971,984,933	958,420,233	923,118,650	959,582,288
Primary government										
Net investment in capital assets	1,515,105,254	1,719,743,220	1,913,504,889	2,147,718,102	2,215,821,904	2,264,797,339	2,223,432,011	2,158,751,749	2,200,504,237	2,333,694,800
Restricted	561,849,343	573,071,998	495,418,396	408,615,664	326,273,398	283,653,894	224,517,746	190,402,513	180,158,048	157,347,423
Unrestricted	222,391,868	201,323,365	200,763,010	176,601,729	172,584,210	157,865,504	174,324,582	197,545,792	(134,868,569)	(99,379,583)
Total primary government	\$ 2,299,346,465	\$ 2,494,138,583	\$ 2,609,686,295	\$ 2,732,935,495	\$ 2,714,679,512	\$ 2,706,316,737	\$ 2,622,274,339	\$ 2,546,700,054	\$ 2,245,793,716	\$ 2,391,662,640

1. Due to Governmental Accounting Standards Board (GASB) 68, Accounting and Financial Reporting for Pensions, This GASB pronouncement requires the City to record its proportionate share of the collective net pension liability of the Public Employees Retirement System. This resulted in a negative unrestricted net position in governmental activities and the total unrestricted net position and significantly reduced the unrestricted net position for business-type activities.

CITY OF HENDERSON, NEVADA

TABLE 2 - CHANGES IN NET POSITION LAST TEN FISCAL YEARS (UNAUDITED)

	June 30, 2007	June 30, 2008	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016
Expenses										
Governmental activities										
General government	\$ 50,374,073	\$ 61,804,917	\$ 58,435,823	\$ 56,692,760	\$ 52,900,058	\$ 54,671,522	\$ 60,686,477	\$ 47,826,017	\$ 51,514,550	\$ 49,590,212
Judicial	9,109,288	10,493,174	11,822,052	11,535,842	12,979,313	12,710,426	14,002,003	13,089,666	12,639,795	12,389,050
Public safety	104,481,376	120,255,700	130,688,497	128,874,376	129,840,967	136,086,182	138,260,143	138,652,346	136,718,517	146,672,330
Culture and recreation	58,704,749	62,305,206	67,681,146	73,247,603	74,665,903	77,151,783	75,900,091	104,652,659	29,181,216	31,107,461
Community support	39,819,367	45,459,685	42,439,125	42,085,811	44,729,292	47,012,306	46,200,390	44,259,523	45,399,004	47,766,606
Interest on long-term debt	4,865,916	5,457,316	6,678,845	7,176,141	8,601,886	6,542,584	6,542,584	7,686,894	4,601,580	5,482,324
Total governmental activities	9,681,974	8,921,624	8,558,064	8,607,438	8,358,181	6,313,732	6,056,717	6,206,019	6,564,502	5,355,076
Business-type activities	277,036,743	314,697,622	326,303,552	328,219,971	332,075,600	340,488,535	346,057,842	362,373,124	286,619,164	298,363,059
Water	73,406,312	76,910,784	79,665,871	79,669,396	84,611,740	85,564,061	83,514,646	83,097,653	74,573,926	72,092,583
Sewer	42,732,326	46,917,885	47,967,454	49,498,225	52,306,007	53,996,011	53,979,377	58,692,077	46,919,969	46,729,422
Other	35,091,350	38,933,393	29,848,811	19,490,239	18,392,183	16,763,572	17,257,441	19,458,866	22,739,006	20,734,070
Total business-type activities	151,229,988	162,222,062	157,482,136	148,657,860	155,309,930	156,323,644	154,751,464	161,248,596	144,232,901	139,556,075
Total primary government expenses	\$ 428,266,731	\$ 476,919,684	\$ 483,785,688	\$ 476,877,831	\$ 487,385,530	\$ 496,812,179	\$ 500,809,306	\$ 523,621,720	\$ 430,852,065	\$ 438,119,134
Program revenues										
Governmental activities										
Charges for services										
General government	\$ 12,244,183	\$ 12,950,767	\$ 12,745,977	\$ 12,364,344	\$ 12,755,255	\$ 13,313,837	\$ 12,352,918	\$ 11,044,740	\$ 13,292,167	\$ 13,757,049
Public safety	10,277,019	11,232,187	13,280,891	15,501,879	16,781,182	23,261,773	22,577,786	20,964,266	24,610,026	25,340,791
Culture and recreation	7,586,970	7,750,831	7,476,274	7,437,937	7,159,485	7,431,387	7,364,419	7,409,742	7,722,084	8,527,581
Other	1,004,103	1,370,287	1,606,973	1,958,860	2,162,404	2,764,981	2,582,372	2,414,590	2,734,632	3,412,951
Operating grants and contributions	8,665,051	8,660,441	10,612,335	10,864,690	14,981,464	10,108,605	10,625,816	12,891,586	9,081,006	9,395,210
Capital grants and contributions	123,717,507	155,138,614	148,125,739	186,667,654	90,276,209	97,763,977	58,672,921	39,008,389	61,258,310	116,030,640
Total governmental activities	163,494,833	197,103,127	193,848,189	234,795,364	144,115,999	154,644,560	114,176,232	93,733,313	118,698,225	176,464,222
Business-type activities										
Charges for services										
Water	59,189,399	57,802,864	57,153,017	57,032,464	60,343,146	61,939,043	63,425,581	65,174,318	68,588,979	69,553,882
Sewer	29,584,283	28,928,294	30,691,222	31,321,424	33,408,659	35,023,243	37,434,262	40,083,332	43,019,179	45,196,126
Other	30,087,396	25,265,757	15,551,293	9,461,451	9,539,537	10,576,098	14,335,875	16,328,422	18,933,819	23,017,454
Operating grants and contributions	56,134	56,134	77,098	439,769	252,284	88,378	20,000	19,717,458	15,058,529	30,019,342
Capital grants and contributions	66,134,052	95,819,296	52,362,486	46,258,599	16,454,579	14,658,033	10,187,969	141,303,530	145,600,506	167,786,804
Total business-type activities	185,051,264	207,893,309	155,961,828	144,513,707	119,998,205	122,284,795	125,403,687	191,917,758	244,267,433	303,680,480
Total primary government program revenues	\$ 348,546,097	\$ 404,996,436	\$ 349,810,017	\$ 379,309,071	\$ 264,114,204	\$ 276,929,355	\$ 239,579,919	\$ 235,036,843	\$ 264,298,731	\$ 344,251,026
Net (expenses) program revenues	\$ (113,541,910)	\$ (117,594,495)	\$ (132,455,363)	\$ (93,424,607)	\$ (187,959,601)	\$ (185,843,975)	\$ (231,881,610)	\$ (268,639,811)	\$ (167,920,939)	\$ (122,098,837)
Governmental activities	33,821,276	45,671,247	(1,520,308)	(4,144,153)	(35,311,725)	(34,038,849)	(29,347,777)	(19,945,066)	1,367,605	28,230,729
Business-type activities	(79,720,634)	(71,923,248)	(133,975,671)	(97,568,760)	(223,271,326)	(219,882,824)	(261,229,387)	(288,584,877)	(166,553,334)	(93,868,108)
Primary government										

(Continued)

CITY OF HENDERSON, NEVADA

TABLE 2 - CHANGES IN NET POSITION (CONTINUED) LAST TEN FISCAL YEARS (UNAUDITED)

	June 30, 2007	June 30, 2008	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016
General revenues and other changes in net position										
Governmental activities										
Property taxes	\$ 84,670,413	\$ 94,998,902	\$ 99,811,843	\$ 94,879,894	\$ 74,856,808	\$ 67,805,008	\$ 63,320,080	\$ 63,982,175	\$ 67,332,544	\$ 72,832,645
Intergovernmental revenues - consolidated tax	99,587,194	92,537,034	77,752,314 ⁵	70,110,772	73,965,376	77,115,178	81,088,044	88,013,859	94,093,208	97,764,145
Other taxes	46,983,771	48,591,040	45,366,226	43,968,045	43,534,106	45,310,894	45,472,996	47,983,783	50,837,097	53,270,190
Increase (decrease) in fair value of investments	13,885,771	18,584,119	14,103,960	7,187,788 ⁷	3,211,723 ⁷	3,807,539	(3,569,677) ¹²	3,115,696 ¹	2,942,486	3,598,318
Unrestricted investment income	25,902,150 ²	709,299	401,596	660,264	-4,782	505,220	4,011,053	185,299	205,287	341,836
Gain on disposal of capital assets	1,083,413	1,532,688	1,505,326	1,641,563	1,377,894	4,509,623 ⁹	632,593	812,423	1,183,010	1,437,835
Miscellaneous	(8,923,423)	(13,888,499) ³	(912,552)	2,317,722	(220,914)	(3,221,142)	(4,794,708)	2,536,991	1,985,265	2,259,154
Special item - land donation	263,189,289	241,640,670	238,028,713	220,766,048	196,729,775	193,832,320	188,392,122	206,630,226	218,578,897	231,504,123
Transfers										
Total governmental activities	7,285,311	7,221,693	6,062,248	5,250,092	4,878,184	5,354,081	5,669,539	6,160,172	6,720,073	7,152,053
Business-type activities										
Other taxes	20,441,004	20,942,193	13,236,639	5,383,141 ⁷	2,252,165 ⁷	3,055,567	(3,045,590) ¹²	2,271,148 ¹	1,973,790	2,695,143
Increase (decrease) in fair value of investments	1,297,264	816,127	901,151	6,080	934,305	4,056,939 ¹⁰	496,494	1,995	486,825	644,867
Unrestricted investment income	1,297,264	816,127	901,151	6,080	934,305	4,056,939 ¹⁰	496,494	1,995	486,825	644,867
Gain on disposal of capital assets	8,923,423	1,423,913	912,552	(2,317,722)	220,914	3,221,142	4,794,708	(2,536,991)	(1,985,265)	(2,259,154)
Miscellaneous	37,947,002	30,475,521	21,112,590	9,182,760	8,285,568	13,687,729	9,623,462	6,380,366	7,195,423	8,232,909
Transfers										
Total business-type activities	30,136,291	272,116,191	259,141,303	229,948,808	205,015,343	211,520,049	198,017,584	213,010,592	225,774,320	239,737,032
Total primary government general revenues and other changes in net position	\$ 149,647,379	\$ 124,046,175	\$ 105,573,350	\$ 127,341,441	\$ 8,770,174	\$ 9,988,345	\$ (43,489,488)	\$ (62,009,585)	\$ 50,657,958	\$ 109,405,286
Change in net position	71,768,278	76,146,768	19,592,282	5,038,607	(27,026,157)	(18,351,120)	(19,722,315)	(13,564,700)	8,563,028	36,463,638
Governmental activities	221,415,657	200,192,943	125,165,632	132,380,048	132,555,983	(8,362,775)	(63,211,803)	(75,574,285)	59,220,986	145,868,924
Business-type activities										
Primary government	\$ 221,415,657	\$ 200,192,943	\$ 125,165,632	\$ 132,380,048	\$ (8,362,775)	\$ (8,362,775)	\$ (63,211,803)	\$ (75,574,285)	\$ 59,220,986	\$ 145,868,924

1. Increase due to higher cash and investment balances, higher interest rates, and market value increases.
2. Due to a significant land sale to Cashman Equipment for which the City gave up land with a minimal value.
3. Land donation to the Nevada System of Higher Education for the development of the Nevada State College campus.
4. Decrease due to construction slowdown.
5. Decrease due to economic slowdown.
6. Decrease due to employee reductions.
7. Decrease due to lower cash balances and interest rates.
8. Increase due to large part to fees charged to Department of Homeland Security for housing of prisoners.
9. Other revenues increased due to an agreement with a developer to reimburse the City for legal fees related to environmental analysis.
10. Other revenues increased due to a refund from the Clean Water Coalition of the City's initial contribution.
11. Decrease due to decreased grant revenues from the Southern Nevada Public Land Management Act.
12. Due to an adjustment for GASB 31, which requires investments be adjusted to market value.
13. Decrease due to losses on three significant land sales in fiscal year 2013 and lower salary expenses, including severance pay.
14. Increase due to large part to money used to call bonds as part of the Inspirada special assessment district restructure.
15. Increase due primarily to increase in grants from HUD.

(Continued)

CITY OF HENDERSON, NEVADA

**TABLE 2 - CHANGES IN NET POSITION (CONTINUED)
LAST TEN FISCAL YEARS
(UNAUDITED)**

- 16. Increase due to developer infrastructure and utility contributed assets.
- 17. Decrease due to change in useful lives for capital assets, which greatly decreased depreciation expense.
- 18. Increase due to contribution of three parks.

CITY OF HENDERSON, NEVADA

TABLE 3 - FUND BALANCE, GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS (UNAUDITED)

	June 30, 2007	June 30, 2008	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016
General fund										
Reserved	\$ 2,805,128	\$ 2,711,026	\$ 1,493,517	\$ 1,482,401	\$	\$	\$	\$	\$	\$
Unreserved	30,921,060	28,459,480	23,495,121	19,337,267					1,235,676	1,274,063
Nonspendable					792,071 ²	1,165,902	936,460	644,394	1,235,676	1,274,063
Assigned					15,703,300 ²	15,686,060	16,391,761	17,606,056	21,505,080	23,617,842
Unassigned					16,495,371	16,851,962	17,328,221	18,250,450	22,740,756	24,891,984
Total general fund	<u>\$ 33,726,188</u>	<u>\$ 31,170,506</u>	<u>\$ 24,988,638</u>	<u>\$ 20,819,668</u>	<u>\$ 16,495,371</u>	<u>\$ 16,851,962</u>	<u>\$ 17,328,221</u>	<u>\$ 18,250,450</u>	<u>\$ 22,740,756</u>	<u>\$ 24,891,984</u>
Other governmental funds										
Reserved	\$ 26,723,103	\$ 97,960,369 ¹	\$ 104,818,510	\$ 76,127,137	\$	\$	\$	\$	\$	\$
Unreserved										
Special revenue funds	46,242,339	47,320,144	48,293,562	36,765,723						
Capital projects funds	299,700,799	225,539,042	206,567,512	208,832,619						
Nonspendable					245,234,860 ²	211,098,881	190,966,371	160,194,848	157,563,176	140,437,027
Restricted					46,616,449 ²	38,417,701	27,194,098	27,215,621	33,727,701	42,864,188
Assigned										
Total other governmental funds	<u>\$ 372,666,241</u>	<u>\$ 370,819,555</u>	<u>\$ 359,679,584</u>	<u>\$ 321,725,479</u>	<u>\$ 291,851,309</u>	<u>\$ 249,516,582</u>	<u>\$ 218,160,469</u>	<u>\$ 187,410,469</u>	<u>\$ 191,322,191</u>	<u>\$ 183,301,215</u>

1. Increase in reserved fund balance is due to reserve for encumbrances being reported in all funds that have encumbrances beginning in fiscal year 2008. Previously only the General Fund reported reserve for encumbrances
2. With GASB 54 becoming effective in fiscal year 2011, there are new fund balance classifications which are being applied prospectively

CITY OF HENDERSON, NEVADA
TABLE 4 - CHANGES IN FUND BALANCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

	June 30, 2007	June 30, 2008	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016
REVENUES										
Property taxes	\$ 84,254,727	\$ 93,860,687	\$ 99,278,964	\$ 95,260,527	\$ 75,550,577	\$ 67,884,894	\$ 63,273,661	\$ 63,971,517	\$ 67,552,659	\$ 72,798,983
Franchise fees	29,625,623	31,468,210	30,586,472	30,110,422	29,210,827	30,372,912	30,011,869	31,481,739	32,677,892	32,656,108
Licenses and permits	8,307,293	8,425,573	8,137,847	7,501,281	7,682,535	7,462,017	8,063,081	8,079,773	9,469,188	9,336,717
Intergovernmental	135,650,905	131,086,100	141,007,416	118,971,843	130,024,108	180,950,806	133,680,893	127,033,130	137,490,840	130,520,784
Charges for services	14,235,157	14,951,513	16,005,572	17,852,260	19,380,975	27,099,129	27,552,577	23,393,200	28,562,698	31,159,845
Fines and forfeitures	5,063,104	5,805,668	6,832,522	7,249,522	7,173,923	7,515,637	6,611,577	5,658,992	5,550,637	5,859,243
Impact fees	1,822,171	1,106,267	1,043,733	932,256	1,093,287	1,265,402	1,469,452	1,390,696	1,895,401	2,116,467
Special assessments	167,366	569,805	341,924	190,674	179,582	130,380	146,928	130,820	130,274	150,382
Investment income	20,303,238	20,091,695	12,200,118	5,442,945	2,347,817	2,675,229	1,653,726	2,014,255	2,407,753	3,082,242
Decrease in fair value of investments							(2,278,714)			
Developer contributions	13,059,728	935,266	2,054,291	2,956,906	2,070,192	423,063	767,836	3,865,035	4,430,009	9,664,234
Rental fees	1,537,220	1,570,018	3,036,573	2,285,723	3,728,592	2,691,313	603,767	547,580	493,311	531,613
Miscellaneous	314,026,532	309,870,802	320,525,432	288,754,359	278,442,415	329,057,610	272,738,605	268,911,952	292,257,766	299,768,668
Total revenues										
EXPENDITURES										
Current										
General government	46,801,843	50,337,021	50,021,747	50,514,742	48,445,028	49,528,424	47,245,654	42,863,764	48,539,745	48,194,160
Judicial	8,944,032	10,064,915	11,260,921	11,203,113	11,433,646	11,614,816	12,087,601	12,058,955	12,325,268	12,673,082
Public safety	102,635,703	116,405,664	123,164,766	122,936,668	124,107,748	126,721,032	129,203,173	130,708,646	135,919,848	146,671,365
Public works	15,147,356	16,114,452	14,737,826	15,018,064	10,451,455	10,871,321	9,680,018	33,509,200	9,706,622	12,498,653
Culture and recreation	35,164,827	41,240,791	41,929,949	38,430,999	41,245,449	43,861,086	40,374,416	38,923,601	36,623,298	38,024,671
Community support	4,827,210	5,319,549	7,897,333	7,897,333	8,492,678	6,411,155	5,152,419	7,604,154	4,720,684	5,762,377
Total current	213,520,971	239,482,302	248,574,102	246,000,919	244,176,004	249,007,834	243,743,281	265,668,320	247,835,465	263,824,308
Capital outlay										
General government	4,200,063	12,711,239	4,430,713	1,715,063	2,541,115	1,060,444	1,445,582	713,262	239,526	923,225
Judicial	244,586	228,469	106,517	22,337	22,141		284,878			381,627
Public safety	3,454,662	1,849,100	3,266,977	13,171,077	23,149,251	1,699,246	1,917,272	928,040	1,837,871	1,319,331
Public works	37,982,680	32,325,572	47,406,966	22,632,042	9,770,785	32,819,205	19,274,299	19,538,892	13,826,060	29,670,888
Culture and recreation	8,017,239	4,783,396	26,383,672	16,653,363	16,218,930	69,700,415	23,456,629	5,382,403	11,709,733	1,418,344
Community support	242,515	4,971	100,000							65,000
Total capital outlay	54,141,745	51,902,747	81,694,845	54,193,882	51,702,222	105,279,310	46,378,660	26,562,597	27,613,190	33,778,415
Debt service										
Principal payments	16,222,606	12,883,000	12,897,000	13,152,963	13,603,963	10,019,533	5,114,565	4,208,565	4,243,000	6,011,000
Payment to current bond refunding agent						2,803,072			27,209,998	10,288,415
Interest charges	8,791,399	8,079,540	7,687,975	7,938,796	7,592,048	5,863,454	4,293,471	5,323,451	5,207,223	5,190,128
Administrative and other costs	12,858	46,941	35,718	27,329	20,959	809,634	591,649	21,363	306,322	
Total debt service	25,026,863	21,009,481	20,620,693	21,119,088	21,216,970	19,495,693	9,999,685	9,553,379	36,966,543	21,489,543
Total expenditures	292,689,579	312,394,620	350,889,640	321,313,889	317,095,196	373,782,837	300,121,626	301,784,296	312,415,198	319,092,266
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	21,336,953	(2,523,818)	(30,364,208)	(32,559,530)	(38,652,781)	(44,725,227)	(27,383,021)	(32,872,344)	(20,157,432)	(19,323,598)

(Continued)

CITY OF HENDERSON, NEVADA

TABLE 4 - CHANGES IN FUND BALANCE, GOVERNMENTAL FUNDS (CONTINUED) LAST TEN FISCAL YEARS (UNAUDITED)

	June 30, 2007	June 30, 2008	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016
OTHER FINANCING SOURCES (USES)										
Proceeds from land sales	29,346,542	212,637	326,968	546,145	52,493	572,981	1,827,493	3,444,629	1,118,024	2,696,014
Loss on sale of land held for development				446,894			(3,426,519)			
Capital leases						322,695				
Issuance of refunding bonds		1,162,000	17,960,000			34,560,000	66,750,000		24,305,000	9,365,000
Debt issuance proceeds	2,065,000					565,000				
Premium on refunding bonds issued						639,842	5,055,658		3,208,334	475,559
Payment to advance refunding bond agent			5,425	1,558		(31,591,875)	(71,194,329)			
Sale of capital assets	9,090				4,782					
Transfers in	47,525,919	37,529,016	51,655,773	59,932,273	57,142,122	25,459,998	16,774,827	8,036,323	16,673,879	12,597,062
Transfers out	(51,094,426)	(40,782,203)	(56,905,797)	(61,359,567)	(52,745,083)	(27,781,550)	(18,899,893)	8,436,379	(16,745,777)	(11,679,785)
Total other financing sources (uses)	27,852,125	(1,878,550)	13,042,369	(432,697)	4,454,314	2,747,091	(3,112,763)	19,917,331	28,559,460	13,453,850
CHANGE IN FUND BALANCE	<u>\$ 49,189,078</u>	<u>\$ (4,402,368)</u>	<u>\$ (17,321,839)</u>	<u>\$ (32,992,227)</u>	<u>\$ (34,198,467)</u>	<u>\$ (41,978,136)</u>	<u>\$ (30,495,784)</u>	<u>\$ (12,955,013)</u>	<u>\$ 8,402,028</u>	<u>\$ (5,869,748)</u>
Debt service as a percentage of noncapital expenditures	<u>10.0 %</u>	<u>7.8 %</u>	<u>7.8 %</u>	<u>8.0 %</u>	<u>8.2 %</u>	<u>6.0 %</u>	<u>3.6 %</u>	<u>3.5 %</u>	<u>3.3 %</u>	<u>3.9 %</u>

1. Increase in expenditures for parks and trails related to the Southern Nevada Public Land Management Act.
2. This ratio is computed by dividing principal and interest by total expenditures, less amounts that are capitalized on the accrual basis government-wide statement of net position. This amount can be found on the reconciliation between the statement of revenues, expenditures, and changes in fund balance to the statement of activities for governmental funds.
3. Increase due mainly to construction of special assessment infrastructure.
4. Due to a significant land sale to Cashman Equipment for which the City gave up land with minimal value.
5. Due to decreased return on investments.
6. Increase due to construction for Heritage Park and Aquatics Center.
7. Installment purchase agreement for energy conservation projects.
8. Due to decrease in consolidated tax and decrease in intergovernmental contributions for the justice facility expansion.
9. Increase in grants related to the Southern Nevada Public Lands Management Act.
10. Increase due to detention facility expansion. Expenditures for this occurred in fiscal years 2010 and 2011.
11. Decrease due to decreased grant revenues from the Southern Nevada Public Land Management Act.
12. Due an adjustment for GASB 31, which requires investments be adjusted to market value. There was a significant decrease in investment income.
13. Fiscal year 2012 debt refunding projects reduced fiscal year 2013 total debt service requirements by approximately \$6.5 million, of which approximately \$4.9 million pertains to principal and \$1.6 million to interest.
14. Increase due in large part to funds used to call bonds as part of the Inspirada special assessment district restructure.
15. Issue of bonds to refund City debt in order to better align the City's resources with its obligations.

CITY OF HENDERSON, NEVADA

TABLE 5 - ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY¹ LAST TEN FISCAL YEARS (UNAUDITED)

For the Year Ended June 30,	Real Property		Personal Property		Total		Ratio of Total Assessed to Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Direct Tax Rate	
2007	\$ 14,049,539,660	\$ 40,141,541,886	\$ 730,618,857	\$ 2,087,482,449	\$ 14,780,158,517	0.7108	35.0 %
2008	15,947,429,061	45,564,083,031	695,030,105	1,985,800,300	16,642,459,166	0.7108	35.0 %
2009	16,304,394,985	46,583,985,671	584,783,077	1,670,808,791	16,889,178,062	0.7108	35.0 %
2010	12,995,450,318	37,129,858,051	482,709,443	1,379,169,837	13,478,159,761	0.7108	35.0 %
2011	9,497,480,081	27,135,657,374	400,059,544	1,143,027,269	9,897,539,625	0.7108	35.0 %
2012	8,532,382,809	24,378,236,597	338,969,942	968,485,549	8,871,352,751	0.7108	35.0 %
2013	7,808,141,879	22,308,976,797	398,927,794	1,139,793,697	8,207,069,673	0.7108	35.0 %
2014	8,020,000,967	22,914,288,477	353,015,606	1,008,616,017	8,373,016,573	0.7108	35.0 %
2015	9,287,875,627	26,536,787,506	357,836,109	1,022,388,883	9,645,711,736	0.7108	35.0 %
2016	10,374,179,331	29,640,512,374	583,414,483	1,666,898,523	10,957,593,814	0.7108	35.0 %

1. Source - Clark County Assessor's Office.

CITY OF HENDERSON, NEVADA

**TABLE 6 - PROPERTY TAX RATES¹ - DIRECT AND OVERLAPPING² GOVERNMENTS
(PER \$100 OF ASSESSED VALUE³)
LAST TEN FISCAL YEARS
(UNAUDITED)**

For the Year Ended June 30,	City of Henderson, Nevada				Overlapping Rates			Total Direct and Overlapping Rates
	Total Tax Levy	Debt Service Fund	Total City Tax Rate	State of Nevada	Clark County School District	Clark County	Special District	
2007	0.4880	0.2228	0.7108	0.1700	1.3034	0.6566	0.0665	2.1965
2008	0.4880	0.2228	0.7108	0.1700	1.3034	0.6541	0.0713	2.1988
2009	0.4880	0.2228	0.7108	0.1700	1.3034	0.6541	0.0684	2.1959
2010	0.5608	0.1500	0.7108	0.1700	1.3034	0.6541	0.0692	2.1967
2011	0.5608	0.1500	0.7108	0.1700	1.3034	0.6541	0.0662	2.1937
2012	0.5508	0.1600	0.7108	0.1700	1.3034	0.6541	0.0575	2.1850
2013	0.5608	0.1500	0.7108	0.1700	1.3034	0.6541	0.0586	2.1861
2014	0.5554	0.1554	0.7108	0.1700	1.3034	0.6541	0.0585	2.1860
2015	0.5608	0.1500	0.7108	0.1700	1.3034	0.6541	0.0593	2.1868
2016	0.5533	0.1575	0.7108	0.1700	1.3034	0.6541	0.0594	2.1869

1. Source - State of Nevada, Department of Taxation's "Local Government Finance Redbook."

2. Overlapping rates are those of local and county governments that apply to property owners within the City of Henderson. Not all overlapping rates apply to all City of Henderson property owners (e.g., the rates for special districts apply only to the proportion of the government's property owners whose property is located within the geographic boundaries of the special district).

3. The State of Nevada Constitution has a maximum rate limit of \$5 per \$100 assessed value and Nevada Revised Statutes further lower the limit to a total combined tax rate of 3.64.

CITY OF HENDERSON, NEVADA

**TABLE 7 - PRINCIPAL PROPERTY TAXPAYERS¹
CURRENT AND NINE YEARS AGO
(UNAUDITED)**

Taxpayer	2016			2007		
	Taxable Assessed Value ²	Rank	Approximate Percentage of Taxable Assessed Valuation ³	Taxable Assessed Value ²	Rank	Approximate Percentage of Taxable Assessed Valuation ³
Station Casinos Incorporated	\$ 102,870,728	1	0.94 %	\$ 122,024,101	5	0.83 %
W.L. Nevada Incorporated	101,231,043	2	0.92 %			%
Green Valley Ranch Gaming, LLC	87,603,439	3	0.80 %	79,448,433	7	0.54 %
Basic Management Incorporated	77,453,094	4	0.71 %	242,360,113	1	1.64 %
M Resort	72,086,593	5	0.66 %			%
Greenspun Incorporated	48,217,588	6	0.44 %	146,217,658	4	0.99 %
Harsch Investment Properties	41,557,501	7	0.38 %			%
Picerne Real Estate Group	37,192,812	8	0.34 %			%
Ranch Center Associates Limited Partnership	29,685,073	9	0.27 %			%
Camden Property Trust	23,917,779	10	0.22 %			%
Pulte Homes				225,223,592	2	1.52 %
Focus Property Group				212,804,060	3	1.44 %
Lake Las Vegas Joint Venture				93,597,818	6	0.63 %
LLV-1 Limited Liability Company				61,612,458	8	0.42 %
Lenmar Corporation				61,482,443	9	0.42 %
Rhodes Homes				57,482,624	10	0.39 %
						%
						%
						%
						%
						%
						%
						%
						%
						%
						%
						%
						%
	<u>\$ 621,815,650</u>		<u>5.68 %</u>	<u>\$ 1,302,253,300</u>		<u>8.82 %</u>

1. Source - Clark County Assessor's Office
 2. Taxable assessed value is 35% of appraised value.
 3. See the "Assessed and Estimated Actual Value of Taxable Property" table for assessed property value data.

CITY OF HENDERSON, NEVADA

TABLE 8 - PROPERTY TAX LEVIES AND COLLECTIONS¹ LAST TEN FISCAL YEARS (UNAUDITED)

<u>For the Year Ended June 30,</u>	<u>Tax Levy</u>	<u>Current Tax Levy Collections</u>	<u>Percent of Tax Levy Collected</u>	<u>Delinquent Tax Levy Collections</u>	<u>Total Tax Levy Collected</u>	<u>Percent of Total Tax Levy Collected to Tax Levy</u>
2007	\$ 78,833,318	\$ 78,138,203	99.12 %	\$ 695,085	\$ 78,833,288	99.99 %
2008	88,876,481	87,304,802	98.23 %	1,543,683	88,848,485	99.97 %
2009	94,636,871	92,160,401	97.38 %	2,330,029	94,490,430	99.85 %
2010	91,487,816	89,058,480	97.34 %	2,297,318	91,355,798	99.86 %
2011	70,954,941	69,557,584	98.03 %	1,371,149	70,928,733	99.96 %
2012	63,346,266	62,318,519	98.38 %	1,004,825	63,323,344	99.96 %
2013	58,111,341	57,611,241	99.14 %	465,324	58,076,565	99.94 %
2014	58,810,227	58,410,072	99.32 %	360,846	58,770,918	99.93 %
2015	62,378,170	62,085,849	99.53 %	220,021	62,305,870	99.88 %
2016	66,755,848	66,377,824	99.43 %	2	66,377,824	99.43 %

1. Source - Clark County Comptroller's Office.
2. Not available at time of printing.

CITY OF HENDERSON, NEVADA

TABLE 9 - RATIOS OF OUTSTANDING DEBT¹ BY TYPE LAST TEN FISCAL YEARS (UNAUDITED)

For the Year Ended June 30,	Governmental Activities										Business-type Activities		Total Primary Government	Percentage of Personal Income ²	Per Capita ²
	General Obligation		Tax Allocation		Special		Notes and Loans		Capital Leases		Total	Revenue Bonds			
	Bonds		Bonds		Assessment Bonds										
2007	\$ 156,852,199	\$	15,840,000	\$	365,000	\$	10,614	\$	173,067,813	\$	235,985,817	\$	409,053,630	4.66 %	\$ 1,572
2008	145,886,588		15,320,000		305,000				161,511,588		223,309,567		384,821,155	4.01 %	1,428
2009	133,779,646		14,780,000		235,000				166,754,646		209,822,298		376,576,944	3.90 %	1,407
2010	122,151,193		14,215,000		165,000		297,931		154,232,124		197,011,070		351,243,194	3.51 %	1,314
2011	110,220,146		13,625,000				148,968		140,801,114		183,865,575		324,666,689	3.67 %	1,226
2012	103,771,563		13,010,000				215,130		133,132,693		169,348,252		303,331,729	3.42 %	1,134
2013	112,832,598		12,360,000				107,565		140,684,163		162,647,566		283,575,602	3.49 %	1,106
2014	109,823,861		11,680,000						136,049,861		147,525,741		264,385,728	3.14 %	1,009
2015	107,398,145		10,965,000						131,979,145		132,406,583		245,161,026	3.16 %	919
2016	103,186,448		9,365,000						125,140,448		120,020,578			2.79 %	826

1. Details regarding the City's outstanding debt can be found in the notes to the basic financial statements.

2. See the "Demographic and Economic Statistics" table for personal income and population data. Personal income data is from Applied Analysis, 10100 W. Charleston Boulevard, Suite 200, Las Vegas, Nevada 89135 or www.appliedanalysis.com

CITY OF HENDERSON, NEVADA

**TABLE 10 - RATIOS OF GENERAL BONDED DEBT¹ OUTSTANDING
LAST TEN FISCAL YEARS
(UNAUDITED)**

<u>For the Year Ended June 30,</u>	<u>General Obligation Bonds</u>	<u>Less Amounts Available in Debt Service Funds</u>	<u>Net General Obligation Bonds</u>	<u>Percentage of Estimated Actual Taxable Property Value</u> ²	<u>Per Capita</u> ³
2007	\$ 156,852,199	\$ 6,740,546	\$ 150,111,653	0.36 %	\$ 577
2008	145,886,588	6,072,215	139,814,373	0.29 %	519
2009	133,779,646	9,708,219	124,071,427	0.26 %	463
2010	122,151,193	6,964,868	115,186,325	0.30 %	431
2011	110,220,146	2,901,962	107,318,184	0.38 %	405
2012	103,771,563	1,658,689	102,112,874	0.40 %	383
2013	112,832,598	1,313,003	111,519,595	0.48 %	407
2014	109,823,861	3,514,253	106,309,608	0.44 %	378
2015	107,398,145	6,704,648	100,693,497	0.37 %	350
2016	103,186,448	5,606,693	97,579,755	0.31 %	329

1. Details regarding the City's outstanding debt can be found in the notes to the basic financial statements.
2. See the "Assessed and Estimated Actual Value of Taxable Property" table for estimated actual property value data.
3. See the "Demographic and Economic Statistics" table for population data.

CITY OF HENDERSON, NEVADA

TABLE 11 - DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT^{1, 2}
JUNE 30, 2016
(UNAUDITED)

	<u>Total General Obligation Debt</u>	<u>Percent Applicable</u>	<u>Applicable Net General Obligation Debt</u>
City of Henderson, Nevada	\$ 125,231,448	100.00 %	\$ <u>125,231,448</u>
Overlapping governments			
Clark County	310,730,771	15.35 %	47,697,173
Clark County School District	2,590,805,000	15.35 %	397,688,568
Las Vegas-Clark County Library District	20,775,000	20.30 %	<u>4,217,325</u>
Total overlapping governments			<u>449,603,066</u>
Total direct and overlapping debt			<u>\$ 574,834,514</u>

1. Details regarding the City's outstanding debt can be found in the notes to the basic financial statements.
2. Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City of Henderson. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Henderson. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident; and therefore responsible for repaying the debt, of each overlapping government. Debt amounts for overlapping entities is the various governments and percentage applicable are derived from the State of Nevada, Department of Taxation's "Local Government Finance Redbook."

CITY OF HENDERSON, NEVADA

TABLE 12 - LEGAL DEBT MARGIN INFORMATION LAST TEN FISCAL YEARS (UNAUDITED)

	June 30, 2007	June 30, 2008	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016
Assessed value	\$ 14,780,158,517	\$ 16,642,459,166	\$ 16,889,178,062	\$ 13,478,159,761	\$ 9,897,539,625	\$ 8,871,352,751	\$ 8,207,069,673	\$ 8,373,016,573	\$ 9,645,711,736	\$ 10,957,593,814
Legal debt limit (15% of assessed value)	\$ 2,217,023,778	\$ 2,496,368,875	\$ 2,533,376,709	\$ 2,021,723,964	\$ 1,484,630,944	\$ 1,330,702,913	\$ 1,231,060,451	\$ 1,255,952,486	\$ 1,446,856,760	\$ 1,643,639,072
Debt applicable to debt limit										
Total bonded debt, including special assessment bonds	409,043,016	384,821,155	358,616,944	333,542,263	307,710,721	286,129,815	287,840,164	269,029,602	250,769,728	232,572,026
Less										
Special assessment bonds	¹ (365,000)	(305,000)	(235,000)	(165,000)	(13,625,000)	(13,010,000)	(12,360,000)	(11,680,000)	(10,965,000)	(9,365,000)
Tax allocation bonds	² (15,840,000)	(15,320,000)	(14,780,000)	(14,215,000)	(13,625,000)	(13,010,000)	(12,360,000)	(11,680,000)	(10,965,000)	(9,365,000)
Total bonded debt, applicable to debt limit	392,838,016	369,196,155	343,601,944	319,162,263	294,085,721	273,119,815	275,480,164	257,349,602	239,804,728	223,207,026
Legal debt margin	\$ 1,824,185,762	\$ 2,127,172,720	\$ 2,189,774,765	\$ 1,702,561,701	\$ 1,190,545,223	\$ 1,057,583,098	\$ 955,580,287	\$ 998,602,884	\$ 1,207,052,032	\$ 1,420,432,046
Total bonded debt applicable to limit as a percentage of debt limit	17.72 %	14.79 %	13.56 %	15.79 %	19.81 %	20.52 %	22.38 %	20.49 %	16.57 %	13.58 %

1. Does not include matured and unredeemed bonds.
2. Tax allocation bonds issued by the City of Henderson Redevelopment Agency do not constitute indebtedness within the meaning of the statutory debt limitations.

CITY OF HENDERSON, NEVADA

TABLE 13 - PLEDGED REVENUE BOND¹ COVERAGE LAST TEN FISCAL YEARS (UNAUDITED)

For the Year Ended June 30,	Water and Sewer Bonds						Special Assessment Bonds									
	Charges for Services			Operating Expenses ²			Net Available Revenue			Debt Service			Debt Service			
2007	\$ 88,773,681	\$ 74,799,486	\$ 13,974,195	\$ 11,966,440	\$ 11,543,004	59.44 %	\$ 167,366	\$ 220,000	\$ 52,013	61.53 %						
2008	86,731,158	80,547,344	6,183,814	12,472,896	10,923,574	26.43 %	69,440	60,000	31,825	75.62 %						
2009	87,844,239	81,881,425	5,962,814	13,088,390	10,176,709	25.63 %	341,924	70,000	25,650	357.47 %						
2010	88,353,887	78,934,746	9,419,141	13,128,082	9,593,468	41.45 %	190,674	70,000	19,000	214.24 %						
2011	93,751,805	79,778,387	13,973,418	13,742,139	8,970,572	61.52 %	179,582	165,000	11,875	101.53 %						
2012	96,962,286	82,367,031	14,595,255	14,148,317	8,332,420	64.92 %				N/A %						
2013	100,859,843	80,469,835	20,390,008	14,017,434	6,472,556	99.51 %				N/A %						
2014	103,257,650	83,587,025	21,670,625	14,135,232	6,700,933	104.00 %				N/A %						
2015	111,608,158	85,701,388	25,906,770	14,598,529	5,950,793	126.07 %				N/A %						
2016	114,750,008	87,601,625	27,148,383	11,428,878	5,304,838	162.24 %				N/A %						
Tax Allocation Bonds																
Debt Service																
2007							\$ 10,651,636	\$ 500,000	\$ 859,634	783.42 %						
2008							13,033,976	520,000	839,724	958.58 %						
2009							13,623,262	540,000	865,314	969.41 %						
2010							12,934,879	565,000	793,176	952.37 %						
2011							8,206,796	590,000	765,672	605.37 %						
2012							5,124,360	615,000	735,128	379.55 %						
2013							4,648,687	650,000	702,789	343.64 %						
2014							4,954,393	680,000	669,121	367.23 %						
2015							6,496,019	715,000	633,882	481.59 %						
2016							9,097,750	755,000	453,930	752.55 %						

1. Details regarding the City's outstanding debt can be found in the notes to the basic financial statements.
2. Total operating expenses, excluding depreciation.

CITY OF HENDERSON, NEVADA

**TABLE 14 - DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)**

<u>For the Year Ended June 30,</u>	<u>Population</u> ¹	<u>Personal Income</u> ²	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u> ³
2007	260,161	\$ 8,783,653,632	\$ 33,762	4.20 %
2008	269,538	9,606,345,252	35,640	5.00 %
2009	267,687	9,653,025,150	36,061	9.60 %
2010	267,270	10,003,816,464	37,430	13.80 %
2011	264,839	8,841,491,222	33,384	12.70 %
2012	266,846	8,846,208,756	33,151	11.30 %
2013	274,270	8,690,214,958	31,685	9.60 %
2014	280,928	9,039,623,004	32,178	8.50 %
2015	287,828	8,355,722,814	29,030	7.00 %
2016	296,695	8,775,373,195	29,577	6.50 %

1. Source - City of Henderson, Community Development Department.
2. Source - Personal income data is from Applied Analysis, 10100 W. Charleston Boulevard, Suite 200, Las Vegas, Nevada 89135 or www.appliedanalysis.com.
3. Source - State of Nevada, Department of Employment, Training and Rehabilitation.

CITY OF HENDERSON, NEVADA

TABLE 15 - PRINCIPAL EMPLOYERS CURRENT AND NINE YEARS AGO (UNAUDITED)

Employer	2016			2007		
	Employees ¹	Rank	Percentage of Total City of Henderson, Nevada Employment	Employees ¹	Rank	Percentage of Total City of Henderson, Nevada Employment
City of Henderson	2985 ²	1	2.17 %	3275 ²	1	2.79 %
St. Rose Dominican Hospital - Siena	2000-2499 ³	2	1.45 - 1.82 %	2000-2499 ³	2	
Green Valley Ranch Station Casino	1500-1999 ³	3	1.09 - 1.45 %	2000-2499 ³	3	1.71 - 2.13 %
Sunset Station Hotel and Casino	1000-1499 ³	4	0.73 - 1.09 %	1500-1999 ³	4	1.71 - 2.13 %
M Resort Spa and Casino	1000-1499 ³	5	0.73 - 1.09 %			
Barclays Services, LLC	800-899 ³	6	0.58 - 0.65 %			%
St Rose Dominican Hospital - Rose de Lima	700-799 ³	7	0.51 - 0.58 %	900-999 ³	5	0.77 - 0.85 %
Fiesta Henderson Casino Hotel	600-699 ³	8	0.44 - 0.51 %			%
Titanium Metals Corp. of America	500-599 ³	9	0.36 - 0.44 %			%
Sunrise Carpentry, Inc.	400-499 ³	10	0.29 - 0.36 %			
Ritz Carlton Hotel Company				500-599 ³	6	0.43 - 0.51 %
Loews Lake Las Vegas Resort				500-599 ³	7	0.43 - 0.51 %
Wal-Mart Stores				500-599 ³	8	0.43 - 0.51 %
Titanium Metals Corporation				500-599 ³	9	0.43 - 0.51 %
Medco Health, LLC				500-599 ³	10	0.43 - 0.51 %

1. For privacy purposes, exact employment numbers are unavailable.
2. Source - City of Henderson, Finance Department
3. Source - Applied Analysis, 10100 W. Charleston Boulevard, Suite 200, Las Vegas, Nevada 89135 or www.appliedanalysis.com

CITY OF HENDERSON, NEVADA

TABLE 16 - FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM¹
LAST TEN FISCAL YEARS
(UNAUDITED)

Function/program	June 30, 2007	June 30, 2008	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016
Governmental activities										
General government	347	352	363	352	347	347	347	331	331	341
Judicial	84	90	96	94	95	96	93	103	100	101
Public safety	774	817	824	827	862	867	865	866	868	881
Public works	111	118	141	140	145	134	103	112	113	123
Culture and recreation	182	191	204	190	190	189	182	189	187	184
Community support	19	19	19	22	23	23	17	19	20	18
Total governmental activities	<u>1,517</u>	<u>1,587</u>	<u>1,647</u>	<u>1,625</u>	<u>1,662</u>	<u>1,656</u>	<u>1,607</u>	<u>1,620</u>	<u>1,619</u>	<u>1,648</u>
Business-type activities										
Water	148	150	157	147	152	149	141	143	145	148
Sewer	111	119	122	116	115	114	126	126	126	130
Development services	155	156	133	62	55	40	44	54	63	67
Other	28	32	35	30	31	31	33	31	31	28
Total business-type activities	<u>442</u>	<u>457</u>	<u>447</u>	<u>355</u>	<u>353</u>	<u>334</u>	<u>344</u>	<u>354</u>	<u>365</u>	<u>373</u>
Total full-time equivalent employees	<u>1,959</u>	<u>2,044</u>	<u>2,094</u>	<u>1,980</u>	<u>2,015</u>	<u>1,990</u>	<u>1,951</u>	<u>1,974</u>	<u>1,984</u>	<u>2,021</u>

1. Source - City of Henderson, Finance Department

CITY OF HENDERSON, NEVADA

TABLE 17 - OPERATING INDICATORS BY FUNCTION/PROGRAM¹ LAST TEN FISCAL YEARS (UNAUDITED)

Function/program	June 30, 2007	June 30, 2008	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016
Governmental activities										
Judicial										
New cases created (criminal and traffic)	50,876	55,495	61,926	62,458	55,169	49,165	43,256	37,741	38,257	40,094
Cases closed (criminal and traffic)	35,209	40,034	46,169	49,305	44,004	43,934	39,257	34,582	33,562	37,856
Scheduled court appearances - defendants	46,586	54,536	67,915	66,703	54,693	49,729	45,524	36,608	35,631	39,468
Public safety										
Police reports	28,103	27,417	26,761	26,466	24,419	24,767	22,320	22,037	20,392	24,611
Police calls for service	144,452	159,821	162,184	160,594	154,392	140,775	141,677	135,678	145,903	154,751
Number of emergency medical response incidents	14,823	15,185	15,079	16,164	17,115	18,513	18,953	19,227	20,421	21,487
Number of emergency medical response transports	9,887	10,276	10,593	11,333	11,969	12,951	13,199	13,050	13,671	14,790
Number of fire responses	834	723	611	552	570	599	544	555	529	523
Public works										
Lane miles of street maintenance	142	14	179	340	227	122 ⁵	12 ¹¹	241	54 ¹⁹	68
Lane miles of existing street reconstruction	74	24	43	34	95	4 ⁶	20 ¹²	4	20	36
Number of scheduled inspections (off-site improvements)	39,320	33,194	30,151	20,658	17,347	24,665	20,421	23,116	30,406	31,165
Number of off-site (non-building) projects	155	157	55	288	105	51 ⁷	79	43	51	68
Culture and recreation										
Parks and recreation class registrations	341,139	344,766	478,357	267,008	316,490	304,492	388,038	464,722	430,863	457,965
Community support										
Number of requests for information on business relocations	109	136	129	160	101	91	233 ¹³	154	178	165
Number of local business requests for information, assistance or outreach	447	414	659	746	573	569	688	661	444	511
Number of jobs created	770	1,190	425	411	250	390	269	1,920 ¹⁶	289	971 ²⁰
Business-type activities										
Water										
Average daily water consumption (MGD)	71	69	68	67	68	68	68	67	68	68
Number of requests for line location	31,684	40,534	26,638	31,633	34,620	46,017 ⁸	51,662	52,315	60,681	60,821
Number of hydrant major repairs	248	198	220	227	255	201	127 ¹⁴	139	91 ¹⁷	90
Number of line repairs	360	283	257	464	423	418	483	397	524	633
Sewer										
Lines video inspected (feet)	90,002	150,129	157,609	172,267	133,271	489,488 ⁹	552,244	619,118	523,884	495,963
Lines cleaned (feet)	1,252,317	1,568,312	1,951,831	2,224,640	2,314,701	1,717,800 ¹⁰	1,626,459	2,417,309	1,764,059	1,504,376
Development services										
Number of plan review activities	23,424	18,463	11,939	11,808	12,401	12,664	12,660	14,220	21,957 ¹⁸	25,847
Building permits issued	15,704	12,402	9,794	10,814 ⁴	9,684	10,106	11,729 ¹⁵	12,439	15,999 ¹⁸	16,742

(Continued)

CITY OF HENDERSON, NEVADA

**TABLE 17 - OPERATING INDICATORS BY FUNCTION/PROGRAM¹ (CONTINUED)
LAST TEN FISCAL YEARS
(UNAUDITED)**

1. Source - Various City of Henderson departments.
2. Indicators are not available for the general government function.
3. Millions of gallons per day.
4. Increase due to increase in small dollar permits (e.g. residential remodels), while large commercial/residential development permits decreased resulting in an overall decrease in Development Services Center revenue
5. Maintenance technique used was more expensive in fiscal year 2012 because the streets maintained in this fiscal year were in worse shape than in the previous year; therefore because of funding, fewer lane miles were maintained
6. Funding sources decreased significantly, which included ARRA monies.
7. Private projects slowed down due to the economic downturn.
8. Increase due to increase for line locations from contractors/excavators. Data also includes re-mark requests.
9. Increase due to second closed circuit television truck and implementation of a formal assessment program to meet objectives of a new law requiring tracking of the location of private sewer lateral connections to public sewer mains
10. Decrease due to reassignment of staff to assist in line inspections.
11. Projects were delayed and not awarded until July 2013
12. Fiscal year 2011 was largest year in history due to ARRA funding. Projects significantly slowed down subsequently, although increased slightly in 2013, as there was not a need for reconstruction after large reconstruction projects in FY 2011.
13. Due to increased confidence in the economy and marketing initiatives.
14. Substantial hydrant repairs were made in previous years, negating the need for future repairs. This in addition to construction slowdown accounts for the decrease
15. Increase due to significant increase in single family residence permits
16. Barclay Card U. S. opened a new customer contact center and announced this will create approximately 1,000 jobs
17. Decrease due to steady maintenance, leading to fewer problems. Also, a determination was made to adjust maintenance cycles from 1.5 to 3 years
18. Increase due in large part to revitalization of two master-planned communities.
19. The available funding for the maintenance program decreased from the previous year.
20. CoreMark International, XTreme Manufacturing, and OnTrac provided 234, 200, and 175 jobs respectively, which accounts for the largest change

CITY OF HENDERSON, NEVADA

TABLE 18 - CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM¹ LAST TEN FISCAL YEARS (UNAUDITED)

Function/program	June 30, 2007	June 30, 2008	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016
Governmental activities										
Public safety										
Number of police stations	2	2	3	3	3	3	3	3	3	3
Number of fire stations	9	9	9	9	9	9	9	9	9	9
Number of patrol units	154	149	140	148	144	144	137	132	136	136
Public works										
Streets (miles)	788	804	804	812	817	819	822	829	835	851
Traffic signals	135	141	144	149	152	152	158	160	166	174
Culture and recreation										
Park acreage	728	739	758	763	791	1,204	1,238	1,263	1,300	1,306
Number of parks	41	43	44	45	48	53	57	60	63	64
Number of swimming pools	9	9	13	15	15	15	15	15	13	13
Number of tennis courts	35	37	41	41	44	57	57	62	64	64
Number of recreation centers	6	6	6	7	7	7	8	8	8	8
Business-type activities										
Water										
Water mains (miles)	1,124	1,280	1,384	1,462	1,462	1,175 ³	1,200	1,222	1,482	1,488
Number of treatment plants	1	1	1	1	1	1	1	1	1	1
Number of water pump stations	27	27	31	31	31	32	32	32	33	33
Sewer										
Number of sewage treatment plants	2	2	2	2	2	2	2	2	2	2
Number of sewer lift stations	12	12	13	13	13	16	16	16	16	16
Miles of sanitary sewer lines	953	958	1,029	1,080	1,082	935 ³	935	943	947	949

1. Source - Various City of Henderson departments.
 2. Indicators are not available for the general government, judicial, community support, or development services functions.
 3. Method of calculation now excludes private lines and lines proposed for construction.