



FINAL BUDGET

Fiscal Year 2010-2011 | Henderson, NV





CITY OF HENDERSON
240 Water Street
P. O. Box 95050
Henderson, NV 89009

May 18, 2010

Mr. Warner Ambrose, Budget Analyst
State of Nevada, Department of Taxation
1550 E. College Parkway, Suite 115
Carson City, NV 89706-7937

The City of Henderson herewith submits the final budget for the fiscal year ending June 30, 2011.

This budget contains three (3) funds, including Debt Service, requiring property tax revenue totaling \$66,510,569.

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed .01 (1%). If the final computation requires, the tax rate will be lowered.

This budget contains twenty four (24) governmental type funds with estimated expenditures of \$316,905,412 and twelve (12) proprietary funds with estimated expenses of \$211,994,100.

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget Act).

CERTIFICATION

I, Joe R. Singh,
(Signature)

Manager, Budget & Strategic Management
(Title)

certify that all applicable funds and financial
operations of this Local Government are listed
herein.

Dated: May 18, 2010

APPROVED BY THE GOVERNING BOARD:

SCHEDULED PUBLIC HEARING

Date and Time: May 18, 2010 at 7:00 p.m.

Publication Dates: May 7, 2010

Place: Henderson City Hall - 240 Water Street, Henderson, Nevada 89015

**CITY OF HENDERSON
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011**

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CITY OF HENDERSON
240 Water Street
P. O. Box 95050
Henderson, NV 89009

May 18, 2010

CITY OF HENDERSON BUDGET MESSAGE

To: Mayor, Council and Citizens of Henderson

Presented herewith is the final budget for the 2011 fiscal year. A City Council meeting, open to the public, was held on May 18, 2010 at 7:00 p.m. to allow any citizen input or discussion. Decisions made at that meeting were incorporated in the final budget.

REVENUES

We have used historical trends and state estimates as applicable for specific revenue types.

EXPENDITURES

The format for functions and activities is in accordance with the State of Nevada's directions for preparing the budget; and as such, presents summary data of the budget documents as reviewed by the City Council. Expenditures are shown as projected in full. Revenues are accounted for as such and are not netted against expenditures.

ENDING BALANCES

Ending balances in all funds are available to finance the next year's operations if revenues materialize as anticipated.

GENERAL FUND - ENDING FUND BALANCE AT 6/30/11

The projected General Fund ending fund balance at 6/30/11 is anticipated to be \$9,447,094. This amount represents 5.0% of the General Fund's budgeted revenues in fiscal year 2011 and is deemed to be adequate for the fund's cash flow requirements.

DEBT SERVICE FUND - ENDING FUND BALANCE AT 6/30/11

The projected Debt Service Fund (Ad Valorem) ending fund balance at 6/30/11 is \$2,051,551. This amount, less than one year's debt service, is deemed adequate for this fund's cash flow requirements.

Sincerely,

Jill R. Lynch
Manager, Budget & Strategic Management

Budget Summary for - City of Henderson

Schedule S-1

	GOVERNMENTAL FUND TYPES AND FIDUCIARY FUNDS				PROPRIETARY FUNDS BUDGET YEAR 6/30/11 (4)	TOTAL (MEMO ONLY) COLUMNS 3&4 (5)
	ACTUAL PRIOR YEAR 6/30/09 (1)	ESTIMATED CURRENT YEAR 6/30/10 (2)	BUDGET 6/30/11 (3)			
REVENUES:						
Property Taxes	83,381,256	82,349,612	66,510,569		0	66,510,569
Other Taxes	2,274,446	0	0		4,400,000	4,400,000
Licenses and Permits	38,724,318	38,269,632	37,896,056		3,177,239	41,073,295
Intergovernmental Resources	140,622,140	125,482,302	92,390,332		0	92,390,332
Charges for Services	16,005,573	16,823,157	19,202,345		135,523,623	154,725,968
Fines and Forfeits	6,832,522	7,577,464	7,539,656		0	7,539,656
Miscellaneous	17,449,902	8,430,099	4,610,816		8,461,026	13,071,842
TOTAL REVENUES	305,290,157	278,932,266	228,149,774		151,561,888	379,711,662
EXPENDITURES - EXPENSES:						
General Government	49,959,744	49,399,622	52,908,081		28,127,917	81,035,998
Judicial	11,367,438	11,282,758	11,855,268		0	11,855,268
Public Safety	126,431,743	146,925,841	145,385,052		10,318,757	155,703,809
Public Works	62,144,792	86,353,261	46,092,652		24,253,839	70,346,491
Health	0	0	0		0	0
Welfare	0	0	0		0	0
Culture and Recreation	68,313,621	71,024,735	36,754,550		9,110,919	45,865,469
Community Support	7,558,893	10,125,535	4,251,294		0	4,251,294
Intergovernmental Expenditures	0	0	0		0	0
Contingencies	0	0	0		0	0
Utility Enterprises	0	0	0		131,361,055	131,361,055
Transit Systems	0	0	0		0	0
Airports	0	0	0		0	0
Other Enterprises	0	0	0		0	0
Debt Service - Principal Retirement	12,357,000	12,357,000	12,928,964		XXXXXXXXXX	12,928,964
Interest Cost	6,822,661	6,827,261	6,691,251		8,821,613	15,512,864
Administrative and other costs	35,718	78,300	38,300		0	38,300
Advance Refunding Escrow	0	0	0		0	0
TOTAL EXPENDITURES - EXPENSES	344,991,610	394,374,313	316,905,412		211,994,100	528,899,512
Excess of Revenues over (under) Expenditures	(39,701,453)	(115,442,047)	(88,755,638)		(60,432,212)	(149,187,850)

Budget Summary for - City of Henderson
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				TOTAL (MEMO ONLY) COLUMNS 3&4 (5)
	ACTUAL PRIOR YEAR 6/30/09 (1)	ESTIMATED CURRENT YEAR 6/30/10 (2)	BUDGET 6/30/11 (3)	PROPRIETARY FUNDS BUDGET YEAR 6/30/11 (4)	
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-Term Debt	17,960,000	0	0	XXXXXXXXXX	XXXXXXXXXX
Payment to refunded bond escrow agent	0	0	0	XXXXXXXXXX	XXXXXXXXXX
Sales of General Fixed Assets	5,424	0	0	XXXXXXXXXX	XXXXXXXXXX
Land Sales	326,968	500,000	4,246,581	XXXXXXXXXX	XXXXXXXXXX
Capital Leases	0	0	0	XXXXXXXXXX	XXXXXXXXXX
Operating Transfers (in)	51,655,773	63,711,767	58,964,537	5,115,881	XXXXXXXXXX
Operating Transfers (out)	(56,905,797)	(63,763,196)	(55,417,208)	(8,663,210)	XXXXXXXXXX
TOTAL OTHER FINANCING SOURCES (USES):	13,042,368	448,571	7,793,910	XXXXXXXXXX	XXXXXXXXXX
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	(26,659,085)	(114,993,476)	(80,961,728)	XXXXXXXXXX	XXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:				XXXXXXXXXX	XXXXXXXXXX
Reserved	82,455,871	87,546,561	13,095,204	XXXXXXXXXX	XXXXXXXXXX
Unreserved	290,916,669	259,166,894	218,624,775	XXXXXXXXXX	XXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	373,372,540	346,713,455	231,719,979	XXXXXXXXXX	XXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXX	XXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXX	XXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR:				XXXXXXXXXX	XXXXXXXXXX
Reserved	87,546,561	13,095,204	3,434,667	XXXXXXXXXX	XXXXXXXXXX
Unreserved	259,166,894	218,624,775	147,323,584	XXXXXXXXXX	XXXXXXXXXX
TOTAL ENDING FUND BALANCE	346,713,455	231,719,979	150,758,251		

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	FINAL BUDGET YEAR ENDING 6/30/11
General Government	342	325	324
Judicial	100	99	99
Public Safety	975	927	958
Public Works	193	180	180
Sewer	124	118	122
Health			
Welfare			
Culture and Recreation	514	542	542
Community Support	15	14	15
TOTAL GENERAL GOVERNMENT	2,263	2,205	2,240
Utilities	160	149	150
Hospitals			
Transit Systems			
Airports			
Other	50	43	43
TOTAL	2,473	2,397	2,433

EMPLOYEE'S RETIREMENT CONTRIBUTION IS PAID BY: EMPLOYEE () LOCAL GOVERNMENT (X)
(For other than Police and Fire Protection Employees)

POPULATION (AS OF JULY 1)	269,538	267,687	277,885
Source of Population Estimate	State of Nevada	State of Nevada	City of Henderson Community Development
Assessed Valuation (Secured and Unsecured Only)	16,308,288,718	12,969,946,316	9,784,715,277
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	16,308,288,718	12,969,946,316	9,784,715,277
OPERATING TAX RATE			
General Fund	0.3813	0.3798	0.5583
Special Revenue Funds			0.0025
Capital Projects Funds	0.1067	0.1810	
Debt Service Funds			
Enterprise Fund			
Other			
DEBT TAX RATE			
General Fund			
Debt Service Funds	0.2228	0.1500	0.1500
Enterprise Fund			
TOTAL TAX RATE	0.7108	0.7108	0.7108

CITY OF HENDERSON
(Local Government)

**SCHEDULE S-2 - STATISTICAL DATA
INFORMATION ONLY**

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2010-2011

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. Property Tax Subject to Revenue Limitations	0.1943	9,784,715,277	19,011,702	0.1943	19,011,702	(830,773)	18,180,929
B. Property Tax Outside Revenue Limitations Net Proceeds of Mines		With Net Proceeds					
VOTER APPROVED							
C. Voter Approved Overrides	0.2310	9,784,715,277	22,602,692	0.2310	22,602,692	(987,694)	21,614,998
LEGISLATIVE OVERRIDES							
D. Accident Indigent							
E. Medical Indigent							
F. Capital Acquisition							
G. Youth Services Levy							
H. Legislative Overrides							
I. SCRT Loss	0.3764	9,784,715,277	36,829,668	0.1355	13,258,289	(579,361)	12,678,928
J. Other							
K. Other							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.3764	9,784,715,277	36,829,668	0.1355	13,258,289	(579,361)	12,678,928
M. SUBTOTAL A, B, C, L	0.8017	XXXXXXX	78,444,062	0.5608	54,872,683	(2,397,828)	52,474,855
N. Debt	0.3295	9,784,715,277	32,240,637	0.1500	14,677,073	(641,359)	14,035,714
O. TOTAL M & N	1.1312	XXXXXXX	110,684,699	0.7108	69,549,756	(3,039,187)	66,510,569

City of Henderson
(Local Government)

**SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION**

If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

SCHEDULE A - ESTIMATED REVENUES AND OTHER RESOURCES
GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget Summary For - City of Henderson
(Local Government)

Budget for Fiscal Year Ending June 30, 2011

FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	16,876,093	69,601,502	52,443,158	0.5583	68,005,517	0	27,478,571	234,404,841
Gas Tax	10,445,296	0	0	0.0000	2,917,924	0	0	13,363,220
Forfeited Assets	497,594	0	0	0.0000	307,500	0	0	805,094
Municipal Court Administrative Fees	1,093,674	0	0	0.0000	737,906	0	0	1,831,580
Financial Stabilization	4,666,390	0	31,697	0.0025	150,000	0	0	4,848,087
Sales & Use Tax	2,710,078	0	0	0.0000	9,120,000	0	0	11,830,078
Equipment Repair and Maintenance	4,222,771	0	0	0.0000	0	0	0	4,222,771
Multipurpose	1,239,145	0	0	0.0000	0	0	0	1,239,145
Lake Las Vegas (Special Revenue)	5,473,676	0	0	0.0000	0	0	0	5,473,676
Grant	0	0	0	0.0000	4,272,513	0	897,141	5,169,654
Commissary	0	0	0	0.0000	12,100	0	1,000	13,100
Code Enforcement	0	0	0	0.0000	812	0	1,004	1,816
Flood Control	367,378	0	0	0.0000	4,000	0	0	371,378
Capital Replacement	0	0	0	0.0000	954,876	0	5,697,771	6,652,647
Lake Las Vegas (Capital)	0	0	0	0.0000	125,000	0	5,473,676	5,598,676
Land Sales	24,612,137	0	0	0.0000	1,036,718	4,246,581	0	29,895,436
Municipal Facilities	40,960,684	0	0	0.0000	1,000,000	0	6,980,700	48,941,384
Park Development	4,403,011	0	0	0.0000	285,500	0	0	4,688,511
RTC/County Funded	292,865	0	0	0.0000	0	0	0	292,865
Special Ad Valorem Transportation	435,079	0	0	0.0000	0	0	0	435,079
Special Assessment Districts	103,290,273	0	0	0.0000	45,200	0	271,150	103,606,623
Special Recreation	2,512,307	0	0	0.0000	2,290,000	0	0	4,802,307
Debt Service (Operating)	1,182,304	0	0	0.0000	572,137	0	0	1,754,441
Debt Service (Ad Valorem)	6,439,224	0	14,035,714	0.1500	200,000	0	12,163,524	32,838,462
Subtotal Governmental Fund Types, Expendable Trust Funds	231,719,979	69,601,502	66,510,569	0.7108	92,037,703	4,246,581	58,964,537	523,080,871

PROPRIETARY FUNDS

	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	69,601,502	66,510,569	0.7108	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2011 Budget Summary for - City of Henderson
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTIN- GENCIES & THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
General			126,613,893	54,006,038	35,949,726	0	0	8,388,090	9,447,094	234,404,841
Gas Tax	R		0	0	751,400	2,562,000	0	190,000	9,859,820	13,363,220
Forfeited Assets	R		0	0	440,062	0	0	0	365,032	805,094
Municipal Court Administrative Fees	R		35,000	0	667,823	0	0	0	1,128,757	1,831,580
Financial Stabilization	R		0	0	0	0	0	0	4,848,087	4,848,087
Sales & Use Tax	R		6,906,436	3,835,423	1,081,920	0	0	0	6,299	11,830,078
Equipment Repair and Maintenance	R		0	0	0	0	0	4,222,771	0	4,222,771
Multipurpose	R		0	0	0	0	0	1,239,145	0	1,239,145
Lake Las Vegas (Special Revenue)	R		0	0	0	0	0	5,473,676	0	5,473,676
Grant	R		951,218	369,940	1,274,846	357,620	0	1,000,000	1,216,030	5,169,654
Commissary	R		0	0	12,000	0	0	0	1,100	13,100
Code Enforcement	R		0	0	1,000	0	0	0	816	1,816
Flood Control	C		0	0	0	0	0	0	371,378	371,378
Capital Replacement	C		76,289	25,052	950,000	2,548,000	0	235,700	2,817,606	6,652,647
Lake Las Vegas (Capital)	C		0	0	0	0	0	0	5,598,676	5,598,676
Land Sales	C		0	0	1,176,900	5,600,000	0	527	23,118,009	29,895,436
Municipal Facilities	C		0	0	0	17,474,750	0	22,407,705	9,058,929	48,941,384
Park Development	C		0	0	0	591,626	0	0	4,096,885	4,688,511
RTC/County Funded	C		0	0	0	0	0	0	292,865	292,865
Special Ad Valorem Transportation	C		0	0	0	0	0	435,079	0	435,079
Special Assessment Districts	C		0	0	31,429,200	0	0	0	72,177,423	103,606,623
Special Recreation	C		0	0	1,558,735	0	0	324,794	2,918,778	4,802,307
Debt Service (Operating)	D		0	0	100,175	0	0	271,150	1,383,116	1,754,441
Debt Service (Ad Valorem)	D		0	0	19,558,340	0	0	11,228,571	2,051,551	32,838,462
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			134,582,836	58,236,453	94,952,127	29,133,996	0	55,417,208	150,758,251	523,080,871

* FUND TYPES : R - Special Revenue
C - Capital Projects
D - Debt Service

** INCLUDE DEBT SERVICE REQUIREMENTS IN THIS COLUMN

*** CAPITAL OUTLAY MUST AGREE WITH CIP EXCEPT IN GENERAL FUND

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget Summary for - City of Henderson
(Local Government)

Budget for Fiscal Year Ending June 30, 2011

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES ** (2)	NON- OPERATING REVENUES (3)	NON- OPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT (6)	
Cultural Arts & Tourism	E	1,205,500	4,888,659	1,415,000	0	2,000,000	527	(268,686)
Sewer	E	32,492,100	49,223,889	8,666,148	6,819,996	0	3,253,125	(18,138,762)
Water	E	60,705,200	82,137,166	4,110,820	1,991,617	90,000	3,253,012	(22,475,775)
Development Center	E	5,588,129	10,318,757	111,870	0	1,428,365	2,371	(3,192,764)
Municipal Golf Course	E	3,065,498	4,222,260	30,000	0	0	0	(1,126,762)
City Shop	I	2,853,609	13,632,066	650,000	0	0	2,000,000	(12,128,457)
Citywide	I	5,610,994	6,246,715	30,000	0	0	149,175	(754,896)
Engineering	I	6,034,000	10,621,773	20,000	0	1,597,516	0	(2,970,257)
Self-Insurance (Liability)	I	2,448,020	3,103,003	200,000	0	0	0	(454,983)
Health Insurance Self-Insurance	I	10,650,000	12,966,308	200,000	0	0	0	(2,116,308)
Workmen's Comp Self-Insurance	I	5,000,000	5,811,891	400,000	10,000	0	0	(421,891)
LID Revolving Loan	I	50,000	0	25,000	0	0	5,000	70,000
TOTAL		135,703,050	203,172,487	15,858,838	8,821,613	5,115,881	8,663,210	(63,979,541)

* Fund Types: E - Enterprise
I - Internal Service
N - Nonexpendable Trust

** Including Depreciation

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
Charges for Services:			
General Government			
Assessment Districts	119,152	139,254	0
Other	188,688	259,951	138,640
Judicial:			
DUI School	169,307	139,434	189,348
Traffic Survival School	120,227	161,765	139,442
Other	128,515	102,389	285,165
Public Safety:			
Police	75,483	99,540	60,000
Fire - Ambulance	4,054,455	3,920,186	4,455,031
Prison Detention	2,377,445	3,025,415	5,284,320
Other	693,048	639,421	460,435
Culture and Recreation:			
Swimming Pool	838,389	882,634	772,913
Safekey Revenue	2,268,409	2,477,535	2,370,000
Other	4,130,110	4,113,069	4,113,348
Community Support:			
Other			
Subtotal - Service Charges	15,163,228	15,960,593	18,268,642
Fines and Forfeits - Judicial			
Fines and Forfeits	245,383	217,865	228,529
Other			
Fines and Forfeits - Public Safety			
Fines and Forfeits	5,502,751	6,235,998	6,272,421
Other			
Subtotal - Fines and Forfeits	5,748,134	6,453,863	6,500,950
Miscellaneous:			
Interest Earnings	893,094	575,000	375,000
Rents and Royalties	0	0	0
Developer Contributions	15,775	77,500	77,500
Other	442,308	493,964	146,449
Subtotal - Miscellaneous	1,351,177	1,146,464	598,949

CITY OF HENDERSON
(Local Government)

SCHEDULE B - GENERAL FUND

	(1)	(2)	(3)
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
SUBTOTAL REVENUE ALL SOURCES	188,745,129	180,121,249	190,050,177
OTHER FINANCING SOURCES			
Operating Transfers In (Schedule T)			
Debt Service - Parks and Recreation	14,677,509	13,902,579	11,228,571
Development Services Center	0	0	0
Multipurpose Special Revenue	0	0	250,000
Municipal Facilities	10,601,099	24,150,417	14,000,000
City Shop	260,000	0	2,000,000
Engineering	0	0	0
Financial Stabilization	4,000,000	4,000,000	0
Sewer Fund	0	0	0
Water Fund	0	0	0
Proceeds of Long-Term Debt	0	0	0
Other	0	0	0
Sale of General Fixed Assets	5,424	0	0
Proceeds of Capital Lease	0	0	0
SUBTOTAL OTHER FINANCING SOURCES	29,544,032	42,052,996	27,478,571
BEGINNING FUND BALANCE			
Reserved	2,711,026	1,493,517	0
Unreserved	28,459,480	23,495,121	16,876,093
TOTAL BEGINNING FUND BALANCE	31,170,506	24,988,638	16,876,093
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	249,459,667	247,162,883	234,404,841

CITY OF HENDERSON
(Local Government)

SCHEDULE B - GENERAL FUND

	(1)	(2)	(3)
EXPENDITURES BY FUNCTION AND ACTIVITY	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
GENERAL GOVERNMENT			
Mayor and City Council			
Salaries and Wages	338,490	269,976	338,864
Employee Benefits	211,850	104,269	125,825
Services and Supplies	192,565	364,463	249,033
Capital Outlay	0	0	0
Subtotal - Legislative	742,905	738,708	713,722
City Manager			
Salaries and Wages	1,521,109	1,438,737	1,800,474
Employee Benefits	520,683	579,466	637,233
Services and Supplies	681,208	815,447	1,129,283
Capital Outlay	0	0	0
Subtotal - Executive	2,723,000	2,833,650	3,566,990
Finance			
Salaries and Wages	3,226,255	3,629,444	3,495,117
Employee Benefits	1,212,455	1,365,700	1,319,224
Services and Supplies	490,110	624,669	467,721
Capital Outlay	0	0	0
Subtotal - Finance	4,928,820	5,619,813	5,282,062
Information Technology			
Salaries and Wages	4,750,417	5,167,379	5,263,431
Employee Benefits	1,719,454	2,052,398	1,833,609
Services and Supplies	1,442,482	1,286,761	1,164,425
Capital Outlay	146,236	280,344	0
Subtotal - Management Information Services	8,058,589	8,786,882	8,261,465
City Clerk			
Salaries and Wages	1,204,165	1,229,658	1,209,005
Employee Benefits	419,540	482,317	475,752
Services and Supplies	554,098	568,099	583,920
Capital Outlay	0	21,600	0
Subtotal - Department	2,177,803	2,301,674	2,268,677
SUBTOTAL	18,631,117	20,280,727	20,092,916

**CITY OF HENDERSON
(Local Government)**

**SCHEDULE B - GENERAL FUND
FUNCTION - General Government**

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)
	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
GENERAL GOVERNMENT (CON'T)			
Attorney			
Salaries and Wages	2,924,945	2,506,068	2,482,413
Employee Benefits	976,658	917,325	875,763
Services and Supplies	1,452,281	1,920,313	1,488,999
Capital Outlay	0	0	0
Subtotal - Department	5,353,884	5,343,706	4,847,175
Human Resources			
Salaries and Wages	2,125,374	1,899,402	1,959,345
Employee Benefits	759,469	736,257	700,771
Services and Supplies	395,234	369,944	304,627
Capital Outlay	0	0	0
Subtotal - Department	3,280,077	3,005,603	2,964,743
Community Development			
Salaries and Wages	3,094,036	2,826,769	2,666,378
Employee Benefits	1,110,869	1,037,341	953,346
Services and Supplies	825,036	643,043	484,986
Capital Outlay	0	0	0
Subtotal - Department	5,029,941	4,507,153	4,104,710
Building Maintenance			
Salaries and Wages	1,447,890	1,874,565	1,931,250
Employee Benefits	589,961	862,338	881,265
Services and Supplies	3,822,898	4,450,841	5,279,316
Capital Outlay	55,006	0	0
Subtotal - Department	5,915,755	7,187,744	8,091,831
Miscellaneous (City-wide)			
Salaries and Wages	3,661,057	2,538,159	1,000,000
Employee Benefits	814,996	917,233	650,000
Services and Supplies	316,082	2,357,089	3,115,365
Capital Outlay	0	87,190	0
Subtotal - Department	4,792,135	5,899,671	4,765,365
SUBTOTAL	24,371,792	25,943,877	24,773,824

**CITY OF HENDERSON
(Local Government)**

**SCHEDULE B - GENERAL FUND
FUNCTION - General Government**

	(1)	(2)	(3)
EXPENDITURES BY FUNCTION AND ACTIVITY	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
JUDICIAL:			
Municipal Court			
Salaries and Wages	4,504,301	4,548,402	4,543,948
Employee Benefits	1,812,769	1,952,513	1,778,163
Services and Supplies	644,087	562,743	605,254
Capital Outlay	0		
Subtotal - Department	6,961,157	7,063,658	6,927,365
Attorney-Criminal			
Salaries and Wages	1,707,027	1,587,587	1,604,529
Employee Benefits	666,895	579,797	564,881
Services and Supplies	171,543	163,853	166,055
Capital Outlay	0	0	0
Subtotal - Department	2,545,465	2,331,237	2,335,465
Attorney-Court Programs			
Salaries and Wages	786,021	961,470	1,146,819
Employee Benefits	283,095	354,389	442,133
Services and Supplies	90,913	117,037	300,663
Capital Outlay	0	0	0
Subtotal - Department	1,160,029	1,432,896	1,889,615
TOTAL JUDICIAL			
SALARIES AND WAGES	6,997,349	7,097,459	7,295,296
EMPLOYEE BENEFITS	2,762,759	2,886,699	2,785,177
SERVICES AND SUPPLIES	906,543	843,633	1,071,972
CAPITAL OUTLAY	0	0	0
TOTAL JUDICIAL	10,666,651	10,827,791	11,152,445

CITY OF HENDERSON
(Local Government)

SCHEDULE B - GENERAL FUND
FUNCTION - Judicial

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)
	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
PUBLIC SAFETY:			
Fire			
Salaries and Wages	24,877,507	25,902,160	26,000,391
Employee Benefits	9,160,110	11,351,265	11,333,676
Services and Supplies	3,509,060	1,792,624	1,527,640
Capital Outlay	1,573,341	77,232	0
Subtotal - Department	39,120,018	39,123,281	38,861,707
Police			
Salaries and Wages	41,995,956	42,912,385	45,962,266
Employee Benefits	18,047,354	20,790,156	22,284,386
Services and Supplies	9,373,293	7,056,988	6,316,862
Capital Outlay	358,974	118,923	0
Subtotal - Department	69,775,577	70,878,452	74,563,514
Building Inspection			
Salaries and Wages	1,184,647	847,976	1,012,502
Employee Benefits	373,036	320,598	377,154
Services and Supplies	197,670	190,255	90,066
Capital Outlay	0	0	0
Subtotal - Department	1,755,353	1,358,829	1,479,722
TOTAL PUBLIC SAFETY			
SALARIES AND WAGES	68,058,110	69,662,521	72,975,159
EMPLOYEE BENEFITS	27,580,500	32,462,019	33,995,216
SERVICES AND SUPPLIES	13,080,023	9,039,867	7,934,568
CAPITAL OUTLAY	1,932,315	196,155	0
TOTAL PUBLIC SAFETY	110,650,948	111,360,562	114,904,943

**CITY OF HENDERSON
(Local Government)**

**SCHEDULE B - GENERAL FUND
FUNCTION - Public Safety**

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)
	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
PUBLIC WORKS			
Paved Streets			
Salaries and Wages	913,720	777,564	613,081
Employee Benefits	318,872	312,219	270,170
Services and Supplies	760,387	398,583	142,272
Capital Outlay	0	0	0
Subtotal - Department	1,992,979	1,488,366	1,025,523
Street Lighting			
Salaries and Wages	1,313,541	1,289,688	1,270,481
Employee Benefits	422,910	470,082	458,252
Services and Supplies	2,612,504	2,959,057	2,742,650
Capital Outlay	0	0	0
Subtotal - Department	4,348,955	4,718,827	4,471,383
Flood Control			
Salaries and Wages	817,864	855,534	483,630
Employee Benefits	317,952	347,893	189,939
Services and Supplies	808,083	646,096	114,742
Capital Outlay	0	7,000	0
Subtotal - Department	1,943,899	1,856,523	788,311
Public Works - General Services			
Salaries and Wages	1,802,208	1,780,717	1,998,536
Employee Benefits	626,747	648,748	737,453
Services and Supplies	779,525	2,324,533	227,946
Capital Outlay	46,807	545,819	0
Subtotal - Department	3,255,287	5,299,817	2,963,935
TOTAL PUBLIC WORKS			
SALARIES AND WAGES	4,847,333	4,703,503	4,365,728
EMPLOYEE BENEFITS	1,686,481	1,778,942	1,655,814
SERVICES AND SUPPLIES	4,960,499	6,328,269	3,227,610
CAPITAL OUTLAY	46,807	552,819	0
TOTAL PUBLIC WORKS	11,541,120	13,363,533	9,249,152

CITY OF HENDERSON
(Local Government)

SCHEDULE B - GENERAL FUND
FUNCTION - Public Works

EXPENDITURES BY FUNCTION AND ACTIVITY		(1)	(2)	(3)
		ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
PAGE FUNCTION SUMMARY				
14	General Government	43,732,337	46,224,604	44,866,740
15	Judicial	10,666,651	10,827,791	11,152,445
16	Public Safety	110,650,948	111,360,562	114,904,943
17	Public Works	11,541,120	13,363,533	9,249,152
	Sanitation			
	Health			
	Welfare			
18	Culture and Recreation	33,261,415	36,363,357	34,370,189
19	Community Support	1,722,170	1,923,681	2,026,188
	Debt Service			
	Intergovernmental Expenditures			
TOTAL EXPENDITURES - ALL FUNCTIONS		211,574,641	220,063,528	216,569,657
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures All Functions)		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	Transfer - Multipurpose Special Revenue	0	0	0
	Transfer - Municipal Golf Course	0	0	
	Transfer - Engineering Fund	3,195,032	3,195,032	1,597,516
	Transfer - Development Services Center	4,129,179	1,758,607	1,428,365
	Transfer - Special Ad Valorem Transportation	0	0	0
	Transfer - Municipal Facilities	0	0	0
	Transfer - Equipment Repair and Maintenance	2,950,000	1,475,000	0
	Transfer - Capital Repair & Replacement	0	0	1,475,000
	Transfer - Debt Service	759,230	1,794,623	1,887,209
	Transfer - Stabilization Fund	0	0	0
	Transfer - Special Recreation	17,000	0	0
	Transfer - Cultural Arts & Tourism Fund	1,845,947	2,000,000	2,000,000
TOTAL EXPENDITURES AND OTHER USES		224,471,029	230,286,790	224,957,747
ENDING FUND BALANCE:				
	Reserved	1,493,517	0	0
	Unreserved	23,495,121	16,876,093	9,447,094
TOTAL ENDING FUND BALANCE		24,988,638	16,876,093	9,447,094
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE		249,459,667	247,162,883	234,404,841

**CITY OF HENDERSON
(Local Government)**

**SCHEDULE B - SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE
GENERAL FUND - ALL FUNCTIONS**

RESOURCES	(1)	(2)	(3)
	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
REVENUES			
Intergovernmental			
Motor Vehicle Fuel Tax - 1.0¢	1,000,333	1,043,319	1,018,619
Motor Vehicle Fuel Tax - 1.29¢/2.35¢	1,078,538	1,096,723	1,059,305
Room Tax 1% - Transportation	886,641	800,000	650,000
Interest Income	381,221	145,000	190,000
Miscellaneous Income	0	0	0
Total Revenue	3,346,733	3,085,042	2,917,924
OTHER FINANCING SOURCES			
Transfers In -	0	0	0
BEGINNING FUND BALANCE			
Reserved	71,488	175,392	0
Unreserved	9,391,037	9,586,317	10,445,296
TOTAL BEGINNING FUND BALANCE	9,462,525	9,761,709	10,445,296
Prior Period Adjustment (s)			
Residual Equity Transfers			
TOTAL RESOURCES	12,809,258	12,846,751	13,363,220
EXPENDITURES:			
Public Works:			
Salaries and Wages	4,688	3,000	0
Employee Benefits	1,436	1,000	0
Services and Supplies	336,873	695,413	751,400
Capital Outlay	2,386,879	1,557,042	2,562,000
TOTAL EXPENDITURES:	2,729,876	2,256,455	3,313,400
OTHER USES:			
CONTINGENCY (NOT TO EXCEED 3% OF TOTAL EXPENDITURES)			
Transfers Out - General Fund	0	0	0
Transfers Out - Municipal Facilities Fund	317,673	145,000	190,000
ENDING FUND BALANCE:			
Reserved	175,392	0	0
Unreserved	9,586,317	10,445,296	9,859,820
TOTAL ENDING FUND BALANCE	9,761,709	10,445,296	9,859,820
TOTAL COMMITMENTS AND FUND BALANCE	12,809,258	12,846,751	13,363,220

CITY OF HENDERSON
(Local Government)

SCHEDULE B -1
FUND - Gas Tax Special Revenue Fund

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
REVENUES			
Forfeitures	313,020	350,000	300,000
Interest Income	16,645	7,500	7,500
Miscellaneous	0		
Total Revenue	329,665	357,500	307,500
OTHER FINANCING SOURCES			
Transfer In General Fund	0	0	0
BEGINNING FUND BALANCE			
Reserved	1,679	0	0
Unreserved	332,499	440,094	497,594
TOTAL BEGINNING FUND BALANCE	334,178	440,094	497,594
Prior Period Adjustment(s)			
Residual Equity Transfers			
TOTAL RESOURCES	663,843	797,594	805,094
EXPENDITURES:			
Public Safety:			
Salaries and Wages	0	0	0
Employee Benefits	0	0	0
Services and Supplies	223,749	300,000	440,062
Capital Outlay	0	0	0
TOTAL EXPENDITURES:	223,749	300,000	440,062
OTHER USES:			
CONTINGENCY (NOT TO EXCEED 3% OF TOTAL EXPENDITURES)			
OPERATING TRANSFERS (SCHEDULE T)			
General Fund	0	0	0
ENDING FUND BALANCE:			
Reserved	0	0	0
Unreserved	440,094	497,594	365,032
TOTAL ENDING FUND BALANCE	440,094	497,594	365,032
TOTAL COMMITMENTS AND FUND BALANCE	663,843	797,594	805,094

CITY OF HENDERSON
(Local Government)

SCHEDULE B-2
FUND - Forfeited Assets Special Revenue Fund

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
REVENUES			
Fines & Forfeits	771,368	773,601	737,906
Interest Income			
Miscellaneous			
Total Revenue	771,368	773,601	737,906
OTHER FINANCING SOURCES			
Transfer In General Fund	0	0	0
BEGINNING FUND BALANCE			
Reserved	17,996	236	0
Unreserved	681,200	774,804	1,093,674
TOTAL BEGINNING FUND BALANCE	699,196	775,040	1,093,674
TOTAL RESOURCES	1,470,564	1,548,641	1,831,580
EXPENDITURES:			
Judicial:			
Salaries and Wages	61,968	5,000	35,000
Employee Benefits	21,215	1,000	0
Services and Supplies	505,824	379,823	667,823
Capital Outlay	106,517	69,144	0
TOTAL EXPENDITURES:	695,524	454,967	702,823
OTHER USES:			
CONTINGENCY (NOT TO EXCEED 3% OF TOTAL EXPENDITURES)			
OPERATING TRANSFERS (SCHEDULE T)			
Transfer Out - General Fund	0	0	0
ENDING FUND BALANCE:			
Reserved	236	0	0
Unreserved	774,804	1,093,674	1,128,757
TOTAL ENDING FUND BALANCE	775,040	1,093,674	1,128,757
TOTAL COMMITMENTS AND FUND BALANCE	1,470,564	1,548,641	1,831,580

CITY OF HENDERSON
(Local Government)

SCHEDULE B - 3
FUND - Municipal Court Administrative Fees Special Revenue Fund

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
REVENUES			
Interest Income	465,001	175,000	150,000
Ad Valorem	0	0	31,697
Total Revenue	465,001	175,000	181,697
OTHER FINANCING SOURCES			
Transfer In - General Fund	0	0	0
BEGINNING FUND BALANCE			
Reserved	0	0	0
Unreserved	12,026,389	8,491,390	4,666,390
TOTAL BEGINNING FUND BALANCE	12,026,389	8,491,390	4,666,390
Prior Period Adjustment(s)			
Residual Equity Transfers			
TOTAL RESOURCES	12,491,390	8,666,390	4,848,087
EXPENDITURES:			
General Government:			
Salaries and Wages	0	0	0
Employee Benefits	0	0	0
Services and Supplies	0	0	0
Capital Outlay	0	0	0
TOTAL EXPENDITURES:	0	0	0
OTHER USES:			
CONTINGENCY (NOT TO EXCEED 3% OF TOTAL EXPENDITURES)			
OPERATING TRANSFERS (SCHEDULE T)			
Transfer to General Fund	4,000,000	4,000,000	0
ENDING FUND BALANCE:			
Reserved	0	0	0
Unreserved	8,491,390	4,666,390	4,848,087
TOTAL ENDING FUND BALANCE	8,491,390	4,666,390	4,848,087
TOTAL COMMITMENTS AND FUND BALANCE	12,491,390	8,666,390	4,848,087

CITY OF HENDERSON
(Local Government)

SCHEDULE B - 4
FUND - Financial Stabilization Special Revenue Fund

<u>RESOURCES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
<u>REVENUES</u>			
Interest Income	223,970	140,000	120,000
Intergovernmental	9,924,996	9,012,789	9,000,000
Miscellaneous	8,797	10,000	0
Total Revenue	10,157,763	9,162,789	9,120,000
<u>OTHER FINANCING SOURCES</u>			
Transfer In - Municipal Facilities	0	66,000	0
BEGINNING FUND BALANCE			
Reserved	24,710	22,816	0
Unreserved	8,194,537	6,229,789	2,710,078
TOTAL BEGINNING FUND BALANCE	8,219,247	6,252,605	2,710,078
Prior Period Adjustment(s)			
Residual Equity Transfers			
TOTAL RESOURCES	18,377,010	15,481,394	11,830,078
<u>EXPENDITURES:</u>			
<u>Public Safety</u>			
Salaries and Wages	7,384,285	7,608,073	6,906,436
Employee Benefits	3,631,431	4,079,306	3,835,423
Services and Supplies	1,108,689	1,061,120	1,081,920
Capital Outlay	0	22,817	0
TOTAL EXPENDITURES:	12,124,405	12,771,316	11,823,779
<u>OTHER USES:</u>			
CONTINGENCY (NOT TO EXCEED 3% OF TOTAL EXPENDITURES)			
OPERATING TRANSFERS (SCHEDULE T)			
Transfer Out-	0	0	0
ENDING FUND BALANCE:			
Reserved	22,816	0	0
Unreserved	6,229,789	2,710,078	6,299
TOTAL ENDING FUND BALANCE	6,252,605	2,710,078	6,299
TOTAL COMMITMENTS AND FUND BALANCE	18,377,010	15,481,394	11,830,078

CITY OF HENDERSON
(Local Government)

SCHEDULE B - 5
FUND - Sales & Use Tax Special Revenue Fund

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
REVENUES			
Interest Income	495,369	326,000	0
Developer Contributions	2,024,601	657,432	0
Intergovernmental	197,436	76,512	0
Charges for Services	511,545	603,225	0
Miscellaneous	750,000	0	0
Total Revenue	3,978,951	1,663,169	0
OTHER FINANCING SOURCES			
Operating Transfers In			
General Fund	2,950,000	1,475,000	0
BEGINNING FUND BALANCE			
Reserved	605,708	881,242	0
Unreserved	9,757,104	10,832,278	4,222,771
TOTAL BEGINNING FUND BALANCE	10,362,812	11,713,520	4,222,771
TOTAL RESOURCES	17,291,763	14,851,689	4,222,771
EXPENDITURES:			
General Government			
Salaries	68,956	71,083	0
Employee Benefits	26,840	23,066	0
Services and Supplies	1,160,620	769,945	0
Capital Outlay	1,466,072	2,098,372	0
Sub-total General Government	2,722,488	2,962,466	0
Public Safety			
Services and Supplies	71,803		
Capital Outlay	499,815		
Sub-total Public Safety	571,618	0	0
Public Works			
Salaries	2,778	302	0
Employee Benefits	966	76	0
Services and Supplies	298,411	3,902,739	0
Capital Outlay	1,001,035	1,452,133	0
Sub-total Public Works	1,303,190	5,355,250	0
Culture and Recreation			
Services and Supplies	229,358	285,402	0
Capital Outlay	339,356	1,699,800	0
Sub-total Culture and Recreation	568,714	1,985,202	0
TOTAL EXPENDITURES:	5,166,010	10,302,918	0
OTHER USES:			
CONTINGENCY (NOT TO EXCEED 3% OF TOTAL EXPENDITURES)			
OPERATING TRANSFERS (SCHEDULE T)			
Transfer to Municipal Facilities Fund	412,233	326,000	0
Transfer to Capital Replacement Capital Project Fund	0	0	4,222,771
ENDING FUND BALANCE:			
Reserved	881,242	0	0
Unreserved	10,832,278	4,222,771	0
TOTAL ENDING FUND BALANCE	11,713,520	4,222,771	0
TOTAL COMMITMENTS AND FUND BALANCE	17,291,763	14,851,689	4,222,771

**CITY OF HENDERSON
(Local Government)**

**SCHEDULE B - 6
FUND - Equipment Repair and Maintenance Special Revenue Fund**

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
REVENUES			
Intergovernmental	28,065,029	35,325,000	0
Charges for Services	104,183	12,000	0
Interest	24,372	100	0
Miscellaneous	1,147,027	632,570	0
Total Revenue	29,340,611	35,969,670	0
OTHER FINANCING SOURCES			
Transfers In Land Fund	0	300,000	0
BEGINNING FUND BALANCE			
Reserved	5,671,197	8,578,813	0
Unreserved	(3,464,619)	(7,250,411)	1,239,145
TOTAL BEGINNING FUND BALANCE	2,206,578	1,328,402	1,239,145
TOTAL RESOURCES	31,547,189	37,598,072	1,239,145
EXPENDITURES:			
Judicial:			
Services and Supplies	5,263	0	0
Capital Outlay	0		
Sub-total Judicial	5,263	0	0
Public Safety:			
Salaries and Wages	566,815	888,517	0
Employee Benefits	59,082	102,172	0
Services and Supplies	794,439	840,888	0
Capital Outlay	304,872	1,337,397	0
Sub-total Public Safety	1,725,208	3,168,974	0
Public Works:			
Services and Supplies	5,699	1,130,872	0
Capital Outlay	0	4,454,885	0
Sub-total Public Works	5,699	5,585,757	0
Culture and Recreation:			
Salaries and Wages	232,840	1,205,606	0
Employee Benefits	78,389	221,603	0
Services and Supplies	5,500,283	6,901,556	0
Capital Outlay	15,834,382	10,073,577	0
Sub-total Culture and Recreation	21,645,894	18,402,342	0
Community Support			
Salaries and Wages	562,859	728,317	0
Employee Benefits	228,666	323,760	0
Services and Supplies	4,945,198	7,108,467	0
Capital Outlay	100,000	41,310	0
Sub-total Community Support	5,836,723	8,201,854	0
TOTAL EXPENDITURES:	29,218,787	35,358,927	0
OTHER USES:			
CONTINGENCY (NOT TO EXCEED 3% OF TOTAL EXPENDITURES)			
Transfer to Grant Fund	0	0	897,141
Transfer to General Fund	0	0	250,000
Transfer to Commissary Fund	0	0	1,000
Transfer to Code Enforcement Fund	0	0	1,004
Transfer to Water Enterprise Fund	0	0	90,000
Transfer To Debt Service Fund	1,000,000	1,000,000	0
ENDING FUND BALANCE:			
Reserved	8,578,813	0	0
Unreserved	(7,250,411)	1,239,145	0
TOTAL ENDING FUND BALANCE	1,328,402	1,239,145	0
TOTAL COMMITMENTS AND FUND BALANCE	31,547,189	37,598,072	1,239,145

CITY OF HENDERSON
(Local Government)
SCHEDULE B - 7
FUND - Multipurpose Special Revenue Fund

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
REVENUES			
Intergovernmental	0	0	4,272,513
Other	0	0	0
Total Revenue	0	0	4,272,513
OTHER FINANCING SOURCES			
Operating Transfers In			
Multipurpose Special Revenue Fund	0	0	897,141
BEGINNING FUND BALANCE			
Reserved	0	0	0
Unreserved	0	0	0
TOTAL BEGINNING FUND BALANCE	0	0	0
TOTAL RESOURCES	0	0	5,169,654
EXPENDITURES:			
Community Support			
Salaries & Wages	0	0	711,532
Employee Benefits	0	0	280,635
Services and Supplies	0	0	1,232,939
Capital Outlay	0	0	0
Sub-total General Government	0	0	2,225,106
Culture and Recreation			
Salaries & Wages	0	0	0
Employee Benefits	0	0	0
Services and Supplies	0	0	0
Capital Outlay	0	0	0
Sub-total Culture and Recreation	0	0	0
Public Safety			
Salaries & Wages	0	0	239,686
Employee Benefits	0	0	89,305
Services and Supplies	0	0	41,907
Capital Outlay	0	0	357,620
Sub-total Public Safety	0	0	728,518
Public Works			
Salaries & Wages	0	0	0
Employee Benefits	0	0	0
Services and Supplies	0	0	0
Capital Outlay	0	0	0
Sub-total Public Works	0	0	0
TOTAL EXPENDITURES:	0	0	2,953,624
OTHER USES:			
CONTINGENCY (NOT TO EXCEED 3% OF TOTAL EXPENDITURES)			
OPERATING TRANSFERS (SCHEDULE T)			
Transfer to Debt Service Fund	0	0	1,000,000
ENDING FUND BALANCE:			
Reserved			
Unreserved	0	0	1,216,030
TOTAL ENDING FUND BALANCE	0	0	1,216,030
TOTAL COMMITMENTS AND FUND BALANCE	0	0	5,169,654

CITY OF HENDERSON
(Local Government)

SCHEDULE B - 8
FUND - Grant Special Revenue Fund

<u>RESOURCES</u>	(1)	(2)	(3)
	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
<u>REVENUES</u>			
Interest Income	0	0	100
Charges For Services	0	0	12,000
Total Revenue	0	0	12,100
<u>OTHER FINANCING SOURCES</u>			
Transfer In From Multipurpose Special Revenue Fund	0	0	1,000
BEGINNING FUND BALANCE			
Reserved	0	0	0
Unreserved	0	0	0
TOTAL BEGINNING FUND BALANCE	0	0	0
TOTAL RESOURCES	0	0	13,100
<u>EXPENDITURES:</u>			
Public Safety			
Salaries and Wages	0	0	0
Employee Benefits	0	0	0
Services and Supplies	0	0	12,000
Capital Outlay	0	0	0
TOTAL EXPENDITURES:	0	0	12,000
<u>OTHER USES:</u>			
CONTINGENCY (NOT TO EXCEED 3% OF TOTAL EXPENDITURES)			
OPERATING TRANSFERS (SCHEDULE T)			
Transfer to General Fund	0	0	0
ENDING FUND BALANCE:			
Reserved	0	0	0
Unreserved	0	0	1,100
TOTAL ENDING FUND BALANCE	0	0	1,100
TOTAL COMMITMENTS AND FUND BALANCE	0	0	13,100

CITY OF HENDERSON
(Local Government)

SCHEDULE B - 9
FUND - Commissary Special Revenue Fund

<u>RESOURCES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
<u>REVENUES</u>			
Interest Income	0	0	12
Fines & Forfeits	0	0	800
Total Revenue	0	0	812
<u>OTHER FINANCING SOURCES</u>			
Transfer In - Multipurpose Special Revenue Fund	0	0	1,004
BEGINNING FUND BALANCE			
Reserved	0	0	0
Unreserved	0	0	0
TOTAL BEGINNING FUND BALANCE	0	0	0
TOTAL RESOURCES	0	0	1,816
<u>EXPENDITURES:</u>			
Public Works			
Salaries and Wages	0	0	0
Employee Benefits	0	0	0
Services and Supplies	0	0	1,000
Capital Outlay	0	0	0
TOTAL EXPENDITURES:	0	0	1,000
<u>OTHER USES:</u>			
CONTINGENCY (NOT TO EXCEED 3% OF TOTAL EXPENDITURES)			
OPERATING TRANSFERS (SCHEDULE T)			
Transfer to General Fund	0	0	0
ENDING FUND BALANCE:			
Reserved	0	0	0
Unreserved	0	0	816
TOTAL ENDING FUND BALANCE	0	0	816
TOTAL COMMITMENTS AND FUND BALANCE	0	0	1,816

CITY OF HENDERSON
(Local Government)

SCHEDULE B - 10
FUND - Code Enforcement Special Revenue Fund

<u>RESOURCES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
<u>REVENUES</u>			
Developer Contributions	0	0	0
Interest Income	215,989	125,000	0
Total Revenue	215,989	125,000	0
<u>OTHER FINANCING SOURCES</u>			
Operating Transfers In			
General Operating Fund	0	0	0
Municipal Facilities Acquisition and Construction Capital Projects			
BEGINNING FUND BALANCE			
Reserved	5,132,687	5,348,676	5,473,676
Unreserved	0	0	0
TOTAL BEGINNING FUND BALANCE	5,132,687	5,348,676	5,473,676
Prior Period Adjustment(s)			
Residual Equity Transfers			
TOTAL RESOURCES	5,348,676	5,473,676	5,473,676
<u>EXPENDITURES:</u>			
Public Works:			
Salaries and Wages	0	0	0
Employee Benefits	0	0	0
Services and Supplies	0	0	0
Capital Outlay	0	0	0
TOTAL EXPENDITURES:	0	0	0
<u>OTHER USES:</u>			
<u>CONTINGENCY (NOT TO EXCEED 3% OF TOTAL EXPENDITURES)</u>			
<u>OPERATING TRANSFERS (SCHEDULE T)</u>			
Transfer Out to LLV Capital Project Fund	0	0	5,473,676
<u>ENDING FUND BALANCE:</u>			
Reserved	5,348,676	5,473,676	0
Unreserved	0	0	0
TOTAL ENDING FUND BALANCE	5,348,676	5,473,676	0
TOTAL COMMITMENTS AND FUND BALANCE	5,348,676	5,473,676	5,473,676

**CITY OF HENDERSON
(Local Government)**

**SCHEDULE B - 11
FUND - Lake Las Vegas Special Revenue Fund**

RESOURCES	(1)	(2)	(3)
	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
REVENUES			
Interest Income	6,966	4,000	4,000
Intergovernmental	0	0	0
Other	29,690	190,972	0
Total Revenue	36,656	194,972	4,000
OTHER FINANCING SOURCES			
Operating Transfers In	0	0	0
BEGINNING FUND BALANCE			
Reserved	0	0	0
Unreserved	135,750	172,406	367,378
TOTAL BEGINNING FUND BALANCE	135,750	172,406	367,378
Prior Period Adjustment(s)			
Residual Equity Transfers			
TOTAL RESOURCES	172,406	367,378	371,378
EXPENDITURES:			
Public Works:			
Salaries and Wages	0	0	0
Employee Benefits	0	0	0
Services and Supplies	0	0	0
Capital Outlay	0	0	0
TOTAL EXPENDITURES:	0	0	0
OTHER USES:			
CONTINGENCY (NOT TO EXCEED 3% OF TOTAL EXPENDITURES)			
OPERATING TRANSFERS (SCHEDULE T)			
ENDING FUND BALANCE:			
Reserved	0	0	0
Unreserved	172,406	367,378	371,378
TOTAL ENDING FUND BALANCE	172,406	367,378	371,378
TOTAL COMMITMENTS AND FUND BALANCE	172,406	367,378	371,378

CITY OF HENDERSON
(Local Government)

SCHEDULE B - 12
FUND - Flood Control Capital Projects

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
REVENUES			
Interest Income	1,477,645	500,000	500,000
Developer Contributions	0	0	0
Other	591,389	584,628	536,718
Total Revenue	2,069,034	1,084,628	1,036,718
OTHER FINANCING SOURCES			
Land Sales	326,968	500,000	4,246,581
Transfers In - LID Revolving	0	300,000	0
BEGINNING FUND BALANCE			
Reserved	3,462,538	4,322,843	0
Unreserved	23,264,189	21,214,429	24,612,137
TOTAL BEGINNING FUND BALANCE	26,726,727	25,537,272	24,612,137
Prior Period Adjustment(s)			
Residual Equity Transfers			
TOTAL RESOURCES	29,122,729	27,421,900	29,895,436
EXPENDITURES:			
General Government:			
Salaries and Wages	17	0	0
Employee Benefits	153	0	0
Services and Supplies	447,260	0	90,000
Capital Outlay	2,700,000	0	5,600,000
Sub-total General Government	3,147,430	0	5,690,000
Cultural Arts & Tourism:			
Services and Supplies	0	234,000	234,000
Sub-total Cultural Arts & Tourism	0	234,000	234,000
Public Safety:			
Services and Supplies	437,500	437,500	0
Sub-total Public Safety	437,500	437,500	0
Public Works:			
Services and Supplies	0	1,313,736	852,900
Capital Outlay	0	524,000	0
Sub-total Public Works	0	1,837,736	852,900
TOTAL EXPENDITURES:	3,584,930	2,509,236	6,776,900
OTHER USES:			
CONTINGENCY (NOT TO EXCEED 3% OF TOTAL EXPENDITURES)			
OPERATING TRANSFERS (SCHEDULE T)			
Transfer Out- Debt Service	527	527	527
Transfer Out-Multipurpose Special Revenue	0	300,000	0
ENDING FUND BALANCE:			
Reserved	4,322,843	0	0
Unreserved	21,214,429	24,612,137	23,118,009
TOTAL ENDING FUND BALANCE	25,537,272	24,612,137	23,118,009
TOTAL COMMITMENTS AND FUND BALANCE	29,122,729	27,421,900	29,895,436

CITY OF HENDERSON
(Local Government)

SCHEDULE B - 13
FUND - Land Sales Capital Projects Fund

RESOURCES	(1)	(2)	(3)
	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
REVENUES			
Interest Income	0	0	235,700
Developer Contributions	0	0	0
Intergovernmental	0	0	47,473
Charges for Services	0	0	671,703
Miscellaneous	0	0	0
Total Revenue	0	0	954,876
OTHER FINANCING SOURCES			
Operating Transfers In			
General Fund	0	0	1,475,000
Equipment Repair & Replacement	0	0	4,222,771
BEGINNING FUND BALANCE			
Reserved	0	0	0
Unreserved	0	0	0
TOTAL BEGINNING FUND BALANCE	0	0	0
TOTAL RESOURCES	0	0	6,652,647
EXPENDITURES:			
General Government			
Salaries	0	0	76,289
Employee Benefits	0	0	25,052
Services and Supplies	0	0	950,000
Capital Outlay	0	0	1,300,000
Sub-total General Government	0	0	2,351,341
Judicial			
Capital Outlay	0	0	0
Sub-total Judicial	0	0	0
Public Safety			
Services and Supplies	0		
Capital Outlay	0		
Sub-total Public Safety	0	0	0
Public Works			
Salaries	0	0	0
Employee Benefits	0	0	0
Services and Supplies	0	0	0
Capital Outlay	0	0	1,248,000
Sub-total Public Works	0	0	1,248,000
Culture and Recreation			
Salaries	0	0	0
Employee Benefits	0	0	0
Services and Supplies	0	0	0
Capital Outlay	0	0	0
Sub-total Culture and Recreation	0	0	0
TOTAL EXPENDITURES:	0	0	3,599,341
OTHER USES:			
CONTINGENCY (NOT TO EXCEED 3% OF TOTAL EXPENDITURES)			
OPERATING TRANSFERS (SCHEDULE T)			
Transfer to Municipal Facilities Fund	0	0	235,700
ENDING FUND BALANCE:			
Reserved	0	0	0
Unreserved	0	0	2,817,606
TOTAL ENDING FUND BALANCE	0	0	2,817,606
TOTAL COMMITMENTS AND FUND BALANCE	0	0	6,652,647

CITY OF HENDERSON
(Local Government)

SCHEDULE B-14
FUND- Capital Replacement Capital Projects Fund

<u>RESOURCES</u>	(1)	(2)	(3)
	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
<u>REVENUES</u>			
Developer Contributions	0	0	0
Interest Income	0	0	125,000
Total Revenue	0	0	125,000
<u>OTHER FINANCING SOURCES</u>			
Transfer In - Lake Las Vegas Special Revenue Fund	0	0	5,473,676
BEGINNING FUND BALANCE			
Reserved	0	0	0
Unreserved	0	0	0
TOTAL BEGINNING FUND BALANCE	0	0	0
Prior Period Adjustment(s)			
Residual Equity Transfers			
TOTAL RESOURCES	0	0	5,598,676
<u>EXPENDITURES:</u>			
Public Works			
Salaries and Wages	0	0	0
Employee Benefits	0	0	0
Services and Supplies	0	0	0
Capital Outlay	0	0	0
TOTAL EXPENDITURES:	0	0	0
<u>OTHER USES:</u>			
CONTINGENCY (NOT TO EXCEED 3% OF TOTAL EXPENDITURES)			
OPERATING TRANSFERS (SCHEDULE T)			
Transfer to General Fund		0	0
ENDING FUND BALANCE:			
Reserved	0	0	0
Unreserved	0	0	5,598,676
TOTAL ENDING FUND BALANCE	0	0	5,598,676
TOTAL COMMITMENTS AND FUND BALANCE	0	0	5,598,676

CITY OF HENDERSON
(Local Government)

SCHEDULE B-15
FUND - Lake Las Vegas Capital Projects Fund

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
REVENUES			
Ad Valorem	12,527,201	20,969,724	0
Intergovernmental	12,955,819	1,648,134	0
Interest Income	4,166,463	1,775,000	1,000,000
Developer Contributions	653,793	0	0
Misc	15,650	0	0
Total Revenue	30,318,926	24,392,858	1,000,000
OTHER FINANCING SOURCES			
Transfer In - Gas Tax	317,673	145,000	190,000
Transfer In - Special Recreation Fund	84,121	50,000	50,000
Transfer In - Debt Service Fund	300,000	0	0
Transfer In - Sewer Fund	3,250,000	3,250,000	3,250,000
Transfer In - Water Fund	3,250,000	3,250,000	3,250,000
Transfer In - LID Revolving Loan Fund	48,509	5,000	5,000
Transfer In - Equipment Repair & Replacemt	412,233	326,000	0
Transfer In - Capital Replacement Fund	0	0	235,700
Transfer In - General Fund	0	0	0
Proceeds From The Sale of Bonds	17,960,000	0	0
BEGINNING FUND BALANCE			
Reserved	57,467,244	55,606,715	0
Unreserved	56,491,845	37,828,297	40,960,684
TOTAL BEGINNING FUND BALANCE	113,959,089	93,435,012	40,960,684
TOTAL RESOURCES	169,900,551	124,853,870	48,941,384
EXPENDITURES:			
General Government			
Services and Supplies	285,294	212,552	0
Capital Outlay	63,398	0	0
Sub-total General Government	348,692	212,552	0
Public Safety			
Services and Supplies	168,340	3,356,600	0
Capital Outlay	529,975	15,530,889	17,474,750
Sub-total Public Safety	698,315	18,887,489	17,474,750
Public Works			
Salaries and Wages	5,223	3,000	0
Employee Benefits	196	200	0
Services and Supplies	2,587,243	2,811,577	0
Capital Outlay	42,417,388	22,999,631	0
Sub-total Public Works	45,010,050	25,814,408	0
Culture and Recreation			
Services and Supplies	1,012,602	847,245	0
Capital Outlay	9,273,308	7,221,763	0
Sub-total Culture and Recreation	10,285,910	8,069,008	0
TOTAL EXPENDITURES:	56,342,967	52,983,457	17,474,750
OTHER USES:			
CONTINGENCY (NOT TO EXCEED 3% OF TOTAL EXPENDITURES)			
OPERATING TRANSFERS (SCHEDULE T)			
Transfer To General Fund	10,601,099	24,150,417	14,000,000
Transfer to Debt Service Fund	6,624,063	6,632,312	8,407,705
Transfer to Cultural Arts & Tourism	306,366	3,000	0
Transfer to Development Services Center	1,463,534	0	0
Transfer to Engineering Services Fund	228,839	0	0
Transfer to Self Insurance Fund	57,994	0	0
Transfer to Police Sales Tax	0	66,000	0
Transfer to Workers Comp	67,930	58,000	0
Transfer to Water	353,260	0	0
Transfer to Sewer	419,487	0	0
ENDING FUND BALANCE:			
Reserved	55,606,715	0	0
Unreserved	37,828,297	40,960,684	9,058,929
TOTAL ENDING FUND BALANCE	93,435,012	40,960,684	9,058,929
TOTAL COMMITMENTS AND FUND BALANCE	169,900,551	124,853,870	48,941,384

**CITY OF HENDERSON
(Local Government)**

SCHEDULE B - 16

FUND - Municipal Facilities Acquisition and Construction Capital Projects Fund

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
REVENUES			
Developer Contributions	0	0	0
Impact Fees	389,940	240,000	155,000
Interest Income	352,911	230,000	130,500
Other	0	0	0
Total Revenue	742,851	470,000	285,500
OTHER FINANCING SOURCES			
Land Sales			
Transfer In Special Recreation	0	0	0
BEGINNING FUND BALANCE			
Reserved	269,959	248,245	0
Unreserved	7,133,632	7,217,783	4,403,011
TOTAL BEGINNING FUND BALANCE	7,403,591	7,466,028	4,403,011
Prior Period Adjustment(s)			
Residual Equity Transfers			
TOTAL RESOURCES	8,146,442	7,936,028	4,688,511
EXPENDITURES:			
Culture and Recreation			
Salaries and Wages	214	0	0
Employee Benefits	108	0	0
Services and Supplies	42,711	345,531	0
Capital Outlay	637,381	3,187,486	591,626
TOTAL EXPENDITURES:	680,414	3,533,017	591,626
OTHER USES:			
CONTINGENCY (NOT TO EXCEED 3% OF TOTAL EXPENDITURES)			
OPERATING TRANSFERS (SCHEDULE T)			
Transfer to Municipal Facilities	0	0	0
Transfer to General Fund			
ENDING FUND BALANCE:			
Reserved	248,245	0	0
Unreserved	7,217,783	4,403,011	4,096,885
TOTAL ENDING FUND BALANCE	7,466,028	4,403,011	4,096,885
TOTAL COMMITMENTS AND FUND BALANCE	8,146,442	7,936,028	4,688,511

CITY OF HENDERSON
(Local Government)

SCHEDULE B -17
FUND - Park Development Capital Projects Fund

<u>RESOURCES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
<u>REVENUES</u>			
Intergovernmental	1,261,469	190,792	0
Developer contributions	0	0	0
Other			
Total Revenue	1,261,469	190,792	0
<u>OTHER FINANCING SOURCES</u>			
Transfer In - General Fund	0	0	0
BEGINNING FUND BALANCE			
Reserved	1,431	78,135	0
Unreserved	533,664	456,960	292,865
TOTAL BEGINNING FUND BALANCE	535,095	535,095	292,865
Prior Period Adjustment(s)			
Residual Equity Transfers			
TOTAL RESOURCES	1,796,564	725,887	292,865
<u>EXPENDITURES:</u>			
Public Works			
Salaries and Wages	0	0	0
Employee Benefits	0	0	0
Services and Supplies	0	433,022	0
Capital Outlay	1,261,469	0	0
TOTAL EXPENDITURES:	1,261,469	433,022	0
<u>OTHER USES:</u>			
CONTINGENCY (NOT TO EXCEED 3% OF TOTAL EXPENDITURES)			
OPERATING TRANSFERS (SCHEDULE T)			
ENDING FUND BALANCE:			
Reserved	78,135	0	0
Unreserved	456,960	292,865	292,865
TOTAL ENDING FUND BALANCE	535,095	292,865	292,865
TOTAL COMMITMENTS AND FUND BALANCE	1,796,564	725,887	292,865

CITY OF HENDERSON
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SCHEDULE B -18
FUND - RTC / County Funded Capital Projects Fund

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
REVENUES			
Ad Valorem - Transportation	2,274,446	0	0
Miscellaneous Interest	95,037	20,000	0
Total Revenue	2,369,483	20,000	0
OTHER FINANCING SOURCES			
Transfer In - General Fund	0	0	0
BEGINNING FUND BALANCE			
Reserved	12,874	4,077	0
Unreserved	3,326,294	3,336,742	435,079
TOTAL BEGINNING FUND BALANCE	3,339,168	3,340,819	435,079
Prior Period Adjustment(s)			
Residual Equity Transfers			
TOTAL RESOURCES	5,708,651	3,360,819	435,079
EXPENDITURES:			
General			
Services and Supplies	8,797	0	0
Sub-total General Government	8,797	0	0
Public Works			
Salaries and Wages	0	2,000	0
Employee Benefits	0	500	0
Services and Supplies	0	42,132	0
Capital Outlay	80	520,953	0
Sub-total Public Works	80	565,585	0
TOTAL EXPENDITURES:	8,877	565,585	0
OTHER USES:			
CONTINGENCY (NOT TO EXCEED 3% OF TOTAL EXPENDITURES)			
OPERATING TRANSFERS (SCHEDULE T)			
Transfer to Debt Service Fund	2,358,955	2,360,155	435,079
ENDING FUND BALANCE:			
Reserved	4,077	0	0
Unreserved	3,336,742	435,079	0
TOTAL ENDING FUND BALANCE	3,340,819	435,079	0
TOTAL COMMITMENTS AND FUND BALANCE	5,708,651	3,360,819	435,079

CITY OF HENDERSON
(Local Government)

SCHEDULE B - 19
FUND - Special Ad Valorem Transportation Capital Projects Fund

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
REVENUES			
Interest Income	1,346,443	685,000	45,200
Developer/property owner contributions	0	0	0
Development Fees	0	0	0
Other	0	0	0
Total Revenue	1,346,443	685,000	45,200
OTHER FINANCING SOURCES			
Operating Transfers In	0	0	0
Transfers In Debt Service-Special Assessments	383,681	271,150	271,150
Developer Contributions	0	0	0
Proceeds	0	0	0
BEGINNING FUND BALANCE			
Reserved	0	0	0
Unreserved	132,038,822	133,475,638	103,290,273
TOTAL BEGINNING FUND BALANCE	132,038,822	133,475,638	103,290,273
Prior Period Adjustment(s)			
Residual Equity Transfers			
TOTAL RESOURCES	133,768,946	134,431,788	103,606,623
EXPENDITURES:			
Public Works			
Salaries and Wages			
Employee Benefits			
Services and Supplies	0	0	31,429,200
Capital Outlay	293,308	31,141,515	0
TOTAL EXPENDITURES:	293,308	31,141,515	31,429,200
OTHER USES:			
CONTINGENCY (NOT TO EXCEED 3% OF TOTAL EXPENDITURES)			
OPERATING TRANSFERS (SCHEDULE T)			
Transfer to General Fund	0	0	0
Transfer to Debt Service Fund - Special Assessments	0	0	0
ENDING FUND BALANCE:			
Reserved	0	0	0
Unreserved	133,475,638	103,290,273	72,177,423
TOTAL ENDING FUND BALANCE	133,475,638	103,290,273	72,177,423
TOTAL COMMITMENTS AND FUND BALANCE	133,768,946	134,431,788	103,606,623

CITY OF HENDERSON
(Local Government)

SCHEDULE B - 20
FUND - Special Assessment Districts Capital Projects Fund

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
REVENUES			
Intergovernmental	2,272,906	2,000,000	2,000,000
Charges For Service	226,617	247,339	250,000
Interest Income	102,658	50,000	40,000
Developer Contributions	0	0	0
Total Revenue	2,602,181	2,297,339	2,290,000
OTHER FINANCING SOURCES			
Transfers In - General Fund	17,000	0	0
Transfers In - Bond Proceeds	0	0	0
Transfers In - Debt Service	0	0	0
BEGINNING FUND BALANCE			
Reserved	51,077	112,314	0
Unreserved	2,614,846	2,865,257	2,512,307
TOTAL BEGINNING FUND BALANCE	2,665,923	2,977,571	2,512,307
Prior Period Adjustment(s)			
Residual Equity Transfers			
TOTAL RESOURCES	5,285,104	5,274,910	4,802,307
EXPENDITURES:			
Culture and Recreation			
Salaries and Wages	0	0	0
Employee Benefits	0	0	0
Services and Supplies	1,668,319	1,762,025	1,558,735
Capital Outlay	202,955	675,784	0
TOTAL EXPENDITURES:	1,871,274	2,437,809	1,558,735
OTHER USES:			
CONTINGENCY (NOT TO EXCEED 3% OF TOTAL EXPENDITURES)			
OPERATING TRANSFERS (SCHEDULE T)			
Transfer to Debt Service	352,138	274,794	274,794
Transfer to Park Development Fund	0	0	0
Transfer to Municipal Facility Fund	84,121	50,000	50,000
Transfer to Cultural Arts & Tourism	0	0	0
ENDING FUND BALANCE:			
Reserved	112,314		
Unreserved	2,865,257	2,512,307	2,918,778
TOTAL ENDING FUND BALANCE	2,977,571	2,512,307	2,918,778
TOTAL COMMITMENTS AND FUND BALANCE	5,285,104	5,274,910	4,802,307

CITY OF HENDERSON
(Local Government)

SCHEDULE B - 21
FUND - Special Recreation Capital Projects

<u>PROPRIETARY FUND</u>	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
<u>REVENUES</u>			
Special Assessment Income	341,924	199,638	199,638
Interest Income	217,616	383,795	370,499
Miscellaneous	12,153	2,000	2,000
Total Revenue	571,693	585,433	572,137
Other Financing Sources (Specify):			
Transfers in - Special Assessment Capital Projects	0	0	0
Proceeds from issuance of debt	0	0	0
Proceeds from refunding debt	0	0	0
<u>BEGINNING FUND BALANCE</u>			
Reserved	882,042	965,321	1,182,304
Unreserved			
TOTAL BEGINNING FUND BALANCE	882,042	965,321	1,182,304
Prior Period Adjustment(s)			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	1,453,735	1,550,754	1,754,441

**CITY OF HENDERSON
(Local Government)**

**SCHEDULE C - DEBT SERVICE FUND - SPECIAL ASSESSMENT DISTRICT DEBT
THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES**

	(1)	(2)	(3)
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
TYPE: Special Assessment			
Principal	70,000	70,000	80,000
Interest	25,650	19,000	11,875
Fiscal Agent Charges			
Reserves - Increase or <Decrease>	83,279	216,983	200,812
Other (Specify) Administrative Costs	9,083	8,300	8,300
Advance Refunding Escrow			0
*TOTAL RESERVED (MEMO ONLY)	965,321	1,182,304	1,383,116
TYPE:			
Principal			
Interest			
Fiscal Agent Charges			
Reserves - Increase or <Decrease>			
Other (Specify) Bond Fees			
*TOTAL RESERVED (MEMO ONLY)			
TYPE:			
Principal			
Interest			
Fiscal Agent Charges			
Reserves - Increase or <Decrease>			
Other (Specify) Bond Fees			
*TOTAL RESERVED (MEMO ONLY)			
Other Financing Uses			
Transfers Out - Special Assessment Capital Projects	383,681	271,150	271,150
Payment to refunded bond escrow agent			
ENDING FUND BALANCE			
Reserved	965,321	1,182,304	1,383,116
Unreserved	0	0	0
TOTAL ENDING FUND BALANCE	965,321	1,182,304	1,383,116
TOTAL COMMITMENTS AND FUND BALANCE	1,453,735	1,550,754	1,754,441

**CITY OF HENDERSON
(Local Government)**

**SCHEDULE C - DEBT SERVICE FUND - SPECIAL ASSESSMENT DISTRICT DEBT
THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES**

	(1)	(2)	(3)
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
REVENUES			
Property Taxes	26,074,756	17,378,224	14,035,714
Interest Income	545,455	200,000	200,000
Miscellaneous	0	0	0
Total Revenue	26,620,211	17,578,224	14,235,714
Other Financing Sources (specify):			
Transfers In (Schedule T)			
Equipment Repair & Maint	0	0	0
Special Recreation	352,138	274,794	274,794
General Fund	759,230	1,794,623	1,887,209
Land Fund	527	527	527
Development Services Center	2,371	2,371	2,371
Water Enterprise Fund	3,012	3,012	3,012
Sewer Enterprise Fund	3,125	3,125	3,125
Cultural Arts & Tourism Enterprise Fund	527	527	527
Citywide Services Internal Services Fund	0	149,175	149,175
Municipal Facilities Fund	6,624,063	6,632,312	8,407,705
Multipurpose Special Revenue Fund	1,000,000	1,000,000	0
Grant Special Revenue Fund	0	0	1,000,000
Special Ad Valorem- Transportation	2,358,955	2,360,155	435,079
Proceeds from Refunding Debt	0	0	0
BEGINNING FUND BALANCE			
Reserved	6,072,215	9,708,219	6,439,224
Unreserved	0	0	0
TOTAL BEGINNING FUND BALANCE	6,072,215	9,708,219	6,439,224
Prior Period Adjustments			
Residual Equity Transfers			
TOTAL AVAILABLE RESOURCES	43,796,374	39,507,064	32,838,462

CITY OF HENDERSON
(Local Government)

SCHEDULE C - DEBT SERVICE FUND
THE ABOVE DEBT IS REPAYED BY PROPERTY TAX (DEBT RATE)

	(1)	(2)	(3)
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
TYPE: G.O. Bonds			
Principal	12,287,000	12,287,000	12,848,964
Interest	6,797,011	6,808,261	6,679,376
Fiscal Agent Charges			
Reserves - Increase or <Decrease>	3,636,004	(3,268,995)	(4,387,673)
Administrative Costs and Other Costs	26,635	70,000	30,000
Advance Refunding Escrow	0	0	0
*TOTAL RESERVED (MEMO ONLY)	9,708,219	6,439,224	2,051,551
TYPE: G.O. Bonds - Revenue Supported			
Principal			
Interest			
Fiscal Agent Charges			
Reserves - Increase or <Decrease>			
Other (Specify) Bond Fees			
*TOTAL RESERVED (MEMO ONLY)			
TYPE: Building Lease			
Principal			
Interest			
Fiscal Agent Charges			
Reserves - Increase or <Decrease>			
Other (Specify) Bond Fees			
*TOTAL RESERVED (MEMO ONLY)			
Other Financing Uses			
Transfers Out (Schedule T)			
General Fund	14,677,509	13,902,579	11,228,571
Special Recreation	0	0	0
Municipal Facilities	300,000	0	0
Bond Refunding			
ENDING FUND BALANCE			
Reserved	9,708,219	6,439,224	2,051,551
Unreserved			
TOTAL ENDING FUND BALANCE	9,708,219	6,439,224	2,051,551
TOTAL COMMITMENTS AND FUND BALANCE	43,796,374	39,507,064	32,838,462

**CITY OF HENDERSON
(Local Government)**

**SCHEDULE C - DEBT SERVICE FUND
THE ABOVE DEBT IS REPAYED BY PROPERTY TAX (DEBT RATE)**

	(1)	(2)	(3)
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
OPERATING REVENUE			
City Gaming License	635,073	600,000	625,000
Rental Fees	297,019	385,500	422,500
Misc	132,151	40,500	22,500
Charges for Services	94,697	150,000	135,500
Total Operating Revenue	1,158,940	1,176,000	1,205,500
OPERATING EXPENSE			
Salaries and Wages	2,406,384	2,309,867	2,167,229
Employee Benefits	828,962	788,461	770,316
Services and Supplies	1,685,493	1,798,854	1,801,114
Depreciation/Amortization	134,732	150,000	150,000
Total Operating Expense	5,055,571	5,047,182	4,888,659
Operating Income or (Loss)	(3,896,631)	(3,871,182)	(3,683,159)
NONOPERATING REVENUES			
Interest Earned	24,270	15,000	15,000
Room Tax	1,772,043	1,385,000	1,400,000
Consolidated Tax	0	0	0
Subsidies	0	0	0
Miscellaneous	0	0	0
Gain on Disposition of Assets	0	0	0
Total Nonoperating Revenues	1,796,313	1,400,000	1,415,000
NONOPERATING EXPENSES			
Interest Expense			
Loss on Disposition of Assets	0	0	0
Total Nonoperating Expenses	0	0	0
Net Income Before Capital Contributions and Operating Transfers	(2,100,318)	(2,471,182)	(2,268,159)
Capital Contributions			
Capital Contribution	2,431	0	0
Operating Transfers (Schedule T)			
In from General Fund	1,845,947	2,000,000	2,000,000
In from Municipal Facilities	606,366	3,000	0
Out to Debt Service	(527)	(527)	(527)
Out to Municipal Facilities	0	0	0
Net Operating Transfers	2,451,786	2,002,473	1,999,473
NET INCOME	353,899	(468,709)	(268,686)

CITY OF HENDERSON
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - Cultural Arts & Tourism Enterprise Fund

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
A. CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	1,158,940	1,176,000	1,205,500
Cash payments to suppliers for goods and services	(2,508,036)	(2,587,315)	(2,571,430)
Cash from other sources	1,772,043	1,385,000	1,400,000
Cash payments to employees for services	(2,375,968)	(2,309,867)	(2,167,229)
Miscellaneous operating revenues	0	0	0
a. Net cash provided by (or used for) operating activities	(1,953,021)	(2,336,182)	(2,133,159)
B. CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Operating Transfers In	2,152,313	2,003,000	2,000,000
Operating Transfers Out	(527)	(527)	(527)
b. Net cash provided by (or used for) non- capital financing activities	2,151,786	2,002,473	1,999,473
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Proceeds from sale of assets			
Acquisition of fixed assets	0	0	0
c. Net cash provided by (or used for) capital and related financing activities	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest on investments	24,381	15,000	15,000
d. Net cash provided by (or used in) investing activities	24,381	15,000	15,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	223,146	(318,709)	(118,686)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	823,050	1,046,196	727,487
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,046,196	727,487	608,801

**CITY OF HENDERSON
(Local Government)**

**SCHEDULE F-2 STATEMENT OF CASH FLOWS
FUND - Cultural Arts & Tourism Enterprise Fund**

	(1)	(2)	(3)
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
OPERATING REVENUE			
Utility Fees	30,125,321	31,658,513	31,871,000
Late Charges	498,750	475,000	611,100
Miscellaneous	47,817	15,000	5,000
Connection Fees	19,334	5,000	5,000
Developer Contributions			
Total Operating Revenue	30,691,222	32,153,513	32,492,100
OPERATING EXPENSE			
Salaries and Wages	9,288,108	9,372,404	9,079,288
Employee Benefits	3,336,147	3,403,629	3,243,987
Services and Supplies	14,908,657	18,793,094	16,387,358
	0	0	0
Depreciation/Amortization	14,732,301	19,000,000	20,513,256
Total Operating Expense	42,265,213	50,569,127	49,223,889
Operating Income or (Loss)	(11,573,991)	(18,415,614)	(16,731,789)
NONOPERATING REVENUES			
Interest Earned	7,413,731	4,610,869	1,712,148
Property Taxes			
Sales Tax	4,290,205	3,800,000	3,000,000
Subsidies			
Connection Fees			
Miscellaneous	1,506,691	413,000	454,000
Bond Amortization	463,763	0	0
Gain on Disposition of Assets	0	0	0
Total Nonoperating Revenues	13,674,390	8,823,869	5,166,148
NONOPERATING EXPENSES			
Interest Expense	5,578,146	7,100,699	6,819,996
Loss on Disposition of Assets			
Loss on Refunding Debt			
Total Nonoperating Expenses	5,578,146	7,100,699	6,819,996
Net Income (Loss) Before Capital Contributions and Operating Transfers	(3,477,747)	(16,692,444)	(18,385,637)
Capital Contributions			
System Development Fees	2,798,832	3,500,000	3,500,000
Donated Assets	18,320,121	300,000	0
Operating Transfers (Schedule T)			
In - Municipal Facilities	419,487	0	0
Out - General Fund	0	0	0
Out - Debt Service	(3,125)	(3,125)	(3,125)
Out - Municipal Facilities Fund	(3,250,000)	(3,250,000)	(3,250,000)
Net Operating Transfers	(2,833,638)	(3,253,125)	(3,253,125)
NET INCOME (LOSS)	14,807,568	(16,145,569)	(18,138,762)

**CITY OF HENDERSON
(Local Government)**

**SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - Sewer Enterprise Fund**

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
A. CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	31,044,224	32,153,513	32,492,100
Cash received from quasi-external operating transactions			
Cash payments to suppliers	(13,253,634)	(22,196,723)	(19,631,345)
Cash payments to employees	(9,158,369)	(9,372,404)	(9,079,288)
Cash from other sources	5,796,896	3,800,000	3,454,000
Cash payments to other funds		0	0
a. Net cash provided by (or used for) operating activities	14,429,117	4,384,386	7,235,467
B. CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Operating Transfers In (Out)	(2,833,638)	(3,253,125)	(3,253,125)
b. Net cash provided by (or used for) non-capital financing activities	(2,833,638)	(3,253,125)	(3,253,125)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition and construction of fixed assets	(57,450,092)	(96,444,479)	(8,800,000)
Principal payments on bonds	(7,917,704)	(7,928,975)	(8,296,297)
Interest paid on bonds	(7,664,741)	(7,100,699)	(6,819,996)
Increase (decrease) in provisional credits	(11,682)	0	0
Proceeds from issuance of debt	0	0	0
Decrease in deposits/deferred charges	60,599	0	0
Capital contributions	2,798,832	3,500,000	3,500,000
Investment in Joint Venture	0	0	0
Bond issuance costs	0	0	0
Proceeds from sale of fixed assets	0	0	0
c. Net cash provided by (or used for) capital and related financing activities	(70,184,788)	(107,974,153)	(20,416,293)
D. CASH FLOWS FROM INVESTING ACTIVITIES:			
Loans made to others	0	0	0
Interest on investments	8,005,783	4,610,869	1,712,148
d. Net cash provided by (or used in) investing activities	8,005,783	4,610,869	1,712,148
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(50,583,526)	(102,232,023)	(14,721,803)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	213,053,162	162,469,636	60,237,613
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	162,469,636	60,237,613	45,515,810

**CITY OF HENDERSON
(Local Government)**

**SCHEDULE F-2 STATEMENT OF CASH FLOWS
FUND - Sewer Enterprise Fund**

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
OPERATING REVENUE			
Utility Fees	55,642,170	57,195,371	58,800,000
Late Charges	974,557	1,050,000	1,201,200
Miscellaneous	303,248	300,000	285,000
Connection Fees	233,042	226,675	419,000
Developer Contributions	0	0	0
Total Operating Revenue	57,153,017	58,772,046	60,705,200
OPERATING EXPENSE			
Salaries and Wages	11,243,725	11,769,596	11,761,810
Employee Benefits	4,264,940	4,322,081	4,460,064
Water Purchases	20,912,512	21,500,000	22,914,000
Services and Supplies	17,927,336	19,888,920	15,538,897
Depreciation/Amortization	23,544,577	26,500,154	27,462,395
Total Operating Expense	77,893,090	83,980,751	82,137,166
Operating Income or (Loss)	(20,740,073)	(25,208,705)	(21,431,966)
NONOPERATING REVENUES			
Interest Earned	5,180,044	2,082,328	2,338,811
Miscellaneous	139,882	155,000	72,009
Gain on Disposition of Assets			
Intergovernmental Revenue			
System Development Fees			
Bond Amortization	248,008	0	0
Total Nonoperating Revenues	5,567,934	2,237,328	2,410,820
NONOPERATING EXPENSES			
Interest Expense	2,083,122	2,235,315	1,991,617
Loss on Disposition of Assets	0	0	0
Loss on Refunding Debt			
Total Nonoperating Expenses	2,083,122	2,235,315	1,991,617
Net Income (Loss) Before Operating Transfers	(17,255,261)	(25,206,692)	(21,012,763)
Capital Contributions			
System Development Fees	2,062,933	1,500,000	1,700,000
Donated Assets	27,674,501	0	0
Operating Transfers (Schedule T)			
In- Municipal Facilities	353,260	0	0
In- Multipurpose Special Revenue	0	0	90,000
Out- Debt Service	(3,012)	(3,012)	(3,012)
Out - Municipal Facilities Fund	(3,250,000)	(3,250,000)	(3,250,000)
Net Operating Transfers	(2,899,752)	(3,253,012)	(3,163,012)
NET INCOME (LOSS)	9,582,421	(26,959,704)	(22,475,775)

CITY OF HENDERSON
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - Water Enterprise Fund

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
A. CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	57,468,687	58,772,046	60,705,200
Cash payments to suppliers	(43,190,438)	(45,711,001)	(42,912,961)
Cash payments to employees	(11,227,693)	(11,769,596)	(11,761,810)
Cash from other sources	139,882	155,000	72,009
a. Net cash provided by (or used for) operating activities	3,190,438	1,446,449	6,102,438
B. CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Operating Transfers In/(Out)	(2,899,752)	(3,253,012)	(3,163,012)
Residual Equity Transfer			
b. Net cash provided by (or used for) non- capital financing activities	(2,899,752)	(3,253,012)	(3,163,012)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition and construction of fixed assets	(24,665,904)	(14,697,895)	(5,409,000)
Principal payments on bonds and equipment leases	(5,170,686)	(5,199,109)	(5,445,842)
Interest paid on bonds	(2,511,968)	(2,235,315)	(1,991,617)
Increase (decrease) in provisional credits	(151,019)	0	0
Increase in deposits/deferred charges	554,696	0	0
Capital contributions	2,062,933	1,500,000	1,700,000
Proceeds from issuance of debt	0	0	0
Bond issuance costs	0	0	0
Acquisition of banked water	0	0	0
Proceeds from sale of fixed assets			
c. Net cash provided by (or used for) capital and related financing activities	(29,881,948)	(20,632,319)	(11,146,459)
D. CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest on investments	5,538,353	2,082,328	2,338,811
d. Net cash provided by (or used in) investing activities	5,538,353	2,082,328	2,338,811
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(24,052,909)	(20,356,554)	(5,868,222)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	140,729,088	116,676,179	96,319,625
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	116,676,179	96,319,625	90,451,403

**CITY OF HENDERSON
(Local Government)**

**SCHEDULE F-2 STATEMENT OF CASH FLOWS
FUND - Water Enterprise Fund**

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
OPERATING REVENUE			
Licenses and permits	3,642,578	2,385,603	2,552,239
Charges for Services	7,454,554	3,327,131	2,958,502
Developer Contributions	0	0	
Miscellaneous	354,668	61,643	77,388
Total Operating Revenue	11,451,800	5,774,377	5,588,129
OPERATING EXPENSE			
Salaries and Wages	8,872,289	5,394,116	4,859,896
Employee Benefits	3,080,785	1,896,452	1,720,342
Services and Supplies	6,942,492	3,908,021	3,548,330
Depreciation/Amortization	174,162	190,000	190,189
Total Operating Expense	19,069,728	11,388,589	10,318,757
Operating Income or (Loss)	(7,617,928)	(5,614,212)	(4,730,628)
NONOPERATING REVENUES			
Interest Earned	552,447	353,825	111,870
Miscellaneous		0	0
Gain on Disposition of Assets			
Total Nonoperating Revenues	552,447	353,825	111,870
NONOPERATING EXPENSES			
Interest Expense	0	0	0
Loss on Disposition of Assets			
Total Nonoperating Expenses	0	0	0
Net Income (Loss) Before Capital Contributions and Operating Transfers	(7,065,481)	(5,260,387)	(4,618,758)
Capital Contributions			
Operating Transfers (Schedule T)			
In From General Fund	4,129,179	1,758,607	1,428,365
In From Municipal Facilities	1,463,534	0	0
Out to Debt Service	(2,371)	(2,371)	(2,371)
Out to General Fund	0	0	0
Net Operating Transfers	5,590,342	1,756,236	1,425,994
NET INCOME (LOSS)	(1,475,139)	(3,504,151)	(3,192,764)

**CITY OF HENDERSON
(Local Government)**

**SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - Development Services Enterprise Fund**

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
A. CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	8,334,699	5,774,377	5,588,129
Cash payments to suppliers	(10,065,043)	(5,804,473)	(5,268,672)
Cash payments to employees	(10,224,954)	(5,394,116)	(4,859,896)
Miscellaneous operating revenues	0		
a. Net cash provided by (or used for) operating activities	(11,955,298)	(5,424,212)	(4,540,439)
B. CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Operating Transfers In	5,592,713	1,758,607	1,428,365
Operating Transfer Out	(2,371)	(2,371)	(2,371)
b. Net cash provided by (or used for) non- capital financing activities	5,590,342	1,756,236	1,425,994
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition and construction of fixed assets	(453,382)	0	0
Proceeds from sale of fixed assets			
c. Net cash provided by (or used for) capital and related financing activities	(453,382)	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest on investments	635,387	353,825	111,870
d. Net cash provided by (or used in) investing activities	635,387	353,825	111,870
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(6,182,951)	(3,314,151)	(3,002,575)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	18,112,525	11,929,574	8,615,423
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	11,929,574	8,615,423	5,612,848

**CITY OF HENDERSON
(Local Government)**

**SCHEDULE F-2 STATEMENT OF CASH FLOWS
FUND - Development Services Enterprise Fund**

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
OPERATING REVENUE			
Charges For Services	3,223,271	3,505,808	3,065,498
Total Operating Revenue	3,223,271	3,505,808	3,065,498
OPERATING EXPENSE			
Salaries and Wages			
Employee Benefits			
Services and Supplies	3,297,314	3,397,050	3,037,581
Depreciation/Amortization	1,074,539	1,275,664	1,184,679
Total Operating Expense	4,371,853	4,672,714	4,222,260
Operating Income or (Loss)	(1,148,582)	(1,166,906)	(1,156,762)
NONOPERATING REVENUES			
Interest Earned	66,146	40,000	30,000
Miscellaneous	0	0	0
Gain on Disposition of Assets	0	0	0
Total Nonoperating Revenues	66,146	40,000	30,000
NONOPERATING EXPENSES			
Interest Expense	0	0	0
Miscellaneous			
Loss on Disposition of Assets	0	0	0
Total Nonoperating Expenses	0	0	0
Net Income (Loss) Before Capital Contributions and Operating Transfers	(1,082,436)	(1,126,906)	(1,126,762)
Capital Contributions	46,232	0	0
Operating Transfers (Schedule T)			
In From General Fund	0	0	0
In From Land Fund	0	0	0
Out	0	0	0
Net Operating Transfers	0	0	0
NET INCOME (LOSS)	(1,036,204)	(1,126,906)	(1,126,762)

CITY OF HENDERSON
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - Municipal Golf Course Enterprise Fund

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
A. CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from quasi-external operating transactions	3,229,724	3,505,808	3,065,498
Cash payments to suppliers for goods and services	(3,296,971)	(3,397,050)	(3,037,581)
Cash payments to employees for services	0	0	0
Operating grant received			
Cash from other sources	0	0	0
a. Net cash provided by (or used for) operating activities	(67,247)	108,758	27,917
B. CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Operating Transfers In (Out)	0	0	0
b. Net cash provided by (or used for) non- capital financing activities	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition of fixed assets	0	(80,000)	(95,000)
Principal payments on equipment contracts and leases	0	0	0
Interest paid on equipment contracts and leases		0	0
Proceeds from sale of fixed assets	0	0	0
c. Net cash provided by (or used for) capital and related financing activities	0	(80,000)	(95,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest on investments	69,684	40,000	30,000
d. Net cash provided by (or used in) investing activities	69,684	40,000	30,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,437	68,758	(37,083)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,594,521	1,596,958	1,665,716
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,596,958	1,665,716	1,628,633

CITY OF HENDERSON
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS
FUND - Municipal Golf Course Enterprise Fund

	(1)	(2)	(3)
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
OPERATING REVENUE			
Service Fees	12,203,531	7,597,741	2,853,609
Total Operating Revenue	12,203,531	7,597,741	2,853,609
OPERATING EXPENSE			
Salaries and Wages	1,367,412	1,388,863	1,441,423
Employee Benefits	533,361	600,650	534,296
Services and Supplies	3,744,892	5,469,307	5,927,269
Depreciation/Amortization	5,005,310	6,302,479	5,729,078
Total Operating Expense	10,650,975	13,761,299	13,632,066
Operating Income or (Loss)	1,552,556	(6,163,558)	(10,778,457)
NONOPERATING REVENUES			
Interest Earned	1,398,379	1,000,000	650,000
Miscellaneous	50,059	25,000	0
Gain on Disposition of Assets	229,785	304,000	0
Total Nonoperating Revenues	1,678,223	1,329,000	650,000
NONOPERATING EXPENSES			
Interest Expense	0	0	0
Miscellaneous			
Loss on Disposition of Assets			
Total Nonoperating Expenses	0	0	0
Net Income (Loss) Before Capital Contributions and Operating Transfers	3,230,779	(4,834,558)	(10,128,457)
Capital Contributions	966,976	120,000	0
Operating Transfers (Schedule T)			
In From General Fund	0	0	0
Out To General Fund	(260,000)	0	(2,000,000)
Net Operating Transfers	(260,000)	0	(2,000,000)
NET INCOME (LOSS)	3,937,755	(4,714,558)	(12,128,457)

CITY OF HENDERSON
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - City Shop Internal Service Fund

	(1)	(2)	(3)
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
A. CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from quasi-external operating transactions	12,203,531	7,597,741	2,853,609
Cash payments to suppliers for goods and services	(4,199,625)	(6,069,957)	(6,461,565)
Cash payments to employees for services	(1,352,279)	(1,388,863)	(1,441,423)
Operating grant received			
Cash from other sources	50,059	25,000	0
a. Net cash provided by (or used for) operating activities	6,701,686	163,921	(5,049,379)
B. CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Operating Transfers In (Out)	(260,000)	0	(2,000,000)
b. Net cash provided by (or used for) non- capital financing activities	(260,000)	0	(2,000,000)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition of fixed assets	(1,679,496)	(2,926,558)	(5,600,000)
Principal payments on equipment contracts and leases			
Interest paid on equipment contracts and leases	0	0	0
Proceeds from sale of fixed assets	317,581	304,000	0
c. Net cash provided by (or used for) capital and related financing activities	(1,361,915)	(2,622,558)	(5,600,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest on investments	1,429,753	1,000,000	650,000
d. Net cash provided by (or used in) investing activities	1,429,753	1,000,000	650,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	6,509,524	(1,458,637)	(11,999,379)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	29,441,528	35,951,052	34,492,415
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	35,951,052	34,492,415	22,493,036

**CITY OF HENDERSON
(Local Government)**

**SCHEDULE F-2 STATEMENT OF CASH FLOWS
FUND - City Shop Internal Service Fund**

	(1)	(2)	(3)
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
OPERATING REVENUE			
Charges For Services	6,117,178	5,253,971	5,610,994
Total Operating Revenue	6,117,178	5,253,971	5,610,994
OPERATING EXPENSE			
Salaries and Wages	365,211	379,533	366,838
Employee Benefits	131,398	118,529	121,997
Services and Supplies	4,897,094	6,015,049	5,580,649
Depreciation/Amortization	170,431	180,114	177,231
Total Operating Expense	5,564,134	6,693,225	6,246,715
Operating Income or (Loss)	553,044	(1,439,254)	(635,721)
NONOPERATING REVENUES			
Interest Earned	85,149	30,000	30,000
Miscellaneous	0		
Gain on Disposition of Assets	0		
Total Nonoperating Revenues	85,149	30,000	30,000
NONOPERATING EXPENSES			
Interest Expense	11,250	0	0
Miscellaneous			
Loss on Disposition of Assets	0	0	0
Total Nonoperating Expenses	11,250	0	0
Net Income (Loss) Before Capital Contributions and Operating Transfers	626,943	(1,409,254)	(605,721)
Capital Contributions	0	0	0
Operating Transfers (Schedule T) In			
Out to Debt Service	0	(149,175)	(149,175)
Net Operating Transfers	0	(149,175)	(149,175)
NET INCOME (LOSS)	626,943	(1,558,429)	(754,896)

CITY OF HENDERSON
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - Citywide Internal Service Fund

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
A. CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from users	0	0	0
Cash received from quasi-external operating transactions	6,117,178	5,253,971	5,610,994
Cash payments to suppliers for goods and services	(4,958,262)	(6,133,578)	(5,702,646)
Cash payments to employees for services	(339,956)	(379,533)	(366,838)
Operating grant received			
Cash from other sources			
a. Net cash provided by (or used for) operating activities	818,960	(1,259,140)	(458,490)
B. CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Operating Transfers In (Out)	0	(149,175)	(149,175)
b. Net cash provided by (or used for) non- capital financing activities	0	(149,175)	(149,175)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition of fixed assets	(53,880)	0	0
Principal payments on equipment contracts and leases	0	0	0
Interest paid on equipment contracts and leases	(11,250)	0	0
Proceeds from sale of fixed assets			
Due to other funds	(360,000)	0	0
c. Net cash provided by (or used for) capital and related financing activities	(425,130)	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest on investments	87,261	30,000	30,000
d. Net cash provided by (or used in) investing activities	87,261	30,000	30,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	481,091	(1,378,315)	(577,665)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,989,063	2,470,154	1,091,839
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,470,154	1,091,839	514,174

CITY OF HENDERSON
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS
FUND - Citywide Internal Service Fund

	(1)	(2)	(3)
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
OPERATING REVENUE			
Service Fees	6,659,914	5,710,000	6,034,000
Total Operating Revenue	6,659,914	5,710,000	6,034,000
OPERATING EXPENSE			
Salaries and Wages	5,829,918	6,021,119	5,576,820
Employee Benefits	2,164,508	2,069,129	1,953,641
Services and Supplies	1,673,689	2,742,756	3,088,812
Depreciation/Amortization	3,315	5,000	2,500
Total Operating Expense	9,671,430	10,838,004	10,621,773
Operating Income or (Loss)	(3,011,516)	(5,128,004)	(4,587,773)
NONOPERATING REVENUES			
Interest Earned	260,146	100,000	20,000
Property Taxes			
Consolidated Tax			
Subsidies			
Miscellaneous	21,909	25,000	0
Gain on Disposition of Assets			
Intergovernmental Revenue			
Total Nonoperating Revenues	282,055	125,000	20,000
NONOPERATING EXPENSES			
Interest Expense	3	0	0
Loss on Disposition of Assets	0	0	0
Total Nonoperating Expenses	3	0	0
Net Income (Loss) Before Operating Transfers	(2,729,464)	(5,003,004)	(4,567,773)
Operating Transfers (Schedule T)			
In from General Fund	3,195,032	3,195,032	1,597,516
In From Municipal Facilities	228,839	0	
Out	0	0	0
Net Operating Transfers	3,423,871	3,195,032	1,597,516
NET INCOME (LOSS)	694,407	(1,807,972)	(2,970,257)

CITY OF HENDERSON
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - Engineering Internal Service Fund

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
A. CASH FLOWS FROM			
OPERATING ACTIVITIES:			
Cash received from users	1,247,730	5,710,000	6,034,000
Cash received from quasi-external operating transactions	5,242,766	0	0
Cash payments to suppliers for goods and services	(3,668,625)	(4,811,885)	(5,042,453)
Cash payments to employees for services	(5,186,514)	(6,021,119)	(5,576,820)
Cash from other sources	21,909	25,000	0
a. Net cash provided by (or used for) operating activities	(2,342,734)	(5,098,004)	(4,585,273)
B. CASH FLOWS FROM NON-CAPITAL			
FINANCING ACTIVITIES:			
Operating Transfers In	3,423,871	3,195,032	1,597,516
Operating Transfers Out	0	0	0
b. Net cash provided by (or used for) non-capital financing activities	3,423,871	3,195,032	1,597,516
C. CASH FLOWS FROM CAPITAL AND			
RELATED FINANCING ACTIVITIES:			
Acquisition of fixed assets	0	0	0
Principal payments on equipment leases	0	0	0
Interest paid on equipment leases	0	0	0
Proceeds from sale of fixed assets	0	0	0
c. Net cash provided by (or used for) capital and related financing activities	0	0	0
D. CASH FLOWS FROM			
INVESTING ACTIVITIES:			
Interest on investments	265,162	100,000	20,000
d. Net cash provided by (or used in) investing activities	265,162	100,000	20,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,346,299	(1,802,972)	(2,967,757)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	5,548,641	6,894,940	5,091,968
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	6,894,940	5,091,968	2,124,211

**CITY OF HENDERSON
(Local Government)**

**SCHEDULE F-2 STATEMENT OF CASH FLOWS
FUND - Engineering Internal Service Fund**

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
OPERATING REVENUE			
Insurance Charges	0	2,346,014	2,448,020
Total Operating Revenue	0	2,346,014	2,448,020
OPERATING EXPENSE			
Salaries and Wages	439,861	373,577	407,447
Employee Benefits	156,439	129,296	133,361
Services and Supplies	1,137,608	527,128	1,029,262
Claims	1,163,840	1,380,000	1,380,000
Legal Fees	186,387	225,000	150,000
Depreciation/Amortization	2,933	2,933	2,933
Total Operating Expense	3,087,068	2,637,934	3,103,003
Operating Income or (Loss)	(3,087,068)	(291,920)	(654,983)
NONOPERATING REVENUES			
Interest Earned	360,444	200,000	200,000
Property Taxes			
Other			
Total Nonoperating Revenues	360,444	200,000	200,000
NONOPERATING EXPENSES			
Interest Expense	0	0	0
Total Nonoperating Expenses			
Net Income (Loss) Before Operating Transfers	(2,726,624)	(91,920)	(454,983)
Operating Transfers (Schedule T)			
In From Municipal Facilities	57,994	0	0
Out			
Net Operating Transfers	57,994	0	0
NET INCOME (LOSS)	(2,668,630)	(91,920)	(454,983)

CITY OF HENDERSON
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - Self-Insurance Internal Service Fund

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
A. CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from quasi-external operating transactions	0	2,346,014	2,448,020
Cash payments to suppliers for goods and services	(1,853,930)	(2,261,424)	(2,692,623)
Cash payments to employees for services	(420,869)	(373,577)	(407,447)
a. Net cash provided by (or used for) operating activities	(2,274,799)	(288,987)	(652,050)
B. CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Operating Transfers In	57,994	0	0
Operating Transfers Out	0	0	0
b. Net cash provided by (or used for) non- capital financing activities	57,994	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition of fixed assets	0	0	0
c. Net cash provided by (or used for) capital and related financing activities	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest on investments	389,523	200,000	200,000
d. Net cash provided by (or used in) investing activities	389,523	200,000	200,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,827,282)	(88,987)	(452,050)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	9,842,851	8,015,569	7,926,582
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	8,015,569	7,926,582	7,474,532

**CITY OF HENDERSON
(Local Government)**

**SCHEDULE F-2 STATEMENT OF CASH FLOWS
FUND - Self-Insurance Internal Service Fund**

	(1)	(2)	(3)
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
OPERATING REVENUE			
Charges for services	11,044,784	10,850,000	10,650,000
Total Operating Revenue	11,044,784	10,850,000	10,650,000
OPERATING EXPENSE			
Salaries and Wages	75,447	75,372	73,442
Employee Benefits	29,581	28,509	28,655
Services and Supplies	2,396,249	2,174,669	1,980,551
Claims	7,183,642	9,930,892	10,883,660
Depreciation/Amortization	0	0	0
Total Operating Expense	9,684,919	12,209,442	12,966,308
Operating Income or (Loss)	1,359,865	(1,359,442)	(2,316,308)
NONOPERATING REVENUES			
Interest Earned	395,138	200,000	200,000
Miscellaneous			
Total Nonoperating Revenues	395,138	200,000	200,000
NONOPERATING EXPENSES			
Interest Expense	0	0	0
Total Nonoperating Expenses	0	0	0
Net Income (Loss) Before Operating Transfers	1,755,003	(1,159,442)	(2,116,308)
Operating Transfers (Schedule T)			
In	0	0	0
Out	0	0	0
Net Operating Transfers	0	0	0
NET INCOME (LOSS)	1,755,003	(1,159,442)	(2,116,308)

CITY OF HENDERSON
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - Health Insurance Internal Service Fund

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
A. CASH FLOWS FROM			
OPERATING ACTIVITIES:			
Cash received from users	279,307	0	0
Cash received from quasi-external operating transactions	10,765,477	10,850,000	10,650,000
Cash payments to suppliers for goods and services	(9,754,970)	(12,134,070)	(12,892,866)
Cash payments to employees for services	(72,858)	(75,372)	(73,442)
Cash from other sources		0	0
a. Net cash provided by (or used for) operating activities	1,216,956	(1,359,442)	(2,316,308)
B. CASH FLOWS FROM NON-CAPITAL			
FINANCING ACTIVITIES:			
Operating Transfers In	0	0	0
b. Net cash provided by (or used for) non- capital financing activities	0	0	0
C. CASH FLOWS FROM CAPITAL AND			
RELATED FINANCING ACTIVITIES:			
c. Net cash provided by (or used for) capital and related financing activities	0	0	0
D. CASH FLOWS FROM			
INVESTING ACTIVITIES:			
Interest on investments	405,989	200,000	200,000
d. Net cash provided by (or used in) investing activities	405,989	200,000	200,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,622,945	(1,159,442)	(2,116,308)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	7,667,522	9,290,467	8,131,025
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	9,290,467	8,131,025	6,014,717

CITY OF HENDERSON
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS
FUND - Health Insurance Internal Service Fund

	(1)	(2)	(3)
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
OPERATING REVENUE			
Insurance Premiums	4,641,505	5,300,000	5,000,000
Total Operating Revenue	4,641,505	5,300,000	5,000,000
OPERATING EXPENSE			
Salaries and Wages	390,488	313,958	296,569
Employee Benefits	133,088	117,823	114,460
Services and Supplies	1,231,903	2,104,830	899,917
Claims	3,324,978	4,116,638	4,466,638
Legal Fees	7,331	20,400	20,400
Depreciation/Amortization	13,907	13,907	13,907
Total Operating Expense	5,101,695	6,687,556	5,811,891
Operating Income or (Loss)	(460,190)	(1,387,556)	(811,891)
NONOPERATING REVENUES			
Interest Earned	856,137	600,000	400,000
Other			
Total Nonoperating Revenues	856,137	600,000	400,000
NONOPERATING EXPENSES			
Interest Expense	2,610	10,000	10,000
Loss on Disposition of Assets			
Total Nonoperating Expenses	2,610	10,000	10,000
Net Income (Loss) Before Operating Transfers	393,337	(797,556)	(421,891)
Operating Transfers (Schedule T)			
In From Municipal Facilities	67,930	58,000	0
Out	0	0	0
Net Operating Transfers	67,930	58,000	0
NET INCOME (LOSS)	461,267	(739,556)	(421,891)

CITY OF HENDERSON
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - Workmen's Compensation Self-Insurance Fund

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	(3) BUDGET YEAR ENDING 6/30/11
A. CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from quasi-external operating transactions	4,641,505	5,300,000	5,000,000
Cash payments to suppliers for goods and services	(2,891,289)	(6,359,691)	(5,501,415)
Cash payments to employees for services	(306,058)	(313,958)	(296,569)
Cash from other sources			
a. Net cash provided by (or used for) operating activities	1,444,158	(1,373,649)	(797,984)
B. CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Operating Transfers In	67,930	58,000	0
b. Net cash provided by (or used for) non- capital financing activities	67,930	58,000	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition of fixed assets	0	0	0
Interest Expense	(2,610)	(10,000)	(10,000)
c. Net cash provided by (or used for) capital and related financing activities	(2,610)	(10,000)	(10,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest on investments	878,690	600,000	400,000
d. Net cash provided by (or used in) investing activities	878,690	600,000	400,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,388,168	(725,649)	(407,984)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	18,535,127	20,923,295	20,197,646
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	20,923,295	20,197,646	19,789,662

CITY OF HENDERSON
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS
FUND - Workmen's Compensation Self-Insurance Fund

	(1)	(2)	(3)
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
OPERATING REVENUE			
Charges for services	126,900	50,000	50,000
Interest on Loans	0	0	0
Total Operating Revenue	126,900	50,000	50,000
OPERATING EXPENSE			
Total Operating Expense			
Operating Income or (Loss)	126,900	50,000	50,000
NONOPERATING REVENUES			
Interest Earned	59,268	25,000	25,000
Total Nonoperating Revenues	59,268	25,000	25,000
NONOPERATING EXPENSES			
Interest Expense			
Total Nonoperating Expenses	0	0	0
Net Income (Loss) Before Operating Transfers	186,168	75,000	75,000
Transfers In From Land Sales		0	0
Transfers Out:			
Out to Land Fund		(300,000)	
Out - Municipal Facilities Fund	(48,509)	(5,000)	(5,000)
Net Operating Transfers	(48,509)	(305,000)	(5,000)
NET INCOME (LOSS)	137,659	(230,000)	70,000

CITY OF HENDERSON
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - LID Revolving Loan Internal Service Fund

	(1)	(2)	(3)
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
A. CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from users			
Cash received from quasi-external operating transactions	40,650	50,000	50,000
Cash payments to suppliers for goods and services			
Cash from other sources	0	0	0
a. Net cash provided by (or used for) non- operating activities	40,650	50,000	50,000
B. CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Advances to other funds	0	0	0
Payment on advances to other funds	256,780	0	0
Operating Transfers In			
Operating Transfers Out	(48,509)	(5,000)	(5,000)
b. Net cash provided by (or used for) non- capital financing activities	208,271	(5,000)	(5,000)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Capital Contributions			
Developer Contributions			
Residual equity transfer from special revenue fund			
c. Net cash provided by (or used for) capital and related financing activities	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest on investments	57,587	25,000	25,000
d. Net cash provided by (or used in) investing activities	57,587	25,000	25,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	306,508	70,000	70,000
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,219,527	1,526,035	1,596,035
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,526,035	1,596,035	1,666,035

CITY OF HENDERSON
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS
FUND - LID Revolving Loan Internal Service Fund

**ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS, MEDIUM-TERM FINANCING
CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS**

(1) NAME OF BONDS OR LOAN	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/10	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2011		
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) TOTAL (9) + (10)
FUND: Debt Service Fund										
Refunding / Buildings	1	15 yrs.	10,530,000	1/1/1997	4/1/2011	4.5% to 5.5%	1,425,000	71,250	1,425,000	1,496,250
Building & Parks Refunding	1	12 yrs.	12,940,000	9/5/2001	6/1/2013	3.5% to 4.5%	4,100,000	181,156	1,310,000	1,491,156
Parks & Recreation Refunding - Series A	1	14 yrs.	34,505,000	3/1/2004	6/1/2018	2.25% to 5.0%	26,490,000	1,282,700	3,130,000	4,412,700
Various Purpose Refunding - Series B	2	16 yrs.	43,355,000	3/1/2004	4/1/2020	2.5% to 5.25%	37,125,000	1,748,150	4,700,000	6,448,150
Various Purpose Series 2005D	2	30 yrs.	56,000,000	12/22/2005	6/1/2035	4.0% to 5.0%	51,695,000	2,449,349	1,185,000	3,634,349
Medium Term Various Purpose Bonds	5	10 yrs	2,065,000	9/26/2006	9/1/2016	3.7913%	1,525,000	54,140	194,000	248,140
Medium Term Bonds, Series 2008	2	7 yrs.	1,162,000	3/20/2008	6/30/2015	3.24%	855,000	27,702	160,000	187,702
Installment Purchase Agreement	5	15 yrs.	17,960,000	3/4/2009	2/1/2024	4.97%	17,403,000	864,929	596,000	1,460,929
Lease Purchase/Medium Term	6	3 yrs	446,894	1/1/2010	1/1/2012	0.00%	297,930	-	148,964	148,964
Subtotal General Obligation			178,963,894				140,915,930	6,679,376	12,848,964	19,528,340
TOTAL ALL DEBT SERVICE										

- * - Type
- 1 - General Obligation Bonds
 - 2 - G. O. Revenue Supported Bonds
 - 3 - G. O. Special Assessment Bonds
 - 4 - Revenue Bonds
 - 5 - Medium-Term Financing
 - 6 - Medium-Term Financing - Lease Purchase
 - 7 - Capital Leases
 - 8 - Special Assessment Bonds
 - 9 - Mortgages
 - 10 - Other (Specify Type)
 - 11 - Proposed (Specify Type)

**CITY OF HENDERSON
(Local Government)**

SCHEDULE C-1 INDEBTEDNESS

[illegible]

- 1 - General Obligation Bonds
- 2 - G. O. Revenue Supported Bonds
- 3 - G. O. Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium-Term Financing
- 6 - Medium-Term Financing - Lease Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify Type)
- 11 - Proposed (Specify Type)

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ALL EXISTING OR PROPOSED

Total Sewer Enterprise Fund

- - Type

- ### 1 - General Obligation Bonds

1044 (continued)

(1) NAME OF BONDS OR LOAN	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/10	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2011			
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) TOTAL (9) + (10)	
FUND: Special Assessments											
Assessment District T-2	8	20 yrs.	7,000,000	8/1/1991	8/1/2011	9.5%	165,000	11,875	80,000	91,875	
Total Special Assessments			7,000,000				165,000	11,875	80,000	91,875	
TOTAL ALL DEBT SERVICE			432,847,910				332,621,057	15,502,864	26,671,103	42,173,967	

1	- General Obligation Bonds
2	- G. O. Revenue Supported Bonds
3	- G. O. Special Assessment Bonds
4	- Revenue Bonds
5	- Medium-Term Financing
6	- Medium-Term Financing - Lease Purchase
7	- Capital Leases
8	- Special Assessment Bonds
9	- Mortgages
10	- Other (Specify Type)
11	- Proposed (Specify Type)

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04/29/10

Transfer Schedule for Fiscal Year 2010-2011

FUND TYPE	FROM FUND	PAGE	AMOUNT
General Fund	Debt Service Fund	11	11,228,571
	Municipal Facilities	11	14,000,000
	City Shop	11	2,000,000
	Multipurpose Special Revenue	11	250,000
Subtotal			27,478,571

SPECIAL REVENUE FUNDS	Multipurpose Special Revenue	28	897,141
	Multipurpose Special Revenue	30	1,000
	Multipurpose Special Revenue	29	1,004
	Subtotal		899,145

CAPITAL PROJECTS FUND	General Fund	34	1,475,000
	Equipment Repair & Replace	34	4,222,771
	Lake Las Vegas Special Revenue	35	5,473,676
	Gas Tax	36	190,000
	Special Recreation	36	50,000
	Sewer Fund	36	3,250,000
	Water Fund	36	3,250,000
	LID Revolving Service	36	5,000
	Capital Replacement	36	235,700
	Debt- Operating	40	271,150
	Subtotal		18,423,297

DEBT SERVICE	Special Recreation	44	274,794
	General Fund	44	1,887,209
	Land Sales Fund	44	527
	Development Services Center	44	2,371
	Water Enterprise Fund	44	3,012
	Sewer Enterprise Fund	44	3,125
	Cultural Arts & Tourism	44	527
	Citywide Services	44	149,175
	Municipal Facilities Fund	44	8,407,705
	Grant Fund	44	1,000,000
	Special Ad Valorem Transp	44	435,079
	Subtotal		12,163,524

INTERNAL SERVICE	General Fund	60	1,597,516
	Subtotal		1,597,516

ENTERPRISE FUNDS	General Fund	46	2,000,000
	General Fund	52	1,428,365
	Multipurpose Special Revenue	50	90,000
	Subtotal		3,518,365

Total Transfers			64,080,418
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CITY OF HENDERSON
(Local Government)

TO FUND	PAGE	AMOUNT
Development Services Center	20	1,428,365
Engineering Fund	20	1,597,516
Cultural Arts & Tourism	20	2,000,000
Capital Replacement	20	1,475,000
Debt Service	20	1,887,209
Subtotal		8,388,090

Municipal Facilities Fund	21	190,000
Capital Replacement Fund	26	4,222,771
Grant Fund	27	897,141
General Fund	27	250,000
Commissary Fund	27	1,000
Code Enforcement Fund	27	1,004
Water Enterprise Fund	27	90,000
Debt Service	28	1,000,000
Lake Las Vegas Capital Fund	31	5,473,676
Subtotal		12,125,592

Debt Service	33	527
Municipal Facilities	34	235,700
General Fund	36	14,000,000
Debt Service	36	8,407,705
Debt Service	39	435,079
Debt Service	41	274,794
Municipal Facilities	41	50,000
Subtotal		23,403,805

Special Assessment	43	271,150
General Fund	45	11,228,571
Subtotal		11,499,721

General Fund	56	2,000,000
Debt Service	58	149,175
Municipal Facilities	68	5,000
Subtotal		2,154,175

Debt Service Fund	46	527
Debt Service Fund	48	3,125
Municipal Facilities	48	3,250,000
Debt Service Fund	50	3,012
Municipal Facilities	50	3,250,000
Debt Service Fund	52	2,371
Subtotal		6,509,035

Subtotal		64,080,418
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LOBBYING EXPENSE ESTIMATE
Fiscal Year Ending June 30, 2011

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must contain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 76th Session; February 7, 2011 through June 7, 2011

1.	Activity:	<u>Nevada Legislative Support</u>	
2.	Funding Source:	<u>General Fund</u>	
3.	Transportation		<u>\$ 24,800.00</u>
4.	Lodging & Meals		<u>40,200.00</u>
5.	Salaries and Wages		<u>269,174.00</u>
6.	Compensation to lobbyists		<u></u>
7.	Entertainment		<u>5,000.00</u>
8.	Supplies, equipment & facilities; other personnel and services spent in Carson City		<u>45,000.00</u>
	Total		<u><u>\$ 384,174.00</u></u>

Entity: City of Henderson

Andy Hafen
Mayor

Kathleen Boutin
Councilwoman

Steve Kirk
Councilman

Debra March
Councilwoman

Gerri Schroder
Councilwoman

Mark Galhoun
City Manager

Richard A. Derrick
Acting Finance Director

Jill R. Lynch
Manager, Office of Budget &
Strategic Management



CITY OF HENDERSON
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