



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

August 15, 2017

Ms. Kelly Langley
State of Nevada, Department of Taxation
1550 E. College Parkway, Suite 115
Carson City, NV 89706-7937

VIA EMAIL: klangley@tax.state.nv.us

RE: AB-461

Dear Ms. Langley:

As per AB-461 I have attached our Fiscal Year 2017 Fourth Quarter results for the More Cops Sales Tax Revenue.

If I can be of further assistance or answer any questions please don't hesitate to contact me.

Sincerely,

Jill R. Lynch
Budget Manager

**Report to Nevada Department of Taxation
Use of "More Cops" Tax Proceeds**

CITY OF HENDERSON

Quarterly Report for period ending: 30-Jun-17 Q4

Fiscal Year: 2017

Line No.	REVENUE	Actual Base Fiscal Year 2010	Actual Prior Fiscal Year 2016	Actual 1st Quarter FY 2017 July Sept	2nd Quarter FY 2017 Oct Dec	3rd Quarter FY 2017 Jan- March	4th Quarter FY 2017 Apr- June*	FY 2017 Actual Year to Date	Inception to Date Total
1	Taxes								
2	More Cops Sales Tax	9,284,590	14,092,778	3,920,886	4,115,781	3,964,747	4,217,547	16,218,962	136,186,541
3	Voter Approved Overrides	-	-	-	-	-	-	-	-
4	Subtotal	9,284,590	14,092,778	3,920,886	4,115,781	3,964,747	4,217,547	16,218,962	136,186,541
5	Interest Earnings	53,908	2,685	1,114	1,072	998	1,049	4,233	817,317
6	All Other Revenue Sources	75,786	54,140	35,469	1,795	7,435	7,207	51,906	632,267
7	Beginning Fund Balance								
8	Previously Reported	6,252,602	2,662,113	2,629,035	2,905,896	3,415,593	3,371,223	2,629,035	-
9	Prior Period Adjustment	-	-	-	-	-	-	-	-
10	Total Beginning Fund Balance	6,252,602	2,662,113	2,629,035	2,905,896	3,415,593	3,371,223	2,629,035	-
11	Total Available Resources (Add Lines 4, 5, 6 & 10)	15,666,886	16,811,716	6,586,504	7,024,544	7,388,773	7,597,026	18,904,136	137,636,125

Acct No. **EXPENDITURES**

Salaries and Wages									
	Full Time Salaries	6,072,327	6,977,054	1,849,577	1,750,018	2,063,207	2,015,374	7,678,176	65,660,893
	Shift Differential	226,449	238,000	59,946	59,015	64,691	56,900	240,552	2,289,739
	Charge / Lead Pay	-	-	-	-	-	-	-	519
	Bonus Pay	19,638	8,560	1,280	11,360	2,160	1,680	16,480	82,806
	Special Assignment Pay	-	-	-	-	-	-	-	-
	Holiday Pay	439,874	337,191	55,933	145,932	159,150	35,116	396,131	4,149,587
	Out of class	5,321	8,342	2,687	3,361	2,153	6,270	14,471	86,498
	Court Pay	78,706	39,154	5,314	6,591	10,094	17,640	39,639	550,717
	Comp Time	-	-	-	-	-	-	-	-
	Leave Sellback	-	-	-	-	-	-	-	-
	Overtime	49,768	220,762	73,090	67,137	94,204	158,536	392,967	1,474,633
	Vacation	7,688	92,707	36,574	30,409	1,842	32,831	101,656	311,691
	Salaries - Sick Leave	454	259,343	17,532	59,541	441	59,541	137,055	659,133
	Longevity	-	-	-	-	-	-	-	-
	Payment in lieu of COLA	36,500	-	-	-	-	-	-	36,500
	Vacation Exchange	-	5,846	-	5,846	0	-	5,846	49,912
	Severance	60,019	-	-	-	-	-	-	-
	Call Back	14,490	105,350	45,800	48,413	46,325	34,572	175,110	587,911
A	Subtotal, Salaries and Benefits	7,011,234	8,292,309	2,147,733	2,187,623	2,444,267	2,418,461	9,198,084	75,940,540

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Acct No.	EXPENDITURES	Actual	Actual	Actual					
		Base Fiscal Year 2010	Prior Fiscal Year 2016	1st Quarter FY_2017 _ July Sept	2nd Quarter FY_2017__ Oct Dec	3rd Quarter FY_2017_ Jan- March	4th Quarter FY_2017 Apr- June*	FY_2017 __ Actual Year to Date	Inception to Date Total
Employee Benefits									
	Uniform / Clothing Allowance	182,837	189,975	41,650	35,525	56,854	44,984	179,013	1,980,941
	Employee Overpayments	-	-	-	-	-	-	-	29,682
	Group Insurance	734,568	884,784	252,147	252,818	258,438	277,078	1,040,481	7,892,506
	FICA - Medicare	102,830	120,507	30,830	31,526	35,522	34,970	132,848	1,113,967
	Retirement Contributions	2,393,202	3,062,857	804,036	799,783	900,081	865,407	3,369,307	26,893,029
	Education Assistance	-	-	-	-	-	-	-	-
	Worker's Compensation	361,377	82,752	21,403	21,795	24,421	26,937	94,556	2,293,879
	Industrial Insurance	-	-	-	-	-	-	-	-
	Professional Services	-	-	-	-	-	-	-	-
	Pro Services - Medical	80,637	53,753	14,075	13,155	16,558	16,150	59,938	729,284
	Professional Allowance	-	-	-	-	-	-	-	700
	Retiree Medical Pricing	-	42,463	12,757	10,520	12,837	11,064	47,178	142,259
B	Subtotal, Employee Benefits	3,855,451	4,437,091	1,176,898	1,165,122	1,304,711	1,276,590	4,923,321	41,076,247
Services and Supplies									
	Witness Fees	-	-	-	-	-	-	-	-
	R&M Equipment	205,706	425,575	106,513	105,997	119,579	121,002	453,091	3,738,380
	R&M Vehicles	496,368	611,131	113,808	113,808	113,808	113,805	455,229	6,125,876
	Warranties	-	-	-	-	-	-	-	-
	Medical	-	-	-	-	-	-	-	-
	Physicals - Employment	-	-	-	-	-	-	-	-
	Physicals - Annual	-	-	-	-	-	-	-	-
	Other Insurance	-	-	-	-	-	-	-	-
	Printing / Reproduction	10	-	-	-	-	25	25	61
	Training / Tuition	8,131	13,238	2,215	6,360	2,700	1,549	12,824	260,450
	Travel	324	4,639	1,181	2,924	(999)	1,289	4,395	50,730
	Other Travel	-	-	-	-	-	-	-	-
	Mileage	-	-	-	-	-	-	-	-
	Ammunition	-	-	-	-	-	56,784	56,784	56,784
	Police Equipment	-	-	-	-	-	-	-	-
	Operating supplies	55,102	84,665	51,655	6,092	13,193	11,197	82,137	2,404,800
	Clothing and Protective Gear	12,286	10,584	5,524	13,169	10,087	18,428	47,208	163,661
	Minor Equipment	19,742	302,798	75,063	7,819	10,204	9,658	102,744	1,261,731
	Fuel	-	-	-	-	-	-	-	-
	Int - Sec Lend Expense	-	-	-	-	-	-	-	-
	Other Equipment	-	-	-	-	-	-	-	2,577
	Other Operating	-	-	-	-	-	-	-	3,131
	Extradition/Food/Fuel	-	-	-	-	-	19	19	1,744
	License and Taxes	-	651	18	37	-	-	55	8,375
C	Subtotal, Services and Supplies	797,669	1,453,281	355,977	256,206	268,572	333,756	1,214,511	14,078,300

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Acct No.	EXPENDITURES	Actual	Actual	Actual					
		Base Fiscal Year 2010	Prior Fiscal Year 2016	1st Quarter FY_2017 _ July Sept	2nd Quarter FY_2017__ Oct Dec	3rd Quarter FY_2017_ Jan- March	4th Quarter FY_2017 Apr- June*	FY_2017__ Actual Year to Date	Inception to Date Total
Capital Outlay									
	Software Licenses	-	-	-	-	-	-	-	-
	Reimbursements - Non	-	-	-	-	-	-	-	-
	Depreciation	-	-	-	-	-	-	-	-
	CO- Equipment	22,816	-	-	-	-	-	-	2,625,887
	CO - Furn & Fixtures	-	-	-	-	-	-	-	-
D	Subtotal, Capital Outlay	22,816	-	-	-	-	-	-	2,625,887
*	Transfer Out	-	-	-	-	-	-	-	400,000
	Total Expenditures (add A-D)	11,687,170	14,182,681	3,680,608	3,608,951	4,017,550	4,028,807	15,335,916	134,120,974
	Fund Balance	3,979,716	2,629,035	2,905,896	3,415,593	3,371,223	3,568,219	3,568,219	3,515,150

* Transfer out to reverse transfer in from General Fund in FY2012 to ensure positive cash balance in the fund.

							FY2017 over FY2016	Total Officers to Date*
Statistical Section: More Cops								
Number of Commissioned Officers	78	91	89	80	91	90	-1	90
Number of New Positions included in line ____	0	0	0	0	0	0	0	0
Total Additional Officers	39	25	27	36	25	25	0	25
Number of Police (non More Cops)	274	275	274	274	274	274	-1	274
Total Police/More Cops Combined	391	391	390	390	390	389	-2	389

Legislative Compliance:

AB418 Compliance - % increase in
city and/or county contribution to police
operating budget

	5.12%						
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AB572 Compliance - % change in
expenditures approved police
services over previous fiscal year

	6.88%						
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**Percentage change in property tax
& CTX for FY12 final/amended bdgt
as compared to combined FY10
actual property tax & CTX for base
base year (FY2012-FY2010)**

	5.16%						
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The revenues reported from "More Cops" sales tax do not replace or supplant funding which existed prior to October 1, 2005 for the police department.

Preparer: SCOTT BLUMBERG

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e-mail: scott.blumberg@cityofhenderson.com Date: 08/15/2017

Reviewer: JILL LYNCH