



with David Weiser

BY MIKE MUCHA

Mike Mucha, GFOA's deputy executive director, spoke with **David Weiser**, the assistant director of finance for the City of Henderson, Nevada, about economic development, the importance of communication skills for finance officers, building relationships, and the benefits of working where you live and living where you work.

Mike: You are the assistant director of finance. Can you please explain what you do for the city?

David: Yes, I'm the assistant director of finance, and I report to the director of finance. Together we lead the department, which has about 69 employees. In my role, I have oversight over accounts payable, accounts receivable, cash receipts, budget and long-range planning, and financial accounting. Our team is responsible for producing all the documents that we prepare and submit to GFOA, including our comprehensive annual budget report (CABR), popular annual financial report (PAFR), and annual comprehensive finance report (ACFR). I'm also involved with financial analysis and as a result have been involved in several economic development projects, union negotiations, strategic planning, and other initiatives for the city.

I did see that the City of Henderson is a recipient of GFOA's "triple crown" for winning our three major awards. Congratulations.

We are big here on the GFOA awards. We apply every year for all three since we developed our PAFR in 2017. Our city leadership, starting with the city manager, emphasizes continuous

improvement, and the GFOA awards programs allow us to focus on being the best financial stewards we can be, and communicating that to our citizens. Internally, we use the criteria as a way of refining our processes to make sure we are not just checking the box. We also are very proud to receive the Pinnacle Award from the Malcom Baldrige Performance Excellence Program.

Only a few governments have received that recognition. Can you describe how that program benefits the city?

Like our approach to the GFOA awards, pursuing the Baldrige Award has really put an emphasis on process improvement and innovation here at the city. From a strategic planning perspective, I've seen quite a bit of change here at the city. Before taking on the Baldrige Award framework in 2010, the strategic planning process at the city was focused on the document itself. Now, we embrace cross-departmental collaboration. Working together, our city priorities become the focus of action items. We use citizen survey feedback to build the strategic plan and hold quarterly meetings to hold our teams accountable to the strategic plan. I've really seen our organization grow as we

approach the strategic plan and budgeting process with more sophistication.

Also, as part of the culture to support the Baldrige Award, we also implemented the Henderson Innovation Program (HIP). HIP encourages employees to submit innovations by making them eligible to receive bonuses up to \$5,000 for cost savings or improvements the city implements. We have a review committee that evaluates ideas quarterly and prioritizes those for implementation. Recently, we had a police officer recommend that the city could pursue new technologies for writing tickets. Rather than replacing an expensive system, he found an app that provided similar features and could be used on the smart phones the officers already had. This ended up saving the city several hundred thousand dollars.

It is evidence that our front-line employees can go above and beyond their normal day-to-day job for the betterment of the city as a whole.

How do these improvements to the strategic planning process and emphasis on innovation affect the city's budget process?

When I first got here, the budget process could have been described as occurring behind closed doors. Perhaps it was a symptom of budget cuts we had to make, coming out of the Great Recession, but the budget manager would meet with leaders from the executive floor, and that was really it. Now, we've modified the whole approach. You could say that instead of working on the budget for six months as part of the budget preparation process, we are working year-round on budget issues. We regularly communicate with departments and do monthly updates for our executive team, which include department heads and senior leadership. Each month we have an operations review meeting where we discuss key performance indicators and how well we are doing. The feedback loop helps with budget decisions and really works to drive more formal budget development. We are constantly working to address problems, identify opportunities, and align our resources.



Located about 16 miles from downtown Las Vegas, the City of Henderson is the second most populous in Nevada.

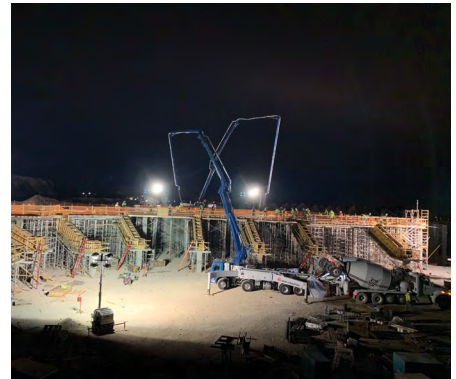
It also helps that we have technology in place now to help facilitate this process. Our budget system allows departments to input budget requests. From there, our budget staff can evaluate options, discuss key metrics, relate spending to strategic initiative, assess service levels, and determine costs. In addition, we have been able to customize the system to answer key questions that we have for our process. For example, with budget requests, we focus not only on costs for the department making the request, but also on analyzing costs or benefits on other departments. We've also worked to align budget requests with our citizen survey. Every two years, the city sends out a mass survey to residents with questions related to their priorities. Those priorities are part of our budget system. Like other cities, we know we have finite resources, but I think we've been doing a much better job at telling the story of how our spending works to address priorities and challenges we face. It helps us tell our story.

A sound budget process is critical to dealing with current challenges. What are the biggest challenges facing the city?

Our biggest challenge right now is our local economy. If you are familiar with our geography, we are located just south of Las Vegas and we are connected to the realities of the region. The City of Henderson relies heavily on two primary revenue sources. The consolidated tax and property tax make up approximately 75 percent of our general fund budget. In a lot of cases, the revenue stream is out of our control. Raising property tax rates is difficult. Also, we don't have any control over the consolidated tax. Here in Clark County, all sales tax revenue from across the county is aggregated. In our case, revenue collected inside and outside of Henderson is pooled. So, if you go spend money on the Las Vegas strip, we are beneficiaries. Sales tax revenue is distributed to those in the county based on a formula. In good times, when tourism and the hospitality industry are up, that's good news for us. But it



The \$84 million sports and entertainment venue developed on the former site of the Henderson Pavilion was designed with the community in mind and hosts a variety of sporting events, concerts and family-friendly activities throughout the year.



also means we're subject to periods of reduced revenue. Lately, we've been seeing the economy here slowing. As consumers have less discretionary spending, it hurts our revenue streams.

What strategies can the city pursue to diversify revenue?

We've been trying to bring in business that will diversify our economy. For example, I think we've done a great job in recruiting advanced manufacturing and healthcare that will help make us less reliant on tourism. We've also been pretty successful in pursuing partnerships with private companies to invest in Henderson.

We've been working on building out a sports brand and worked with the Vegas Golden Knights on the Henderson Event Center. This project is a good example that shows our approach to development. In planning for the project we had public meetings, used citizen surveys, and built a city website focused on providing information and answering common questions.

We're working on a similar project now. During the pandemic, there was a hotel casino here that closed. We were able to acquire the land before everything was demolished. Now we're working with the community to find the best use for this space. We built another website for public outreach and have been hosting public forums.¹ Throughout the process, it's really helped us focus on a facility that meets residents' needs. We know they want family-friendly options that feature recreational space, not just more houses or an industrial complex. Our focus is on building an area that has a recreation facility, but also offsets the cost of both capital construction and maintenance with some private development. Ultimately, the goal is to be able to provide a community benefit while reducing the cost to our residents.

Finance would not be involved in projects like this in many governments. What's the role for finance staff in Henderson?

The city issued debt for most of these projects, so we took the lead on that part. We also want to serve as a strategic advisor

to the city manager. I think it's critical that the city make these decisions based on proper fiscal analysis, long-term planning, and a focus on sustainability. We're dealing with taxpayer dollars and need to make sure we aren't putting the city at financial risk. We aren't the true decision makers for these projects, but we can have a big impact.

I'm proud of the approach we took for our projects in Henderson, not only from a financial perspective but also to plan out community benefits. Before we took on the Henderson Event Center project, the old site, the Henderson Pavilion, was an outdoor arena that was losing money and in bad need of rehabilitation. It wasn't really our expertise to bring in musical acts, especially when we were competing with venues in Las Vegas. We brought in a partner to split capital costs and provide needed investments. We also have a partner now to run the facility. But the project was also able to ensure the overall community can benefit. The facility still hosts farmer's markets, the orchestra, local music, high school graduations, and more.



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Henderson sought out community input to determine plans for the Fiesta Site, and received over 5,600 surveys from residents. Potential plans for development include a tournament sports facility, hotels and family-focused recreation and entertainment.

Completing these large projects can be unique experiences for finance officers, but you seem to have multiple projects. Is there anything you can share that you've learned from one project that you can apply to others in the future or that others can benefit from?

I think it helps to be opportunistic. For the Fiesta site, the city was able to acquire the land for \$32 million. That land had a parking garage on it that would have cost more than that to build, if we were starting over. It gives us an ability to help the community. From the perspective of lessons learned, I think city has matured in these deals to include a more long-term financial focus such as the ability to revenue share with the operator. For example, with the Henderson Event Center, we're not part of naming rights deals. For future projects, we now see the value that it can bring. We also learned that it's important for the city to own the building. Instead of transferring the asset, we lease space and are able to control capital maintenance. This would be in addition to

community benefits such as the residents being able to use the recreational facilities at a discounted rate, and our parks and recreation department having dedicated times do their programming.

You've talked about the importance of getting community input for economic development and capital planning projects. Has the city faced any resistance from residents who don't agree with the growth strategies?

Absolutely. Henderson is still kind of a small family town. If you look at historical population numbers, we had 60,000 people in the early 1990s. Now, we are well over 300,000. Our growth rates have stabilized some, but it's understandable that residents would be against change. At the same time, I think our leadership and city council has done a nice job of balancing residents' concerns with the need to diversify our economy and create high-paying jobs.

This is an attractive region. For most people around the United States, I think the perception is that all of Las Vegas

looks like the strip or it's too hot to do anything. It does get hot in the summer, but for most of the year, the weather is perfect to be outside. Personally, I love to hike and be outdoors, and there are great opportunities here. Within the Las Vegas Valley, we have Red Rock Canyon, Mount Charleston, and amazing public trails. My house is near a 34-mile paved bike trail that goes by Lake Mead.

I actually think that the nationwide issue of housing affordability has helped promote growth here. It is an attractive region, and I see it swaying the political winds more than the NIMBY forces. Everyone has kids or family members who are graduating from high school or college, and they need a place to live and a way to make a living. Hopefully we can continue to provide jobs and homes here in Henderson.

Speaking of good jobs, can you explain how you started with the city? Did you always want to work in a city finance office?

I grew up in this area and got a bachelor's degree in business and master's degree



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in accounting from the University of Nevada Las Vegas [UNLV]. For those who claim UNLV stands for “you never leave Vegas,” that was true for me. At UNLV, my professors pushed the big four accounting route, and I worked in public accounting after getting my CPA. After a few years, I learned that the work-life balance wasn’t for me. I got a job in corporate finance at one of the large resorts, but looking at 10Qs and 10Ks late at night wasn’t very fulfilling or fun. My wife is from Henderson, and after we got married in 2016 she wanted to move back. As we planned on raising a family, I saw a lot of value in working here at the city. I’m personally invested in Henderson. I want us to be successful. I want us to be responsible. I want to see us grow. I also thought I could help.

So after starting as an accountant, you moved to budget director and now to assistant finance director. Was that a difficult transition? Also, what do you think led to you moving up so quickly?

I think the biggest thing is communication. For a lot of people, I think you can easily get stuck in technical jargon and buzzwords. Especially for accountants. It’s easier to talk to other accountants. But we are not just an organization of accountants. We are a full-service city

with 21 departments. We have police, fire, utilities, public works, and more. Most of the people I interact with don’t know accounting. I needed to make accounting make sense to others, and I think being able to do that is what’s made me successful in moving up the ranks. I think it definitely helped when I became budget director. I was able to build relationships with people from different parts of the city. I wanted to understand issues from their perspective.

At the end of the day, finance needs to be able to support those in the organization around us. We also need their buy-in on issues. How we communicate to them is key in being able to work together and be successful. I wouldn’t expect an engineer to talk to me like I was another engineer. We have a lot of subject matter experts here in the city. We all need to be able to bridge those communication gaps by keeping it simple and understanding our audience.

Now as assistant finance director, you are in a position of leadership. How has that experience been? Was it difficult to move into position where you supervise people who used to be on a peer level?

I think that that it can always be a challenge, but it’s gone well. I would say that the most important part is

to concentrate on building trust and relationships. I know that I don’t know everything. I know in many cases, I can’t get caught up too much on details. Even if I was a good senior accountant or budget manager, I know that now that I’m hired at the next level, I’m going to have to adapt. I can’t pull myself into the weeds of those other positions. First, I don’t have time or capacity. Second, I needed to work on building a team that I could trust to serve those roles. Third, I also needed the people in those positions to know that I trusted them. I think that’s the most important aspect of leadership is building and being able to rely on those important relationships. I also think that communication is important. It helps to be honest and talk about what I need as a leader and what they need from me.

Any surprises that came along with your current position you weren’t expecting?

Actually, yes. I didn’t realize how many presentations I would have to give. It’s been a pleasant surprise, and I’ve enjoyed the role.

Every leader is unique. How is your leadership style different than your predecessor, and how was that received by the staff?

Around the same time that I became assistant finance director, the city hired Maria Gamboa as finance director, and I’ve really followed in her footsteps. Some of the things she’s been able to implement, from an employee engagement standpoint, are really cool. As an example, our department participates in the “Finance Olympics.” This competition is a series of “minute to win it” style games that give us an opportunity to have fun and build relationships outside of our normal day jobs. We put together teams so staff can connect with others they don’t see very day. We dedicate time in the conference room to playing the games. I’ve seen teammates practicing and really bonding. In the end, it really helps us with finance situations, too. When someone in budget can quickly connect with a colleague in accounting because they had that relationship already, it makes it so much easier.



Henderson offers an abundance of recreational opportunities, with 180 miles of hiking and biking trails and close proximity to Lake Mead.


Do you think this leadership style has helped employees stay connected while working remotely?

Definitely. The city has gone back and forth on remote work. During the pandemic, many staff worked remote. After the pandemic, we had employees come back to the office, but many missed the benefits of remote work. We ended up bringing back a hybrid office type of environment. Employees here work four days per week and need to spend at least two in the office. Having the remote option has really boosted employee morale, and the bonding experiences ensure that we don't lose out on the importance of personal connections that come from being together. I also think that it makes us a more attractive place to work. We have a strong culture. I also think it feeds into our focus on continuous improvement. Those approaches require collaboration. They also provide opportunities for employees to make a difference.

Now that you've been at the city for eight years, what do you think is the next step in your career?

Before I came to the city, I wasn't aware of GFOA. Originally, I started taking classes to satisfy CPE requirements, but I also found value in connecting with other finance officers in GFOA's online communities. I love the online forums and daily digest emails. It's been very helpful to hear from others about how they're approaching common problems. I also think it's funny that I need to get on a plane and travel 2,000 miles to the GFOA conference to network and connect with finance officers who work 20 miles from here—but I understand what great opportunities those events provide. I'd like to be able to get more involved in GFOA. I'm looking forward to sharing stories from some of the success we've had here in Henderson and being able to connect with and learn from others in similar positions.

That's great. We are lucky to have engaged members and look forward to learning more about Henderson.

That would be great, I love working for the City of Henderson. I live here. I work here. I play here. I raise my kids here. I am a part of the community. Henderson is a family town and a great place to be. I'm very proud of the opportunity I have and my role in helping the community grow. 

¹ For more information go to cityofhenderson.com/our-city/initiatives/fiesta-henderson-site.



Mike Mucha is deputy executive director for GFOA and director of GFOA's Research and Consulting Center.