

CITY OF BOULDER CITY, NEVADA



FISCAL YEAR 2007-08 ANNUAL BUDGET AND FINANCIAL PLAN



Budget & Financial Plan
Fiscal Year July 1, 2007 – June 30, 2008
City of Boulder City
401 California Avenue
Boulder City, NV 89005
www.bcnv.org

Prepared by:
Finance Department
Timothy T. Inch, Director

Annual Budget And Financial Plan Fiscal Year July 1, 2007 to June 30, 2008

CITY COUNCIL



Roger Tobler, Mayor



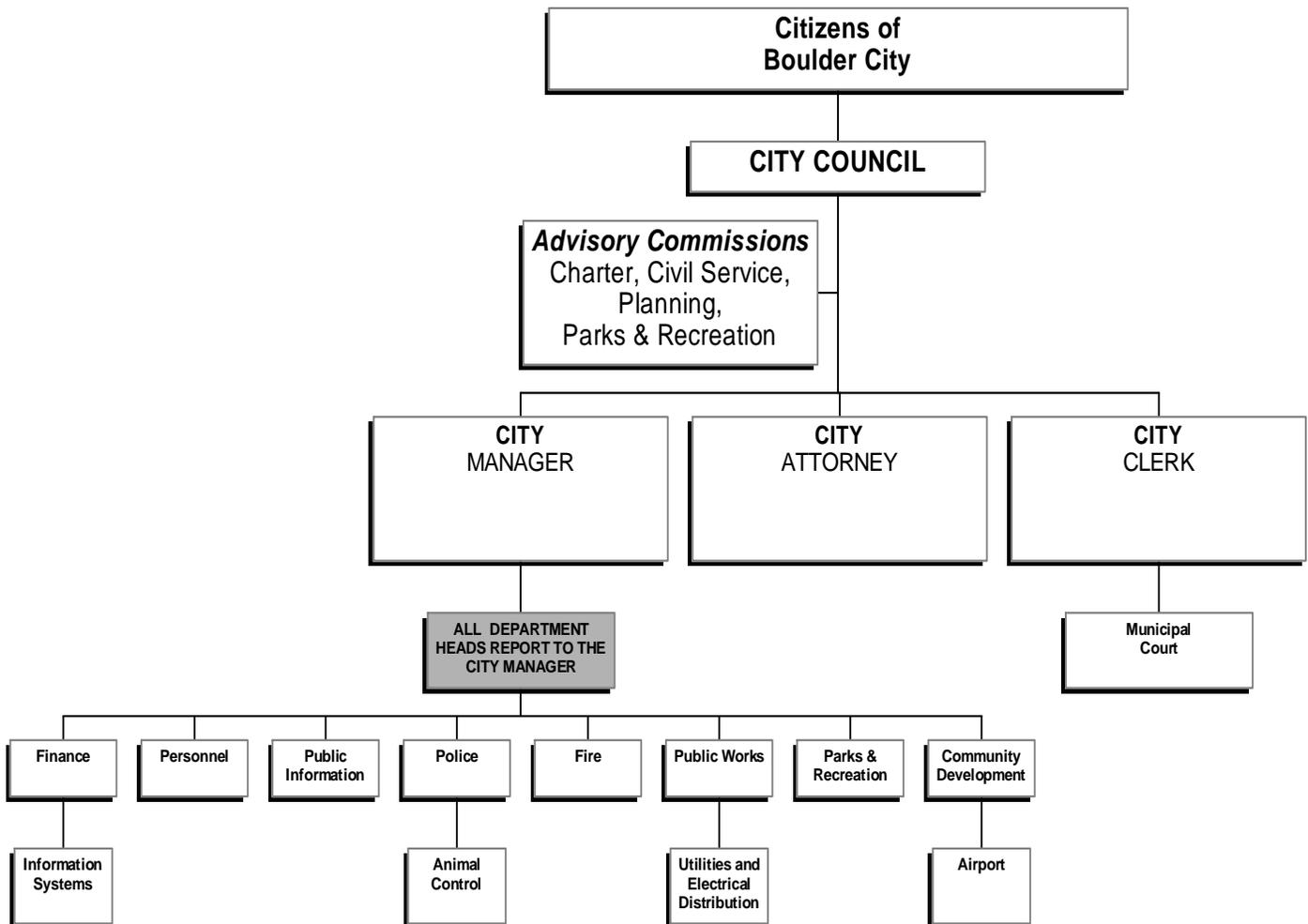
Council Members (from left to right):
Andrea Anderson, Travis Chandler, Linda Strickland, Michael Pacini

CITY OFFICIALS

Vicki Mayes, City Manager
Timothy T. Inch, Finance Director
David R. Olsen, City Attorney



BOULDER CITY ORGANIZATIONAL CHART



INTRODUCTION

From the Council and staff of the City of Boulder City, welcome. The pages in this document describe our plans to utilize the City's resources to continue a quality of life that is safe, clean, prosperous, and enjoyable. Boulder City is also our home, and we take pride in having the opportunity to improve the City through our professional lives each day. We are pleased that by reading this document you share our desire to enhance one of the most vibrant small cities in the nation. We hope that readers at all levels of budget experience will find this document to be an informative presentation of the challenges and opportunities that face the City of Boulder City and all of our citizens.

The City of Boulder City's budget document emphasizes functional areas of City responsibilities (e.g., Public Safety, Public Works), and does not isolate organizational units or account groupings independently. While the document may present and discuss several pictures of the same budget, centering the discussion on these major functions facilitates budget discussion at a much broader level.



The layout of the document is intended to take the reader from the broadest budget presentations (trends, consolidated totals, etc.) to the more specific budget presentations (individual departmental budgets, specific projects, etc.). Realizing that information needs differ for every reader, the document is divided into sections to provide easy access.

City Manager's Message: The City Manager discusses the major issues that affect City operations. In essence, the City Manager defines the costs of the issues facing the City (expenditures) and proposes the resources (revenues) to apply to each issue.

INTRODUCTION

Implementing Our Vision: This section describes how the City integrates the community's values and aspirations with the Budget to achieve its goals.

Consolidated Budget Summary: The document begins to evaluate the numbers that have been articulated in the City Manager's Message. A context for the budget begins to develop as it is related to budgets of previous years. Consolidated summaries, as well as the detail underlying budget decisions, focus on the premises used to develop the budget. The section presents trends and assumptions for revenues and expenditures.

Budget Guide: How does the City develop its budget document, and what do all the pages of numbers and tables mean anyway? The section dissects the structure of the budget and explains the relationships between its many facets.

General Fund, Enterprise Funds, and Other Funds Sections: Every City department or division appears with individual presentations of performance measures, objectives, and budgets.

Capital Improvements and Projects: A feature section that highlights special City capital improvement initiatives and projects planned for the future.

Supplemental Information: Find some background information about the City of Boulder City. Included are demographic, geographic, historical, and statistical information, as well as personnel allocation and wages.

Glossary: Terms throughout the budget document are defined. Most acronyms and technical terms are defined here to provide needed explanations.

To find specific information that appears in individual sections, please refer to the Table of Contents that follows.

TABLE OF CONTENTS

	PAGE
City Manager's Message	1
Implementing Our Vision	12
Financial Policies	24
Fund Summaries	28
Consolidated Budget Summary	31
Budget Guide	38
General Fund Summary	43
GENERAL FUND - DEPARTMENTAL DETAIL	
Mayor and City Council	51
City Manager	53
City Clerk	55
Finance	57
Information Systems	60
Central Services	62
City Attorney	63
Personnel	65
Public Information Officer	68
Municipal Court	71
Police	75
Fire	78
Animal Control	81
Public Works Administration	84
Streets	88
Landscaping	91
Building Maintenance	94
Engineering	96
Recreation Administration	99
Recreation – ABC Park	102
Recreation – Art Center	104
Recreation – Bootleg Canyon	106
Recreation – Adult Sports	108
Recreation – Safekey	110
Recreation – Special Interest Classes	112
Recreation – Summer Parks	114
Recreation – Tiny Tots	117
Recreation – Fitness Center	119
Recreation – Youth Center	122
Recreation – Youth Sports	124
Municipal Golf Course	126
Swimming Pool	128
Senior Center	131
Cable Television	133
Community Development	135
Building Inspection	139
Planning and Zoning	141

TABLE OF CONTENTS

	PAGE
CAPITAL PROJECTS FUND	
Capital Projects Summary	143
Capital Projects Details	150
Debt Service Summary	180
ENTERPRISE FUNDS	
Enterprise Funds Summary	185
Utility Fund Summary	186
Utility Fund - Electric	191
Utility Fund - Water	193
Utility Fund - Wastewater	195
Utility Fund - Administration	197
Utility Fund - Billing and Collection	199
Aviation Fund	202
Cemetery Fund	206
Golf Course Fund	207
OTHER FUNDS	211
Supplemental Information	217
Glossary	225

CITY MANAGER'S MESSAGE

May 15, 2007

To the Honorable Mayor, City Council and Citizens of Boulder City:

We are pleased to present the Final Recommended Budget for the fiscal year from July 1, 2007 through June 30, 2008 for your consideration.

Citizen Participation

The development of the Final Budget for FY 08 has been accomplished by soliciting input from a variety of sources, the Citizens' of Boulder City, Mayor, City Council, City Manager, and Department Head recommendations/requests. Last year, the Citizens approved Capital Improvement Funds in the amount of \$1,500,000 (\$500,000 per year) to repair and renovate existing City buildings and facilities; and \$750,000 (\$250,000) per year) for the replacement of City vehicles and equipment. The utilization of MORE COPS funds to provide enhanced police services and maintaining fund balances at 20% of expenditures remain priorities. Finally, consideration has been given to the responses to the Citizens survey completed in mid-2006 which concluded the following:

- The Police Department, Fire Department and Street Department were regarded as the most important by a majority of respondents.
- Over 85% of respondents were either neutral or supported raising the user fees of specific programs to balance program revenues and expenses.
- Over 80% of respondents felt that Special Interest Classes/Programs should be self-supporting.
- Approximately 85% of respondents felt that Municipal Golf Activities should be self-supporting.

This recommended budget has been assembled in response to these goals and objectives.

Revenue/Expenditure Projections

The revenue recommendations included in the budget were developed by reviewing previous results for all funds and activities of the City and conservatively estimating anticipated revenues for FY 08. Departmental expenditures were establishing base budget amounts that were equal to or lower than previous year expenditures and management's evaluation of those requests combined with limited resources to arrive at FY 08 expenditures consistent with Citizens' goals and objectives. The Total Recommended Budget for the City is \$58,730,227, an increase of \$4,815,168, or 9.3% from the Current Budget. The Recommended Budget for all funds and activities of the City is set out below:

<u>Fund Name</u>	<u>Appropriation</u>	<u>% Change from FY 06-07</u>
General	\$23,230,815	10.9%
Utility	20,703,072	7.8%
Special Projects	5,869,734	(15.0)%
Airport	200,323	87.3%
Cemetery	56,300	3.7%
Redevelopment	882,363	4.3%
Capital Improvement	1,600,000	(19.4)%
Boulder Creek GC	3,556,858	2.1%
Other Funds	2,133,016	0.0%
Total	\$58,730,227	9.3%

CITY MANAGER'S MESSAGE

Property Taxes

The current combined total tax rate for Boulder City residents is one of the lowest in the State at \$2.50 per \$100 assessed value. This compares with \$3.36 for North Las Vegas, \$3.28 for Las Vegas, and \$2.90 for Henderson. The Recommended Budget maintains the current Boulder City rate of \$2.50 per \$100 assessed valuation. This is the 8th consecutive year that taxes have not been raised for Boulder City residents. The City is also foregoing an authorized override in the FY 08 property tax levy. If adopted, the tax rate would increase to \$2.87, producing tax revenues of an additional \$2,780,114. Total property tax valuation in the City of Boulder City is \$733,772,486, a 9% increase over FY 07.

Land Management Plan

The Recommended Budget continues the development of the leasing of commercial property that is producing reliable, long-term, stable revenue sources that will enable the City to provide the high levels of services requested by the Citizens' without increasing property tax rates. Lease revenues are distributed by formula with 80% going to General Fund operations and 20% set aside for Capital Improvements. Lease payments supporting General Fund operations in the FY 08 Recommended Budget are \$2,297,941, an 18.3% increase over the prior year and comprise 9.8% of the total revenues of the General Fund.

As we prepare this Recommended Budget, the Copper Mountain Power plant land lease continues to be on hold. If this project proceeds it will generate \$1,050,000 in annual lease and administrative fees, \$875,000 for General Fund purposes and \$175,000 for Capital Improvements. These funds have not been included in revenue projections for FY 08. It is recommended that the General Fund portion of payments associated with this lease be held in reserve pending an evaluation of their use.

Utilities

The continued decline of the water level in Lake Mead has limited the amount of cheaper hydro power available to Boulder City. This factor will continue to put pressure on the City's electric rate structure. Electric operations are on target to meet FY 07 budget estimates of \$9,663,817 and the Recommended Budget for FY 08 is \$10,488,817. This is an 8.5% increase due primarily to increased consumption by our customers. There is no electric rate increase in the FY 08 budget. The Water operating budget is \$6,949,255, a 2.3% increase over the prior year. In accordance with City policy, the consumption component of the City's water rates will be increased by the 2.7% increase the Southern Nevada Water Authority (SNWA) water delivery rates. The impact of this increase on a residential customer using approximately 20,000 gallons per month will be 80 cents per month or around \$9.60 per year. The Wastewater budget is \$1,000,000, an increase of \$10,000 over the previous year. There is no Wastewater rate increase in the FY 08 budget. The Landfill budget is \$1,370,000, approximately a 47% increase over the prior year. The entire increase is related to the shortfall of available funds in the landfill closure account that will be required in approximately 9 years when the landfill is full. Specific information related to the fee increase for landfill closure costs contained in the FY 08 budget can be found in Exhibit 2 of this message.

Utility Fund Transfers

City Charter section 136 provides that, "All net profits derived from Municipally owned and operated utilities may be expended at the discretion of the City Council for general Municipal purposes". Generally Accepted Accounting Principles (GAAP) allow the allocation of shared costs expensed to the General Fund to other benefited funds and enterprises of the City. Since Fiscal Year 2005, the City has fixed the amount of the transfer from the Utility Fund to the General Fund at \$2,200,000 per year. As General Fund revenues have increased, the amount of the transfer has declined from 12% to 9.45%, from FY 05 to the FY 08 Recommended Budget.

CITY MANAGER'S MESSAGE

In evaluating the "fairness" of this transfer the most objective calculation of the transferred amount would be to conduct a formal cost allocation study to arrive at specific costs incurred in the General Fund and allocate those costs back to the benefiting funds. Once these amounts have been established annual adjustments can be easily calculated insuring the appropriateness of the transfer in subsequent budget years. An informal review conducted by the Finance Department over the last several months indicates that the amount of the operating transfer for FY 08 should not exceed \$2,329,000. This estimate was arrived at by comparing individual General Fund departmental operating expenses to a similarly organized municipality's formal cost allocation plan and applying the plan's proportional percentages to the operating expenses included in the General Fund budget for FY 08. While this approach is not as specific as a formal cost allocation conducted for Boulder City would be, it is useful in assisting management in determining the "fairness" of the operating transfer in the Recommended Budget. Management will continue to evaluate this cost allocation approach in future budget recommendations. A more detailed discussion of this calculation will be provided during the budget workshop.

Golf Course Operations

The Municipal Golf Course and Boulder Creek Golf Course continue to impact General Fund operations, however, the level of operational support has declined somewhat over the last 2 fiscal years. Revenue for the Municipal Course have been budgeted at \$1,775,000 in the FY 08 budget and includes a restructuring of the current rate schedule designed to provide some separation between the rates charged at Boulder Creek. Boulder Creek revenues are budgeted at \$3,249,700, and also include a revised rate schedule. Detailed information related to the rates charged at both golf courses is more fully explained in Exhibit 1 of this message.

Fee Adjustments

The Recommended Budget includes a number of fee adjustments that have been developed with Citizen survey suggestion of self sufficiency for special programs/classes, other recreational fees and golf course fees. Water fees and landfill closure fees have been adjusted based on costs passed along to the City and the necessity to have funds available for landfill closure. Additionally, fees for ambulance fees in the fire department have also been adjusted in the Recommended Budget. Complete information regarding all charges and fee adjustments is contained in Exhibit 1 of this message.

Personnel Changes

Personnel change recommendations related to the General Fund in the Recommended Budget are discussed below. A total of 7.7 full-time equivalent positions were requested by the departments. The net impact of personnel changes in the General Fund is a decrease of (0.2) full-time equivalent positions. The positions recommended for elimination are a part-time office assistant w/PERS (.6) in the Finance department, Lead computer operator (1.0) in Information Services department, Project Coordinator and Facilities Maintenance Supervisor (1.0), building maintenance, Public Works department, reduction of part-time employee hours at ABC Park-Art Center (.3), Golf Course Manager (1.0), Municipal Golf Course, and Planner Limited Term (2 years) (1.0), Urban Design, Community Development department. The opening of the new Animal Control Facility includes the upgrading of the kennel attendant to full-time (.5) and upgrade of a part-time janitorial position to full-time (.2). A new Sergeant position (1.0) to supervise the new traffic division created through the use of MORE COPS funds and a full-time dispatcher (1.0) to improve operations and reduce overtime costs are included in the Police department. The elimination of the Building Maintenance Supervisor position provided for the upgrade of 2 ranges 7 to range 9 positions to create a Street Superintendent position and Landscape Superintendent position. Finally, the Lead Computer Operator position will be transferred to the Finance department to replace the part-time Office Assistant position. More information related to the personnel changes is identified on the General Fund Worksheet Summary of this message.

CITY MANAGER'S MESSAGE

Capital Improvement and Equipment

Capital improvement and equipment have been budgeted at \$10,315,709, for all funds in the Recommended Budget. They have been funded with voter approved capital improvement funds, residential construction tax, municipal court administrative and facilities fees, golf surcharge fees, urban forestry grants, and additional available financial resources of individual funds. Individual capital expenditures are \$1,262,806 in the General Fund, \$5,919,504 in the Special Projects Fund, \$113,600 at Boulder Creek Golf Course, \$2,869,799 in the Utility Fund, and \$150,000 in the Airport Fund.

Debt

The Recommended Budget does not include the issuance of any new debt obligations for the City in FY 08. The total debt obligation of the City has decreased from \$44,569,797 to \$43,616,241 in the next Fiscal Year. The most significant event related to the debt position of the City in FY 08 is the final payment of the equipment lease at the Boulder Creek Golf Course that will be paid off in March 2008. The budget includes a formal plan to begin the repayment of past due utility bills and the funds advanced to complete the construction of the Boulder Creek Golf Course. The Recommended Budget includes \$195,782 in available funds to begin repayment and there will be \$750,000 available each year in subsequent budgets to liquidate these obligations. The past due utilities balance of \$1,906,331, has been amortized over 15 years at an interest rate of 1.5%, an amount representing the approximate interest earnings on investment funds at the time the obligation was incurred. Repayment begins in FY 08 by applying all available funds (\$195,782) to past due utilities and paying \$135,000 in annual principal and interest payments through July 1, 2022. Repayment of the Boulder Creek Loans will begin on July 1, 2008, with annual principal and interest payments of \$615,000, scheduled to continue until July 1, 2024.

While developing this repayment plan it was understood that there is no perfect solution to resolve this difficult issue. This solution does begin the repayment with the available resources of the Boulder Creek Golf Course and no additional resources of the General Fund. Revenues have increased approximately 10% per year under the City's management of the golf course. Should additional resources become available to the golf course acceleration of the repayment schedule will be a priority.

The General Fund Budget

Budgetary Issues and Assumptions

1. General Fund operations continue to co-exist with the need to repay the Boulder Creek Golf Course bonded debt of \$1,234,976 in FY 08.
2. The current fund balance available for appropriation in the General Fund is \$4,137,045 and represents 18.32% of the FY 08 budget. There is no fund balance appropriation in the Recommended Budget.
3. Low to moderate revenue growth anticipated over the next several budget cycles will restrict the City's ability to fund any significant cost-of-living adjustments or benefits in the near future.
4. The receipt of MORE COPS funding has provided enhanced police services through the addition of a traffic division.
5. Current levels of service are fully funded in the FY 08 budget.

Revenues

The General Fund is balanced at \$23,274,339. Revenues have increased \$2,297,882, or 10.95% over the current year. The majority of this increase is attributable to the receipt of MORE COPS funds of \$576,000, additional lease income of \$328,000, from Solargenix, additional municipal golf course revenues of \$404,054, municipal court, golf course surcharge fees and voter approved vehicle and equipment funds. Property taxes will remain the same and Consolidated Sales Taxes have been estimated at \$8,810,000, \$271,821 less than the current budget.

CITY MANAGER'S MESSAGE

Recommended fee increases include ambulance fees in the fire department and rate increases at the Municipal Golf Course. Specific information related is detailed in Exhibit 1. Potential increases in recreation program fees are being evaluated for presentation for City Council consideration in the January 2008 cycle offerings.

Expenditures

The budget for all departments is \$22,580,398, including \$1,470,337 in base budget increases and capital spending. Spending is projected to grow at 4% annually. Departments requested \$2,545,106 in additional funding over their base budgets and 7.7 new positions. A net decrease of (.2) positions occurred as previously discussed in this message. A contingency has been budgeted in the amount of \$677,412, representing approximately 3% of the Recommended Budget.

Fund Balance

The ending fund balance in the General Fund is estimated to be \$4,137,045, at the end of FY 08. No fund balance was appropriated in this budget. Conservative revenue estimation in the Recommended

Budget should insure that estimated fund balance will meet or exceed that amount at the conclusion of the fiscal year. The City Council goal of 20% fund balance in the General Fund is expected to be reached during the FY 08 budget year.

The Utility Fund Budget

Budgetary Issues and Assumptions

1. Lower water levels in Lake Mead continue to put pressure on electric rates as the City is required to purchase needed power on the open market at significantly higher rates than the hydro power rate of 1.5 cents per kilowatt hour.
2. Lower water levels in Lake Mead will require the City to participate in the Southern Nevada Water Authority (SNWA) construction of a third intake point at Lake Mead at a cost estimated to be \$26 million.
3. Repayment of unpaid utilities provided to Boulder Creek Golf Course will begin this Fiscal Year and loan advance repayments will begin in FY 09.

Revenues

The Utility Fund is balanced at \$20,778,072. Revenues have increased \$1,510,097, or 7.8% over the current year. Specific increases include the 2.7% water consumption increase from the SNWA and landfill closure fees required for long-term landfill closure costs. Other nominal revenue increases are due to normal growth/demand.

Expenses

The total operating budget for all departments is \$19,870,737. Departments requested \$1,717,793 in additional funding over their base budgets. Of this amount, \$848,678 was approved which included \$490,125 for equipment and capital related items and \$357,553 of operational expenses.

Capital Projects

In Electric operations the purchase of a replacement pick-up truck, a digger truck and GIS hardware and software are approved. Water operation capital includes a utility vacuum, numerous generators and other small equipment, and rebuilding the pressure reducing stations. Wastewater projects include the continuing facility upgrade, replacement of the Headworks at the Waste Treatment Plant, an emergency generator for lift station operation, and back-up motors/repair parts for lift stations. Utility billing and collection operations capital software modifications and new hand held meter reader devices and software.

CITY MANAGER'S MESSAGE

Fund Balance

The ending fund balance in the Utility Fund is estimated to be \$26,810,010. Of this amount, there is approximately \$1,004,264 reserved for utility deposits and landfill closure costs. There is no fund balance appropriation included in the Recommended Budget. The current fund balance in the Utility Fund is 125% of the current operating and capital budget of the fund.

Airport Fund

Total revenue for the Airport Fund is estimated at \$419,641. Operating expenses are estimated to be \$200,323. Capital improvements budgeted at \$135,000 include the continuation of blue safety lighting on the runways and safety grading of the runways. The fund balance of the Airport Fund is estimated to be \$4,743,674 for FY 08.

Special Projects Fund

Total revenues budgeted in the Special Projects Fund is estimated to be \$5,769,442. Total expenses of the fund are estimated at \$5,919,504, requiring an appropriation of fund balance in the amount of \$150,062. This fund is used to account for the general capital projects of the City and is funded with room tax, certain transportation taxes, federal and local grants, voter approved capital funds, residential construction taxes, and various other funds of the City.

Future Issues

Balancing the need to move forward with current projects and initiatives against maintaining existing service levels in an environment of slow revenue growth creates challenges for future budgets. Upcoming projects include replacement of the Headworks at the Wastewater Treatment Facility, construction of a raw water line to serve the Energy Zone in the Eldorado Valley, a new Public Works Shop Facility, completion of the Regional Public Safety Training and Shooting Facility, and renovation of the City Swimming Pool. Our most significant unfunded future need is the City's required participation in the third water intake that the Southern Nevada Water Authority (SNWA) is constructed from Lake Mead. Evaluation of this project is discussed below.

Lake Mead Third Water Intake

Drought conditions that begun in the late 1980's have led to a decline in the water level in Lake Mead by almost 100 feet and have negatively impacted the two existing intake points on the lake. To address this issue the SNWA is nearing completion of plans to construct a third water intake (third straw) at Lake Mead to be able to provide a continuous potable water supply to the residents of Boulder City. Recent discussions with the SNWA indicate that Boulder City's share of the cost of this \$1 billion project will be \$26 million. Initial debt service estimates have been calculated using a 6% interest rate with semi-annual payments for either a 20 or 30 year term. It should be noted that these estimates represent the "worst case" cost options associated with the project. The impact of these costs is presented in two scenarios below:

Scenario 1 - Finance the Total Costs through existing rate structure

The projected annual principal and interest debt service costs for the issuance of \$26 million is \$1.9 million for a 30 year term and \$2.5 million for a 20 year term. Analysis of the current revenues related to the Water Operations of the City estimates that the City's rate structure would need to be increased by approximately 27.3% for the 30 year option and approximately 35.9% for the 20 year option. If the City were to include the operating revenues of both the Water and Wastewater systems, then it is estimated that, these amounts could be reduced by around 8% for the 30 year option to 19.2%, and by 12% for the 20 year option to 23.9%.

Scenario 2 — Finance \$8 million and generate \$18 million from the Sale of Land

The projected annual principal and interest debt service costs for the issuance of \$8 million is \$578,000 for a 30 year term and \$695,000 for a 20 year term. Analysis of the current revenues related to the Water Operations of the City estimates that the City's rate structure would need to be increased by approximately 8.4% for the 30 year option and approximately 10.0% for the 20 year option. If the City were to include the operating revenues of both the Water and Wastewater systems, then it is estimated that these amounts could be reduced by

CITY MANAGER'S MESSAGE

around 1.6% for the 30 year option to 6.8%, and by 2% for the 20 year option to 8.0%.

It is evident from the estimates presented above that the City's required participation in the project results in a significant increase to our customers under either scenario. In any event, the development of a funding scenario for the third water intake should be in place within the next two budget cycles of the City.

This budget addresses current issues, maintains the high level of services the residents of Boulder City have come to expect, and develops future issues of significant impact This Recommended Budget is submitted for your review.

Respectfully submitted,



Vicki Mayes
City Manager



Timothy T. Inch
Finance Director

CITY MANAGER'S MESSAGE

Exhibit 1

Fee Increases

Fire Department

Ambulance transportation charges have not been increased since FY 2001. The failure to increase our fee schedule has led to declining revenues from providing this valuable service while our costs of providing the service has been increasing over time. The revision of our fee schedule to more closely resemble other jurisdictions and remain current with medical industry costs is estimated to provide an additional \$45,000 in the FY 08 budget. Approximately 35% of our calls are reimbursed at the private ambulance rates. The chart below provides comparative rates with the City of Henderson and the recommended changes to existing Boulder City rates.

<u>Code</u>	<u>Description</u>	<u>Boulder City</u>		<u>Private</u>	<u>Proposed</u>	<u>Medicare</u>
		<u>Current Fees</u>	<u>Rates</u>	<u>Ambulance Rates</u>	<u>Rate Increase</u>	
A-0428	BIS Transport -Non Emergency	\$275.00	\$566.82	\$593.13	\$570.00	\$205.59
A-0429	BLS Transport-Emergency	\$335.00	\$640.12	\$662.29	\$579.69	\$328.95
A-0426	ALS Transport -Non Emergency	\$395.00	\$596.36	\$621.42	\$597.00	\$301.62
A-0427	ALS Transport -Emergency	\$510.09	\$669.90	\$696.87	\$630.00	\$390.62
A-0433	ALS Advanced Life Support 2	\$555.44	\$729.46	\$762.89	\$734.29	\$555.44
A-0425	Loaded Mileage Chart	\$9.00	\$15.75	\$19.72	\$15.00	\$9.17
A-0398	supplies				\$30.00	

Golf Course Fees

Municipal Golf Course

Municipal Golf Course revenues are budgeted at \$1,775,000, and expenses are budgeted at \$1,916,793, reflecting a subsidy of \$141,793 for golf course operations. Revenue estimates were arrived at using the fee schedule set out below and include around a 9% increase in total rounds played to 60,000. Personnel reductions and other budget adjustments have decreased next year expenses by \$170,123.

The rate schedule adjustments were developed with the understanding that Boulder City residents and Clark County residents should be given consideration, that junior golf fees would not be increased, and that resort rates and broker rates should be increased. It was further considered that green fees for the Municipal Course should be at least \$15 per 18 holes. Based on that factor, all special passes rates and season tickets rates have been adjusted to achieve those approximate amounts. More information regarding this change is discussed below. It should be noted that failure to implement these rate recommendations in the FY 08 budget will require significant additional General Fund subsidies be provided for golf course operations.

CITY MANAGER'S MESSAGE

GREEN FEE AND CART RATE CHANGES						
		CURRENT		NEW		
		Weekday	Weekend		Weekday	Weekend
Resident	18 Holes	\$29.00	\$29.00		\$30.00	\$35.00
Resident	9 Holes	\$17.00	\$17.00		\$18.00	\$23.00
Resident Summer	18 Holes	\$26.00	\$26.00		\$27.00	\$32.00
Resident Twilight	18 Holes	\$19.50	\$19.50		\$24.00	\$29.00
Senior Resident	9 Holes	\$15.00	\$15.00		\$16.00	\$23.00
Senior Resident	18 Holes	\$25.00	\$25.00		\$26.00	\$35.00
Clark County	18 Holes	\$40.00	\$45.00		\$40.00	\$45.00
Clark County	9 Holes	\$29.00	\$34.00		\$32.00	\$37.00
Clark County Summer	18 Holes	\$33.00	\$37.00		\$33.00	\$37.00
Clark County Twilight	18 Holes	\$32.00	\$37.00		\$32.00	\$37.00
Resort Rate	18 Holes	\$52.00	\$57.00		\$85.00	\$95.00
Resort Rate	9 Holes	\$43.00	\$48.00		\$65.00	\$75.00
Wholesale Broker Rate	18 Holes	\$40.00	\$45.00		\$60.00	\$65.00
Broker Rate Twilight	18 Holes	\$32.00	\$37.00		\$52.00	\$57.00
Golf Cart Rates	18 Holes	\$12.00			\$12.00	
	9 Holes	\$8.00			\$8.00	
Junior Golf	18 Holes	\$5.00			\$5.00	
	9 Holes	\$3.50			\$3.50	
Season Tickets						
Single		\$624.00			\$1,872.00	
Family		\$935.00			\$2,800.00	
Single-Senior		\$460.00			\$1,380.00	
Husband/Wife - Senior		\$676.00			\$2,028.00	
20-Punch Pass		\$150.00			\$300.00	

There are currently 45 season ticket holders comprised of 39 senior, 4 husband/wife senior, 1 family, and 1 single membership. Season ticket holders are required to pay \$5 for 18 holes and \$4 for 9 holes of play in addition to their season ticket cost. Under current rates a season ticket holder playing an average of 200 rounds per year, it costs ticket holders between \$6.70 and \$8.12 per round of golf. Under the new rate schedule, these costs will be between \$10.07 and \$14.36 per round. These adjusted amounts remain between 21% to 45% below the standard \$18 rate per round and 11% to 38% below the \$16 senior resident rate.

Finally, it is recommended that the current 50% golf cart discount for handicapped players be eliminated.

Boulder Creek Golf Course

Boulder Creek Golf Course revenues are budgeted at \$3,249,700, and expenses are budgeted at \$2,680,070. Revenue estimates were arrived at using the fee schedule set out below and include around a 5% increase in total rounds played to 47,500. Capital expenses are budgeted at \$113,600 for the replacement of course maintenance equipment. The Recommended Budget does not include debt payments on the bonds issued to construct the course which are still being paid for out of General Fund resources. As discussed in the debt section of this message, the recommended budget does include a formal plan for the repayment of past due utility bills along with the repayment of utility loans that will begin with the FY 09 budget.

CITY MANAGER'S MESSAGE

GREEN FEE AND CART RATE CHANGES		EXISTING		NEW	
		Weekday	Weekend	Weekday	Weekend
Resident	18 Holes	\$50.00	\$55.00	\$55.00	\$60.00
Resident	9 Holes	\$25.00	\$35.00	\$30.00	\$40.00
Resident Summer	18 Holes	\$40.00	\$45.00	\$45.00	\$50.00
Resident Twilight	18 Holes	\$25.00	\$30.00	\$30.00	\$40.00
Clark County	18 Holes	\$60.00	\$65.00	\$65.00	\$70.00
Clark County	9 Holes	\$35.00	\$45.00	\$40.00	\$50.00
Clark County Summer	18 Holes	\$45.00	\$50.00	\$50.00	\$55.00
Clark County Twilight	18 Holes	\$35.00	\$45.00	\$40.00	\$50.00
Resort Rate	18 Holes	\$125.00	\$145.00	\$130.00	\$150.00
Clark County Summer	18 Holes	\$100.00	\$110.00	\$105.00	\$115.00
Clark County Twilight	18 Holes	\$50.00	\$60.00	\$55.00	\$65.00
Resort Rate	9 Holes	\$50.00	\$60.00	\$55.00	\$65.00
Wholesale Broker Rate	18 Holes	\$80.00	\$80.00	\$85.00	\$90.00
Broker Rate Twilight	18 Holes	\$80.00	\$80.00	\$85.00	\$90.00
Junior	18 Holes	\$10.00		\$10.00	

Water Rate Increase

The Southern Nevada Water Authority is increasing its wholesale delivery rates by 2.7% for FY 08. In accordance with existing City policy to pass along increases in rates to our customers, the following schedule adjusts water rates to reflect this increase.

Water charge (potable):	Current charges	SNWA 2.7% wholesale increase
First 60,000 gallons per month	\$1.33 per 1000 gal.	\$1.36 per 1000 gallons
60,001 to 550,000 gallons per mo.	\$1.68 per 1000 gal.	\$1.72 per 1000 gallons
Over 550,000 gallons per month	\$1.93 per 1000 gal.	\$1.98 per 1000 gallons

Water charge (raw):	Current charges	SNWA 2.7% wholesale increase
First 60,000 gallons per month	\$1.14 per 1000 gal.	\$1.17 per 1000 gallons
60,001 to 550,000 gallons per mo.	\$1.49 per 1000 gal.	\$1.53 per 1000 gallons
Over 550,000 gallons per month	\$1.74 per 1000 gal.	\$1.79 per 1000 gallons

CITY MANAGER'S MESSAGE

Exhibit 2

Landfill Analysis

The current analysis of the expected useful life of the existing City landfill is estimated to be 7 years. If our current operating permit is amended to include additional areas that have been identified as prior landfill uses and we increase the height of the landfill by 4 feet we can extend the useful life to 9 years. In light of this fact, the City entered into a contract in March 2007, with an engineering firm to evaluate the landfill's remaining life, assist with permitting amendments and develop designs for closure of the existing landfill and creation of a new landfill cell. It is further estimated that the current life of the landfill can be extended approximately 2 years for each additional 4 feet in height

Current City policy charges each residential customer a fee of 75 cents per month for landfill closure costs. To date, this fee has generated approximately \$785,221.39 in landfill closure funds. Commercial customers do not currently pay any landfill closure costs. A review of the landfill operations from March 1, 2006 to February 28, 2007, has shown that residential customers account for 35%, commercial customers account for 50%, and the 24 hour collection area 15% usage of the landfill. There are 6,080 residential customers and 400 commercial customers at this time. Approximately 21,038 tons of refuse were deposited in the landfill during the period referred to above. Closing the landfill and opening a new cell is currently estimated to cost around \$4,800,000. Assuming a remaining useful life of 9 years, there is a current shortfall in landfill closure funds of \$4,015,000. Assuming a remaining 9 year life, approximately \$446,100 per year needs to be accumulated to provide the funds to address this issue.

Based on the facts presented, the recommended budget includes a monthly charge of \$2.60 for residential customers and 1.25 cents per pound for commercial customers, effective July 1, 2007. These fees are estimated to generate approximately \$479,500 annually.

The fee recommendations above have been calculated using the following criteria:

- The 24 hour collection usage of 15% is divided equally between residential and commercial customers
- Residential users contribute 35% towards closure costs, or \$2.60 per month
- Commercial users contribute 50% towards closure costs, or 1.25 cents per pound

These fee recommendations are necessary to properly account for the required funds based on the current estimates available at the time the budget is prepared. It is anticipated that the engineering study will be complete in the fall of 2007. Any additional fee increases or decreases necessary as a result of the study will be addressed in subsequent budgets.

BOULDER CITY AT A GLANCE

The City of Boulder City, Nevada is located in the southeastern part of Clark County and is best known as the city that was created for the construction of Hoover Dam.

Boulder City housed over 4,000 workers during the construction of the Dam which lasted from 1931 to 1935. One thousand five hundred permanent and temporary buildings were built to accommodate the needs of the construction workers, including over a thousand homes, a dozen dormitories, four churches, tourist centers, trade facilities, a grade school, theater, and a recreation hall. Once the Dam was completed, the Federal Government changed the basic function of the City to the headquarters of several government agencies involved in the Dam's water and power operations. The City was supervised and regulated by the Bureau of Reclamation and all land in and around the City was owned by the Federal Government.

Through the 1940's, Boulder City's development centered on government related activities. Additional Federal agencies established operations in the City, including the power operators responsible for the distribution of electricity from the Dam. The City prospered as a regional government center, as well as a pleasant civic-oriented community.



BOULDER CITY AT A GLANCE

In 1958, the Federal Government passed the Boulder City Act and established an independent municipal government, the City of Boulder City. Under the Act, the Federal Government turned over the existing town site, approximately 33 square miles of land, and the utility system to the residents. This led to the incorporation of the City on January 4, 1960. The City Charter, approved by the residents, prohibits gaming; which makes Boulder City unique as the only city in Nevada where gaming is illegal.

In 1979, the citizens of the City approved a referendum and instituted a controlled growth ordinance. This controlled growth ordinance was enacted in response to the rapid growth of the City and to preserve the utility systems. Due to this unique ordinance, the City limits the number of residential and hotel/motel building permits issued each year to control the rate of growth of the community. Since the inception of the controlled growth ordinance, the growth of the community has been approximately 3% per year.

In 1995, the City acquired the Eldorado Transfer Area consisting of approximately 107,000 acres south and west of the original town site in Eldorado Valley. This added over 167 square miles to the City.

The City purchased the land mainly to preserve it and ensure that it was not sold to another entity for development. Several Master Plans had been prepared for this property in the 60's which consisted of developing this area for residential and industrial purposes. Creating a large developed area so near to our city limits was not acceptable to Boulder City residents.

The City worked with the Bureau of Land Management and the Colorado River Commission to purchase this property. Now that the acquisition is complete the City intends to preserve the dry lake bed for recreation purposes and leave the remainder of the land as an endangered species preservation area with the exception of a 3,000 acre parcel that will be used for power generation projects.

In 1997, the citizens approved a ballot question which provided that sales of City owned property in excess of one acre be approved by registered voters in an election and restricted the use of proceeds of land sales to voter approved Capital Improvement projects.

Boulder City's present population of 14,966 offers a quiet, small town atmosphere. Boulder City prides itself on its low crime rate and high quality police and fire protection, quality recreational facilities including a year-round swimming pool and recreation complex which offer the residents a full range of recreational facilities.

On November 10, 1988, the City was certified as the second Nevada community to complete the State Commission on Economic Development's Business Preparedness Program, otherwise known as the Silver Star Communities Program. An economic development prospectus continues to be used by the City and the Chamber of Commerce for those individuals and companies interested in Boulder City.

Tourism plays an important part in Boulder City's economy. Of particular interest to the Boulder City tourist trade is Hoover Dam. Since 1937, over 33 million people have taken the guided tour through the Dam. Lake Mead likewise offers a full range of water related recreational opportunities to Clark County residents and visitors from throughout the world.

The 2007 population estimate for Clark County is 1.9 million compared to actual state population of less than 2.5 million.

The rate of growth in Boulder City is expected to continue at less than 3 percent per year. The revised 2008 population estimate of 15,478 represents less than 1 percent of the County's present population.

BOULDER CITY AT A GLANCE

In December 2002, Boulder City was honored at the national Congress of Cities for enhancing the quality of life for its citizens. We are one of only eight cities across the nation receiving James C. Howland Awards in a competition sponsored by the National League of Cities. As a gold first-place winner for cities under 50,000 in population, Boulder City was honored for its efforts to preserve and enrich the environmental quality of life, specifically through its Boulder City Renaissance program.

The Renaissance program began on March 21, 1997, when over 500 residents showed up at what was billed as a Potluck Supper Community Re-birthday Party. Proposals for plans to revitalize the city were laid out, and at the end of the evening, the city council and Boulder City residents rededicated themselves to a "clean, green Boulder City". Citizens promised to form a Green Team, to lend support ideas that would return the small town to a state of beauty, and then they began to take action.

In four Community Planting Days and 15 Eagle Scout planting days, over 2,500 volunteers worked to bring green landscapes to the city's boulevards and public spaces. The spirit of this first meeting has kept growing along with the greenery, and in the years since the Renaissance was first proposed, the town has invested over \$30 million in citizen-driven amenity development. It has renewed its historic Old Town, built a new library with an amphitheater, planted community gardens, welcomed a Veterans' Home, developed soccer fields and fishing ponds and has completed a 27-hole public golf course.

Boulder City is very proud of its heritage, but is also looking forward to a bright future created by a spirit of cooperation and citizen involvement.

IMPLEMENTING OUR VISION

Vision for Boulder City

The Vision for Boulder City describes our community's values and aspirations and helps create an image of the kind of place its residents would like it to be over the next 20 years. It builds on the City's best characteristics and identifies changes that would improve the City overall. The Vision and corresponding Guiding Principles below are based upon information gathered from a community survey and a series of neighborhood meetings conducted during 1996 and 1997, the Strategic Plan Vision adopted in 2000, as well as recent analysis of community issues, conditions, and goals.

Vision Statement: The community of Boulder City is committed to preserving our status as a small town, with small town charm, historic heritage, and unique identity, while proactively addressing our needs and enhancing our quality of life.

Guiding Principles

The Guiding Principles, listed below, are the highest-level statement of land use policy for the Boulder City Planning Area, reflecting the values of the community and its vision for future growth and development. The Principles are intended to describe the community's aspirations and set the direction for the Budget Priorities.

A Sustainable Growth Management Program

Boulder City should strive to maintain its small town atmosphere and a well-defined boundary for development. Development should continue to be regulated under the growth control ordinance, which establishes a maximum growth rate for the long-range future. New growth should only be permitted in areas that are contiguous to existing development, where infrastructure exists or can be efficiently provided. Sprawling "leapfrog development" should be discouraged and expansions of the boundary should occur only in accordance with the Master Plan.

Efficient Use and Expansion of Public Facilities and Services

New growth should be encouraged only in areas where adequate public water, sewers, and roads are currently available or planned. Infrastructure should be viewed as a tool to help manage growth, not as a service that is provided in reaction to growth pressures. Efforts should be made to improve the linkage between infrastructure planning and land use planning, and all new development should be required to be served with public facilities that meet minimum levels of service standards.

A Balanced Multi-Modal Transportation System

Boulder City should strive for a balanced transportation system that provides safe and efficient facilities for pedestrians, bicycles, and automobiles in addition to regional transit connections. Efforts should be made to address current and future mobility needs through appropriate land use decisions. As new development occurs, streets should be designed to accommodate a range of travel modes.

A Coordinated and Efficient Land Use Pattern

The City should strive for a balanced mix of land uses that achieves fiscal health and community livability. The City should contain a compatible mix of housing choices, retail and service uses, and employment centers to serve a range of community needs. Non-residential uses should be designed and located to minimize negative land use impacts on residential areas. Infill development and redevelopment that is compatible with existing urban areas, particularly within the downtown area. The density and intensity of new development should be compatible with existing development.

IMPLEMENTING OUR VISION

A Strong, Diversified Economic Base

The City should encourage the maintenance of existing jobs and the creation of new employment opportunities in the City to strengthen the economic base of the community and to reduce regional commuting patterns of its residents. Efforts should be focused on maintaining the City's existing base of businesses and on attracting new businesses to serve local residents and tourists. Additional efforts should be focused on strengthening the downtown, which is recognized as a unique area of the community whose long-term health and viability are critical to the economic success of the community.

Preserve and Enhance Natural Resources

The air, water, and lands of the community should be managed in a manner that should protect the environment and conserve natural resources. Open space preservation efforts should target environmentally sensitive areas.

Promote a Strong Community Identity

Residents of Boulder City value the distinct character and identity their community provides that sets it apart from other communities in the region, including its historic heritage, extensive park and recreational facilities, and small-town atmosphere. The City should continue to enhance its community image and identity by improving the appearance and design of its streets and other public areas as attractive public places. A high standard of design should be promoted for all new development to enhance the physical appearance of the City and maintain a high quality living and business environment for its residents.

Stable, Cohesive Neighborhoods Offering a Variety of Housing Types

The City should strive to provide a range of housing options available to meet the needs of its citizens. Housing that is affordable to young families should be encouraged, as should housing options for senior citizens. While a range of housing options is encouraged, the City should continue to implement and improve land use regulations that require high quality housing.

Identify and Protect Existing Historic Resources

The City should seek to preserve and enhance historic buildings and resources by updating and enforcing local historical preservation regulations and ordinances. Historic preservation efforts should be encouraged through the use of financial, building, and related incentives for the restoration and rehabilitation of historic structures and facilities.

A System of Connected Parks and Trails

The City should maintain its current level of parks and recreation services while pursuing opportunities to create useable open space and parks to meet community needs. Increased emphasis should be placed on enhancing connections between neighborhoods, parks, and other public gathering places. Local open space and parks planning should be coordinated with regional planning efforts. Particular emphasis should be placed on the maintenance of historic access to adjacent public lands and city linkages to regional trails.

The Annual Fiscal Year 2008 Budget incorporates the vision and priorities expressed by the Mayor, City Council, and the citizens of Boulder City. The Fiscal Year (FY) 2008 budget balances short-term needs and new fiscal constraints. Over the past several years, the City of Boulder City has initiated processes that have it looking to the future and planning for services, programs and facilities to meet the needs of the residents of the community. The most current budget process addressed both revenues and expenditures for its operating programs for an extended five-year period. The capital improvement program established a continuing five-year look at facility and equipment needs.

IMPLEMENTING OUR VISION

Strategic planning is essentially a process which assesses the future to the extent possible and determines what the picture of the community, from many different perspectives, should look like in the future years. The Mayor and City Council have recognized the need for this type of planning effort which will, in turn, provide the roadmap for future budgeting and capital planning efforts. They have recognized the need for a broad range of community input in developing the plan for the future. In short, the City Council has determined that it truly can plan what it is to be five and more years into the future. Such a plan will give guidance not only to the legislative and administrative arms of the city government, but will provide a guideline for residents of the community to act upon in the development of private programs and services.

The following Goals for Boulder City describes our community's values and aspirations and helps create an image of the kind of place its residents would like it to be over the next 20 years. It builds on the City's best characteristics and identifies changes that would improve the City overall. The Goals below are based upon information gathered from a community survey and a series of neighborhood meetings conducted during 1996 and 1997, the Strategic Plan Vision adopted in 2000, the Master Plan adopted December 9, 2003 by City Council, as well as recent analysis of community issues, conditions, and goals. The development of the Annual Fiscal Year 2008 Budget took into consideration the following eleven goals:

1. Continue the current level of community safety services while assessing areas of possible improvement and implementing appropriate programs.
2. Develop an array of policies and programs that will foster a balanced economy within the community.
3. Develop policies and programs to increase the volume of outside visitors to the community.
4. Maintain quality municipal services in all functional areas while continually investigating methods of improving those services within the constraints of available resources and technology.
5. As the City grows and experiences stimuli for change, its small town character and historical ties to the construction of Hoover Dam should be maintained.
6. The City's image as a "Clean and Green" community should be continued and enhanced wherever possible.
7. The City should continue its current level of recreational and leisure time services for participants of all ages while investigating either new or enhanced services in keeping with the available resources.
8. The City should maintain an interest and role in privately operated enterprises that impact the quality of life in the City of Boulder City.
9. The air, water and lands of the community should be managed in a manner that will protect the environment and conserve natural resources.
10. Maintain the control of our growth.
11. The City of Boulder City should have financial policies in place, which will ensure its ability to maintain current service levels with contingency plans to address possible reductions in current revenues or increased services in the future.

IMPLEMENTING OUR VISION

Budget Priorities

The community of Boulder City is committed to preserving its small town charm, historic heritage, and unique identity while proactively addressing our needs and enhancing our quality of life.

- Our safe community
- A diverse and balanced economy
- Our responsive City government and its services
- Our small town character and history
- A clean and green community
- Recreation and leisure opportunities
- Local education, transportation and medical facilities
- Our natural resources including land and space
- Controlled growth
- Municipal financial stability
- Our non-gaming community

The basic values of the community form the underlying principles for establishing the goals and objectives of the budget priorities. The resulting plan brings the priorities into focus for use in the formation of policies, programs, practices and procedures for everyone in the community to use in everyday activities and planning for the future. The goals and objectives provide a sense of direction and “why” to the future activities of the City. The following budget priorities are arranged in matching order with the value statements of the preceding page and are not to be considered as being in any order of priority. The maintenance of the City as one prohibiting any gaming is a policy requiring no further statement of intent.

COMMUNITY SAFETY:

The significant issues resulting in the priority are as follows:

- Current levels of emergency response are viewed as very good; there is a desire that the current levels continue as the community changes.
- As Clark County grows, there is a possibility of external pressures on public safety services.
- Narcotics enforcement and prevention is impacting every city in the county, including Boulder City; the City needs to ensure that it addresses the various issues properly.
- The youth of the community represent opportunities for ensuring a safe Boulder City into the future through well thought out programs of education.

PRIORITY #1. Continue the current level of community safety services while assessing areas of possible improvement and implementing appropriate programs.

Plans for Current Fiscal Year:

1. Continually evaluate demand for public safety services in relation to existing personnel and technical resources to maintain at least the current level of emergency response.
2. Evaluate methods of enhancing service levels and other traffic related issues.
3. Identify and address external influences on the community that will negatively impact the current level of community safety.
4. Continue programs and policies, with modifications as may be appropriate, that will focus awareness on drug issues that currently exist or threaten the community.
5. Assess and modify programs, as appropriate, to educate and enhance participation of our youth in the values of a safe community.

IMPLEMENTING OUR VISION

BALANCED ECONOMY:

The significant issues resulting in the budget priority are as follows:

- Boulder City is not immune to the changes in business and community roles related to the “new economy”; there is a need to be part of the flow to ensure that the community does not become stagnant.
- Boulder City residents have limited new opportunities for local employment; there is an opportunity to address this need to some extent through current business vacancies and available properties.
- There is a need to ensure that new development makes use of properties in a manner that is environmentally sensitive and responsive to the employment needs of current and future residents to the greatest extent possible.

PRIORITY #2. Develop an array of policies and programs that will foster a balanced economy within the community.

Plans for Current Fiscal Year:

1. Use and expand upon the existing marketing plan developed by Bender and Associates for business development addressing a) existing business parks, b) vacant office and commercial properties, and c) attraction of appropriate enterprises.
2. Maintain the emphasis on the presence of other governmental agencies in the community and develop relationships which will foster expansion of existing or new agencies, thereby enhancing the business climate of the community.
3. Maximize the use of Redevelopment Agency resources for improving properties within the designated project areas in conjunction with other public and privately funded projects and programs.

TOURISM:

The significant issues resulting in the budget priority are as follows:

- A large number of visitors pass through or near Boulder City each year; plans to attract them to use public and private facilities need to be developed.
- The success of many local businesses depends on support from other than City residents.
- The City has many possible features that will be attractive to visitors; others serve as detractors.
- Decisions regarding the highway corridor study can be either an opportunity or a threat depending on how the community prepares itself for the ultimate decisions.

PRIORITY #3. Develop policies and programs to increase the volume of outside visitors to the community.

Plans for Current Fiscal Year:

1. Work with the newly created Tourism Commission to expand a tourism-marketing plan for Boulder City to attract a) people passing through/near the community, and b) visitors from neighboring Clark County communities.
2. Assess a range of opportunities/possibilities to attract non-residents to the community including:
 - Golf activities
 - Conference Center
 - Railroad Museum
3. Assess public and private capabilities for expanding special events and permanent cultural activities and facilities that will attract visitors to the community.
4. Encourage downtown improvements including building upgrades and façade treatments in order to attract visitors.
5. Develop contingency plans to address impacts of highway corridor decisions to maximize visitors to the community.

IMPLEMENTING OUR VISION

COMMUNITY SERVICES AND OBJECTIVES:

The significant issues resulting in the budget priority are as follows:

- Current levels of basic services provided by City employees are viewed as a strength of the community; there is a need to ensure that resources remain available to maintain at least the current service levels.
- The population of the community is growing older and is likely to alter the needs for specific types of services.

PRIORITY #4. Maintain quality municipal services in all functional areas while continually investigating methods of improving those services within the constraints of available resources and technology.

Plans for Current Fiscal Year:

1. Maintain as a minimum the current level of services delivered by the City of Boulder City departments.
2. Consider methods of increasing community/neighborhood involvement in the decision-making of the City government regarding new or existing services and service levels.
3. Revise City Sign Code to meet current needs.

SMALL TOWN CHARACTER AND HISTORY:

The significant issues resulting in the budget priority are as follows:

- Hoover Dam and related historical areas within Boulder City provide a strong base for community character and image.
- The central business district represents a strong tie to the heritage of the community that could deteriorate without attention.
- Lack of attention to new development could result in detracting from the current character of the community, particularly the central business district.
- Without specific attention, the historical and architectural resources in the community could decline.

PRIORITY #5. As the City grows and experiences stimuli for change, its small town character and historical ties to the construction of Hoover Dam should be maintained.

Plans for Current Fiscal Year:

1. Continue the use of the Redevelopment Agency and the Tourism Commission to promote the historic business district through programs to foster appropriate business development through private/public partnerships.
2. Ensure that future development within the City adheres to a design promoting the image of a small town.
3. The community, consisting of both public and private entities, should continue a strong working relationship with Hoover Dam and the Lake Mead National Recreation area and their programs to maintain and strengthen the historical ties between those facilities and the City.
4. Public and private entities within the community should maintain and expand their efforts to protect the historical and architectural resources in the community.

CLEAN AND GREEN COMMUNITY:

The significant issues resulting in the budget priority are as follows:

- The current emphasis has had a positive impact on the image of the City.

IMPLEMENTING OUR VISION

- There are varying standards of property maintenance in the community with some private properties not being maintained in the interest of the larger community.
- Although there is a strong interest in the “greening” of the community, desert landscape is the natural landscape and can provide a balance that is environmentally attractive.
- There are aspects of the “Clean and Green” program, particularly highway corridors, that could benefit from a review for consistency and thoughtful presentation.

PRIORITY #6. The City’s image as a “Clean and Green” community should be continued and enhanced wherever possible.

Plans for Current Fiscal Year:

1. Continue and expand the “Clean and Green” program as much as possible.
2. Develop educational programs using, as appropriate, private and government resources for the implementation of the “Clean and Green” program.
3. Encourage the continuation and expansion of volunteerism for the maintenance and image of a “Clean and Green” community.
4. Develop a plan for appearance standards for developed properties, new and existing, that emphasizes the need for a balance between private and community interests.
5. Investigate the use of a recognition/reward approach for compliance with community standards for appearance of properties.
6. Create demonstration areas using desert landscape.
7. Convey the image of a “Clean and Green” Boulder City, particularly on highway corridors.
8. Continue the contract code enforcement officer program.

RECREATION AND LEISURE:

The significant issues resulting in the budget priority are as follows:

- Recreation programs and leisure opportunities are some of the strongest assets of the community.
- There are City owned lands that present opportunities for expanded recreational uses if sufficient funding can be obtained for development and maintenance of these lands.

PRIORITY #7. The City should continue its current level of recreational and leisure time services for participants of all ages while investigating either new or enhanced services in keeping with the available resources.

Plans for Current Fiscal Year:

1. Maintain the existing level of recreational programs for seniors, adults and children.
2. Continue to develop and investigate the placement of the dog park on Yucca Street.
3. A Bootleg Canyon Plan will use and develop the current sand and gravel area for recreational purposes, including a desert garden area.
4. Consider the expansion of bike lanes on city streets.
5. Ensure that future uses of the airport are compatible with the leisure activities of residents and visitors.
6. Expand programs focused on the arts.

INTER-AGENCY/BUSINESS SUPPORT AND COOPERATION:

The significant issues resulting in the budget priority are as follows:

- Although the City does not operate educational, medical, transportation or assisted living programs, it can play a facilitative role in ensuring viability and vitality for those services in the community.

IMPLEMENTING OUR VISION

PRIORITY #8. The City should maintain an interest and role in other government, public and privately operated enterprises that impact the quality of life in the City of Boulder City.

Plans for Current Fiscal Year:

1. Develop plans/policies for maintaining a viable community hospital, including an upgrading of services provided to community residents; recognize the hospital as a community asset.
2. Develop programs to promote community health and wellness.
3. Promote plans and policies that will result in an expansion of services provided by the Community College.
4. Influence plans and policies that will ensure the continuation of a quality K-12 education in the City.
5. Assist the Veterans' Home and other care facilities, and the community hospital in addressing their emergency service needs.
6. Recognize and encourage plans and policies which will address the range of senior living/care needs in the community.
7. Assess the needs for intra and inter-city transportation, particularly for disabled and senior populations.
8. Assess the possibilities for developing express park and ride opportunities to reduce single occupant vehicle impacts on the City.
9. Investigate the conversion of public vehicles to alternative fuels.
10. Establish working relationships with Bureau of Reclamation, National Park Service, and Clark County School District.

ENVIRONMENT AND NATURAL RESOURCES:

The significant issues resulting in the budget priority are as follows:

- As the community and areas surrounding it grow, there will be more negative impacts on the full range of natural resources; the unique character of the city could be impacted by community decisions and external influences.
- We should take steps to protect our water entitlement.
- Opportunities exist for greater conservation for the current water resources used by the City's residents.
- As technology and processes evolve, opportunities for recycling of solid waste are increased.

PRIORITY #9. The air, water and lands of the community should be managed in a manner that will protect the environment and conserve natural resources.

Plans for Current Fiscal Year:

1. Continue to adhere to the Drought Plan approved and currently operating for policies and practices to continually increase water conservation by public and private users.
2. Investigate technologies to expand the transportation of the City's effluent water resources. The City currently sells 60% of this water and could sell 100% if the delivery procedure could handle a larger amount of these water resources.
3. Promote policies and practices for greater recycling of solid waste to prolong landfill capacities and preserve the natural resources.
4. Assess those areas in which the total community can reasonably improve air quality; develop subsequent policies to achieve the improvements.
5. Develop educational programs to enhance awareness of our natural resources.
6. Develop enhanced policies and practices to preserve the open space resource of the community.

GROWTH CONTROL:

The significant issues resulting in the budget priority are as follows:

IMPLEMENTING OUR VISION

- The City's growth control ordinance is working well for the City and should not be changed.
- Current policies and regulations do not restrict the size of new commercial buildings.
- The City does not plan new housing to create a balance in meeting the needs of families and seniors; home ownership is difficult for younger, less established families due to affordability.

PRIORITY #10. Maintain the control of our growth.

Plans for Current Fiscal Year:

1. Develop a plan that limits the size of new commercial facilities.
2. Continue to ensure compatible land uses through the implementation of appropriate zoning and other land use tools approved in Master Plan in 2003.
3. Develop policies and programs which will bring balance to new housing starts in the community including:
 - (a) Researching avenues that will result in providing greater opportunities for young families to purchase affordable homes.
 - (b) Encouraging a range of living accommodations for seniors, particularly those who currently reside in the community.

MUNICIPAL FINANCE:

The significant issues resulting in the budget priority are as follows:

- Current and projected revenues for general operations/programs of the City are sufficient to maintain current service levels for the next three years; projections for years four and five indicate expenditures exceeding revenues.
- The City's biggest General Fund revenue source – Sales Tax – is subject to economic and legislative change (outside of the City's control) which could cause significant General Fund deficits in the future.
- Several revenue sources controlled by the City government could be modified to supplant losses in "formula" based revenues; the most significant source of new revenue is the leasing of City owned lands, the Land Management Plan implemented in 2003 will be adhered to.

PRIORITY #11. The City of Boulder City should have financial policies in place which will ensure its ability to maintain current service levels with contingency plans to address possible reductions in current revenues or increased services in the future.

Plans for Current Fiscal Year:

1. Develop contingencies for increasing general fund revenues.

FINANCIAL POLICIES

CITY OF BOULDER CITY'S COMPREHENSIVE FINANCIAL POLICIES

The following City financial policies establish the structure for Boulder City's overall fiscal planning and management. They set forth guidelines against which current budgetary performance can be measured and proposals for future programs can be evaluated. Boulder City's financial policies show the credit rating industry and prospective bond buyers the City's fiscal stability by assisting City officials in planning fiscal strategy with a consistent approach. Adherence to financial policies supports sound financial management, which can lead to improvement in City bond ratings and lower cost of capital. The City is in compliance with the comprehensive financial policies within this budget.

Operating Management Policies

1. All departments will participate in the responsibility of meeting policy goals and ensuring long-term financial health. Future service plans and program initiatives will be developed to reflect current policy directives, projected resources and future service requirements. In order to guarantee compliance with policy, provisions will be required on all grant program initiatives and incorporated into other service plans, as needed.
2. The budget process is intended to evaluate all competing requests for City resources, within expected fiscal constraints. Requests for new, ongoing programs developed outside the budget process will be discouraged.
3. Budget development will use strategic multi-year fiscal planning, conservative revenue forecasts, and modified zero-base expenditure analysis that requires every program to be justified annually in terms of meeting intended objectives and in terms of value received for dollars allocated. The process will include a diligent review of programs by staff, management, citizens and City Council.
4. A City Council Budget Meeting will solicit citizen input and serve in an advisory capacity in reviewing operating and capital budget recommendations from a departmental, program, and goals perspective.
5. Revenues will not be dedicated for specific purposes, unless required by law or generally accepted accounting practices (GAAP). All non-restricted revenues will be deposited in the General Fund and appropriated by the budget process.
6. Current revenues will fund current expenditures and a diversified and stable revenue system will be developed to protect programs from short-term fluctuations in any single revenue source.
7. Addition of personnel will only be requested to meet program initiatives and policy directives, after service needs have been thoroughly examined and it is substantiated that additional staffing will result in increased revenue or enhanced operating efficiencies. To the extent feasible, additional cost reductions will be achieved through attrition.
8. Enterprise (Electric, Water, Sewer, Garbage, Airport, Cemetery, and Boulder Creek Golf Course) user fees and charges will be examined annually to ensure that they recover all direct and indirect costs of service and be approved by the City Council. Any unfavorable balances in cost recovery will be highlighted in budget documents. Rate adjustments for enterprise operations will be based on five-year financial plans.

FINANCIAL POLICIES

9. All non-enterprise user fees and charges will be examined annually to determine the direct and indirect cost of service recovery rate. The acceptable recovery rate and any associated changes to user fees and charges will be approved by the City Council.
10. Balanced revenue and expenditure forecasts will be prepared to examine the City's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements. The forecast will be updated annually, focusing on a five-year outlook.
11. Alternative means of service delivery will be evaluated to ensure that quality services are provided to our citizens at the most competitive and economical cost. A review of service delivery alternatives and the need for various services will be performed on an individual basis.
12. Cash and Investment programs will be maintained in accordance with the City Charter and the adopted investment policy and will ensure that proper controls and safeguards are maintained. City funds will be managed in a prudent and diligent manner with an emphasis on safety of principal, liquidity, and financial return on principal, in that order.

Capital Management Policies

13. A five-year Capital Improvement Plan will be developed and updated annually, including anticipated funding sources. Capital improvement projects are defined as infrastructure or equipment purchases or construction, which results in a capitalized asset costing more than \$20,000 and having a useful life of two years or more.
14. The capital improvement plan will include, in addition to current operating maintenance expenditures, adequate funding to support repair and replacement of deteriorating infrastructure and avoidance of a significant liability.
15. Proposed capital projects will be reviewed and prioritized and overall consistency with the City's goals and objectives will be determined. Financing sources will then be identified for the highest-ranking projects.
16. Capital improvement lifecycle costs will be coordinated with the development of the Operating Budget. Future operating, maintenance and replacement costs associated with new capital improvements will be forecast, matched to available revenue sources and included in the Operating Budget. Capital project contract awards will include a fiscal impact statement disclosing the expected operating impact of the project and when such cost is expected to occur.

Debt Management Policies

17. The purpose of the Boulder City debt management policy is to manage the issuance of the City's debt obligations and maintain the City's ability to incur debt and other long-term obligations at favorable interest rates for capital improvements, facilities, and equipment that are beneficial to the City and necessary for essential services.

FINANCIAL POLICIES

- 18.** Analysis of the City's debt position is important, in planning for the City's future capital asset needs. The Debt Capacity Analysis is premised on the idea that resources, as well as need, should drive the City's debt issuance program. Proposed long-term financing is linked with the economic, demographic and financial resources expected to be available to pay for that debt. The primary emphasis of the analysis is the impact of the City's projected capital financing requirements on the credit quality of its debt obligations. The City strives to ensure that, as it issues further debt, its credit quality and market access will not be impaired.
- 19.** The City Manager is the Chief Administrative Officer for Boulder City. The Director of Finance is the Chief Financial Officer for the City. The City Manager is ultimately responsible for administration of City financial policies. The City Council is responsible for the approval of any form of City borrowing and the details associated therewith. Unless otherwise designated, the Director of Finance coordinates the administration and issuance of debt.
- 20.** Any outstanding general obligation bonds, any temporary general obligation bonds to be exchanged for such definitive bonds, and any general interim debentures, constitute outstanding indebtedness of the City and exhaust the debt-incurring power of the City. Nevada statutes require that most general obligation bonds mature within 30 years from their respective issuance dates.
- 21.** Bonding should be used to finance or refinance only those capital improvements and long-term assets, or other costs directly associated with financing a project, which have been determined to be beneficial to a significant proportion of the citizens in the City and for which repayment sources have been identified.
- 22.** The term of City debt issues should not extend beyond the useful life of the project or equipment financed. The repayment of principal on tax supported debt should generally not extend beyond 20 years unless there are compelling factors which make it necessary to extend the term beyond this point. Debt issued by the City should be structured to provide for either level principal or level debt service. Deferring the repayment of principal should be avoided except in select instances where it will take a period of time before project revenues are sufficient to pay debt service. Ascending debt service should generally be avoided.
- 23.** A debt service reserve fund is created from the proceeds of a bond issue and/or the excess of applicable revenues to provide a ready reserve to meet current debt service payments should monies not be available from current revenues. Coverage is the ratio of pledged revenues to related debt service for a given year. For each bond issue, the Director of Finance shall determine the appropriate reserve fund and coverage requirements, if any. The reserve for City general obligation bonds should approximate one year of principal and interest or other level as determined adequate by the Director of Finance.
- 24.** There is two ways bonds can be sold: competitive (public) or negotiated sale. Competitive and negotiated sales provide for one or more pricings, depending upon market conditions or other factors. Either method can provide for changing issue size, maturity amounts, term bond features, etc. The timing of competitive and negotiated sales is generally related to the requirements of the Nevada Open Meeting Law.
- 25.** The Director of Finance shall consider refunding outstanding bonds if one or more of the following conditions exist: (1) present value savings are at least 3%, with certain exceptions, of the par amount of the refunding bonds; (2) the bonds to be refunded have restrictive or outdated covenants; or (3) restructuring debt is deemed to be desirable.

FINANCIAL POLICIES

Reserve Policies

26. All fund designations and reserves will be evaluated annually for long-term adequacy and use requirements in conjunction with development of the City's balanced five-year financial plan.
27. The General Fund and Utilities Fund have adopted a goal of maintaining a 20 percent reserve of annual operating expenditures each year for unforeseen emergencies or catastrophic impacts to the City.
28. Contingency Reserves to be determined annually will be maintained to offset unanticipated revenue shortfalls and/or unexpected expenditure increases. Contingency reserves may also be used for unanticipated and/or inadequately budgeted events threatening the public health or safety. Use of contingency funds should be utilized only after all budget sources have been examined for available funds, and subject to City Council approval.

Financial Reporting Policies

29. The City's accounting and financial reporting systems will be maintained in conformance with all state and federal laws, generally accepted accounting principles (GAAP) and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
30. An annual audit will be performed by an independent public accounting firm, with an audit opinion to be included with the City's published Comprehensive Annual Financial Report (CAFR).
31. The City's CAFR will be submitted to the GFOA Certification of Achievement for Excellence in Financial Reporting Program. The financial report should be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, disclose thoroughness and detail sufficiency, and minimize ambiguities and potentials for misleading inference.
32. The City's Budget will be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units and as a communications device for all significant budgetary issues, trends and resource choices.
33. Financial systems will maintain internal controls to monitor revenues, expenditures, and program performance on an ongoing basis.
34. Each fund in the budget must be in balance; total revenues including other financing sources plus beginning fund balance must equal total expenditures including other financing uses plus proposed ending fund balance.

FUND SUMMARIES

Fund Accounting and Fund Types

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The following list includes all of the City's major appropriated funds.

General Fund- The General Fund is the primary operating fund of the City. It exists to account for the resources devoted to finance the services traditionally associated with local government. Included in these services are police and fire protection, general administration of the City, parks and recreation, community development, public works, municipal court, and any other activity for which a special fund has not been created.

Capital Projects Fund- The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. The City maintains this fund to ensure legal compliance and financial management of various restricted revenues.

Special Revenue Funds- These Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The City maintains the following nine Special Revenue Funds: Urban Forestry, Promotion, Residential Construction Tax, Police Forfeiture, Municipal Court Construction Fee, Municipal Court Administrative Assessment, Capital Improvement, Land Improvement, and Redevelopment District.

- **Urban Forestry Fund** - This fund administers a variety of urban development programs, designs and landscape architecture projects throughout the City.
- **Promotion Fund** – This fund was provided for in the City Charter to be used in promotion and advertising of City owned land.
- **Residential Construction Tax Fund** – This fund is used to account for revenues from residential construction taxes that are specifically restricted to the development of park projects.
- **Police Forfeiture Fund** – This fund was established in accordance with Nevada Revised Statutes NRS 179.1187 wherein forfeited property may be sold and the proceeds used for any lawful purposes by the police department except for ordinary operating expenses.
- **Municipal Court Construction Fee Fund** – This fund was established in accordance with Nevada Revised Statutes NRS 176.0611 authorizing the collection of an administrative assessment in the municipal court for the provision of court facilities.
- **Municipal Court Administrative Assessment Fund** – This fund was established in accordance with NRS 176.059 authorizing the collection of an administrative assessment in the municipal court for training and education of personnel, acquisition of capital goods, management and operational studies and audits.
- **Capital Improvement Fund** – This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.
- **Land Improvement Fund** – This fund is used to account for financial resources to be used for the acquisition or development of land throughout the City.

FUND SUMMARIES

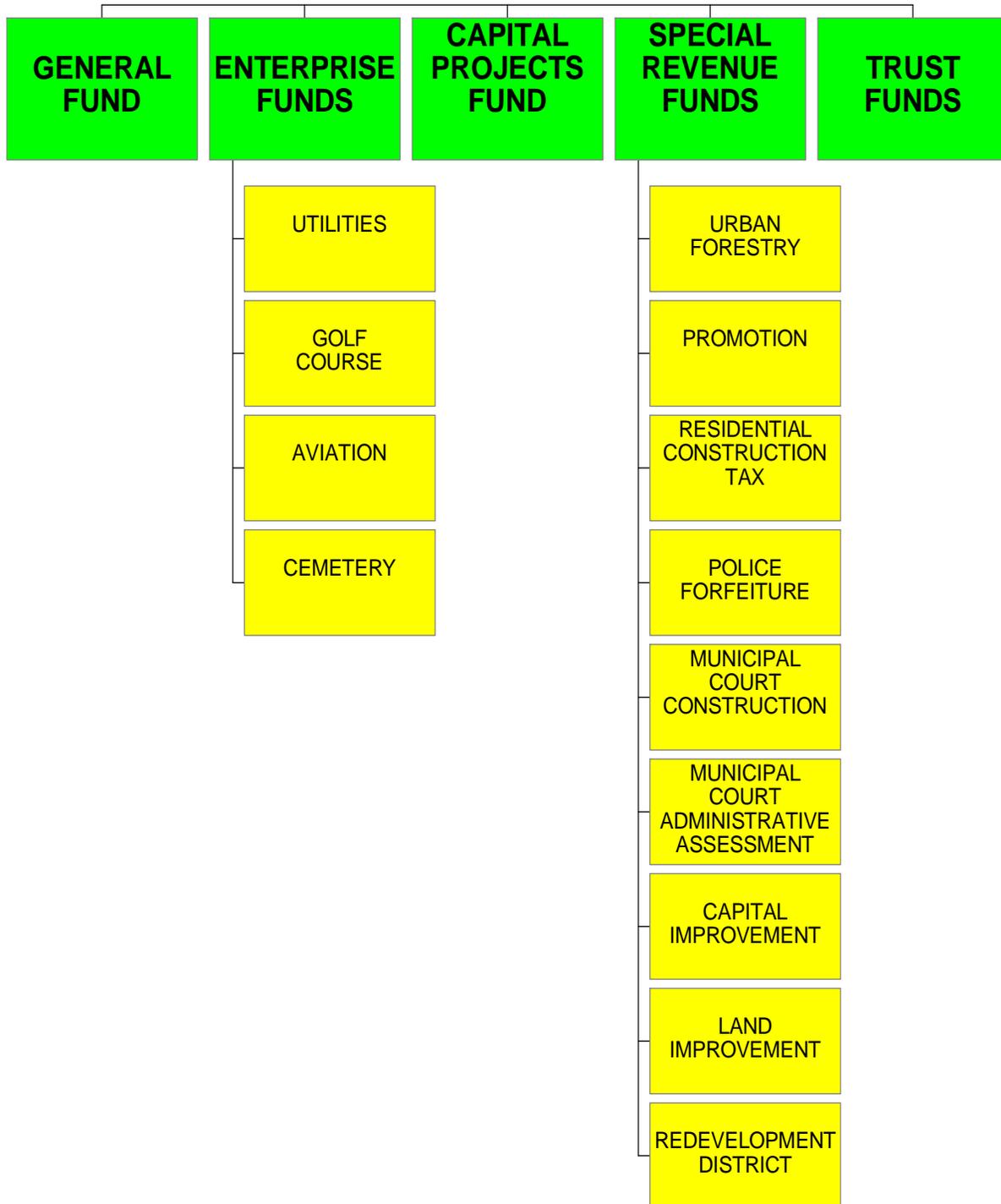
- **Redevelopment District Fund** – This fund accounts for costs of providing grants given for the purpose of housing and commercial rehabilitation and the construction of capital improvements, such as streets, lighting, and parking facilities.

Enterprise Funds- Enterprise Funds are used to account for operations that are financed and operated similarly to private businesses, where the intent is the service is self-sufficient, with all costs supported predominantly by user charges. Enterprise funds belong to the group of funds called “proprietary,” and are maintained using a balance sheet for all long-term debt obligations, assets and liabilities. These funds provide services to the community at large. Each enterprise operation receives revenues from the sale of services or user fees. The City maintains four Enterprise Funds to account for Utilities, Boulder Creek Golf Course, Aviation, and Cemetery activities.

- **Utility Fund-** The Utility Fund operates and maintains the electric, water, sewer, and garbage components of the City utilities. Electricity is generated and purchased for distribution to all customers. Water is treated and distributed in a safe and reliable manner to all customers. The Sewer component operates and maintains wastewater treatment plants. Although the garbage disposal and landfill is subcontracted out, the City still does the billing and collection for a majority of the customers.
- **Boulder Creek Golf Course Fund-** Provides a beautiful golf facility that is supported by user fees.
- **Aviation Fund-** The Boulder City Airport provides facilities for air transportation services for the public, business and industry.
- **Cemetery Fund-** The Boulder City Cemetery uses interest earnings, charges for services, and the sale of burial sites are available to the public, to maintain the cemetery.

Trust and Agency Funds- Trust and Agency Funds are used to administer resources received and held by the City as the trustee or agent for others. Use of these funds facilitates the discharge of responsibility placed upon the City by virtue of law or other similar authority.

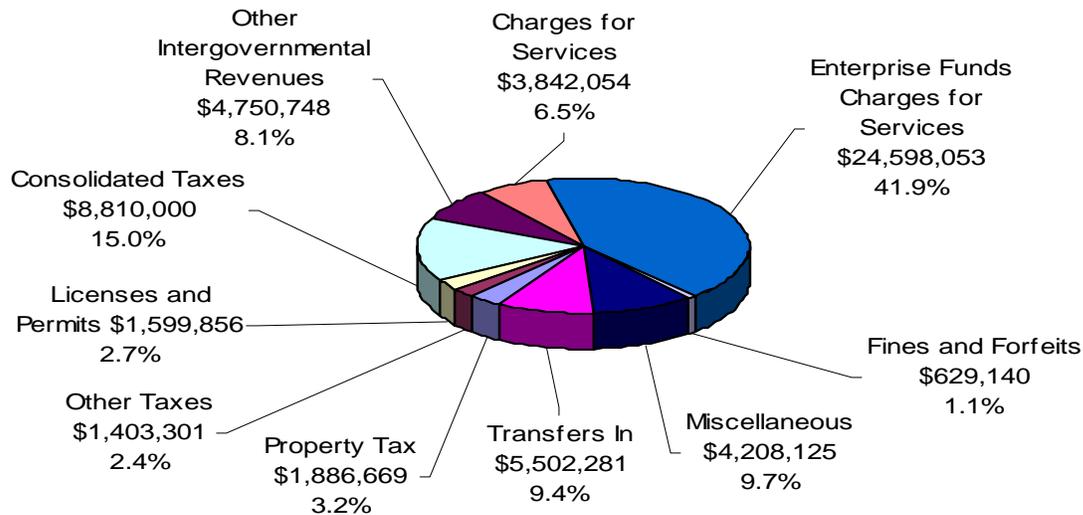
CITY BUDGET (FUND STRUCTURE)



CONSOLIDATED BUDGET SUMMARY

This revenue graph and table contain all funds, including general, special revenue, capital projects, expendable trust, and enterprise funds.

TOTAL CITY BUDGET REVENUES BY CATEGORY Fiscal Year 2008 Budget - \$58.7 Million

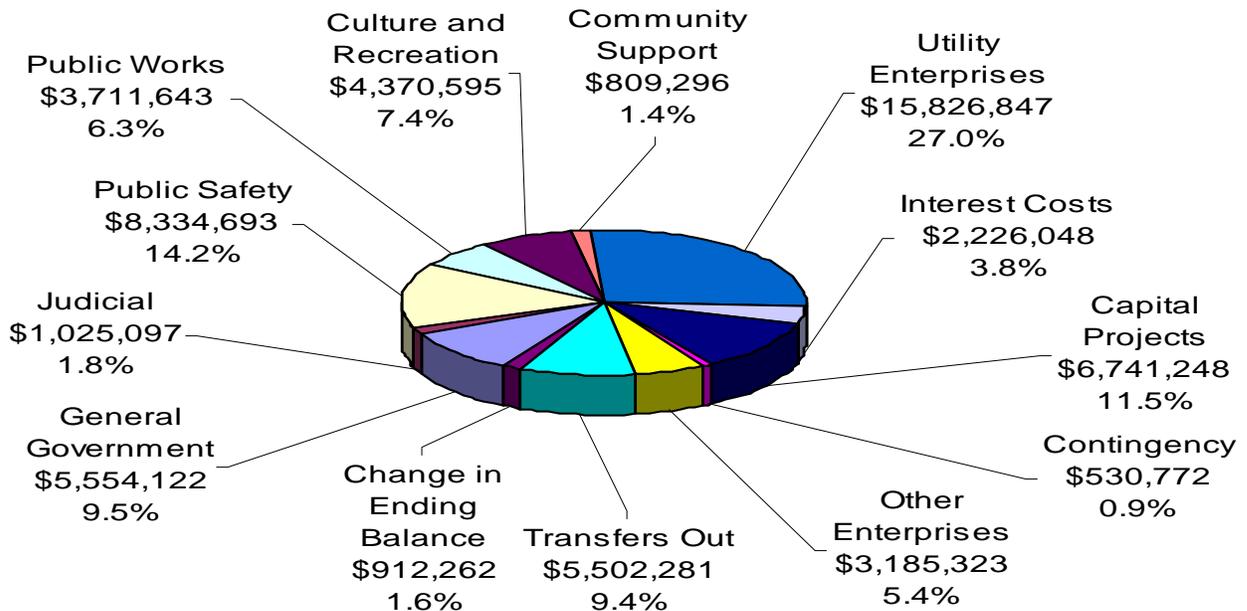


	2005-06 Actual	2006-07 Budget	2007-08 Budget	Percent Change
Consolidated Revenues				
Property Tax	\$ 1,596,407	\$ 1,837,869	\$ 1,886,669	2.7%
Other Taxes	1,223,559	1,354,819	1,403,301	3.6%
Licenses and Permits	1,381,745	1,482,942	1,599,856	7.9%
Consolidated Taxes	8,634,543	9,081,821	8,810,000	-3.0%
Other Intergovernmental Revenues	1,792,805	6,123,101	4,750,748	-22.4%
Charges for Services	3,179,373	3,071,500	3,842,054	25.1%
Enterprise Funds Charges for Services	20,391,764	22,778,976	24,598,053	8.0%
Fines and Forfeits	633,738	595,464	629,140	5.7%
Miscellaneous	4,178,695	3,473,109	5,708,125	64.4%
Transfers from Fund Balances	3,369,757	4,115,458	5,502,281	33.7%
Revenue Total	\$ 46,382,386	\$ 53,915,059	\$ 58,730,227	8.9%

CONSOLIDATED BUDGET SUMMARY

This consolidated expenditure graph and table are broken down by functional area and include expenditures in all funds.

TOTAL CITY BUDGET EXPENDITURES Fiscal Year 2008 Budget - \$58.7 Million

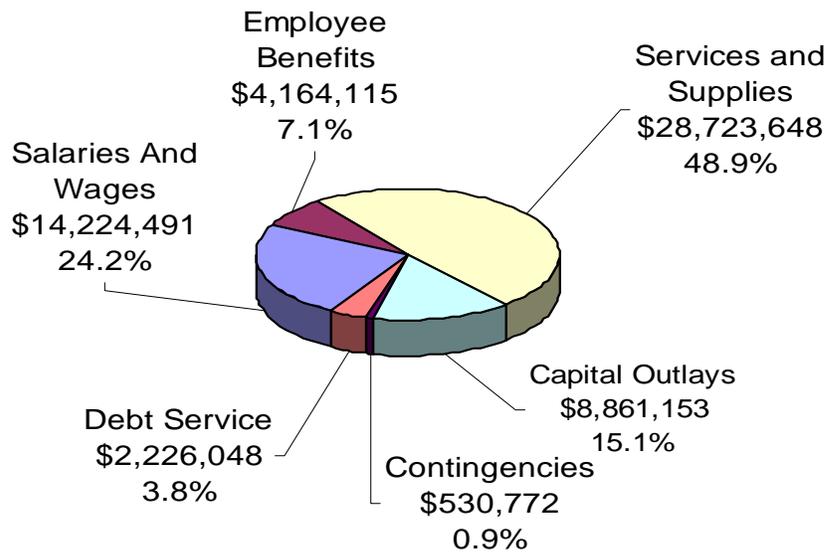


Consolidated Expenditures	2005-06 Actual	2006-07 Budget	2007-08 Budget	Percent Change
General Government	3,799,277	4,599,140	5,554,122	20.8%
Judicial	413,005	508,701	1,025,097	101.5%
Public Safety	7,025,421	7,806,418	8,334,693	6.8%
Public Works	2,635,963	3,005,498	3,711,643	23.5%
Culture and Recreation	4,563,443	4,428,391	4,370,595	-1.3%
Community Support	731,865	970,209	809,296	-16.6%
Utility Enterprise	17,037,710	14,018,978	15,826,847	12.9%
Other Enterprises	3,167,290	2,880,862	3,185,323	10.6%
Interest Costs	2,248,744	2,171,162	2,226,048	2.5%
Capital Projects	4,759,668	7,058,195	6,741,248	-4.5%
Transfers Out		3,473,109	5,502,281	58.4%
Change in Ending Bal		2,406,894	912,262	-62.1%
Contingency	-	587,502	530,772	-9.7%
Expenditure Total	46,382,386	53,915,059	58,730,227	8.9%

CONSOLIDATED BUDGET SUMMARY

This consolidated expenditure graph and table are broken down by type of expenditure and includes expenditures in all funds.

TOTAL CITY BUDGET EXPENDITURES BY TYPE Fiscal Year 2008 Budget - \$58.7 Million



Consolidated Expenditures	2005-06 Actual	2006-07 Budget	2007-08 Budget	Percent Change
Salaries And Wages	12,377,075	13,462,026	14,224,491	5.7%
Employee Benefits	3,495,154	3,982,950	4,164,115	4.5%
Services and Supplies	23,149,889	25,614,198	28,723,648	12.1%
Capital Outlays	5,111,524	8,097,221	8,861,153	9.4%
Contingencies	-	587,502	530,772	-9.7%
Debt Service	2,248,744	2,171,162	2,226,048	2.5%
Expenditure Total	46,382,386	53,915,059	58,730,227	8.9%

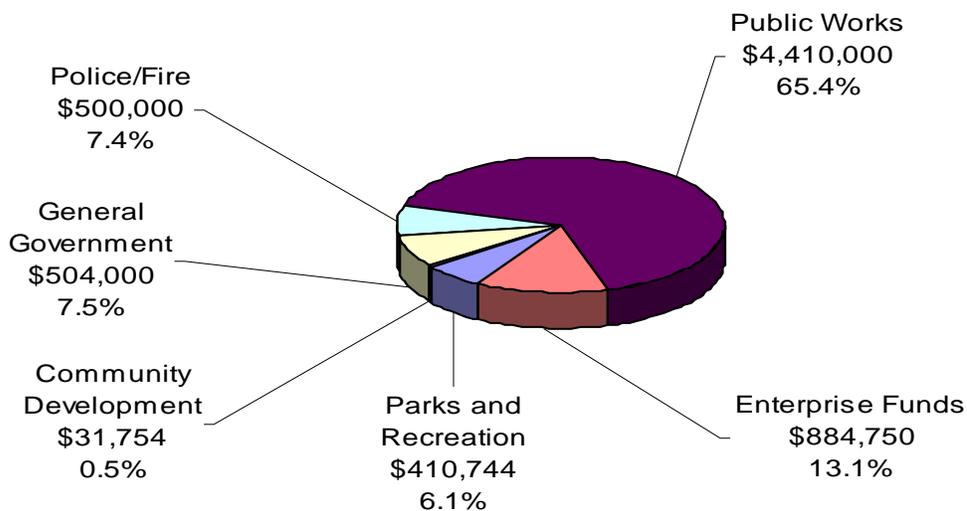
CONSOLIDATED BUDGET SUMMARY

CAPITAL IMPROVEMENTS AND PROJECTS

The Special Projects Fund supports construction projects such as the development of city parks, the construction of a sewer pump plant, swimming pool renovations, landscape and beautification projects, or the building or remodeling of a City facility. These monies are derived from sources such as taxes, intergovernmental grant funds, interest earnings, operating transfers, and/or the issuance of bonds for large projects.

The Annual Fiscal Year 2008 Budget for the Special Projects Fund is \$6.7 million. Additional information regarding the Special Projects Fund is discussed in the City Funds section later in this Budget document. The fiscal year 2008 Special Projects Fund Budget totals \$6.7 million which represents a decrease of \$316,947 or 5% from the fiscal year 2007 Annual Special Projects Fund Budget of \$7.1 million. Decreases occurred in Community Development, Police/Fire, and the Enterprise Funds.

TOTAL CIP BUDGET Fiscal Year 2008 Budget - \$6.7 Million



Several of the larger projects within the City's Special Projects Fund are phase funded, which is a means whereby large projects may be budgeted, appropriated, and contracted for in an efficient manner that maximizes the City's use of available funds. This has allowed the City to better match revenue flows with actual expenditure plans.

CONSOLIDATED BUDGET SUMMARY

The major Capital Projects components are summarized as follows:

SUMMARY OF THE CAPITAL IMPROVEMENTS PROGRAM (CIP) BY DEPARTMENT				
	Fiscal Year 2007 Annual Budget	Fiscal Year 2008 Annual Budget	Change Between Fiscal Year 2007-2008	Fiscal Year 2008 Percent Of Total
Parks and Recreation	\$351,749	\$410,744	\$58,995	6.1%
Community Development	\$483,002	\$31,754	(\$451,248)	0.5%
General Government	\$77,000	\$504,000	\$427,000	7.5%
Police / Fire	\$4,534,854	\$500,000	(\$4,034,854)	7.4%
Public Works	\$646,590	\$4,410,000	\$3,763,410	65.4%
Enterprise Funds	\$965,000	\$884,750	(\$80,250)	13.1%
TOTAL	\$7,058,195	\$6,741,248	(\$316,947)	100.0%

Highlights of the fiscal year 2008 Special Project Fund budget are as follows for each department.

Parks and Recreation

The Fiscal Year 2007 CIP budget for the Parks and Recreation Section is \$410,744, of which \$278,000 has been approved for Improvements for Hemenway Park and Ball fields. This will include the removal of 1.5 acres of grass and the installation of xeriscape or shade trees. The removal of the grass reduces maintenance and water costs. An estimated 3,627,000 gallons of water and \$2,100 per year will be saved based on Southern Nevada Water Authority (SNWA) average water savings for xeriscape.

Community Development

With international recognition as one of only 24 "must do" trails in the nation and 36 miles of interconnecting mountain bike trails, Bootleg Canyon Park was awarded a \$2 million grant three years ago by the Southern Nevada Public Land Management Act. This grant has provided funding for the design and construction of a 25 acre desert garden, informal amphitheater, 300 stall parking area, entrance road, and an earthen dam catch basin. This project has been completed recently.

Police / Fire

The Fiscal Year 2008 CIP budget for the Police and Fire Departments is \$500,000, of which all \$500,000 has been funded to continue the police station renovation. The police station building requires renovation of the recently vacated Senior Center facility to convert to a police station facility. Another Project proposed in this last budget was a new Animal Control Shelter with an estimated cost of \$1,500,000. This new facility received voter approval and was funded from the June 2005 ballot and recently completed.

Public Works

The Fiscal Year 2008 CIP budget for the Public Works Department is \$4,410,000, of which \$1,185,000 is for the Bootleg/Yucca Detention Basin System. The Clark County Regional Flood Control District provides funding for the construction and maintenance of major flood control facilities shown in the City's master plan. The City has design plans for flood control facilities that will be complimented by the installation of a detention basin, outfall pipe, culverts and drainage channels. An additional \$885,000 is provided for the Yucca Debris Detention Basin. Landscaping Veterans Memorial Drive with trees and irrigation from Adams Boulevard to Buchanan Boulevard was funded \$800,000.

CONSOLIDATED BUDGET SUMMARY

STAFFING

Two new Police Department positions were recommended for FY 2007-08. One of these positions is a Sergeant position to supervise the new traffic division and the other position is an additional dispatcher. The new Police Sergeant position will be funded by a county sales tax increase called MORE COPS. The overall result during this fiscal year is a net impact of zero new full-time equivalent positions since some positions were eliminated, with our total full-time going from 173 to 173. Using a population of 15,000, the City's employee per 1,000-population ratio is 11. An additional table on salaries is included in the Community at a Glance pages in the back of this document.

PERSONNEL ALLOCATION

SUMMARY OF AUTHORIZED POSITIONS

	FYE 6/30/04	FYE 6/30/05	FYE 6/30/06	FYE 6/30/07	FYE 6/30/08
<u>GENERAL GOVERNMENT</u>					
City Manager	2	2	2	2	2
City Clerk	3	3	3	3	3
Finance	5	5	5	5	6
Information Services	3	3	3	3	2
City Attorney	2	2	2	2	2
Personnel	1	1	1	1	1
Public Information Officer	1	1	1	1	1
	<u>17</u>	<u>17</u>	<u>17</u>	<u>17</u>	<u>17</u>
<u>JUDICIAL</u>					
Municipal Court	4	4	4	4	4
<u>PUBLIC SAFETY</u>					
Police	39	39	40	43	45
Fire	20	20	20	22	22
Animal Control	2	2	2	2	3
	<u>61</u>	<u>61</u>	<u>62</u>	<u>67</u>	<u>70</u>
<u>PUBLIC WORKS</u>					
Public Works Administration	2	2	2	1	1
Streets	8	8	8	8	8
Landscaping	6	8	8	9	9
Building Maintenance	3	2	3	3	2
Engineering	4	4	4	4	4
	<u>23</u>	<u>24</u>	<u>25</u>	<u>25</u>	<u>24</u>
<u>PARKS & RECREATION</u>					
Recreation Administration	7	7	7	7	7
Recreation ABC Park	0	0	0	0	0
Art Center - ABC Park	0	0	0	0	0
Golf Course	10	10	10	11	10
Aquatics	1	1	1	1	1
Senior Center	0	0	0	0	0
Cable TV	1	1	1	1	1
	<u>19</u>	<u>19</u>	<u>19</u>	<u>20</u>	<u>19</u>

CONSOLIDATED BUDGET SUMMARY

PERSONNEL ALLOCATION

COMMUNITY DEVELOPMENT

Community Development Administration	2	2	2	2	2
Building Inspection	2	2	2	3	3
Planning & Zoning	1	1	1	1	1
Urban Design	1	1	1	1	0
	6	6	6	7	6

TOTAL GENERAL FUND POSITIONS

130	131	133	140	140
------------	------------	------------	------------	------------

UTILITY FUND

Utility Administration	1	1	1	1	1
Electric	16	16	16	16	16
Water Quality Control	9	9	10	11	11
Billing and Collection	5	5	5	5	5
	31	31	32	33	33

TOTAL UTILITY FUND POSITIONS

31	31	32	33	33
-----------	-----------	-----------	-----------	-----------

TOTAL FULL TIME POSITIONS

161	162	165	173	173
------------	------------	------------	------------	------------

BUDGET GUIDE

The City of Boulder City is a chartered city operating under the Council-Manager form of government. The City Council is comprised of four Council members, elected at large by citizens, who serve overlapping four-year terms. The Council presiding Mayor, elected at large, serves a four-year term. The Mayor and City Council, which act as the City's legislative and policy-making body, appoint the City Manager. The City Manager is the City's chief administrator responsible for implementing policies and programs adopted by the Mayor and City Council.

The preparation of Boulder City's Annual Budget is the culmination of an annual budget process. Since the City's fiscal year begins July 1 and ends the June 30 the following year, the budget process for an upcoming fiscal year commences in the preceding fall. Early in the budget cycle, the Finance Department prepares an analysis of current financial condition and projections for future revenues. Management meets to review the information, update strategic plans and determine preliminary budget policies. Budget preparation manuals are distributed by Finance to departmental budget preparers. It contains instructions for accessing and using the computerized budget system, preparing worksheets and narratives, requesting new personnel, and justifying capital requests.

Throughout the Proposed Budget process, departments submit operating budget and Capital Improvements Program requests to the City Manager for review by the Finance Director. Upholding citywide service level requirements, the City Manager evaluates submitted operating budget and Capital Improvements Program requests, determines resources available through a careful forecasting of revenues, and develops budget priorities for a balanced proposed budget. Prior to April 15, the City Manager submits to the City Council a proposed tentative budget for the fiscal year commencing the following July 1. The tentative budget includes proposed expenditures and the means of financing them. A Council work session invites citizens for public comment on allocating resources for the upcoming fiscal year. Public hearings are conducted to obtain taxpayer comments. On the third Tuesday in May each year, the final budget is legally adopted.

The final budget is fully integrated on July 1 into the City's accounting system. The City Manager is authorized to transfer budgeted amounts between functions within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council. The City maintains budgetary controls. The objectives of these budgetary controls are to ensure compliance with legal provisions embodied in the annual appropriated budget, as augmented, that was approved by the City Council and the State of Nevada's Department of Taxation. Activities of the general fund, special revenue funds, debt service fund, capital projects fund, enterprise funds, and expendable trust funds are included in the annual budget. Accordingly, the legal level of control is at the fund level for all funds except the general fund, which is controlled at the function level. Control is also maintained at the line item level through the use of a purchase order and encumbrance system. An encumbrance is recorded in the accounting system when a purchase order is issued. Budgetary performance is measured by line item budget variance reports issued to operating sections on a monthly basis.

The City Council may amend or augment the budget after following public hearing procedures as prescribed by law.

BUDGET GUIDE

THE BUDGET CALENDAR

The budget calendar is prepared and distributed to departments in order to ensure timely preparation of the City's budget. The fiscal year begins July 1 and ends June 30 of the following year.

- November 15 Distribution of budget instructions and forms. Operating Budget and Capital Improvement Program spreadsheet files posted for each department.
- January 10 Base Budgets for Revenue/Expense entered by Departments.
- January 11 Operating Budget and Capital Improvement Program spreadsheet files posted to each department's share drive file.
- January 12 Review session with Department Heads.
- January 18-20 Base budget entries reviewed with departments.
- January 24 Finance enters final Base Budget changes to share drive files.
- January 25 Departments complete entry of Operating & Capital Improvement budget requests to share drive files.
- January 27 Budget Discussion draft to City Manager.
- February 1 Administrative review of budget begins.
- February 17 Manager's review completed.
- March 1 Revised Discussion Draft to City Manager.
- March 15 Special Council Work session to review Manager's Proposed (Tentative) Budget, Operating & Capital Improvements and Land Management Plan.
- March 17 File Tentative Budget with City Clerk for consideration at April 12, 2005 meeting (materials to Clerk by March 24).
- April 12 Council approval of Tentative Budget (no later than 4/15/04 per NRS 354.596-1)
- April 14 File Tentative Budget with City Clerk, Clark County Clerk and Controller, and Nevada Dept. of Taxation. File notice of time and place budget hearing will be held.
- May 5 Publish notice of Public Hearing on the Budget (7-14 days prior) Obtain Affidavit of Publication.
- May 17 Special Council Meeting (3rd Tuesday in May, NRS 354.596-3b) for:
Adoption of Final Budget (on or before June 1, NRS 354.598-2)
Adoption of Capital Improvement Program (NRS 278.0226)
- May 19 Mail Final Budget and Affidavit of Publication to Nevada Dept. of Taxation.
- June 2 Publish Notice that Summary of Final Budget is available for inspection (within 30 days of adoption). File Final Budget copy with Boulder City Library.

BUDGET GUIDE

The budget is prepared using the modified accrual method of accounting for all funds. This approach to accounting recognizes revenues when they become measurable and expenditures at the time the liability is incurred. All revenues and expenditures must be included in the annual budget document. Any operational appropriations that are not expended or encumbered shall lapse.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All enterprise funds are accounted for on a flow-of-economic-resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Enterprise fund operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The preparation of the financial statements for the enterprise funds in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means the amount of the transaction is collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. The government considers property taxes as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred.

Revenues considered susceptible to accrual are property taxes, licenses, interest income and charges for services. Sales taxes collected and held by the State at year-end on behalf of the City also are recognized as revenue. Fines and permits are not susceptible to accrual because generally they are not measurable until received in cash.

BUDGET GUIDE

Comprehending the Annual City Budget requires the reader to understand the differences between two perspectives of the same budget: the functional perspective, by which the City is managed, and the accounting perspective, by which City finances are administered.

When the City Council adopts or amends a budget, it is allocating resources into functional areas. By managing a budget organized around these major functions, the City Council can better direct how City resources are applied.

The City Council manages the budget at the broadest level. Council policy, statutes, and financial standards mandate the City's accounting system parallel the functions, but at a much more detailed level. The accounting structure of the City is organized on the basis of account groupings called funds, each of which is considered a separate accounting entity. Government monies are allocated to and accounted for in individual funds based upon the purposes for which they are earmarked, and the means by which spending activities are managed. The revenues must always equal the proposed expenditures within each fund. This segregation of financial activity ensures that certain funds, which are restricted in purpose, are explicitly spent on the appropriate government function.

A fund is one of two types: an operational fund or a project fund. Council appropriates operational funds on an annual basis and an activity's funding lapses at the close of the year. Project funds continue for the life of each specific capital or grant project with appropriations continuing until the project is finished. The City of Boulder City's Annual Budget contains all operational appropriations and consists of the following funds: the General Fund, Special Revenue Funds, Expendable Trust Funds, and Enterprise Funds. The City appropriates all project budgets as Capital Projects, which are described in the Capital Improvements Plan and Projects section of this document.

An operational fund's revenue sources are a key distinction for two types of operating funds – General Fund and Enterprise Fund. The General Fund contains those departments and divisions which do not produce enough revenue to support their operations. The best examples of operations housed in the General Fund include Police, Fire, Recreation, Planning, and Public Works.

Like most cities, Boulder City has another type of fund called Enterprise Funds, which exist on charges for the services provided in that fund. The Utility Fund, Aviation Fund, Cemetery Fund, and the Golf Course Fund are Enterprise Funds that rely almost solely on user fees generated from the services they provide. Although funding sources can vary, an Enterprise Fund must generate enough revenue to equal projected expenditures.

We have established that budgets, while managed by functions, are also managed as complex accounting groupings called funds, which are either operational or project. Operational funds can be enterprise funds depending on the fund's revenue characteristics. Knowing these key principles is important, but consider this: City employees do not work for funds, they work for departments.

Here is the most important question for budget understanding: How do functions, funds, and departments interrelate? The simple answer is that departments are subsections of both functions and funds. Each department is managed by its functional duties and its financial distinctions. For example, the Police Department is part of the Public Safety function, and is included in the General Fund because it is not a self supporting entity (enterprise fund). Each department belongs to at least one function and one fund. A fund can include any number of departments, including departments of different functions. A function can include departments from many funds. Managing the aggregate of all departments in a fund allows staff to measure the financial health of specific City endeavors, while managing the aggregate of all departments in functions allows the City Council to consolidate the myriad of City services into clearer segments. When the Council appropriates money for the Police Department and the Streets Department, it is addressing needs in two functional areas, Public Safety and Public Works, but it is allocating the resources of one fund, the General Fund.

About the Document Presentation

All combinations of departments and divisions, funds, and functions appear in this budget document. The presentation takes the reader from discussions of the broadest overview in the budget document to discussions of the most specific departmental review. The document places a distinct emphasis on the City's departments and divisions because these pages represent the plans of the employees who are charged with the duty of providing services to citizens. Following the City budget from this basic level up through funds, functions, and consolidated totals can help the reader associate services to the respective budget data.

The departmental presentations are summaries of all expenditures and revenues associated with each department's activities. One of the larger tasks of preparing a budget document is deciding how to present the hundreds of individual budget codes (line-items) in a format that promotes the decision-making process. Every account code is relevant to the process and this document presents budget data in a summary form that shows groups of like data by category (e.g., Personnel, Operations, Capital). Presenting the Boulder City budget in this style facilitates comparisons between groups of data, making the overall trends more discernible to the reader.

GENERAL FUND

GENERAL FUND SUMMARY

The general fund is the general operating fund of the City of Boulder City, accounting for most financial resources not specifically accounted for in another fund. General fund expenditures are those which are made in the normal operations of the City.

	ACTUAL FY 05	ACTUAL FY 06	EST ACTUAL FY 07	PROPOSED BUDGET FY 08	% CHANGE
REVENUES:					
Property Taxes	976,692	933,592	1,080,057	1,095,888	1.4%
Room Taxes	397,474	462,489	415,881	457,763	9.1%
Licenses & Permits	1,297,378	1,328,745	1,384,786	1,544,856	10.4%
Consolidated Sales/Use	8,301,335	8,634,543	9,081,821	8,810,000	-3.1%
Fuel/Other Taxes	159,092	311,100	190,664	179,696	-6.1%
Boulder City Golf Course	1,293,167	1,874,266	1,339,000	1,775,000	24.6%
Other Charges for Services	1,014,782	1,286,558	1,732,500	1,963,554	11.8%
Fines & Fees	527,943	540,706	510,464	544,140	6.2%
Interest on Investments	31,975	101,887	51,000	51,000	0.0%
Gravel Pit Royalties	684,583	960,011	650,000	911,514	28.7%
Leases	1,938,462	1,880,087	1,942,382	2,297,941	15.5%
Miscellaneous	587,889	547,607	351,902	351,902	0.0%
Transfers In	2,246,000	2,246,000	2,246,000	3,247,561	30.8%
TOTAL REVENUES:	19,456,772	21,107,591	20,976,457	23,230,815	9.7%
EXPENDITURES:					
General Government	3,342,551	3,464,118	3,532,890	3,821,759	6.6%
Judicial	344,320	355,064	423,701	548,769	16.7%
Public Safety	6,564,443	6,934,679	7,222,699	8,321,529	6.0%
Public Works	2,449,332	2,635,963	3,005,498	3,711,643	8.7%
Culture & Recreation	3,753,543	4,563,443	4,428,391	4,370,595	8.9%
Community Support	641,964	731,865	970,209	809,296	25.1%
Contingency/Transfers Out	1,361,420	1,483,241	1,817,290	1,690,748	18.3%
TOTAL EXPENDITURES:	18,457,573	20,168,373	21,400,678	23,274,339	8.1%
Excess of Revenues over Expenditures	999,199	939,218	(424,221)	(43,524)	
FUND BALANCE, BEGINNING	2,606,328	3,605,527	4,544,745	4,120,524	-10.3%
FUND BALANCE, ENDING	3,605,527	4,544,745	4,120,524	4,077,000	-1.1%

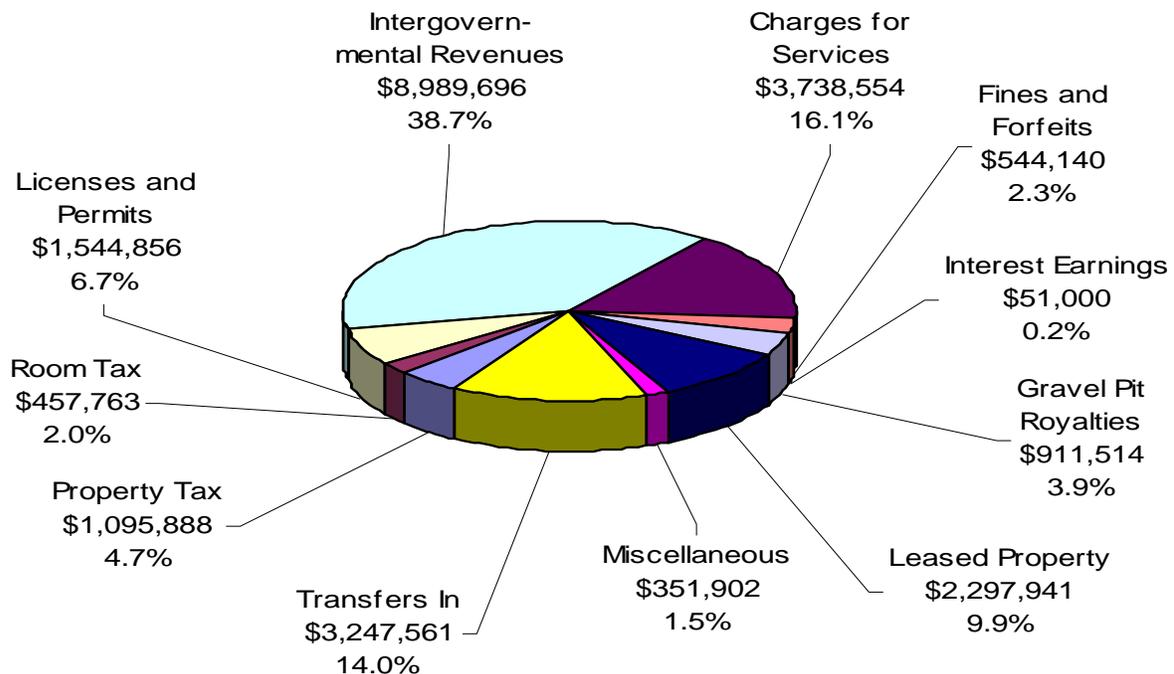
GENERAL FUND

The General Fund is the general operating fund of the City of Boulder City, accounting for most financial resources not specifically accounted for or required in another fund. General Fund expenditures are those which are made in the normal operations of the City. General Fund monies are used for core City services such as public safety, street maintenance, parks and recreation, and municipal court activities. This fund is established at the inception of a government and exists throughout the government's life.

REVENUES

The revenues to pay for these services are comprised of tax dollars, such as Sales Tax and Property Tax, but also include fees from licenses and permits, fines, land lease revenues, and a variety of other sources. The Annual Fiscal Year 2008 Budget for the General Fund is \$23.2 million. The four General Fund major revenue sources, which are Intergovernmental Revenues (including Consolidated Sales/Use Taxes), Charges for Services, Transfers In, and Leased Property, comprise 79 percent of the total General Fund revenue. The following chart reflects the revenues distribution.

GENERAL FUND REVENUES Fiscal Year 2008 Budget - \$23.2 Million



GENERAL FUND

Property Tax

Collections of current and prior year tax levies and interest on delinquent taxes. Boulder City continues to have one of the lowest property tax rates in the state of Nevada. Property tax revenues have and are expected to increase gradually as they have the past ten years. The increases are due to the small growth in the number of new property owners moving into the city. Many of the new homes in the city are valued above the state average due to growth restrictions on new housing permits. New homes are in great demand in the city and should continue to supply the city with additional property tax revenues for many years to come. (4.7%)

Room Tax

Hotel/Motel occupancy tax levied for tourism development. Room tax revenues are derived from guests that stay at hotels and motels within the city. Room tax rates are 7% for facilities with less than 100 rooms and 9% for facilities with over 100 rooms available. A small amount of revenue growth is possible with an increase in tourists into the Clark County area. (2.0%)

Licenses and Permits

Revenues generated for business, liquor and other licenses, building permits, also franchise fees for gas, phone, and cable television companies. Small increases are expected from licenses and permit fees in the future. Franchise fees from various utility companies offering services to Boulder City residents and businesses make up the bulk of the revenues in this category. Franchise fees contracts are negotiated and small increases can be expected. Business and liquor licenses are a steady source of revenue due to renewals. Building and other various permits are also included in the revenue totals. Overall growth in this category is expected to be gradual and stable. (6.7%)

Intergovernmental Revenues (Consolidated Sales / Use Taxes)

Sales taxes are collected throughout the State of Nevada on purchases of goods and products. Rates vary by county, currently Clark County requires a 7.75% sales tax on all purchases other than food sold in the various types of stores. This category also includes motor vehicle fuel taxes and small federal grants. The Consolidated sales / use taxes are very reliable and have increased every year for the past ten years. Consolidated Sales and Use Taxes also include cigarette and liquor taxes. Motor vehicle privilege taxes are charged on each vehicle registered in the state of Nevada based upon the value of the vehicle. All of these taxes are estimated to increase gradually each year as the population of Nevada continues to grow rapidly. (38.7%)

Charges for Services

These revenues include the municipal golf course, recreation, swimming pool, ambulance fees, and building and zoning fees. This is the second largest source of income for the City. The golf course remains very popular with local citizens and throughout Clark County due to the reasonable rates in comparison to rates charged throughout the county. Services include swimming pool, special classes, safekey, summer parks, weight room, tiny tots, youth and adult sports, racquetball. The citizens that use these facilities and activities pay a small fee to keep the facilities in good condition. (16.1%)

Fines and Forfeits

Fines are made up court assessments, which serve as punishment for traffic and criminal mischief in Boulder City. (2.3%)

Interest Earnings

Interest earned on the investment of the fund's idle cash balance. (0.2%)

Gravel Pit Royalties

New source of revenues for the general fund. (3.9%)

GENERAL FUND

Property Leases

The City has enjoyed a great increase in lease income over the past few years. The City acquired 107,000 acres of land in 1995 southwest of the existing town site. With an abundance of land available, the City has agreed to lease communication sites, land for an electric energy generation plant, and for a private upscale golf course leased by Harrah's Entertainment. Additional property leases are currently being considered to increase revenues and provide additional services for the citizens of Boulder City. These lease agreements benefit the City by providing additional funds to provide services that the citizens need. Lease revenue has recently grown from a small source of income into 9.9% of the General Fund revenue in fiscal year 2008. (9.9%)

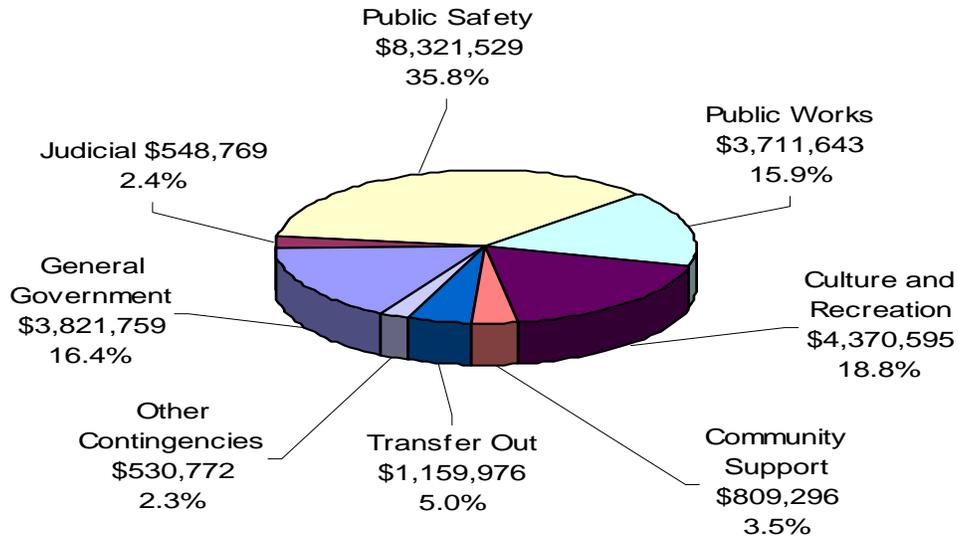
Miscellaneous

Includes unanticipated revenues such as donations, the sale of fixed assets, and insurance reimbursements. (1.5%)

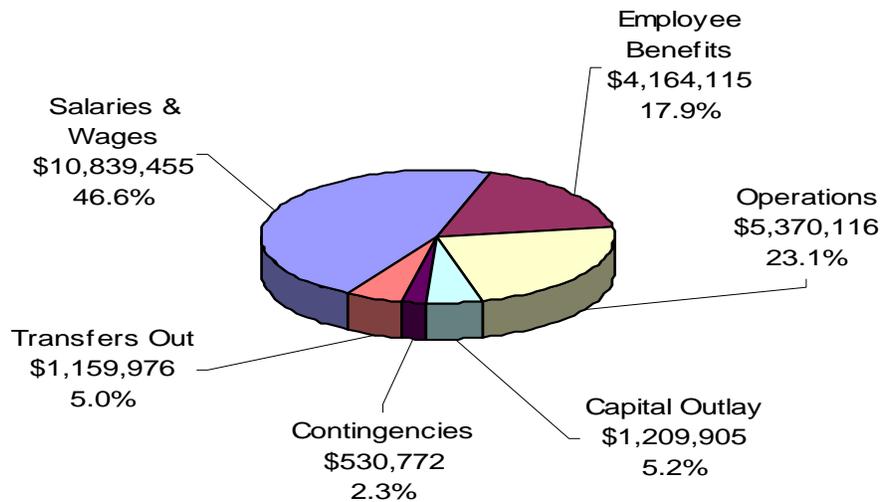
Transfers In

A transfer in is due from a number of different Funds. (14.0%)

**GENERAL FUND EXPENDITURES
By Program Area
Fiscal Year 2008 Budget**



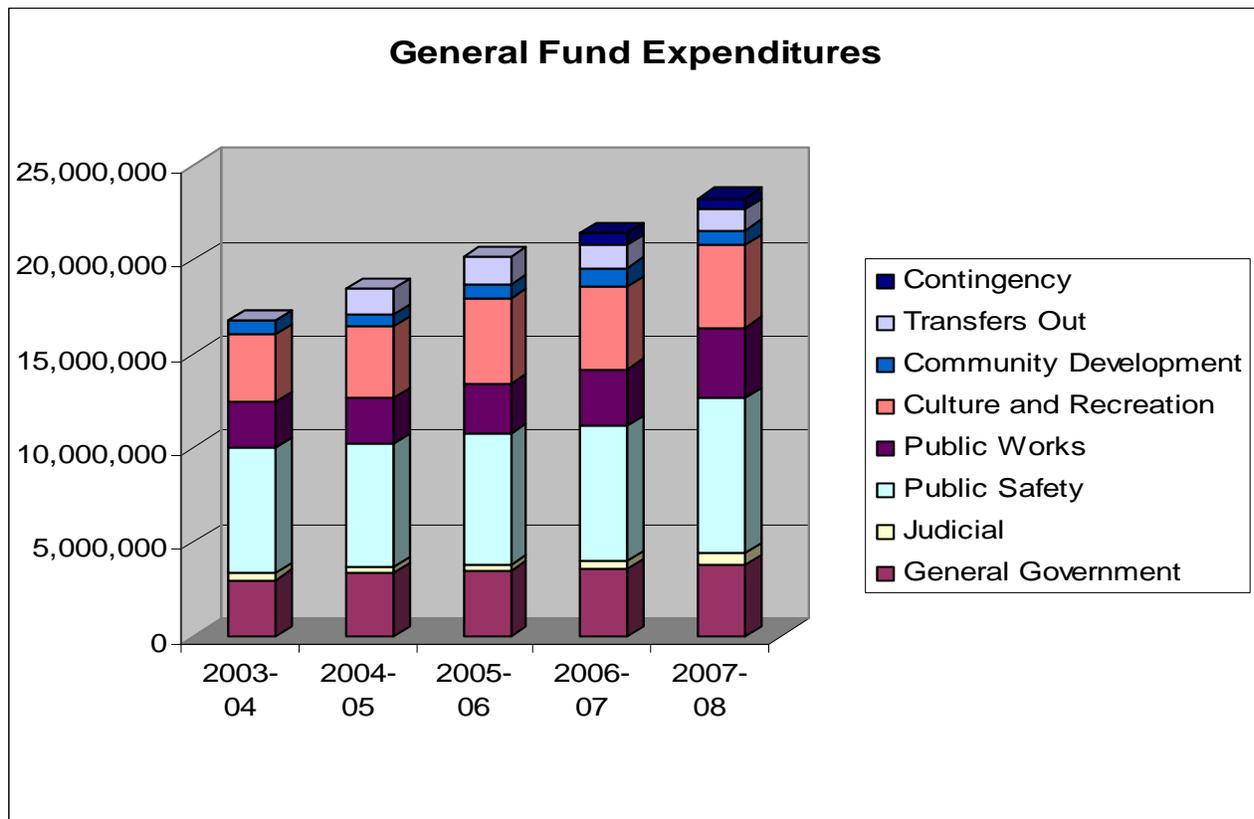
**GENERAL FUND EXPENDITURES BY TYPE
Fiscal Year 2008 Budget - \$23.3 Million**



GENERAL FUND

Expenditure Trend Summary

While the City of Boulder City's budget consists of many departments and divisions, each conducts the business of City government as a part of a functional area. For example, the Fire Department is part of the functional area known as Public Safety, as is the Police Department. Both share the common duty of protecting citizens. Grouping activities by these functions, allows the decision-making process to be managed at broader, more comprehensive levels. The following is a presentation of the trends for the major functions in the City's **General Fund** budget.



General Fund	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget	Percent Change
General Government	2,980,252	3,342,551	3,464,118	3,532,890	3,821,759	7.6%
Judicial	345,015	344,320	355,064	423,701	548,769	22.8%
Public Safety	6,696,414	6,564,443	6,934,679	7,222,699	8,321,529	13.2%
Public Works	2,441,321	2,449,332	2,635,963	3,005,498	3,711,643	19.0%
Culture and Recreation	3,622,144	3,753,543	4,563,443	4,428,391	4,370,595	-1.3%
Community Development	656,085	641,964	731,865	970,209	809,296	-19.9%
Transfers Out	2,494,173	1,361,420	1,483,241	1,229,788	1,159,976	-6.0%
Contingency				587,502	530,772	-10.7%
Expenditure Total	16,741,231	18,457,573	20,168,373	21,400,678	23,274,339	8.1%

GENERAL FUND

EXPENDITURES

General Government

Expenditures for the Mayor and City Council; Administration consisting of the City Clerk, City Manager, City Attorney, Personnel, Public Information, Finance, Information Systems, and Central Services. (16.4%)

Judicial

Expenditures for Municipal Court. (2.4%)

Public Safety

Expenditures for the Police Department, the Fire Department, and the Animal Control Department. (35.8%)

Public Works

Expenditures for Highways and Streets, Engineering, Public Works Administration, Landscaping, and Building Maintenance. (16.0%)

Culture and Recreation

Expenditures for the Recreation Department, Boulder City Municipal Golf Course, Senior Citizens Center, Swimming Pool, and the Cable Television Station. (18.8%)

Community Support

Expenditures for Community Development Administration, Planning and Zoning, Building Inspection and Code Enforcement, and Urban Design. (3.5%)

Transfers Out

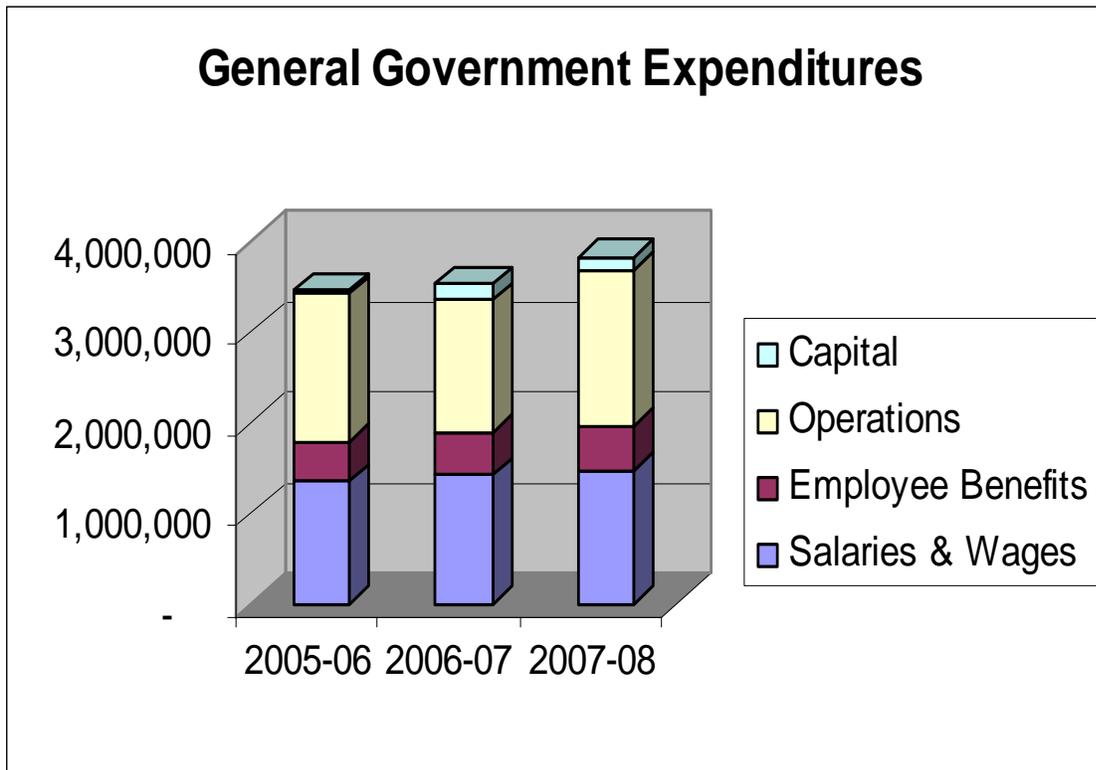
Expenditure to pay for Golf Course Debt Service. (5.0%)

Contingencies

Budgetary reserve set aside for emergencies or unforeseen expenditures. (2.3%)

GENERAL FUND – GENERAL GOVERNMENT

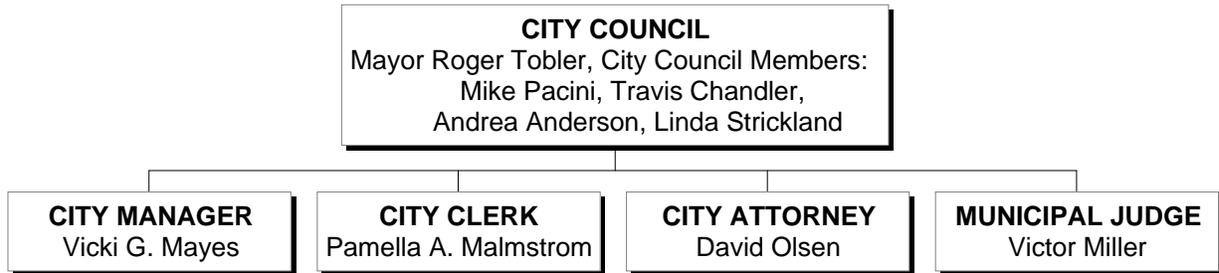
General Government	2005-06 Actual	2006-07 Budget	2007-08 Budget	Percent Change
Salaries & Wages	1,356,279	1,413,818	1,474,962	4.3%
Employee Benefits	435,884	478,800	495,498	3.5%
Operations	1,614,931	1,464,847	1,705,049	16.4%
Capital	57,024	175,425	146,250	-16.6%
Expenditure Total	3,464,118	3,532,890	3,821,759	8.2%



Departments/Divisions: Mayor and City Council, City Clerk, City Attorney, City Manager, Personnel, Public Information Officer, Finance, Information Systems, and Special Activities.

GENERAL FUND – GENERAL GOVERNMENT

MAYOR AND CITY COUNCIL



MISSION STATEMENT/ACTIVITY DESCRIPTION

To provide efficient and responsive government services that proactively address our Community's needs, enhance our quality of life and preserve Boulder City's status as a small town with charm, historic heritage and an unique identity.

GOALS & STRATEGIC ISSUES

- 1 Continue the current level of community safety while assessing areas of possible improvement and implementing appropriate programs.
- 2 Develop an array of policies and programs that will foster a balanced economy.
- 3 Develop policies and programs to increase the volume of outside visitors to the community.
- 4 Maintain quality municipal services in all functional areas while continually investigating methods of improving those services within the constraints of available resources and technology.
- 5 As the City grows and experiences stimuli for change, maintain the City's small town character and historical ties to the construction of Hoover Dam.
- 6 Continue and enhance the City's image as "Clean and Green".

GENERAL FUND – GENERAL GOVERNMENT

BUDGET HIGHLIGHTS

Includes contractual services for lobbying and professional services to protect the City's interest in the area of Federal funding and Boulder City by-pass issues.

Includes a travel budget for elected officials, so they can keep abreast of local, state and national issues.

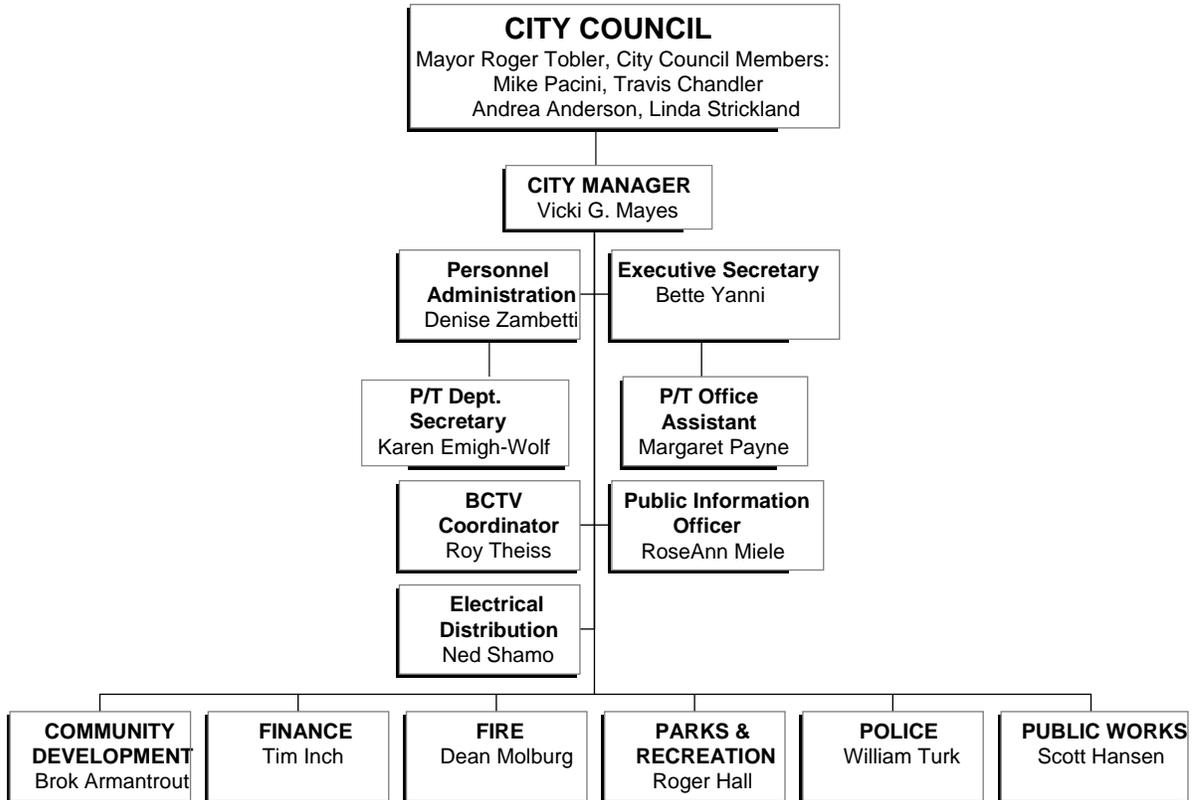
Includes funding for public relations, general office and supply costs and publication costs for the City.

Maintains the current levels of service provided by the City.

<u>Financial Data:</u>	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
Salaries & Wages	\$ 58,710	\$ 58,710	\$ 58,739	\$ 58,739
Benefits	28,720	13,473	16,609	17,383
Services & Supplies	96,036	119,211	72,350	69,250
Capital & Other One-Time Costs	-	160	-	13,000
Total Expenditures	183,466	191,554	147,698	158,372
Less: Revenues from Activity	-	-	-	-
Net Expenditures (Revenues)	\$ 183,466	\$ 191,554	\$ 147,698	\$ 158,372
Net per Capita	\$ 12	\$ 13	\$ 10	\$ 11
<u>Positions (in full-time equivalents):</u>				
Regular	-	-	-	-
Part-time & Temporary	5.00	5.00	5.00	5.00
Total	5.00	5.00	5.00	5.00

GENERAL FUND – GENERAL GOVERNMENT

CITY MANAGER



MISSION STATEMENT/ACTIVITY DESCRIPTION

The mission of the City Manager's office is to effectively implement the policies of the City Council and uphold the Charter and ordinances of the City of Boulder City. The City Manager's office provides representation of City Council policies to citizens, other governmental agencies/jurisdictions and any other entity important to the accomplishment of directives established by the City Council. The City Manager is responsible for providing professional leadership in administering the programs and policies established by the Mayor and City Council. The City Manager informs and advises the Council on the affairs of the City, studies and proposes alternative solutions to community needs for its consideration, prepares and implements the annual budget. The Manager coordinates the activities of all City Departments to provide effective services at the lowest possible cost.

GENERAL FUND – GENERAL GOVERNMENT

GOALS & STRATEGIC ISSUES

1. Foster citizen participation in the decision making process.
2. Provide accurate and timely information to citizens, officers, and employees.
3. Provide leadership and direction to ensure quality customer services.
4. Preserve and enhance budget fund balance.
5. Facilitates the development of a common vision for Boulder City's future.
6. Increase the quality of life of the Boulder City residents.
7. Preserve traditional values of the City.
8. Improve processes to meet the needs of people they serve.
9. Portray of professional and ethical environment.

BUDGET HIGHLIGHTS

- Budget reflects upgrades in office printing equipment.
- Budget reflects commitment toward continuing training and education.

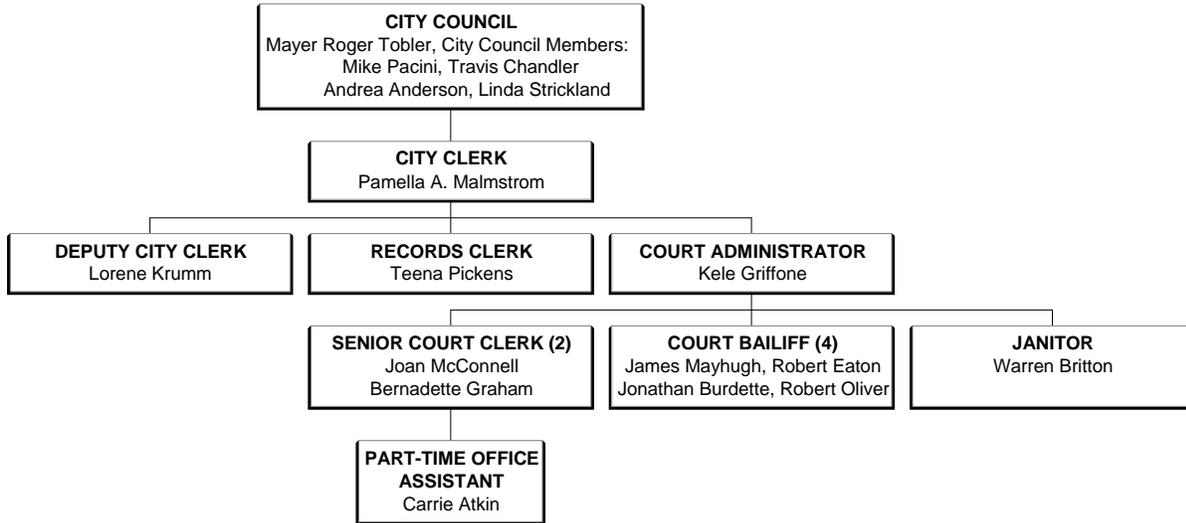
<u>CITY MANAGER</u>	2nd Year Actual	Last Year Actual	Current Budget	2007-08
Salaries & Wages	\$ 216,686	\$ 230,762	\$ 238,563	\$259,759
Benefits	59,933	67,003	71,731	76,849
Services & Supplies	22,163	22,269	29,300	40,300
Capital & Other One-Time Costs	14,397	7,135	4,000	2,100
Total Expenditures	313,179	327,169	343,594	379,008
Less: Revenues from Activity	-	-	-	-
Net Expenditures (Revenues)	\$ 313,179	\$ 327,169	\$ 343,594	\$379,008
Net per Capita	\$ 21	\$ 22	\$ 23	\$ 25
<u>Positions (in full-time equivalents):</u>				
Regular	2.00	2.00	2.00	2.00
Part-time & Temporary	0.98	0.98	0.98	0.98
Total	2.98	2.98	2.98	2.98

Key Performance Measures

<u>Performance Measures:</u>	2nd Year Actual	Last Year Actual	Current Budget	2007-08
City resident survey (randomly mailed)	400	400	400	400
Survey responses (%)	38	37	25	25
Meetings & Conf - Nat'l, State, Local, Civic	150	150	275	300
Council communications	100	100	230	350
Special Projects			250	250

GENERAL FUND – GENERAL GOVERNMENT

CITY CLERK



MISSION STATEMENT/ACTIVITY DESCRIPTION.

The Office of the City Clerk exists to ensure the integrity of municipal governance through the administration of the electoral, legislative and recordkeeping processes. The department provides four primary services: Archives and Records Management; Council and Volunteer Board Services; Elections and Administrative Services; and Municipal Court Administration.

GOALS & STRATEGIC ISSUES.

- 1 Provide an election process of integrity that is responsive to the needs of all eligible citizens in exercising their voting rights and increase the accessibility and efficiency of the services we provide.
- 2 Preserve the City's history through the protection and preservation of public records and increase access to public information by utilizing technology.
- 3 Provide services which support the City's strong public participation culture, especially in the area of volunteer boards and commissions.
- 4 Review current levels of service, strive to improve delivery of current services and provide additional services as needed.
- 5 Carry out the legislative processes responsibly and with integrity.
- 6 Provide administrative support to the City Council and carry out legislative processes.

GENERAL FUND – GENERAL GOVERNMENT

BUDGET HIGHLIGHTS.

- This budget includes funding for the maintenance of current software utilized for records research and accessibility, as well as, proposed increased funding levels to implement new technology to refine the manner in which records are viewed on the City’s website.
- The budget reflects necessary funding to provide a highly trained workforce that can keep abreast of changes in technology and implement new methods to provide efficient government services.

CITY CLERK

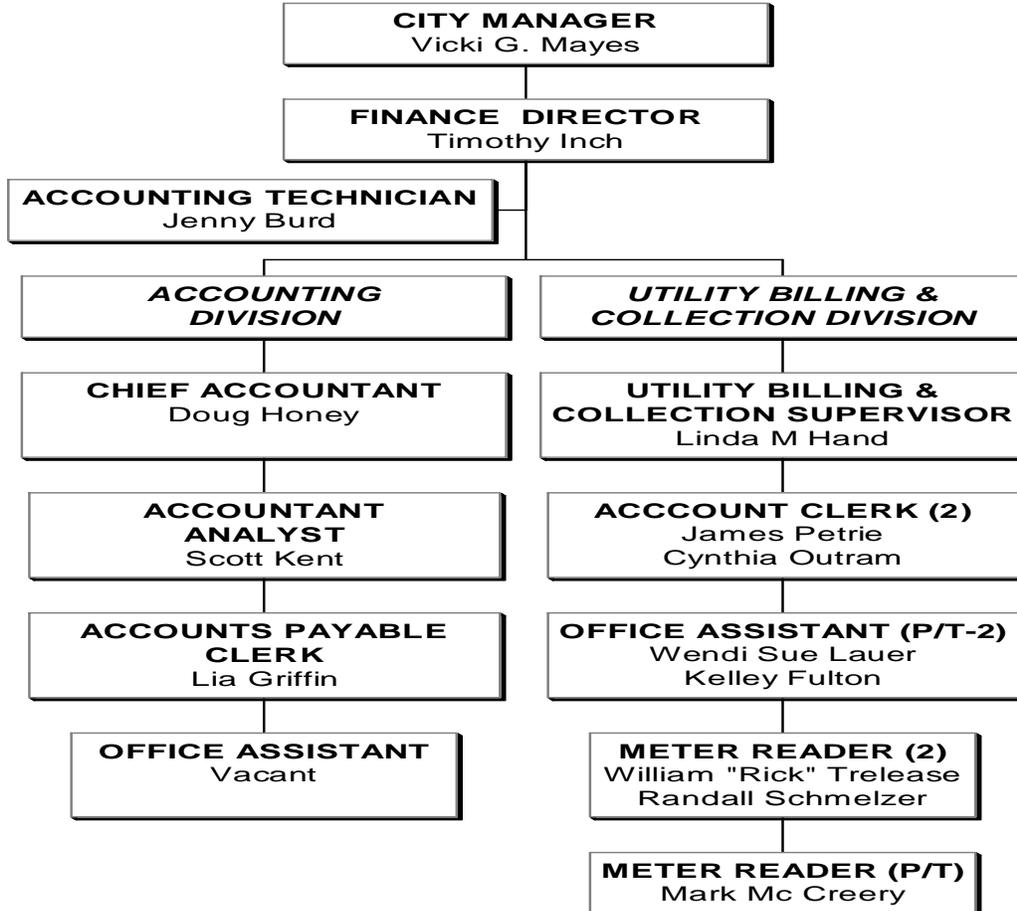
	FY 2005	FY 2006	FY 2007	FY 2008
	ACTUAL	ACTUAL	BUDGET	FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 164,132	\$ 176,280	\$ 197,467	\$ 211,411
Benefits	56,905	61,101	72,117	75,977
Services & Supplies	85,593	34,950	61,781	64,749
Capital & Other One-Time Costs	4,823	-	97,000	4,000
Total Expenditures	311,453	272,331	428,365	356,137
Less: Revenues from Activity	-	-	-	-
Net Expenditures (Revenues)	\$ 311,453	\$ 272,331	\$ 428,365	\$ 356,137
Net per Capita	\$ 21	\$ 18	\$ 29	\$ 24
<u>Positions (in full-time equivalents):</u>				
Regular	3.00	3.00	3.00	3.00
Part-time & Temporary	-	-	-	-
Total	3.00	3.00	3.00	3.00

Key Performance Measures

	2nd Year Actual	Last Year Actual	Current Budget	2007-2008 Budget
Resolutions/ordinances processed	248	286	260	275
Official meetings noticed & recorded	97	115	140	120
Pages of minutes processed	684	967	700	900
Passports processed	103	111	150	150
Passport Pictures	N/A	104	N/A	120
Provided clerical support to # of meetings	50	50	70	50

GENERAL FUND – GENERAL GOVERNMENT

FINANCE



MISSION STATEMENT/ACTIVITY DESCRIPTION

Insure citizen confidence in the financial integrity of the City, provide the financial, technical and communications resources and support needed to accomplish City goals and oversee the management of the City's land resources.

To accomplish this mission, the Finance Department is structured into four divisions of Administration/Land Management, Accounting, Information Services and Utilities/Licensing. The Finance Director heads the department and serves as the City Real Estate Officer. Administration also oversees the biweekly payroll preparation and handles employee's benefits programs and new employee orientations for payroll and benefits. Accounting provides vendor payments, financial reporting and budget preparation and monitoring. Information Services maintains the City's data processing and communications systems, implements new applications and systems and trains users. Utilities/Licensing provides meter reading, billing and collection for all utilities; administers the business and liquor licensing and issues, various permits and collects and deposits money due the City.

GENERAL FUND – GENERAL GOVERNMENT

FINANCE

GOALS & STRATEGIC ISSUES

1. Enhance the City’s financial reputation by continuing to secure “clean” audit opinions and national awards for excellence in budgeting and financial reporting.
2. Provide comprehensive, computerized financial, budgeting and office support systems accessible and usable by all City departments and functions.
3. Provide accurate, timely and appropriate financial and budget reporting to City staff, administrative and elected officials, and the media and citizens.
4. Extend the City’s Information services to citizens through the Internet, providing interactive information, content and access to on-line services.

BUDGET HIGHLIGHTS

1. Continue the expansion of information and services available to citizens over the Internet through upgrades to the City web site (www.bcnv.org). Planned upgrades include:
 - Full audio archives of Council and selected committee meetings,
 - Expansion of community calendars of events,
 - Video web cam access,
 - On-line licensing and permitting,
 - Inquiry access to utilities and municipal court and
 - On-line payments
2. Provide a high-speed wireless Internet access/communication system to all City sites, with similar subscriber services offered to citizens.
3. Implement calendaring/scheduling for all departments connected to the Notes network.
4. Implement the Land Management Planning process.

FINANCE

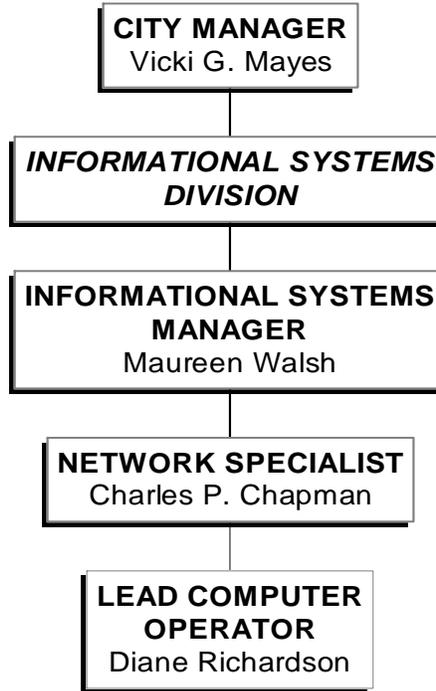
	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
Salaries & Wages	\$ 371,692	\$ 379,688	\$ 395,417	\$ 448,084
Benefits	120,103	125,563	135,524	157,142
Services & Supplies	45,646	59,860	64,400	64,400
Capital & Other One-Time Costs	-	-	-	-
Total Expenditures	537,441	565,111	595,341	669,627
Less: Revenues from Activity	-	-	-	-
Net Expenditures (Revenues)	\$ 537,441	\$ 565,111	\$ 595,341	\$ 669,627
Net per Capita	\$ 36	\$ 38	\$ 40	\$ 44
<u>Positions (in full-time equivalents):</u>				
Regular	5.00	5.00	5.00	5.00
Part-time & Temporary	0.63	0.63	0.63	0.63
Total	5.63	5.63	5.63	5.63

GENERAL FUND – GENERAL GOVERNMENT

Key Performance Measures

	<u>2nd Year Actual</u>	<u>Last Year Actual</u>	<u>Current Budget</u>	<u>2007-2008 Budget</u>
Payroll checks issued	8,910	8,953	8,921	8,928
Vendor checks issued	7,550	7,578	7,542	7,556
Years CAFR/Budget received GFOA awards	15/3	16/4	17/5	
Voided vendor checks	132	130	131	120

INFORMATION SYSTEMS



MISSION STATEMENT/ACTIVITY DESCRIPTION.

To continue providing quality technological support services to all departments. These services should extend to citizens to achieve citywide goals.

GOALS & STRATEGIC ISSUES.

- 1 Provide responsive and effective services and solutions for data and telecommunications systems using innovative and cost-effective solutions.
- 2 Assist in achieving citywide goals to the community directly through the Information Systems department and individual departments.
- 3 Implement and maintain new and existing systems using; leading-edge technology, best-of-breed products, and premium security measures in a stable, reliable environment.
- 4 Continue to accomplish goals and improve productivity and efficiency without increasing payroll.

GENERAL FUND – GENERAL GOVERNMENT

BUDGET HIGHLIGHTS.

- Utilize technical tools and utilities, training, and contractual services including; educational products and knowledge transfer.
- Coordinate and communicate effectively with all department personnel to achieve City and department goals.
- Streamline operations and use business process reengineering where necessary, utilize technical and educational tools; assess, define, prioritize needs to improve and/or obtain superb results.

INFORMATION SYSTEMS

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 197,739	\$ 203,065	\$ 206,319	\$ 157,947
Benefits	65,030	68,036	74,400	54,365
Services & Supplies	106,896	85,928	115,000	230,514
Capital & Other One-Time Costs	7,800	47,729	74,425	125,650
Total Expenditures	377,465	404,758	470,144	568,476
Less: Revenues from Activity	-	-	-	-
Net Expenditures (Revenues)	\$ 377,465	\$ 404,758	\$ 470,144	\$ 568,476
Net per Capita	\$ 25	\$ 27	\$ 31	\$ 38
<u>Positions (in full-time equivalents):</u>				
Regular	3.00	3.00	3.00	3.00
Part-time & Temporary	-	-	-	-
Total	3.00	3.00	3.00	3.00

Key Performance Measures

	2nd Year Actual	Last Year Actual	Current Budget	2007-2008 Budget
Maintenance of city-wide PC's, printers, peripherals, software, etc	4368 hrs	4056 hrs	4150 hrs	4576 hrs
Continuing system improvements to improve productivity while limiting payroll growth	1872 hrs	2184 hrs	2200 hrs	2472 hrs

GENERAL FUND – GENERAL GOVERNMENT

CENTRAL SERVICES

This budget provides for general services for all City departments that are not specifically related to a particular departmental budget. It includes the following major activities:

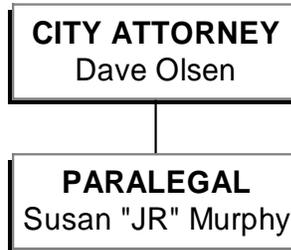
- Printing and Supplies
- Insurance and Bonds
- Unemployment Compensation
- Postage
- Compensated Absences
- Programming and Special Activities
- Safety Committee
- Claims
- Equipment Replacement Reserve
- Interlocal Agreements
- Special Events
- State of the City, Employee Recognition
- 4th of July Fireworks
- Christmas Lighting

CENTRAL SERVICES

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages				
Benefits				
Services & Supplies	1,134,046	1,141,520	973,610	985,610
Capital & Other One-Time Costs				
<hr/>				
Total Expenditures	1,134,046	1,141,520	973,610	985,610
Less: Revenues from Activity				-
Net Expenditures (Revenues)	\$ 1,134,046	\$ 1,141,520	\$ 973,610	\$ 985,610
Net per Capita	\$ 76	\$ 76	\$ 65	\$ 65

GENERAL FUND – GENERAL GOVERNMENT

CITY ATTORNEY



MISSION STATEMENT/ACTIVITY DESCRIPTION.

To provide affordable, quality legal advice and counsel to the City Council, Boards and Commissions, City departments in the conduct of City business and to effectively advocate the City's position in all judicial and administrative proceedings.

GOALS & STRATEGIC ISSUES.

- 1 In accordance with the City Charter, the City Attorney provides legal counsel and representation to the City's elected and appointed policy-makers. It serves the public interest by providing these clients with the affordable, quality legal advice and representation that they need to best achieve their policies and goals. As the City's general counsel, the City Attorney provides a wide range of general legal services to the City and is the chief legal advisor to the City Council, City Manager, Redevelopment Agency, City departments, and all appointed boards and commissions. While performing his duties as the City's chief legal advisor, the City Attorney, among other things, manages all outside counsel, reviews and negotiates City contracts and agreements, proffers advice on labor and employment issues, helps draft and review legislation, litigates civil cases, and prosecutes a limited number of Municipal Code violations.

BUDGET HIGHLIGHTS.

- The City Attorney's office continues to provide quality legal services while holding the line on costs and expenses other than unforeseeable costs related to the occasional and necessary involvement of outside counsel for complex matters beyond the resources of the City Attorney's office.

GENERAL FUND – GENERAL GOVERNMENT

CITY ATTORNEY

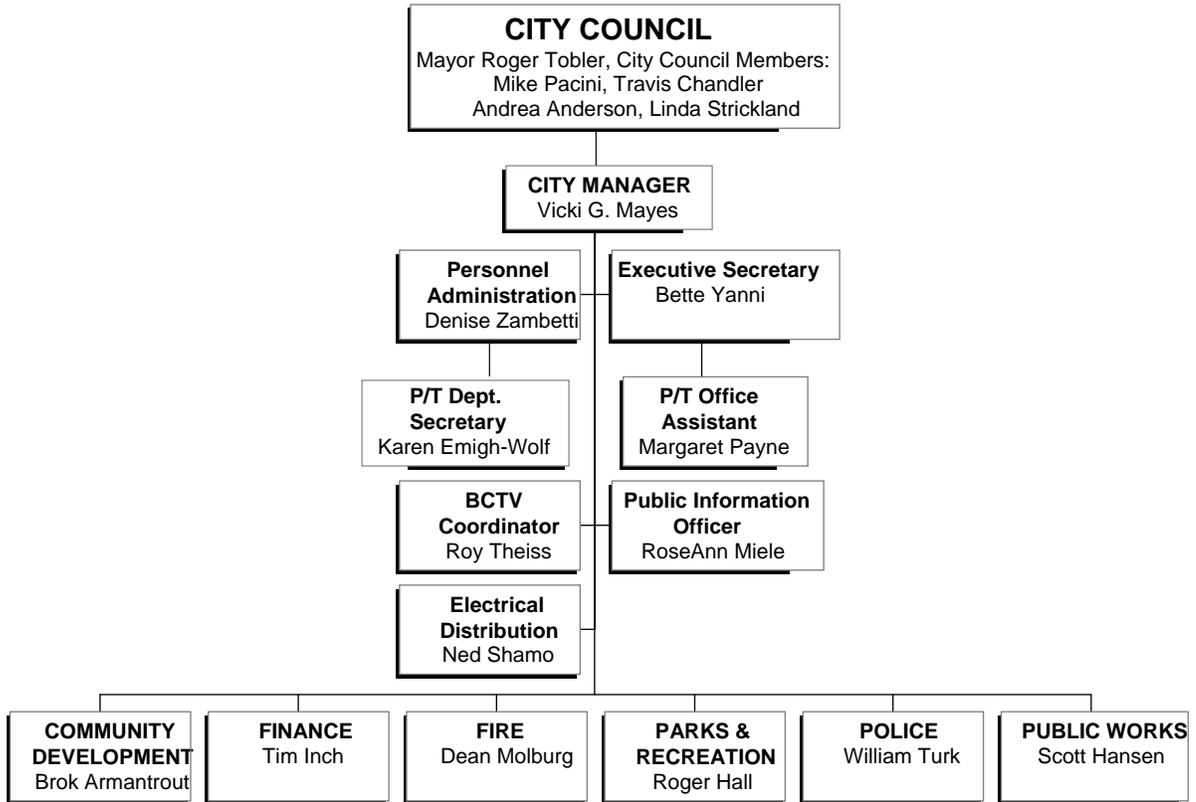
	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 166,994	\$ 168,407	\$ 172,580	\$ 185,422
Benefits	51,537	53,497	57,251	60,366
Services & Supplies	45,051	91,392	82,525	136,715
Capital & Other One-Time Costs	1,046	-	-	-
Total Expenditures	264,628	313,296	312,356	382,502
Less: Revenues from Activity	-	-	-	-
Net Expenditures (Revenues)	\$ 264,628	\$ 313,296	\$ 312,356	\$ 382,502
Net per Capita	\$ 18	\$ 21	\$ 21	\$ 25
<u>Positions (in full-time equivalents):</u>				
Regular	2.00	2.00	2.00	2.00
Part-time & Temporary	-	-	-	-
Total	2.00	2.00	2.00	2.00

Key Performance Measures

<u>Performance Measures:</u>	<u>2nd Year Actual</u>	<u>Last Year Actual</u>	<u>Current Budget</u>	<u>2007-2008 Budget</u>
Ordinances/Resolutions reviewed	83	80	100	100
Contracts/Leases/Agreements reviewed	72	65	80	80
Council Meetings attended	23	25	25	25
Percentage of cases pled at Pre-Trial	55%	57%	56%	56%

GENERAL FUND – GENERAL GOVERNMENT

PERSONNEL



MISSION STATEMENT/ACTIVITY DESCRIPTION.

The City of Boulder City currently employs approximately 163 full-time employees and over 200 part-time employees. It is the commitment of the Personnel Department to provide equal employment opportunities to all qualified individuals. The Personnel Department assures fair treatment of all applicants and employees in all aspects of personnel administration. The Personnel Department will continue to provide leadership in the management and development of quality employment services to the general public and city departments; effective personnel administration in compliance with City mandates and State and Federal laws; and provide for and encourage employees personal and professional development.

GENERAL FUND – GENERAL GOVERNMENT

GOALS & STRATEGIC ISSUES

- 1 Provide a system of Personnel Administration consistent with fair and open recruitment.
- 2 Manage labor/management relations; bargaining unit contract administration; Personnel Policies Rules and Regulations; Civil Service Rules and Regulations; and worker's compensation administration.
- 3 Recruitments to include advertising, written examinations, oral board examinations, pre-employment physicals, drug testing, physical fitness tests, and background investigations.
- 4 OSHA (Safety) and Personnel Department record-keeping compliance.
- 5 Administration of the Department of Transportation's quarterly drug and alcohol testing requirements for safety sensitive positions.
- 6 Provide for employee recognition programs, safety programs, employee assistance programs and customer service programs.
- 7 Maintain compliance with Federal and State laws pertaining to all personnel related matters.
- 8 Provide health and welfare and retirement support services to qualified employees.

BUDGET HIGHLIGHTS

- Labor negotiations; grievance procedures; fact-finding, mediation and/or arbitration
- Employee Service Awards
- Position recruitments
- Validated testing materials for various recruitments
- City-wide training programs
- Worker's compensation administration

GENERAL FUND – GENERAL GOVERNMENT

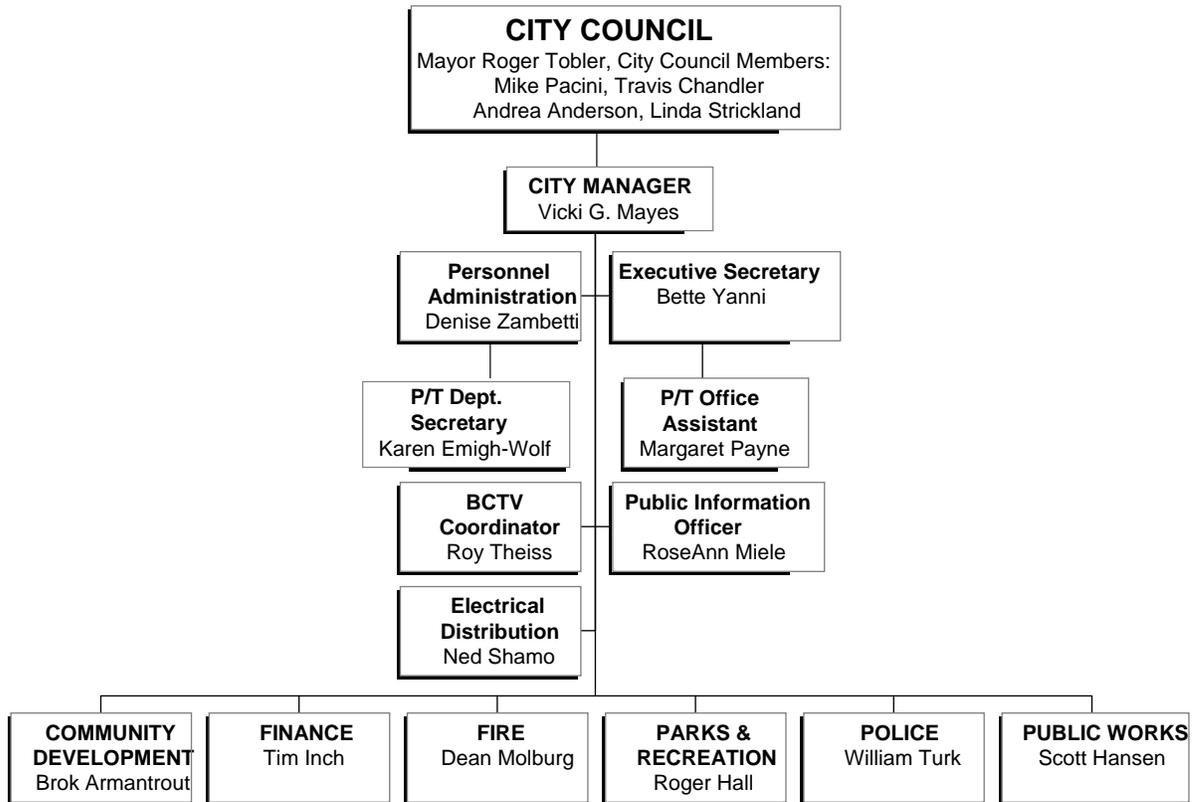
PERSONNEL

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 77,833	\$ 78,344	\$ 81,288	\$ 86,289
Benefits	24,493	25,437	27,533	28,781
Services & Supplies	23,603	40,611	42,800	91,000
Capital & Other One-Time Costs	280	2,000	-	1,500
Total Expenditures	126,209	146,392	151,621	207,571
Less: Revenues from Activity	-	-	-	-
Net Expenditures (Revenues)	\$ 126,209	\$ 146,392	\$ 151,621	\$ 207,571
Net per Capita	\$ 8	\$ 10	\$ 10	\$ 14
<u>Positions (in full-time equivalents):</u>				
Regular	1.00	1.00	1.00	1.00
Part-time & Temporary	-	-	-	-
Total	1.00	1.00	1.00	1.00

Key Performance Measures

<u>Performance Measures:</u>	<u>2nd Year Actual</u>	<u>Last Year Actual</u>	<u>Current Budget</u>	<u>2007-2008 Budget</u>
Recruitment Apps/Interest Cards	1850	2877	3164	3322
Policy Dev./Empl. Awareness	240	310	472	450
Contract Negotiations	752	900	1400	300
Committees/Group Meetings	90	129	128	132
Recognition & Other City Programs	13	28	15	12
Worker's Comp. Claims Admin.	24	30	39	25

PUBLIC INFORMATION OFFICER



MISSION STATEMENT/ACTIVITY DESCRIPTION.

The mission of this office is to disseminate information regarding City programs, projects and activities to Boulder City residents. Distribution of information is carried out with the weekly "FYI" column in the *Boulder City News*, a weekly posting of "City News" on the City Website, one or two weekly BCTV programs, monthly mailing in all utility bills, weekly website postings for all BCTV programs, weekly posting on the City's Web Calendar of Events, the preparation and distribution of press releases for any and all departments and the scheduling, preparation and execution of press conferences. While these are the formal, written activities, the Public Information Officer devotes at least 30 minutes per day to an hour or two daily answering questions via e-mail, receiving/answering phone calls and providing information to residents and tourists who walk into the office. The exact amount of time spent on these "informal" or in-person activities will be better quantified at the end of FY 06-07 when the Time Tracking Study is completed.

GENERAL FUND – GENERAL GOVERNMENT

GOALS & STRATEGIC ISSUES.

- 1 Continue to implement the activities set forth in the City's Strategic Plan.
- 2 Continue to use BCTV no less than four to six times per month and more often when it is necessary to inform residents on a particular issue.
- 3 Continue the interaction and cooperation between the Public Information Office and Boulder City Hospital, all community schools, the Chamber of Commerce, the Boulder City/Hoover Dam Museum, the Boulder City Tourism Commission, the Boulder City Art Guild and all community groups.
- 4 Continue the promotion of all aspects of Boulder City via press releases, public relations activities, personal appearances and contact with county/state/federal entities.
- 5 Continue participation in the SNWA's PIO group and the County PIO group. Continue serving on the SNRPC's Homeless Committee and serving as the City's Transportation Coordinator for the RTC's Club Ride Program.

BUDGET HIGHLIGHTS.

- Although costs of materials and services continue to rise, the Public Information Officer has cut costs in this budget to spend approximately \$600 less than FY 06-07.
- The Public Information Officer continues to spend non-working hours on the annual Airport Open House, activities for the RTC Club Ride Program, Boulder City Fine Arts Festivals in the winter and spring, Boulder City Chamber of Commerce Spring Jam, Boulder City Hospital's Art in the Park and other community activities that promote Boulder City.

PUBLIC INFORMATION OFFICER

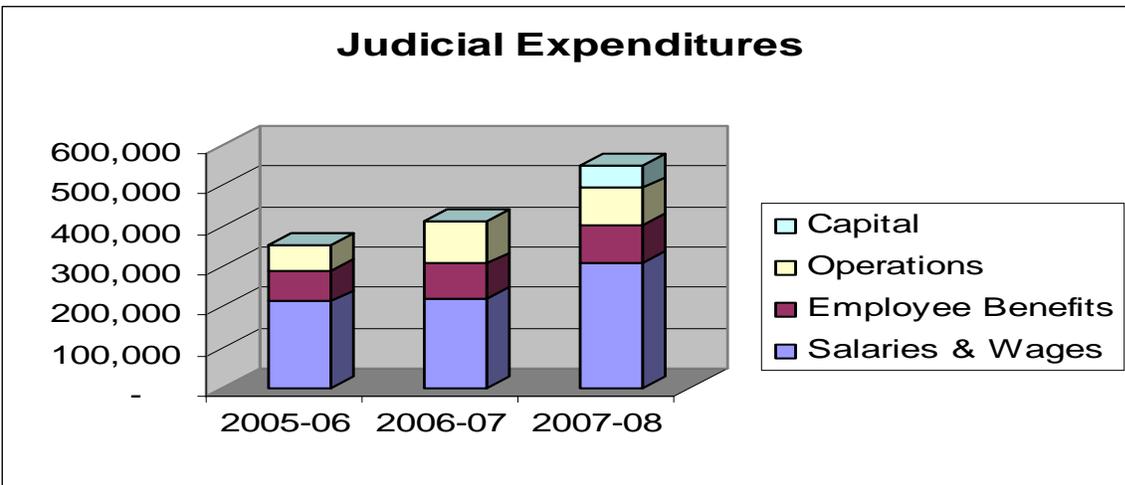
	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
Financial Data:				
Salaries & Wages	\$ 60,367	\$ 61,022	\$ 63,445	\$ 67,311
Benefits	20,787	21,773	23,636	24,635
Services & Supplies	19,511	19,192	23,080	22,510
Capital & Other One-Time Costs	-	-	-	-
Total Expenditures	100,665	101,987	110,161	114,456
Less: Revenues from Activity	-	-	-	-
Net Expenditures (Revenues)	\$ 100,665	\$ 101,987	\$ 110,161	\$ 114,456
Net per Capita	\$ 7	\$ 7	\$ 7	\$ 8
Positions (in full-time equivalents):				
Regular	1.00	1.00	1.00	1.00
Part-time & Temporary	-	-	-	-
Total	1.00	1.00	1.00	1.00

Key Performance Measures

Performance Measures:	2nd Year Actual	Last Year Actual	Current Budget	2007-2008 Budget
Submission to Boulder City Newspaper	52	52	52	52
BC TV Program FYI	12	25	50	60
Monthly Utility Inserts	12	12	12	12
Police Department Releases		4	4	8
Parks & Recreation Activity or Class Items		6	6	15

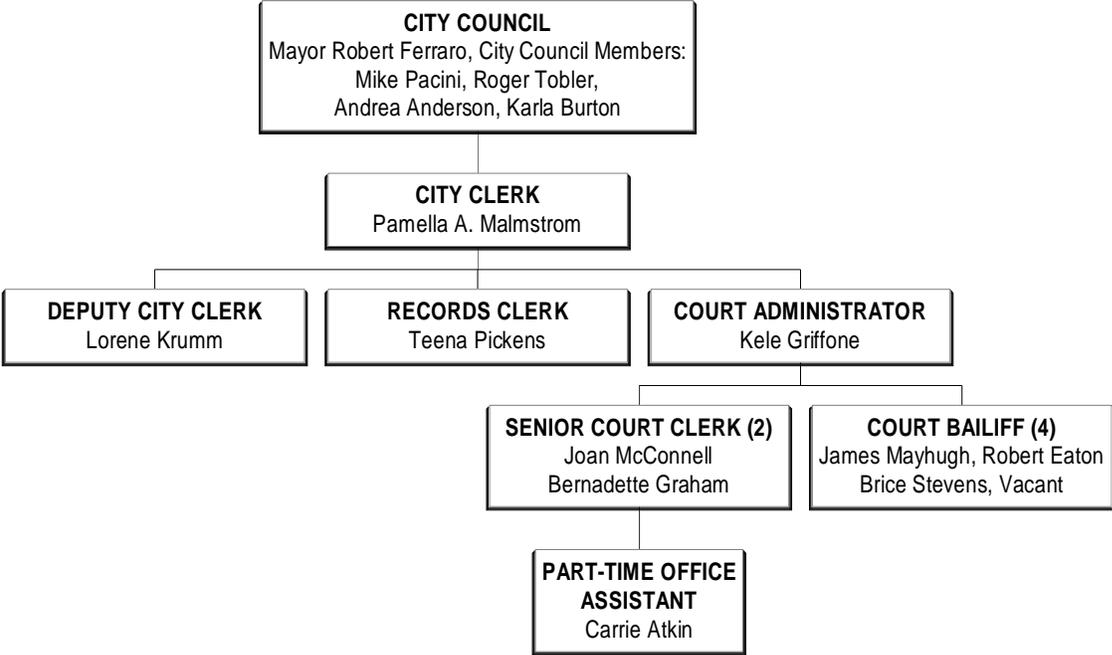
GENERAL FUND – JUDICIAL

JUDICIAL	2005-06 Actual	2006-07 Budget	2007-08 Budget	Percent Change
Salaries & Wages	214,319	223,080	309,803	28.0%
Employee Benefits	75,607	84,692	93,136	9.1%
Operations	65,138	106,329	91,630	-16.0%
Capital	-	-	54,200	
Expenditure Total	355,064	423,701	548,769	22.8%



Department: Municipal Court

MUNICIPAL COURT



MISSION STATEMENT/ACTIVITY DESCRIPTION.

It is the obligation of Boulder City Municipal Court to adjudicate misdemeanor offenses in an ethical, fair and impartial manner; to provide efficient, professional, prompt & courteous service; to preserve the integrity of the judiciary; to operate using current technology; and to maintain a safe environment for both employee and the public.

GENERAL FUND – JUDICIAL

GOALS & STRATEGIC ISSUES.

- 1 Utilize technology to enhance both services and management of our operations.
- 2 Implement a computer replacement policy to keep current with the latest technology. It is recommended upgrading the computer every three years to meet new operating system requirements, software development and maintain appropriate security patches.
- 3 Take a pro-active approach in the anticipated citation increase due to the additional officers. To continue providing timely and efficient service request additional staff to offset the increase in workload.
- 4 Make necessary changes in statistical and financial reporting to adhere to State requirements.
- 5 Increase safety measures in and around the court house.
- 6 Take part in the City's newly implemented Volunteer Program.
- 7 Implement a phone reminder service. The reminder service will give information relating to the defendants upcoming court date, options in handling their case, and information if they missed the court date.
- 8 Continue with Municipal Court improvement projects.

BUDGET HIGHLIGHTS.

- The court provided the City with approximately \$551,000 during FY 05-06. After taking out the \$374,000 expense to run the court, there is a \$177,000 profit to the City.
- Boulder City Municipal Court anticipates utilizing funds specifically designated, per NRS 176, to improve the court facility. Funds in the Facility Fee and Administrative Assessment account can be used to improve security at the court and make necessary repairs to keep the court house professional and functional.
- Utilize technology to track and monitor account receivables. Then using the information craft a plan to increase courts collection on account receivable.

GENERAL FUND – JUDICIAL

MUNICIPAL COURT

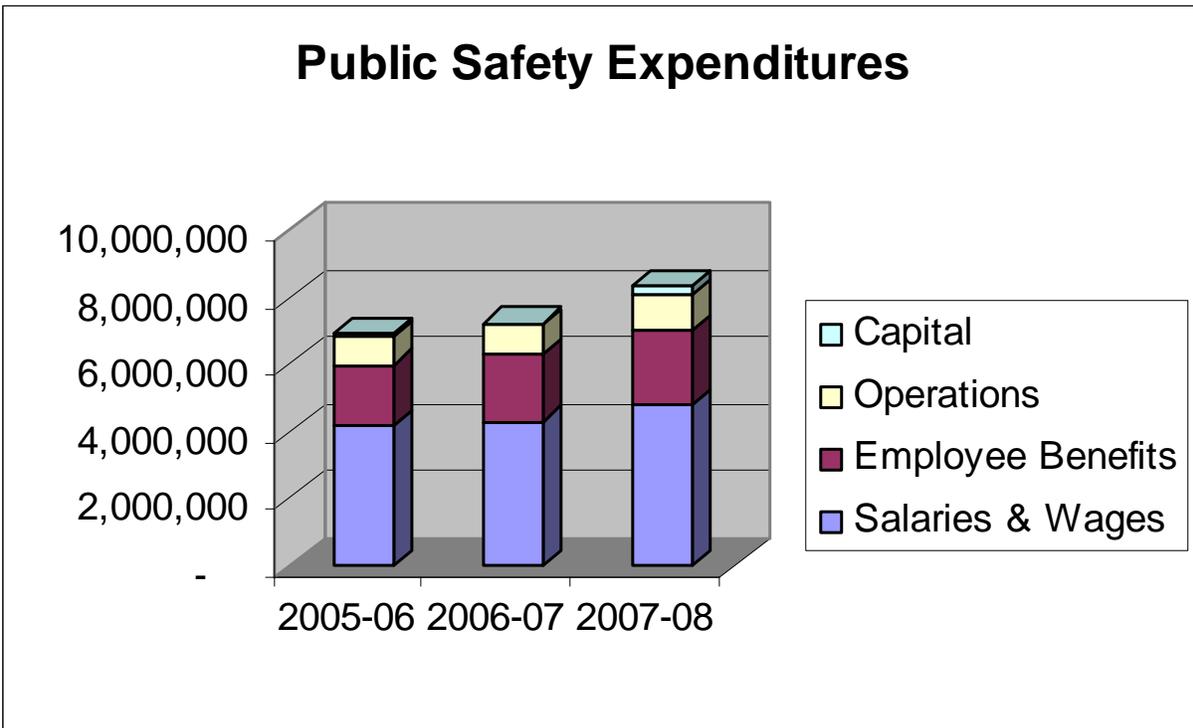
	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 207,842	\$ 214,320	\$ 223,081	\$ 309,803
Benefits	69,669	75,607	84,693	93,136
Services & Supplies	66,809	65,139	106,328	91,630
Capital & Other One-Time Costs	-	-	9,600	54,200
Total Expenditures	344,320	355,066	423,702	548,769
Less: Revenues from Activity	527,943	-	-	-
Net Expenditures (Revenues)	\$ (183,623)	\$ 355,066	\$ 423,702	\$ 548,769
Net per Capita	\$ (12)	\$ 24	\$ 28	\$ 36
<u>Positions (in full-time equivalents):</u>				
Regular	4.00	4.00	4.00	4.00
Part-time & Temporary	0.50	0.50	0.50	3.00
Total	4.50	4.50	4.50	7.00

Key Performance Measures

<u>Performance Measures:</u>	<u>2nd Year Actual</u>	<u>Last Year Actual</u>	<u>Current Budget</u>	<u>2007-2008 Budget</u>
Total Charges Filed (All Categories)	5,060	4,834	5,000	5,000
DUI Charges Filed	104	54	45	68
Drug Related Charges Filed	261	315	275	284
Domestic Violence Charges Filed	33	35	40	40

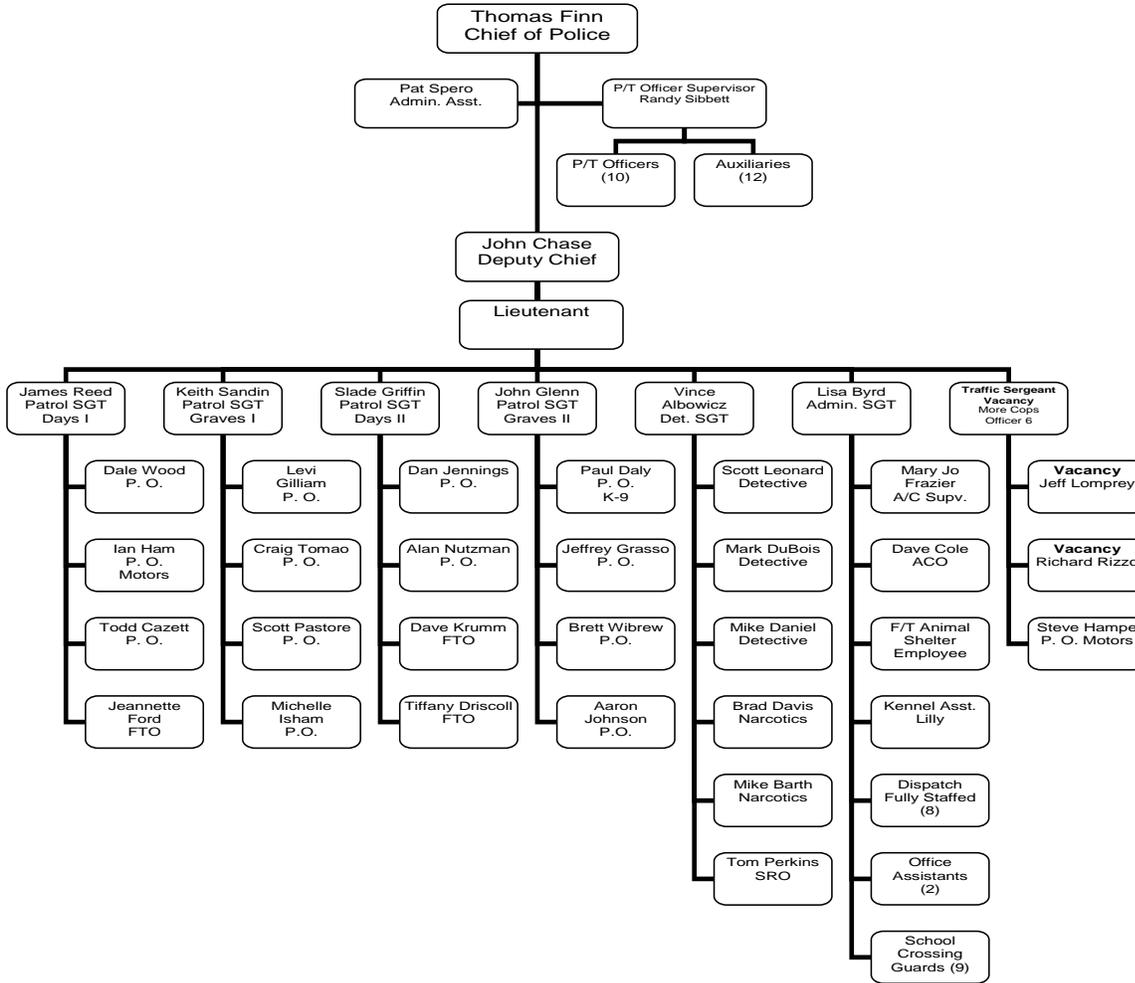
GENERAL FUND – PUBLIC SAFETY

Public Safety	2005-06 Actual	2006-07 Budget	2007-08 Budget	Percent Change
Salaries & Wages	4,180,330	4,293,299	4,750,208	9.6%
Employee Benefits	1,802,228	1,996,845	2,280,814	12.5%
Operations	835,507	854,720	1,004,575	14.9%
Capital	116,614	77,835	285,932	72.8%
Expenditure Total	6,934,679	7,222,699	8,321,529	13.2%



Departments: Police, Animal Control, Fire

POLICE



MISSION STATEMENT/ACTIVITY DESCRIPTION

The men and women of the Boulder City Police Department are deeply committed to providing outstanding public safety services to the community's 15,000 residents. The department's primary responsibility is to ensure a safe and orderly community through visible and proactive patrol, the suppression of criminal activity and the enforcement of motor vehicle statutes. Underscoring our wide range of services is the desire to achieve professional excellence in every aspect of our public safety mission.

GENERAL FUND – PUBLIC SAFETY

GOALS & STRATEGIC ISSUES

- 1 Complete the installation of the department’s new dispatch center and radio system. A 1.8 million dollar grant from the Department of Homeland Security will fully fund the project, which should be completed by the beginning of the 2007/2008 fiscal year.
- 2 Improve the level of training and expertise for every employee, both sworn and civilian.
- 3 Create a traffic unit that will be staffed by two officers who will specialize in commercial vehicle inspections, traffic enforcement and traffic accident investigations.
- 4 Begin the remodel of the police station, which will provide all employees with safe and functional work spaces on the upper level of the building.
- 5 Improve the quality of the police vehicle fleet. The incremental replacement of aging police vehicles will improve the safety and morale of every sworn officer.

BUDGET HIGHLIGHTS

- Add one full-time dispatcher so there are two dispatchers assigned to each patrol squad.
- Staff the vacant lieutenant’s position to bridge the existing gap in the chain of command.
- Replace, at a minimum, two marked patrol vehicles and one detective vehicle.
- Acquire a “Reverse 911” system for citywide emergency notifications.

POLICE

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
Salaries & Wages	\$ 2,473,048	\$ 2,499,061	\$ 2,590,435	\$ 3,020,796
Benefits	1,016,748	1,104,426	1,224,690	1,429,861
Services & Supplies	536,916	595,359	600,000	695,325
Capital & Other One-Time Costs	20,861	106,738	76,435	177,964
Total Expenditures	4,047,573	4,305,584	4,491,560	5,323,946
Less: Revenues from Activity	-	-	-	-
Net Expenditures (Revenues)	\$ 4,047,573	\$ 4,305,584	\$ 4,491,560	\$ 5,323,946
Net per Capita	\$ 272	\$ 288	\$ 299	\$ 354
<u>Positions (in full-time equivalents):</u>				
Regular	39.00	39.00	40.00	43.00
Part-time & Temporary	1.70	2.88	4.08	4.30
Total	40.70	41.88	44.08	47.30

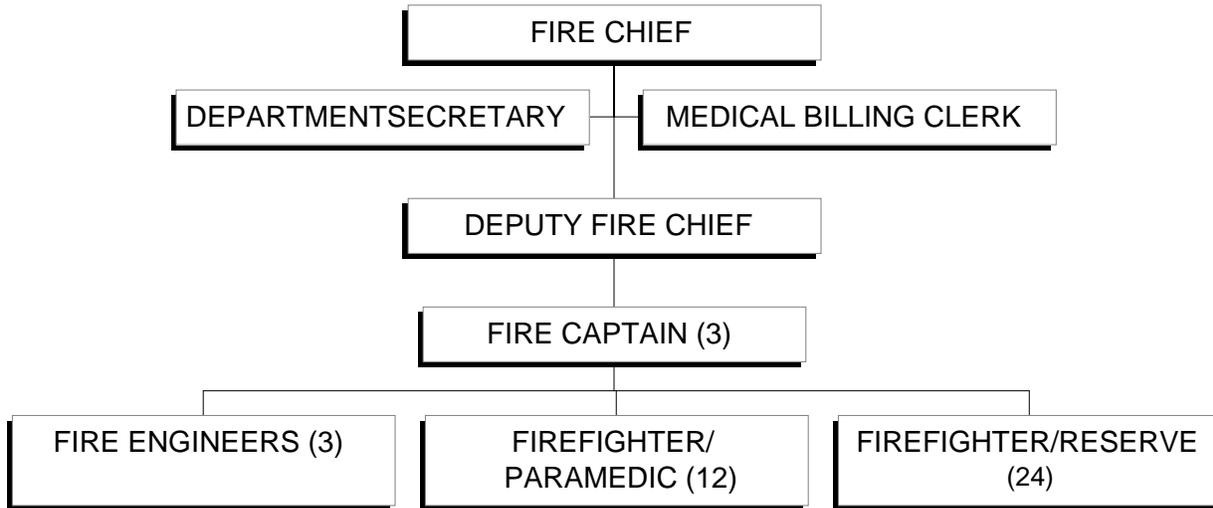
GENERAL FUND – PUBLIC SAFETY

Key Performance Measures

	2nd Year Actual	Last Year Actual	Current Budget	2007-08
Calls for Service	17,924	20,876	11,796	19,892
Citations	4,767	4,992	3,075	4,917
Arrests	778	901	469	860
<u>Dispatch</u>				
Calls Received	94,305	83,239	44,322	86,927
Citizen Contacts	6,677	5,819	2,862	6,105
Calls for Service	25,130	25,730	13,881	25,530

GENERAL FUND – PUBLIC SAFETY

FIRE



MISSION STATEMENT/ACTIVITY DESCRIPTION

Mission Statement: The mission of the Boulder City Fire Department is to protect the life and property of the citizens and visitors of Boulder City by providing effective and efficient fire prevention, fire suppression, hazardous materials response, and emergency medical services.

Activity Description: The Boulder City Fire Department provides rapid response to requests for fire suppression and emergency medical services. The department utilizes a six-person shift to provide emergency medical and transport services for the community. This staffing pattern enables the department to respond to two requests for emergency medical services simultaneously. The fire department also provides response to specialized incidents including confined space and hazardous materials incidents. An important service provided by the department is the Fire Prevention Program. This Program ensures fire safety to our citizens by ensuring fire safety throughout the community and by providing educational opportunities for our citizens. This is accomplished by annual fire safety inspections for commercial and industrial occupancies within Boulder City, with the department's annual smoke detector check program, and through the various public education classes offered. Classes in fire safety for senior citizens and juveniles are offered as well specialized classes such as our CPR and AED programs. Presentations are available to civic organizations and private associations regarding Fire Department services and fire education.

GENERAL FUND – PUBLIC SAFETY

GOALS & STRATEGIC ISSUES

- 1 Maintain a motivated well-trained work force to ensure effective and efficient delivery of Fire Department services.
- 2 Continue to provide excellent customer service to the community we serve and ensure all members of the department receive training and understand level of customer service we need to provide.
- 3 Ensure existing and new replacement apparatus include the latest technological improvements especially as related to communications equipment, laptops and related computer equipment for database collection of department information for patients, receiving hospitals, and medical billing purposes.
- 4 Provide community awareness of Fire Department services and programs and public education opportunities for City sponsored events. Accomplish this goal by utilizing the City Newsletter, For Your Information Programs, and quarterly shows on BCTV. Continue to provide speakers for service organizations, homeowners associations, and public events.
- 5 Ensure Fire Department participation in the Change Team process for Boulder City and support implementation for new ideas and employee involvement.

BUDGET HIGHLIGHTS

- Purchase mobile data terminals, computer equipment and necessary software for Fire Department response apparatus to ensure efficient data collection, report writing, and medical billing and collection functions.
- Provide necessary training of Fire Department personnel for fire suppression, emergency medical services at the Paramedic level, and hazmat response. Ensure training encompasses customer service needs and supports the City's vision of "Preserving Our Past....Managing Our Future".

FIRE

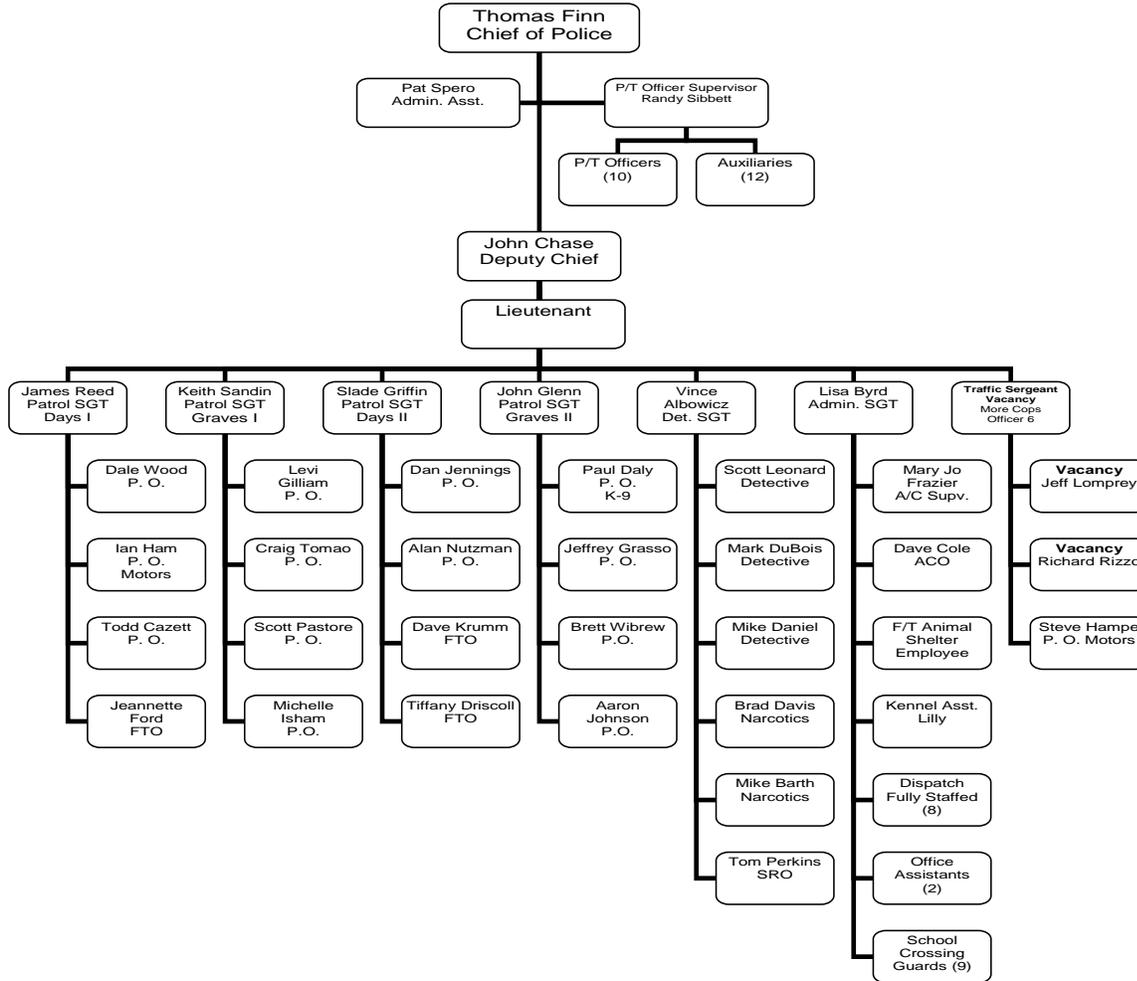
	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$1,552,235	\$ 1,572,576	\$ 1,588,027	\$ 1,591,360
Benefits	576,702	657,522	727,391	791,183
Services & Supplies	209,980	213,955	220,020	273,050
Capital & Other One-Time Costs	6,372	9,875	-	107,968
Total Expenditures	2,345,289	2,453,928	2,535,438	2,763,561
Less: Revenues from Activity	331,998	-	-	-
Net Expenditures (Revenues)	\$2,013,291	\$ 2,453,928	\$ 2,535,438	\$ 2,763,561
Net per Capita	\$ 135	\$ 164	\$ 169	\$ 184
<u>Positions (in full-time equivalents):</u>				
Regular	21	20	20	22.00
Part-time & Temporary	6.25	4.2	3.6	3.98
Total	27.25	24.2	23.6	25.98

GENERAL FUND – PUBLIC SAFETY

Key Performance Measures

	2nd Year Actual	Last Year Actual	Current Budget	2007-08
EMS Responses	1552	1567	1723	1860
Fire Responses	672	631	694	749
Total	2224	2198	2417	2610
Fire Inspections out of total occupancies	453/498	466/502	470/502	475/502
Percent of Total Inspections Performed	91%	93%	94%	95%

ANIMAL CONTROL



MISSION STATEMENT/ACTIVITY DESCRIPTION

The primary responsibility of the Animal Control Bureau is to provide an environment where human beings and animals, both domestic and wild, can peacefully coexist. In addition, the bureau provides educational programs for pet owners, as well as advice on how to live safely alongside wild animals that are native to the desert environment. Lastly, they provide a safe and nurturing environment for domestic animals that have either been lost or abandoned by their owners.

GENERAL FUND – PUBLIC SAFETY

GOALS & STRATEGIC ISSUES

- 1 To improve the working conditions for the Animal Control Bureau employees by moving them into their new shelter facility.
- 2 To continue providing professional services and educational programs for the residents of Boulder City.
- 3 To provide the most up-to-date training for the staff of the bureau so they remain current in their certifications.
- 4 To recruit and train volunteers who will donate their time to administrative tasks within the new animal shelter.
- 5 To acclimate the new animal control supervisor to her new role, and to fully train and certify the new animal control officer to the duties and responsibilities of his position.
- 6 Make the kennel attendant a full-time position.

BUDGET HIGHLIGHTS

- Increase the budget for janitorial services to provide a clean environment within the new animal shelter.
- Increase the budget for veterinary services to cover increased costs of professional services.
- Hire one full-time kennel attendant and delete the part-time position.

ANIMAL CONTROL

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 106,389	\$ 108,692	\$ 114,837	\$ 138,051
Benefits	37,353	40,283	44,765	59,770
Services & Supplies	31,084	26,193	34,700	36,200
Capital & Other One-Time Costs	1,500	-	1,400	-
Total Expenditures	176,326	175,168	195,702	234,020
Less: Revenues from Activity	-	-	-	-
Net Expenditures (Revenues)	\$ 176,326	\$ 175,168	\$ 195,702	\$ 234,020
Net per Capita	\$ 12	\$ 12	\$ 13	\$ 16
<u>Positions (in full-time equivalents):</u>				
Regular	2.00	2.00	2.00	2.00
Part-time & Temporary	0.50	0.50	0.63	0.63
Total	2.50	2.50	2.63	2.63

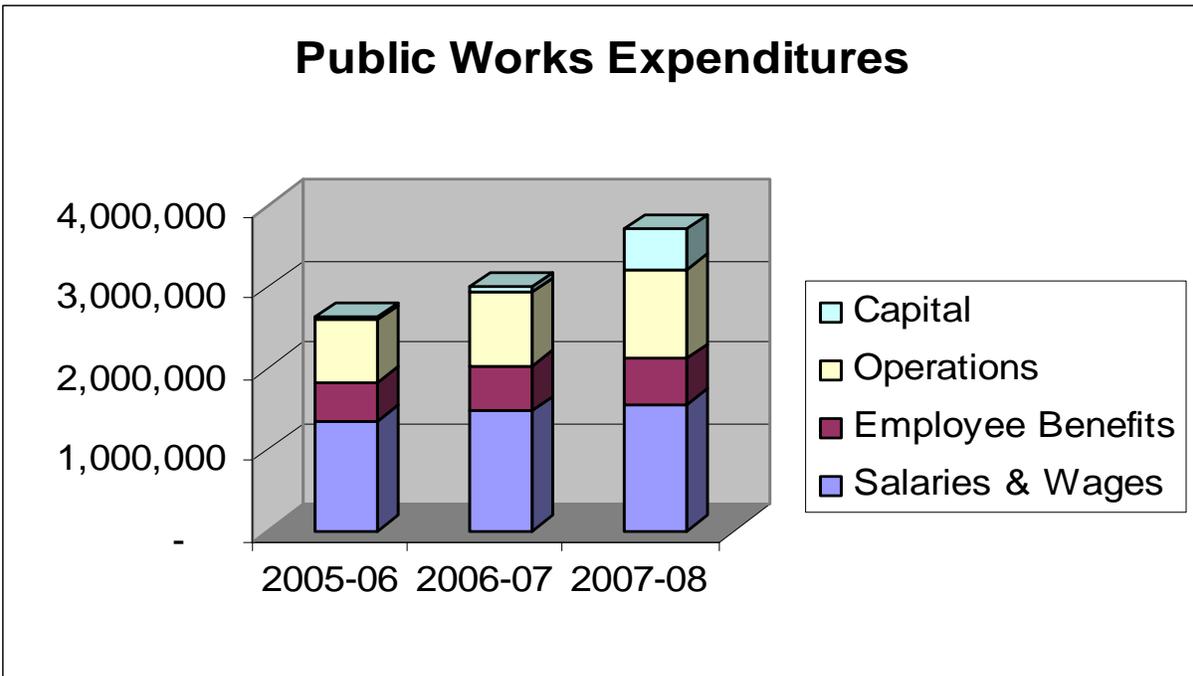
GENERAL FUND – PUBLIC SAFETY

Key Performance Measures

<u>Performance Measures:</u>	2nd Year Actual	Last Year Actual	Current Budget	2006-07
Calls for Service	5,622	4,854	2,085	5,110
Citations Issued	49	98	19	62
Verbal/Written Warnings	329	325	114	326
Animals Running at Large	274	281	158	279
Animals Handled/Impounded	754	644	278	681

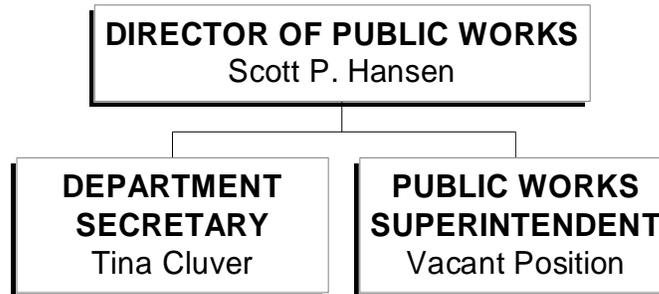
GENERAL FUND – PUBLIC WORKS

Public Works	2005-06 Actual	2006-07 Budget	2007-08 Budget	Percent Change
Salaries & Wages	1,357,273	1,483,041	1,551,876	4.4%
Employee Benefits	471,813	543,961	557,277	2.4%
Operations	756,349	911,196	1,106,640	17.7%
Capital	50,528	67,300	495,850	86.4%
Expenditure Total	2,635,963	3,005,498	3,711,643	19.0%



Departments/Divisions: Highways and Streets, Engineering, Public Works Administration, Landscaping, Building Maintenance.

PUBLIC WORKS



MISSION STATEMENT/ACTIVITY DESCRIPTION.

The Public Works Department manages all aspects of the Capital Improvement Program (CIP) for the City of Boulder City and provides development services for all private construction projects. We maintain top quality parks, streets, flood control facilities, buildings, water distribution system, sewer collection and treatment facilities. In addition, the Public Works Department is responsible for managing numerous other City items, including the municipal cemetery, refuse collection and disposal, and many of the City's agreements with local business operations such as gravel pits and power plants. The Public Works Department professionally represents Boulder City at the Southern Nevada Water Authority meetings, Regional Transportation Commission meetings, and Flood Control District meetings.

GOALS & STRATEGIC ISSUES.

- 1 Manage consultant contracts to advertise CIP projects on schedule and with good plans.
- 2 Manage the construction of CIP projects to achieve completion on schedule and within budget.
- 3 Work with NDOT to insure the Boulder City Bypass progresses on schedule.
- 4 Work with SNWA to provide consistent water delivery to Boulder City at the most economical rates.
- 5 Provide the Citizens of Boulder City and City employees with the best parks, safe streets, safe buildings, consistent electrical, water and sewer services.
- 6 Present the City Manager with upcoming Public Works challenges in sufficient time to properly plan for the design and implementation of quality agreements and projects.

GENERAL FUND – PUBLIC WORKS

BUDGET HIGHLIGHTS.

- This budget generally reflects the everyday maintenance needs of the Public Works Department.
- We are asking for a few new vehicles to replace those worn out in our fleet.
- We are asking for a new street sweeper to replace an old piece of equipment with minimal power.
- We are asking for new computers and software to improve the image of Boulder City and our ability to effectively communicate with our customers
- We are asking for emergency generators to ensure continuous operation of our lift stations and wastewater treatment plant.

PUBLIC WORKS

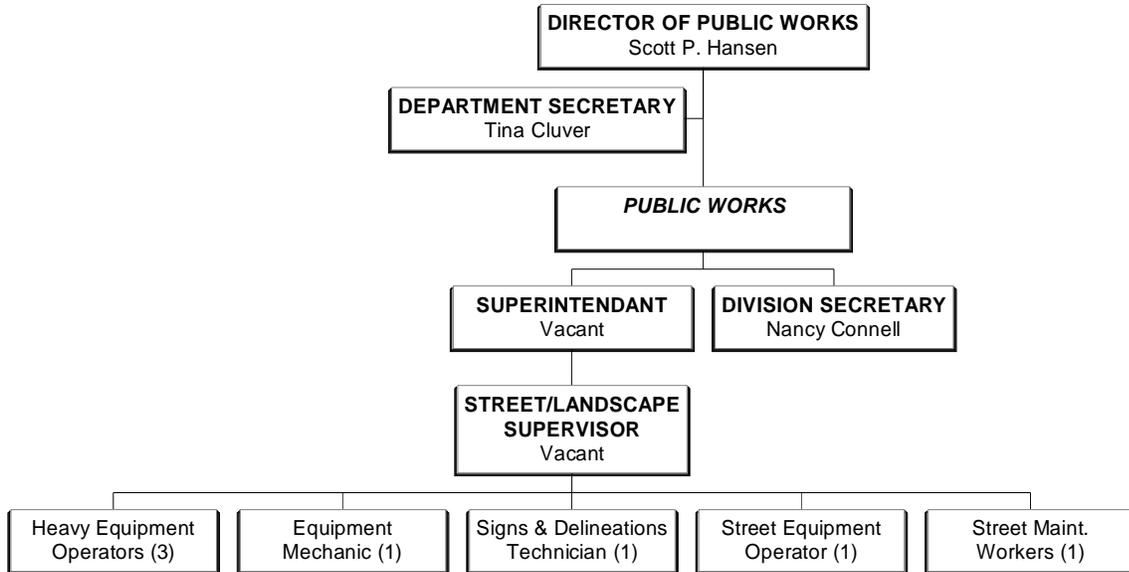
	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 172,626	\$ 141,235	\$ 171,243	\$ 177,301
Benefits	51,037	29,617	55,305	57,927
Services & Supplies	18,996	22,331	12,800	25,000
Capital & Other One-Time Costs	2,717	3,414	1,000	27,750
Total Expenditures	245,376	196,597	240,348	287,978
Less: Revenues from Activity	-	-	-	-
Net Expenditures (Revenues)	\$ 245,376	\$ 196,597	\$ 240,348	\$ 287,978
Net per Capita	\$ 16	\$ 13	\$ 16	\$ 19
<u>Positions (in full-time equivalents):</u>				
Regular	2.00	2.00	2.00	2.00
Part-time & Temporary	0.05	0.05	0.05	0.05
Total	2.05	2.05	2.05	2.05

GENERAL FUND – PUBLIC WORKS

Key Performance Measures

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
City Lane Miles	85	86.5	86.5	86.5
City Resident Surveys-% rated good or better				
Street Condition	93%	93%	93%	93%
Street/Alley Cleanliness	83%	83%	83%	83%
Acres of Turf	92	95	95	95
Total Landscape Acres	160	166	166	166
Number of Buildings Maintained	70	73	73	73
Engineering Agenda Items	75	74	74	74
Engineering Projects Started	23	29	29	29

STREETS



MISSION STATEMENT/ACTIVITY DESCRIPTION.

The Streets Division is dedicated to providing a safe and high quality street and sidewalk system for motorists and pedestrians. To provide a proactive street and concrete maintenance and repair program. The Division maintains a sweeping program, sign and traffic control, flood channel maintenance and storm cleanup, and Cemetery internments and assistance to other Divisions as needed.

GOALS & STRATEGIC ISSUES.

- 1 The Streets Supervisor currently assist the Division’s 3 Streets Coordinators , Sign Technician, Equipment Operator, Equipment Mechanic and Maintenance Worker by providing guidance, material and support in their responsibilities.
- 2 The Division currently sweeps 155 miles of roadway monthly, maintains and updates all signs and roadway markings, building and maintenance of flood control and drainage facilities, working towards a active asphalt and concrete replacement program, provided 72 Cemetery internments in the last year, assists Water Dept. with Operators on line breaks And WWTP maintenance, and assists Landscape with tree planting and cleanup.

GENERAL FUND – PUBLIC WORKS

BUDGET HIGHLIGHTS.

- Support is requested to augment the aging Street Sweeper with a Mechanical or Lift Type Sweeper, enabling the Division to maintain a higher standard of maintenance and service.
- Support is requested to replace the aging Case Uni-loader, to provide efficient flood clean up and maintenance.
- Support is requested to replace an obsolete vehicle with a new unit to increase productivity safety, and versatility of the Street Marking and Sign Department
- Support is requested for the replacement of a Streets Maintenance Worker, the position was not filled after an employee retirement. A full staff would enable the Division to attain a proactive maintenance program.
- Additional funding is requested for materials and supplies due to increases in production and transportation costs.

PUBLIC WORKS

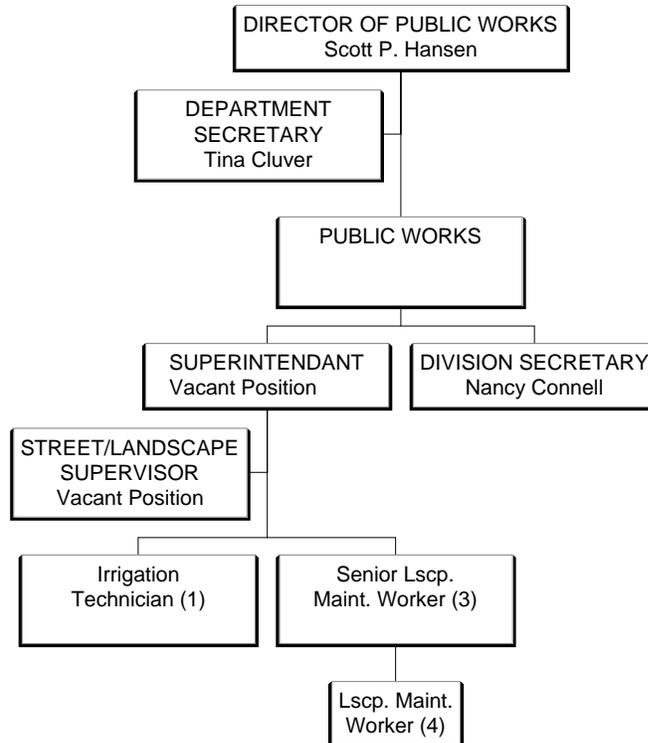
	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 438,480	\$ 436,055	\$ 463,582	\$ 495,057
Benefits	150,461	151,797	173,340	177,011
Services & Supplies	151,492	167,260	220,623	187,824
Capital & Other One-Time Costs	-	24,799	11,000	294,100
Total Expenditures	740,433	779,911	868,545	1,153,992
Less: Revenues from Activity	-	-	-	-
Net Expenditures (Revenues)	\$ 740,433	\$ 779,911	\$ 868,545	\$ 1,153,992
Net per Capita	\$ 50	\$ 52	\$ 58	\$ 77
<u>Positions (in full-time equivalents):</u>				
Regular	8.00	8.00	8.00	8.00
Part-time & Temporary	-	-	-	-
Total	8.00	8.00	8.00	8.00

GENERAL FUND – PUBLIC WORKS

Key Performance Measures

<u>Performance Measures:</u>	2nd Year Actual	Last Year Actual	Current Budget	2007-08
Sweep streets monthly	250 miles	252 miles	252 miles	252 miles
Interments	50	60	70	70
Miles of streets maintained	85	86.5	86.5	86.5
Sidewalk repairs	34	35	50	39
Miles of sidewalks maintained	170	173	175	175
Vehicles maintained	87	87	87	87

LANDSCAPING



MISSION STATEMENT/ACTIVITY DESCRIPTION.

The Landscape Division is dedicated to providing attractive, safe, high-quality parks for the use and enjoyment of Boulder City's residents and visitors. In addition, we maintain numerous landscaped areas ranging from flood control facilities to boulevards and medians.

GOALS & STRATEGIC ISSUES.

- 1 Maintenance work is distributed by the Landscape Supervisor and performed by three Senior Landscape Maintenance Workers, four Landscape Maintenance Workers, and one Irrigation Technician. The Landscape Division maintains 166 acres of municipal grounds, ten sport fields, seven neighborhood parks, a municipal cemetery, area surrounding nine miles of roadways, various municipal lawns and landscaped areas. Duties also include tree removal on city property and tree pruning.
- 2 Contractors provide maintenance to 21 acres of landscape along six miles of roadway, eleven acres of neighborhood park space, and all large scale trees in Boulder City. Nevada State Division of Forestry inmate labor workers assist with maintenance activities for select areas and projects.

GENERAL FUND – PUBLIC WORKS

BUDGET HIGHLIGHTS

- Improving efficiency of operation is key to this year’s budget requests. The Landscape Division is requesting an increase in funding for Contractual Services to more accurately reflect actual expenditures.
- Support is requested for the purchase of a new truck with utility bed and lift gate. The truck will replace an eighteen year old vehicle and the utility bed will provide better protection of tools and equipment from loss or damage.
- Support is requested for purchasing an aerator to improve the quality of turf and reduce water consumption.
- Support is requested for a replacement herbicide spray rig to control weeds. The existing unit is eight years old and in need of major repair. It would be more cost effective to replace rather than repair.
- Support is requested for a mini-excavator which will aid in tree replacement, irrigation repairs and other projects.
- Support is requested for the replacement of a large riding gang mower that has high hours and requires frequent repairs.

PUBLIC WORKS

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 390,251	\$ 403,732	\$ 408,995	\$ 489,884
Benefits	139,714	152,417	161,131	187,545
Services & Supplies	450,415	380,905	418,266	585,766
Capital & Other One-Time Costs	2,367	12,786	54,700	150,000
Total Expenditures	982,747	949,840	1,043,092	1,413,195
Less: Revenues from Activity	-	-	-	-
Net Expenditures (Revenues)	\$ 982,747	\$ 949,840	\$ 1,043,092	\$ 1,413,195
Net per Capita	\$ 66	\$ 64	\$ 70	\$ 94
<u>Positions (in full-time equivalents):</u>				
Regular	9.00	9.00	9.00	9.00
Part-time & Temporary	-	-	-	-
Total	9.00	9.00	9.00	9.00

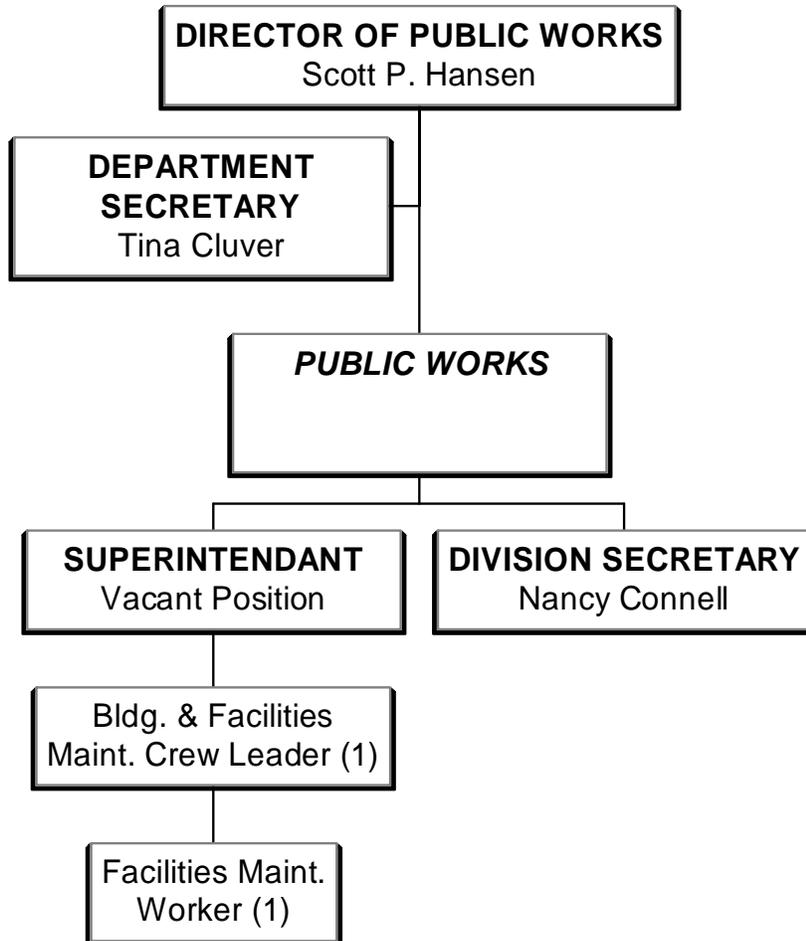
GENERAL FUND – PUBLIC WORKS

Key Performance Measures

Performance Measures:

	2nd Year Actual	Last Year Actual	Current Budget	2007-08
Acres maintained	166	166	166	166
Acres of turf	92	92	92	92
Headstones edged quarterly	2020	2020	2020	2025

BUILDING MAINTENANCE



MISSION STATEMENT/ACTIVITY DESCRIPTION.

The mission of the Building Maintenance Division is to properly maintain all of the City-owned buildings to ensure they are safely and economically operated.

GOALS & STRATEGIC ISSUES.

- 1 Manage and implement the Voter approved funding for \$1.5 million Capital Improvement Projects to repair City buildings.
- 2 Manage and install the new Ingersoll Rand HID lock system throughout the City.
- 3 Standardize and improve Building Conditions through out the City Facilities.
- 4 Decrease the length of time from service request to project completion by using more contract forces.

GENERAL FUND – PUBLIC WORKS

BUDGET HIGHLIGHTS

- Due to numerous, aging HVAC systems, support for increased contractual services is requested. The goal is to do more preventative maintenance and have less outages.
- The Building Maintenance Division would like to install a card reader system on all City buildings. This allows the City to know exactly who is accessing each facility and when. This also provides easy granting and termination of access rights. This will be a multi-year program.

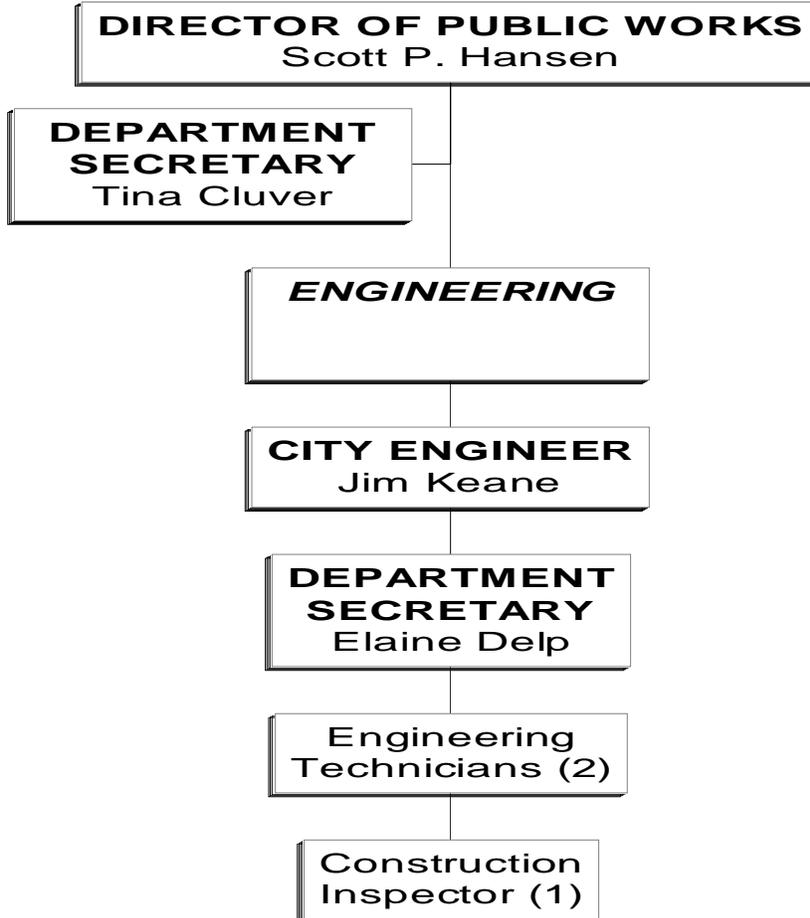
PUBLIC WORKS

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 108,627	\$ 140,884	\$ 183,257	\$ 124,485
Benefits	37,992	48,734	66,070	44,140
Services & Supplies	122,791	120,161	202,500	250,500
Capital & Other One-Time Costs	4,572	3,043	-	24,000
Total Expenditures	273,982	312,822	451,827	443,126
Less: Revenues from Activity	-	-	-	-
Net Expenditures (Revenues)	\$ 273,982	\$ 312,822	\$ 451,827	\$ 443,126
Net per Capita	\$ 18	\$ 21	\$ 30	\$ 29
<u>Positions (in full-time equivalents):</u>				
Regular	2.00	3.00	3.00	2.00
Part-time & Temporary	-	-	-	-
Total	2.00	3.00	3.00	2.00

Performance Measures:

	<u>2nd Year Actual</u>	<u>Last Year Actual</u>	<u>Current Budget</u>	<u>2007-2008 Budget</u>
Facilities maintained	71	70	77	77

ENGINEERING



MISSION STATEMENT/ACTIVITY DESCRIPTION.

Provide design and construction management for the development and maintenance of Boulder City's infrastructure. Provide design review, permitting and inspection of infrastructure improvements for private developments.

GENERAL FUND – PUBLIC WORKS

GOALS & STRATEGIC ISSUES

- 1 Revise the Engineering Division permit process for private development in conjunction with the Community Development Department to make the process more consistent and user friendly for customers and staff.
- 2 Manage consultant engineering contracts and construction contracts which provide specialized design and construction services for Boulder City.
- 3 Improve internal Division process for preparing City Council packets to be more efficient and provide accurate information.
- 4 Provide friendly and effective customer service.
- 5 Participate with regional planning agencies to secure funding for construction of major facilities in Boulder City.

BUDGET HIGHLIGHTS

- This budget includes the replacement of one Engineering Division vehicle which meets the city's vehicle replacement policy currently under consideration.
- This budget includes increases to provide a parkway improvement program and to provide for outside plan review services.

PUBLIC WORKS

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 230,326	\$ 230,814	\$ 255,964	\$ 265,149
Benefits	76,278	89,250	88,116	90,654
Services & Supplies	33,255	32,781	57,006	57,550
Capital & Other One-Time Costs	-	6,486	600	-
Total Expenditures	339,859	359,331	401,686	413,353
Less: Revenues from Activity	-	-	-	-
Net Expenditures (Revenues)	\$ 339,859	\$ 359,331	\$ 401,686	\$ 413,353
Net per Capita	\$ 23	\$ 24	\$ 27	\$ 27
<u>Positions (in full-time equivalents):</u>				
Regular	3.50	3.50	3.50	3.50
Part-time & Temporary	-	-	-	-
Total	3.50	3.50	3.50	3.50

GENERAL FUND – PUBLIC WORKS

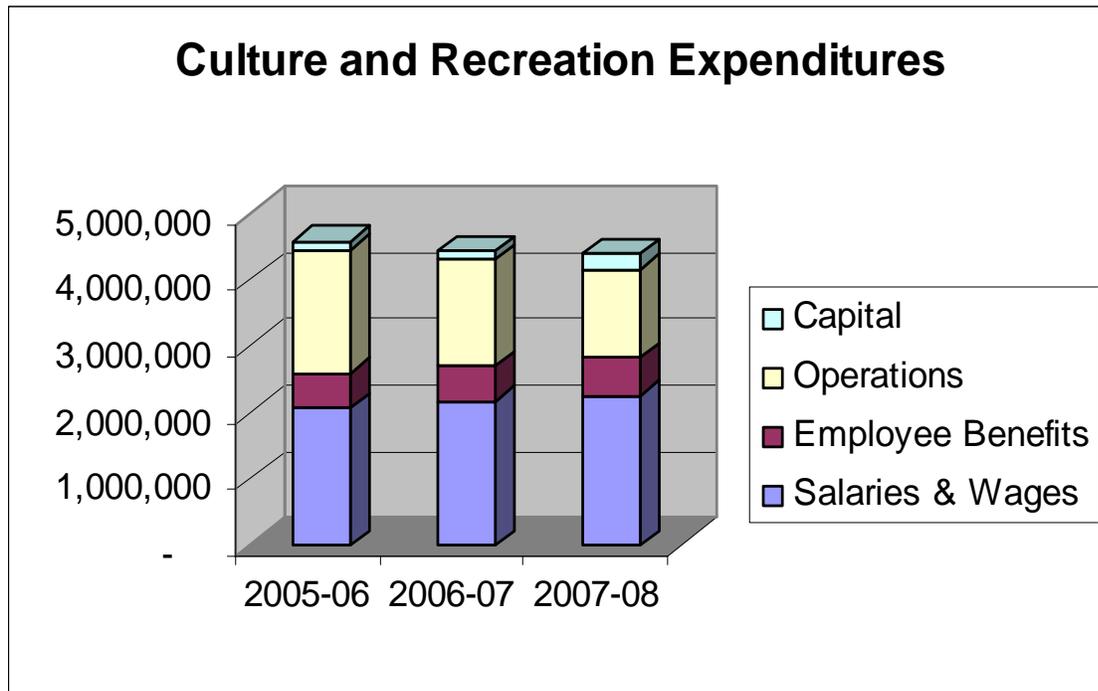
Key Performance Measures

Performance Measures:

	<u>2nd Year Actual</u>	<u>Last Year Actual</u>	<u>Current Budget</u>	<u>2007-2008 Budget</u>
Agenda Items	75	69	68	65
Engineering Projects Started	23	29	30	26
Total Reimbursed-RTC, CCFCD, etc.	\$2,611,031	\$2,620,699	\$2,615,000	\$3,960,926

GENERAL FUND – CULTURE AND RECREATION

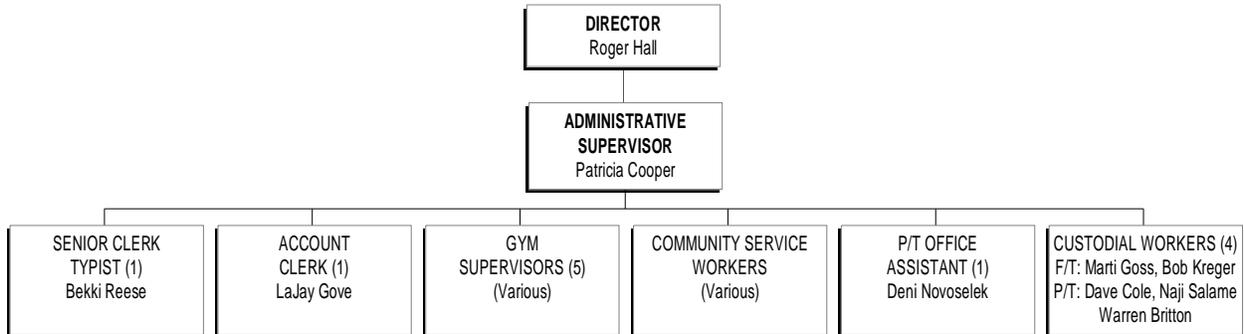
Culture and Recreation	2005-06 Actual	2006-07 Budget	2007-08 Budget	Percent Change
Salaries & Wages	2,057,723	2,171,832	2,240,803	3.1%
Employee Benefits	524,987	524,055	567,679	7.7%
Operations	1,861,674	1,596,683	1,334,440	-19.7%
Capital	119,059	135,821	227,673	40.3%
Expenditure Total	4,563,443	4,428,391	4,370,595	-1.3%



Departments/Divisions: Municipal Golf Course, Recreation, Senior Citizens, Swimming Pool, Cable Television Station.

GENERAL FUND – CULTURE AND RECREATION

CULTURE & RECREATION



MISSION STATEMENT/ACTIVITY DESCRIPTION:

The mission statement of the Boulder City Parks and Recreation Department is to provide high quality and cost effective recreation programs and activities for all residents of Boulder City. These programs include special interest classes, youth and adult sports, cultural arts and special events for youth, adults and seniors. We are striving to meet the community's recreation needs in all phases of our operation.

GOALS & STRATEGIC ISSUES:

1. Continue to upgrade various parks, ball fields and recreation facilities on a yearly basis.
2. Ensure that all recreation facilities are properly maintained, painted and in good condition.
3. Continue to provide for the present and future recreation needs of Boulder City residents.

BUDGET HIGHLIGHTS:

- Construction of Veterans' Memorial Park. This includes restroom/concession building, picnic area with gazebos, barbecues and play equipment.
- Continue to market the Parks and Recreation Department to increase revenue for the general fund.
- Continue to coordinate filming and special events in Boulder City.
- Continue to monitor and oversee E-Bay sales to increase revenue for the City.

GENERAL FUND – CULTURE AND RECREATION

PARKS AND RECREATION

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 515,850	\$ 532,267	\$ 548,260	\$ 604,335
Benefits	158,898	167,073	173,325	207,923
Services & Supplies	79,417	87,904	96,474	92,174
Capital & Other One-Time Costs	-	(108)	36,500	41,400
Total Expenditures	754,165	787,136	854,559	945,833
Less: Revenues from Activity	22,087	28,665	30,000	31,000
Net Expenditures (Revenues)	\$ 732,078	\$ 758,471	\$ 824,559	\$ 914,833
Net per Capita	\$ 49	\$ 51	\$ 55	\$ 61
<u>Positions (in full-time equivalents):</u>				
Regular	7.00	7.00	7.00	7.00
Part-time & Temporary	-	3.90	3.90	4.60
Total	7.00	10.90	10.90	11.60

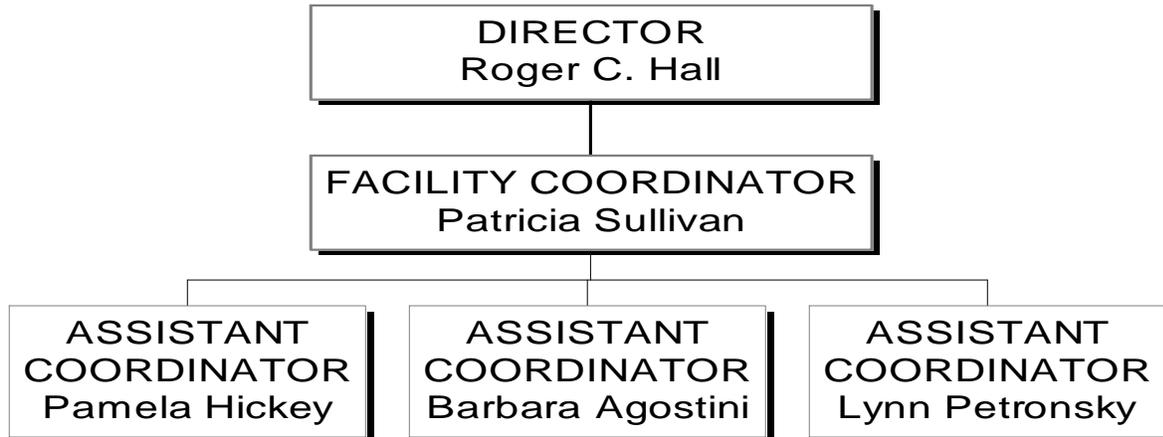
Key Performance Measures

Performance Measures:

	<u>2nd Year Actual</u>	<u>Last Year Actual</u>	<u>Current Budget</u>	<u>2007-2008 Budget</u>
Facility rentals and special events	\$25,156	\$28,665	\$30,000	\$31,000
Donation to indigent children's fund and other recreation programs	\$20,340	\$12,024	\$15,000	\$15,000

GENERAL FUND – CULTURE AND RECREATION

RECREATION – ABC PARK



MISSION STATEMENT/ACTIVITY DESCRIPTION:

The mission statement of the Boulder City Parks and Recreation Department is to provide high quality and cost effective recreation programs and activities for all residents of Boulder City. These programs include special interest classes, youth and adult sports, cultural arts and special events for youth, adults and seniors. We are striving to meet the community's recreation needs in all phases of our operation.

GOALS & STRATEGIC ISSUES:

- 1 Increase personnel to maintain current level of programming, facility use and facility management.
- 2 Continue to upgrade ABC Park including parking areas, reconstruction of interior streets, concrete curb, storage building, walking trail and landscaping.
- 3 Identify areas that need upgrading to meet OSHA Standards. Focus on safety conditions of ABC Park.
- 4 Ensure that all park facilities are properly maintained, painted and in good condition.
- 5 Continue to provide for the present and future recreational needs of all Boulder City residents.
- 6 Continue to upgrade technology to efficiently market ABC Park and its programs.

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS:

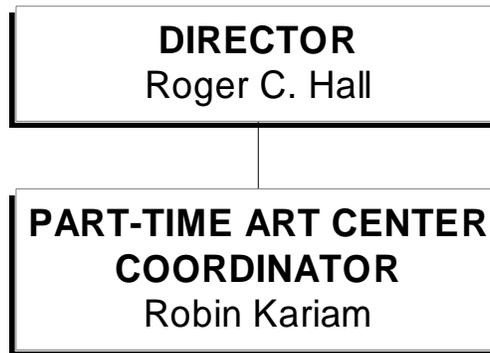
- Bring ABC Park Fire Alarm Control Panel into State compliance upon completion of landscaping/streets.
- Maintain current technology for effectively marketing programs and facilities.
- Continue property maintenance – sealant to minimize leaching of block structures, spray to prevent growth of fruit in olive trees and paint exterior trim and interior walls where there has been wear and in some cases leaching damage of the block walls.
- Improve ABC Park security.
- Veterans' Park concession building maintenance and ABC Park garbage disposal improvement.

PARKS AND RECREATION

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 25,945	\$ 25,483	\$ 32,580	\$ 33,488
Benefits	5,127	5,160	6,066	6,396
Services & Supplies	17,843	22,271	32,600	27,455
Capital & Other One-Time Costs	3,325	2,500	-	-
Total Expenditures	52,240	55,414	71,246	67,339
Less: Revenues from Activity	-	-	-	-
Net Expenditures (Revenues)	\$ 52,240	\$ 55,414	\$ 71,246	\$ 67,339
Net per Capita	\$ 4	\$ 4	\$ 5	\$ 4
<u>Positions (in full-time equivalents):</u>				
Regular	-	-	-	-
Part-time & Temporary	1.30	1.30	1.30	1.30
Total	1.30	1.30	1.30	1.30

GENERAL FUND – CULTURE AND RECREATION

ART CENTER – ABC PARK



MISSION STATEMENT/ACTIVITY DESCRIPTION:

The mission statement of the Boulder City Parks and Recreation Department is to provide high quality and cost effective recreation programs and activities for all residents of Boulder City. These programs include special interest classes, youth and adult sports, cultural arts and special events for youth, adults and seniors. We are striving to meet the community's recreation needs in all phases of our operation.

GOALS & STRATEGIC ISSUES:

- 1 In response to the City's Strategic Plan, the Art Center was officially opened in April, 2002.
Strategic Objective: Expand program focused on the arts
- 2 Increase revenue by providing Art Classes, workshops and labs, visiting artist program, open house, twilight bazaar, circle of stars program and community enrichment projects to all residents of Boulder City.
- 3 Provide quality programming while effectively offering a wide variety of programs to residents of all ages.
- 4 Continue to provide for the present and future recreational needs of all Boulder City residents.
- 5 Using current technology, effectively market Art Center classes, workshops and lab hours, visiting artist program, open hours, twilight bazaar, circle of stars program, community projects and facility rental.
- 6 Maintain a working relationship with the Boulder City Art Guild and Arts Council.

BUDGET HIGHLIGHTS:

- Annual repair and/or replacement due to wear and tear of basic center equipment; i.e., swamp cooler pump, kiln coils and kiln controller.
- Provide open lab hours so that people who take classes can fine-tune their skills. Plus, entice people to work with new media in art.

GENERAL FUND – CULTURE AND RECREATION

PARKS AND RECREATION

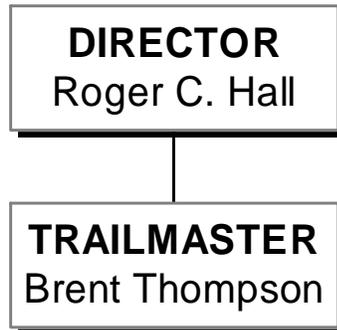
	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 39,713	\$ 39,341	\$ 60,372	\$ 45,774
Benefits	7,695	7,789	7,915	6,781
Services & Supplies	17,047	17,611	14,950	15,100
Capital & Other One-Time Costs	-	-	-	-
Total Expenditures	64,455	64,741	83,237	67,655
Less: Revenues from Activity	14,376	12,867	22,285	20,850
Net Expenditures (Revenues)	\$ 50,079	\$ 51,874	\$ 60,952	\$ 46,805
Net per Capita	\$ 3	\$ 3	\$ 4	\$ 3
<u>Positions (in full-time equivalents):</u>				
Regular	-	-	-	-
Part-time & Temporary	0.80	1.28	1.75	1.80
Total	0.80	1.28	1.75	1.80

Key Performance Measures

Performance Measures:

	<u>2nd Year Actual</u>	<u>Last Year Actual</u>	<u>Current Budget</u>	<u>2007-2008 Budget</u>
Number of Participants	505	778	800	900
Net Cost (Income) per Participant	\$99	\$67	\$76	\$69

BOOTLEG CANYON TRAIL SYSTEM



MISSION STATEMENT/ACTIVITY DESCRIPTION:

The mission statement of the Boulder City Parks and Recreation Department is to provide high quality and cost effective recreation programs and activities for all residents of Boulder City. These programs include special interest classes, youth and adult sports, cultural arts and special events for youth, adults and seniors. We are striving to meet the community’s recreational needs in all phases of our operation.

GOALS & STRATEGIC ISSUES:

- 1 Developing a Master Plan for Bootleg Canyon Park and the surrounding area.
- 2 Ensure that Bootleg Canyon mountain biking facility is operated in a safe manner.
- 3 Continue to increase revenue to make this facility as self sufficient as possible.
- 4 Continue to market and trademark the name Bootleg Canyon Trails/Boulder City NV as an international destination for outdoor adventure tourism. This will bring tourism dollars to Boulder City and its merchants.
- 5 Continue to bring in special event organizers and concessionaires to the facility on a monthly basis for a usage fee.
- 6 The most important goal is to continue to protect the quality of the outdoor experience Bootleg Canyon has to offer its visitors.

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS:

- Bootleg Canyon has increased in use dramatically in the last few years, averaging 2,220 vehicles per month on a traffic counter. When operations were first started, we averaged about 400 to 500 vehicles per month. The maintenance of the trails and facility has increased.
- Revenue continues to increase as mountain bike concessionaires are using the Park as a training facility year 'round.
- Bootleg Canyon and Boulder City have been featured in numerous publications throughout the world. Bootleg Canyon is considered a world designation and continues to attract visitors from all over the world.
- Revenue to the business community of Boulder City continues to increase as visitors are staying in our hotels and utilizing our restaurants and business establishments.

PARKS AND RECREATION

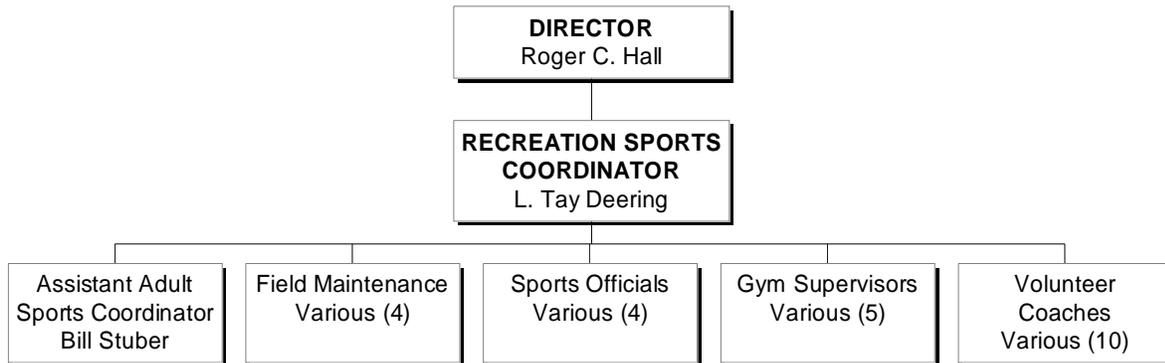
	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-
Services & Supplies	49,979	56,806	52,000	52,000
Capital & Other One-Time Costs	-	-	-	-
Total Expenditures	49,979	56,806	52,000	52,000
Less: Revenues from Activity	19,960	23,242	24,000	25,000
Net Expenditures (Revenues)	\$ 30,019	\$ 33,564	\$ 28,000	\$ 27,000
Net per Capita	\$ 2	\$ 2	\$ 2	\$ 2
<u>Positions (in full-time equivalents):</u>				
Regular	-	-	-	-
Part-time & Temporary	-	-	-	-
Total	-	-	-	-

Key Performance Measures

<u>Performance Measures:</u>	2nd Year Actual	Last Year Actual	Current Budget	2007-2008 Budget
Fees, Interbike, bike racing, cross country shuttle services and map sales	\$19,960	23,242	24,000	25,000
Miles of new trails created	2	2	0	0
Hours grooming, cleaning, web page etc.	4,800	4,800	5,300	5,400

GENERAL FUND – CULTURE AND RECREATION

ADULT SPORTS



MISSION STATEMENT/ACTIVITY DESCRIPTION:

The mission statement of the Boulder City Parks and Recreation Department is to provide high quality and cost effective recreation programs and activities for all residents of Boulder City. These programs include special interest classes, youth and adult sports, cultural arts and special events for youth, adults and seniors. We are striving to meet the community's recreational needs in all phases of our operation.

GOALS & STRATEGIC ISSUES:

- 1 Continue to upgrade various ball fields and sports facilities on a yearly basis.
- 2 Ensure that all sports facilities are properly maintained, painted and in good condition.
- 3 Continue to provide for the present and future sports needs of Boulder City residents.
- 4 Attempt to increase participation in all programs.

BUDGET HIGHLIGHTS:

- In Fiscal Year 2005/2006, there were 73 teams with 1,122 men and women participating in our adult sports program.
- In Fiscal Year 2004/2005, there were 80 teams with 1,120 men and women participating in the adult sports programs.

GENERAL FUND – CULTURE AND RECREATION

PARKS AND RECREATION

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
Salaries & Wages	\$ 27,845	\$ 27,132	\$ 29,289	\$ 30,910
Benefits	5,030	5,099	2,860	4,012
Services & Supplies	3,877	4,292	4,000	5,387
Capital & Other One-Time Costs	-	-	-	-
Total Expenditures	36,752	36,523	36,149	40,309
Less: Revenues from Activity	10,049	18,173	19,000	20,000
Net Expenditures (Revenues)	\$ 26,703	\$ 18,350	\$ 17,149	\$ 20,309
Net per Capita	\$ 2	\$ 1	\$ 1	\$ 1
<u>Positions (in full-time equivalents):</u>				
Regular	-	-	-	-
Part-time & Temporary	-	-	-	0.25
Total	-	-	-	0.25

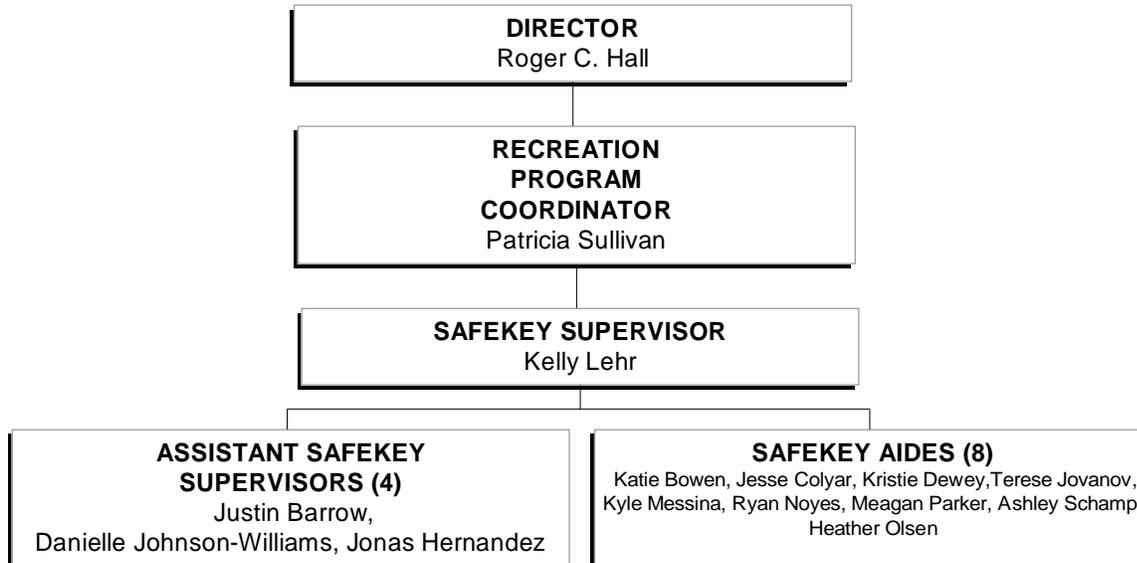
Key Performance Measures

Performance Measures:

	2nd Year Actual	Last Year Actual	Current Budget	2007-2008 Budget
# of Participating Teams	80	73	84	88
# of Participants	1,120	1,122	1,144	1,184
Net Cost (Income) per Participant	\$23.84	\$16.35	\$14.99	\$16.28

GENERAL FUND – CULTURE AND RECREATION

SAFEKEY



MISSION STATEMENT/ACTIVITY DESCRIPTION:

The mission statement of the Boulder City Parks and Recreation Department is to provide high quality And cost effective recreation programs and activities for all residents of Boulder City. These programs include special interest classes, youth and adult sports, cultural arts and special events for youth, adults and seniors. We are striving to meet the community's recreation needs in all phases of our operation.

GOALS & STRATEGIC ISSUES:

1. Ensure that only the best instructors and leaders are hired to supervise this program.
2. To maintain a good foundation of operations with the staff at Andrew J. Mitchell Elementary School.
3. Continue to provide this program so that children of working parents have a safe and fun Environment to go to before and after school.
4. Continue to enhance programming with field trips, special activities and art programs. Increased art programming supports the City's Strategic Objective to expand programs focused on the arts.
5. Increase fees to stay in line with area Safekey fees.

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS:

- Fees for the Safekey Program will be evaluated to stay in the same range as Henderson, Las Vegas and Clark County.
- Revenue for Fiscal Year 2004/2005 was \$59,866 with 613 participants.
- Revenue for Fiscal Year 2005/2006 was \$59,445 with 587 participants.

PARKS AND RECREATION

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 40,452	\$ 45,947	\$ 52,702	\$ 53,352
Benefits	5,066	5,688	5,137	5,435
Services & Supplies	9,647	8,230	7,780	8,130
Capital & Other One-Time Costs	-	-	-	-
Total Expenditures	55,165	59,865	65,619	66,917
Less: Revenues from Activity	59,866	59,445	60,000	60,000
Net Expenditures (Revenues)	\$ (4,701)	\$ 420	\$ 5,619	\$ 6,917
<u>Positions (in full-time equivalents):</u>				
Regular	-	-	-	-
Part-time & Temporary	2.83	3.75	3.70	4.30
Total	2.83	3.75	3.70	4.30

Key Performance Measures

<u>Performance Measures:</u>	<u>2nd Year Actual</u>	<u>Last Year Actual</u>	<u>Current Budget</u>	<u>2007-2008 Budget</u>
Participants	613	587	425	550
Net Cost (income) participant	\$(7.66)	\$0.07	\$13.22	\$14.39

GENERAL FUND – CULTURE AND RECREATION

SPECIAL INTEREST CLASSES



MISSION STATEMENT/ACTIVITY DESCRIPTION:

The mission statement of the Boulder City Parks and Recreation Department is to provide high quality And cost effective recreation programs and activities for all residents of Boulder City. These programs include special interest classes, youth and adult sports, cultural arts and special events for youth, adults and seniors. We are striving to meet the community's recreation needs in all phases of our operation.

GOALS & STRATEGIC ISSUES:

1. To continually evaluate community input for new and creative classes.
2. Ensure that the recreation facility for classes are properly maintained, painted and in good condition.
3. Continue to provide a high quality program for the present and future needs of Boulder City residents.
4. Continue to improve communication with instructors.
5. Continue to improve instructor training in City procedures.

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS:

- Revenue for Fiscal Year 2005/2006 was \$100,349 with 2,756 participants.
- Revenue for Fiscal Year 2004/2005 was \$100,146 with 2,957 participants.
- Continue to use Special Interest Classes such as gymnastics and cheerleading for public relations by participating in parades.
- Continue high quality special events.
- Continue to market classes and events for optimum participation.

PARKS AND RECREATION

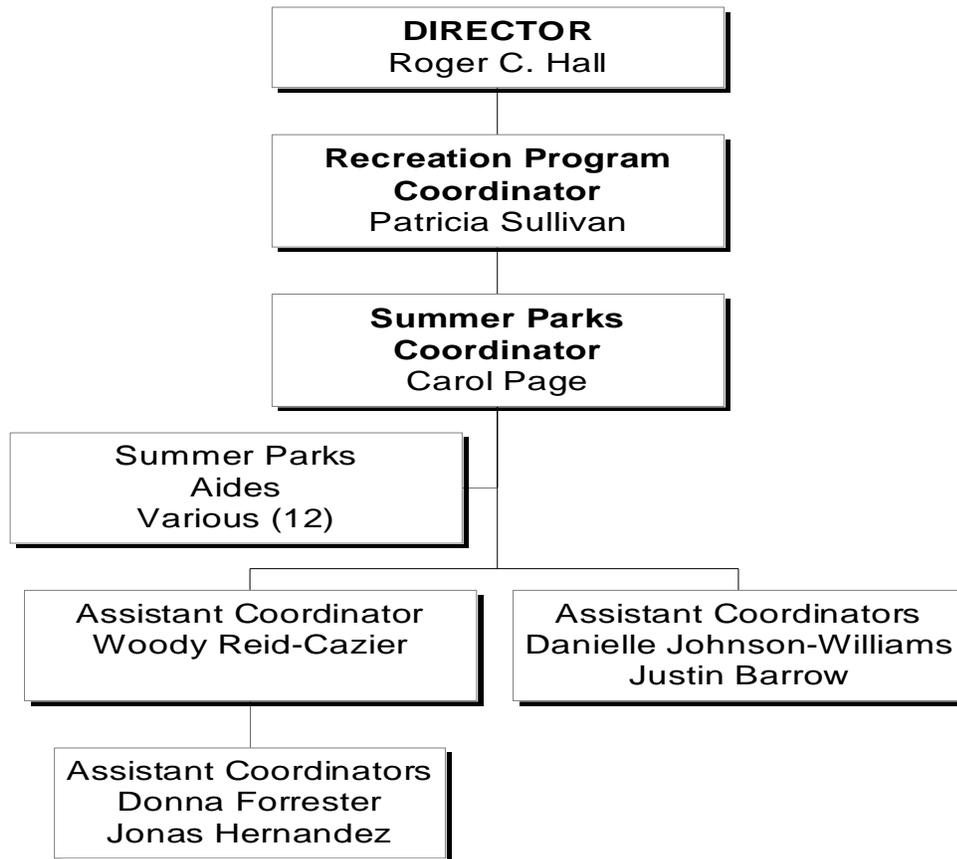
	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 65,784	\$ 65,948	\$ 74,450	\$ 78,000
Benefits	6,506	6,530	-	-
Services & Supplies	14,747	13,287	12,210	13,260
Capital & Other One-Time Costs	-	-	-	-
Total Expenditures	87,037	85,765	86,660	91,260
Less: Revenues from Activity	100,146	100,349	106,357	111,429
Net Expenditures (Revenues)	\$ (13,109)	\$ (14,584)	\$ (19,697)	\$ (20,169)
Net per Capita	\$ (1)	\$ (1)	\$ (1)	\$ (1)
<u>Positions (in full-time equivalents):</u>				
Regular	-	-	-	-
Part-time & Temporary	-	-	-	-
Total	-	-	-	-

Key Performance Measures

<u>Performance Measures:</u>	2nd Year Actual	Last Year Actual	Current Budget	2007-2008 Budget
Participants	3000	2756	3400	3500
Net Cost (Income) participant	(\$4)	(\$5.29)	(\$5.79)	(\$5.76)

GENERAL FUND – CULTURE AND RECREATION

SUMMER PARKS



MISSION STATEMENT/ACTIVITY DESCRIPTION.

The mission statement of the Boulder City Parks and Recreation Department is to provide high quality and cost effective recreation programs and activities for all residents of Boulder City. These programs include special interest classes, youth and adult sports, cultural arts and special events for youth, adults and seniors. We are striving to meet the community's recreation needs in all phases of our operation.

GENERAL FUND – CULTURE AND RECREATION

GOALS & STRATEGIC ISSUES.

1. To provide a smooth transition from the Safekey program to the Summer Parks Program.
2. Continue to upgrade buildings, ball fields and parks on a yearly basis.
3. Ensure that all the recreation facilities for this program are properly maintained, painted and in good condition.
4. Continue to provide for the needs of the working parents who must utilize this program in the summer months for their children.
5. Continue to enhance Summer Parks with field trips, art and special activities.
6. Continue to upgrade radios for best possible communication. This is a savings as staff is utilized more efficiently.
7. Raise fees to stay in line with area similar programs.

BUDGET HIGHLIGHTS.

- Approximately 428 youth registered for 2005/2006 Summer Parks program.
- Revenue for 2004/2005 was \$30,432.
- Revenue for 2005/2006 was \$34,263.

PARKS AND RECREATION

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 44,449	\$ 49,569	\$ 39,337	\$ 36,312
Benefits	5,256	5,308	3,832	3,693
Services & Supplies	3,248	3,576	4,030	5,080
Capital & Other One-Time Costs	1,100	-	-	-
Total Expenditures	54,053	58,453	47,199	45,085
Less: Revenues from Activity	29,807	26,885	35,000	35,000
Net Expenditures (Revenues)	\$ 24,246	\$ 31,568	\$ 12,199	\$ 10,085
Net per Capita	\$ 2	\$ 2	\$ 1	\$ 1
<u>Positions (in full-time equivalents):</u>				
Regular	-	-	-	-
Part-time & Temporary	4.51	4.55	9.93	9.68
Total	4.51	4.55	9.93	9.68

GENERAL FUND – CULTURE AND RECREATION

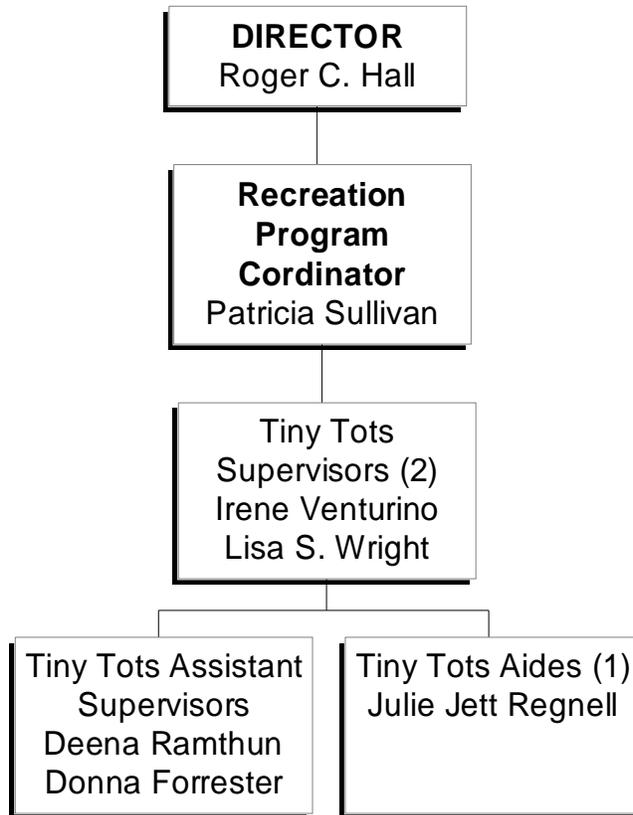
Key Performance Measures

Performance Measures:

	<u>2nd Year Actual</u>	<u>Last Year Actual</u>	<u>Current Budget</u>	<u>2007-2008 Budget</u>
No. of Participants	521	428	450	450
Net Cost (income) participant	\$46.53	\$71.6	\$27.1	\$20.07

GENERAL FUND – CULTURE AND RECREATION

TINY TOTS



MISSION STATEMENT/ACTIVITY DESCRIPTION:

The mission statement of the Boulder City Parks and Recreation Department is to provide high quality and cost effective recreation programs and activities for all residents of Boulder City. These programs include special interest classes, youth and adult sports, cultural arts and special events for youth, adults, and seniors. We are striving to meet the community's recreation needs in all phases of our operation.

GOALS & STRATEGIC ISSUES:

- 1 Ensure that only the best instructors and leaders are hired to supervise this program.
- 2 Ensure that the recreation facility for this class is properly maintained, painted and in good condition.
- 3 Provide staff with the tools and technology to maintain a high quality program.
- 4 Continue to provide a high quality program for the present and future needs of Boulder City residents.
- 5 This program is one of the few recreation classes offered to pre-school aged children. It is vitally important that we provide programming to all ages of residents.

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS.

- Each year we increase the program at a rate we feel the market can bear.
- Revenue for 2005/2006 was \$34,544.
- Revenue for 2004/2005 was \$33,547.

PARKS AND RECREATION

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 27,587	\$ 27,807	\$ 30,343	\$ 30,507
Benefits	5,714	4,468	4,549	4,578
Services & Supplies	2,676	3,425	3,580	3,720
Capital & Other One-Time Costs	-	-	2,050	-
Total Expenditures	35,977	35,700	40,522	38,805
Less: Revenues from Activity	33,547	34,543	35,000	36,000
Net Expenditures (Revenues)	\$ 2,430	\$ 1,157	\$ 5,522	\$ 2,805
Net per Capita	\$ 0	\$ 0	\$ 0	\$ 0
<u>Positions (in full-time equivalents):</u>				
Regular	-	-	-	-
Part-time & Temporary	1.64	1.95	1.95	1.95
Total	1.64	1.95	1.95	1.95

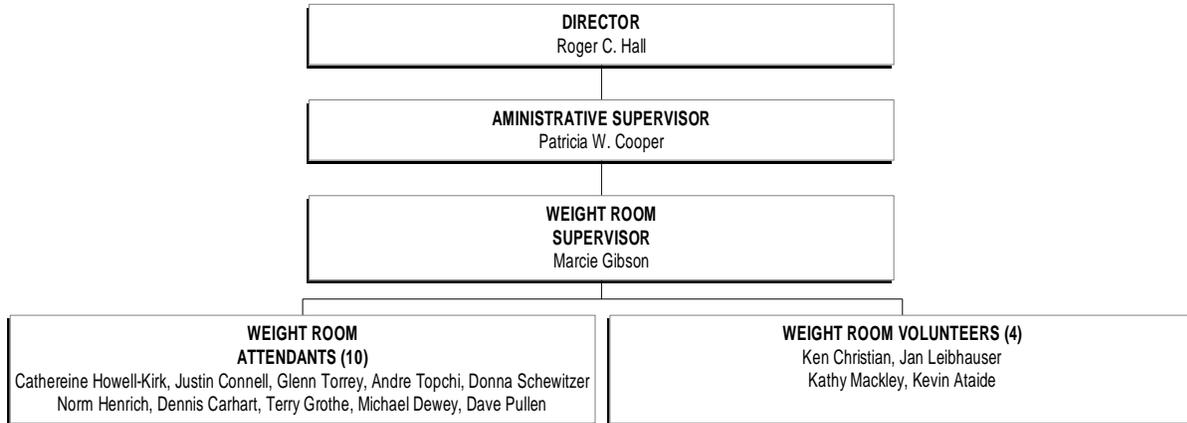
Key Performance Measures

Performance Measures:

	2nd Year Actual	Last Year Actual	Current Budget	2007-2008 Budget
No. of participants	48	48	50	55
Net cost (income) participant	\$ 50.63	\$ 24.10	\$110.44	\$ 51.00

GENERAL FUND – CULTURE AND RECREATION

FITNESS CENTER



MISSION STATEMENT/ACTIVITY DESCRIPTION:

The mission statement of the Community Fitness Center is to provide a clean, comfortable and safe environment; appropriate and modern equipment; and a trained staff prepared to aid and assist citizens of Boulder City in obtaining, maintaining and increasing their personal levels of health and physical fitness. We are striving to meet the physical fitness needs of the entire demographic spectrum of Boulder City's citizens, including seniors, physically challenged people and those training for sports or special events.

GOALS & STRATEGIC ISSUES:

- 1 Increased training for staff members to keep abreast of modern research results in regard to physical fitness, knowledge of proper training techniques for persons of diverse physical conditioning and abilities, and knowledge of those training for special events or sports.
- 2 Ensuring the Fitness Center and all equipment are operating correctly and the Center is safe and sanitary for members to use.
- 3 Anticipating the needs of an increasing and physically diverse membership and striving to meet those needs.
- 4 Continually increasing the quality of service and the number of services available, including all levels of personal training as well as massage and nutrition.

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS:

- The Community Fitness Center has obtained a contractual agreement with Senior Dimensions (a private health insurance company) that pays the City for those Boulder City citizens who are also Senior Dimensions members, using the Fitness Center, City Pool Complex and Senior Exercise classes. Increased and additional revenue for the City is a direct result from this agreement. Senior Dimensions has increased their payment per month from \$900.00 per month to \$1,800.00 per month. Other similar agreements with other entities may be submitted during the upcoming year for review, and possible approval, and might also prove to be sources of increased and additional revenue for the City.
- Those Fitness Center staff members interested were trained in the most accredited Personal Training Technique by NASM. They were also trained in CPR and First Aid.
- The ongoing education of Fitness Center workers is vital to our ability to properly serve the public that relies on our fitness advice and assistance. The training funding requested will provide some form of professional training for all Fitness Center workers this year.
- Fitness Center usage continues to increase. A proposed expansion of our current floor space would allow for a safer over-all environment for our members as well as allow us to add several much-requested fitness-related classes for our members.

PARKS AND RECREATION

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 61,973	\$ 61,571	\$ 66,799	\$ 75,846
Benefits	8,336	8,070	4,580	4,838
Services & Supplies	6,229	2,336	6,175	7,875
Capital & Other One-Time Costs	3,114	1,925	3,500	-
Total Expenditures	79,652	73,902	81,054	88,559
Less: Revenues from Activity	57,066	58,770	61,224	72,024
Net Expenditures (Revenues)	\$ 22,586	\$ 15,132	\$ 19,830	\$ 16,535
Net per Capita	\$ 2	\$ 1	\$ 1	\$ 1
<u>Positions (in full-time equivalents):</u>				
Regular	-	-	-	-
Part-time & Temporary	0.80	0.80	0.80	0.80
Total	0.80	0.80	0.80	0.80

GENERAL FUND – CULTURE AND RECREATION

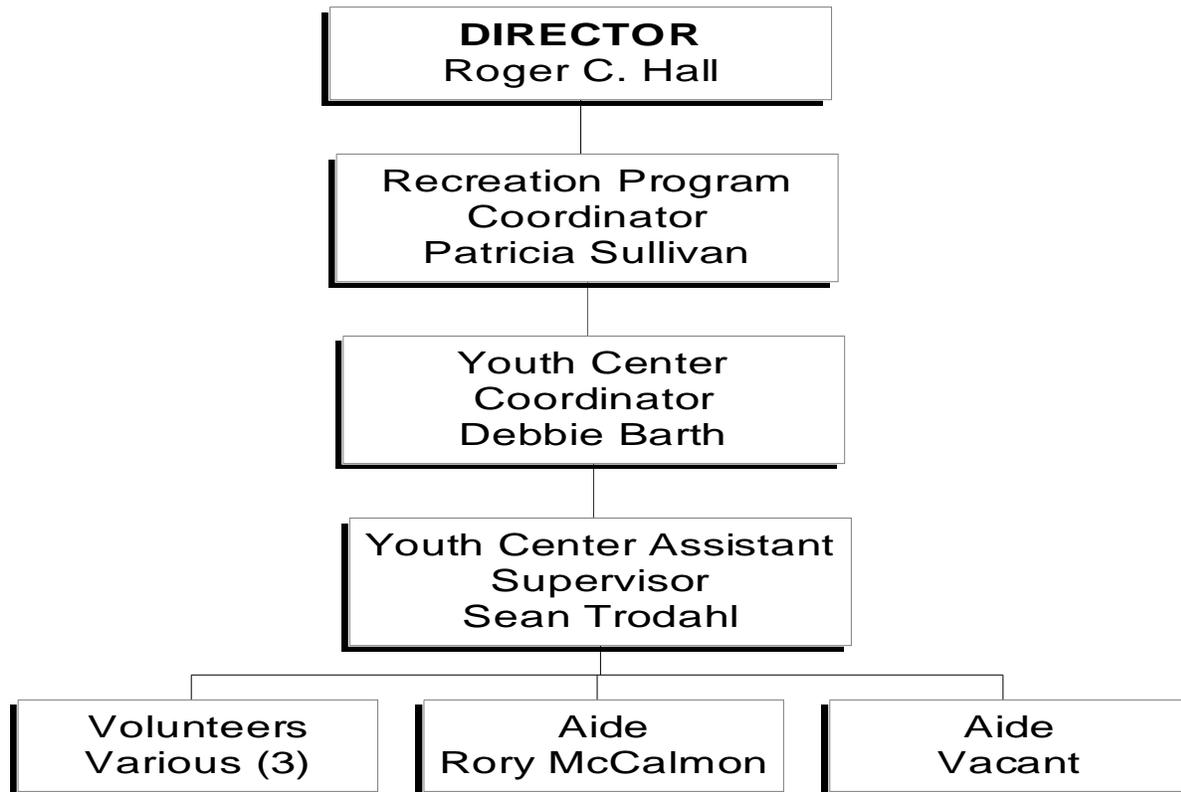
Key Performance Measures

Performance Measures:

	<u>2nd Year Actual</u>	<u>Last Year Actual</u>	<u>Current Budget</u>	<u>2007-2008 Budget</u>
No. of Participants	25,640	28,630	29,000	30,000
Net Cost (Income) Participant	\$0.88	\$0.52	\$0.68	\$0.55

GENERAL FUND – CULTURE AND RECREATION

YOUTH CENTER



MISSION STATEMENT/ACTIVITY DESCRIPTION.

The mission statement of the Boulder City Parks and Recreation Department is to provide high quality and cost effective recreation programs and activities for all residents of Boulder City. These programs include special interest classes, youth and adult sports, cultural arts and special events for youth, adults and seniors. We are striving to meet the community's recreation needs in all phases of our operation.

GOALS & STRATEGIC ISSUES.

1. Continue to upgrade various youth center facilities on a yearly basis.
2. Ensure that all youth center facilities are properly maintained, painted and in good condition.
3. Continue to provide for the present and future recreation needs of our youth in Boulder City.
4. Youth Center participants and staff participate in developing assets in youth attending the Youth Center and to spread the asset message.
5. Continue to promote the Youth Center to age appropriate participants through a variety of marketing strategies.

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS

- The youth center is now consistently serving its ideal number of participants.
- FY 2005/2006 – 7,701 participants
- FY 2004/2005 – 7,641 participants

PARKS AND RECREATION

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 50,106	\$ 50,698	\$ 54,363	\$ 55,666
Benefits	8,908	8,869	9,165	9,490
Services & Supplies	12,284	12,208	16,200	16,550
Capital & Other One-Time Costs	-	-	-	-
Total Expenditures	71,298	71,775	79,728	81,706
Less: Revenues from Activity	-	-	-	-
Net Expenditures (Revenues)	\$ 71,298	\$ 71,775	\$ 79,728	\$ 81,706
Net per Capita	\$ 5	\$ 5	\$ 5	\$ 5
<u>Positions (in full-time equivalents):</u>				
Regular	-	-	-	-
Part-time & Temporary	2.63	2.38	2.38	2.38
Total	2.63	2.38	2.38	2.38

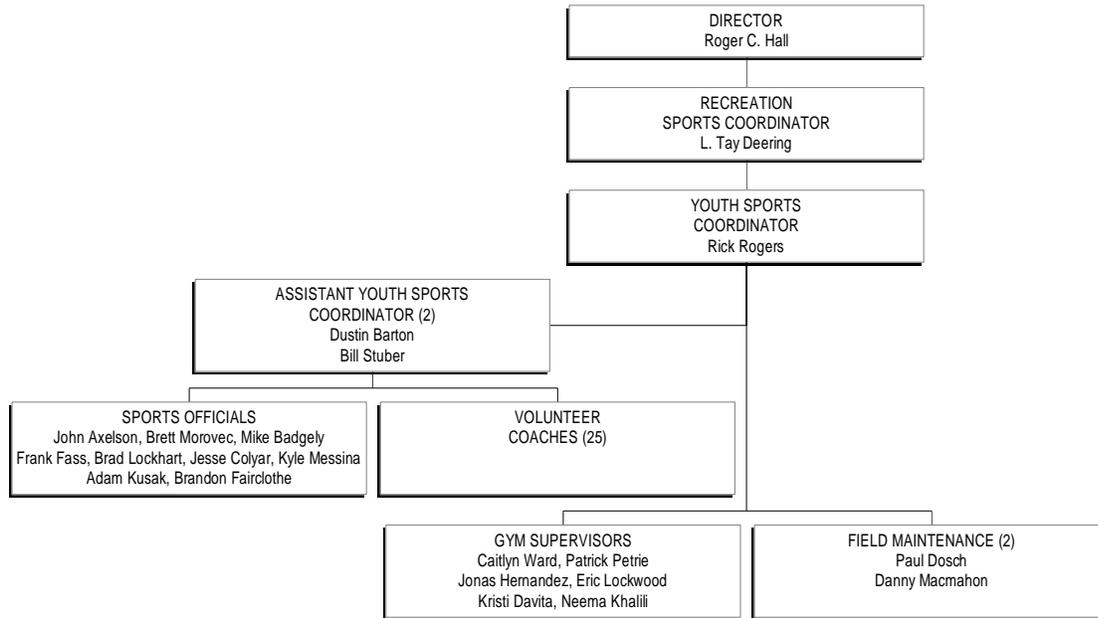
Key Performance Measures

Performance Measures:

	2nd Year Actual	Last Year Actual	Current Budget	2007-2008 Budget
Number of Participants	7,461	7,701	7,800	7,900
Cost (Revenue) per participant	\$9.56	\$9.22	\$10.22	\$10.34

GENERAL FUND – CULTURE AND RECREATION

YOUTH SPORTS



MISSION STATEMENT/ACTIVITY DESCRIPTION:

The mission statement of the Boulder City Parks and Recreation Department is to provide high quality and cost effective recreation programs and activities for all residents of Boulder City. These programs include special interest classes, youth and adult sports, cultural arts and special events for youth, adults and seniors. We are striving to meet the community's recreational needs in all phases of our operation.

GOALS & STRATEGIC ISSUES:

- 1 Continue to upgrade various ball fields and sports facilities on a yearly basis.
- 2 Ensure that all sports facilities are properly maintained, painted and in good condition.
- 3 Continue to provide for the present and future sports needs of Boulder City residents.
- 4 Attempt to increase participation in all programs.

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS:

- Fees will be increased in Fiscal Year 2007/2008 to help offset expenses.
- The Department sponsors a wide variety of youth sports for children in Boulder City. Sports such as soccer, flag football, floor hockey, basketball, tee ball, baseball and softball are offered throughout the year
- Participants for F/Y 2005-06 were 1,140.
- Participants for F/Y 2004-05 were 1,221.
- In F/Y 2006-07, about 108 soccer participants were added.

PARKS AND RECREATION

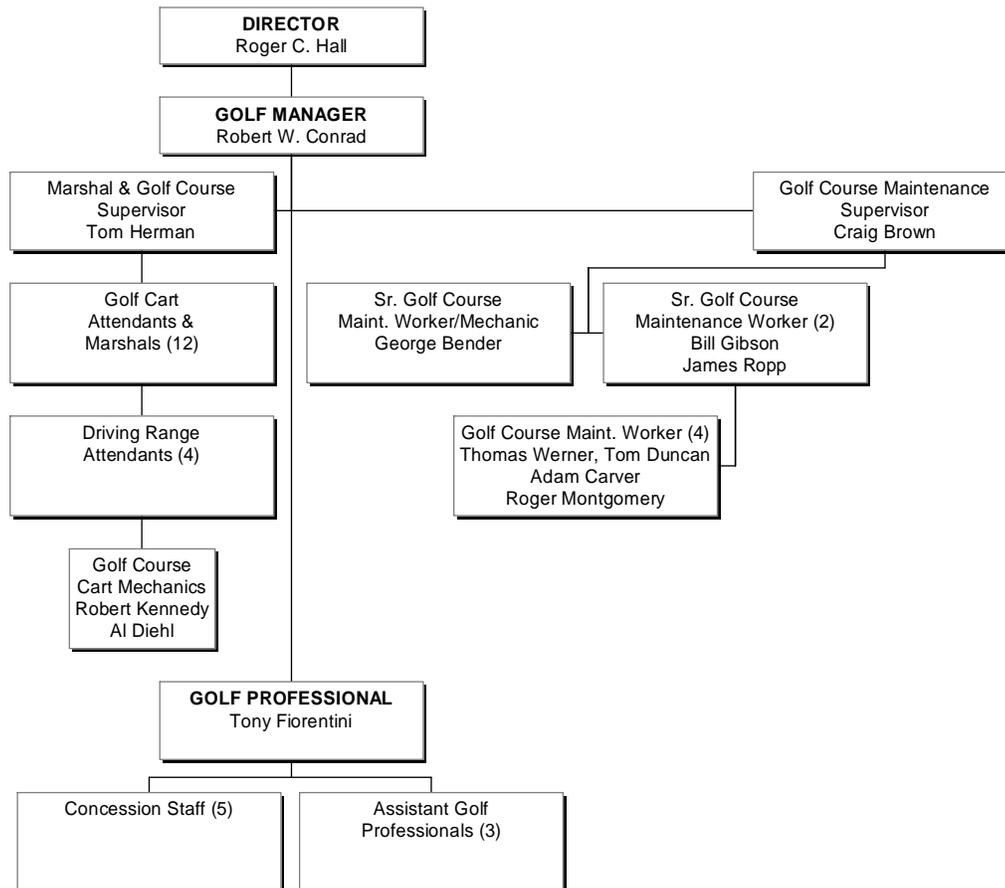
	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 36,637	\$ 38,256	\$ 48,800	\$ 47,572
Benefits	4,770	4,633	4,788	4,844
Services & Supplies	9,341	9,917	11,521	16,021
Capital & Other One-Time Costs	-	-	-	-
Total Expenditures	50,748	52,806	65,109	68,437
Less: Revenues from Activity	20,372	21,942	23,000	24,000
Net Expenditures (Revenues)	\$ 30,376	\$ 30,864	\$ 42,109	\$ 44,437
Net per Capita	\$ 2	\$ 2	\$ 3	\$ 3
<u>Positions (in full-time equivalents):</u>				
Regular	-	-	-	-
Part-time & Temporary	2.17	2.65	2.65	2.65
Total	2.17	2.65	2.65	2.65

Key Performance Measures

<u>Performance Measures:</u>	2nd Year Actual	Last Year Actual	Current Budget	2007-2008 Budget
No. of Teams	103	98	120	125
No. of Participants	1,221	1,140	1,300	1,340
Net cost (income) participant	\$24.87	\$27.02	\$25.23	\$34.13

GENERAL FUND – CULTURE AND RECREATION

MUNICIPAL GOLF COURSE



MISSION STATEMENT/ACTIVITY DESCRIPTION.

The mission statement of the Boulder City Parks and Recreation Department is to provide high quality and cost effective recreation programs and activities for all residents of Boulder City. These programs include special interest classes, youth and adult sports, cultural arts and special events for youth, adults and seniors. We are striving to meet the community's recreational needs in all phases of our operation.

GOALS & STRATEGIC ISSUES.

1. Continue to upgrade the playability of the golf course on a yearly basis.
2. Continue to review golf course fees to ensure that the course is self-supporting and gives the general fund a return on the land investment.
3. Continue to provide for the present and future golfing needs of Boulder City residents.

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS.

- The reduction of water usage on the golf course due to drought requirements will decrease budget expenditures for water.
- A joint marketing program with Boulder Creek Golf Course will increase public awareness of the golf courses in Boulder City.
- Continuing development of the web site will increase tee time bookings over the internet.
- Boulder Creek Golf Club and Boulder City Municipal Golf Course are First Tee of Southern Nevada Junior Golf Program facilities. First Tee is a nationally recognized Junior Golf teaching program.
- Turf removal and interplanting with desert landscaping will help decrease water usage.

PARKS AND RECREATION

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
Salaries & Wages	\$ 749,209	\$ 722,407	\$ 773,754	\$ 740,521
Benefits	220,947	217,576	251,145	232,071
Services & Supplies	777,241	1,239,538	800,954	811,754
Capital & Other One-Time Costs	1,648	106,381	46,000	103,500
Total Expenditures	1,749,045	2,285,902	1,871,853	1,887,846
Less: Revenues from Activity	1,293,167	1,695,047	1,649,500	1,775,000
Net Expenditures (Revenues)	\$ 455,878	\$ 590,855	\$ 222,353	\$ 112,846
Net per Capita	\$ 31	\$ 40	\$ 15	\$ 9
<u>Positions (in full-time equivalents):</u>				
Regular	10.00	10.00	10.00	10.00
Part-time & Temporary	-	8.81	8.81	8.81
Total	10.00	18.81	18.81	18.81

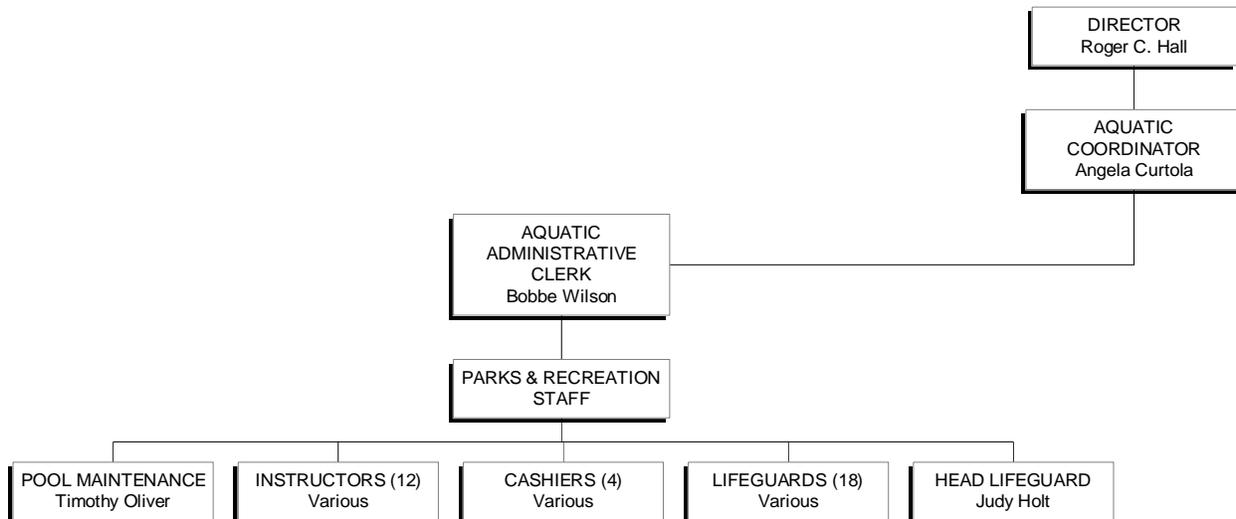
Key Performance Measures

Performance Measures:

	2nd Year Actual	Last Year Actual	Current Budget	2007-2008 Budget
Rounds Played	56,642	53,651	70,000	63,000
Greens Fees	\$733,256	\$783,724	\$850,000	\$847,350
Average Revenue per Round	\$12.94	\$14.60	\$12.14	\$13.45

GENERAL FUND – CULTURE AND RECREATION

AQUATICS



MISSION STATEMENT/ACTIVITY DESCRIPTION:

The mission statement of the Boulder City Parks and Recreation Department is to provide high quality and cost effective recreation programs and activities for all residents of Boulder City. These aquatic programs include Learn-to-Swim classes, Water Exercise, Water Therapy, pre-competitive and swim team programs and special interest programs for youth, adults and seniors. We are striving to meet the community's recreational and education needs in all phases of our operation.

GOALS & STRATEGIC ISSUES

- 1 The goal of the pool and racquetball facility is to continue to promote water safety, recreation, physical health and fitness in a safe, attractive and unique environment meeting the present and future needs of the community
- 2 Continue to upgrade the facilities on a yearly basis and ensure that all aquatic facilities are properly maintained and in good condition.
- 3 Continue to pursue solutions to the low pool depth issue which restricts the facility from hosting swim meets and special events and restricts training for the Boulder City Henderson Swim Team.
- 4 Continue to educate pool staff on safety issues, current aquatic trends and skills such as CPR/AED and lifesaving techniques, the American Red Cross Training Program.
- 5 Attend pertinent organizations and conferences to stay current with aquatic trends.
- 6 Continue to improve and build on aquatic programs to get more residents involved in health and fitness within our community.

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS:

- Swim Team wins 6th Nevada State Short Course Championship at UNLV, February, 2006.
- Approval of Water Aerobics, Water Therapy, Water Walking and Dryland by Senior Dimensions training for its constituents.
- Over 65,270 paid users in fiscal year 2005/2006. Increase of 765 for fiscal year 2004/2005.
- Swim Team ranks 87th nationally for short course and 71st for long course. The team takes 5th place in California/Southern Nevada Junior Olympics.

Blakeley Bunch ranks 12th in the U.S. in 400 Individual Medley. Jackie Pulido ranks 7th in the U.S. in the 200 Freestyle.
- Wading and Diving Pools replastered.
- New safety covers purchased for winterizing the dive and wading pools.

PARKS AND RECREATION

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 282,330	\$ 298,416	\$ 283,324	\$ 341,187
Benefits	56,574	54,449	23,322	52,184
Services & Supplies	101,745	129,980	124,212	145,262
Capital & Other One-Time Costs	2,129	8,361	32,621	6,033
Total Expenditures	442,778	491,206	463,479	544,666
Less: Revenues from Activity	144,176	155,898	-	102,564
Net Expenditures (Revenues)	\$ 298,602	\$ 335,308	\$ 463,479	\$ 442,102
Net per Capita	\$ 20	\$ 22	\$ 31	\$ 29
<u>Positions (in full-time equivalents):</u>				
Regular	1.00	1.00	1.00	1.00
Part-time & Temporary	-	-	-	6.68
Total	1.00	1.00	1.00	7.68

GENERAL FUND – CULTURE AND RECREATION

Key Performance Measures

Performance Measures:

	<u>2nd Year Actual</u>	<u>Last Year Actual</u>	<u>Current Budget</u>	<u>2007-2008 Budget</u>
Number of people swimming	58,031	59,890	62,884	59,550
People playing racquetball and wallyball	6,670	6,700	7,035	5,720
Net Cost (Revenue) per participant	\$ 4.61	\$ 3.96	\$ 6.07	\$ 7.12

GENERAL FUND – CULTURE AND RECREATION

SENIOR CENTER

MISSION STATEMENT/ACTIVITY DESCRIPTION:

The mission statement of the Boulder City Parks and Recreation Department is to provide high quality and cost effective recreation programs and activities for all residents of Boulder City. These programs include special interest classes, youth and adult sports, cultural arts and special events for youth, adults and seniors. We are striving to meet the community's recreational needs in all phases of our operation.

GOALS & STRATEGIC ISSUES:

- 1 Continue to ensure that the Senior Center facility is properly maintained, painted and in good condition.
- 2 Continue to provide for the present and future needs of the senior citizen population in Boulder City.

BUDGET HIGHLIGHTS.

- 70% of the Center's participants are over 70 and over 50% of them live alone.
- The Center provides a nutritional program for congregate diners and meals on wheels participants, and transportation to the nutrition program. The Center also provides transportation to medical appointments, social and recreational activities, shopping, personal business and employment.
- Health maintenance is provided by the Center such as hearing, blood pressure screenings, a clinic for diabetes, toenail care and better respiration. The Center also provides stress management programs such as back and foot massage and Reiki massage. Counseling services such as tax assistance, Medicare, paralegal, food commodities, and social security are available each month. Weekly talks are held that cover information helpful to seniors on medical, financial and independent living topics. Recreational activities such as yoga, coin collecting, poker, pinochle, literacy program, mah jong, bingo, movie club and senior games are enjoyed by the seniors.
- Renovation and relocation of the Senior Center was completed in 2006-2007.

GENERAL FUND – CULTURE AND RECREATION

PARKS AND RECREATION

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 15,055	\$ 10,696	\$ 12,747	\$ 22,168
Benefits	2,517	2,384	3,459	5,261
Services & Supplies	52,345	60,183	61,047	-
Capital & Other One-Time Costs	-	-	-	-
Total Expenditures	69,917	73,263	77,253	27,428
Less: Revenues from Activity	-	-	-	-
Net Expenditures (Revenues)	\$ 69,917	\$ 73,263	\$ 77,253	\$ 77,253
Net per Capita	\$ 5	\$ 5	\$ 5	\$ 2
<u>Positions (in full-time equivalents):</u>				
Regular	-	-	-	-
Part-time & Temporary	0.70	0.70	0.70	0.70
Total	0.70	0.70	0.70	0.70

Key Performance Measures

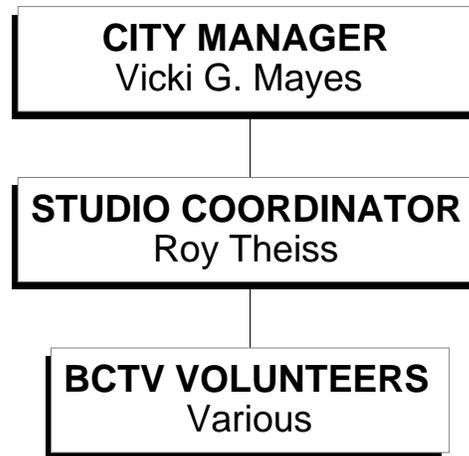
Performance

Measures:

	<u>2nd Year Actual</u>	<u>Last Year Actual</u>	<u>Current Budget</u>	<u>2007-2008 Budget</u>
No. of Meals Served in House	16,476	31,000	31,000	32,000
No. of Meals on Wheels Delivered	7,620	12,000	14,000	14,000
Volunteers	76	80	85	85
Volunteer Hours	9,804	9,900	10,200	10,200

GENERAL FUND – CULTURE AND RECREATION

CABLE TELEVISION



MISSION STATEMENT/ACTIVITY DESCRIPTION:

The mission statement of the Boulder City Parks and Recreation Department is to provide high quality and cost effective recreation programs and activities for all residents of Boulder City. These programs include special interest classes, youth and adult sports, cultural arts and special events for youth, adults and seniors. We are striving to meet the community's recreational needs in all phases of our operations.

GOALS & STRATEGIC ISSUES:

- 1 Continue to upgrade various types of studio equipment to produce a professional studio for television productions.
- 2 Continue to provide a professional operation at the BCTV Studio.
- 3 Ensure that the studio is properly maintained and that the equipment is in good working order.

BUDGET HIGHLIGHTS

- A technical consultant has been hired to properly maintain the studio equipment and ensure a smoother operation.
- Work continues to upgrade the production standards and equipment at BCTV Studio.

GENERAL FUND – CULTURE AND RECREATION

PARKS AND RECREATION

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 59,232	\$ 62,184	\$ 64,712	\$ 67,333
Benefits	20,816	21,889	23,913	25,434
Services & Supplies	21,059	22,267	31,300	37,420
Capital & Other One-Time Costs	7,110	-	8,800	76,740
Total Expenditures	108,217	106,340	128,725	206,926
Less: Revenues from Activity	-	-	-	-
Net Expenditures (Revenues)	\$ 108,217	\$ 106,340	\$ 128,725	\$ 206,926
Net per Capita	\$ 7	\$ 7	\$ 9	\$ 14
<u>Positions (in full-time equivalents):</u>				
Regular	1.00	1.00	1.00	1.00
Part-time & Temporary	-	-	-	-
Total	1.00	1.00	1.00	1.00

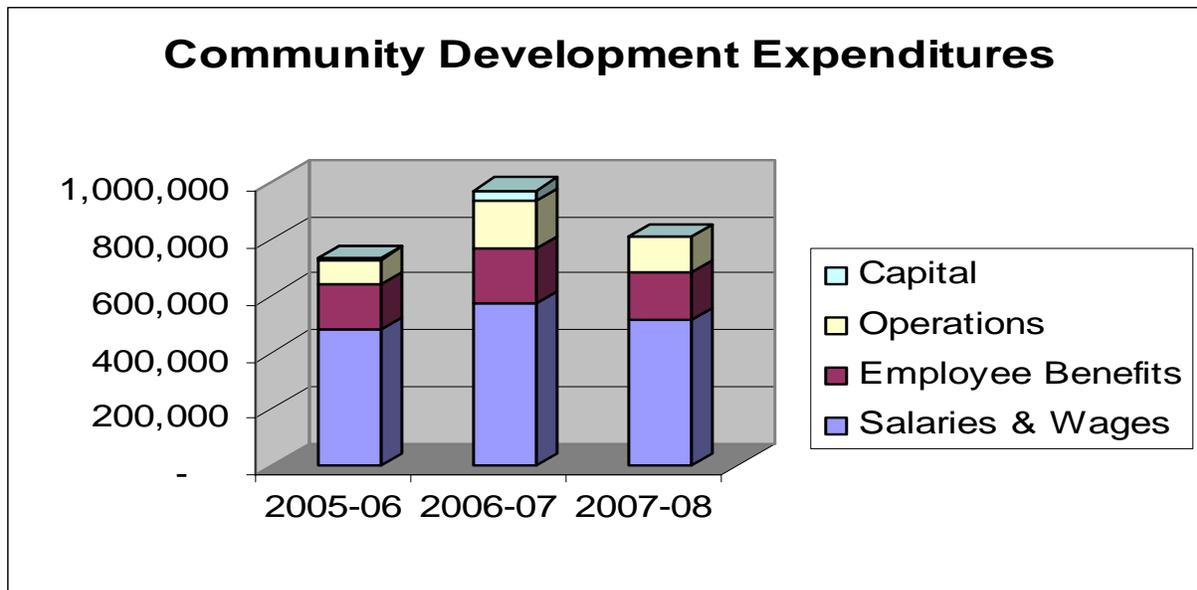
Key Performance Measures

<u>Performance Measures:</u>	<u>2nd Year Actual</u>	<u>Last Year Actual</u>	<u>Current Budget</u>	<u>2007-2008 Budget</u>
No. of TV programs televised	640	650	655	705
No. of City Council sessions televised.	144	144	144	144
Number of new shows taped for TV	230	235	230	280
Number of independent productions	260	270	265	280
Net Cost (Revenue) per show/production	\$84.94	\$87.91	\$99.47	\$115

GENERAL FUND – COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT

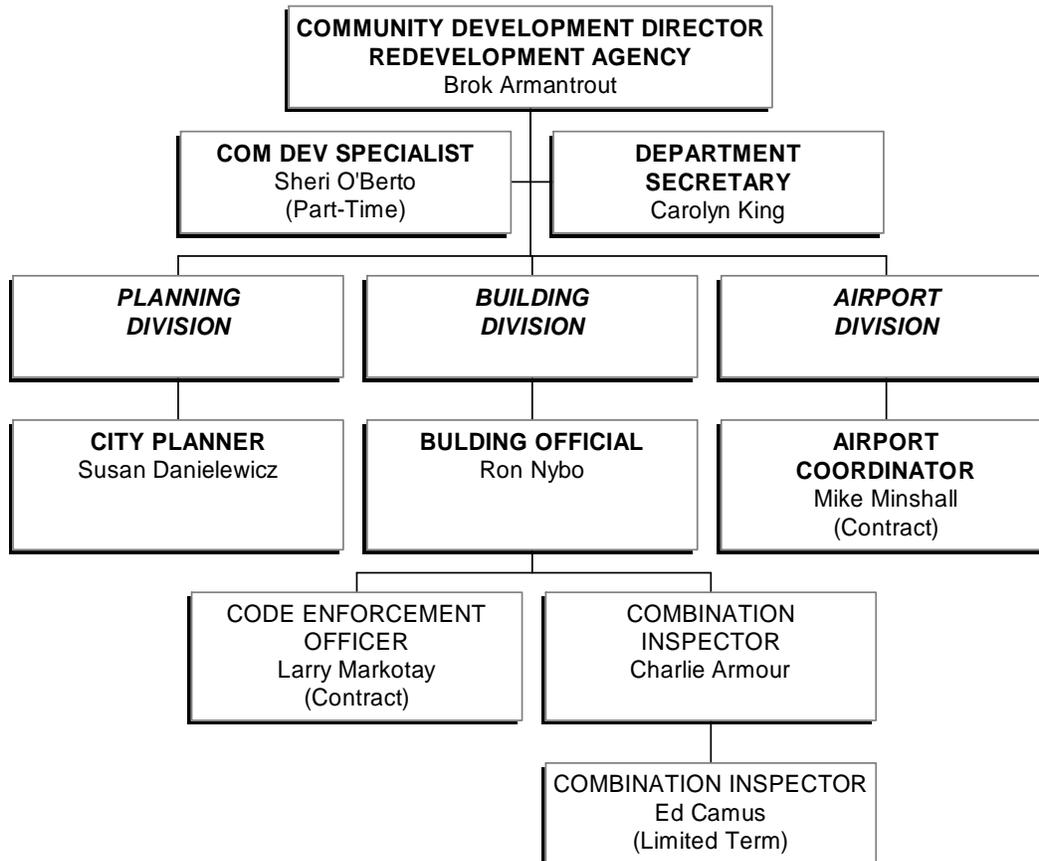
Community Development	2005-06 Actual	2006-07 Budget	2007-08 Budget	Percent Change
Salaries & Wages	477,300	571,131	511,803	-11.6%
Employee Benefits	159,958	193,880	169,711	-14.2%
Operations	90,690	169,898	127,782	-33.0%
Capital	3,917	35,300	-	
Expenditure Total	731,865	970,209	809,296	-19.9%



Departments/Divisions: Community Development Administration, Planning and Zoning, Building Inspection and Code Enforcement, Urban Design.

GENERAL FUND – COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT



MISSION STATEMENT/ACTIVITY DESCRIPTION

To provide a high level of staff support to the City Council and other committees relative to land use, building codes, airport development, overall administration, the redevelopment agency, and similar long and short-range development matters. In addition, to improve overall department customer service to the public and other city departments at a high level of accuracy and timeliness.

GENERAL FUND – COMMUNITY DEVELOPMENT

GOALS & STRATEGIC ISSUES

The over-riding goals are to provide a planning and building process for Boulder City that will guide future developments to achieve an orderly transition from desert open space to urban uses, ensure that all development within the City meets high standards for public safety, compatible design and quality of workmanship; and guide future development at the airport in a way that will make the facility a valuable asset to the total community.

Out of the above goals emerge several objectives that Community Development is expected to address. These include

- ❖ Meet all deadlines for assigned tasks and projects
- ❖ Bring projects to a conclusion within a reasonable time period
- ❖ Complete the backlog of pending projects prior to initiating new projects
- ❖ Educate staff on the overall mission and goals of the City and direct the department in a manner consistent with said mission
- ❖ Work with citizen committees as an ally and not as an adversary

BUDGET HIGHLIGHTS

- Department Administration is taking a more active role when participating in policy making decisions for the City
- The Department will continue a review and update to the Cost Allocation Study to determine the true cost of providing various department-related services and recommending fee increases where warranted.
- The Department will complete the annexation study and process for portions of the Eldorado Valley.
- Initiate the complete re-write of the City's Zoning Ordinance. Existing Ordinance, other than with the amendments made through the years, is basically the same code adopted in 1960.

GENERAL FUND – COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
Financial Data:				
Salaries & Wages	\$ 149,373	\$ 151,912	\$ 154,103	\$ 165,274
Benefits	48,382	49,693	52,896	55,242
Services & Supplies	10,016	15,386	17,586	18,008
Capital & Other One-Time Costs	3,169	-	1,000	-
Total Expenditures	210,940	216,991	225,585	238,524
Less: Revenues from Activity	-	-	-	-
Net Expenditures (Revenues)	\$ 210,940	\$ 216,991	\$ 225,585	\$ 238,524
Net per Capita	\$ 14	\$ 15	\$ 15	\$ 16
Positions (in full-time equivalents):				
Regular	2.00	2.00	2.00	2.00
Part-time & Temporary	-	-	-	-
Total	2.00	2.00	2.00	2.00

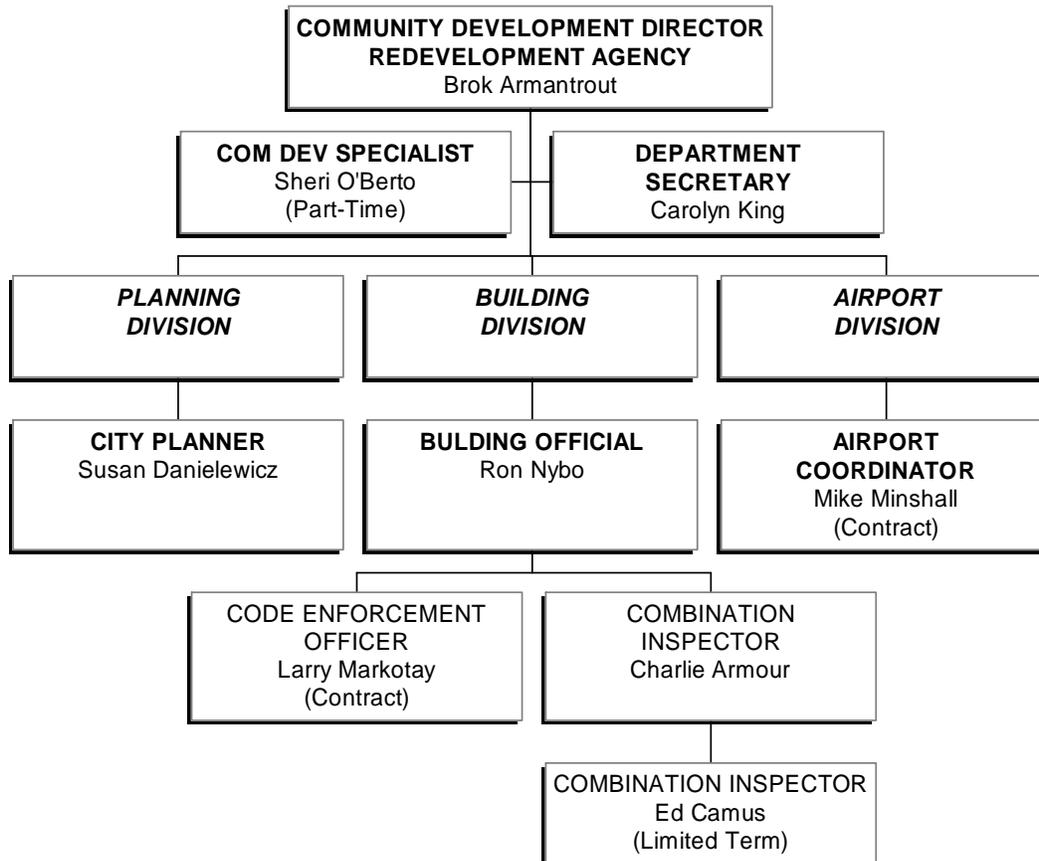
Key Performance Measures

Performance Measures:

	2nd Year Actual	Last Year Actual	Current Budget	2007-2008 Budget
Committees and Special Interest Meetings	95	96	100	112
Commissions/Committees Staffed	28	30	38	42
New Ordinances Written/Adopted	1	1	2	5

GENERAL FUND – COMMUNITY DEVELOPMENT

BUILDING INSPECTION



MISSION STATEMENT/ACTIVITY DESCRIPTION

To provide standard to safeguard life or limb, health, property and public welfare by regulating and controlling the design, construction, location and maintenance of all buildings and structures and certain specifically regulated equipment within the City of Boulder City.

GOALS & STRATEGIC ISSUES

Improve efficiency and customer service in the Building Division and Community Development Department through the following actions:

- Reducing the backlog of pending projects
- Review projects and plans in a timely manner
- Restructuring the Department's document processing and storage
- Improve building inspection quality through continuing education
- Improve our customer service skills

GENERAL FUND – COMMUNITY DEVELOPMENT

BUDGET HIGHLIGHTS

- Complete the computerization of the building permitting process, including the ability to apply for simple permits via the internet, ability to schedule inspections via the internet, the ability to review the results of the inspections via the internet, and to be able to check the current status of any permit request – again via the internet.
- Anticipating a potential sudden increase in new home construction should a 80 lot subdivision actually be built, a request for a temporary contract building inspector would maintain our existing customer service level and provide for prompt inspections.
- Becoming more proactive with our code enforcement efforts to maintain existing neighborhoods, and the prevention of decline in older areas of the city.

COMMUNITY DEVELOPMENT

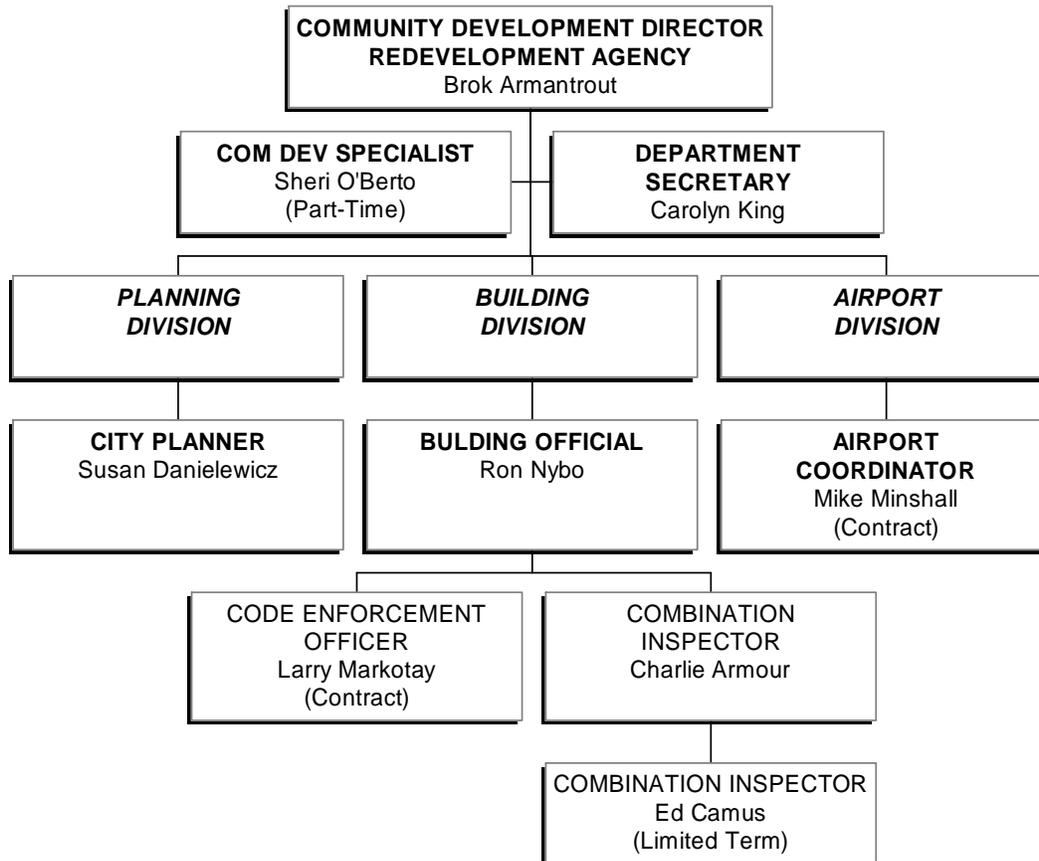
	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 144,394	\$ 160,575	\$ 245,997	\$ 260,239
Benefits	45,188	57,711	84,072	85,689
Services & Supplies	11,891	60,493	133,474	102,056
Capital & Other One-Time Costs	1,458	1,998	34,300	-
Total Expenditures	202,931	280,777	497,843	447,984
Less: Revenues from Activity	244,714	398,105	498,750	472,466
Net Expenditures (Revenues)	\$ (41,783)	\$ (117,328)	\$ (907)	\$ (24,482)
Net per Capita	\$ (3)	\$ (8)	\$ (0)	\$ (2)
<u>Positions (in full-time equivalents):</u>				
Regular	3.00	3.00	3.00	3.00
Part-time & Temporary	-	0.80	0.80	0.80
Total	3.00	3.80	3.80	3.80

Key Performance Measures

<u>Performance Measures:</u>	2nd Year Actual	Last Year Actual	Current Budget	2007-2008 Budget
Building Permit Applications (calendar year)	560	458	464	500
Building Inspections (calendar year)	3693	3884	4969	5500
Plan Reviews (calendar year)	494	458	464	500

GENERAL FUND – COMMUNITY DEVELOPMENT

PLANNING & ZONING



MISSION STATEMENT/ACTIVITY DESCRIPTION

To provide a high level of staff support to the City Council, other committees and agencies, the public, the private sector and other City departments relative to land use, planning, zoning, development, population and federal grants.

GOALS & STRATEGIC ISSUES

The overriding goal is to provide expert guidance to all affected parties with regard to the planning process, primarily as it relates to land use.

Objectives include:

- Strive to comply with deadlines and legal requirements for local committee actions as well as federal grants.
- Work with citizens and developers to address their land use goals within the framework of the City Council's adopted codes.
- Provide a high level of expertise to the citizen committees that must deal with these issues.
- Track development and work with outside committees with regard to generating acceptable population estimates for the City.

GENERAL FUND – COMMUNITY DEVELOPMENT

BUDGET HIGHLIGHTS

- The Planning and Zoning Division’s workload has increased due to new City Committees and assignments relative to local activities (i.e. Planning Commission, Historic Preservation Committee and other applications).
- Division Staff will provide quarterly training to the Planning Commission and Allotment Committee on their respective duties. Training will improve the level of service that our customer base – Boulder Citizens – receive from our appointed bodies.
- Staff will improve our level of customer service through surveys and direct interaction with our various publics.

COMMUNITY DEVELOPMENT

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
Financial Data:				
Salaries & Wages	\$ 76,373	\$ 78,344	\$ 81,288	\$ 86,290
Benefits	24,411	25,398	27,533	28,780
Services & Supplies	5,491	5,553	7,158	7,718
Capital & Other One-Time Costs	-	-	-	-
Total Expenditures	106,275	109,295	115,979	122,789
Less: Revenues from Activity	-	-	-	3,200
Net Expenditures (Revenues)	\$ 106,275	\$ 109,295	\$ 115,979	\$ 119,589
Net per Capita	\$ 7	\$ 7	\$ 8	\$ 8
Positions (in full-time equivalents):				
Regular	1.00	1.00	1.00	1.00
Part-time & Temporary	-	-	-	-
Total	1.00	1.00	1.00	1.00

Key Performance Measures

Performance Measures:	2nd Year Actual	Last Year Actual	Current Budget	2007-2008 Budget
PC, CC and other applications	44	71	75	75
Committee Meetings, (local and valley)	65	68	70	82
Home Occupation Applications	35	32	35	35
Plan Reviews (Calendar Year)	494	491	490	550

CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUND

	ACTUAL FY 06	BUDGET FY 07	FINAL BUDGET FY 08
REVENUES:			
Taxes	\$ 179,628	\$ 218,938	\$ 203,938
Intergovernmental Revenues	1,481,705	5,932,437	4,571,052
Miscellaneous	3,373	0	0
Operating Transfers In	718,549	2,720,000	1,094,744
Beginning Fund Balance	962,394	(1,414,019)	1,364,161
TOTAL RESOURCES:	\$3,345,649	\$7,457,356	\$7,233,895
EXPENDITURES:			
Parks and Recreation	\$ 1,012,213	\$ 351,749	\$ 410,744
Community Development	951,816	483,002	31,754
General Government	0	77,000	504,000
Police/Fire	87,329	4,534,854	500,000
Public Works	2,708,310	646,590	4,410,000
Ending Fund Balance	(1,414,019)	1,364,161	1,377,397
TOTAL COMMITMENTS AND FUND BALANCE:	\$3,345,649	\$7,457,356	\$7,233,895

CAPITAL PROJECTS FUND

As part of the Capital Improvement Plan (CIP) requests, departments are asked to include estimates of how each project may affect future operating budgets. Examples of this include any new personnel, equipment, maintenance, or operating expenses that a capital purchase or project might necessitate. The impact of the capital projects planned in this budget on this and future operating budgets is detailed on each project listed on the following pages.

CAPITAL IMPROVEMENT PLAN

I. PURPOSE

The purpose of this report is to update the Capital Improvements Plan for the City of Boulder City that was established in 1987. This will improve the long range capital and financial planning of the City.

II. BACKGROUND

A Capital Improvements Program is a schedule of public works and related equipment that are projected to be built or purchased by the City during the next five years. It covers the City's entire range of public facility requirements. In the program, future projects necessary are listed together with cost estimates, and the anticipated means of financing each project.

Capital improvements are major projects requiring the expenditure of public funds over and above operating expenses. They involve the purchase, construction or replacement of the physical assets of the community. Examples of capital improvement projects include police or fire stations, parks, street improvements, and utilities such as improvements to the electric, water and sewer systems.

The classification of items as capital or operating expenses is based on two criteria - cost and frequency. Capital improvements have the following characteristics:

- They are expensive (above \$20,000)
- Don't recur annually
- Last a long time
- Result in fixed assets

Street projects and vehicles (other than fire trucks) will not be included in this capital improvements program. Street Projects and Priorities are covered in the Paver Plan.

III. CAPITAL IMPROVEMENTS PLANS ARE NECESSARY.

The best techniques of municipal management must be used to ensure that the need for services are matched with revenues. Of particular concern to the citizens of Boulder City are street maintenance, utilities, parks, and police and fire services that must keep pace with our population.

Unfortunately, many communities delay needed improvements until a crisis develops. This can lead to a poor location of public facilities and a fiscal crisis for the City.

CAPITAL PROJECTS FUND

Capital improvements programming is one method to prevent those mistakes in the City of Boulder City. It looks beyond year to year budgeting in order to determine what, when, and how future improvement should be made. It enables us to avoid the impact that unplanned capital expenditures often have on local resources.

The basic advantages of capital improvements programs include:

A. They focus attention on the future goals and needs of the community. It allows City Council and staff to discuss the City's future needs and objectives. It enables us to prioritize and plan ahead for projects, constructing facilities that are needed the most first.

B. Capital planning improves government efficiency and assists in maintaining a sound financial condition. Advance programming of public works on an orderly basis helps avoid the possibility of costly mistakes. The program will guide us in making annual budget decisions. Anticipating future construction will allow the City the time necessary to coordinate financing without a crisis.

IV. THE BOULDER CITY PLAN

Boulder City's Capital Improvements Plan is divided into two parts entitled "Short and Long Range Projects."

Short Range Projects are those that will be necessary within the next five years. Five year planning is considered suitable since two or three years is usually too short for effective programming. This is because planning and financing of major facilities takes a longer period of time. The recommended Short Range Programs for the City are attached.

Long Range Projects are those that may be necessary in the next five to ten years. Long range planning is more difficult since it projects improvements too far into the future to be of practical value. However, we believe that long range forecasting is necessary to allow us to anticipate projects.

Project priorities for the Boulder City Capital Improvements Plan should be judged on the following factors:

- Listed in Comprehensive Plan
- Need for Project
- Public Support
- Extent Services Will be Hindered Without Project
- Public Health or Safety Considerations
- Efficiency of Service Presently Being Provided
- Cost and Financing Availability
- Legal Requirements

CAPITAL PROJECTS FUND

Boulder City's Capital Improvements Program is not meant to be a static document that is just written and never changed. Most plans like that are soon forgotten. The plan must be reviewed each year to ensure that it is adjusted based on the changing goals and needs of our community. Implementing parts of the plan as part of the annual capital section of the budget is also required for this process to work.

The 1989 Legislature made it mandatory for local governments to prepare a Capital Improvements Program which conforms to its master plan and which includes at least 3 ensuing years but not more than 5 fiscal years. Such program to be filed with its City Clerk, (NRS 278.0226 and 354.59801).

CAPITAL PROJECTS FUND

	Actual	Estimated					
For fiscal years ended June 30,	2006	2007	2008	2009	2010	2011	2012
TAXES							
Room Tax	38,938	38,938	38,938	38,938	38,938	38,938	38,938
County Option Motor Fuel Tax	68,321	65,000	65,000	65,000	65,000	65,000	65,000
Special Ad Valorem Transportation	72,369	115,000	100,000	100,000	100,000	100,000	100,000
Subtotal	179,628	218,938	203,938	203,938	203,938	203,938	203,938
INTERGOVERNMENTAL REVENUES							
<u>Federal Grants</u>							
Housing & Urban Dev.-CDBG	837,486	110,249	163,298	313,931			
Bureau of Reclamation							
Homeland Security/Other Grants		2,454,854					
<u>State shared revenues</u>							
Motor vehicle fuel tax	176,237	170,000	170,000	170,000	170,000	170,000	170,000
Nevada Dept. of Transportation							
<u>Other Local Government Grants</u>							
R.T.C.	990,000	358,922	480,000	480,000	480,000	480,000	480,000
So NV Water Authority (SNWA)			56,000	51,000			
So NV Public Lands Mgt Act (SNPLMA)	1,293,943	451,248	1,500,000	700,000			
Clark County Flood Control	224,725	215,000	2,070,000				
Clark County - Other (CDBG)	34,715	96,763	131,754	100,000	100,000	100,000	100,000
Subtotal	3,557,106	3,857,036	4,571,052	1,814,931	750,000	750,000	750,000
OTHER FINANCING SOURCES							
Interest Earnings	3,373						
Other-Misc- B.C. Sand & Gravel							
Landscape maint.-reimburse							
Subtotal	3,373	0	0	0	0	0	0
INTERFUND TRANSFERS							
Residential Const. Tax Fund			254,744	71,250	45,000	45,000	45,000
Urban Forestry Fund			140,000				
Capital Improvement Fund (Voted)	700,000	2,325,000	500,000	500,000			
General Fund							
Land Improvement Fund		225,000					
Utility Fund			200,000	200,000	200,000	200,000	200,000
Golf Course Improvement Fund	18,549	170,000		38,000			
Subtotal	718,549	2,720,000	1,094,744	809,250	245,000	245,000	245,000
TOTAL REVENUES	4,458,656	6,795,974	5,869,734	2,828,119	1,198,938	1,198,938	1,198,938
LESS: TOTAL EXPENDITURES	4,759,668	6,093,195	5,856,498	2,095,250	1,220,960	1,434,040	780,000
Net Increase (Decrease) Fund Bal.	(301,012)	702,779	13,236	732,869	(22,022)	(235,102)	418,938
Add: Beginning Fund Balance	962,394	661,382	1,364,161	1,377,397	2,110,266	2,088,244	1,853,142
ENDING FUND BALANCE	\$661,382	\$1,364,161	\$1,377,397	\$2,110,266	\$2,088,244	\$1,853,142	\$2,272,080

CAPITAL PROJECTS FUND

	Actual	Estimated					
For fiscal years ended June 30,	2006	2007	2008	2009	2010	2011	2012
<u>PARKS AND RECREATION</u>							
Hemenway Park-Tennis Court Rec.		65,000					
Hemenway Park Impr	4,921		278,000				
Central Park – Tennis Court Rec.	59,188						
Bicent./Broadbent Park Impr			32,744				
Swimming Pool Renovation	7,717				95,960	654,040	
Senior Citizens Center	785,324	110,249					
Admin Office Renovation	33,771						
Repair ceilings-Rec. upstairs class		6,500					
Veterans Memorial Park	57,583		100,000	100,000	100,000	100,000	100,000
Vet Mem Park Impr				77,250			
Boulder Creek Maintenance Bldg.	45,160						
Golf Course Improvements	18,549	170,000					
B.C. Muni Golf-Lake Pump replace				38,000			
Total Parks and Recreation	1,012,213	351,749	410,744	215,250	195,960	754,040	100,000
<u>COMMUNITY DEVELOPMENT</u>							
CDBG - Boulder City Welfare	32,701	23,498	23,498				
CDBG - Lend-a-Hand	8,256	8,256	8,256				
CDBG – Senior Housing Study	2,500						
Bootleg Canyon Park	908,359	451,248					
Total Community Development	951,816	483,002	31,754	0	0	0	0
<u>GENERAL GOVERNMENT</u>							
City Shops Roof Renovation		49,000					
Communication site renovations		28,000					
City Hall exterior renovations			301,000				
Electrical substation security			12,000				
Golf Course Maint. Bldg Roof			50,000				
Multi-Use Building renovation			29,000				
ABC Park Roof and renovations			53,000				
Fire Station Exterior			59,000				
City Hall Interior renovation-PW				225,000			
Pool Building				94,000			
Recreation Center renovation				81,000			
Fire Station Interior renovation				100,000			
City Interior renovation-Conf.Rm					40,000		
City Interior renovation-Council					225,000		
City Wide HID Network Card Access					80,000		
Total General Government	0	77,000	504,000	500,000	345,000	0	0
<u>POLICE / FIRE</u>							
Police Building Renovation	25,107	580,000	500,000				
Animal Control Shelter	59,351	1,500,000					
Fire Station Renovation	2,871						
CBRNE Response Unit		572,854					
800 MHZ Radio System		1,882,000					
Total Police / Fire	87,329	4,534,854	500,000	0	0	0	0

CAPITAL PROJECTS FUND

For fiscal years ended June 30,	Actual	Estimated					
	2006	2007	2008	2009	2010	2011	2012
<u>PUBLIC WORKS</u>							
Micro-pave / Fog Seal Programs	178,526	206,590	80,000	80,000	80,000	80,000	80,000
Annual Pavement Reconstruction	2,383,424	0	600,000	600,000	600,000	600,000	600,000
Hillside Drive Turnaround	33,879						
River Mountain Loop Trail	645		700,000	700,000			
Landscape Veterans Mem. Dr			800,000				
Bootleg/Yucca Detention Basin System	101,443	150,000	1,185,000				
Yucca Debris Basin, Outfall & Col		65,000	885,000				
Landscape Georgia Ave median			160,000				
Industrial Court Subdivision		225,000					
BC Recreation Center Flood Protection	10,393						
Total Public Works	2,708,310	646,590	4,410,000	1,380,000	680,000	680,000	680,000
TOTAL EXPENDITURES	4,759,668	6,093,195	5,856,498	2,095,250	1,220,960	1,434,040	780,000

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Boulder City Parks and Recreation Department

PROJECT TITLE: Reconstruction of Two Tennis Courts at Hemenway Park

ESTIMATED COST: \$ 65,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

The tennis courts at Hemenway Park are over twenty-four years old and in a poor state of repair. The sub-surface of the courts has shifted and large cracks have formed on the surface. In order to correct this situation, the courts need to be reconstructed starting from the base. \$65,000 is needed to reconstruct two courts. Once complete, all six City courts will have been resurfaced with the premier court system. This cushioned product has a 15-year warranty.

FUTURE OPERATING BUDGET IMPACT:

FUNDING SOURCES:

None.

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2007-08	2008-09	2009-10	2010-11	2011-12
Capital Cost		\$65,000				
Operating Cost						

Project Work Schedule	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Bidding and Council approval												
Construction timeline												
Percentage of completion												

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Park and Recreation Department

PROJECT TITLE: Hemenway Park and Ball fields Improvement

ESTIMATED COST: \$278,000

DESCRIPTION OF PROJECTS AND REASON NECESSARY:

Gazebo Reroofing \$6,000
 Shade and Playground surfacing \$81,000
 Scoreboards \$50,000
 Dugout roofs \$8,000
 New playground equipment \$10,000
 Asphalt around tennis courts \$20,000
 Tennis Court windscreen \$10,000
 Misc-Park equipment, tables, trash receptacles, grills and swings. \$13,000
 Xeriscape project and irrigation \$80,000

Approximately 1.5 acres of turf has been identified at Hemenway Park as unnecessary. Turf is located outside the perimeter fence at the softball fields. Remove 62,000 SF of turf and install xeriscape or plant trees capable of shading at least fifty percent (50%) of area void of turf.

FUTURE OPERATING BUDGET IMPACT:

Reduced maintenance and lower water usage. Estimated savings of 3,627,000 gallons and \$2,100 per year based on Southern Nevada Water Authority (SNWA) average water savings for xeriscape. Actual savings could be considerably higher due to the difficulty of irrigating this embankment.

FUNDING SOURCES:

Residential Construction Tax \$222,000
 SNWA Rebate \$56,000

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2007-08	2008-09	2009-10	2010-11	2011-12
Capital Cost		\$278,000				
Operating Cost						

Project Work Schedule	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Bidding and Council approval												
Construction timeline												
Percentage of completion												

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Parks and Recreation Department

PROJECT TITLE: Bicentennial/Wilbur Square/Broadbent Park Improvements

ESTIMATED COST: \$18,500

DESCRIPTION OF PROJECT AND REASON NECESSARY:

Bicentennial Park safety resurfacing renovation project \$6,900

Drinking fountain for Wilbur Square \$2,600

Broadbent Park Pool-motorized pool blanket reel unit \$9,000

FUTURE OPERATING BUDGET IMPACT:

FUNDING SOURCES:

Residential Construction Tax Fund \$18,500

PRESENT STATUS:

ADDITIONAL COMMENTS:

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Parks and Recreation Department

PROJECT TITLE: Renovation of Three Swimming Pools

ESTIMATED COST: \$750,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

The current swim pool facility is twenty-four years old and needs to be updated to current Health Department standards. This renovation would include the separation of the filtration system and heating system for three swimming pools. The renovation would also include the installation of three new filters and the conversion of a gas chlorine sanitization system to liquid chlorine. Approximately \$40,000 is needed to modify the plans and specifications for construction of this project.

FUTURE OPERATING BUDGET IMPACT:

FUNDING SOURCES:

Special Projects \$600,000
HUD Grant \$150,000

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2007-08	2008-09	2009-10	2010-11	2011-12
Capital Cost				\$95,960	\$654,040	
Operating Cost						

Project Work Schedule	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Bidding and Council approval												
Construction timeline												
Percentage of completion												

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Boulder City Parks and Recreation Department

PROJECT TITLE: Repair of ceilings for upstairs classroom

ESTIMATED COST: \$ 6,500

DESCRIPTION OF PROJECT AND REASON NECESSARY:

The ceiling in the gymnastics room, dance room and upstairs classroom were damaged during a storm when the roof leaked. It is estimated that \$6,500 is needed to repair, seal and paint the roofs in the three rooms.

FUTURE OPERATING BUDGET IMPACT:

None

FUNDING SOURCES:

None

PRESENT STATUS:

Planning

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2006-07	2007-08	2008-09	2009-10	2010-11
Capital Cost		\$ 6,500				
Operating Cost						

Project Work Schedule	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Bidding and Council approval												
Construction timeline												
Percentage of completion												

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Boulder City Parks and Recreation Department

PROJECT TITLE: Veterans Memorial Park Phase VII

ESTIMATED COST: \$ 500,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

Phase VII of the park construction will include design of a park and picnic area located in the southwest corner of the park adjacent to Buchanan Blvd. and Airport Road. The picnic area will include park gazebos, a barbeque area, play area, horseshoe pits, tennis courts and additional parking and landscaping.

Design costs	100,000
Infrastructure, curb and gutter, concrete and concrete sidewalks	100,000
Picnic pavilions and landscaping	100,000
Picnic tables, BBQ pits, horseshoes, trash cans and parking.	200,000
	100,000

FUTURE OPERATING BUDGET IMPACT:

Manpower to clean facility.

FUNDING SOURCES:

Clark County Grant 500,000

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2007-08	2008-09	2010-11	2010-11	2011-12
Capital Cost		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Operating Cost						

Project Work Schedule	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Bidding and Council approval												
Construction timeline												
Percentage of completion												

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Parks and Recreation Department

PROJECT TITLE: Veterans Memorial Park and Ball field Improvements

ESTIMATED COST: \$77,250

DESCRIPTION OF PROJECT AND REASON NECESSARY:

Four Scoreboards for Veterans Memorial Ball fields \$12,000
 Xeriscape Project \$65,250

Approximately 1.2 acres of turf have been identified at Veterans Memorial Park baseball and softball (Little League) fields as unnecessary. Turf is located outside the perimeter fence at the fields. Remove 52,200 SF of turf and xeriscape or plant trees capable of shading at least fifty percent (50%) of area void of turf.

FUTURE OPERATING BUDGET IMPACT:

Reduced maintenance and lower water use. Estimated savings is 3,054,000 gallons and \$1,780 per year. Estimates are based on Southern Nevada Water Authority (SNWA) average water savings for xeriscape. Actual savings could be considerably higher due to the difficulty of irrigating this embankment.

FUNDING SOURCES:

So NV Water Authority (SNWA) Water Smart Rebate Fund. \$51,000
 Residential Construction Tax Fund \$26,250

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2007-08	2008-09	2010-11	2010-11	2011-12
Capital Cost		\$77,250				
Operating Cost						

Project Work Schedule	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Bidding and Council approval												
Construction timeline												
Percentage of completion												

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Parks and Recreation Department

PROJECT TITLE: Lake Pump Replacements

ESTIMATED COST: \$38,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

Replace existing pumps at Lakes #7, #8, #14 and #17 with above-ground turbine pumps. The present pumping system does not irrigate surrounding turf; therefore resulting in difficult algae control.

FUTURE OPERATING BUDGET IMPACT:

Decrease/eliminate the need to use chemicals to treat algae. Annual savings \$4,800

FUNDING SOURCES:

Surcharge

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2007-08	2008-09	2009-10	2010-11	2011-12
Capital Cost			\$38,000			
Operating Cost						

Project Work Schedule	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Bidding and Council approval												
Construction timeline												
Percentage of completion												

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works

PROJECT TITLE: City Hall Exterior Renovations

ESTIMATED COST: \$301,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

-Roof	150,000
-Pointing of Bricks	50,000
-HID Networked Card Access	41,000
-Ramp & Rail (masonry)	30,000
-Drainage Repair	30,000

FUTURE OPERATING BUDGET IMPACT:

FUNDING SOURCES:

Voter approved Capital Improvement Fund.

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2007-08	2008-09	2009-10	2010-11	2011-12
Capital Cost		301,000				
Operating Cost						

Project Work Schedule	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Bidding and Council approval												
Construction timeline												
Percentage of completion												

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works

PROJECT TITLE: Electrical Substation & Lift Station Security Projects

ESTIMATED COST: \$12,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

-Substations 1, 2, 3, & 5 Stand alone CM Card Access.	\$10,000
-Lift Station 3 Stand Alone CM Card Access.	1,000
-Lift Station 5 New Master Key System.	1,000

FUTURE OPERATING BUDGET IMPACT:

FUNDING SOURCES:

Voter approved Capital Improvement Fund.

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2007-08	2008-09	2009-10	2010-11	2011-12
Capital Cost		\$12,000				
Operating Cost						

Project Work Schedule	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Bidding and Council approval												
Construction timeline												
Percentage of completion												

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Parks and Recreation Department

PROJECT TITLE: Golf Course Maintenance Building

ESTIMATED COST: \$50,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

Roof for Cart Barn

FUTURE OPERATING BUDGET IMPACT:

FUNDING SOURCES:

Voter approved Capital Improvement Fund.

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2007-08	2008-09	2009-10	2010-11	2011-12
Capital Cost		\$50,000				
Operating Cost						

Project Work Schedule	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Bidding and Council approval												
Construction timeline												
Percentage of completion												

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Parks and Recreation Department

PROJECT TITLE: Multi-Use Building

ESTIMATED COST: \$29,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

-Roof	20,000
-Replace A/C	7,000
-Stand alone CM Card Access	2,000

FUTURE OPERATING BUDGET IMPACT:

FUNDING SOURCES:

Voter approved Capital Improvement Fund.

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2007-08	2008-09	2009-10	2010-11	2011-12
Capital Cost		\$29,000				
Operating Cost						

Project Work Schedule	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Bidding and Council approval												
Construction timeline												
Percentage of completion												

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works

PROJECT TITLE: ABC Park Renovation

ESTIMATED COST: \$53,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

- Roof Repairs: Admin Bldg, Art Center, Fitness Center, Gym & Youth Center
12,000
- Paint: Admin Bldg, Art Center, Fitness Center, Gym & Youth Center 26,000
- General Repairs: Admin Bldg, Art Center, Fitness Center, Gym & Youth Center
15,000

FUTURE OPERATING BUDGET IMPACT:

FUNDING SOURCES:

Voter approved Capital Improvement Fund.

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2007-08	2008-09	2009-10	2010-11	2011-12
Capital Cost		\$53,000				
Operating Cost						

Project Work Schedule	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Bidding and Council approval												
Construction timeline												
Percentage of completion												

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Fire Department

PROJECT TITLE: Fire Station Exterior

ESTIMATED COST: \$59,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

-Replace roof	40,000
-Replace 2 Swamp coolers	5,000
-A, B, & C Building master key	1,000
-Paint	13,000

FUTURE OPERATING BUDGET IMPACT:

FUNDING SOURCES:

Voter approved Capital Improvement Fund.

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2007-08	2008-09	2009-10	2010-11	2011-12
Capital Cost		59,000				
Operating Cost						

Project Work Schedule	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Bidding and Council approval												
Construction timeline												
Percentage of completion												

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works

PROJECT TITLE: City Hall Interior Renovations

ESTIMATED COST: \$225,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:
Council Chambers Remodel

FUTURE OPERATING BUDGET IMPACT:

FUNDING SOURCES:
Voter approved Capital Improvement Fund

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2007-08	2008-09	2009-10	2010-11	2011-12
Capital Cost				\$225,000		
Operating Cost						

Project Work Schedule	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Bidding and Council approval												
Construction timeline												
Percentage of completion												

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Parks and Recreation Department

PROJECT TITLE: Pool Building

ESTIMATED COST: \$94,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

-HID Networked Card Access	\$4,000
-Fiberglass Doors	10,000
-Coping Stones-Pool Area	30,000
-Roof	50,000

FUTURE OPERATING BUDGET IMPACT:

FUNDING SOURCES:

Voter approved Capital Improvement Fund.

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2007-08	2008-09	2009-10	2010-11	2011-12
Capital Cost			\$94,000			
Operating Cost						

Project Work Schedule	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Bidding and Council approval												
Construction timeline												
Percentage of completion												

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Parks and Recreation Department

PROJECT TITLE: Recreation Center

ESTIMATED COST: \$81,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

-Door Replacement-Upper Level Area	\$8,000
-HID Networked Card Access	33,000
-Replace Bleachers-New Gym	30,000
-Repair & Repaint Rear of Building	10,000

FUTURE OPERATING BUDGET IMPACT:

FUNDING SOURCES:

Voter approved Capital Improvement Fund.

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2007-08	2008-09	2009-10	2010-11	2011-12
Capital Cost			\$81,000			
Operating Cost						

Project Work Schedule	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Bidding and Council approval												
Construction timeline												
Percentage of completion												

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Fire Department

PROJECT TITLE: Fire Station Interior

ESTIMATED COST: \$100,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

- Remodel Conference Room \$60,000
- Install Fire Alarm \$15,000
- HID Networked Card Access \$25,000

FUTURE OPERATING BUDGET IMPACT:

FUNDING SOURCES:

Voter approved Capital Improvement Fund.

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2007-08	2008-09	2009-10	2010-11	2011-12
Capital Cost			\$100,000			
Operating Cost						

Project Work Schedule	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Bidding and Council approval												
Construction timeline												
Percentage of completion												

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works

PROJECT TITLE: City Hall Interior Renovations

ESTIMATED COST: \$40,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

Conference Room Remodel

FUTURE OPERATING BUDGET IMPACT:

FUNDING SOURCES:

Voter approved Capital Improvement Fund.

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2007-08	2008-09	2009-10	2010-11	2011-12
Capital Cost				\$40,000		
Operating Cost						

Project Work Schedule	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Bidding and Council approval												
Construction timeline												
Percentage of completion												

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works

PROJECT TITLE: City Hall Interior Renovations

ESTIMATED COST: \$225,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:
Public Works Remodel

FUTURE OPERATING BUDGET IMPACT:

FUNDING SOURCES:
Voter approved Capital Improvement Fund.

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2007-08	2008-09	2009-10	2010-11	2011-12
Capital Cost			\$225,000			
Operating Cost						

Project Work Schedule	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Bidding and Council approval												
Construction timeline												
Percentage of completion												

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works

PROJECT TITLE: City Wide HID Networked Card Access Ext/Int

ESTIMATED COST: \$80,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

FUTURE OPERATING BUDGET IMPACT:

FUNDING SOURCES:
Voter approved Capital Improvement Fund.

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2007-08	2008-09	2009-10	2010-11	2011-12
Capital Cost				\$80,000		
Operating Cost						

Project Work Schedule	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Bidding and Council approval												
Construction timeline												
Percentage of completion												

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works

PROJECT TITLE: Police Station Renovation

ESTIMATED COST: \$1,080,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

The existing building has substantial problems due to age. In addition, the facility requires renovation of the recently vacated Senior Center facility to convert to a Police Station facility.

FUTURE OPERATING BUDGET IMPACT:

Unknown.

FUNDING SOURCES:

CIP Fund \$580,000
 Special Projects Fund \$500,000

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2007-08	2008-09	2009-10	2010-11	2011-12
Capital Cost	\$580,000	\$500,000				
Operating Cost						

Project Work Schedule	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Bidding and Council approval												
Construction timeline												
Percentage of completion												

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works

PROJECT TITLE: Micro-Pave / Fog Seal Program

ESTIMATED COST: \$200,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

Based on the square yardage of pavement in the City and using an expected life span of 20 years, this cost of reconstruction will increase with escalating fuel and material prices and the addition of new roads throughout the community. The purpose of the road surface treatment is to extend the life of the road surface by applying a sealant to the cracked and worn road surface.

Annual Micro-Pave and Fog Seal Programs designed to prolong the life of the asphalt and City streets.

FUTURE OPERATING BUDGET IMPACT:

FUNDING SOURCES:

Regional Transportation Commission (RTC)
Clark County Motor Fuel Taxes

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2007-08	2008-09	2009-10	2010-11	2011-12
Capital Cost	\$206,590	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
Operating Cost						

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works
PROJECT TITLE: Annual Pavement Program
ESTIMATED COST: \$600,000 / Year

DESCRIPTION OF PROJECT AND REASON NECESSARY:

Based on the square yardage of pavement in the City and using an expected lifespan of twenty (20) years, the City needs to spend \$1,200,000 per year for street reconstruction to maintain the expected quality. This cost will increase with escalating fuel and material prices and the addition of new roads throughout the community.

Water, fire, sewer and storm water facilities or systems are replaced in conjunction with the pavement. It is cheaper to implement replacement facilities when the road is being resurfaced.

FUTURE OPERATING BUDGET IMPACT:

None.

FUNDING SOURCES:

	<u>Current</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
Utility Fund		\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
RTC ¹		\$400,000	\$400,000	\$400,000	\$400,000	\$400,000

¹ Regional Transportation Commission of Southern Nevada

PRESENT STATUS:

ADDITIONAL COMMENTS:

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works
PROJECT TITLE: River Mountain Loop Trail Segments 3 and 4
ESTIMATED COST: \$1,400,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

The City has requested a grant of \$1,400,000 from the Southern Nevada Public Land Management Act (SNPLMA) funding from the federal government for this project. The existing grade changes north of the US Route 93 / 95 interchange will require several culverts.

Engineering design	\$170,000
Trail	\$1,200,000
Culverts	\$30,000

FUTURE OPERATING BUDGET IMPACT:

Maintenance of asphalt trail and culvert cleaning \$5000 annually

FUNDING SOURCES:

Southern Nevada Public Land Management Act \$1,400,000

PRESENT STATUS:

Money has been promised to the City for this project.

ADDITIONAL COMMENTS:

The proposed alignment will tie into the existing River Mountain Loop Trail system.

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works

PROJECT TITLE: Landscape Veterans Memorial Drive

ESTIMATED COST: \$800,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

Landscape, trees and irrigation on Veterans Memorial Drive, from Adams Boulevard to Buchanan Boulevard (6000 LF)

FUTURE OPERATING BUDGET IMPACT:

Increase maintenance due to added facilities \$40,000

FUNDING SOURCES:

Southern Nevada Public Land Management Act (SNPLMA) \$800,000

PRESENT STATUS:

ADDITIONAL COMMENTS:

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works

PROJECT TITLE: Bootleg Canyon Detention Basin / Yucca Debris Facilities

ESTIMATED COST: \$3,000,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

The City has plans for immediate development of this area of the city that includes Industrial Road / Veterans Memorial Drive and the adjacent lands to the north. The City has design plans for flood control facilities that will be complimented by the installation of detention basin, outfall pipe, culverts and drainage channels. These facilities will service the planned Yucca Street extension to the basin and Animal Shelter facilities. The facilities are planned in phases due to limitation of available funds in any one fiscal year.

FUTURE OPERATING BUDGET IMPACT:

None.

FUNDING SOURCES:

Clark County Regional Flood Control District Funds \$3,000,000

PRESENT STATUS:

ADDITIONAL COMMENTS:

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works

PROJECT TITLE: Yucca Debris Basin, Outfall and Collection

ESTIMATED COST: \$950,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

This project is the construction of sediment debris basins, storm drain channel and Yucca Street culvert crossing to collect storm water flows from the Bootleg Canyon Facilities and convey them to the inlet facilities at Industrial Road for the North Railroad Detention Basin.

FUTURE OPERATING BUDGET IMPACT:

Maintenance of these facilities will be included in the annual Maintenance Work Program through the Clark County Regional Flood Control District.

FUNDING SOURCES:

Clark County Regional Flood Control District \$950,000

PRESENT STATUS:

This project is currently being reviewed by the Clark County Regional Flood Control District.

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2007-08	2008-09	2009-10	2010-11	2011-12
Capital Cost	\$65,000	\$885,000				
Operating Cost						

Project Work Schedule	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Bidding and Council approval												
Construction timeline												
Percentage of completion												

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works

PROJECT TITLE: Landscape Georgia Avenue Medians

ESTIMATED COST: \$160,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

Landscape and bike path to be installed along Georgia Avenue, from Vaquero Drive to Buchanan Boulevard (4500 LF). Connect Buchanan Boulevard with San Felipe Drive. Landscape Georgia Road medians / install irrigation.

FUTURE OPERATING BUDGET IMPACT:

Increase maintenance due to added facilities \$10,000

FUNDING SOURCES:

Urban Forestry Fund \$140,000
Special Projects Fund \$20,000

PRESENT STATUS:

ADDITIONAL COMMENTS:

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works

PROJECT TITLE: Industrial Court Subdivision

ESTIMATED COST: \$ 225,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

Improvements to 5.49 acres to prepare for sell by City for industrial use. Costs include excavation, utilities, paving and curb and gutter.

FUTURE OPERATING BUDGET IMPACT:

Funds to be reimbursed to Land Improvement Fund following sale of lots.

FUNDING SOURCES:

Land Improvement Fund

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2005-06	2006-07	2007-08	2008-09	2009-10
Capital Cost		\$225,000				
Operating Cost						

Project Work Schedule	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Bidding and Council approval												
Construction timeline												
Percentage of completion												

DEBT

DEBT SERVICE SUMMARY

	Original Issue Amount	Issue Date	Final Payment Date	Int Rate	Beginning Outstanding Balance	Interest Payable FY 08	Principal Payable FY 08	TOTAL
UTILITY FUND								
USBR LOAN	\$ 644,721	1/1/70	6/1/11	3.00%	103,540	3,106	24,749	\$ 27,855
SNWA-WATER	32,723,765	2002	2032	4.25%	33,545,000	1,816,035	0	1,816,035
GOLF COURSE FUND								
REVENUE	9,335,000	12/2/05	6/1/25	3.85%	9,215,000	352,275	130,000	482,275
BONDS								
CAPITAL	3,250,324	3/1/03	3/1/08	5.48%	722,818	29,883	722,818	752,701
LEASE								
TOTAL ALL DEBT	\$45,953,810				43,586,358	2,201,299	877,567	\$3,078,866

DEBT MANAGEMENT POLICY

General Policy Statement

The purpose of the Boulder City, Nevada (the "City") debt management policy is to manage the issuance of the City's debt obligations and maintain the City's ability to incur debt and other long-term obligations at favorable interest rates for capital improvements, facilities, and equipment that are beneficial to the City and necessary for essential services.

Ability to Afford Existing, Future and Proposed General Obligation Debt

The City has issued \$9,335,000 of future bonds payable from and secured by Net Pledged Revenues (see below) for the purpose of constructing and equipping a new Golf Course.

The bonds are limited obligations of the City, payable from and secured by a pledge and assignment of Net Golf Course Revenues of the City derived from the operation of the Golf Course. The bonds are additionally secured by a pledge of the Consolidated Tax Pledged Revenues. The credit nor the taxing power of the City is pledged for the payment of the principal of or interest on the bonds. The bonds are not general obligations of the City.

Other than the above, the City does not anticipate issuing any other debt in the next 5 fiscal years.

Operational Costs and Revenue Sources

It is anticipated that the operational costs associated with the proposed Golf Course will be paid from Golf Course revenues for the next five years and beyond. The revenues that support the Golf Course include green fees, cart rentals, practice range, pro shop merchandise sales, and food and beverage operations. It is expected that these revenues will be sufficient to support the operations of the proposed Golf Course.

DEBT CAPACITY ANALYSIS

Introduction and Purpose

Analysis of the City's debt position is important, as growth in the City has resulted in an increased need for capital financing. The Debt Capacity Analysis is premised on the idea that resources, as well as need, should drive the City's debt issuance program. Proposed long-term financing is linked with the economic, demographic and financial resources expected to be available to pay for that debt. The primary emphasis of the analysis is the impact of the City's projected capital financing requirements on the credit quality of its debt obligations. The City strives to ensure that, as it issues further debt, its credit quality and market access will not be impaired.

Statutory Debt Capacity

State statutes limit the aggregate principal amount of the City's general obligation indebtedness to 30 percent of the City's reported assessed valuation. Based upon the fiscal year 2007 assessed value of \$679,606,383 (including the assessed valuation of the redevelopment district), the City's statutory debt limitation is \$203,881,915. The City has no general obligation debt outstanding as of June 30, 2007.

STATUTORY DEBT CAPACITY

City of Boulder City

June 30, 20067

Statutory Debt Limitation	\$203,881,915
---------------------------	---------------

Outstanding General Obligation Indebtedness	0
---	---

Additional Statutory Debt Limitation	\$203,881,915
--------------------------------------	---------------

DEBT ISSUANCE POLICY

Administration of Policy

The City Manager is the Chief Administrative Officer for Boulder City. The Director of Finance is the Chief Financial Officer for the City. The City Manager is ultimately responsible for administration of City financial policies. The City Council is responsible for the approval of any form of City borrowing and the details associated therewith. Unless otherwise designated, the Director of Finance coordinates the administration and issuance of debt.

The Director of Finance is also responsible for the attestation of disclosure and other bond related documents. References to the "City Manager or his designee" in the document are hereinafter assumed to assign the Director of Finance as the "designee" for administration of this policy. The City Manager may, from issue to issue, designate officials from issuing entities to discharge the provisions of this policy.

Summary of Debt Issuance Policies

- Bonding should be used to finance or refinance only those capital improvements and long-term assets, or other costs directly associated with financing of a project, which have been determined to be beneficial to a significant proportion of the citizens in the City, and for which repayment sources have been identified.
- **The scheduled maturity of bond issues should not exceed the expected useful life of the capital project or asset(s) financed.**
- Certificates of participation/other leases should be used only when appropriate (i.e., when no other adequate means of financing is available under State law).
- The Director of Finance shall consider refunding outstanding bonds if one or more of the following conditions exist: (1) present value savings are at least 3%, with certain exceptions, of the par amount of the refunding bonds; (2) the bonds to be refunded have restrictive or outdated covenants; or (3) restructuring debt is deemed to be desirable.
- The Director of Finance shall consider purchasing bond insurance when the present value of the estimated debt service savings from insurance is equal to or greater than the insurance premium.
- Nevada law generally requires competitive sales of bonds. When a negotiated sale is permitted by law, it will be considered by the Director of Finance only under the conditions set forth herein.
- The Director of Finance shall establish a list of pre-qualified underwriters when a negotiated sale is anticipated.
- For negotiated sales, **qualified minority and/or woman owned firms will be included in the underwriting team**, and equal opportunity will be provided to all members of the team, including minority and/or woman-owned firms to hold the position of book-running senior manager. The book-running senior manager and other members of the underwriting syndicate will be recommended by the Director of Finance and approved by the Council.

THIS PAGE LEFT BLANK INTENTIONALLY

ENTERPRISE FUNDS

CITY ENTERPRISE FUNDS

Enterprise Funds account for specific services that are funded directly through user fees. These funds include Utility Fund, Cemetery Fund, Aviation Fund, and Golf Course Fund. Typically these funds are intended to be fully self-supporting and are not subsidized by the General Fund. The fiscal year 2007-08 Budget for the Utility Fund is \$20.7 million.

Utility

The Utility Department's fiscal year 2008 Budget of \$20.7 million represents a net increase of \$2.2 million over the fiscal year 2007 budget of \$18.4 million. The annual budget was developed to conform to the Utility Department's finance plan, while maintaining current service levels. The Utility Fund's fiscal year 2008 Budget does not include any additional positions. In 2002, the Southern Nevada Water Authority issued Water System Bonds of \$33.9 million to supply the City with a second raw water system.

Aviation

At the close of fiscal year 2007, the fund balance is projected to be \$481,172. The airport is currently being renovated through the use of Federal Aviation Administration grant funds. A \$135,000 FAA grant has been received for design work and possible construction of additional ramp space. The large decrease in budget comes from a major portion of FAA grants already received and the projects being completed in the last couple of years.

Golf Course Fund

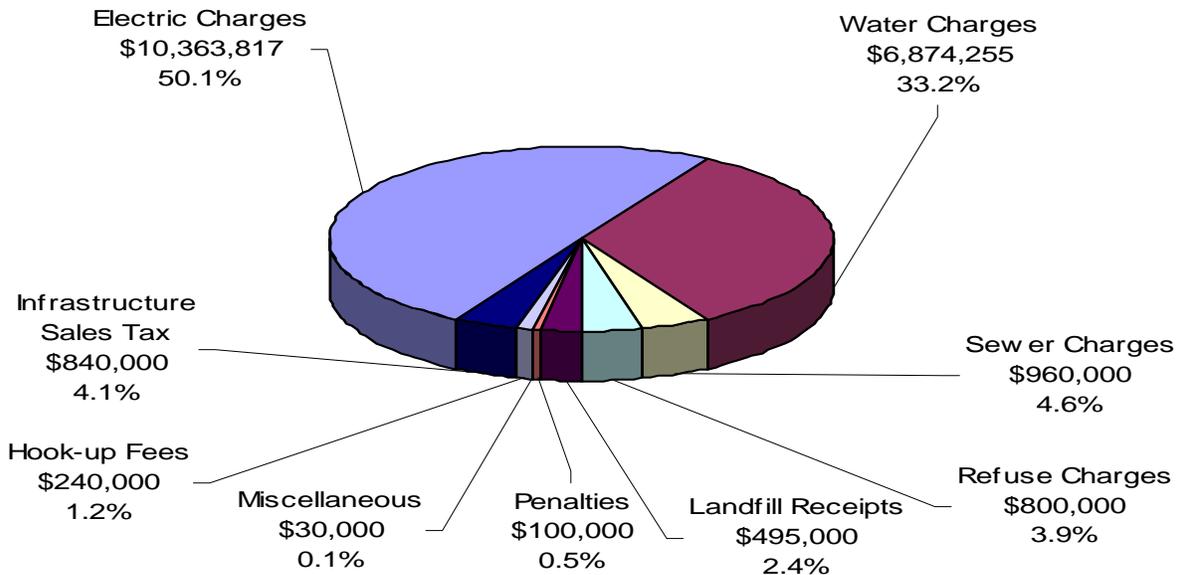
The Boulder Creek Golf Course completed its first 54 months of operation on June 30, 2007. The first 18 holes were completed and the additional 9 holes were completed in FY 2004. The Golf Course Fund's fiscal year 2008 Budget of \$3.6 million (plus a debt service payment of \$1.2 million) represents a net increase of \$300,000 over the fiscal year 2007 budget of \$3.3 million (plus a debt service payment of \$1.2 million). The annual budget increase is due to the golf course generating increased revenues and an increase in the number of rounds played at the course.

Cemetery

The Cemetery Fund's fiscal year 2008 budget remains stable at \$78,000. At the close of fiscal year 2007, the fund balance is projected to be \$537,084. This is the smallest and least active enterprise fund.

ENTERPRISE FUNDS - UTILITY

UTILITY FUND REVENUES Fiscal Year 2008 Budget - \$20.7 Million



Utility Fund Revenues

Electric Billings – Electrical service user fees charged for the electricity use. (50.1%)

Water Billings – Water service user fees charged for the water use. (33.2%)

Sewer Billings – User fees charged for the provision of sewer service. (4.6%)

Refuse Billings – User fees charged for the provision of garbage service. (3.9%)

Landfill Receipts – Fees charged to customers for the use of the City landfill. (2.7%)

Penalties – Late charges and other various fees charged to customers. (0.5%)

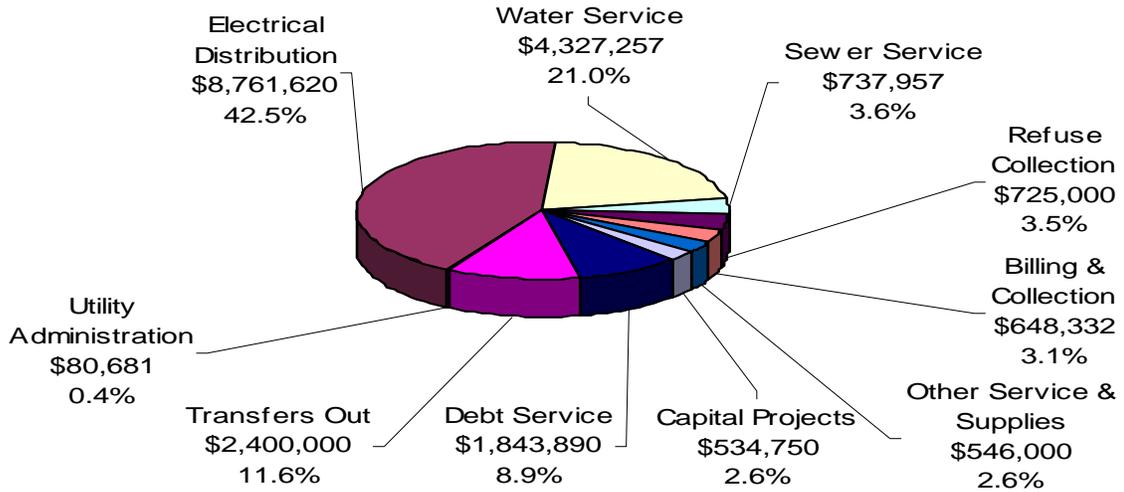
Miscellaneous – Various reimbursements and any unanticipated revenues. (0.1%)

Hook-up Fees – Initial and transfer fees charged to customers for various utility services. (1.2%)

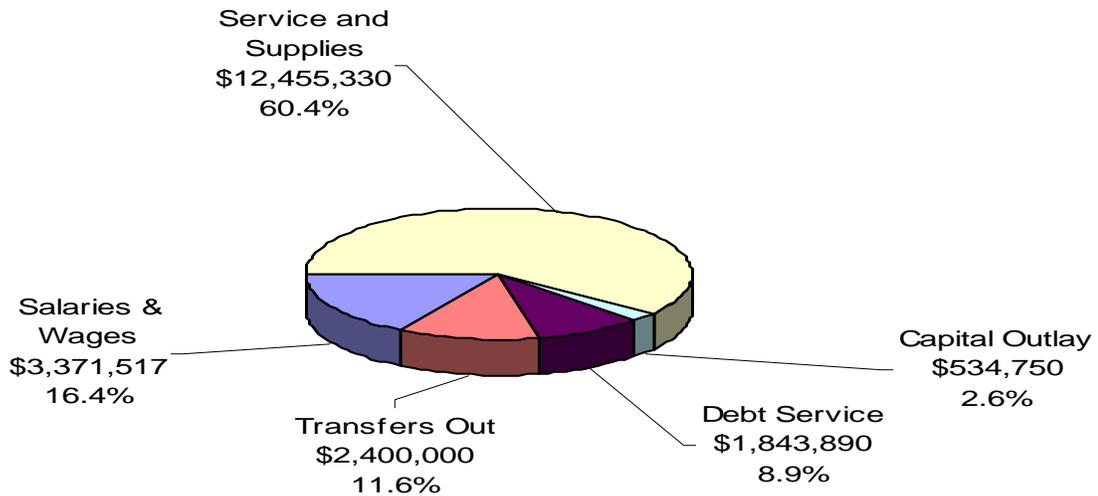
Infrastructure Sales Taxes – Taxes charged to customers for infrastructure projects. (4.1%)

ENTERPRISE FUNDS – UTILITY

UTILITY FUND EXPENSES Fiscal Year 2008 Budget - \$20.6 Million



UTILITY FUND EXPENDITURES BY TYPE Fiscal Year 2008 Budget - \$20.6 Million



ENTERPRISE FUNDS -UTILITY

Utility Fund Expenses

Utility Administration – Administration costs for the Utility department. (0.4%)

Electrical Distribution – Cost of procuring electrical energy for commercial and residential customer use. (42.5%)

Water Service – Cost of procuring water for commercial and residential use. (21.0%)

Sewer Service – Cost of providing sewer system services for commercial and residential customers. (3.6%)

Refuse Collection – Cost of providing garbage collection and disposal services to commercial and residential customers. (3.5%)

Billing & Collection – Cost of providing the billing and collection services for all Utility Fund activities. (3.1%)

Other Services & Supplies – Cost of providing special activities, such as insurance and bonds, programming, energy conservation programs, and contractual services. (2.6%)

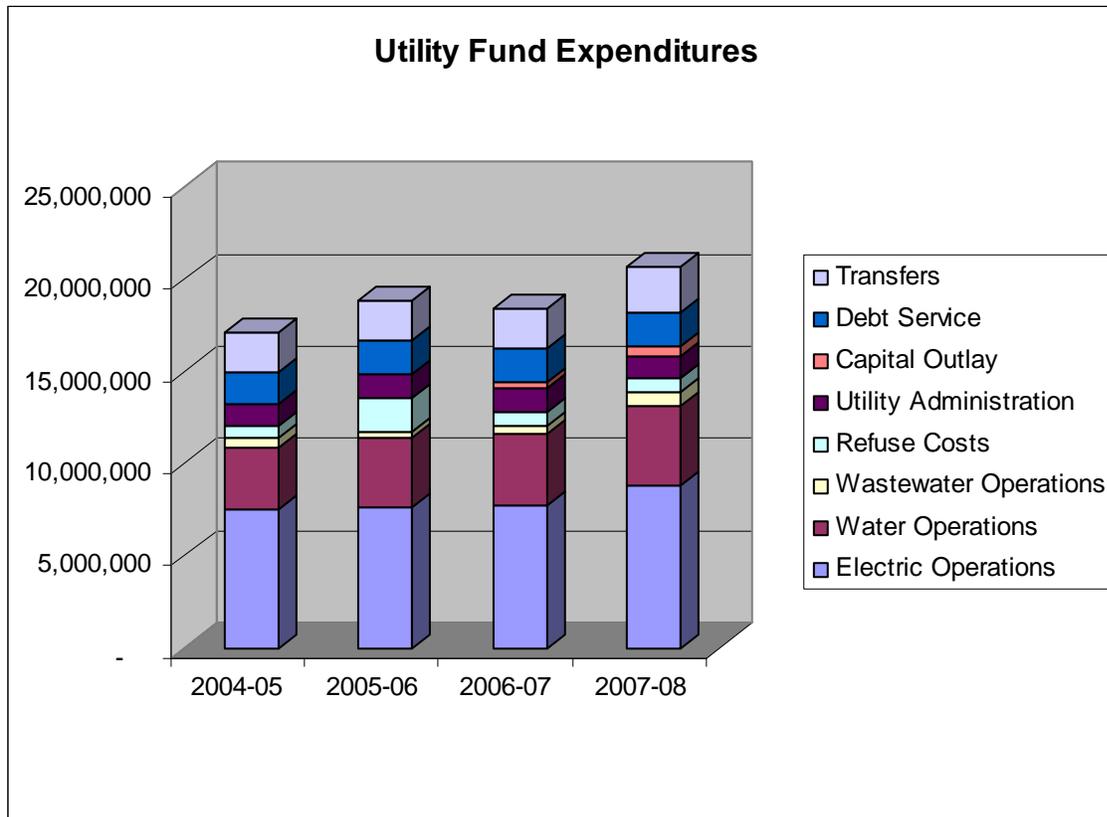
Capital Projects – Expenditures for major construction and improvement projects throughout the various utility systems. (2.6%)

Debt Service – Payment for Raw Water System. (8.9%)

Transfers Out – Transfer to the General Fund. (11.6%)

ENTERPRISE FUNDS -UTILITY

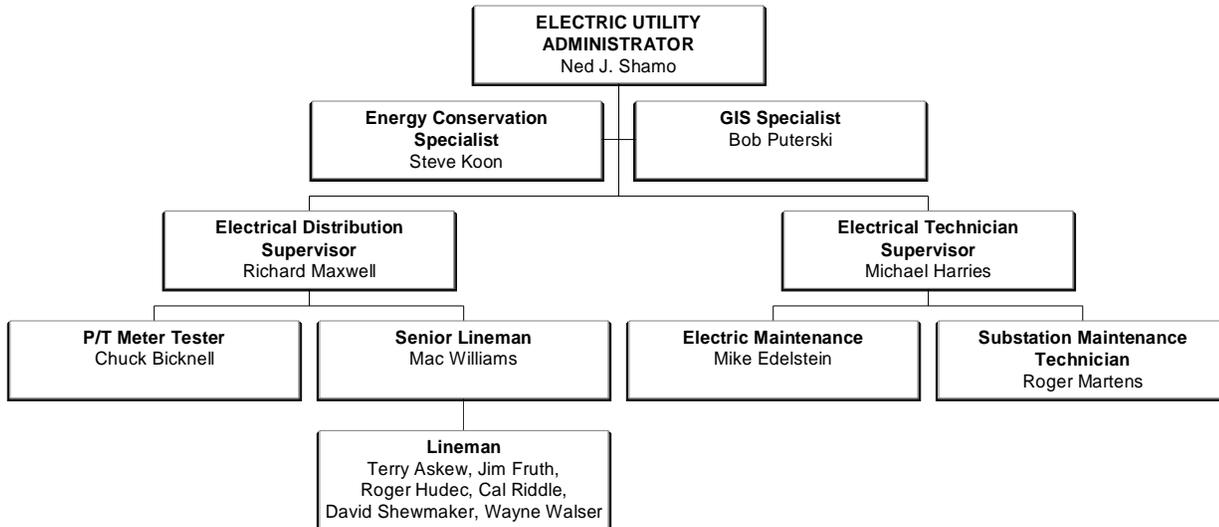
Utility Fund	2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget	Percent Change
Electric Operations	7,479,514	7,612,614	7,700,926	8,761,620	12.1%
Water Operations	3,352,575	3,780,071	3,836,840	4,327,257	11.3%
Wastewater Operations	501,872	334,698	496,802	737,957	32.7%
Refuse Costs	690,801	1,814,070	725,000	725,000	0.0%
Utility Administration	1,169,952	1,318,963	1,259,410	1,275,013	1.2%
Capital Outlay	-	-	400,000	534,750	25.2%
Debt Service	1,731,688	1,744,479	1,746,101	1,843,890	5.3%
Transfers	2,200,000	2,200,000	2,200,000	2,400,000	8.3%
Expenditure Total	17,126,402	18,804,895	18,365,079	20,605,487	10.9%



ENTERPRISE FUNDS -UTILITY

UTILITY FUND SUMMARY			
			FINAL
PROPRIETARY FUND	ACTUAL	BUDGET	BUDGET
	FY 06	FY 07	FY 08
OPERATING REVENUE			
Electric Billing	\$ 8,386,505	\$ 9,463,817	\$ 10,363,817
Water Billings	5,958,224	6,596,159	6,874,255
Sewer Billings	909,454	950,000	960,000
Refuse Billings	797,266	770,000	800,000
Landfill Receipts	176,439	160,000	495,000
Penalties	98,840	40,000	100,000
Reimbursements & Miscellaneous	17,741	0	0
Hook-up Fees	227,925	440,000	240,000
Total Operating Revenue	16,572,394	18,419,976	19,833,072
OPERATING EXPENSE			
Utility Administration	70,049	77,124	80,681
Electrical Distribution	7,612,614	7,700,926	8,761,620
Water Service	3,780,071	3,836,840	4,327,257
Wastewater	334,698	496,802	737,957
Refuse Collection	1,814,070	725,000	725,000
Billing & Collection	520,616	636,286	648,332
Other Services & Supplies	728,298	546,000	546,000
Depreciation/Amortization	2,177,294	-	-
Total Operating Expense	17,037,710	14,018,978	15,826,847
Operating Income or (Loss)	(465,316)	4,400,998	4,006,225
NONOPERATING REVENUES			
Interest Earned	47,146	8,000	30,000
Property Taxes	812,575	840,000	840,000
Other	0	0	0
Total Nonoperating Revenues	859,721	848,000	870,000
NONOPERATING EXPENSES			
Interest Expense	1,744,479	1,746,101	1,843,890
Capital Projects	-	400,000	534,750
Loss on Disposition of Fixed Assets	432		
Total Nonoperating Expenses	1,744,911	2,146,101	2,378,640
Net Income before			
Operating Transfers	(1,350,506)	3,102,897	2,497,585
Operating Transfers Out	(2,200,000)	(2,200,000)	(2,400,000)
Net Operating Transfers	(2,200,000)	(2,200,000)	(2,400,000)
NET INCOME	\$ (3,550,506)	\$ 902,897	\$ 97,585

UTILITIES-ELECTRIC



MISSION STATEMENT/ACTIVITY DESCRIPTION

To provide dependable, reliable electric service at the lowest possible cost consistent with sound utility practice.

GOALS & STRATEGIC ISSUES

- 1 Continue to improve system reliability by placing a strong emphasis on maintenance activities. These activities include:
 - a) The on-going program of underground cable replacement, including the installation of new underground conduit where it does not presently exist.
 - b) Continue to rework underground primary junction boxes, including the replacement, where necessary, of the primary elbow connectors and junction racks.
 - c) Identifying and changing out, where required, pad mount transformers that are leaking oil.
- 2 Install sectionalizing switches to facilitate switching and to assist in reducing outage times by enabling the isolation of faulted sections of line when a fault occurs, either due to component failure or contractor dig-ins.
- 3 Work to preserve the City's existing hydro-power resources and to identify and procure new, affordable long term power supplies.
- 4 Move into the Construction Phase of the Intermountain Power Project Unit 3 power generating station, including working with the other Southern Nevada Utilities and UAMPS to secure a suitable transmission path from the plant site to Boulder City.
- 5 Continue to provide good, reliable tools and equipment to insure that the workers are able to fulfill their duties as safely and efficiently as possible.

ENTERPRISE FUNDS - UTILITY

BUDGET HIGHLIGHTS.

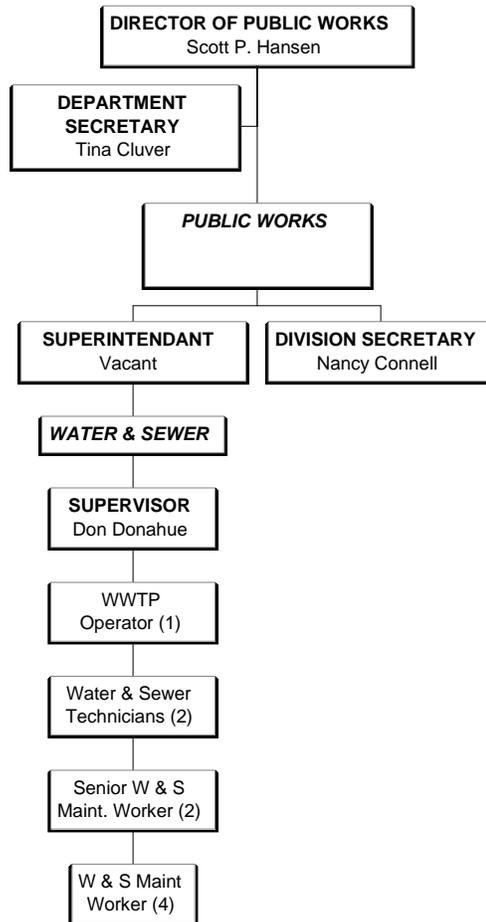
- This year's budget is designed to "stay the course". Money is being requested to allow the division to continue to function as a utility. This includes money to purchase new line hardware and materials necessary to provide reliable electric service to the residents of Boulder City.
- The amount of money being budgeted for wholesale power purchases is up slightly due primarily to the fact that the amount of available hydro-electric energy is down. This is due in part to the long term drought which is making less water for generation available, as well as the fact that Southern California, by federal mandate, is cutting back on the amount of water that they are taking out of the river downstream. Also, the energy purchased to make up the shortfalls in the hydro has become considerably more expensive.

UTILITIES				
	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 1,250,874	\$ 1,271,587	\$ 1,281,805	\$ 1,436,917
Benefits	383,942	394,818	416,920	441,203
Services & Supplies	5,154,319	5,861,769	5,917,200	6,767,500
Capital & Other One-Time Costs	9,501	130,323	285,000	116,000
Total Expenditures	6,798,636	7,658,497	7,900,925	8,761,620
Less: Revenues from Activity	7,574,211	-	-	-
Net Expenditures (Revenues)	\$ (775,575)	\$ 7,658,497	\$ 7,900,925	\$ 8,761,620
Net per Capita	\$ (52)	\$ 512	\$ 527	\$ 582
<u>Positions (in full-time equivalents):</u>				
Regular	16.00	16.00	16.00	16.00
Part-time & Temporary	0.50	0.50	0.50	0.50
Total	16.50	16.50	16.50	16.50

Key Performance Measures

<u>Performance Measures:</u>	2nd Year Actual	Last Year Actual	Current Budget	2007-2008 Budget
Kilowatt hours purchased	178,904,763	176,571,324	183,357,000	184,000,000
Ave. Revenue/Kwh purchased	0.046	0.048	0.055	0.060
Ave. Expense/Kwh (less PP costs)	0.010	0.014	0.017	0.017
Ave. Purchased Pwr. Cost/Kwh	0.026	0.033	0.028	0.031

UTILITIES-WATER



MISSION STATEMENT/ACTIVITY DESCRIPTION.

The mission of this division is to provide Quality water and raw water at equitable rates, making sure that the public and the customer receive high quality service within established ordinances and regulations. These services must be in the bounds of the Safe Drinking Water Act.

GOALS & STRATEGIC ISSUES.

- 1 To provide safe drinking water to the customers of Boulder City, and to provide Raw Water to our Customers.
- 2 To provide uninterrupted, safe water service with acceptable flow, pressure and quality
- 3 To meet emergency water demands and flows.
- 4 To provide fair and prompt utility service with the customer in mind.
- 5 To plan for future expansion of the water system as necessary in order to meet water quality standards.

ENTERPRISE FUNDS -UTILITY

BUDGET HIGHLIGHTS

- Ensure that the Water Division can deliver safe drinking water from our reservoirs to the customers of Boulder City. And to provide raw water to our customers.
- Ensure that the City of Boulder City, Nevada is in compliance with Safe Drinking Water Act
- Our system consists of 5 reservoirs, 20 pressure reducing stations, approx. 6300 water meters and services with approx. 85 miles of water main. In the last 12 months we have distributed approx. 9,000 acre feet of potable water and 4500 acre feet of raw water.

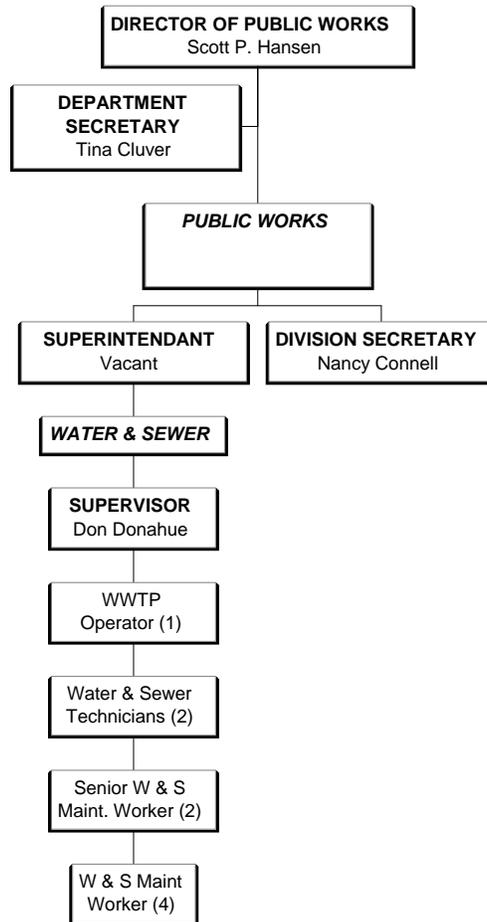
UTILITIES

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
Financial Data:				
Salaries & Wages	\$ 399,823	\$ 448,460	\$ 403,052	\$ 482,966
Benefits	138,545	161,766	145,488	165,291
Services & Supplies	2,588,623	3,145,002	3,288,300	3,530,000
Capital & Other One-Time Costs	-	31,048	100,000	149,000
Total Expenditures	3,126,991	3,786,276	3,936,840	4,327,257
Less: Revenues from Activity	6,865,739	-	-	-
Net Expenditures (Revenues)	\$ (3,738,748)	\$ 3,786,276	\$ 3,936,840	\$ 4,327,257
Net per Capita	\$ (251)	\$ 253	\$ 262	\$ 288
Positions (in full-time equivalents):				
Regular	7.0	7.0	7.0	7.65
Part-time & Temporary	-	-	-	-
Total	7.0	7.0	7.0	7.65

Key Performance Measures

Performance Measures:	2nd Year Actual	Last Year Actual	Current Budget	2007-2008 Budget
Water Meter Repair	780	780	720	800
Water services repaired	144	144	120	150
Acre feet of water distributed	12650	11499	12489	13916
Line Locations	1380	1380	1300	1440

UTILITIES-WASTEWATER



MISSION STATEMENT/ACTIVITY DESCRIPTION.

The mission of the Wastewater Division is to provide constant wastewater service without stoppages Or other losses of service with acceptable treatment disposal through environmentally safe operations. Within the guidelines of the Environmental Protection Agency (EPA).

GOALS & STRATEGIC ISSUES.

- 1 Ensure that we collect and treat all wastewater within the boundaries of Boulder City.
- 2 Ensure that all tools and equipment are ready to use 24/7.
- 3 Maintain all plumbing to all city facilities.
- 4 This crew has a 35% split with the Water Division.

ENTERPRISE FUNDS -UTILITY

BUDGET HIGHLIGHTS

- At the Wastewater Treatment, we treat approximately 450,000,000 gallons of wastewater a year and maintain approximately 80 miles of sewer main along with three Sewer lift stations. Plans are currently in development to build new facilities including a wastewater treatment plant to transport and treat wastewater.
- An issue we will have to deal with in the near future is the disposal of sludge from our existing wastewater treatment plant.

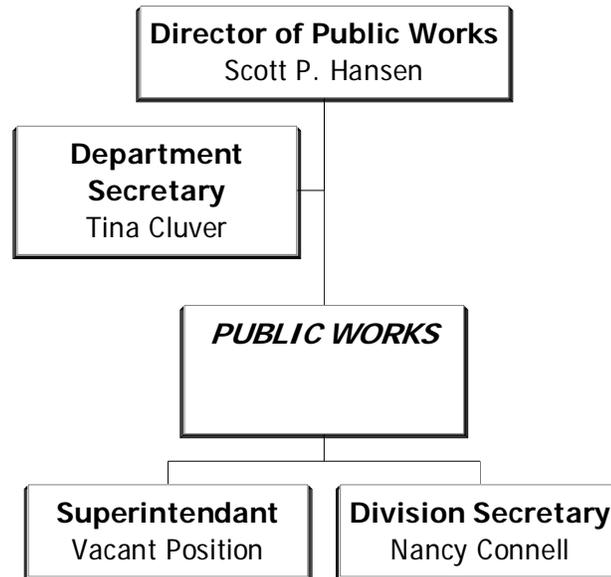
UTILITIES

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 167,728	\$ 148,913	\$ 190,008	\$ 223,899
Benefits	57,546	50,666	70,594	79,858
Services & Supplies	290,952	173,248	204,200	234,200
Capital & Other One-Time Costs	665	37,183	132,000	200,000
Total Expenditures	516,891	410,010	596,802	737,957
Less: Revenues from Activity	891,497	-	-	-
Net Expenditures (Revenues)	\$ (374,606)	\$ 410,010	\$ 596,802	\$ 737,957
Net per Capita	\$ (25)	\$ 27	\$ 40	\$ 49
<u>Positions (in full-time equivalents):</u>				
Regular	3.85	3.85	3.85	3.85
Part-time & Temporary	-	-	-	-
Total	3.85	3.85	3.85	3.85

Key Performance Measures

<u>Performance Measures:</u>	<u>2nd Year Actual</u>	<u>Last Year Actual</u>	<u>Current Budget</u>	<u>2007-2008 Budget</u>
Feet of sewer cleaned	100,000	100,000	110,000	115,000
Line Locations (Call before you dig)	1,380	1,380	1,300	1,440
Acre ft of wastewater treated	1,341	1,500	1,500	1,600

UTILITIES-ADMINISTRATION



MISSION STATEMENT/ACTIVITY DESCRIPTION.

The mission of this division is to provide secretarial and office support to the Public Works Maintenance Divisions at the five City Shops.

GOALS & STRATEGIC ISSUES.

Provide secretarial and clerical support; prepare monthly and annual reports for all divisions.

BUDGET HIGHLIGHTS.

- Process payroll for 45 employees, maintains attendance records for employees including time slips; process packing slips/invoices and prepare/process purchase orders; process work orders/service requisitions for all shops and provide completion records for all city departments; record/maintain records for water and electric meters; order supplies; compose letters/memos for all employees; process Personnel Action forms for step increases, probation, retirement, etc. for public works shops; process uniform orders; receive deliveries from vendors for all division/city departments; and other various secretarial/clerical tasks.

ENTERPRISE FUNDS -UTILITY

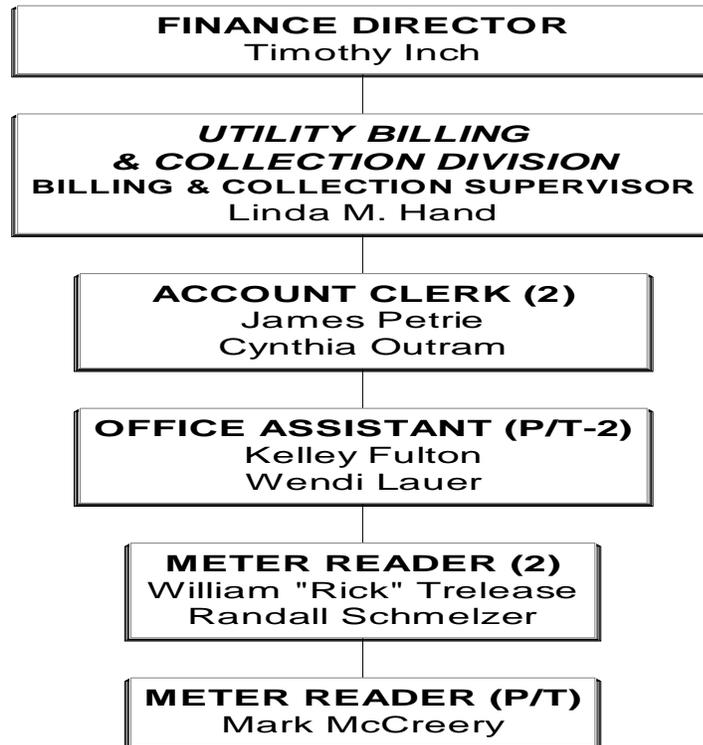
UTILITIES

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
<u>Financial Data:</u>				
Salaries & Wages	\$ 45,409	\$ 46,320	\$ 50,570	\$ 51,050
Benefits	17,554	18,520	20,554	20,630
Services & Supplies	3,578	5,125	6,000	9,000
Capital & Other One-Time Costs	-	-	-	-
Total Expenditures	66,541	69,965	77,124	80,681
Less: Revenues from Activity	-	-	-	-
Net Expenditures (Revenues)	\$ 66,541	\$ 69,965	\$ 77,124	\$ 80,681
Net per Capita	\$ 4	\$ 5	\$ 5	\$ 5
<u>Positions (in full-time equivalents):</u>				
Regular	1.00	1.00	1.00	1.00
Part-time & Temporary	-	-	-	-
Total	1.00	1.00	1.00	1.00

Key Performance Measures

<u>Performance Measures:</u>	<u>2nd Year Actual</u>	<u>Last Year Actual</u>	<u>Current Budget</u>	<u>2007-2008 Budget</u>
Bi-weekly payroll # of employees	45	47	47	45
Weekly preparation of Accounts Payable- for 6 divisions of City Shops	23	25	50	55
Weekly input of Service Requisitions		40	43	50
Weekly input of Meter (W&S & Electric) #		30	30	30

UTILITIES-BILLING & COLLECTION



MISSION STATEMENT/ACTIVITY DESCRIPTION.

The Utility Department is responsible for the billing and collection of all utility services, sales of animal tags, business license, liquor license, receiving the cash and checks from police department, recreation department and other miscellaneous cash. Our goal is to provide exceptional customer service while protecting the assets of the City & re-engineering processes to maximize cash flow and productivity, reduce expenses and maximize revenues.

GOALS & STRATEGIC ISSUES.

- 1 Implement new enhanced meter reading software and hardware
- 2 Streamline deposit refund processing
- 3 Implement landlord notification on past due accounts

ENTERPRISE FUNDS -UTILITY

BUDGET HIGHLIGHTS.

- Enhance internal customer relations through education & communication.
- Reduce man-hours by implementing software changes that will streamline deposit refund processing.
- Enhance collection processes via notification to landlords on past due tenant utilities.
- Implement new meter reading handhelds to ensure cash flow through billing.

UTILITIES

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
Financial Data:				
Salaries & Wages	\$ 317,779	\$ 310,732	\$ 313,399	\$ 348,878
Benefits	107,549	110,329	107,347	120,825
Services & Supplies	97,941	95,700	109,540	142,830
Capital & Other One-Time Costs	(25,019)	4,380	102,000	35,799
Total Expenditures	498,250	521,141	632,286	648,332
Less: Revenues from Activity	-	-	-	-
Net Expenditures (Revenues)	\$ 498,250	\$ 521,141	\$ 632,286	\$ 648,332
Net per Capita	\$ 33	\$ 35	\$ 42	\$ 43
Positions (in full-time equivalents):				
Regular	5.00	5.00	5.00	5.00
Part-time & Temporary	1.50	1.50	1.50	1.50
Total	6.50	6.50	6.50	6.50

Key Performance Measures

Performance Measures:	2nd Year Actual	Last Year Actual	Current Budget	2006-2007 Budget
Bills Sent (#)	96788	92089	93309	94183
Reminders/shut Off Notices Sent (#)	19278/8990	15956/5749	21674	15146/4910
Payments processed (#)	95696	100827	95477	94995
Business/Liquor License issued (#)	362/9	376/18	346/22	369/26
Penalties Applied (\$)	n/a	124448	113803	113650
Liens filed (#) (\$)	750	6/601	6/886	7/952

ENTERPRISE FUNDS - OTHER

Aviation Fund Revenues

Building Leases – Revenues received for the rental of hangars at the airport. (56.0%)

Tiedowns – Revenues received for tiedown fees from airplanes located at the Boulder City airport. (2.7%)

Fuel Sales – The City receives a small commission on all fuel sales completed at the airport. (11.7%)

Landing Fees – Revenues received from landing fees from airplanes landing at the airport. (1.3%)

Ground Lease – Revenues received for the rentals of ground lots at the airport. (1.3%)

Interest Income - Interest earned on the investment of the fund's idle cash balance. (0.0%)

FAA Grant – A grant for expansion of hangar space and other various renovation projects. (24.3%)

Miscellaneous – Various reimbursements and any unanticipated revenues. (2.3%)

Aviation Fund Expenses

Airport Operations – Expenditures for the daily operation of the airport. (57.2%)

Capital Outlays – Expenditures for major capital projects and renovations. (42.8%)

Cemetery Fund Revenues

Sale of Lots – Charges for lots located in the cemetery. (32.9%)

Perpetual Care – Charges for ongoing care of the landscaping and overall cemetery property. (28.4%)

Opening & Closing – Charges for the opening and closing of cemetery lots. (25.0%)

Interest Income – Interest earned on the investment of the fund's idle cash balance. (13.6%)

Cemetery Fund Expenses

Cemetery Operations – Expenditures to keep cemetery operations and landscaping looking nice. (100%)

Golf Course Fund Revenues

Golf Course Receipts – Revenues received from green fees, pavilion rentals, food and beverages, pro shop sales, and various other golf related receipts. (73.7%)

General Fund Transfer – Transfer from the General Fund for a debt service payment. (26.3%)

Golf Course Fund Expenses

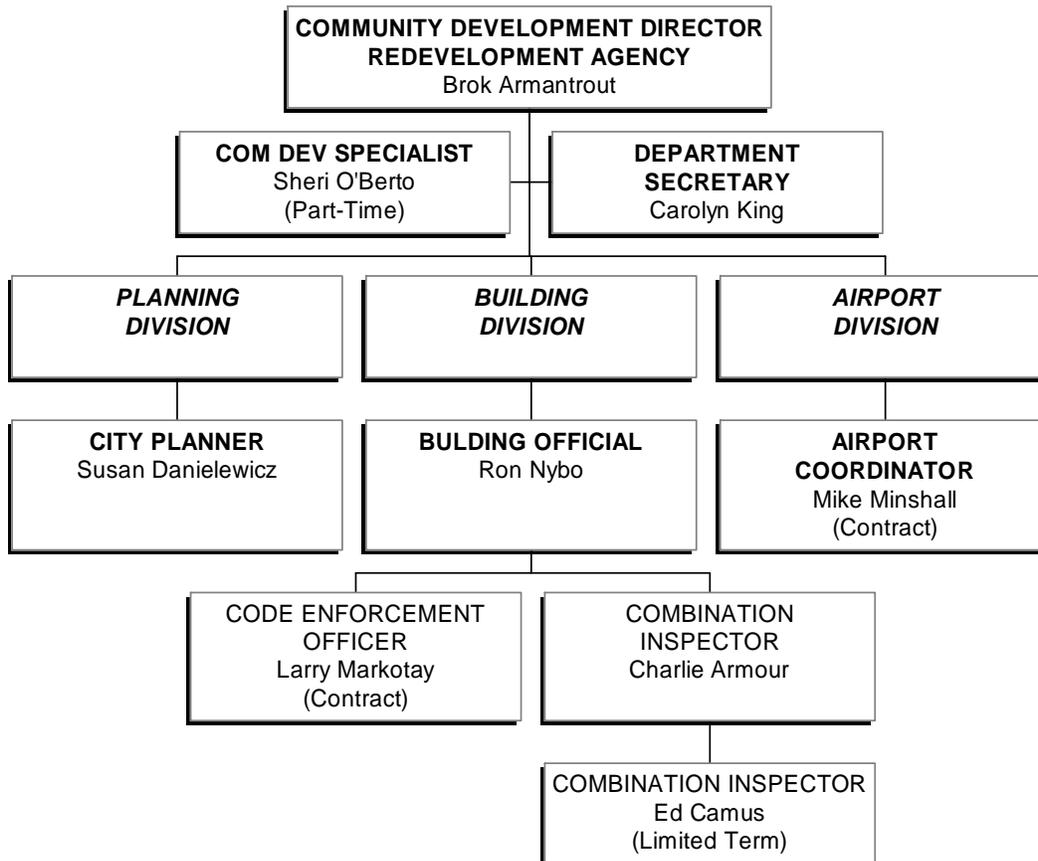
Club Operations – Expenditures for the daily operational costs of running the golf course. (72.0%)

Debt Service – Payment for bonds that were issued for construction of the golf course. (28.0%)

ENTERPRISE FUNDS - AVIATION

AVIATION FUND			
			FINAL
PROPRIETARY FUND	ACTUAL	BUDGET	BUDGET
	FY 06	FY 07	FY 08
OPERATING REVENUE			
Rents and Royalties	\$ 243,192	\$ 216,000	\$ 406,641
Miscellaneous	0	8,000	13,000
Total Operating Revenue	243,192	224,000	419,641
OPERATING EXPENSE			
Airport Operations			
Salaries and Wages	3,222	0	0
Supplies and Services	258,494	190,792	200,323
Depreciation/Amortization	171,136		
Total Operating Expense	432,852	190,792	200,323
Operating Income or (Loss)	(189,660)	(33,208)	219,318
NONOPERATING REVENUES			
Interest Earned	2,126	-	-
FAA Grant	99,639	300,000	135,000
Total Nonoperating Revenues	101,765	300,000	135,000
NONOPERATING EXPENSES			
Capital Outlays	-	365,000	150,000
Loss on Disposition of Assets			
Total Nonoperating Expenses	-	365,000	150,000
Net Income before			
Operating Transfers	(87,895)	(31,792)	204,318
Operating Transfers			
In	-	-	-
Out	-	-	-
Net Operating Transfers	-	-	-
NET INCOME	\$ (87,895)	\$ (31,792)	\$ 204,318

AVIATION



MISSION STATEMENT/ACTIVITY DESCRIPTION

The Boulder City Municipal Airport is a general aviation facility serving the air transportation needs of the citizens of Boulder City and surrounding communities.

Department Description

The Boulder City Municipal Airport offers flight services for both private and commercial airplanes. The Airport is used by pilots and passengers for personal, business and recreational flying activities and also offers other aeronautical services such as charter and air taxi flights, flight training, parachuting, emergency medical evacuation and transport. The Airport offers the community aviation and economic benefits and is a symbol of pride for the City of Boulder City and its citizens.

ENTERPRISE FUNDS - AVIATION

GOALS & STRATEGIC ISSUES

The Airport is used by pilots and passengers for the personal business and recreational flying activities and also offers to the community it serves other aeronautical services such as charter and air taxi flights, flight training, parachuting, emergency medical evacuation and medical transport for patients, blood and transplant organs.

The Airport, aside from offering to the community aviation related economic services and benefits, is a symbol of pride for the City of Boulder City and its citizens. It is representative of the City's desire and commitment to move forward and to progress.

BUDGET HIGHLIGHTS.

- Maintain existing contractual relationship with Airport Coordinator
- Continuation of the professional services agreement with Kimley-Horn & Associates for aviation engineering consulting and related services.
- Provides for continuing improvement of the airport facilities, including the expansion of the solar powered LED ramp and taxiway edge lighting systems, consultations with the FAA field office in California, and continuing education of the aeronautical field.

AIRPORT

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
Financial Data:				
Salaries & Wages	\$ 6,674	\$ 3,202	\$ 7,527	\$ 2,535
Benefits	708	20	177	-
Services & Supplies	129,280	246,794	183,088	197,788
Capital & Other One-Time Costs	98,211	11,700	365,000	150,000
Total Expenditures	234,873	261,716	555,792	350,323
Less: Revenues from Activity	239,199	344,957	524,000	554,641
Net Expenditures (Revenues)	\$ (4,326)	\$ (83,241)	\$ 31,792	\$ (204,318)
Net per Capita	\$ (0)	\$ (6)	\$ 2	\$ (14)
Positions (in full-time equivalents):				
Regular	-	-	-	-
Part-time & Temporary	-	-	-	-
Total	-	-	-	-

ENTERPRISE FUNDS - AVIATION

Key Performance Measures

Performance Measures:

	<u>2nd Year Actual</u>	<u>Last Year Actual</u>	<u>Current Budget</u>	<u>2006-2007 Budget</u>
Take-offs & Landings				
Commercial	10260	10400	12000	15000
General Aviation	8560	9250	9200	9200
Available Hangars	140	140	140	140
Airport Committee Agenda Items	56	50	50	50

ENTERPRISE FUNDS - CEMETERY

CEMETERY FUND SUMMARY			
			FINAL
<u>PROPRIETARY FUND</u>	ACTUAL	BUDGET	BUDGET
	FY 06	FY 07	FY 08
OPERATING REVENUE			
Sale of Lots	\$ 24,343	\$ 29,000	\$ 29,870
Opening & Closing	34,375	22,000	22,660
Other Revenue	11,540	25,000	25,750
Total Operating Revenue	70,258	76,000	78,280
OPERATING EXPENSE			
Maintenance and Supplies	8,542	10,000	10,300
Depreciation/Amortization	12,535	-	-
Total Operating Expense	21,077	10,000	10,300
Operating Income or (Loss)	49,181	66,000	67,980
NONOPERATING REVENUES			
Interest Earned	22,318	12,000	12,360
Total Nonoperating Revenues	22,318	12,000	12,360
NONOPERATING EXPENSES			
Loss on Disposition	-	-	-
Operating Transfers			
Total Nonoperating Expenses	-	-	-
Net Income before			
Operating Transfers	71,499	78,000	80,340
Operating Transfers			
In			
Out	(46,000)	(46,000)	(46,000)
Net Operating Transfers	(46,000)	(46,000)	(46,000)
NET INCOME	\$ 25,499	\$ 32,000	\$ 34,340

BOULDER CREEK GOLF COURSE



MISSION STATEMENT

To provide guests an unforgettable experience with each visit. Boulder Creek Golf Course strives to provide an environment where all team members realize their value and potential and encourage everyone to continually improve their skills to provide the finest service to guests and for enjoyment and advancement of their careers. Guests and team members alike will enjoy a warm, friendly and professional atmosphere where everyone will enjoy the game and business of golf.

Department Description

Our premier golf club, the Boulder Creek Golf Club, opened January 2003. A Golf shop, rental clubs for adults and youths, full banquet facility allowing us to host tournaments, corporate outings, banquets and weddings, a restaurant open for lunch and dinner, full bar, coffee bar, handicap computer. The Golf Shop at the Boulder Creek Golf Club was established to fulfill all golfing needs. Whether one is looking for a selection of apparel, or a specific type of equipment, the shop can accommodate any request through a special order program. Ashworth, Antigua, and Greg Norman Collection are just a few of the styles that are offered. Titleist, Ping, and Cleveland are stocked equipment to provide golfers with all of their playing needs. Club fitting is available by appointment with the professional staff.

The beautiful blend of the Nevada desert and Boulder Creek Golf Club and the green surroundings, provides a unique ambience for those special events; weddings, business banquets or any special outing for families or organizations, where the facility can provide personalized meal and beverage packages.

ENTERPRISE FUNDS - GOLF

The facility includes an 8,000 square foot pavilion tent that overlooks the beautiful golf course and lake. The pavilion tent can accommodate up to 350 guests while the restaurant can accommodate up to 100 guests. Guests may choose from a variety of food, beverage, and amenities packages. Events can be further enhanced by experienced event facilitators ready to provide guests with information on a variety of full service packages for special functions or events. Professional and personalized service is available upon request.

Milestones Met / Services Provided

For many years, the city of Boulder City had the vision to create a community and Clark County asset that would provide great golf programs and affordable recreation to the people who live and work here everyday.

Boulder City's goal is to provide a great facility and golf experience to all who visit. Whether a resort guest, local tournament, junior golfer, or major event, it will be honored to share the world class facility with all guests. The 27 holes were masterfully designed by Mark Rathert, of Rathert International Golf Design. Offering six sets of playing tees to compliment all skill levels, there is also the Development Tees. It's a smaller course integrated into all layouts and perfect for beginning players.

The East practice range tee at Boulder Creek is one of the largest in the West. The range is (400) yards in length and (200) yards wide and offers 60 grass practice spaces as well as 36 practice mats that allow for practice all year in 30 degree weather or at 100 degrees. A contoured fairway practice bunker adds to the opportunity to build skills at Boulder Creek. A private golf instruction area allows for a quick golf lesson from a Boulder Creek PGA or LPGA golf professional.

The short game area at the Boulder Creek practice facility has available any short golf shot a person would like to practice or learn. A practice green you would usually find on the golf course will provide realistic practice out of bunkers as well as uneven lies for pitching and chipping around the green. A synthetic practice putting green is available for beginning golfers to get the feel of putting prior to trying the golf course and more challenging putting. High quality golf equipment, custom fitting and golf equipment repair is a specialty at the Boulder Creek Golf Center. A golfer will enjoy the latest in equipment to help them customize golf clubs to their golf swing. Custom measurements such as ball spin rate, ball launch angle, club head and swing speed, ball speed, shaft deflection, grip size and other important functions and information to provide the best for guest's golf game. A golf club repair center provides upgrades or repair equipment from a new grip to hang on to or a new shaft embracing the highest technology.

ENTERPRISE FUNDS - GOLF

BOULDER CREEK GOLF COURSE

	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 FINAL
<u>Financial Data:</u>				
Salaries & Wages	\$ 15,007	\$ 7,631	\$ 10,647	\$ 11,712
Benefits	-	-	1,038	1,807
Services & Supplies	2,869,533	2,748,815	2,668,385	2,961,182
Capital & Other One-Time Costs	1,361,420	1,483,241	1,429,788	1,434,976
Total Expenditures	4,245,960	4,239,687	4,109,858	4,409,676
Less: Revenues from Activity	3,826,199	4,005,357	4,128,788	4,409,676
Net Expenditures (Revenues)	\$ 419,761	\$ 234,330	\$ (18,930)	\$ 0
Net per Capita	\$ 28	\$ 16	\$ (1)	\$ 0
<u>Positions (in full-time equivalents):</u>				
Regular	-	-	-	-
Part-time & Temporary	-	-	0.49	0.49
Total	-	-	0.49	0.49

THIS PAGE LEFT BLANK INTENTIONALLY

OTHER FUNDS

CAPITAL IMPROVEMENT FUND

	ACTUAL FY 06	BUDGET FY 07	FINAL BUDGET FY 08
REVENUES:			
Interest Earnings	\$ 93,298	\$ 40,000	\$ 40,000
Leases	485,131	417,825	534,595
Land Sales	194,000	-	1,500,000
Other	70,537	-	-
Beginning Fund Balance	3,480,095	2,683,658	2,453,830
TOTAL RESOURCES:	\$2,683,658	\$2,826,624	\$709,449
EXPENDITURES:			
Voter approved Fire Truck	\$ -	\$ -	\$850,000
Operating Transfer Out	700,000	2,575,000	750,000
Ending Fund Balance	2,826,624	709,449	1,184,044
TOTAL COMMITMENTS AND FUND BALANCE:	\$3,526,624	\$3,284,449	\$2,784,044

LAND IMPROVEMENT FUND

	ACTUAL FY 06	BUDGET FY 07	FINAL BUDGET FY 08
REVENUES:			
Miscellaneous	\$11,139	\$ -	\$ -
Land Sales		225,000	
Operating Transfers In			
Beginning Fund Balance	110,057	84,894	84,894
TOTAL RESOURCES:	\$121,196	\$309,894	\$84,894
EXPENDITURES:			
Land Sale Expenditure	\$ 36,302	\$ -	\$ -
Maintenance and Supplies	-	-	-
Operating Transfer Out	-	225,000	-
Ending Fund Balance	84,894	84,894	84,894
TOTAL COMMITMENTS AND FUND BALANCE:	\$121,196	\$309,894	\$84,894

OTHER FUNDS

REDEVELOPMENT AUTHORITY

	ACTUAL FY 06	BUDGET FY 07	FINAL BUDGET FY 08
REVENUES:			
Property Tax	\$ 662,815	\$ 757,812	\$ 790,781
Interest Earnings	24,038	15,000	15,000
Miscellaneous	1,587	-	-
Beginning Fund Balance	1,401,594	1,801,128	1,507,690
TOTAL RESOURCES:	\$2,090,034	\$2,573,940	\$2,313,471
EXPENDITURES:			
Redevelopment Projects	\$ 288,906	\$ 569,866	\$ 711,702
Operating Expenses	-	37,384	110,661
Capital items	-	459,000	60,000
Ending Fund Balance	1,801,128	1,507,690	1,431,108
TOTAL COMMITMENTS AND FUND BALANCE:	\$2,090,034	\$2,573,940	\$2,313,471

GOLF COURSE IMPROVEMENT

	ACTUAL FY 06	BUDGET FY 07	FINAL BUDGET FY 08
REVENUES:			
Golf Course (surcharge)	\$18,549	\$ -	\$103,500
Beginning Fund Balance	-	-	-
TOTAL RESOURCES:	\$18,549	\$ -	\$103,500
EXPENDITURES:			
Operating Transfer Out	\$18,549	\$ -	\$103,500
Ending Fund Balance	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE:	\$18,549	\$ -	\$103,500

OTHER FUNDS

RESIDENTIAL CONSTRUCTION TAX

	ACTUAL FY 06	BUDGET FY 07	FINAL BUDGET FY 08
REVENUES:			
Residential Construction Tax	\$ 53,000	\$98,156	\$55,000
Beginning Fund Balance	115,594	168,594	266,750
TOTAL RESOURCES:	\$168,594	\$266,750	\$321,750
EXPENDITURES:			
Service and Supplies	\$ -	\$ -	\$ -
Operating Transfers Out			254,744
Ending Fund Balance	168,594	266,750	67,006
TOTAL COMMITMENTS AND FUND BALANCE:	\$168,594	\$266,750	\$321,750

POLICE FORFEITURE FUND

	ACTUAL FY 06	BUDGET FY 07	FINAL BUDGET FY 08
REVENUES:			
Miscellaneous	\$ -	\$ 5,000	\$ 5,000
Beginning Fund Balance	10,164	8,164	8,164
TOTAL RESOURCES:	\$ 10,164	\$13,164	\$13,164
EXPENDITURES:			
Public Safety Expense	\$ 2,000	\$ 5,000	\$ 13,164
Operating Transfers Out	-	-	-
Ending Fund Balance	8,164	8,164	-
TOTAL COMMITMENTS AND FUND BALANCE:	\$ 10,164	\$13,164	\$13,164

OTHER FUNDS

MUNICIPAL COURT CONSTRUCTION

	ACTUAL FY 06	BUDGET FY 07	FINAL BUDGET FY 08
REVENUES:			
Fines and Forfeits - Other	\$ 36,734	\$ 40,000	\$ 40,000
Beginning Fund Balance	265,962	263,934	263,934
TOTAL RESOURCES:	\$302,696	\$303,934	\$303,934
EXPENDITURES:			
Judicial	\$38,762	\$ 40,000	\$ 303,934
Operating Transfers Out	-	-	-
Ending Fund Balance	263,934	263,934	-
TOTAL COMMITMENTS AND FUND BALANCE:	\$302,696	\$303,934	\$303,934

MUNICIPAL COURT ADMINISTRATION ASSESSMENT FUND

	ACTUAL FY 06	BUDGET FY 07	FINAL BUDGET FY 08
REVENUES:			
Fines and Forfeiture	\$ 56,298	\$ 45,000	\$ 45,000
Beginning Fund Balance	162,336	199,455	199,455
TOTAL RESOURCES:	\$218,634	\$244,455	\$244,455
EXPENDITURES:			
Judicial	\$ 19,179	\$ 45,000	\$ 172,394
Operating Transfers Out	-	-	72,061
Ending Fund Balance	199,455	199,455	-
TOTAL COMMITMENTS AND FUND BALANCE:	\$218,634	\$244,455	\$244,455

OTHER FUNDS

URBAN FORESTRY FUND

	ACTUAL FY 06	BUDGET FY 07	FINAL BUDGET FY 08
REVENUES:			
Miscellaneous	\$ -	\$ -	\$ 1,173
Beginning Fund Balance	148,778	138,827	138,827
TOTAL RESOURCES:	\$148,778	\$138,827	\$ 140,000
EXPENDITURES:			
Highways and Streets			
Residential Urban Forestry	9,951	-	-
Operating Transfers Out	-		140,000
Ending Fund Balance	138,827	138,827	-
TOTAL COMMITMENTS AND FUND BALANCE:	\$148,778	\$138,827	\$ 140,000

POLICE ¼ CENT SALES TAX

	ACTUAL FY 06	BUDGET FY 07	FINAL BUDGET FY 08
REVENUES:			
Sales Tax	\$ 581,442	\$ 720,000	\$741,600
Beginning Fund Balance	-	492,700	633,981
TOTAL RESOURCES:	\$ 581,442	\$1,212,700	\$1,375,581
EXPENDITURES:			
Public Safety	88,742	578,719	-
Operating Transfers Out			576,000
Ending Fund Balance	492,700	633,981	799,581
TOTAL COMMITMENTS AND FUND BALANCE:	\$ 581,442	\$633,981	\$1,375,581

THIS PAGE LEFT BLANK INTENTIONALLY

SUPPLEMENTAL INFORMATION

Population

An analysis of past growth trends indicates that Clark County and the State of Nevada have historically experienced much higher growth rates than Boulder City. Over the past decade, from 1990 to the year 2000, Boulder City's population increased by just 18 percent, an annual growth rate of 1.76 percent. Over the past 20 years, Boulder City's growth rate has been declining (from a 2.7% annual rate in the 1980's to a 1.76% rate during the 1990's). This is primarily due to the fact that the City owns the vast majority of the vacant land within its boundaries. Other influencing factors are a growth control ordinance adopted by the City's voters in 1979, and a charter amendment adopted in 1997 that prohibits the sale of most City land over an acre without prior approval of the voters.

Boulder City Population Trend

Year	Population	Increase	Total % Increase	Annual % Increase
1980	9,590	-	-	-
1990	12,567	2,977	31%	2.70%
2000	14,860	2,293	18%	1.76%

The following table presents the population by age distribution for Boulder City for the period from 1980 to 2000. There have been steady declines in the first three age groups (under 5, 5-19, and 20-44), and steady increases in the last two age groups (45-64 and 65+). With more than half of the population falling within the last two age groups (45-64 and 65+) in 2000, the trend seems to be pointing toward the development of a more mature population in Boulder City.

Age Group	1980		1990		2000	
	Number	%	Number	%	Number	%
Under 5	524	5%	566	5%	561	4%
5-19	2,248	23%	2,512	20%	2,764	19%
20-44	2,786	29%	3,429	27%	3,683	25%
45-64	2,448	26%	3,264	26%	4,292	29%
65+	1,584	17%	2,796	22%	3,560	24%
Total	9,590	100%	12,567	100%	14,860	100%

SUPPLEMENTAL INFORMATION

Boulder City Housing

The statistics below show there has been little change in the housing stock mixture over the past ten years in Boulder City. The highest percentage and majority of housing units in both 1990 and 2000 are of the 1-unit, detached/attached type.

Boulder City Housing Unit Type and Age

	1990		2000	
Total Housing Units	5,390		6,979	
Units in Structure	Number	%	Number	%
1-unit, detached/attached	3,337	61.9	4,541	65.1
2 to 4 units	435	8.0	577	8.2
5 to 9 units	185	3.4	255	3.7
10 to 19 units	108	2.0	108	1.5
20 or more units	83	1.5	153	2.2
Mobile Home	1,157	21.5	1,274	18.3
Boat, RV, van, etc.	84	1.5	71	1.0
Year Structure Built				
1990 to March 2000	-	-	1,619	23.2
1970 to 1989	-	-	3,603	51.6
1940 to 1969	-	-	1,195	17.1
1939 or earlier	-	-	562	8.1

SUPPLEMENTAL INFORMATION

Housing Values

Over the past ten years the value of housing has steadily increased in Boulder City. With nearly 70% of the total in the year 2000, a significant increase has occurred in the percentage of housing units in Boulder City valued at greater than \$150,000.

Boulder City Housing Values

	1990		2000	
	Number	%	Number	%
Specified Owner-occupied Housing Units	2,612	100.0	3,549	100.0
Less than \$50,000	38	1.5	6	0.2
\$50,000 to \$99,999	765	29.3	201	5.7
\$100,000 to \$149,999	1,072	41.0	887	25.0
\$150,000 to \$199,999	381	14.6	1,264	35.6
\$200,000 to \$299,999	207	7.9	597	16.8
\$300,000 to \$499,000*	149	5.7	432	12.2
\$500,000 or more	-	-	162	4.6
Median (dollars)	\$120,800		\$172,500	

*Note: Highest value bracket from 1990 was \$300,000 or more

Household Characteristics

Boulder City's household size has been slowly declining from 2.59 persons per household in 1980 to 2.3 persons per household in 2000. This trend is consistent with population trends provided that indicate Boulder City is shifting towards a more mature population.

Boulder City Household Size and Median Income

	1980	1990	2000
Total Population in Household	9,590	12,567	14,860
Occupied Housing Units	3,634	4,998	6,385
Person Per Household	2.64	2.51	2.30
Median Household Income	\$ 22,934	\$ 34,255	\$ 50,523

SUPPLEMENTAL INFORMATION

Employment and Industry

The County's unemployment rate has remained fairly steady since 1990, following a more than 2% decrease between 1980 and 1990.

Year	Unemployment Rate
1980	7.0%
1990	4.7%
2000	4.5%

The largest segment of employment in Boulder City is the Services segment at approximately 26%; however, this segment has decreased by 15% since 1990, with much of the difference being absorbed by Retail Trade, which increased from 1.5% in 1990 to nearly 11% in 2000. The construction sector also increased slightly, likely in response to the rapid growth in the county during the past 10 years.

Industry	Persons Employed in 1990		Persons Employed in 2000	
	%	%	%	%
Mining	25	0.5	20	0.3
Construction	485	9.3	832	13.2
Manufacturing	362	6.9	323	5.1
Transportation, Communication, Utilities	389	7.4	320	5.1
Wholesale Trade	111	2.1	147	2.3
Retail Trade	785	1.5	671	10.6
Finance, Insurance, Real Estate	383	7.3	354	5.6
Services	2,148	41.0	1,619	25.7
Other	547	24.0	2,021	32.1
Total Employed Persons 16 years and over	5,235	76.0	6,307	67.9

Incorporated -1960

Commission -City Manager Form of Government

City Council – Mayor and 4 member City Council

City Manager – Appointed by the City Council

Demographics:

Population as of July 1st of each year. Information provided by the Nevada State Demographer.

1995	13,640	2001	14,760
1996	14,460	2002	14,842
1997	14,493	2003	14,934
1998	14,730	2004	15,058
1999	14,860	2005	15,203
2000	14,966		

SUPPLEMENTAL INFORMATION

Population by Age

0-24 years old	25.7%
25-54 years old	37.0%
55 & over	37.3%

Median Age	47.0
Median Household Income	\$44,921
Number of Households	6,385

Racial Composition:

Caucasian	94.5%
African American	0.7%
American Indian/Alaskan	0.7%
Asian	0.7%
Hispanic	4.3%
Other	1.3%
Hawaiian & Pacific Islander	0.2%
Two or more races	1.9%

Source: U.S. Census Bureau

Individuals reporting 2 or more races are accounted for in each race and again under "Two or more races". For this reason the total of all percentages exceeds 100%.

Hospitals	1
Schools:	
Elementary	2
Middle	1
Sr. High	1
Colleges	1
Public Libraries	1
Fire Stations	1

Land Use:

Land Area	200.83 sq. miles
-----------	------------------

Economics:

Assessed Taxable Property Valuation
\$ 679,606,383

City of Boulder City Property Tax Rate
Operating \$.2038

Building Permits Issued 1,401

Recreation & Parks:

Public Golf Courses	2
City Parks	11 (covering 58 acres)
Ball Fields	9
Tennis Courts	13
Public Pools	1

SUPPLEMENTAL INFORMATION

Major Employers

Employer	Product/Service	Employees
1 U.S. Bureau of Reclamation	Government	866
2 City of Boulder City	Government	364
3 U.S. National Park Service	Government	180
4 Clark County School District	School District	155
5 Boulder City Hospital	Health Care	130
6 Albertson's	Retail Food	92
7 Von's	Retail Food	80
8 U.S. Department of Energy- Western Area Power	Government	77
9 Fisher Pen	Manufacturing	75
10 Boulder Dam Credit Union	Financial	43
11 Fradella's Iron Works	Construction	43
12 Los Angeles Department of Water and Power	Government	39
13 Vale Hotel/Restaurant/Lounge	Hotel	35
14 U.S. Post Office	Government	32
15 Sav-On Drugs	Retail	22
16 Central Market	Retail Food	10

Twelve Largest Taxpayers In Boulder City

<i>Taxpayer</i>	<i>Type of Business</i>	Taxable Assessed Value	Taxable Appraised Value
1 Eldorado Energy Limited Liability Co	Energy	\$48,002,402	\$137,149,720
2 Park Place Entertainment Corp	Golf Course	9,395,742	26,844,977
3 Mario & A. Caruso 1999Family Trust	Hotel/Real Estate	2,316,078	6,617,366
4 Francis Carrington	Real Estate	2,266,166	6,474,760
5 Arvis C. & Anna L. Forrest Family Trust	Real Estate	2,121,596	6,061,703
6 Lido & Laila Paglia	Real Estate	1,740,603	4,973,151
7 Lakeviews Limited Liability Company	Real Estate	1,712,506	4,892,874
8 Von's Companies Inc	Retail Store	1,697,796	4,850,846
9 N F D Mini Storage Inc	Real Estate	1,663,910	4,754,029
10 Central Telephone Co	Communications	1,628,412	4,652,606
11 M & M II	Real Estate	1,513,268	4,323,623
12 Boulder City Investments Limited Liability	Real Estate	1,459,887	4,171,106

SUPPLEMENTAL INFORMATION

PERSONNEL ALLOCATION

BARGAINING AND NONBARGAINING UNIT CLASSIFICATIONS

CLASS TITLE	RANGE	SALARY SCHEDULE
Clerk Typist	3	27,497.39 - 32,997.12
Animal Control Officer	5	30,356.98 - 36,428.50
Maintenance Worker Assistant	5	30,356.98 - 36,428.50
Office Assistant	5	30,356.98 - 36,428.50
Custodial Worker	6	31,896.38 - 38,275.74
Senior Clerk Typist	6	31,896.38 - 38,275.74
Court Clerk	7	33,514.00 - 40,217.01
Golf Course Maintenance Worker	7	33,514.00 - 40,217.01
Landscape Maintenance Worker	7	33,514.00 - 40,217.01
Medical Billing Clerk	7	33,514.00 - 40,217.01
Office Assistant Police Department	7	33,514.00 - 40,217.01
Senior Custodial Worker	7	33,514.00 - 40,217.01
Street Maintenance Worker	7	33,514.00 - 40,217.01
Water & Sewer Maintenance Worker	7	33,514.00 - 40,217.01
Account Clerk	8	35,213.57 - 42,255.82
Accounts Payable Clerk	8	35,213.57 - 42,255.82
Divisional Secretary	8	35,213.57 - 42,255.82
Meter Reader	8	35,213.57 - 42,255.82
Department Secretary	9	36,998.62 - 44,398.85
Dispatcher	9	36,998.62 - 44,398.85
Facilities Maintenance Worker	9	36,998.62 - 44,398.85
Senior Court Clerk	9	36,998.62 - 44,398.85
Senior Golf Course Maintenance Worker	9	36,998.62 - 44,398.85
Senior Landscape Maintenance Worker	9	36,998.62 - 44,398.85
Senior Water & Sewer Maintenance Worker	9	36,998.62 - 44,398.85
Street Equipment Operator	9	36,998.62 - 44,398.85
Irrigation Technician	10	38,875.20 - 46,650.45
Lead Computer Operator	10	38,875.20 - 46,650.45
Senior Golf Course Maintenance Worker	10	38,875.20 - 46,650.45
Water & Sewer Technician	10	38,875.20 - 46,650.45
Building Maintenance Worker	11	40,846.83 - 49,016.24

PERSONNEL
ALLOCATION

BARGAINING AND NONBARGAINING UNIT CLASSIFICATIONS

<u>CLASS TITLE</u>	<u>RANGE</u>	<u>SALARY SCHEDULE</u>
Equipment Mechanic	11	40,846.83 - 49,016.24
Heavy Equipment Operator	11	40,846.83 - 49,016.24
Accounting Technician	12	42,918.10 - 51,501.42
Animal Control Supervisor	12	42,918.10 - 51,501.42
Building and Facilities Maintenance Crew Leader	12	42,918.10 - 51,501.42
Construction Inspector	12	42,918.10 - 51,501.42
Executive Secretary	12	42,918.10 - 51,501.42
Special Projects Crew Leader	12	42,918.10 - 51,501.42
Wastewater Treatment Plant Operator	12	42,918.10 - 51,501.42
Police Officer		43,925.65 - 53,392.56
Aquatics Coordinator	13	45,094.40 - 54,113.07
Deputy City Clerk	13	45,094.40 - 54,113.07
Paralegal	13	45,094.40 - 54,113.07
Recreation Coordinator	13	45,094.40 - 54,113.07
Recreation Program Coordinator	13	45,094.40 - 54,113.07
Police Sergeant		53,150.24 - 64,605.01
Combination Inspector	14	53,698.53 - 56,857.42
Emergency Medical Coordinator	14	53,698.53 - 56,857.42
Parks and Recreation Administrative Supervisor	14	53,698.53 - 56,857.42
Engineering Technician	15	56,421.66 - 59,740.93
Building Maintenance Supervisor	16	59,283.74 - 62,770.03
Electrical Lineman	16	59,283.74 - 62,770.03
Electrical Maintenance Technician	16	59,283.74 - 62,770.03
Golf Course Supervisor	16	59,283.74 - 62,770.03
Substation Maintenance Technician	16	59,283.74 - 62,770.03
Support Services Supervisor	16	59,283.74 - 62,770.03
Utility Billing and Collection Supervisor	16	59,283.74 - 62,770.03
Senior Electric Lineman	17	65,953.06
Senior Electrical Technician Supervisor	18	65,448.03 - 69,297.28
Street and Landscape Supervisor	18	65,448.03 - 69,297.28
Water and Sewer Supervisor	18	65,448.03 - 69,297.28
Electrical Distribution Supervisor	19	72,811.86

GLOSSARY

ACCOUNT GROUP – A self-balancing set of accounts that has no expendable financial resources. Account groups are used to maintain records of general long-term debts and general fixed assets.

ACCOUNTING SYSTEM – The total set of records and procedures that are used to identify, record, classify, and report information on the financial status and operations of an organization.

ACCRUAL BASIS ACCOUNTING – A system of accounting in which revenues and expenses are recorded as they are earned and incurred, not necessarily when cash is received or paid.

ACTIVITY – The purpose/activity or group of sub-activities within a function/program for which the city is responsible.

AD VALOREM – In proportion to value, a basis for levy of taxes on property.

ADA – Abbreviation for Americans with Disabilities Act.

ADOPTED BUDGET – Formal action made by City Council that sets the spending limits for the fiscal year.

ALLOCATION – Assigning one or more items of cost or revenue to one or more segments of an organization according to benefits received, responsibilities, or other logical measures of use.

ANNUALIZED COSTS – Operating costs incurred at annual rates for a portion of the prior fiscal year and which must be incurred at similar rates for the entire 12 months of the succeeding fiscal year.

APPROPRIATION – An authorization granted by the City Council to make expenditures and to incur obligations for purposes specified.

APWA – American Public Works Association.

ASCE – American Society of Civil Engineers.

ASSESSED VALUATION – A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes.

AWWA – American Water Works Association.

BALANCE (FUND BALANCE) – Excess of a fund's balance and revenue over or under expense and reserve.

BALANCED BUDGET – The amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus other available sources.

BEGINNING BALANCE – The beginning balance is comprised of residual funds brought forward from the previous fiscal year (ending balance).

BOND – A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specific rate. In the Operating Budget, these payments are identified as debt service.

GLOSSARY

BOND FUNDS – Are used to account for the purchase or construction of major capital facilities that are not financed by other funds. The use of bond funds is necessary to demonstrate that bond proceeds are spent only in amounts and for purposes authorized.

BONDS ISSUED – Bonds sold.

BOND PROCEEDS – Debt issuances derived from the sale of bonds for the purpose of constructing major capital facilities.

BUDGET – A financial plan consisting of an estimate of proposed expenditures and their purposes for a given period and the proposed means for financing them.

BUDGET DOCUMENT – The instrument prepared by the Finance Department and supporting staff which presents a comprehensive proposed budget to the City Council.

BUDGETARY CONTROL – The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

BUDGET MESSAGE – The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for coming period.

BUDGET YEAR – The fiscal year for which the budget is being considered.

CAFR – Abbreviation for Comprehensive Annual Financial Report.

CAPITAL ASSETS – Permanent, tangible assets with a value in excess of \$1,000 whose expected life exceeds one year. This includes such things as equipment, furniture, and vehicles.

CAPITAL BUDGET – A plan of proposed capital outlays and the means of financing them.

CAPITAL IMPROVEMENT PROGRAM BUDGET – The appropriation of bonds or operating revenue for improvements to city facilities including buildings, streets, water and sewer lines, and parks.

CAPITAL OUTLAY – Expenditures that result in the acquisition of or addition to capital assets.

CAPITAL PROJECT – Any project having assets of significant value and having a useful life of one year or more. Capital projects include the purchase of land for design, engineering and construction of buildings and infrastructure items such as streets, bridges, drainage, street lighting, water system, etc. Capital projects are permanent attachments intended to remain to the land.

CASH BASIS ACCOUNTING – A system of accounting in which transactions are recorded, and revenues and expenses are recognized only when cash is received or paid.

CDBG – Community Development Block Grant.

CHART OF ACCOUNTS – A uniform listing of accounts that standardizes City accounting and supports the preparation of standard external reports. It assists in providing control over all financial transactions and resource balances.

CIP – Capital Improvements Program.

GLOSSARY

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) – The official annual report of a government. This report is prepared by the Finance Department. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues with expenditures.

CONTINGENCY – Monies set aside as carryover to the following fiscal year, but which can be used to finance unforeseen expenditures of the various operating funds.

CONTRACTUAL SERVICE – A written agreement or legal instrument whereby the City of Boulder City is committed to expend, or does expend, public funds in consideration for work, labor, services, equipment, or any combination of the foregoing.

COST CENTER – An organizational budget/operating unit within each City division or department.

CURRENT RESOURCES – Resources to which recourse can be had to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received.

CURRENT YEAR – The fiscal year immediately preceding the budget year.

D.A.R.E. – Drug Awareness Resistance Education.

DATA PROCESSING – Includes expenditures for information technology such as computer hardware and software, maintenance contracts, and support.

DEBT ISSUANCE – Sale or issuance of any type of debt instrument, such as bonds.

DEBT LIMIT – The statutory or constitutional maximum debt that an issuer can legally incur.

DEBT SERVICE FUND – A fund established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt.

DEBT SERVICE REQUIREMENTS – The amount of resources that must be provided so that all principal and interest payments can be made in full on schedule.

DEPARTMENT – A major administrative division of the City, which indicates overall management responsibility for an operation or group of related operations within a functional area.

DEPRECIATION – An allocation made for the decrease in value of physical assets through wear, deterioration, or obsolescence.

DISBURSEMENT – The expenditure of monies from an account.

DISTINGUISHED BUDGET PRESENTATION AWARD PROGRAM – A voluntary program administered by the Government Finance Officers Association (GFOA) to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

DIVISION – A categorization of organizational unit, indicating management responsibility for an operation or a group of related operations within a functional area, subordinate to the department level of organizational unit.

GLOSSARY

EMPLOYEE BENEFITS – A budget category that is comprised of retirement, insurance, and unemployment.

ENCUMBRANCES – Obligations in the form of purchase orders, or contracts, which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbered when the obligations are paid or otherwise liquidated.

ENTERPRISE FUND – An Accounting entity established to account for the acquisition, operation and maintenance of governmental facilities, and services which are entirely or predominately self-supporting.

ESTIMATED REVENUE AND EXPENSE – The amount of projected revenue or expense to be collected or expended during the fiscal year.

EXPENDITURE – The issuance of checks, disbursement of cash, or electronic transfer of funds made to liquidate an obligation. Where accounts are kept on an accrual or modified accrual basis, expenditures are recognized whether or not cash payments have been made. Where accounts are kept on a cash basis, they are recognized only when cash payments have been made.

EXPENSE – The outflow of assets or incidence of liabilities during a period as a result of rendering services, delivering or producing goods, or carrying out other normal operating activities.

FAA- Federal Aviation Administration

FEES – Income from any billing for services or sale made by the City. For example, building permit fees, animal licenses, and athletic program registration fees.

FIDUCIARY FUND – A fund used to account for assets held by a government in a trust capacity or as an agent for others.

FINAL BUDGET – The City Council-approved plan for the City's financial operations, which includes an estimate of expenditures and revenues for a given fiscal year.

FINES, FORFEITURES AND PENALTIES – This revenue results from violations of various City and state laws.

FISCAL POLICY – The City's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides a set of principles for the planning and programming of government budgets and their funding.

FISCAL YEAR – A 12-month period of time to which the Annual Budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. For the City of Boulder City, it is July 1, through June 30.

FIXED ASSETS – Assets of a long-term character that is intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FMLA – Family Medical Leave Act.

FRINGE BENEFITS – For budgeting purposes, fringe benefits are employer payments for social security, retirement, group health, and life insurance.

GLOSSARY

FTE – Full-Time Equivalent – A position, permanent or temporary, based on 2,080 hours per year. Part-time positions are converted for budget purposes to a decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part time employee working 520 hours would be equivalent to .25 of a full time position.

FUND – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations.

FUND BALANCE – Fund balance is the excess of assets over liabilities and reserves and is, therefore, also known as surplus funds.

FUNDS CARRIED FORWARD – The balance of operating funds brought forward from prior years.

GAAP – (GENERALLY ACCEPTED ACCOUNTING PRINCIPLES) – A body of accounting and financial reporting standards set by the Governmental Accounting Standards Board (GASB) for state and local governments, and by the Financial Accounting Standards Board (FASB) for private sector organizations.

GASB – Governmental Accounting Standards Board.

GENERAL FUND – A fund used to account for all general-purpose transactions of the City that do not require a special type of fund.

GENERAL GOVERNMENT REVENUE – The revenues of a government other than those derived from and related in an enterprise fund.

GENERAL OBLIGATION BONDS – Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from secondary property taxes.

GFOA – Abbreviation for Government Finance Officers Association.

GOAL – A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a specific time period.

GOVERNMENTAL FUND TYPE – A fund used to account for general governmental activities. Includes the general fund, capital project funds, and debt service funds.

GRANT – A contribution by the state or federal government or other agency to support a particular function.

HVAC – Heating, ventilation, and air conditioning equipment.

INTERFUND TRANSFER – Amounts transferred from one fund to another.

INFRASTRUCTURE – The physical assets of a city (streets, water, sewer, public buildings, and parks) upon which the continuance and growth of a community depend.

INTERGOVERNMENTAL REVENUES – Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

INTERNET – An electronic communications network that connects computer networks and organizational computer facilities around the world.

GLOSSARY

INVESTMENTS – Securities, bonds, and real property (land and buildings) held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets as used in the normal course of governmental operations.

LEVY – To impose taxes, special assessments, or charges for the support of City activities.

LIABILITIES – Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This does not include encumbrances.

LICENSES AND PERMITS – This category includes revenue raised for the purpose of recovering the costs associated with regulating business activity. Many of these fees are regulatory in nature in order to insure compliance with the law.

LINE-ITEM BUDGET – A budget that lists each expenditure category (salary, telephone, travel, etc.) separately, along with a dollar amount budgeted for each specific account.

LONG-TERM DEBT – Debt with a maturity of more than one year after the date of issuance.

MEASUREMENT FOCUS – The accounting convention which determines which assets and which liabilities are included on an entity's balance sheet and whether its operating statement presents revenues and expenditures or revenues and expenses.

MISSION STATEMENT – A statement of special duty, function, task, or special purpose.

MODIFIED ACCRUAL BASIS OF ACCOUNTING – A basis of accounting. Revenues are recognized, and any related receivable is recorded, when they become both measurable and available. Expenditures are recognized when the liability is incurred, except for unmatured principal and interest on long-term debt, which is recognized when due.

MODIFIED CASH BASIS OF ACCOUNTING – Sometimes known as Modified Accrual Basis, it is a plan under which revenues are recognized on the cash basis while expenditures are recognized on the accrual basis.

NON-PERSONNEL EXPENSE – Expenditures related to supplies, services, and outlay.

NON-RECURRING REVENUE – Revenue which is a one time receipt or which is not received on a continual basis.

NRS – Abbreviation for Nevada Revised Statutes.

OBJECTIVE – A statement of specific direction, purpose, or intent based on the goals established for a particular function.

OBLIGATIONS – Amounts which a government may be required legally to meet out of its resources.

OPERATING BUDGET – The portion of the budget that pertains to daily operations. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel.

OPERATING EXPENDITURES – Costs other than expenditures for personnel directly employed by the City (salaries, wages, and fringe benefits) and capital outlays. Examples of operating expenditures include telephone expenses, office supplies, professional services, travel expenses, and contracts.

GLOSSARY

OPERATING REVENUE – Resources derived from recurring revenue sources used to finance recurring operating expenditures and pay-as-you-go capital expenditures.

OPERATING TRANSFER – Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

ORDINANCE – A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status.

PERFORMANCE MEASUREMENTS – Measures used to evaluate the performance of a program or activity. Specific quantitative and qualitative measures of work performed as an objective of a department.

PERS – Abbreviation for Public Employees Retirement System.

PERSONNEL COSTS – Expenditures for salaries, wages and fringe benefits of a government's employees.

PREVIOUSLY AUTHORIZED PROJECTS – CIP projects that were funded in prior years, but which have not been completed and formally closed.

PRIOR YEAR – The fiscal year immediately preceding the current year.

PROJECTIONS – Estimates of budget authority, outlays, receipts or other budget amounts extending several years into the future. Projections generally are intended to indicate the budgetary implications of existing or proposed programs.

PROPERTY TAX LEVY – The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

PROPOSED BUDGET – The City Manager's recommendation for the City's financial operations, which includes an estimate of proposed expenditures and revenues for a given fiscal year.

PURCHASE CAPITAL OUTLAY – Acquisition of any item of capital that is complete in and of itself when it is purchased.

PURCHASE ORDER – A document authorizing the delivery of specific merchandise or the rendering of specific services.

RECURRING REVENUE – Revenue sources available on a constant basis to support operating and capital budgetary needs.

REGULAR EMPLOYEE – An employee who is hired to fill a position anticipated to have a continuous service duration of longer than one year.

REIMBURSEMENT – A sum that is received by the government as a repayment for commodities sold or services furnished either to the public or to another government account and that is authorized by law to be credited directly to specific appropriation and fund accounts.

RESOLUTION – A special or temporary order of a legislative body that requires less legal formality than an ordinance or statute.

GLOSSARY

RESOURCES – Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

RESTRICTED REVENUE – Legally restricted revenues for a specific purpose by the Federal, State, and local government.

REVENUE BONDS – Bonds that pledge specific dedicated revenue source for their repayment.

REVENUE CATEGORIES – The major categories of revenue are property taxes, local taxes, licenses and permits, fines and forfeitures, revenue from other agencies, charges for current services, miscellaneous revenue, and transfers from other funds.

REVENUES – Amounts estimated to be received from taxes and other sources during the fiscal year.

SALARIES AND WAGES – A budget category comprised of all full-time and temporary employee salaries including overtime and retirement payouts.

SERVICES AND SUPPLIES – A budget category that includes those goods and services that are consumed and purchased on a regular basis (such as office supplies, utilities, repair and maintenance).

SPECIAL REVENUE FUND – A special revenue fund is a governmental fund type used to account for monies received from specific revenue sources and restricted to expenditures for specific programs.

SUPPLIES AND SERVICES – This expenditure category consists of materials, supplies, contractual services, fees, and other services.

SURPLUS – The amount by which the City's budget receipts exceed its budget outlays for a given period.

TAX RATE – The amount of tax levied for each \$100 of assessed valuation.

TEMPORARY EMPLOYEE – An employee who is hired to fill a position anticipated to have a continuous service duration of less than one year.

TRANSFER – Shifting of all or parts of the budget authority in one appropriation or fund account to another as specifically authorized by law.

UNDESIGNATED FUND BALANCE – Funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

UNRESERVED FUND BALANCE – That portion of a fund balance for which no binding commitments have been made.

WORLD WIDE WEB – A part of the Internet designed to allow easier navigation of the network through the use of graphical user interfaces and hypertext links between different addresses, also called the web.