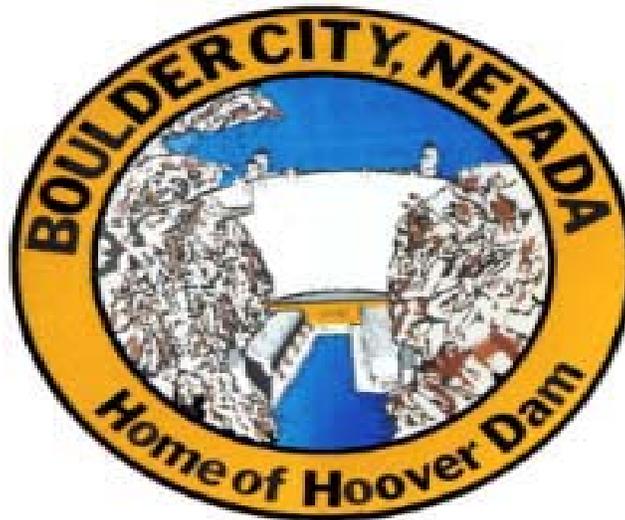


CITY OF BOULDER CITY, NEVADA **FISCAL YEAR 2008-09 ANNUAL BUDGET**



Prepared June 2008
By Finance Department

CITY OF BOULDER CITY
Annual Budget
Fiscal Year 2009



Prepared by:
Finance Department
Timothy T. Inch, Director

Annual Budget And Financial Plan Fiscal Year July 1, 2008 to June 30, 2009

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 At A Glance

Boulder City, Nevada is a beautiful oasis in the desert with green lawns and clean, tree-shaded streets overlooking Lake Mead and the Lake Mead National Recreation Area. The city is five miles from Lake Mead, eight miles from Hoover Dam and 21 miles south of Las Vegas, the “Entertainment Capital of the World.” The City of Boulder City is known as the city that housed over 4,000 workers during the construction of Hoover Dam, which lasted from 1931 to 1935. The town is still home to many of the original Dam workers, fondly called “31ers” and their families. 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. 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 residents. The City Charter, approved by the residents, prohibits gaming which makes Boulder City unique as the only city in Nevada where gaming is illegal. Boulder City’s present population of 15,863 provides a quiet, small-town atmosphere found nowhere else in Southern Nevada. More importantly, it offers a welcome contrast and a dramatic alternative to the often frantic Las Vegas lifestyle.

The community takes great pride in its historic past and abounds with cultural opportunities. It has a state-of-the-art library and a wealth of interesting and unique shops located in it’s historic downtown district. Boulder City also sponsors numerous special events and festivals. For instance, the annual Art in the Park and Spring Jamboree celebrations are recognized as the foremost art exhibitions in the Las Vegas metropolitan area. It’s extensive network of parks provides visitors with recreational opportunities as varied as soccer, baseball, motocross, horseback riding, model airplane flying, car and boat racing, BMX competitions, golf, hiking, off-road biking and fishing. Within Boulder City there are 71 acres of landscaped park and plaza areas, 36 miles of hiking and mountain bike trails and year-round swimming, racquetball, shuffleboard, tennis and basketball courts (indoor and outdoor), picnic tables, lighted grass athletic fields and kiddie parks. There are two municipal golf courses – an 18-hole course and a new 27-hole course. There are art galleries and specialty shops, and quaint sidewalk dining in the booming Historic District. The municipal airport features daily flights to the Grand Canyon and skydiving.

The City also hosts a website that includes City Council agendas and a multitude of public records, many downloadable forms including permits and licenses of all kinds, updates about current construction projects and upcoming special events. Check out the City’s website at: www.bcnv.org. Information about our two golf courses can also be found at: www.bouldercitygolf.com and www.bouldercreekgolf.com.

The City Hall is located at 401 California Avenue, Boulder City, Nevada 89005. The main phone number is (702) 293-9202.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Boulder City

Nevada

For the Fiscal Year Beginning

July 1, 2007

Oliver S. Cox

President

Jeffrey R. Emery

Executive Director

BOULDER CITY AT A GLANCE

The City of Boulder City, Nevada is a beautiful high oasis in the desert (elevation 2500) with green lawns and clean, tree-shaded streets overlooking Lake Mead and the Lake Mead National Recreation Area. The City is five miles from Lake Mead, eight miles from Hoover Dam and 21 miles south of Las Vegas, the “Entertainment Capital of the World.”

The City of Boulder City is known as the city that housed over 4,000 workers during the construction of Hoover Dam, which lasted from 1931 to 1935. The town is still home to many of the original Dam workers, fondly called “31ers” and their families. 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 15,203 offers a quiet, small town atmosphere found nowhere else in Southern Nevada. More importantly, it offers a welcome contrast and a dramatic alternative to the often frantic Las Vegas lifestyle. The community takes great pride in its historic past and abounds with cultural opportunities. It has a state-of-the-art library and a wealth of interesting and unique shops located in it's historic downtown district. Boulder City also sponsors numerous special events and festivals. For instance, the annual Art in the Park and Spring Jamboree celebrations are recognized as the foremost art exhibitions in the Las Vegas metropolitan area.

BOULDER CITY AT A GLANCE

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. It's extensive network of parks provides visitors and residents with recreational opportunities as varied as soccer, baseball, motorcross, horseback riding, model airplane flying, car and boat racing, BMX competitions, golf, hiking, off-road biking and fishing. Within Boulder City there are 71 acres of landscaped park and plaza areas, 36 miles of hiking and mountain bike trails.



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 2008 population estimate for Clark County is 2 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 2 percent per year. The revised 2007 population estimate of 15,863 represents less than 1 percent of the County's present population.

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.

BOULDER CITY AT A GLANCE

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.



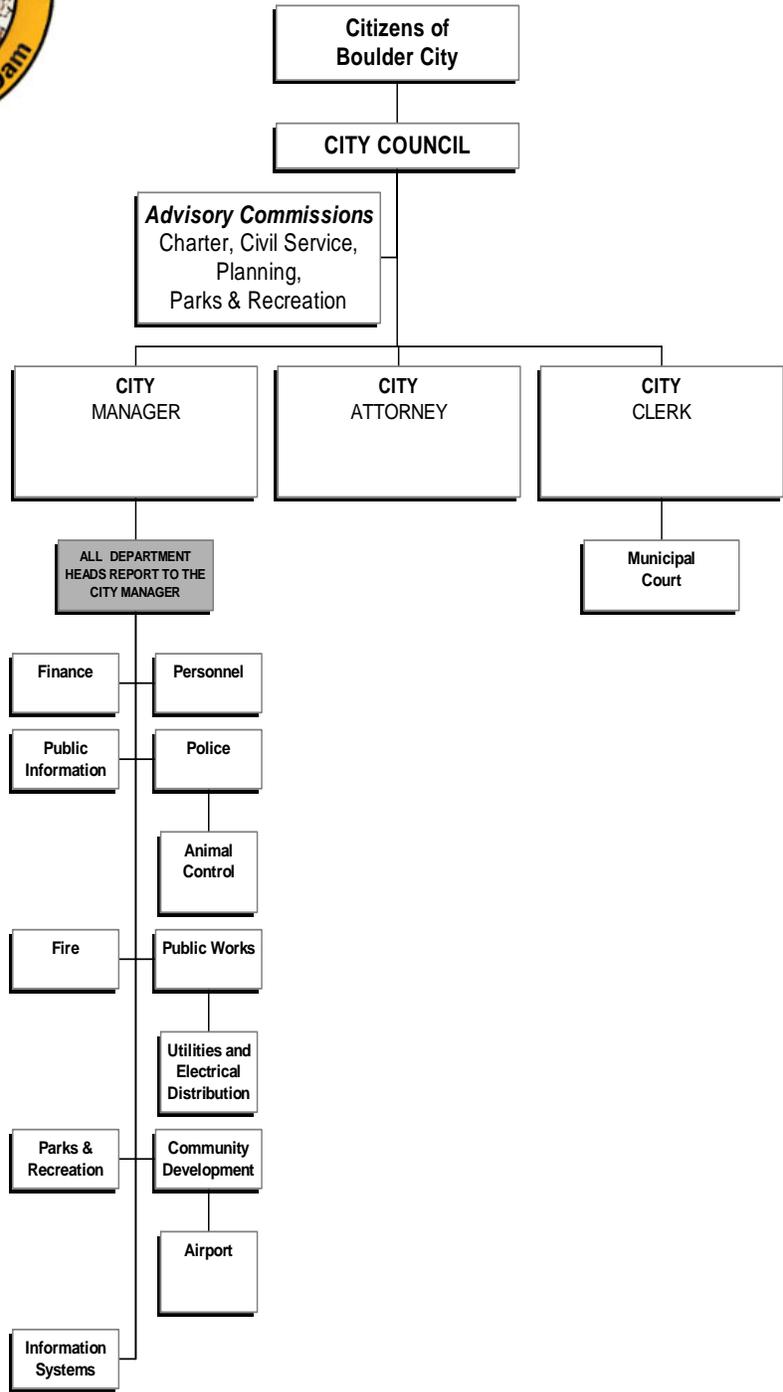
TABLE OF CONTENTS

	PAGE
Boulder City at a Glance	v
City Manager's Message	7
Budget Guide	16
Implementing Our Vision	26
Financial Policies	35
Fund Summaries	39
Personnel Overview	50
Consolidated Budget Summary	51
General Fund Summary	59
GENERAL FUND - DEPARTMENTAL DETAIL	
Mayor and City Council	67
City Manager	70
City Clerk	73
Finance	76
Information Systems	79
Central Services	82
City Attorney	84
Personnel	86
Public Information Officer	89
Municipal Court	93
Police	97
Fire	100
Animal Control	103
Public Works Administration	107
Streets	110
Landscaping	113
Building Maintenance	116
Engineering	118
Recreation Administration	122
Recreation – ABC Park	124
Recreation – Art Center	126
Recreation – Bootleg Canyon	128
Recreation – Adult Sports	130
Recreation – Safekey	132
Recreation – Special Interest Classes	134
Recreation – Summer Parks	136
Recreation – Tiny Tots	138
Recreation – Fitness Center	140
Recreation – Youth Center	142
Recreation – Youth Sports	144
Municipal Golf Course	146
Swimming Pool	148
Senior Center	150
Cable Television	152
Community Development	155
Building Inspection	158
Planning and Zoning	161

TABLE OF CONTENTS

	PAGE
CAPITAL PROJECTS FUND	
Capital Projects Summary	165
Capital Projects Details	172
Debt Service Summary	202
ENTERPRISE FUNDS	
Enterprise Funds Summary	207
Utility Fund Summary	208
Utility Fund - Electric	213
Utility Fund - Water	216
Utility Fund - Wastewater	219
Utility Fund - Administration	222
Utility Fund - Billing and Collection	225
Aviation Fund	229
Cemetery Fund	233
Golf Course Fund	234
OTHER FUNDS	237
Supplemental Information	243
Glossary	248

BOULDER CITY ORGANIZATIONAL CHART



YOUR CITY OFFICIALS & MANAGEMENT STAFF

Mayor and City Council

Roger Tobler

Mike Pacini

Andrea Anderson

Travis Chandler

Linda Strickland

Mayor

Mayor Pro Tem

Council Member

Council Member

Council Member

Vicki Mayes, City Manager

Management Team

Pamella Malmstrom

Brok Armantrout

Tim Inch

Kevin Nicholson

Maureen Walsh

Roger Hall

Dee Zambetti

Thomas Finn

Scott Hansen

Don Donahue

City Clerk

Community Development Director

Finance Director

Fire Chief

Information Technology Manager

Parks & Recreation Director

Personnel Director

Police Chief

Public Works Director

Public Works Superintendent

STATISTICAL AND ORGANIZATIONAL INFORMATION

Government

Date Established	August 1930
Date of Incorporation as a City	June 6, 1960
Fiscal Year	July 1 to June 30
Form of Government	Council – Manager
Terms of Office	Four year staggered terms

Demographics & Geography

Population	15,863
Approximate Land Area	202.6 square miles
Approximate Water Area	.04 square miles

Municipal Services & Facilities

Fire Protection	1 station & 26 firefighters
Police Protection	1 station & 42 sworn police officers
Sewer Service	60 miles of sanitary sewers 74 miles of potable water main 10 miles of storm drains 6,800 customers
Number of Street Lights	1,200
Miles of Streets	81 miles of streets 130 miles of sidewalks
Recreational Facilities	10 City Parks 7 City Playgrounds 4 Parks with Baseball/Softball Diamonds 13 Tennis Courts 2 Parks with Soccer Fields 1 Swimming Pool and Racquet Ball Facility 1 Skate Park 1 Recreational Center 2 Golf Courses with 45 holes

EXECUTIVE SUMMARY

Budget Message
Economic Conditions
Demographics and Cultural Notes
Financial Structure
Budget Calendar
Budget Process and Overview

PROPERTY TAX OVERVIEW
Property Tax Summary

BUDGET OVERVIEW
Summaries of Sources and Uses
Sources and Uses Charts
Changes in Fund Balances and Reserves
Consolidated Financial Overview

PERSONNEL SUMMARIES
Personnel Recap
Salaries and Benefits Summary
Salaries and Benefits Chart

CITY MANAGER'S MESSAGE

May 20, 2008

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

We are pleased to present this Recommended Budget for the Fiscal Year from July 1, 2008, to June 30, 2009 (FY 09), for your review and consideration. This work session will be televised for public viewing by all interested individuals who are unable to attend the meeting.

Budget Development

The development of the Recommended Budget for FY 09 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. The Mayor and City Council conducted work sessions during development of the budget on February 27th and March 31, 2008, allowing for input from the Citizens of Boulder City and providing staff direction for the development of the budget. The tentative budget was approved at the City Council meeting on April 8, 2008. Final discussions related to increased water consumption and basic sewer charges occurred at the May 13, 2008, City Council meeting. Adoption of the Budget for FY 2009 will occur at a special meeting of the City Council on May 20, 2008.

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 09. 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 09 expenditures consistent with Citizens' goals and objectives. The Total Recommended Budget for the City is \$57,184,646, an increase of \$5,399,734, or 9.4% 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 07-08</u>
General	\$ 24,175,704	3.7 %
Utility	21,463,884	3.1 %
Special Projects	8,366,754	30.0 %
Airport	1,191,351	70.5 %
Cemetery	159,500	64.7 %
Redevelopment	821,597	6.8 %
Capital Improvement	750,000	(113.3) %
Boulder Creek GC	4,167,211	14.6 %
Other Funds		
Total	<u>\$57,184,646</u>	<u>9.3 %</u>

Property Taxes

The current combined total tax rate for Boulder City residents continues to be one of the lowest in the State at \$2.515 per \$100 assessed value. This compares with \$3.35 for the City of North Las Vegas, \$2.98 for the City of Las Vegas, and \$2.90 for the City of Henderson. The Recommended Budget contains an increase in the current Boulder City rate of \$.015 per \$100 assessed valuation from the previous \$.2038 to \$.2188 per \$100 valuation. Total property tax valuation in the City of Boulder City is \$751,133,100, a nominal decrease over FY 08.

CITY MANAGER'S MESSAGE

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 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 \$2,607,049, an 11.8% increase over the prior year and comprise 10.5% of the total revenues of the General Fund.

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 08 budget estimates of \$10,363,817 and the Recommended Budget for FY 09 is \$10,821,290. This is a 3.0% increase due primarily to increased consumption by our customers. There is no electric rate increase in the FY 09 budget. . The Water operating budget is \$6,802,594, a 2.2% decrease over the prior year. This decrease is due to the conversion of the golf courses to a wholesale water rate in the FY 09 budget. The Landfill budget is \$1,370,000, the same as the prior year.

Included in the recommended budget is an overall increase of approximately 9.2% in the consumption component of residential and commercial water rates that is expected to provide \$490,000 in additional revenue. This recommendation also included the restructuring of the current 3 tier system by adding a 4th tier "lifeline tier" for the City's residential customers. Additionally, the restructured tiers are expected to provide an incentive for residential customers using between 25 and 60 thousand gallons per month to conserve their water use. Basic sewer charges are also recommended to be increased by \$5.00 per month and are estimated to provide \$255,000 in additional revenues. These increases are expected to provide \$745,000 in fund revenues that will be available to finance current critical capital needs of the utility fund of approximately \$5.5 million over the next ten years. These improvements include the relining of the Buchanan Boulevard sewer line, the City's share of Headworks Project at the Wastewater Treatment Plant, the design and construction of a Sewer Effluent Disposal solution to comply with environmental standards associated with repermitting the plant, and various raw water conversion projects.

The rate increases are recommended to become effective for all bills rendered on or after October 1, 2008. It is important to note that these rate increases have been recommended to provide the funds for the specific purpose stated above and that they are to be reserved for that purpose and will expire when the debt obligations associated with them have been retired. Additionally, any unspent funds not used for the capital projects intended are expected to be available to be combined with additional rates increases expected to be included in the FY 2010 budget to provide funding for the City's share of the "third straw" from Lake Mead being constructed by the Southern Nevada Water Authority.

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. The issue of the utility fund transfer was reviewed by the members of the Finance Advisory Committee to determine the appropriateness of the transfer and provide a recommendation to the City Council for the establishment of a transfer policy. The committee made the following recommendation that the City Council:

CITY MANAGER'S MESSAGE

“Adopt a policy for a Utility Fund transfer to the General Fund for reimbursement for services provided by the General Fund to the Utility Fund based on an allocation of services provided by the General Fund”

Based on this recommendation the Finance Director consulted with the appropriate department/division heads to establish reasonable estimates of services provided. The recommended budget includes a transfer in the amount of \$2,201,000 for FY 2009. This appropriateness of the both the amount and process was reviewed and approved by the Finance Advisory Committee.

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 has been budgeted at \$1,675,000 in the FY 09 budget and Boulder Creek revenues are budgeted at \$3,249,700.

Fee Adjustments

The Recommended Budget includes utility rate increases as discussed above. Specific information related to water consumption charges recommended for implementation on October 1, 2008, is included as 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 15 full-time equivalent positions were requested by the departments. Of these 15, two were recommended for approval and one existing position was eliminated. The two additional positions funded were a new “limited term” court clerk, which is to be funded through additional court revenues and a network specialist in the Information Services Department. Management is currently considering the possibility of contracting for the network specialist as an alternative to increasing city staff. In the Utility Fund, a 6 month position is recommended for a Utility Administrator.

Capital Improvements and Equipment

Capital improvement and equipment have been budgeted at \$17,534,537, for all funds in the Recommended Budget. They have been funded with voter approved capital improvement funds and additional available financial resources of individual funds. Individual capital expenditures are \$750,000 in the Capital Improvement Fund, \$1,327,783 in the General Fund, \$8,366,754 in the Special Projects Fund, \$200,000 at Boulder Creek Golf Course, \$6,050,000 in the Utility Fund, and \$840,000 in the Airport Fund.

Debt

The Recommended Budget anticipates the issuance of a small short-term installment purchase of 10 new police vehicles in the General Fund and the issuance of up to \$5.5 million in medium term bonds for the various utility capital projects as discussed above. 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 09 is the beginning of the repayment of \$8.7 million advanced from the utility fund in March 2002, for the construction of the Boulder Creek Golf Course. The City Council took the necessary steps to “retroactively” establish the formal repayment of this debt to comply with the NRS and Citizens' expectations that these funds be repaid to the utility fund. The recommended budget includes \$750,000 that will be repaid in semi-annual installments at an interest rate equivalent to the 90 day T-bill rate on payment dates. It is anticipated that the repayment will occur over the next 15 years under this schedule.

CITY MANAGER'S MESSAGE

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 \$834,976 in FY 09.
2. The current fund balance available for appropriation in the General Fund is \$4,735,644, and represents 19.32% of the FY 09 budget. There is a fund balance appropriation in the Recommended Budget of \$277,083.
3. Low to moderate revenue growth anticipated over the next several budget cycles will restrict the City's ability to fund any service improvements or add additional staff positions.
4. Current levels of service are fully funded in the FY 09 budget.

Revenues

The General Fund is balanced at \$24,636,592. Revenues have increased \$1,451,777, or 6.26% over the current year. The majority of this increase is attributable to the receipt of additional lease income of \$264,000, from the Motocross facility and Greenheart aerial and additional fines and fees of \$205,860. Property taxes revenues are estimated to be \$1,211,951 and Consolidated Sales Taxes have been estimated at \$8,725,000, \$85,000 less than the current budget.

Expenditures

The budget for all departments is \$24,513,675, including \$2,517,955 in base budget increases and capital spending. Spending is projected to grow at 7+% annually.

A contingency has been budgeted in the amount of \$400,000, representing approximately 1.15% of the Recommended Budget.

Fund Balance

The ending fund balance in the General Fund is estimated to be \$4,735,644, at the end of FY 09. \$277,083 of 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 dip to 19% during the FY 09 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 \$20 million.
3. Repayment of the \$8.7 million loan will begin in FY 09.

Revenues

The Utility Fund is balanced at \$21,463,884. Revenues have increased \$685,811, or 3.1% over the current year. Specific increases include previously discussed rate increases in the utility fund section above.

CITY MANAGER'S MESSAGE

Expenses

The total operating budget for all departments is \$20,596,041. Departments requested \$3,953,432 in additional funding over their base budgets. Of this amount, \$573,216 was approved for equipment and capital related items.

Capital Projects

Electric operations projects include the City's participation in the design of the Eastern Nevada Transmission Project and funds for the identification of future power resources. Water operations projects include a new office for the water division, a computer for GIS mapping, and various raw water conversion projects. Wastewater projects include relining the Buchanan Boulevard sewer line, the wastewater treatment plant headworks project, sewer effluent disposal line, and the installation of safety grates at the wastewater treatment plant.

Fund Balance

The ending fund balance in the Utility Fund is estimated to be \$38,844,772. Of this amount, there is approximately \$1,400,000 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 \$415,825. Operating expenses are estimated to be \$351,351. Capital improvements budgeted at \$840,000 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 \$4,991,447 for FY 09.

Special Projects Fund

Total revenues budgeted in the Special Projects Fund is estimated to be \$7,662,052. Total expenses of the fund are estimated at \$8,366,754, requiring an appropriation of fund balance in the amount of \$704,702. 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 the completion of a sewer effluent solution 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 constructing at Lake Mead. The most recent cost information available concerning the City's participation in this project is estimated to be \$20 million. Expected financing costs are projected to be \$1.6 million for 20 years beginning in FY 2010. Management is working with the SNWA to finalize an agreement for this project. Additional utility rates increases are anticipated to be included in the FY 2010 budget to provide the funds necessary.

CITY MANAGER'S MESSAGE

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

ECONOMIC CONDITIONS

Boulder City is known as a clean, green oasis in the desert. Located approximately 20 miles from the glitter and excitement of Las Vegas, Nevada and just a few miles from the grandeur of Hoover Dam, Boulder City offers a quiet, relaxed living environment. With a population of slightly less than 16,000 people, Boulder City residents enjoy a quaint, small town atmosphere, historic charm and an excellent quality of life with a low crime rate and high quality police and fire services. Boulder City takes pride in its quality recreational facilities such as Bootleg Canyon, one of the world's Epic Trails, Boulder City Golf Course, Boulder Creek Golf Club, the year-round swimming pool and racquetball complex, tennis courts and hiking trails that provide residents and visitors a wide range of experiences.

The financial condition and economic vitality of the area is influenced by the health of tourism in Las Vegas. The increases in oil and gasoline prices, housing and credit problems, and rising unemployment are all factors contributing to lower governmental and tourism revenues. Consolidated sales and use taxes are projected to slightly fall this upcoming year due to the weakening economic conditions. The State of Nevada is cutting its budget due to the projected decline in tax revenues for the upcoming fiscal year. Revenues are projected to increase in most of the budget categories to offset the slight decline in consolidated sales and use taxes.

Boulder City has a large amount of undeveloped land within the City's corporate limits. The financial condition and economic vitality of the area are influenced by the tourism industry in Las Vegas and at Hoover Dam. Tourism has been very strong for many years, but has recently started to slow down. Our tourism benefits local businesses, but also adds to more traffic and congestion on the roads.

The financial position of the City has remained sound, with a strong and stable economic base. Property values remain high in the City and the City enjoys a stable population base. The City's future revenue growth will mainly occur through leasing and selling small portions of undeveloped land. The City is faced with the challenge of deciding how to manage this future development and with determining the strategies that are appropriate for the community.

Boulder City maintains a position as one of Nevada's unique places. There has been a grudging acceptance of change over the years. Since 1969, liquor has been legal in town, but opposition to gambling remains and growth ordinances keep Boulder City from duplicating the sprawl of Las Vegas. Long time residents here are protective of the lifestyles that separate their town from all others in Nevada. They remember and respect a time when Boulder City was seen not simply as a gateway, but as a backbone, a vital support for a monumental effort of ambition, industry and hope.

DEMOGRAPHICS AND CULTURAL NOTES

Boulder City is a residential community and a tourist destination. The base population is just under 16,000. It is estimated that the City has between 8 and 10 million visitors per year pass through. Ten percent of the City's total represents the taxable assessed values of the top ten taxpayers.

<u>Taxpayer</u>	<u>Taxable Value</u>	<u>Percent of Total City</u>
Eldorado Energy LLC	\$33,353,988	3.88%
Harrah's Entertainment Inc	15,060,223	1.75%
Nevada Solar One LLC	11,876,130	1.38%
Schams Properties LLC	6,703,653	0.78%
Gingerwood Mobile Home Park LLC	3,551,994	0.41%
Francis Carrington	3,520,399	0.41%
Canyon Road Self Storage Inc	3,238,417	0.38%
Matthew P. Gardner	3,036,572	0.35%
Claremont Heights Development Corp	2,927,923	0.34%
Mario & A. Caruso Revocable Family Trust	2,788,355	0.32%
Total	\$86,057,654	10.00%

There are ten hotels/motels and six financial institutions within the City limits. The City has a full-service library, a hospital and a local post office. There are four public schools (two elementary and a junior and senior high school). The City operates a twenty-seven and an eighteen hole golf course and there are twelve City parks. The City provides a swimming pool complex with racquetball courts. Veterans' Memorial Park is comprised of 25 acres of land and includes 4 lighted multi-use ball fields, two beach volleyball courts, restrooms, a 3 acre fishing pond, model boat pond, soccer fields, skateboard and bike park, splash park, and acres of open green space. Future plans call for the construction of additional parking and a picnic/BBQ area. River Mountain Hiking Trail is a 71-year-old hiking trail originally built by the Civilian Conservation Corps, lies between Red and Black Mountains. The 5 mile trail has been renovated by the City of Boulder City, National Park Service and the UNLV Geology Department.

Bootleg Canyon Mountain Bike Park is an extensive network of World Class Downhill and Cross Country mountain bike trails. The area has been visited by riders from as far away as Japan and Germany and has been written up in magazines around the world. The International Mountain Bike Association has certified one of the XC trails as an Epic Ride, a title given out only 18 times so far.

Events in Boulder City are always "happening." Cultural activities occur all year long including the traditional Annual Easter Egg Hunt, the Boulder City Fine Arts Festival, Spring Jamboree, Best Dam Barbeque, 4th of July Damboree Parade and Celebration, Chautauqua, Wurstfest, Art In The Park, Country Store, Doodlebug Bazaar, Christmas festivities and Santa's Electric Light Parade and a variety of other community events.

Basis for Budgeting

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.

PROPERTY TAXES

Operating Ad Valorem Taxes

In Fiscal year 2008, the ad valorem tax rate was .2038 which equates to \$2.038 per \$1,000 of taxable property value. The Fiscal year 2009 budget assumes a rate of 2.188 per \$1,000 of taxable property value.

Limits on Increases in Assessed Value

In 2005 the Nevada State Legislature passed a law to provide property tax relief to all citizens. Assembly Bill 489 was signed in law on April 6, 2005 and provides a partial abatement of taxes by applying a 3% cap on the increase in the tax bill for the owner's primary residence (single family house, townhouse, condominium, or manufactured home.) Only one property may be selected in the State of Nevada as a primary residence. Some rental dwellings that meet the low-income rent limits may also qualify for a 3% cap on the tax bill. An 8% cap will also apply to vacant land, commercial buildings, business personal property, aircraft, etc. Property taxes revenue is approximately 3% of the overall revenue budget.

Property Tax Comparison Fiscal year 2008

City of Boulder City	0.2038
City of Henderson	0.4880
City of Las Vegas	0.6765
Town of Laughlin	0.8416
City of Mesquite	0.5520
City of North Las Vegas	0.3737

History of Assessed Values of Taxable Property

Fiscal Year	Assessed Value	Estimated Actual Value
1999-2000	\$376,089,150	\$1,074,540,428
2000-2001	394,612,910	1,127,465,450
2001-2002	408,796,440	1,167,989,829
2002-2003	437,221,119	1,249,203,197
2003-2004	441,117,924	1,260,336,925
2004-2005	472,589,456	1,350,255,589
2005-2006	554,697,980	1,584,851,372
2006-2007	700,895,682	2,002,559,091
2007-2008	720,416,211	2,058,332,031
2008-2009	738,262,325	2,109,320,929

PROPERTY TAXES

Property Tax Rates - Direct and Overlapping Governments

Fiscal Year	City of Boulder City	State of Nevada	Clark County School District	Clark County	Special Districts	Total
1999	0.2012	0.1650	1.3034	0.6503	0.0766	2.3965
2000	0.2022	0.1650	1.3034	0.6579	0.0766	2.4051
2001	0.2038	0.1500	1.3034	0.6527	0.2531	2.5630
2002	0.2038	0.1650	1.3034	0.6527	0.2531	2.5780
2003	0.2038	0.1500	1.3034	0.6352	0.1655	2.4579
2004	0.2038	0.1650	1.3034	0.6552	0.1655	2.4929
2005	0.2038	0.1700	1.3034	0.6502	0.1655	2.4929
2006	0.1844	0.1700	1.3034	0.6566	0.1655	2.4799
2007	0.2038	0.1700	1.3034	0.6566	0.1655	2.4993
2008	0.2038	0.1850	1.3034	0.6391	0.1485	2.4798
2009	0.2188	n/a	n/a	n/a	n/a	n/a

FINANCIAL STRUCTURE

Fund Accounting and Fund Types

For accounting purposes, a public unit of local government such as the City of Boulder City is not treated as a single entity as is common with private business. The City government is a collection of smaller, separate accounting entities known as “funds.” Each fund has its own set of self-balancing accounts in which to record cash and other financial resources as well as related liabilities and fund balances. 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. A government can have any number of funds desired, but with Governmental Accounting Standards Board Statement 34, it is best to have as few as possible. The following list describes all of the City’s primary funds.

Governmental Funds: The Governmental Funds are used to account for the activities of a government which primarily provide services to citizens, and are financed with taxes and intergovernmental revenues. The City’s primary funds in this group include the following:

General Fund- The General Fund is the primary operating fund of the City. All of the City’s financial activities are accounted for in the General Fund, except for activities for which a compelling reason exists to establish separate accountability. 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 ten Special Revenue Funds: Urban Forestry, Promotion, Residential Construction Tax, Police Forfeiture, Municipal Court Construction Fee, Municipal Court Administrative Assessment, Capital Improvement, Land Improvement, Redevelopment District and Police \$.25 Sales/Use Tax Fund.

- **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.

FINANCIAL STRUCTURE

- **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.
- **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.
- **Police \$.25 Sales/Use Tax Fund** – This fund is used to account for financial resources to be used for the employment of additional police officers funded by county sales taxes.

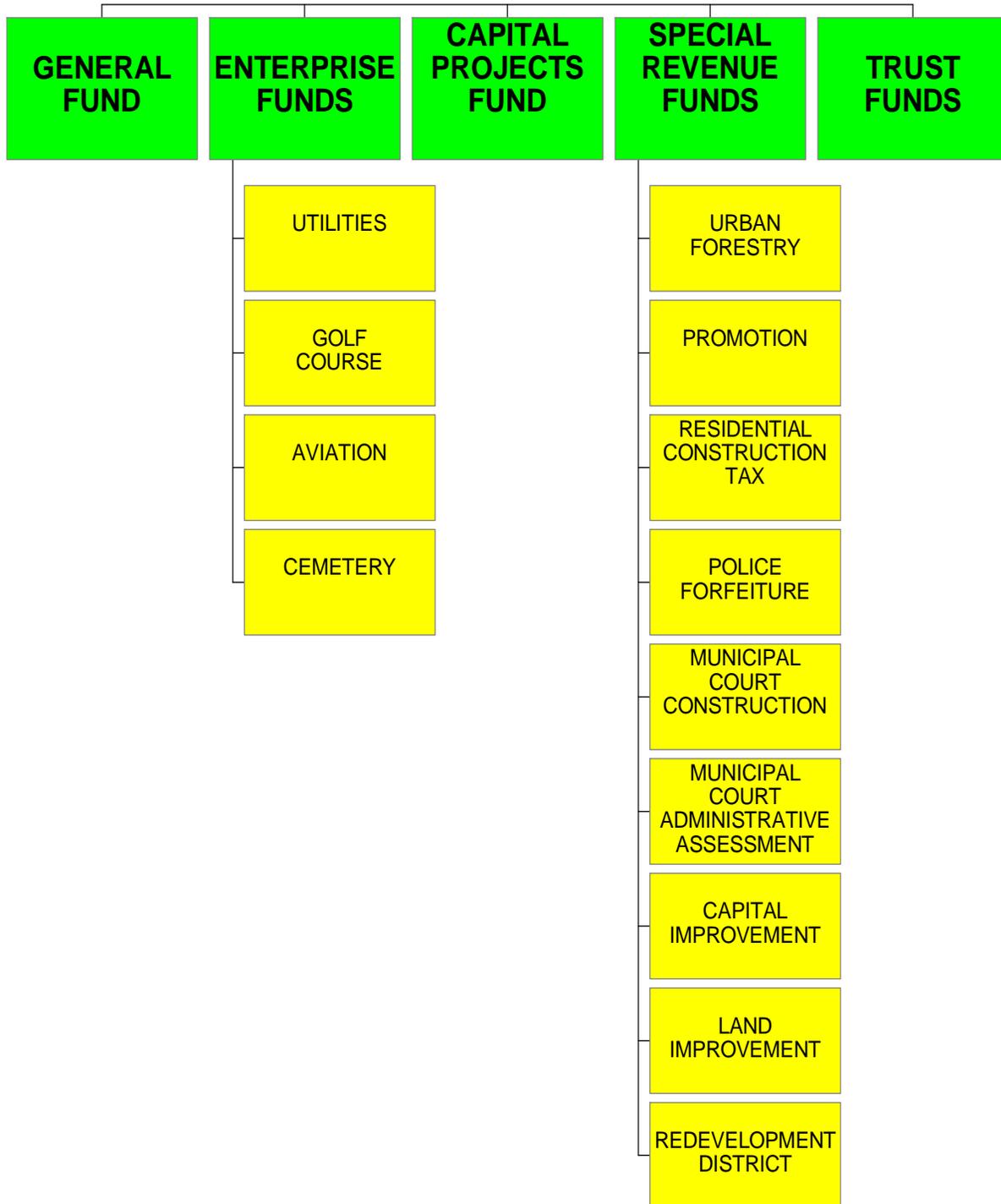
Enterprise Funds- Enterprise Funds are used to account for operations that are financed and operated similarly to private businesses, where the intent is the service is self-sufficient, with all costs supported predominantly by user charges. Enterprise funds belong to the group of funds called “proprietary,” 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.

FINANCIAL STRUCTURE

CITY BUDGET (FUND STRUCTURE)



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 City provides the full range of services normally associated with a municipality, including public safety (police and fire), advanced life support services, street and park maintenance, public improvements, recreational activities, electric and water service, wastewater treatment, sanitation, planning and zoning, and general administration.

Budget Process

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.

Budget Adjustments

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.

Budget Policies and Goals

The City Council may amend or augment the budget after following public hearing procedures as prescribed by law. The City desires to live within its means by keeping on-going operating costs below on-going operating revenues. However, it is a challenge to provide sufficient funding for proper maintenance and repair, and to provide a competitive employee compensation and benefits package. The City also tries to maintain sufficient cash reserves to be ready for unanticipated events.

BUDGET GUIDE

The largest single source of funding for the General Fund budget is the Consolidated Sales & Use Taxes. The State of Nevada has reduced the amount of forecasted Consolidated Sales & Use Taxes by \$85,000 this year. This source of revenue has had very strong growth in the past, but now the economy in Nevada is slowing and expected to grow much slower. Different sources of revenue will have to be looked at for meeting additional expenditures.

The next largest revenue source is Charges for Services, with the largest components coming from the municipal golf course and the recreation department. Limited growth in this category is expected. Leased property is the third largest category of revenues for the general fund. Existing and new leases of City land are a steady and reliable source of revenue growth for the City. Three new leases forecasted to bring in additional revenues include Hawthorne Suites, Motocross Facility and Greenheart Aerial Trail. These small leases help the City meet its needs to provide services for the citizens in many different areas.

For the enterprise funds, the major revenue sources are user fees. These have historically been increased to handle the increased cost of operations, debt service and capital requirements. The City has very low utility rates compared to neighboring cities and makes every effort to keep such increases to a minimum.

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. |

BUDGET GUIDE

- 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.

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 2009 Budget incorporates the vision and priorities expressed by the Mayor, City Council, and the citizens of Boulder City. The Fiscal Year (FY) 2009 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 2009 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.

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2009 BUDGET**

GENERAL FUND	Sources	USES BY CATEGORY				TOTAL
		Salaries	Benefits	Operating	Capital Outlay	
Funds Forward	\$5,012,724					\$ 5,012,724
REVENUE						
Ad Valorem Taxes	1,211,951					1,211,951
Room Tax	503,863					503,863
Licenses and Permits	1,600,000					1,600,000
Intergovernmental	8,944,000					8,944,000
Charges for Services	3,810,558					3,810,558
Fines and Forfeits	750,000					750,000
Gravel Pit Royalties	938,859					938,859
Leased Property	2,432,049					2,432,049
Miscellaneous	1,127,902					1,127,902
Transfers In	2,579,442					2,579,442
Total Revenues	23,898,624					23,898,624
Total Sources	28,911,348					28,911,348
EXPENDITURES						
Mayor and City Council		61,663	18,874	59,550	-	140,087
City Clerk		230,175	83,074	57,595	122,873	493,717
City Attorney		194,726	64,690	147,595	-	407,011
City Manager		258,281	79,784	92,460	16,970	447,495
Personnel		90,614	30,820	82,380		203,814
Public Information Officer		70,674	26,316	44,760		141,750
Finance		474,452	169,284	63,230		706,966
Information Systems		311,967	111,871	290,479	218,010	932,327
Services and Supplies				1,043,366		1,043,366
Municipal Court		403,005	135,785	96,235		635,025
Police		2,887,760	1,351,942	867,524	556,332	5,663,558
Animal Control		154,366	64,908	39,400		258,674
Fire		1,845,317	835,546	418,387	172,200	3,271,450
Streets		512,114	187,424	172,924	75,602	948,064
Engineering		280,179	97,613	66,750	6,000	450,542
Public Works						
Administration		184,513	61,156	35,280	8,000	288,949
Landscaping		441,038	175,225	673,510	20,500	1,310,273
Building Maintenance		176,385	44,163	181,200		401,748
Golf Course		751,784	242,993	689,879	33,736	1,718,392
Recreation		1,118,705	273,732	487,679	51,860	1,931,976
Senior Citizens				125,000		125,000
Swimming Pool		297,575	51,443	143,891	45,700	538,609
Cable TV		70,674	26,316	35,700		132,690
Community Dev. Admin.		157,076	53,335	17,086		227,497
Planning and Zoning		90,614	30,821	7,295		128,730

Building Inspection		211,803	67,931	113,285		393,019
Other Appropriations		-	-	1,234,976		1,234,976
Total Expenditures		11,275,460	4,285,046	7,287,416	1,327,783	24,175,705
Total Reserves						4,735,643
Total Uses						\$28,911,348

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2009 BUDGET**

RESIDENTIAL CONSTRUCTION TAX	Sources	USES BY CATEGORY					TOTAL
		Salaries	Benefits	Operating	Capital Outlay	Other	
Funds Forward	\$ -						\$ -
REVENUE							
Residential Construction Tax	45,000						45,000
Transfers In	-						-
Total Revenues	45,000						45,000
Total Sources	45,000						45,000
EXPENDITURES							
Other Appropriations		-	-	-		45,000	45,000
Total Expenditures		-	-	-		45,000	45,000
Total Reserves							-
Total Uses							\$ 45,000

POLICE FORFEITURE FUND	Sources	USES BY CATEGORY					TOTAL
		Salaries	Benefits	Operating	Capital Outlay	Other	
Funds Forward	\$ -						\$ -
REVENUE							
Miscellaneous	5,000						5,000
Transfers In	-						-
Total Revenues	5,000						5,000
Total Sources	5,000						5,000
EXPENDITURES							
Public Safety Expense		-	-	-		5,000	5,000
Total Expenditures		-	-	-		5,000	5,000
Total Reserves							-
Total Uses							\$ 5,000

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2009 BUDGET**

MUNICIPAL COURT CONSTRUCTION	Sources	USES BY CATEGORY					TOTAL
		Salaries	Benefits	Operating	Capital Outlay	Other	
Funds Forward	\$ 28,333						\$ 28,333
REVENUE							
Fines and Forfeits	40,000						40,000
Transfers In	-						-
Total Revenues	40,000						40,000
Total Sources	68,333						68,333
EXPENDITURES							
Judicial		-	-	-		68,333	68,333
Total Expenditures		-	-	-		68,333	68,333
Total Reserves							-
Total Uses							\$ 68,333

MUNI. COURT ADMIN. ASSMNT.	Sources	USES BY CATEGORY					TOTAL
		Salaries	Benefits	Operating	Capital Outlay	Other	
Funds Forward	\$ 28,604						\$ 28,604
REVENUE							
Fines and Forfeits	55,000						55,000
Transfers In	-						-
Total Revenues	55,000						55,000
Total Sources	83,604						83,604
EXPENDITURES							
Judicial						1,162	1,162
Operating Transfer Out		-	-	-		82,442	82,442
Total Expenditures		-	-	-		83,604	83,604
Total Reserves							-
Total Uses							\$ 83,604

SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2009 BUDGET

POLICE 1/4 CENT SALES TAX	Sources	USES BY CATEGORY				TOTAL
		Salaries	Benefits	Operating	Capital Outlay	
Funds Forward	\$833,537					\$ 833,537
REVENUE						
Sales Tax - .25	741,600					741,600
Transfers In	-					-
Total Revenues	741,600					741,600
Total Sources	1,575,137					1,575,137
EXPENDITURES						
Public Safety		339,983	196,526	147,706	53,753	737,968
Total Expenditures		339,983	196,526	147,706	53,753	737,968
Total Reserves						837,169
Total Uses						\$ 1,575,137

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2009 BUDGET**

SPECIAL PROJECTS FUND	Sources	USES BY CATEGORY				TOTAL
		Salaries	Benefits	Operating	Capital Outlay	
Funds Forward	\$ 1,201,450					\$ 1,201,450
REVENUE						
Taxes	203,938					203,938
Federal Grants	195,052					195,052
State Shared Revenues	939,121					939,121
Local Government Grants	6,527,879					6,527,879
Operating Transfers In	1,347,000					1,347,000
Total Revenues	9,212,990					9,212,990
Total Sources	10,414,440					10,414,440
EXPENDITURES						
Recreation		-	-	-	443,000	443,000
Community Development		-	-	-	31,754	31,754
General Government		-	-	-	507,000	507,000
Police and Fire		-	-	-	300,000	300,000
Public Works		-	-	-	7,085,000	7,085,000
		-	-	-	-	-
Total Expenditures		-	-	-	8,366,754	8,366,754
Total Reserves						2,047,686
Total Uses						\$ 10,414,440

GOLF COURSE IMPROVEMENT	Sources	USES BY CATEGORY				TOTAL
		Salaries	Benefits	Operating	Capital Outlay	
Funds Forward	\$ -					\$ -
REVENUE						
Golf Course Surcharge	100,000					100,000
Total Revenues	100,000					100,000
Total Sources	100,000					100,000
EXPENDITURES						
Operating Transfers Out		-	-	100,000	-	100,000
Total Expenditures		-	-	100,000	-	100,000
Total Reserves						-
Total Uses						\$ 100,000

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2009 BUDGET**

CAPITAL IMPROVEMENT FUND	Sources	USES BY CATEGORY				TOTAL
		Salaries	Benefits	Operating	Capital Outlay	
Funds Forward	\$ 1,522,968					\$ 1,522,968
REVENUE						
Interest Earnings	50,000					50,000
Leases	592,536					592,536
Land Sales	3,000,000					3,000,000
						-
Total Revenues	3,642,536					3,642,536
Total Sources	5,165,504					5,165,504
EXPENDITURES						
Operating Transfers Out		-	-	-		-
Total Expenditures		-	-	750,000	-	750,000
		-	-	750,000	-	750,000
Total Reserves						4,415,504
Total Uses						\$ 5,165,504

LAND IMPROVEMENT FUND	Sources	USES BY CATEGORY				TOTAL
		Salaries	Benefits	Operating	Capital Outlay	
Funds Forward	\$ 13,152					\$ 13,152
REVENUE						
Land Sales	482,000					482,000
Total Revenues	482,000					482,000
Total Sources	495,152					495,152
EXPENDITURES						
Operating Transfers Out		-	-	482,000	-	482,000
Total Expenditures		-	-	482,000	-	482,000
Total Reserves						13,152
Total Uses						\$ 495,152

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2009 BUDGET**

REDEVELOPMENT AUTHORITY	Sources	USES BY CATEGORY				TOTAL
		Salaries	Benefits	Operating	Capital Outlay	
Funds Forward	\$ 1,752,360					\$ 1,752,360
REVENUE						
Interest Earnings	15,000					15,000
Property Tax	806,597					806,597
Total Revenues	821,597					821,597
Total Sources	2,573,957					2,573,957
EXPENDITURES						
Redevelopment Projects		-	-	703,981		703,981
Operating Expenses				57,616		57,616
Capital Items		-	-	-	60,000	60,000
Total Expenditures		-	-	761,597	60,000	821,597
Total Reserves						1,752,360
Total Uses						\$ 2,573,957

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2009 BUDGET**

UTILITY FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other	
Funds Forward	\$ 1,518,987						\$ 1,518,987
REVENUE							
Electric Billings	10,821,290						10,821,290
Water Billings	6,727,594						6,727,594
Sewer Billings	1,300,000						1,300,000
Refuse Billings	800,000						800,000
Landfill Receipts	570,000						570,000
Penalties	100,000						100,000
Hook Up Fees	240,000						240,000
Miscellaneous	905,000						905,000
Total Revenues	21,463,884						21,463,884
Total Sources	22,982,871						22,982,871
EXPENDITURES							
Total Expenditures		3,350,404	13,200,176	550,000	1,624,462	2,421,000	21,146,042
Total Reserves							1,836,829
Total Uses							\$ 22,982,871

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2009 BUDGET**

CEMETERY FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other	
Funds Forward	\$ 536,764						\$ 536,764
REVENUE							
Sale of Lots	15,000						15,000
Opening & Closing	18,000						18,000
Other	12,000						12,000
Interest	12,731						12,731
Total Revenues	57,731						57,731
Total Sources	594,495						594,495
EXPENDITURES		-	84,500	75,000	-	46,000	205,500
Total Expenditures		-	84,500	75,000		46,000	205,500
Total Reserves							388,995
Total Uses							\$ 594,495

AVIATION FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other	
Funds Forward	\$ 478,589						\$ 478,589
REVENUE							
Rents and Royalties	415,825						415,825
FAA Grant	800,000						800,000
Total Revenues	1,215,825						1,215,825
Total Sources	1,694,414						1,694,414
EXPENDITURES		224,512	126,839	840,000	-	-	1,191,351
Total Expenditures		224,512	126,839	840,000		-	1,191,351
Total Reserves							503,063
Total Uses							\$ 1,694,414

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2009 BUDGET**

GOLF COURSE FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other	
Funds Forward	\$ 453,138						\$ 453,138
REVENUE							
Golf Course Receipts	3,347,191						3,347,191
Other	834,976						834,976
Total Revenues	4,182,167						4,182,167
Total Sources	4,635,305						4,635,305
EXPENDITURES		17,960	2,567,077	200,000	1,382,174		4,167,211
							-
Total Expenditures		17,960	2,567,077	200,000	1,382,174	-	4,167,211
Total Reserves							468,094
Total Uses							\$ 4,635,305

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2009 BUDGET**

TOTAL ALL FUNDS	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other	
Funds Forward	\$ 13,380,606						\$13,380,606
REVENUE							
Ad Valorem Taxes	2,018,548						2,018,548
Other Taxes	1,449,401						1,449,401
Licenses and Permits	1,645,000						1,645,000
Intergovernmental	18,212,052						18,212,052
Charges for Services	28,277,458						28,277,458
Fines and Forfeits	845,000						845,000
Gravel Pit Royalties	938,859						938,859
Leased Property	3,024,585						3,024,585
Miscellaneous	4,791,633						4,791,633
Transfers In	4,761,418						4,761,418
Total Revenues	65,963,954						65,963,954
Total Sources	79,344,560						79,344,560
EXPENDITURES		19,689,891	24,176,473	11,473,290	3,006,636	3,999,775	62,346,065
							-
							-
							-
Total Expenditures		19,689,891	24,176,473	11,473,290	3,006,636	3,999,775	62,346,065
Total Reserves							16,998,495
Total Uses							\$79,344,560

PERSONNEL OVERVIEW

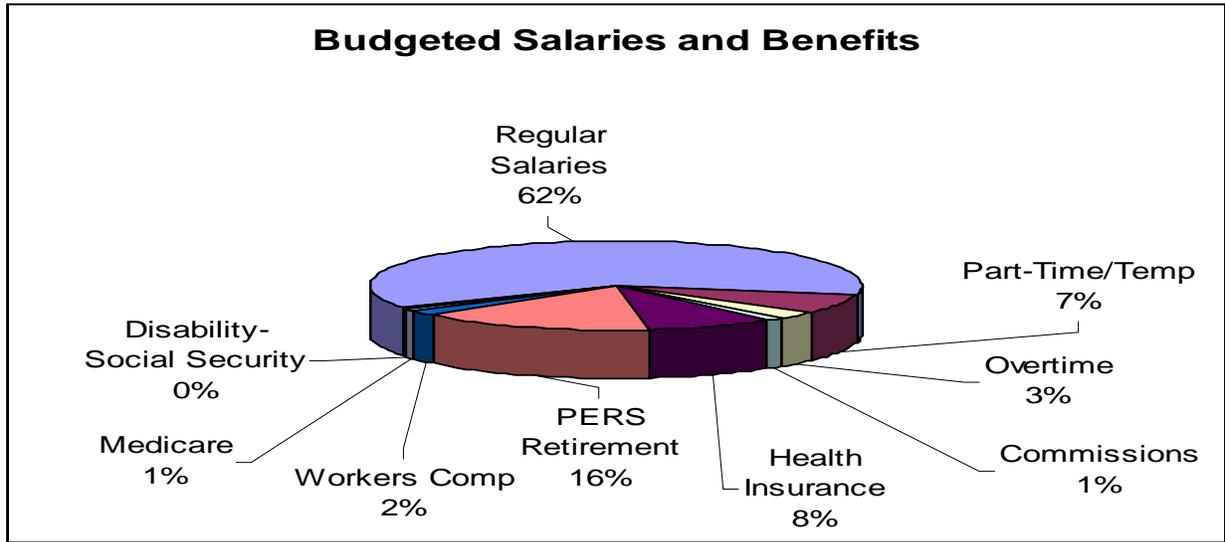
PERSONNEL RECAP

FY 2007 THROUGH FY 2009

Full-Time Positions:

	<u>FY 2007</u>	<u>FY 2008</u>	<u>CHANGE</u>	<u>FY 2009</u>
DEPARTMENT				
City Manager	2	2		2
City Clerk	3	3		3
Finance and Information Systems	8	8	1	9
City Attorney	2	2		2
Personnel	1	1		1
Public Information and BCTV	2	2		2
Municipal Court	4.5	4.5	1.5	6
Police	42	44		44
Fire	22	22		22
Animal Control	2	3		3
Public Works Administration	1	2		2
Streets	8	8		8
Landscaping	9	9		8
Building Maintenance	3	2		2
Engineering	4	4		4
Recreation and Golf	19	19		19
Community Development Administration	2	2		2
Planning	1	1		1
Building Inspection and Code Enforcement	3	2		2
TOTAL GENERAL FUND	138.5	140.5	2.5	143
Electric and Utility Administration	17	17		17
Water and Wastewater	9	9		9
Utility Billing and Collection	5	5		5
TOTAL FULL-TIME	169.5	171.5	2.5	174
<u>Part-Time/Temporary Positions:</u>				
City Council	5.00	5.00		5.00
City Manager	0.98	0.98	0.13	1.11
Finance	0.63	0.63	-0.63	0
Municipal Court	2.50	2.50		2.50
Police	4.30	4.30	0.06	4.36
Fire	3.98	3.98	0.45	4.43
Animal Control	0.63	0.63	-0.63	0
Public Works Administration	0.05	0.05		0.05
Recreation and Golf	44.75	44.5	-1.49	43.01
Building Inspection and Code Enforcement	0.80	0.80		0.80
Electric		0.50		0.50
Utility Billing and Collection	1.50	1.50		1.50
TOTAL ALL OTHER	65.12	65.37	-2.11	63.26
TOTAL POSITIONS	234.62	236.87	0.39	237.26

CONSOLIDATED BUDGET SUMMARY



Budgeted Salaries and Benefits By Fund and Type

FY 2009 Salaries and Benefits Budget By Fund & Type

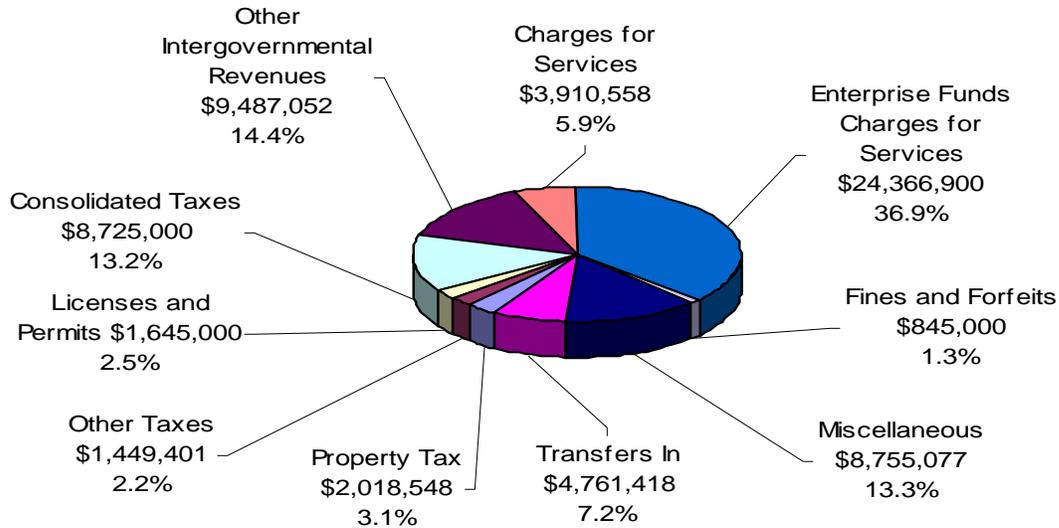
This table provides a summary of costs by Fund and type of salary and benefit.

Pay/Benefit Type	General	Police	Utility	Airport	Golf	Total
	Fund	Sales Tax	Fund	Fund	Course Fund	
Salary & Wages						
Regular Salaries	\$ 9,356,466	\$ 339,983	\$2,241,878	\$163,832		\$12,102,160
Part-Time/Temporary	1,321,070	-	95,029	-	13,916	\$ 1,430,014
Overtime	388,073	-	195,694	-		\$ 583,767
Commissions	209,850	-	-	-		\$ 209,850
Subtotal Salaries	11,275,459	339,983	2,532,601	163,832	13,916	\$14,325,791
Benefits						
Health Insurance	1,257,447	56,172	285,541	20,128		\$ 1,619,288
PERS Retirement	2,466,683	113,893	465,743	33,586	2,853	\$ 3,082,758
Workers Comp	330,583	19,356	36,090	4,170	989	\$ 391,188
Medicare	152,682	4,930	28,839	2,590	202	\$ 189,243
Disability/Social Security	77,654	2,174	1,578	206		\$ 81,612
Subtotal Benefits	4,285,050	196,525	817,791	60,680	4,044	\$5,364,089
Total FY 2009	\$15,560,509	\$ 536,508	\$3,350,392	\$224,513	\$17,960	\$19,689,880

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 2009 Budget - \$66 Million

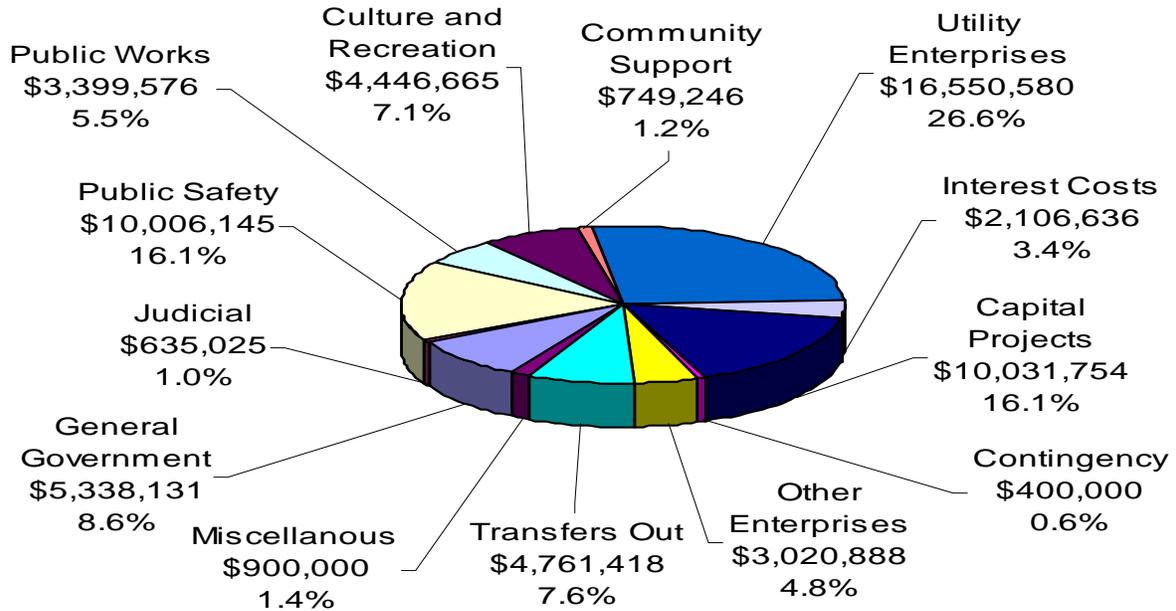


Consolidated Revenues	2006-07 Actual	2007-08 Budget	2008-09 Budget	Percent
Property Tax	\$ 1,823,623	\$ 1,886,669	\$ 2,018,548	3.1%
Other Taxes	1,459,710	1,403,301	1,449,401	2.2%
Licenses and Permits	1,261,755	1,599,856	1,645,000	2.5%
Consolidated Taxes	9,081,821	8,810,000	8,725,000	13.2%
Other Intergovernmental Revenues	7,853,851	4,750,748	9,487,052	14.4%
Charges for Services	2,582,636	3,842,054	3,910,558	5.9%
Enterprise Funds Charges for Services	22,883,562	24,598,053	24,366,900	36.9%
Fines and Forfeits	776,780	629,140	845,000	1.3%
Miscellaneous	4,201,054	5,708,125	8,755,077	13.3%
Transfers from/(to) Fund Balances	4,115,458	5,502,281	4,761,418	7.2%
Revenue Total	\$ 56,040,250	\$ 58,730,227	\$ 65,963,954	100.0%

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 2009 Budget - \$62.3 Million

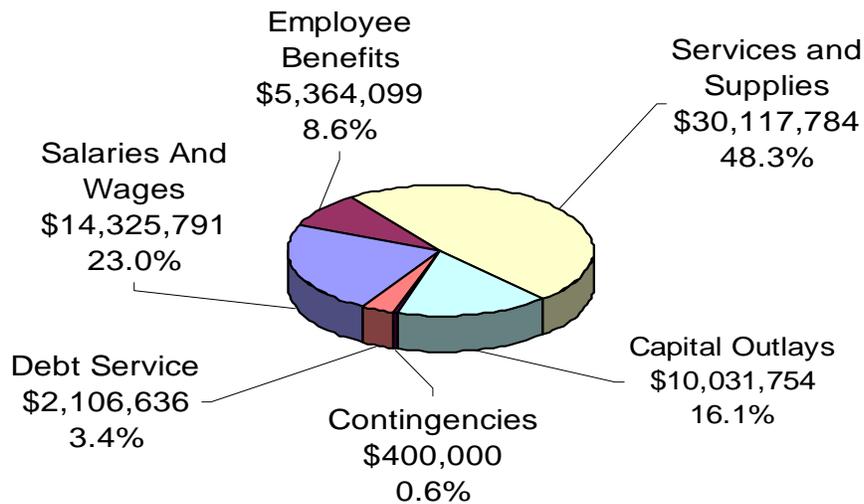


Consolidated Expenditures	2006-07	2007-08	2008-09	Percent Change
	Actual	Budget	Budget	
General Government	\$ 4,407,656	\$ 5,554,122	\$ 5,338,131	-3.9%
Judicial	418,232	1,025,097	635,025	-38.1%
Public Safety	7,804,273	8,334,693	10,006,145	20.1%
Public Works	2,931,356	3,711,643	3,399,576	-8.4%
Culture and Recreation	4,246,119	4,370,595	4,446,665	1.7%
Community Support	756,501	809,296	749,246	-7.4%
Utility Enterprise	15,741,356	15,826,847	16,550,580	4.6%
Other Enterprises	4,113,688	3,185,323	3,020,888	-5.2%
Debt and Interest Costs	2,582,215	2,226,048	2,106,636	-5.4%
Capital Projects	7,039,151	6,741,248	10,031,754	48.8%
Transfers Out	4,115,458	5,502,281	4,761,418	-13.5%
Miscellaneous	-	1,147,917	900,000	-21.6%
Contingency	-	530,772	400,000	-24.6%
Expenditure Total	\$ 54,156,005	\$ 58,965,882	\$ 62,346,064	5.7%

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 2009 Budget - \$62.3 Million



Consolidated Expenditures	2006-07 Actual	2007-08 Budget	2008-09 Budget	Percent
Salaries And Wages	13,075,891	14,224,491	14,325,791	23.0%
Employee Benefits	3,894,901	4,164,115	5,364,099	8.6%
Services and Supplies	27,563,847	31,079,208	30,117,784	48.3%
Capital Outlays	7,039,151	6,741,248	10,031,754	16.1%
Contingencies	-	530,772	400,000	0.6%
Debt Service	2,582,215	2,226,048	2,106,636	3.4%
Expenditure Total	54,156,005	58,965,882	62,346,064	100.0%

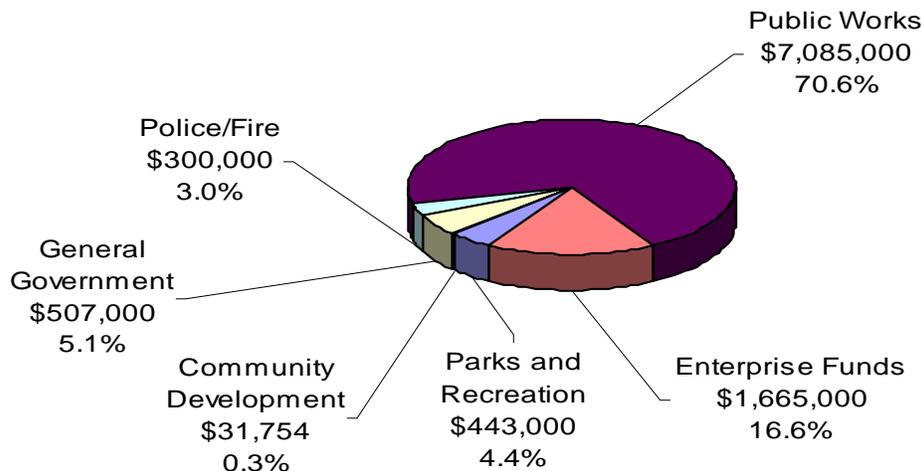
CONSOLIDATED BUDGET SUMMARY

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 2009 Budget for the Special Projects Fund is \$10 million. Additional information regarding the Special Projects Fund is discussed in the City Funds section later in this Budget document. The fiscal year 2009 Special Projects Fund Budget totals \$10 million which represents an increase of \$3.3 million or 33% from the fiscal year 2008 Annual Special Projects Fund Budget of \$6.7 million. Increases occurred in Community Development, Police/Fire, and the Enterprise Funds.

TOTAL CIP BUDGET Fiscal Year 2009 Budget - \$10.0 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 2008 Annual Budget	Fiscal Year 2009 Annual Budget	Change Between Fiscal Year 2008-2009	Fiscal Year 2009 Percent Of Total
Parks and Recreation	\$410,744	\$443,000	\$32,256	4.4%
Community Development	\$31,754	\$31,754	\$0	0.3%
General Government	\$504,000	\$507,000	\$3,000	5.1%
Police / Fire	\$500,000	\$300,000	(\$200,000)	3.0%
Public Works	\$4,410,000	\$7,085,000	\$2,675,000	70.6%
Enterprise Funds	\$884,750	\$1,665,000	\$780,250	16.6%
TOTAL	\$6,741,248	\$10,031,754	\$3,290,506	100.0%

Highlights of the fiscal year 2009 Special Project Fund budget are as follows for each department.

Parks and Recreation

The Fiscal Year 2009 CIP budget for the Parks and Recreation Section is \$443,000, of which \$93,000 has been approved for Improvements for Hemenway and Del Prado 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.

General Government

Voter approved Capital Improvements to City Hall include a Public Works Office remodel project and additional exterior renovations estimated at \$410,000.

Police / Fire

The Fiscal Year 2009 CIP budget for the Police and Fire Departments is \$300,000, of which all \$300,000 has been funded to continue the police station renovation. The police station building requires renovation of the vacated Senior Center facility to convert to a police station facility. Another Project proposed in the 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 2009 CIP budget for the Public Works Department is \$7,085,000, of which \$2,700,000 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

CONSOLIDATED BUDGET SUMMARY

installation of a detention basin, outfall pipe, culverts and drainage channels. An additional \$1,120,000 is provided for the Yucca Debris Detention Basin. The River Mountain Loop Trail Segments 3, 4, and 5 have received Federal, State and local grants totaling 2,525,000 for additional trail segments.

THIS PAGE LEFT BLANK INTENTIONALLY

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 06	ACTUAL FY 07	EST ACTUAL FY 08	PROPOSED BUDGET FY 09	% CHANGE
REVENUES:					
Property Taxes	933,592	991,780	1,095,888	1,211,951	10.6%
Room Taxes	462,489	469,713	457,763	503,863	10.1%
Licenses & Permits	1,328,745	1,240,755	1,544,856	1,600,000	3.6%
Consolidated Sales/Use	8,634,543	8,819,003	8,810,000	8,725,000	-1.0%
Fuel/Other Taxes	311,100	221,186	179,696	219,000	21.9%
Boulder City Golf Course	1,874,266	1,446,508	1,775,000	1,675,000	-5.6%
Other Charges for Services	1,286,558	1,136,128	1,963,554	2,135,558	8.8%
Fines & Fees	540,706	680,447	544,140	750,000	37.8%
Interest on Investments	101,887	104,411	51,000	51,000	0.0%
Gravel Pit Royalties	960,011	878,398	911,514	938,859	3.0%
Leases	1,880,087	1,912,243	2,297,941	2,607,049	13.5%
Miscellaneous	547,607	376,925	351,902	351,902	0.0%
Transfers In	2,246,000	2,496,000	3,247,561	3,129,442	-3.6%
TOTAL	21,107,591	20,773,497	23,230,815	23,898,624	2.9%
EXPENDITURES:					
General Government	3,464,118	3,497,553	3,821,759	4,516,534	18.2%
Judicial	355,064	378,836	548,769	635,025	15.7%
Public Safety	6,934,679	7,221,840	8,321,528	9,193,682	10.5%
Public Works	2,635,963	2,931,356	3,711,643	3,399,576	-8.4%
Culture & Recreation	4,563,443	4,246,119	4,370,597	4,446,665	1.7%
Community Support	731,865	756,501	809,296	749,246	-7.4%
Contingency/Transfers Out	1,483,241	1,229,788	1,690,748	1,234,976	-27.0%
TOTAL EXPENDITURES:	20,168,373	20,261,993	23,274,340	24,175,704	3.9%
Excess of Revenues over Expenditures	939,218	511,504	(43,525)	(277,080)	
FUND BALANCE, BEGINNING	3,605,527	4,544,745	5,056,249	5,012,724	-0.9%
FUND BALANCE, ENDING	4,544,745	5,056,249	5,012,724	4,735,644	-5.5%

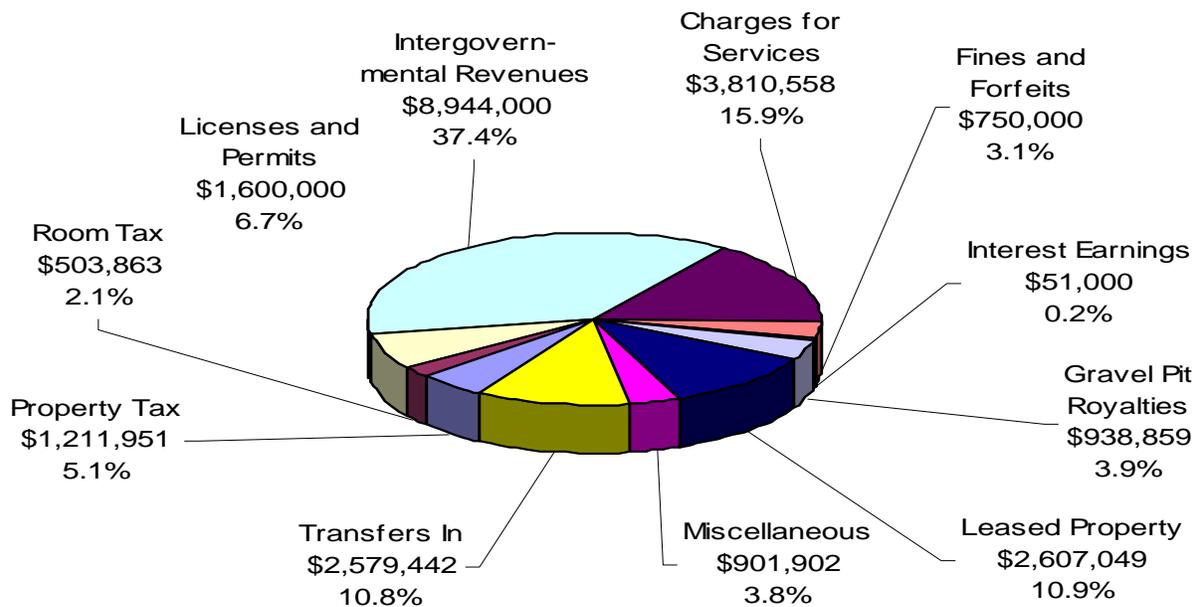
GENERAL FUND

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 2009 Budget for the General Fund is \$24.2 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 69 percent of the total General Fund revenue. The following chart reflects the revenues distribution.

GENERAL FUND REVENUES Fiscal Year 2009 Budget - \$23.9 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. (5.1%)

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. (2.1%)

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. (37.4%)

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. (15.9%)

Fines and Forfeits

Fines are made up court assessments, which serve as punishment for traffic and criminal mischief in Boulder City. (3.1%)

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. (10.9%)

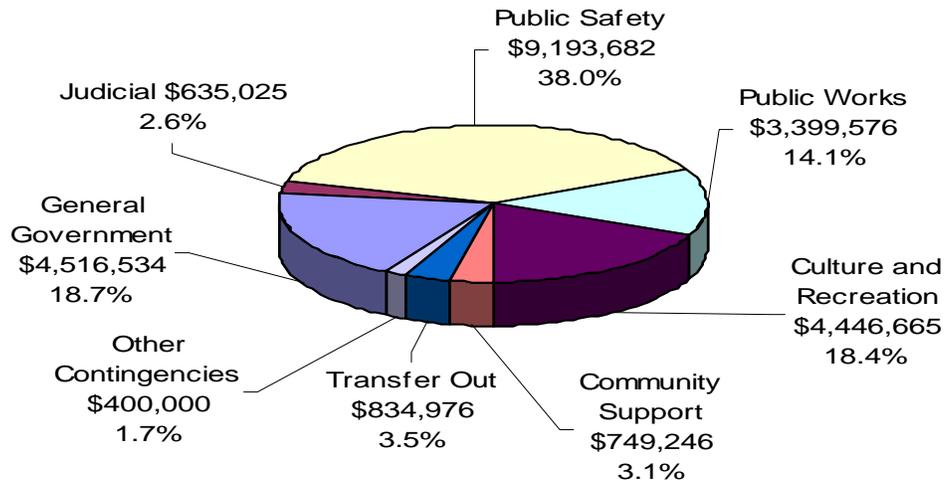
Miscellaneous

Includes unanticipated revenues such as donations, the sale of fixed assets, and insurance reimbursements. (3.8%)

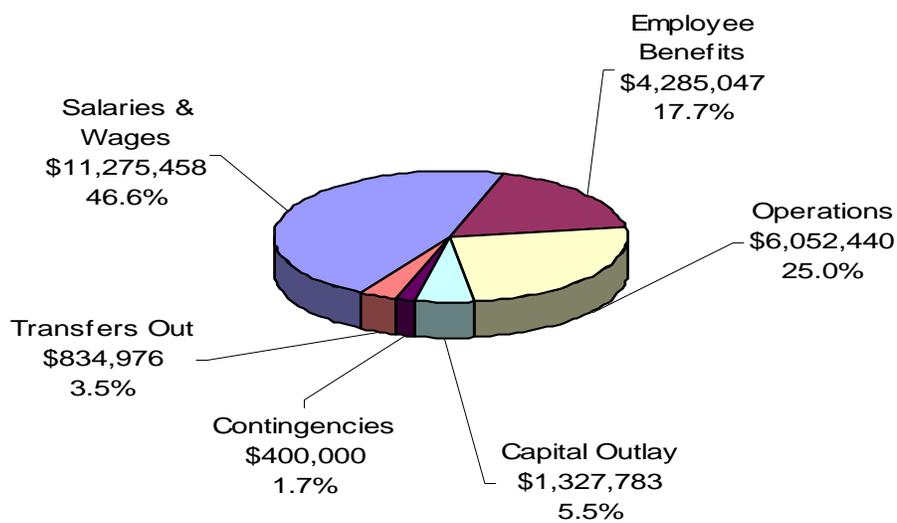
Transfers In

A transfer in is due from a number of different Funds. (10.8%)

**GENERAL FUND EXPENDITURES
By Program Area
Fiscal Year 2009 Budget**



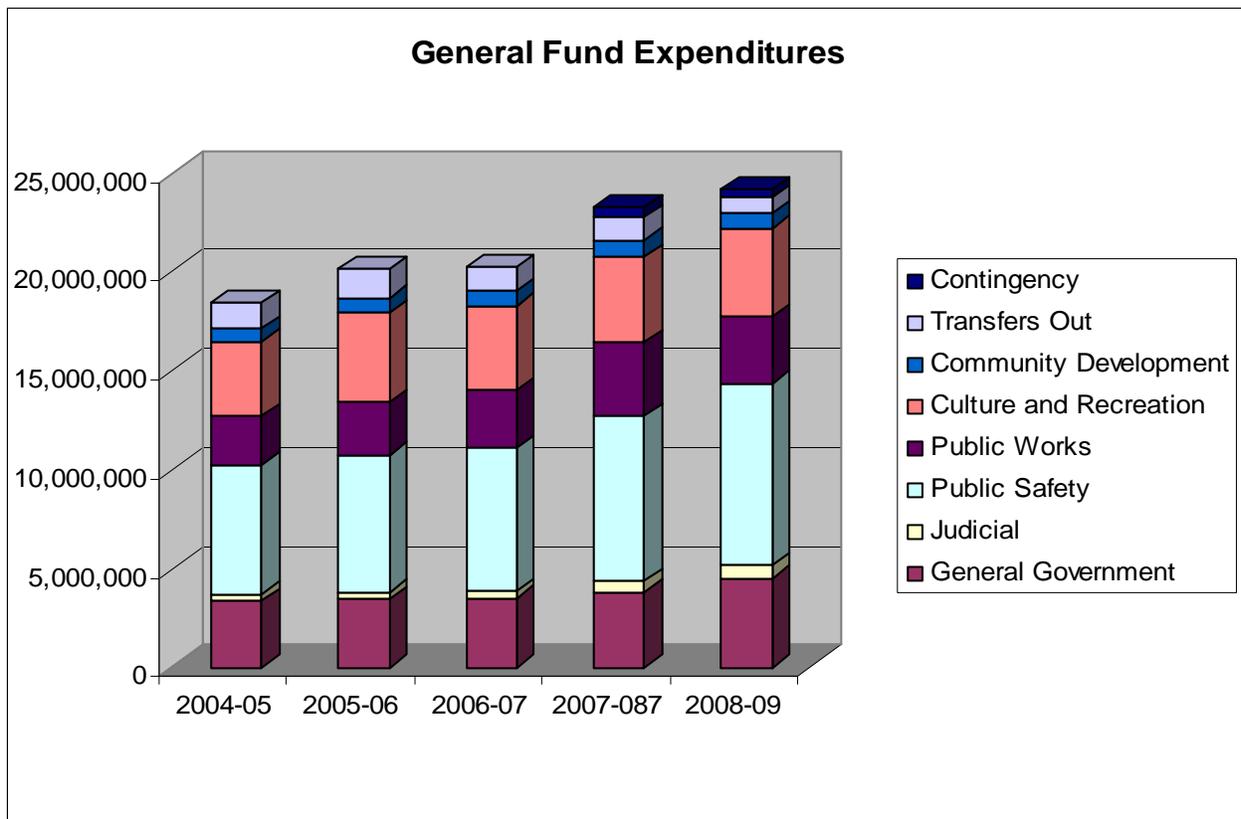
**GENERAL FUND EXPENDITURES BY TYPE
Fiscal Year 2009 Budget - \$24.2 Million**



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	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-087 Budget	2008-09 Budget	Percent Change
General						
Government	3,342,551	3,464,118	3,497,553	3,821,759	4,516,534	18.2%
Judicial	344,320	355,064	378,836	548,769	635,025	15.7%
Public Safety	6,564,443	6,934,679	7,221,840	8,321,528	9,193,682	10.5%
Public Works	2,449,332	2,635,963	2,931,356	3,711,643	3,399,576	-8.4%
Culture and Recreation	3,753,543	4,563,443	4,246,119	4,370,597	4,446,665	1.7%
Community Development	641,964	731,865	756,501	809,296	749,246	-7.4%
Transfers Out	1,361,420	1,483,241	1,229,788	1,159,976	834,976	-28.0%
Contingency				530,772	400,000	-24.6%
Expenditure Total	18,457,573	20,168,373	20,261,993	23,274,340	24,175,704	3.9%

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. (18.7%)

Judicial

Expenditures for Municipal Court. (2.6%)

Public Safety

Expenditures for the Police Department, the Fire Department, and the Animal Control Department. (38.0%)

Public Works

Expenditures for Highways and Streets, Engineering, Public Works Administration, Landscaping, and Building Maintenance. (14.1%)

Culture and Recreation

Expenditures for the Recreation Department, Boulder City Municipal Golf Course, Senior Citizens Center, Swimming Pool, and the Cable Television Station. (18.4%)

Community Support

Expenditures for Community Development Administration, Planning and Zoning, Building Inspection and Code Enforcement, and Urban Design. (3.1%)

Transfers Out

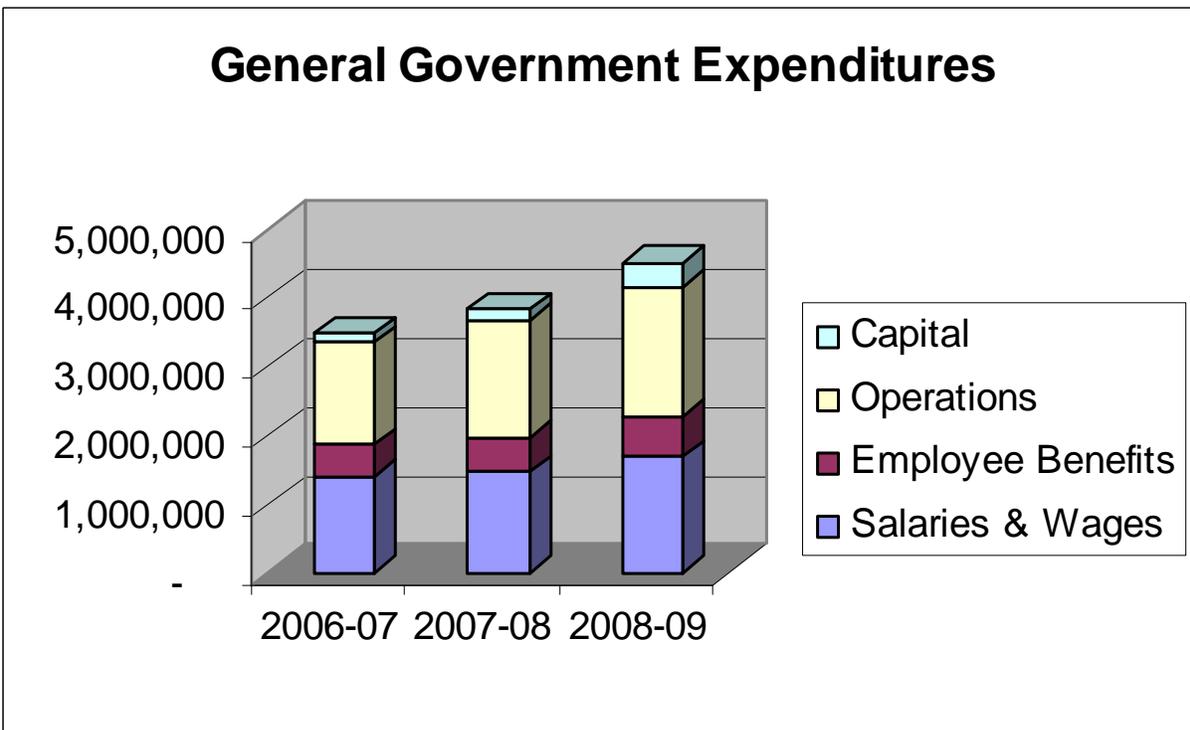
Expenditure to pay for Golf Course Debt Service. (3.5%)

Contingencies

Budgetary reserve set aside for emergencies or unforeseen expenditures. (1.7%)

GENERAL FUND – GENERAL GOVERNMENT

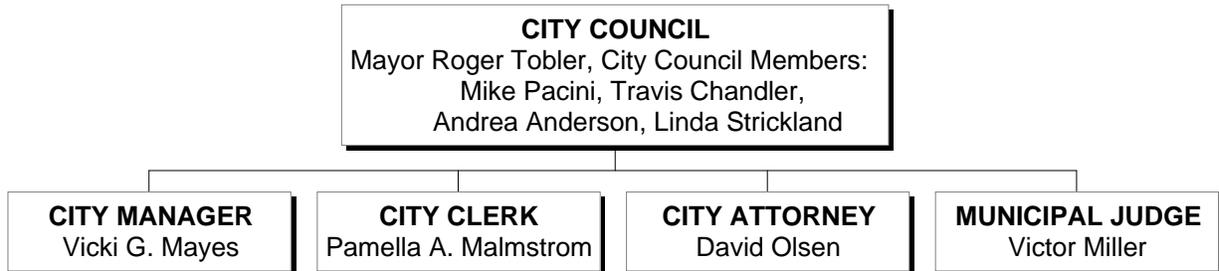
General Government	2006-07 Actual	2007-08 Budget	2008-09 Budget	Percent Change
Salaries & Wages	1,411,463	1,474,962	1,692,552	14.8%
Employee Benefits	465,794	495,498	584,713	18.0%
Operations	1,477,026	1,705,049	1,881,416	10.3%
Capital	143,270	146,250	357,853	144.7%
Expenditure Total	3,497,553	3,821,759	4,516,534	18.2%



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 – MAYOR AND CITY COUNCIL

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.

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2008 and 2009 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes.

	2006 Actual	2007 Actual	2008 Estimated	2009 Estimated
<u>Operating Statistics</u>				
City population	15,058	15,203	15,478	15,863
Taxable value (millions)	563.5	679.6	752.2	752.4
Property Tax Rate	0.1844	0.2038	0.2038	0.2188
Governmental Debt (millions)	45.5	44.4	43.6	42.7
Governmental Debt per Capita	3,022	2,920	2,817	2,692
<u>Performance Measures</u>				
Taxable value per capita	37,421	44,702	48,598	47,431
Increase in property tax General Reserves vs. expenditures	(9.51%)	10.52%	0	7.36%
	22.5%	25.0%	21.5%	19.6%

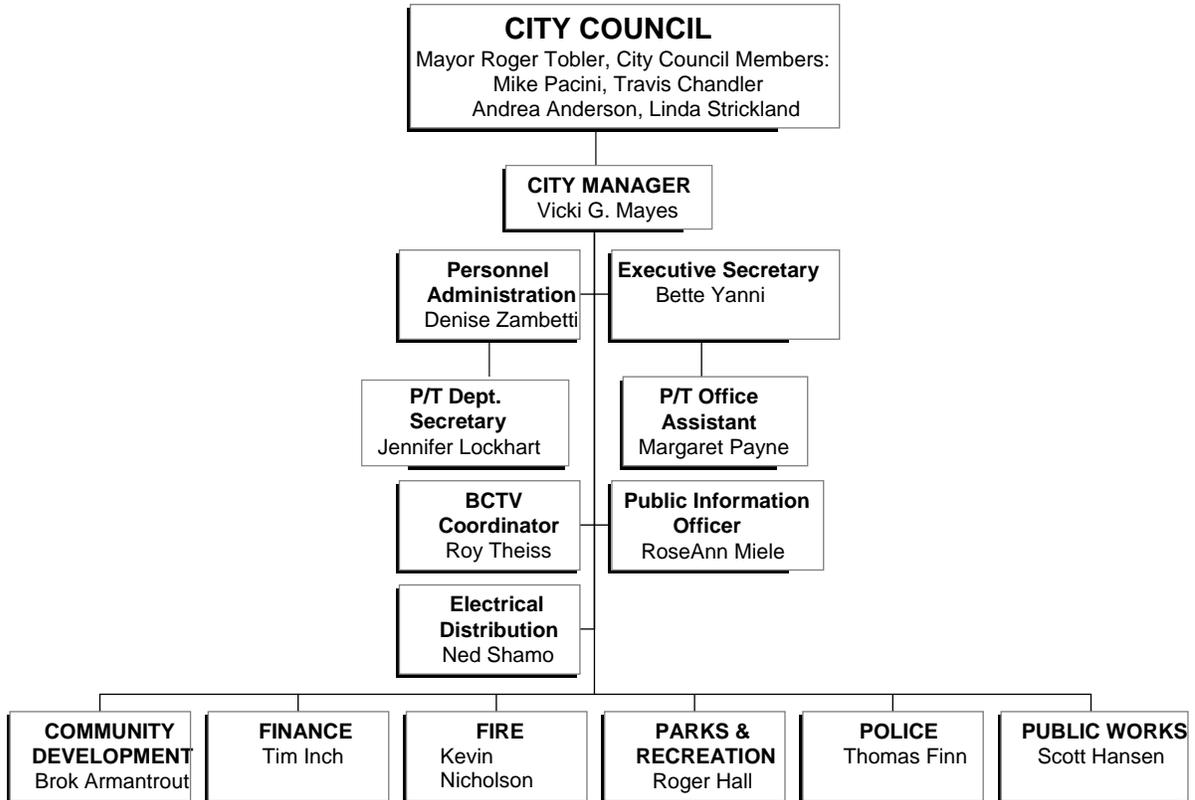
GENERAL FUND – MAYOR AND CITY COUNCIL

USES OF FUNDS

		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>						
1002	Part-time/Temporary	58,710	58,710	58,739	58,739	61,663
	Total	58,710	58,710	58,739	58,739	61,663
<u>Benefits</u>						
1501	Health Insurance					
1502	PERS Retirement	11,595	11,595	11,601	11,601	12,641
1503	Workers Comp	1,228	1,488	4,554	4,554	4,945
1504	Medicare	650	650	852	852	894
1505	Disability/Social Security			376	376	395
	Total	13,473	13,733	17,383	17,383	18,874
<u>Services and Supplies</u>						
2000	Maintenance	1,205	43	3,000	3,000	
3000	Material & Supplies	3,168	6,476	6,500	6,500	6,500
4000	Travel & Training	15,941	21,084	25,000	25,000	22,500
5000	Contractual Services	63,396	223	4,250	4,250	50
6000	Other Operating Exp.	27,032	21,281	30,500	30,500	30,500
	Total	110,742	49,107	69,250	69,250	59,550
Total Operating Costs		182,925	121,550	145,372	145,372	140,087
7000	Capital Costs	160	339	13,000	13,000	
8000	Other one-time Costs					
	Total Expenditures	183,085	121,889	158,372	158,372	140,087
<u>Positions (in full-time equivalents):</u>						
	Regular	-	-	-	-	-
	Part-time & Temporary	5.00	5.00	5.00	5.00	5.00
	Total	5.00	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 – CITY MANAGER

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 estimated cost of professional City Services survey.
- Budget reflects commitment toward continuing training and education.

USE OF FUNDS

		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
Salaries & Wages						
1001	Regular Salaries	188,393	200,449	208,419	208,419	218,859
	Part-					
1002	time/Temporary	41,179	45,944	51,340	51,340	39,422
1003	Overtime		357			
1004	Commissions					
	Total	229,572	246,750	259,759	259,759	258,281
Benefits						
1501	Health Insurance	16,267	18,279	18,048	18,048	18,724
1502	PERS Retirement	44,197	46,340	50,057	50,057	52,948
1503	Workers Comp	2,426	3,308	3,643	3,643	2,967
1504	Medicare	3,720	3,934	3,767	3,767	3,745
	Disability/Social					
1505	Security	393	488	1,334	1,334	1,401
	Total	67,003	72,349	76,849	76,849	79,784
Services and Supplies						
2000	Maintenance	2,012	1,338	500	500	500
3000	Material & Supplies	3,473	4,083	6,700	6,700	10,300
4000	Travel & Training	9,388	14,101	17,900	17,900	20,160
	Contractual					
5000	Services		509	3,700	3,700	46,700
	Other Operating					
6000	Exp.	4,680	7,198	11,500	11,500	14,800
	Total	19,553	27,229	40,300	40,300	92,460
Total Operating Costs		316,128	346,328	376,908	376,908	430,525
7000	Capital Costs	885	-4	2,100	2,100	16,970
8000	Other one-time Costs					
	Total Expenditures	317,013	346,324	379,008	379,008	447,495

GENERAL FUND – CITY MANAGER

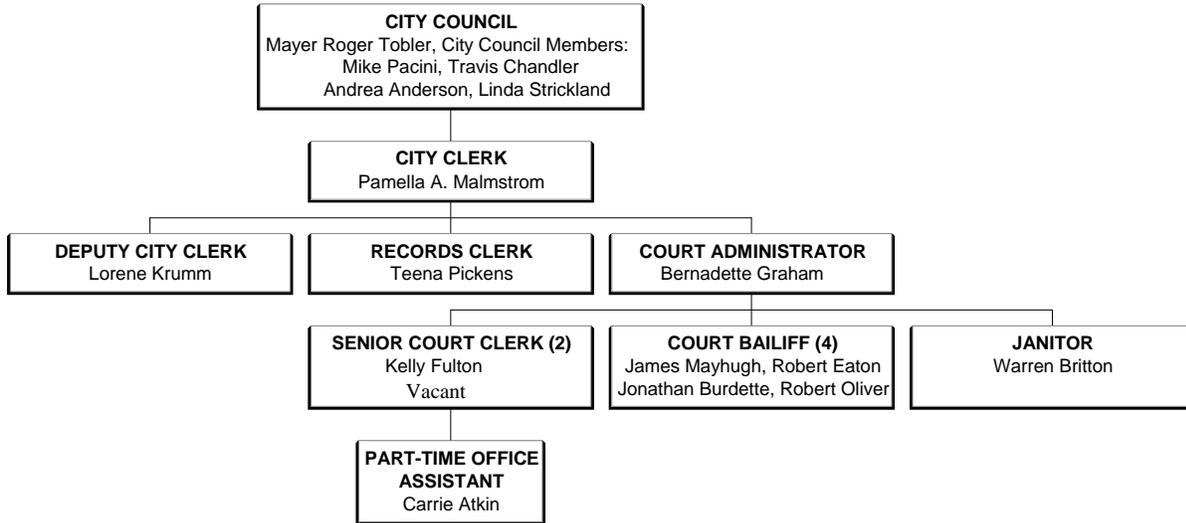
<u>Positions (in full-time equivalents):</u>	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
Regular	2.00	2.00	2.00	2.00	2.00
Part-time & Temporary	0.98	0.98	0.98	0.98	1.11
Total	2.98	2.98	2.98	2.98	3.11

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2008 and 2009 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<u>Operating Statistics:</u>	2006 Actual	2007 Actual	2008 Estimated	2009 Estimated
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
Full-time equivalent positions (FTE)	164.5	169.5	171.5	174
<u>Performance Measures:</u>				
Manager vs. General Fund budget	1.6%	1.7%	1.6%	1.9%
Governmental FTEs (per 1000 people)	8.8	9.1	9.0	9.0

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.

		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>						
1001	Regular Salaries	174,709	199,813	211,412	211,412	230,175
1002	Part-time/Temporary	1,571	1,235			
1003	Overtime		2,200			
1004	Commissions					
	Total	176,280	203,248	211,412	211,412	230,175
<u>Benefits</u>						
1501	Health Insurance	21,400	27,149	27,072	27,072	28,086
1502	PERS Retirement	34,599	39,029	41,754	41,754	47,186
1503	Workers Comp	2,310	3,269	2,732	2,732	2,999
1504	Medicare	2,694	3,136	3,065	3,065	3,338
1505	Disability/Social Security	98	77	1,353	1,353	1,466
	Total	61,101	72,660	75,976	75,976	83,074
<u>Services and Supplies</u>						
2000	Maintenance	838	130	3,050	3,050	3,050
3000	Material & Supplies	2,683	2,559	4,000	4,000	4,000
4000	Travel & Training	9,883	12,333	13,100	13,100	11,790
5000	Contractual Services	18,837	39,740	41,449	41,449	35,605
6000	Other Operating Exp.	2,709	1,398	3,150	3,150	3,150
	Total	34,950	56,160	64,749	64,749	57,595
Total Operating Costs		272,331	332,068	352,137	352,137	370,844
7000	Capital Costs		70,325	4,000	4,000	
8000	Other one-time Costs					122,873
	Total Expenditures	272,331	402,393	356,137	356,137	493,717

GENERAL FUND – GENERAL GOVERNMENT

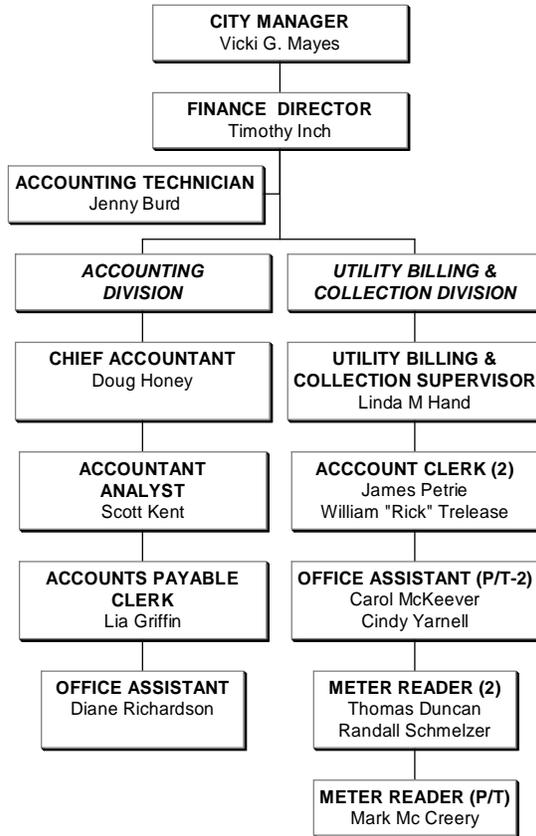
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2008 and 2009 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<u>Operating Statistics</u>	2006 Actual	2007 Actual	2008 Estimated	2009 Estimated
Resolutions/ordinances processed	286	286	275	275
Official meetings noticed & recorded	115	118	120	130
Pages of minutes processed	967	967	900	900
Passports processed	111	111	150	150
Passport Pictures	104	104	120	120
Provided clerical support to # of meetings	50	51	50	60
 <u>Performance Measures:</u>				
City Clerk vs. General Fund budget	1.4%	2.0%	1.5%	2.0%
Percent of elections held that comply with election laws	100%	100%	100%	100%
Number of document destructions	0	9	12	12

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.

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.

GENERAL FUND – GENERAL GOVERNMENT

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,
 - 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.

		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>						
1001	Regular Salaries	354,578	343,225	446,585	446,585	474,452
1002	Part-time/Temporary	24,136	25,227			
1003	Overtime	974		1,500	1,500	
1004	Commissions					
	Total	379,688	368,452	448,085	448,085	474,452
<u>Benefits</u>						
1501	Health Insurance	40,300	41,437	54,144	54,144	56,172
1502	PERS Retirement	74,987	71,683	88,200	88,200	97,263
1503	Workers Comp	4,414	6,071	5,821	5,821	5,934
1504	Medicare	5,862	5,660	6,475	6,475	6,880
1505	Disability/Social Security		12	2,502	2,502	3,036
	Total	125,563	124,863	157,142	157,142	169,284
<u>Services and Supplies</u>						
2000	Maintenance	1,193	210			
3000	Material & Supplies	12,814	13,091	8,000	8,000	8,000
4000	Travel & Training	7,987	11,846	11,700	11,700	10,530
5000	Contractual Services	36,662	40,639	43,200	43,200	43,200
6000	Other Operating Exp.	1,204	224	1,500	1,500	1,500
	Total	59,860	66,010	64,400	64,400	63,230
Total Operating Costs		565,111	559,325	669,627	669,627	706,966
7000 Capital Costs			5,683			
8000 Other one-time Costs						
	Total Expenditures	565,111	565,008	669,627	669,627	706,966

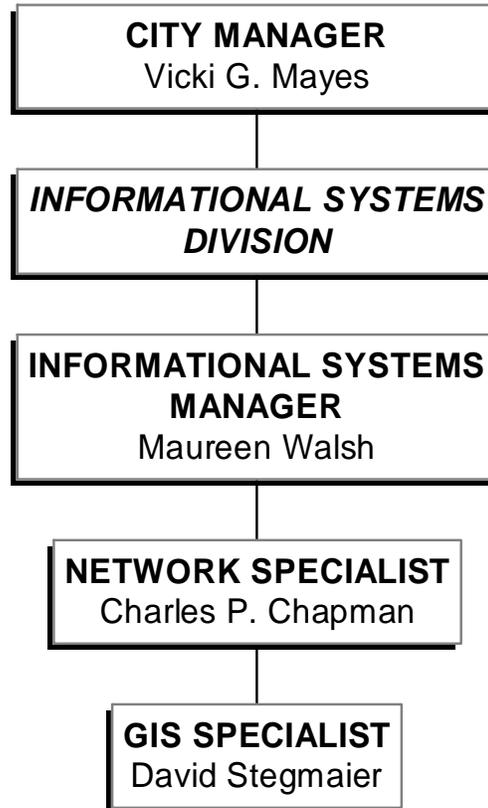
GENERAL FUND – GENERAL GOVERNMENT

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2008 and 2009 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<u>Operating Statistics</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Estimated</u>	<u>2009 Estimated</u>
Payroll checks issued	8,953	8,921	8,928	8,938
Vendor checks issued	7,578	7,542	7,556	7,616
Years CAFR/Budget received GFOA awards	16/4	17/5	18/6	
Voided vendor checks	130	131	120	125
 <u>Performance Measures:</u>				
Finance vs. General Fund budget	2.8%	2.8%	2.9%	2.9%
Issuer credit rating	AA	AA	AA	AA
Average interest rate on debt	4.7%	4.4%	4.1%	3.7%

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.

	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
Salaries & Wages					
1001 Regular Salaries	203,065	210,873	157,947	157,947	311,967
1002 Part-time/Temporary					
1003 Overtime					
1004 Commissions					
Total	203,065	210,873	157,947	157,947	311,967
Benefits					
1501 Health Insurance	24,167	27,149	18,048	18,048	37,448
1502 PERS Retirement	39,243	40,865	31,195	31,195	63,953
1503 Workers Comp	2,332	3,220	1,465	1,465	4,402
1504 Medicare	2,294	2,396	2,290	2,290	4,524
1505 Disability/Social Security			1,367	1,367	1,544
Total	68,036	73,630	54,365	54,365	111,871
Services and Supplies					
2000 Maintenance	9,612	9,758	3,600	3,600	9,520
3000 Material & Supplies	45,935	51,268	1,830	1,830	2,920
4000 Travel & Training	6,032	6,266	42,644	42,644	32,746
5000 Contractual Services	24,305	26,070	179,440	179,440	242,293
6000 Other Operating Exp.	44	441	3,000	3,000	3,000
Total	85,928	93,803	230,514	230,514	290,479
Total Operating Costs	357,029	378,306	442,826	442,826	714,317
7000 Capital Costs	47,729	66,923	125,650	125,650	218,010
8000 Other one-time Costs					
Total Expenditures	404,758	445,229	568,476	568,476	932,327

GENERAL FUND – GENERAL GOVERNMENT

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2008 and 2009 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<u>Operating Statistics</u>	2006 Actual	2007 Actual	2008 Estimated	2009 Estimated
Unscheduled network downtime	<1.0%	<1.0%	<1.0%	<1.0%
I.T. support staff vs. system users	1:82	1:85	1:86	1:87
I.T. budget for user training	1.5%	1.4%	7.5%	3.5%
 <u>Performance Measures:</u>				
I.T. vs. General Fund budget	2.0%	2.2%	2.4%	3.9%
I.T. spending per employee	2461	2627	3315	5358
Percent of I.T. budget expended	101%	95%	95%	95%

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:

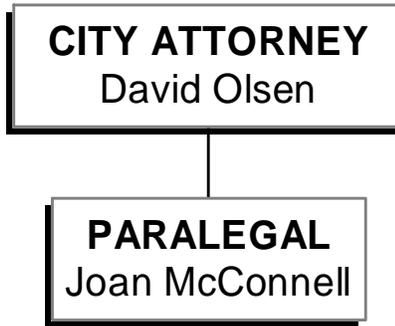
- Printing and Supplies
- Insurance and Bonds
- Unemployment Compensation
- Postage
- Compensated Absences
- Programming and Special Activities
- Safety Committee
- Claims
- Equipment Replacement Reserve
- Interlocal Agreements
- Special Events
- State of the City, Employee Recognition
- 4th of July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

GENERAL FUND – GENERAL GOVERNMENT

		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
Services and Supplies						
4700	Part-time Clerical					32,556
4701	Printing & Supplies	29,961	38,491	35,000	35,000	35,000
4702	Insurance & Bonds	178,529	171,451	200,000	200,000	200,000
4703	Unemployment Comp	2,827	7,318	12,000	12,000	12,000
4704	Postage	19,001	21,131	18,000	18,000	18,000
4705	Compensated Absences	314,372	214,142	80,000	80,000	280,000
4706	Programming & Special Act	373,328	460,722	280,000	280,000	280,000
4707	Microfilming					
4708	Safety Committee	1,883	80	2,500	2,500	2,500
4709	Claims	5,623	8,560	5,000	5,000	5,000
4710	Equipment Replacement Reserve	170,999		200,000	200,000	
	City Utility expense					25,200
		1,096,523	921,895	832,500	832,500	890,256
4711	Interlocal Agreements		152,287	108,110	108,110	
	Regional Cable Franchise	14,227				6,000
	Regional Planning	21,920				23,000
	BC Chamber of Commerce					10,000
	Lionel, Sawyers Lobbyists					37,200
	Legislative Lobbyists					25,000
	Nevada Commission on Ethics					1,610
	Homeless Shelter Grant					1,800
	NV Development Authority					3,500
		36,147	152,287	108,110	108,110	108,110
4712	Special Events	8,850	9,194	45,000	45,000	
	State of the City Employee/volunteer recognition					10,000
	4th of July fireworks					15,000
	Christmas tree lighting					20,000
		8,850	9,194	45,000	45,000	45,000
Total Central Services		1,141,520	1,083,376	985,610	985,610	1,043,366

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

	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
Salaries & Wages					
1001 Regular Salaries	168,407	177,268	185,422	185,422	194,725
1002 Part-time/Temporary					
1003 Overtime					
1004 Commissions					
Total	168,407	177,268	185,422	185,422	194,725
Benefits					
1501 Health Insurance	16,133	18,125	18,048	18,048	18,724
1502 PERS Retirement	33,201	34,542	36,621	36,621	39,919
1503 Workers Comp	1,547	2,145	1,822	1,822	1,978
1504 Medicare	2,616	2,759	2,689	2,689	2,824
1505 Disability/Social Security			1,187	1,187	1,246
Total	53,497	57,571	60,367	60,367	64,690
Services and Supplies					
2000 Maintenance	820	127	1,200	1,200	1,320
3000 Material & Supplies	430	402	1,000	1,000	1,100
4000 Travel & Training	6,777	10,045	11,400	11,400	10,530
5000 Contractual Services	36,327	30,532	40,000	40,000	44,000
6000 Other Operating Exp.	47,038	442	83,115	83,115	90,645
Total	91,392	41,548	136,715	136,715	147,595
Total Operating Costs	313,296	276,387	382,504	382,504	407,011
7000 Capital Costs					
8000 Other one-time Costs					
Total Expenditures	313,296	276,387	382,504	382,504	407,011

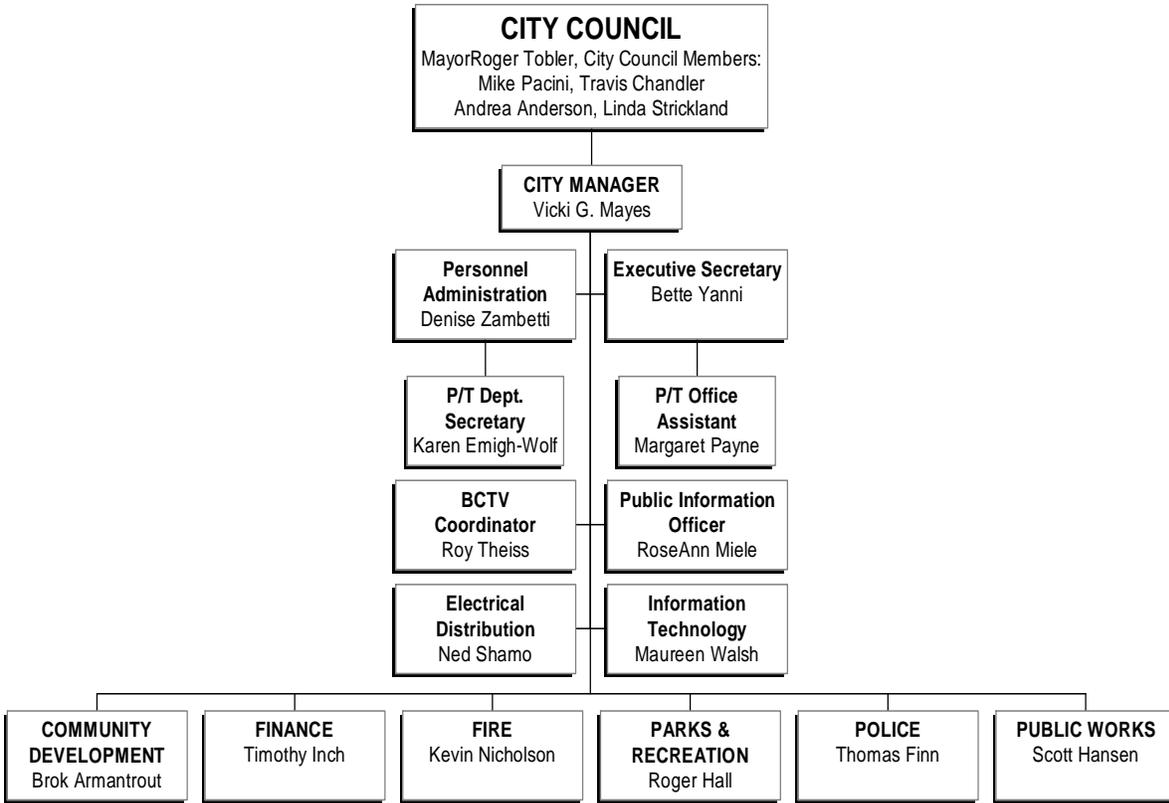
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2008 and 2009 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

Operating Statistics	2006 Actual	2007 Actual	2008 Estimated	2009 Estimated
Prepare criminal complaints	487	483	375	420
Prepare subpoenas	77	83	91	100
Prepare legal correspondence	453	479	489	500
Process discovery requests	122	132	133	150
Performance Measures:				
Attorney vs. General Fund budget	1.6%	1.4%	1.6%	1.7%
Percent of Attorney budget expended	100%	111%	120%	100%

GENERAL FUND – GENERAL GOVERNMENT

PERSONNEL



MISSION STATEMENT/ACTIVITY DESCRIPTION.

The City of Boulder City currently employs approximately 172 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 and maintain all personnel records in an orderly and efficient fashion.
- 2 Manage recruitments including advertising, examination processes, pre-employment physicals, drug testing, physical fitness examinations, background investigations and new hire orientations.
- 3 Manage labor/management relations, bargaining unit contract administration; Personnel Policies Rules and Regulations including the City's Civil Service Rules and Regulations.
- 4 Administration of Worker's Compensation, OSHA (Safety) and Personnel Department record-keeping compliance, FMLA, Department of Transportation's drug and alcohol testing program for safety sensitive positions, Volunteer and Employee Service Awards programs.
- 5 Provide support services for employee training, employee assistance program, professional development, tuition reimbursement program, health and welfare programs and the public employee's retirement program.
- 6 Maintain the job description/job classification system in an efficient and effective manner.
- 7 Maintain compliance with Federal and State laws pertaining to all personnel related matters.

BUDGET HIGHLIGHTS

- This budget reflects necessary funding for the operation of a centralized full service Personnel Department including such areas as employment and testing; classification and compensation management; benefits administration; employee development and training; volunteer services; employee relations; employee and applicant records; and personnel information systems transactions.

GENERAL FUND – GENERAL GOVERNMENT

	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries	78,344	81,473	86,289	86,289	90,614
1002 Part-time/Temporary					
1003 Overtime					
1004 Commissions					
Total	78,344	81,473	86,289	86,289	90,614
<u>Benefits</u>					
1501 Health Insurance	8,033	9,024	9,024	9,024	9,362
1502 PERS Retirement	15,446	16,073	17,043	17,043	18,576
1503 Workers Comp	763	1,072	911	911	988
1504 Medicare	1,195	1,241	1,251	1,251	1,314
1505 Disability/Social Security			552	552	580
Total	25,437	27,410	28,781	28,781	30,820
<u>Services and Supplies</u>					
2000 Maintenance	62	20	500	500	500
3000 Material & Supplies	1,930	4,215	7,000	7,000	7,400
4000 Travel & Training	6,364	5,493	26,700	26,700	25,380
5000 Contractual Services	18,170	18,463	47,300	47,300	39,100
6000 Other Operating Exp.	14,085	12,223	9,500	9,500	10,000
Total	40,611	40,414	91,000	91,000	82,380
Total Operating Costs	144,392	149,297	206,070	206,070	
7000 Capital Costs	2,000		1,500	1,500	
8000 Other one-time Costs					
Total Expenditures	146,392	149,297	207,570	207,570	203,815

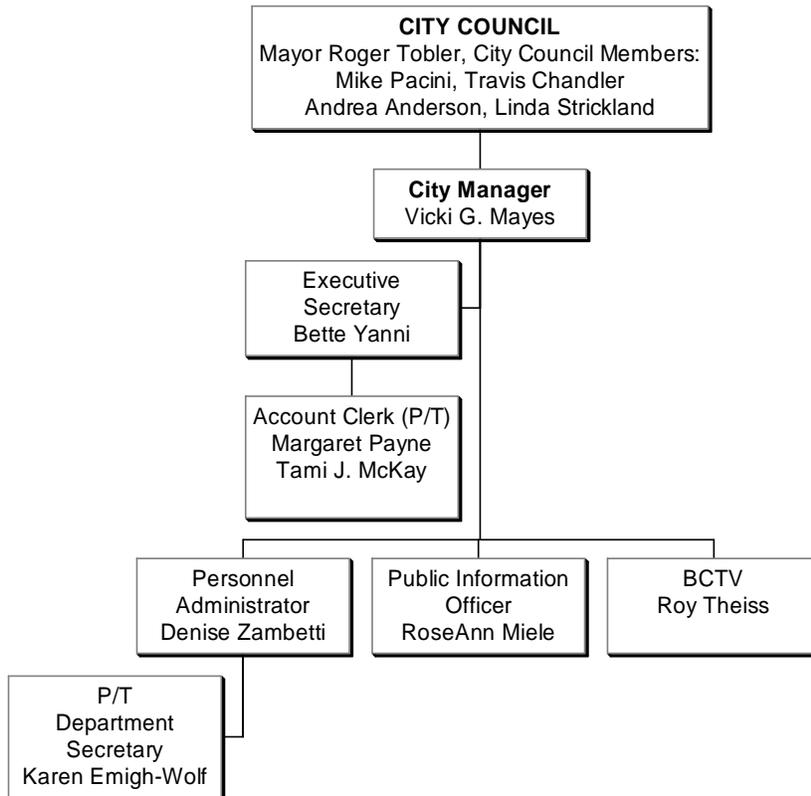
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2008 and 2009 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

	2006 Actual	2007 Actual	2008 Estimated	2009 Estimated
<u>Operating Statistics:</u>				
Recruitment Apps/Interest Cards	2877	3164	3322	3654
Policy Dev./Empl. Awareness	310	472	450	452
Employee Labor Issues	900	1400	300	250
Committees/Group Meetings	129	128	132	145
Recognition & Other City Programs	28	15	12	10
Worker's Comp. Claims Admin.	30	39	25	31
<u>Performance Measures:</u>				
Personnel vs. General Fund budget	0.7%	0.7%	0.9%	0.8%
Percent of Personnel budget expended	100%	99%	86%	100%
Health insurance increase	17.8%	10.0%	10.2%	3.6%

GENERAL FUND – GENERAL GOVERNMENT

PUBLIC INFORMATION OFFICER



MISSION STATEMENT/ACTIVITY DESCRIPTION.

The mission of the Public Information Office is to circulate to Boulder City residents and the media information regarding City programs, policies, projects and activities. This is done in a number of ways: the weekly "For Your Information" column is carried in the Boulder City News, The Shopper and the Boulder City View; a weekly column entitled "City News" is posted on the City website and sent to those who subscribe; one or two weekly BCTV programs are produced and aired; a monthly utility mailer is sent to all utility customers in Boulder City; all City events submitted to the Public Information Officer are posted on the Boulder City/Chamber of Commerce Calendar of Events; all BCTV programs are also posted on the City's BCTV web calendar; the Public Information Officer prepares and distributes all press releases for any department requesting same and prepares and executes press conferences. While these are formal activities done on a regular basis, the Public Information Officer devotes at least an hour each day answering questions via phone, e-mail and personal meetings.

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 the cost of materials and services continue to rise, the Public Information Officer has cut the budgeted amounts in travel and training, other operating expenses and supplies.
- The Public Information Officer continues to spend her own time working on a variety of city and community events that promote Boulder City overall. These events include the winter and spring shows for the Boulder City Art Guild, the Boulder City Chamber of Commerce Spring Jam, First Night, Boulder City Hospital's Art in the Park and other non-profit events.

	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries	61,022	64,688	67,311	67,311	70,674
1002 Part-time/Temporary					
1003 Overtime					
Total	61,022	64,688	67,311	67,311	70,674
<u>Benefits</u>					
1501 Health Insurance	8,033	9,024	9,024	9,024	9,362
1502 PERS Retirement	12,052	12,537	13,294	13,294	14,488
1503 Workers Comp	786	1,081	911	911	989
1504 Medicare	902	938	976	976	1,025
1505 Disability/Social Security			431	431	452
Total	21,773	23,580	24,636	24,636	26,316
<u>Services and Supplies</u>					
2000 Maintenance	605	18			
3000 Material & Supplies	647	883	750	750	650
4000 Travel & Training	165	614	1,350	1,350	750
5000 Contractual Services	14,917	16,633	19,410	19,410	42,610
6000 Other Operating Exp.	2,858	1,230	1,000	1,000	750
Total	19,192	19,378	22,510	22,510	44,760
Total Operating Costs	101,987	107,646	114,457	114,457	141,750
7000 Capital Costs					
8000 Other one-time Costs					
Total Expenditures	101,987	107,646	114,457	114,457	141,750

GENERAL FUND – GENERAL GOVERNMENT

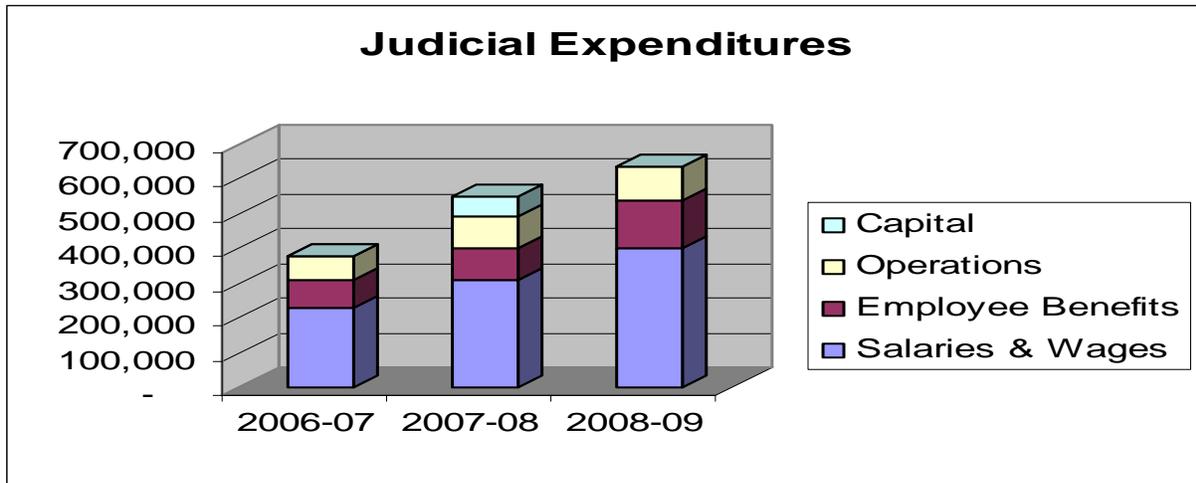
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2008 and 2009 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

	2006	2007	2008	2009
<u>Operating Statistics:</u>	Actual	Actual	Estimated	Estimated
Submission to Boulder City Newspaper	52	52	52	52
BC TV Program FYI	25	50	60	60
Monthly Utility Inserts	12	12	12	12
City News E-Mail Columns	52	52	52	52
News Releases - All departments	10	10	23	30
<u>Performance Measures:</u>				
Public Information vs. General Fund budget	0.5%	0.5%	0.5%	0.6%
Percent of Personnel budget expended	98%	98%	111%	100%

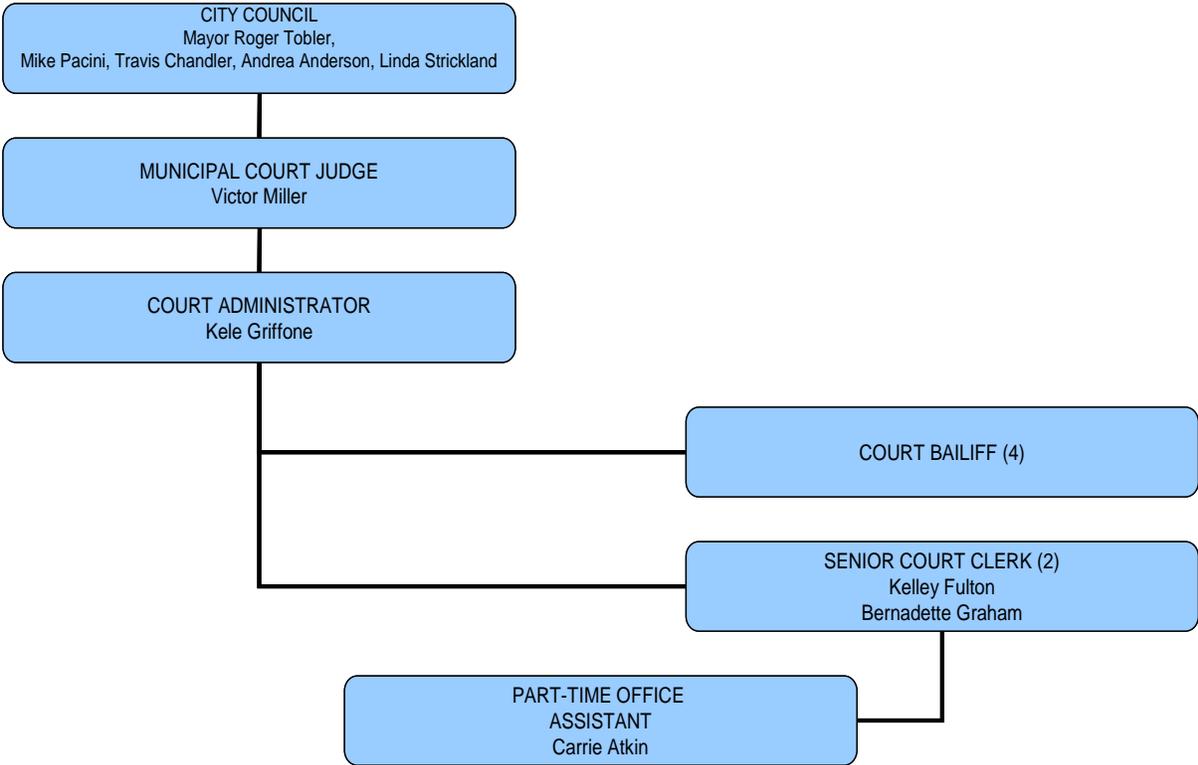
GENERAL FUND – JUDICIAL

Judicial	2006-07 Actual	2007-08 Budget	2008-09 Budget	Percent Change
Salaries & Wages	228,793	309,803	403,005	30.1%
Employee Benefits	81,875	93,136	135,785	45.8%
Operations	68,168	91,630	96,235	5.0%
Capital	-	54,200	-	
Expenditure Total	378,836	548,769	635,025	15.7%



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 Continue to improve the public's access to public information through the use of technology.
- 3 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 Continue participation with the City's Volunteer Program.
- 7 Review and implement ways to store files electronically with a quality data management system.
- 8 Continue with Municipal Court Capital Improvement projects.

BUDGET HIGHLIGHTS.

- The court provided the City with approximately \$762,000 during FY 06-07. After taking out the \$549,000 expense to run the court, there is a \$213,000 profit to the City.
- Boulder City Municipal Court anticipates utilizing funds specifically designated, per NRS 176, to improve the court facility. These funds have been earmarked to build an addition to the current court facility. Funds in the Facility Fee and Administrative Assessment account will also 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

		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
Salaries & Wages						
1001	Regular Salaries	193,089	202,824	213,574	213,574	317,385
1002	Part-time/Temporary	21,231	24,631	94,858	94,858	84,249
1003	Overtime		1,338	1,371	1,371	1,371
1004	Commissions					
	Total	214,320	228,793	309,803	309,803	403,005
Benefits						
1501	Health Insurance	32,200	36,173	36,096	36,096	46,810
1502	PERS Retirement	32,501	33,009	42,181	42,181	70,097
1503	Workers Comp	3,718	4,714	9,108	9,108	11,782
1504	Medicare	3,307	3,503	4,472	4,472	5,824
1505	Disability/Social Security	3,881	4,475	1,279	1,279	1,272
	Total	75,607	81,874	93,136	93,136	135,785
Services and Supplies						
2000	Maintenance	803	144	2,120	2,120	
3000	Material & Supplies	5,058	3,815	9,510	9,510	8,510
4000	Travel & Training	4,400	4,450	6,600	6,600	4,005
5000	Contractual Services	52,568	56,759	70,850	70,850	79,670
6000	Other Operating Exp.	2,310	3,001	2,550	2,550	4,050
	Total	65,139	68,169	91,630	91,630	96,235
Total Operating Costs		355,066	378,836	494,569	494,569	
7000	Capital Costs			54,200	54,200	
8000	Other one-time Costs					
	Total Expenditures	355,066	378,836	548,769	548,769	635,025

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2008 and 2009 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

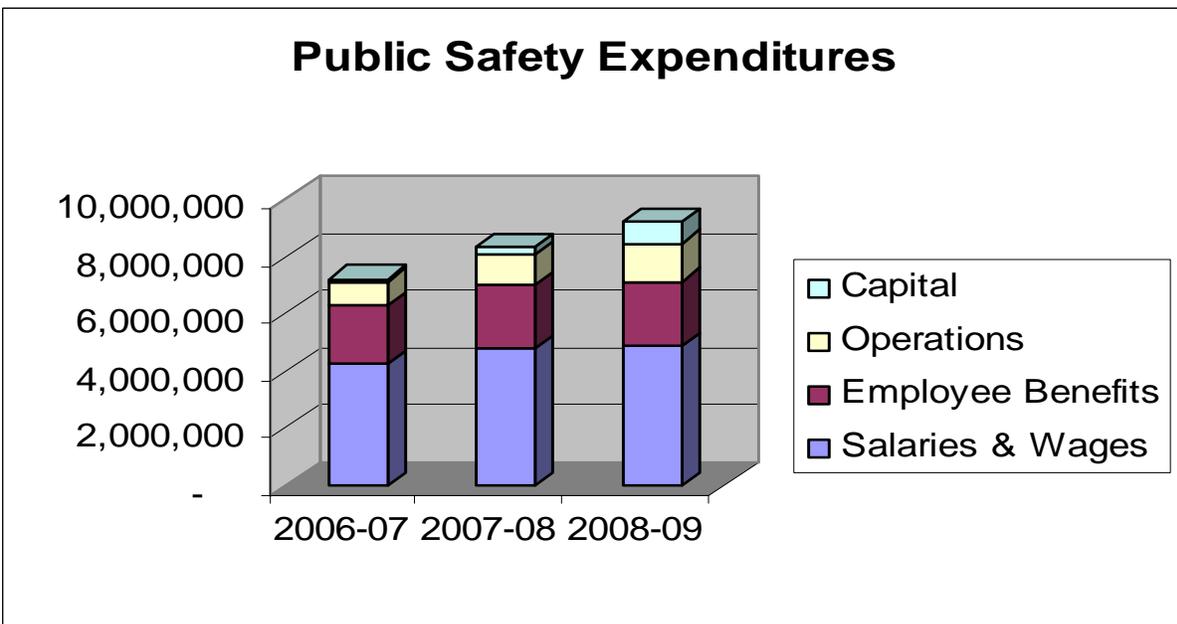
Operating Statistics:	2006 Actual	2007 Actual	2008 Estimated	2009 Estimated
Total Charges Filed (All Categories)	4834	5905	4070	8400
DUI Charges Filed	54	59	84	126
Drug Related Charges Filed	315	261	86	137
Domestic Violence Charges Filed	35	50	35	42

Performance Measures:

Municipal Court vs. General Fund budget	1.8%	1.9%	2.6%	2.7%
Percent of Municipal Court budget expended	100%	89%	76%	100%

GENERAL FUND – PUBLIC SAFETY

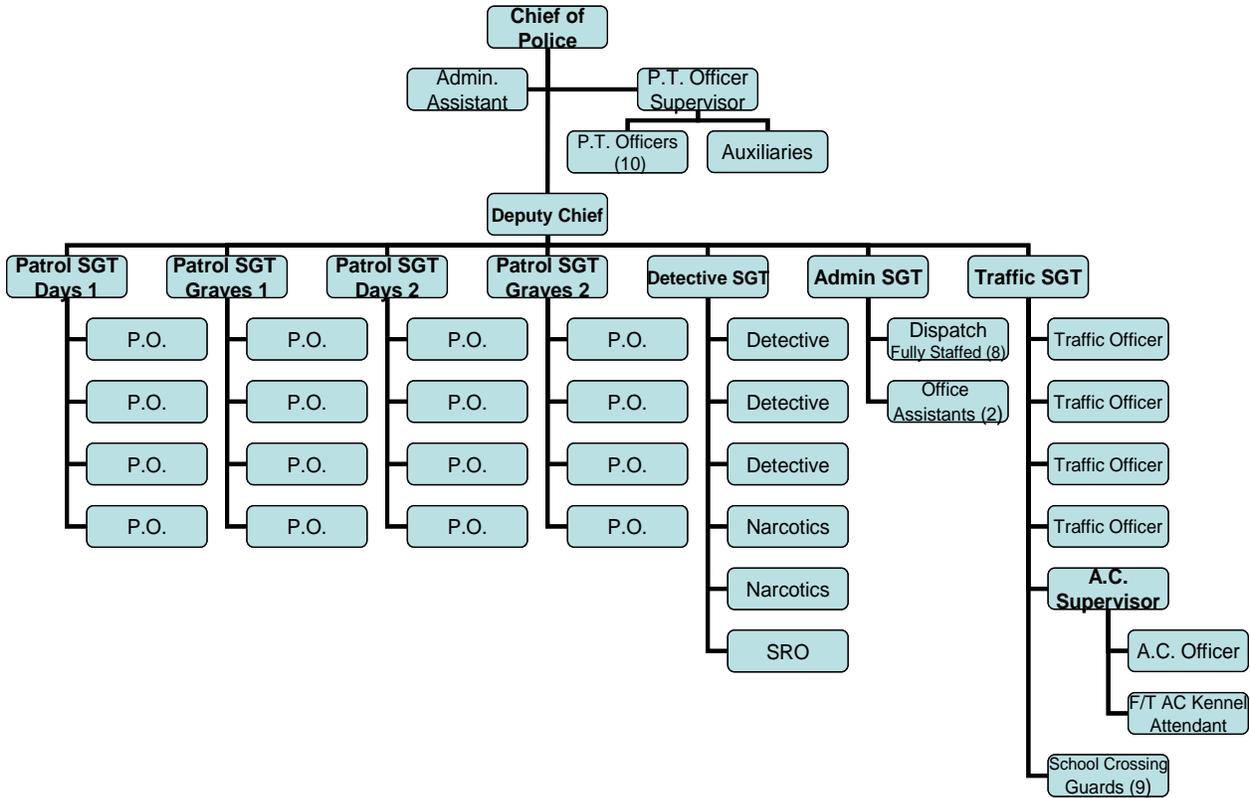
Public Safety	2006-07 Actual	2007-08 Budget	2008-09 Budget	Percent Change
Salaries & Wages	4,270,232	4,750,207	4,887,443	2.9%
Employee Benefits	1,985,585	2,280,814	2,252,396	-1.2%
Operations	873,128	1,004,575	1,325,311	31.9%
Capital	92,895	285,932	728,532	154.8%
Expenditure Total	7,221,840	8,321,528	9,193,682	10.5%



Departments: Police, Animal Control, Fire

GENERAL FUND – PUBLIC SAFETY

POLICE



MISSION STATEMENT/ACTIVITY DESCRIPTION

The 46 full-time men and women of the Boulder City Police Department are deeply committed to providing outstanding public safety services to the city's 15,000+ residents. At the core of the police department's responsibilities is the patrol force, which ensures a safe and law-abiding environment through proactive patrol. Patrol officers serve on a 24/7 basis and their highly-visible presence serves to suppress criminal activity and encourage compliance with the local and state statutes. The traffic safety bureau and Investigative division detectives provide specialized and invaluable adjunct services to the police department.

GENERAL FUND – PUBLIC SAFETY

GOALS & STRATEGIC ISSUES

- 1 Continue our efforts to provide a more functional and professional workplace for all police department employees through the incremental remodeling of the station.
- 2 Continue our efforts to be accessible to the community by utilizing bicycle patrols in the downtown business district.
- 3 Achieve the highest training level ever achieved for police department employees through in-house and external training courses and advanced education.
- 4 Achieve full staffing levels in all units of the police department, especially patrol and communications. A lateral entry program for dispatchers will be at the heart of our efforts.
- 5 Assign officers responsibility for specific areas of the city to promote community relations.

BUDGET HIGHLIGHTS

- Create a lieutenant's position to bridge the gap in the chain of command and to provide a hands-on commissioned officer to oversee day-to-day operations of the field units.
- Hire an additional records clerk. The two records clerks are severely overburdened by the significant increase in their workload due to the hiring of additional officers.
- Continue to improve the safety of the vehicle fleet by acquiring eleven new police vehicles. Nine vehicles currently have 100,000+ miles on them, and two have over 90,000 miles.
- Hire a part-time evidence technician to handle the burdensome evidence duties which currently take a tremendous amount of time from the full-time highly-trained detectives.
- Acquire additional traffic citation generators for patrol and traffic officers.

GENERAL FUND – PUBLIC SAFETY

	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
Salaries & Wages					
1001 Regular Salaries	2,315,405	2,406,685	2,824,838	2,824,838	2,987,297
1002 Part-time/Temporary	49,512	74,257	81,157	81,157	101,322
1003 Overtime	134,144	81,426	114,800	114,800	139,124
1004 Commissions					
Total	2,499,061	2,562,368	3,020,795	3,020,795	3,227,743
Benefits					
1501 Health Insurance	296,762	333,616	406,080	406,080	411,928
1502 PERS Retirement	689,491	708,295	827,310	827,310	930,804
1503 Workers Comp	79,544	117,779	134,452	134,452	139,338
1504 Medicare	35,559	42,168	43,268	43,268	44,560
1505 Disability/Social Security	3,070	4,604	18,752	18,752	21,839
Total	1,104,426	1,206,462	1,429,862	1,429,862	1,548,468
Services and Supplies					
2000 Maintenance	50,403	160,335	60,000	60,000	85,000
2050 Utility Expense					17,000
3000 Material & Supplies	199,165	45,091	134,500	134,500	217,500
4000 Travel & Training	41,306	48,634	62,500	62,500	71,550
5000 Contractual Services	204,242	303,227	326,275	326,275	449,500
6000 Other Operating Exp.	100,243	98,583	112,050	112,050	174,680
Total	595,359	655,870	695,325	695,325	1,015,230
Total Operating Costs	4,198,846	4,424,700	5,145,982	5,145,982	5,791,442
7000 Capital Costs	106,738	84,719	177,964	177,964	610,085
8000 Other one-time Costs					
Total Expenditures	4,305,584	4,509,419	5,323,946	5,323,946	6,401,527

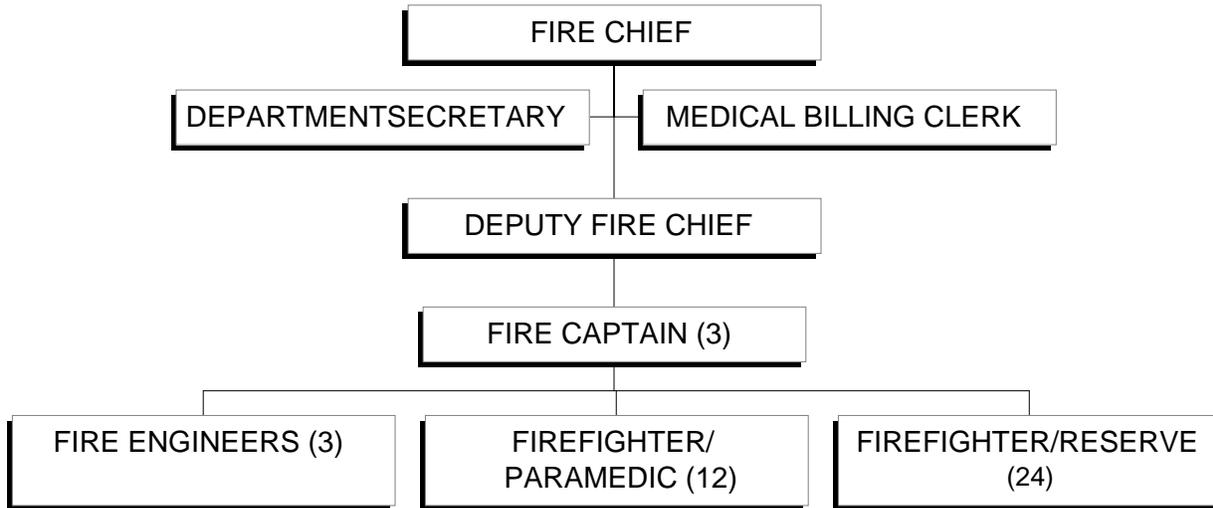
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2008 and 2009 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

Operating Statistics:	2006 Actual	2007 Actual	2008 Estimated	2009 Estimated
Calls for Service	20,876	23,664	14,087	24,238
Citations	4,992	5,891	3,906	7,232
Arrests	901	952	426	1,023
Dispatch				
Calls Received	83,239	88,538	48,705	92,729
Citizen Contacts	5,819	5,288	2,643	6,264
Calls for Service	25,730	28,340	17,081	29,711
Performance Measures:				
Police vs. General Fund budget	21.3%	22.3%	22.9%	26.5%
Percent of Police budget expended	100%	100%	96%	100%

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, and well-equipped work force to ensure effective and efficient delivery of Fire Department services.
- 2 Through an aggressive response time standard, continue to provide excellent customer service to the community we serve.
- 3 Continue to develop a ‘Fire Department Strategic Plan” that addresses the planning assumptions that the community shall face over the coming year.
- 4 Ensure that the department’s up-to-date apparatus, equipment, and training promote safety, operational efficiency, and are technologically advanced.
- 5 Provide public education and community awareness events that display the services provided by the Fire Department. Accomplish this goal by utilizing the Pub Ed Events, City Newsletter, “For Your Information Programs”, and quarterly shows on BCTV. Continue to provide speakers for service organizations, homeowners associations, and public events.
- 6 Ensure Fire Department participation in the Change Team process for Boulder City and support implementation for new ideas and employee involvement.

BUDGET HIGHLIGHTS

- Provide a budget that reflects current spending.
- Establish line items that support necessary preventive maintenance and testing of equipment.
- Increase staffing and purchase equipment for Training Division that will improve the many shortfalls within this important area of the department.
- Provide necessary training of Fire Department personnel for fire suppression, emergency medical services at the Paramedic level, NIMS, and hazmat response. Ensure training encompasses customer service needs and supports the City’s vision of “Preserving Our Past....Managing Our Future”.

GENERAL FUND – PUBLIC SAFETY

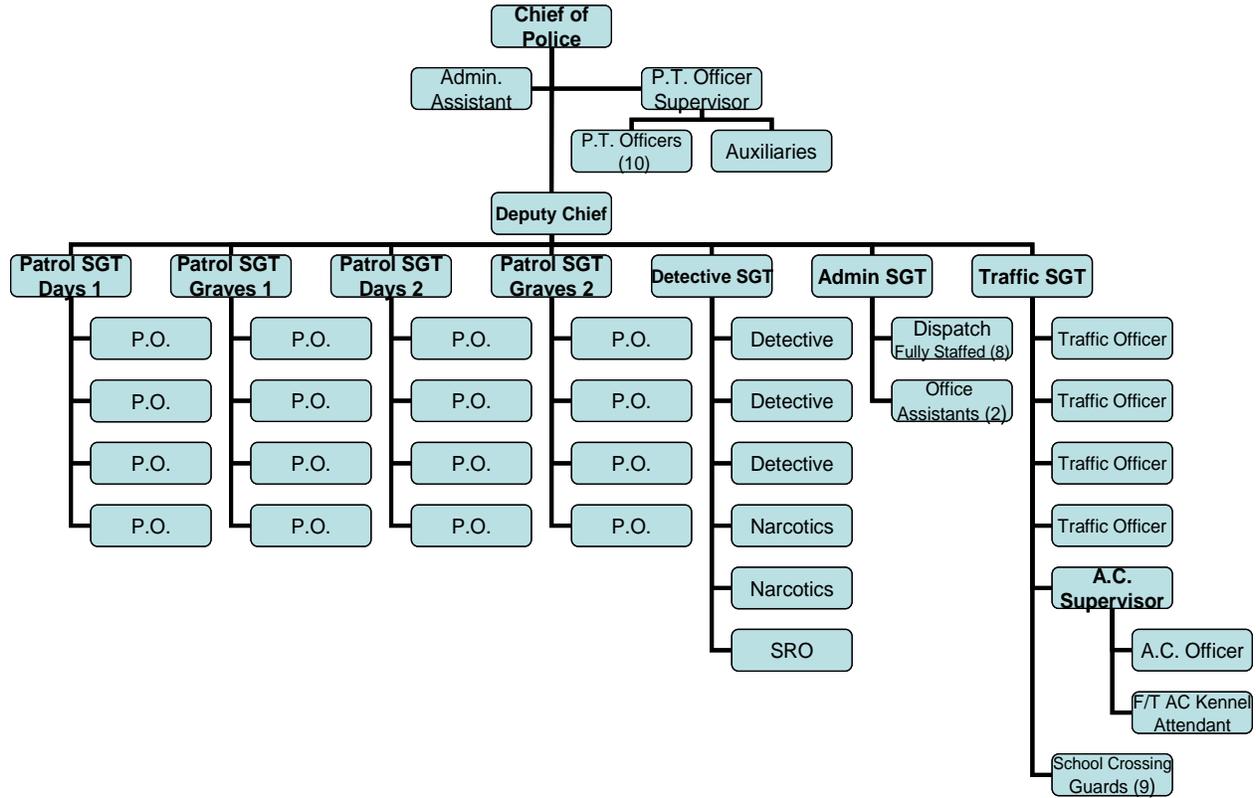
	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
Salaries & Wages					
1001 Regular Salaries	1,321,078	1,416,904	1,409,483	1,409,483	1,610,988
1002 Part-time/Temporary	52,147	55,929	77,877	77,877	94,329
1003 Overtime	199,351	135,491	104,000	104,000	140,000
1004 Commissions					
Total	1,572,576	1,608,324	1,591,360	1,591,360	1,845,317
Benefits					
1501 Health Insurance	158,167	191,914	207,552	207,552	205,964
1502 PERS Retirement	432,510	450,673	445,630	445,630	496,003
1503 Workers Comp	45,931	76,132	111,398	111,398	98,663
1504 Medicare	17,489	18,798	21,567	21,567	24,727
1505 Disability/Social Security	3,425	2,640	5,036	5,036	10,189
Total	657,522	740,157	791,183	791,183	835,546
Services and Supplies					
2000 Maintenance	15,168	40,990	77,400	77,400	93,717
2050 Utility Expense					12,000
3000 Material & Supplies	81,908	51,871	46,000	46,000	50,000
4000 Travel & Training	29,650	12,951	32,600	32,600	101,970
5000 Contractual Services	33,366	30,638	56,350	56,350	89,800
6000 Other Operating Exp.	53,863	58,359	60,700	60,700	70,900
Total	213,955	194,809	273,050	273,050	418,387
Total Operating Costs	2,444,053	2,543,290	2,655,593	2,655,593	3,099,250
7000 Capital Costs	9,875	8,176	107,968	107,968	172,200
8000 Other one-time Costs					
Total Expenditures	2,453,928	2,551,466	2,763,561	2,763,561	3,271,450

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2008 and 2009 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

	2006 Actual	2007 Actual	2008 Estimated	2009 Estimated
Operating Statistics:				
Conduct annual business code inspections	93%	94%	95%	100%
Maintain a 5 min. / 70% response time	No / 67%	No / 69%	No / 65%	Yes / 70%
Conduct 100 Pub Ed events annually	New	New	New	100%
Performance Measures:				
Fire vs. General Fund budget	12.2%	12.6%	11.9%	13.5%
Percent of Fire budget expended	100%	101%	107%	100%
Insurance ISO rating	2	2	2	2

ANIMAL CONTROL



MISSION STATEMENT/ACTIVITY DESCRIPTION

The primary responsibility of the Animal Control Bureau is to provide an environment citywide, where human beings and animals, both domestic and wild, can peacefully coexist. In addition, the bureau provides training and educational programs for pet owners, as well as advice on how to live safely alongside wild animals that are native to the Mojave Desert. Lastly, the bureau provides a safe and nurturing environment for domestic animals that have either been lost or abandoned. They make every effort to place those animals in loving homes with responsible owners.

GOALS & STRATEGIC ISSUES

- 1 To improve the staffing level of volunteers at the animal shelter by increasing our outreach efforts in the community to attract those who want to serve Boulder City.
- 2 To ensure that the animal shelter is responsive to the community by providing an instant return call for emergencies and a timely follow-up to inquiries from potential owners.
- 3 To improve the marketing of adoptive animals to ensure that we make every effort to have them placed in deserving homes with responsible and caring families.
- 4 To ensure that the full-time and volunteer staff have received the most up-to-date training in kennel operations.

BUDGET HIGHLIGHTS

- Increase overtime funding slightly in order to provide the funds for outreach at special events by full-time employees to attract and recruit new volunteers and promote adoption.
- Fund a monthly "Pet Adoption Day" at the shelter to improve the chances of matching good homes with adoptive animals with appropriate dispositions and training.

	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries	97,403	85,464	121,559	121,559	149,866
1002 Part-time/Temporary	8,306	12,591	13,991	13,991	
1003 Overtime	2,983	1,487	2,500	2,500	4,500
1004 Commissions					
Total	108,692	99,542	138,050	138,050	154,366
<u>Benefits</u>					
1501 Health Insurance	16,067	15,792			28,086
1502 PERS Retirement	20,707	19,363	27,072	27,072	30,723
1503 Workers Comp	1,746	2,311	26,771	26,771	2,967
1504 Medicare	1,658	1,499	3,336	3,336	2,173
1505 Disability/Social Security	105		1,965	1,965	959
Total	40,283	38,965	59,144	59,144	64,908
<u>Services and Supplies</u>					
2000 Maintenance	1,318	800	625	625	3,000
2050 Utility Expense					4,500
3000 Material & Supplies	9,332	6,702	3,500	3,500	13,500
4000 Travel & Training	1,622	1,553	16,500	16,500	2,700
5000 Contractual Services	11,458	8,253	5,000	5,000	12,700
6000 Other Operating Exp.	2,463	5,142	11,200	11,200	3,000
Total	26,193	22,450	36,825	36,825	39,400
Total Operating Costs	175,168	160,957	234,019	234,019	258,674
7000 Capital Costs					
8000 Other one-time Costs					
Total Expenditures	175,168	160,957	234,019	234,019	258,674

GENERAL FUND – PUBLIC SAFETY

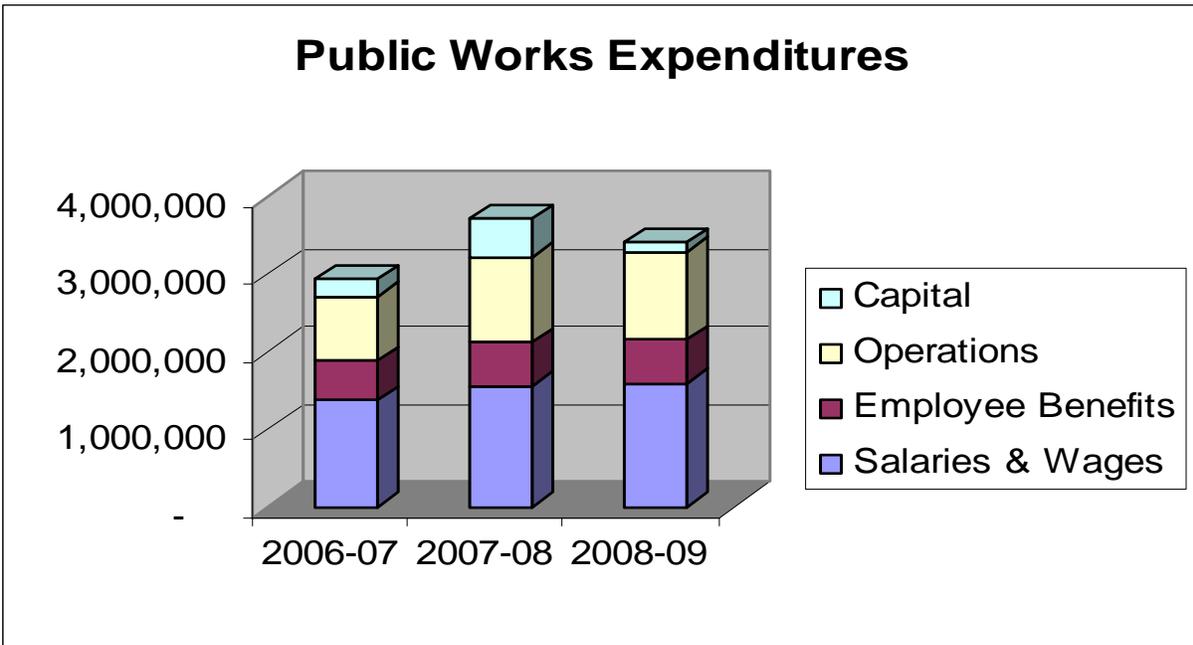
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2008 and 2009 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

	2006	2007	2008	2009
	Actual	Actual	Estimated	Estimated
<u>Operating Statistics:</u>				
Calls for Service	4,854	4,676	2,994	5,173
Citations Issued	98	35	33	66
Verbal/Written Warnings	325	227	128	269
Animals Running at Large	281	158	316	357
Animals Handled/Impounded	644	515	308	592
<u>Performance Measures:</u>				
Animal Control vs. General Fund budget	0.9%	0.8%	1.0%	1.1%
Percent of Animal Control budget expended	93%	82%	101%	100%

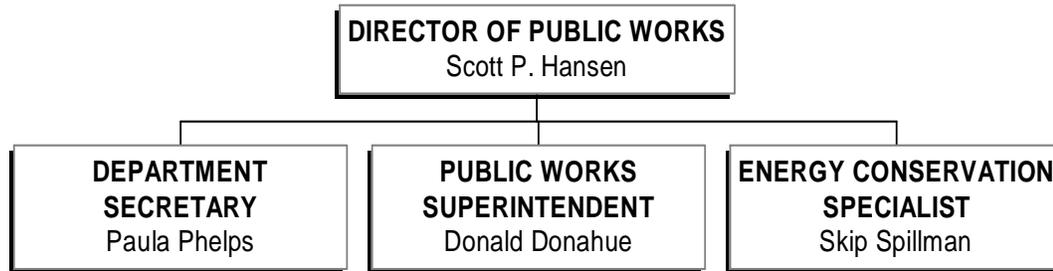
GENERAL FUND – PUBLIC WORKS

Public Works	2006-07 Actual	2007-08 Budget	2008-09 Budget	Percent Change
Salaries & Wages	1,367,699	1,551,876	1,594,229	2.7%
Employee Benefits	522,242	557,277	565,581	1.5%
Operations	824,414	1,106,640	1,129,664	2.1%
Capital	217,001	495,850	110,102	-77.8%
Expenditure Total	2,931,356	3,711,643	3,399,576	-8.4%



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, 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.
- 7 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.
- 8 Support the Change Leadership Team to achieve the goals of the city.
- 9 Establish professional development procedures similar to the other entities in Clark County
- 10 Begin the APWA Accreditation program that requires Public Works to analyze all aspects of our operations to evaluate them compared to the best practices of the industry.
- 11 Create an electronic GIS database for the City Cemetery and update the policy and procedures manual for the Cemetery.

GENERAL FUND – PUBLIC WORKS

BUDGET HIGHLIGHTS.

- This budget generally reflects the everyday maintenance needs of the Public Works Department.
- Several items in this budget are aimed at improving the professional excellence of the City, to achieve the goals listed above.
- The scope of the Public Works maintenance budgets extend beyond current needs to show upcoming needs in the next 3 years.
- The CIP budget developed by the Engineering Division also shows the Capital projects needed over the next 3 years to maintain our Public Works infrastructure in adequate condition.

		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
Salaries & Wages						
1001	Regular Salaries	140,176	80,394	173,778	173,778	183,513
1002	Part-time/Temporary	1,059	159	2,523	2,523	0
1003	Overtime		450	1,000	1,000	1,000
1004	Commissions					
	Total	141,235	81,003	177,301	177,301	184,513
Benefits						
1501	Health Insurance	9,654	8,764	18,048	18,048	18,724
1502	PERS Retirement	18,808	15,859	34,321	34,321	37,620
1503	Workers Comp	425	1,012	2,732	2,732	1,978
1504	Medicare	664	1,295	1,922	1,922	2,020
1505	Disability/Social Security	66	10	904	904	814
	Total	29,617	26,940	57,927	57,927	61,156
Services and Supplies						
2000	Maintenance	2,294	1,091	5,100	5,100	3,300
2050	City Utility Expense					10,700
3000	Material & Supplies	3,438	350	5,400	5,400	5,400
4000	Travel & Training	13,301	9,131	8,700	8,700	12,330
5000	Contractual Services	604	682			
6000	Other Operating Exp.	2,694	1,391	5,800	5,800	3,550
	Total	22,331	12,645	25,000	25,000	35,280
Total Operating Costs		193,183	120,588	260,228	260,228	280,949
7000	Capital Costs	3,414		27,750	27,750	8,000
8000	Other one-time Costs					
	Total Expenditures	196,597	120,588	287,978	287,978	288,949

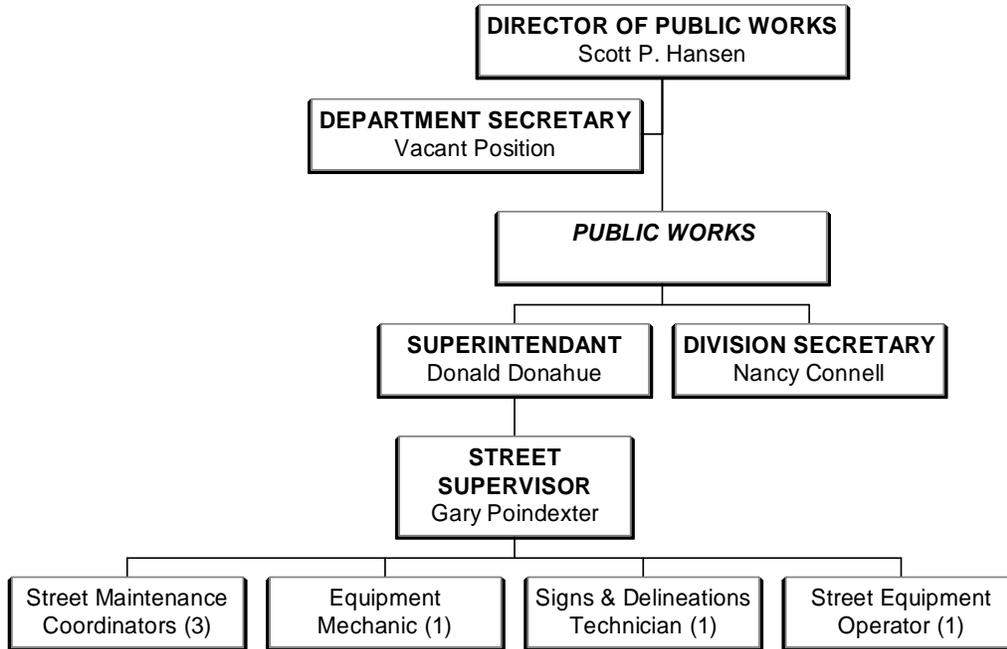
GENERAL FUND – PUBLIC WORKS

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2008 and 2009 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

	2006	2007	2008	2009
	Actual	Actual	Estimated	Estimated
<u>Operating Statistics:</u>				
City Lane Miles	86.5	86.5	86.5	86.5
Acres of Turf	95	95	95	95
Total Landscape Acres	166	166	166	166
Number of Buildings Maintained	73	73	73	73
Engineering Agenda Items	74	75	74	75
Engineering Projects Started	29	28	26	28
<u>Performance Measures:</u>				
Public Works Administration vs. General Fund budget	1.0%	0.6%	1.2%	1.2%
Percent of Public Works Administration budget expended	100%	100%	99%	100%

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. The Fleet Maintenance section provides maintenance and repair services for the vehicles and equipment for the Public Works Department. These services are provided utilizing both in-house and outside services and include modification, preventative maintenance, and safety and emission certifications.

GOALS & STRATEGIC ISSUES.

- 1 The Streets Division currently maintains 2 million sq ft of asphalt, over 6 million sq ft of concrete, 14.4 miles of lined channels, .99 miles of unlined channels, 9.06 miles of dirt road, 561 acres of detention basins, 276 drop inlets, 130 crosswalks, 22 areas with striping, numerous signs throughout the town, welding, special projects, funerals, Public Works Vehicle maintenance and fleet management for the entire city. The Streets Division consist of 8 employees: 1 Supervisor, 3 Maintenance Coordinators, 1 Garage Mechanic, 1 Sign and Delineation Tech, 1 Equipment Operator (street sweeper) and 1 Maintenance worker.
- 2 Provide friendly, timely and effective customer service
- 3 Support the Change Leadership Team to achieve the goals of the city.

GENERAL FUND – PUBLIC WORKS

BUDGET HIGHLIGHTS.

- Support is requested to purchase safety lighting for four trucks within the Division. The new Lights will help guide traffic and provide safety for our employees
- Support is requested to add a Street Maintenance worker. The addition of new roads, parks, flood systems and the aging infrastructure of the city has greatly increased our work load.
- Support is requested to add a Garage Mechanic Assistant. In the last year, we promoted Dann DeBoer to Garage Mechanic, since then Dann has decreased the amount of outside services and has been maintaining the small equipment for other Divisions which has allowed the other division to concentrate on there own workload. This would allow us to continue to decrease outside service; also we would be able to service the Fire Departments fleet.
- This budget includes the replacement of a Streets division vehicle which meets the city's vehicle replacement policy and is needed.
- This budget includes the replacement of the Road Grader.
- This budget includes tools for the Garage and equipment to follow EPA guidelines and to save money on heating.

	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries	400,946	393,033	460,058	460,058	476,614
1002 Part-time/Temporary	8,453		7,000	7,000	
1003 Overtime	26,656	34,484	28,000	28,000	35,500
1004 Commissions					
Total	436,055	427,517	495,058	495,058	512,114
<u>Benefits</u>					
1501 Health Insurance	60,892	64,749	72,192	72,192	74,896
1502 PERS Retirement	80,734	78,101	90,861	90,861	97,706
1503 Workers Comp	5,972	7,500	7,287	7,287	7,911
1504 Medicare	4,199	4,673	6,671	6,671	6,911
1505 Disability/Social Security					
Total	151,797	155,023	177,011	177,011	187,424
<u>Services and Supplies</u>					
2000 Maintenance	1,379	59,125	59,287	59,287	54,087
3000 Material & Supplies	145,408	91,656	98,686	98,686	89,686
4000 Travel & Training	841	2,445	7,000	7,000	6,300
5000 Contractual Services	18,148	31,587	21,850	21,850	21,850
6000 Other Operating Exp.	1,484	20,450	1,000	1,000	1,000
Total	167,260	205,263	187,823	187,823	172,924
Total Operating Costs	755,112	787,803	859,892	859,892	872,462
7000 Capital Costs	24,799	158,103	294,100	294,100	75,602
8000 Other one-time Costs					
Total Expenditures	779,911	945,906	1,153,992	1,153,992	948,064

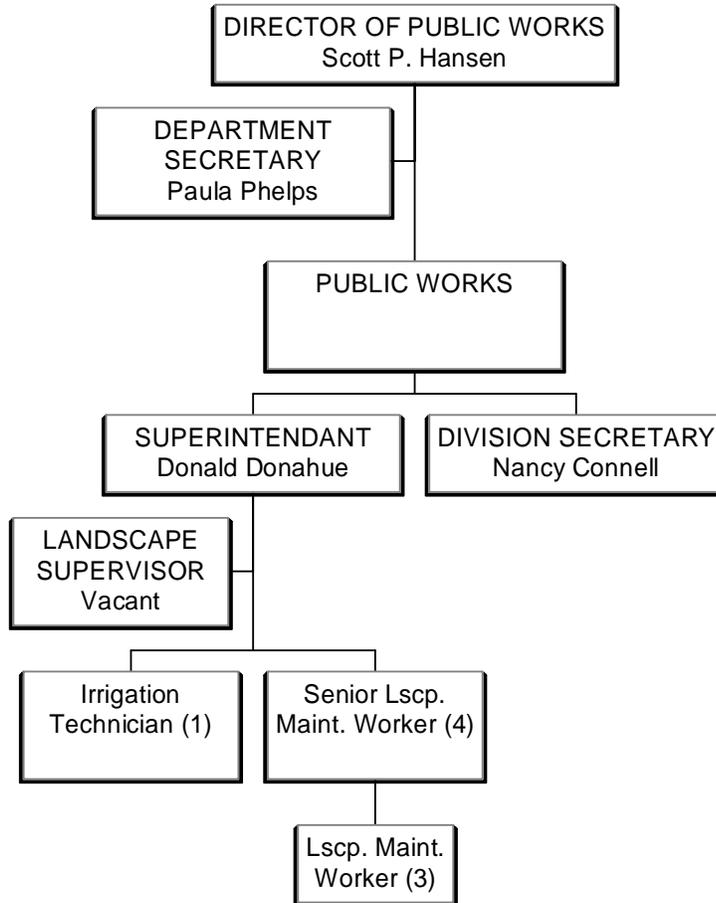
GENERAL FUND – PUBLIC WORKS

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2008 and 2009 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<u>Operating Statistics:</u>	2006 Actual	2007 Actual	2008 Estimated	2009 Estimated
Sweep streets monthly	252 miles	252 miles	252 miles	252 miles
Interments	60	70	70	70
Miles of streets maintained	86.5	86.5	86.5	86.5
Sidewalk repairs	35	50	39	37
Miles of sidewalks maintained	173	175	175	175
Vehicles maintained	87	87	87	88
<u>Performance Measures:</u>				
Streets vs. General Fund budget	3.9%	4.7%	5.0%	3.9%
Percent of Streets budget expended	94%	85%	98%	100%

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.
- 3 Support the Change Leadership Team to achieve the goals of the city.

GENERAL FUND – PUBLIC WORKS

BUDGET HIGHLIGHTS

- To continue improving efficiency of operation is the key to this year's budget requests. The Landscape Division is requesting an increase in funding for Contractual Services and part time employees to help during summer months,
- Support is requested for the purchase two new trucks with flat beds and lift gates. The trucks will replace a thirteen year old vehicle, and a 20 year old vehicle, the flat beds will provide the landscape crew with a more efficient transport for small equipment.
- Support is requested in the purchase of a new landscape dump truck that will be shared between Landscape and Streets Div. for limb, weed, and debris clean up. It will also be used at the Cemetery for Internments.
- Support is requested to have the Irrigation system updated in the field by installing previously purchased Maxi-Com system. This will allow us to have more control and to help us continue to preserve water.

PUBLIC WORKS

		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>						
1001	Regular Salaries	397,029	433,562	462,884	462,884	421,038
1002	Part-time/Temporary			7,000	7,000	
1003	Overtime	11,256	21,299	20,000	20,000	20,000
1004	Commissions					
	Total	408,285	454,861	489,884	489,884	441,038
<u>Benefits</u>						
1501	Health Insurance	65,075	78,285	81,216	81,216	74,896
1502	PERS Retirement	76,739	85,797	91,420	91,420	86,313
1503	Workers Comp	6,496	8,952	8,197	8,197	7,911
1504	Medicare	4,107	4,776	6,712	6,712	6,105
1505	Disability/Social Security					
	Total	152,417	177,810	187,545	187,545	175,225
<u>Services and Supplies</u>						
2000	Maintenance	2,628	43,031	39,200	39,200	39,200
2050	City Utility Expense					82,000
3000	Material & Supplies	164,755	107,450	116,300	116,300	112,800
4000	Travel & Training	3,781	1,116	3,400	3,400	3,960
5000	Contractual Services	241,584	240,671	426,316	426,316	435,000
6000	Other Operating Exp.	1,071	741	550	550	550
	Total	413,819	393,009	585,766	585,766	673,510
Total Operating Costs		974,521	1,025,680	1,263,195	1,263,195	1,289,773
7000 Capital Costs		12,786	52,243	150,000	150,000	20,500
8000 Other one-time Costs						
	Total Expenditures	987,307	1,077,923	1,413,195	1,413,195	1,310,273

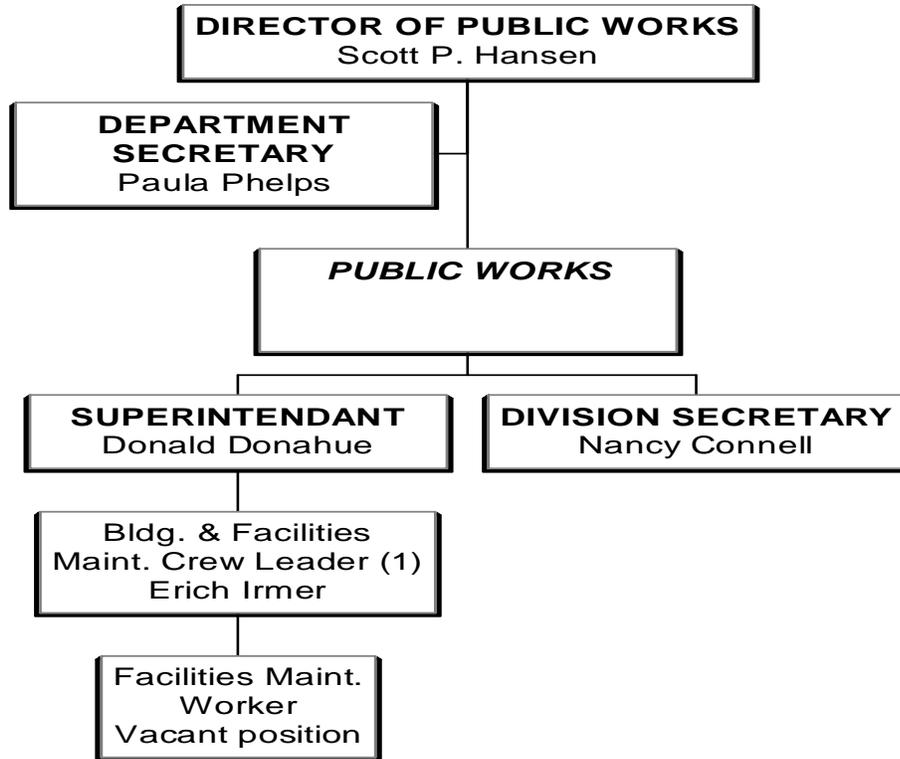
GENERAL FUND – PUBLIC WORKS

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2008 and 2009 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<u>Operating Statistics:</u>	2006 Actual	2007 Actual	2008 Estimated	2009 Estimated
Acres maintained	166	166	166	166
Acres of turf	92	92	92	92
Headstones edged quarterly	2020	2020	2025	2025
<u>Performance Measures:</u>				
Landscaping vs. General Fund budget	4.9%	5.3%	6.1%	5.4%
Percent of Landscaping budget expended	114%	103%	80%	100%

BUILDING MAINTENANCE



MISSION STATEMENT/ACTIVITY DESCRIPTION.

The Mission of the Building Maintenance Division is to be responsible for providing ongoing quality maintenance of the City Facility's and technical operations by integrating preventative maintenance with proactive response to repairs and modifications.

GOALS & STRATEGIC ISSUES.

- 1 Standardize and improve Building conditions for all city facilities.
- 2 Decrease the length of time from service request to completion of task.
- 3 Implement a standard inspection form to be used for city facilities.
- 4 Support the Change Leadership Team in order to achieve the goals of the City.

BUDGET HIGHLIGHTS

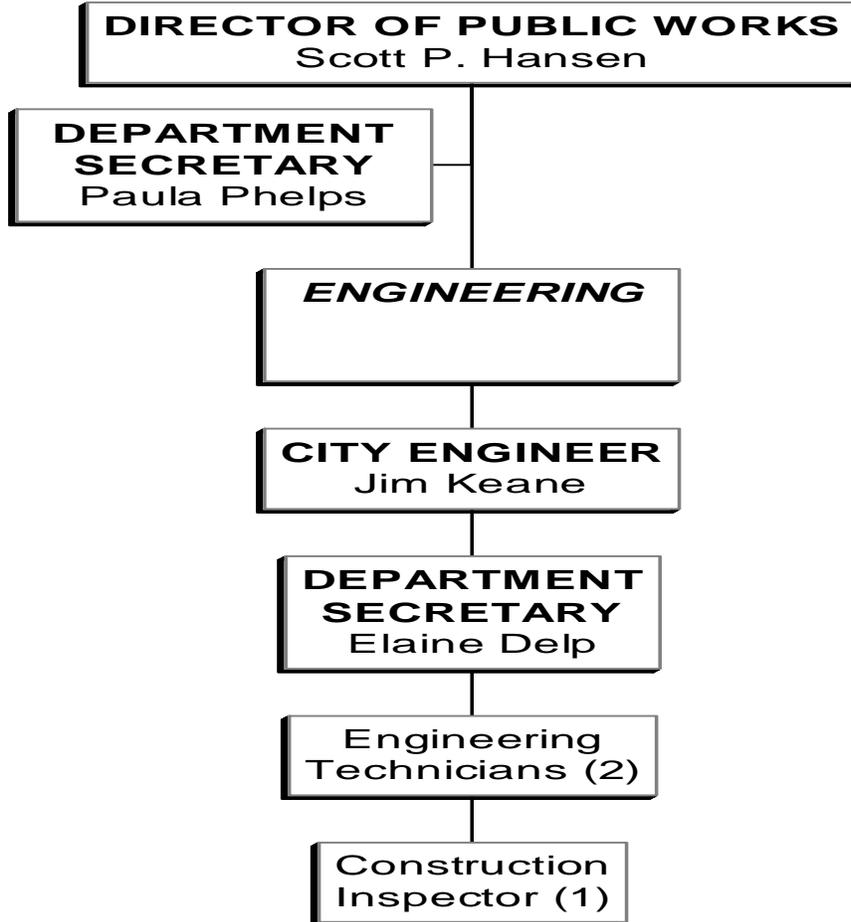
- The Building Maintenance Division is responsible for all City owned facilities. We perform skilled work in the repair, construction and maintenance of City owned facilities.
- In the next year it is our goal to create a program to inspect and repair facilities on an annual basis so that we can have more of a proactive response to repairs and modifications.

GENERAL FUND – PUBLIC WORKS

Building Maintenance

		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>						
1001	Regular Salaries	129,237	135,854	114,485	114,485	106,885
1002	Part-time/Temporary		11,750			60,000
1003	Overtime	11,647	8,246	10,000	10,000	9,500
1004	Commissions					
	Total	140,884	155,850	124,485	124,485	176,385
<u>Benefits</u>						
1501	Health Insurance	19,442	24,064	18,048	18,048	18,724
1502	PERS Retirement	25,206	29,351	22,611	22,611	21,911
1503	Workers Comp	2,069	2,916	1,822	1,822	1,978
1504	Medicare	2,017	2,271	1,660	1,660	1,550
1505	Disability/Social Security					
	Total	48,734	58,602	44,141	44,141	44,163
<u>Services and Supplies</u>						
2000	Maintenance	693	17,662	22,000	22,000	28,000
3000	Material & Supplies	48,193	35,997	53,000	53,000	45,000
4000	Travel & Training	361		4,500	4,500	2,700
5000	Contractual Services	69,736	128,928	170,000	170,000	105,000
6000	Other Operating Exp.	1,178	1,774	1,000	1,000	500
	Total	120,161	184,361	250,500	250,500	181,200
Total Operating Costs		309,779	398,813	419,126	419,126	401,748
7000	Capital Costs	3,043	6,655	24,000	24,000	
8000	Other one-time Costs					
	Total Expenditures	312,822	405,468	443,126	443,126	401,748

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 Streamline the Engineering division's permit process for private development in conjunction with the Community Development Department to make the process consistent and more 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 Provide friendly, timely and effective customer service.
- 4 Participate with regional planning agencies to secure funding for construction of major facilities in Boulder City.
- 5 Support the Change Leadership Team to achieve the goals of the city.

BUDGET HIGHLIGHTS

- This budget includes the replacement of on Engineering division vehicle which meets the city's vehicle replacement policy.
- This budget includes two temporary/part-time positions to assist the Division with the work load while full time staff are out of the office on annual or sick leave.
- This budget reflects increases in the cost of services and supplies.
- Two new computers have been included in this budget, one for the Construction Inspector and one for the City Engineer. These new computers will provide for more efficient use of the city's GIS data.
- Included in Contractual Services is a new item for consulting engineering services. These services can be used for various projects for either design for city projects or design review services for larger private projects. These services are needed due to the multitude of projects included in the Voter Approved CIP for building improvements that are taking up a significant amount of staff resources. This would help us to improve service to developers and also to complete more of the projects in the CIP.

GENERAL FUND – PUBLIC WORKS

PUBLIC WORKS

		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
Salaries & Wages						
1001	Regular Salaries	226,302	245,885	258,149	258,149	271,034
1002	Part-time/Temporary					2,145
1003	Overtime	4,512	2,583	7,000	7,000	7,000
1004	Commissions					
	Total	230,814	248,468	265,149	265,149	280,179
Benefits						
1501	Health Insurance	29,871	36,588	31,584	31,584	32,767
1502	PERS Retirement	52,941	58,537	50,984	50,984	55,562
1503	Workers Comp	3,323	5,163	3,188	3,188	3,906
1504	Medicare	3,115	3,582	3,398	3,398	3,803
1505	Disability/Social Security			1,500	1,500	1,575
	Total	89,250	103,870	90,654	90,654	97,613
Services and Supplies						
2000	Maintenance	2,691	2,967	3,700	3,700	3,500
3000	Material & Supplies	15,629	14,540	12,700	12,700	15,000
4000	Travel & Training	1,830	5,026	8,500	8,500	8,100
5000	Contractual Services	12,077	6,519	30,000	30,000	32,500
6000	Other Operating Exp.	554	83	2,650	2,650	7,650
	Total	32,781	29,135	57,550	57,550	66,750
Total Operating Costs		352,845	381,473	413,353	413,353	444,542
7000 Capital Costs		6,486				6,000
8000 Other one-time Costs						
Total Expenditures		359,331	381,473	413,353	413,353	450,542

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2008 and 2009 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

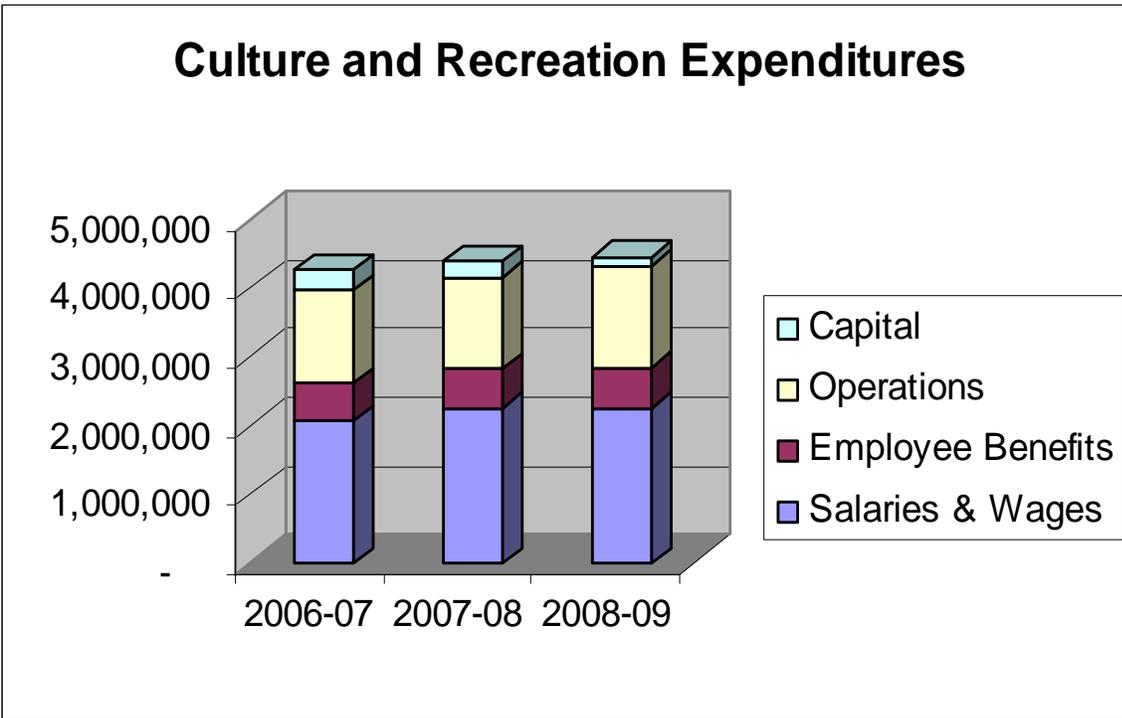
Operating Statistics:	2006 Actual	2007 Actual	2008 Estimated	2009 Estimated
Agenda Items	69	73	68	70
Engineering Projects Started	29	30	26	28
Total Reimbursed - RTC, CCRFCD, etc.	\$2,620,699	\$2,615,000	\$2,740,926	\$4,350,000

Performance Measures:

Engineering vs. General Fund budget	1.8%	1.9%	1.8%	1.9%
Percent of Engineering budget expended	95%	95%	101%	100%

GENERAL FUND – CULTURE AND RECREATION

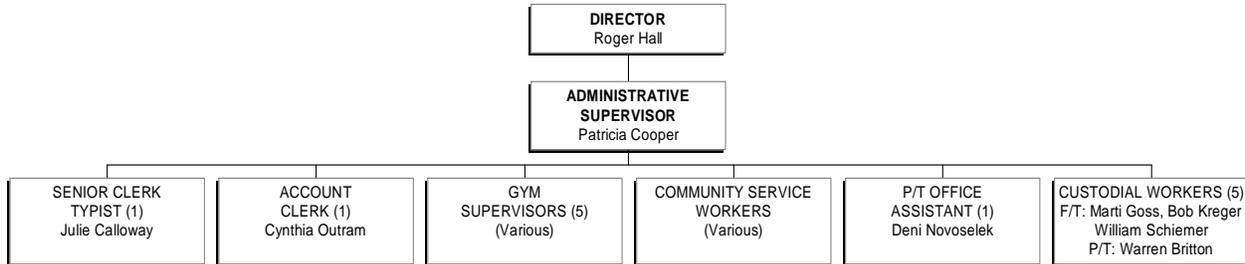
Culture and Recreation	2006-07 Actual	2007-08 Budget	2008-09 Budget	Percent Change
Salaries & Wages	2,055,263	2,240,804	2,238,737	-0.1%
Employee Benefits	551,457	567,679	594,484	4.5%
Operations	1,347,023	1,334,441	1,482,148	10.0%
Capital	292,376	227,673	131,296	-73.4%
Expenditure Total	4,246,119	4,370,597	4,446,665	1.7%



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 the construction of a picnic area with gazebos, barbecues and horseshoe pits.
- 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.

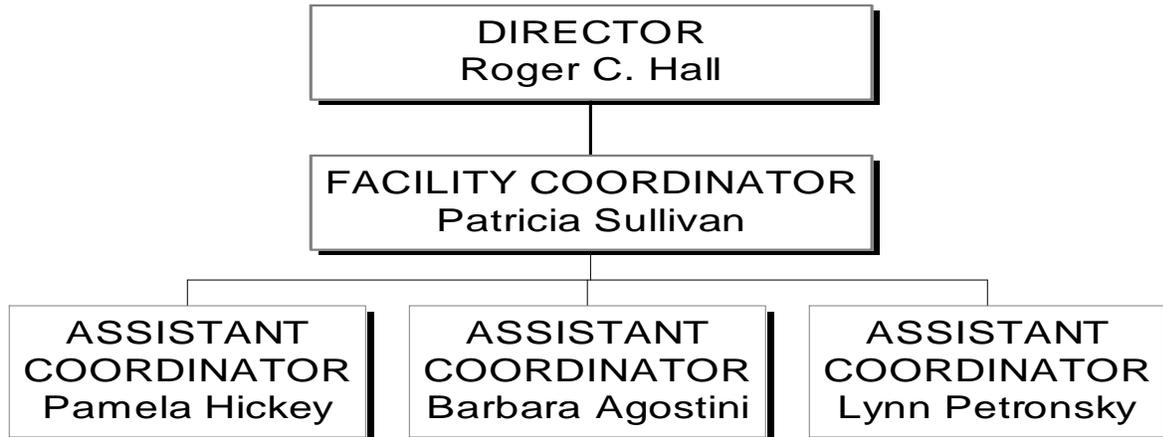
GENERAL FUND – CULTURE AND RECREATION

PARKS AND RECREATION ADMINISTRATION

		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>						
1001	Regular Salaries	436,863	398,685	478,485	478,485	532,104
1002	Part-time/Temporary	88,729	127,129	121,850	121,850	83,441
1003	Overtime	6,675	7,003	4,000	4,000	4,000
1004	Commissions					
	Total	532,267	532,817	604,335	604,335	619,545
<u>Benefits</u>						
1501	Health Insurance	56,300	59,793	72,192	72,192	74,896
1502	PERS Retirement	98,751	98,286	114,212	114,212	120,750
1503	Workers Comp	7,447	9,556	9,873	9,873	10,204
1504	Medicare	3,546	3,517	8,865	8,865	8,926
1505	Disability/Social Security	1,029	1,090	2,782	2,782	3,369
	Total	167,073	172,242	207,924	207,924	218,145
<u>Services and Supplies</u>						
2000	Maintenance	12,748	16,764	31,567	31,567	31,567
2050	City Utility Expense					237,159
3000	Material & Supplies	44,575	32,049	22,750	22,750	22,750
4000	Travel & Training	7,472	10,612	12,150	12,150	8,235
5000	Contractual Services	21,198	27,490	24,507	24,507	24,557
6000	Other Operating Exp.	1,911	1,974	1,200	1,200	2,000
	Total	87,904	88,889	92,174	92,174	326,268
Total Operating Costs		787,244	793,948	904,433	904,433	1,163,957
7000	Capital Costs	-108	53,459	41,400	41,400	27,900
8000	Other one-time Costs					14,200
	Total Expenditures	787,136	847,407	945,833	945,833	1,206,057

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 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

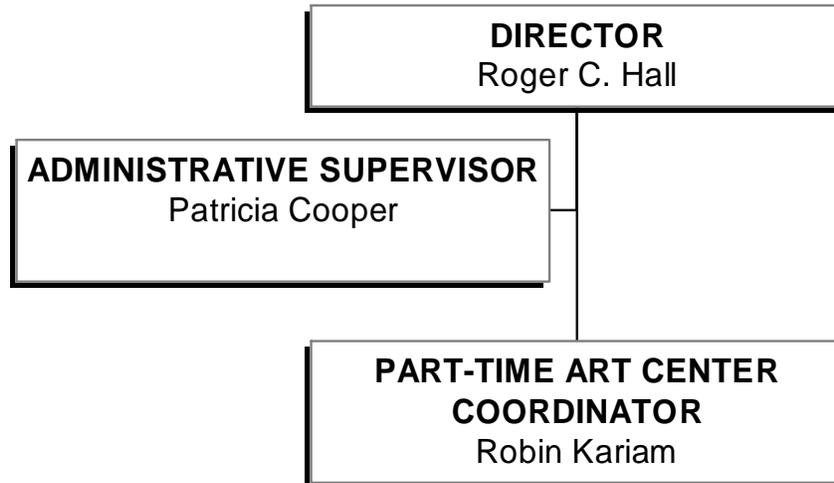
BUDGET HIGHLIGHTS:

- Finalize process for ABC Park fire alarm monitoring by bringing it into State compliance.
- Upgrade technology for effectively marketing recreation programs and facilities.
- Continue property maintenance plan – 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.

PARKS AND RECREATION – ABC PARK

	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries					
1002 Part-time/Temporary	25,483	21,715	33,488	33,488	34,164
1003 Overtime					
1004 Commissions					
Total	25,483	21,715	33,488	33,488	34,164
<u>Benefits</u>					
1501 Health Insurance					
1502 PERS Retirement	3,906	3,004	4,355	4,355	4,605
1503 Workers Comp	533	550	847	847	939
1504 Medicare Disability/Social	370	315	486	486	495
1505 Security	351	394	709	709	725
Total	5,160	4,263	6,397	6,397	6,764
<u>Services and Supplies</u>					
2000 Maintenance		14,050	14,825	14,825	14,825
3000 Material & Supplies	9,167	7,602	4,500	4,500	4,500
4000 Travel & Training	770	1,545	1,700	1,700	1,530
5000 Contractual Services	12,334	2,630	6,430	6,430	7,895
6000 Other Operating Exp.		588			
Total	22,271	26,415	27,455	27,455	28,750
Total Operating Costs	52,914	52,393	67,340	67,340	69,678
7000 Capital Costs	2,500	7,033			
8000 Other one-time Costs					
Total Expenditures	55,414	59,426	67,340	67,340	69,678

ART CENTER – ABC PARK



MISSION STATEMENT/ACTIVITY DESCRIPTION:

The mission statement for the Boulder City Art Center is to provide high quality and cost effective art programs and activities for all the residents of Boulder City. These programs will encompass all areas of art ranging from fine art to recreational projects which will enhance craftsmanship in the participants. There will be youth, adult and senior classes and special events which will introduce many different art venues to our community.

GOALS & STRATEGIC ISSUES:

- 1 Expand quality programs for all ages which are focused on the arts.
- 2 Increase revenue by providing art classes, workshops and labs, visiting artist programs, open house, twilight bazaar, circle of stars program and community enrichment projects to all residents of Boulder City.
- 3 Research and establish new art venues and teachers to provide the community with more variety of classes.
- 4 Promote our Circle of Stars program to increase our donations to the Art Center.
- 5 Continue maintaining the high quality and professionalism of our teaching staff.
- 6 Maintain a working relationship with the Boulder City Art Guild. Develop new relationships with other art groups within our community.
7. Plan and implement a two day event combining Winterfest and Twilight Bazaar with the Boulder City Art Guild.
8. Plan and implement a ceramic program and other art programs with the Senior Center.

GENERAL FUND – CULTURE AND RECREATION

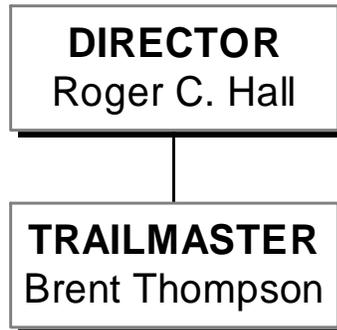
BUDGET HIGHLIGHTS:

- Annual repair and/or replacement due to wear and tear of basic art center equipment; i.e., maintenance equipment, kiln repairs (coils, controller, etc.), new equipment and maintaining pottery supply inventories.
- Provide open lab hours for students to fine tune their skills.
- Provide equipment and supplies for new media classes in art.

PARKS AND RECREATION

	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries					
1002 Part-time/Temporary	39,341	44,992	31,174	31,174	32,968
1003 Overtime					
1004 Commissions			14,600	14,600	14,600
Total	39,341	44,992	45,774	45,774	47,568
<u>Benefits</u>					
1501 Health Insurance					
1502 PERS Retirement	5,807	5,840	5,258	5,258	5,799
1503 Workers Comp	823	1,142	789	789	908
1504 Medicare	570	652	452	452	478
1505 Disability/Social Security	589	753	282	282	296
Total	7,789	8,387	6,781	6,781	7,481
<u>Services and Supplies</u>					
2000 Maintenance					
3000 Material & Supplies	15,433	8,872	12,000	12,000	12,000
4000 Travel & Training	160		1,750	1,750	750
5000 Contractual Services	2,018	145	1,000	1,000	1,000
6000 Other Operating Exp.		120	350	350	
Total	17,611	9,137	15,100	15,100	13,750
<hr/>					
Total Operating Costs	64,741	62,516	67,655	67,655	68,799
7000 Capital Costs					
8000 Other one-time Costs					
Total Expenditures	64,741	62,516	67,655	67,655	68,799

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:

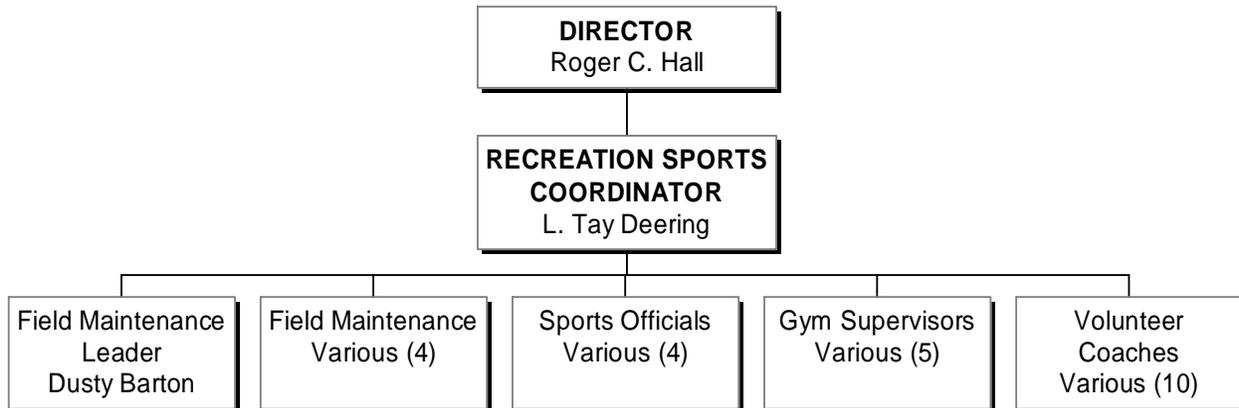
- Bootleg Canyon has increased in use dramatically in the last few years, averaging 4,350 vehicles per month on a traffic counter. When operations were first started, we averaged about 400 to 500 vehicles per month. The maintenance of the trails and facility has increased.
- Bootleg Canyon and Boulder 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

	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries					
1002 Part-time/Temporary					
1003 Overtime					
1004 Commissions					
Total					
<u>Benefits</u>					
1501 Health Insurance					
1502 PERS Retirement					
1503 Workers Comp					
1504 Medicare					
1505 Disability/Social Security					
Total					
<u>Services and Supplies</u>					
2000 Maintenance					
3000 Material & Supplies	6,964	867	3,000	3,000	3,000
4000 Travel & Training			1,000	1,000	
5000 Contractual Services	49,842	49,750	48,000	48,000	48,000
6000 Other Operating Exp.					
Total	56,806	50,617	52,000	52,000	51,000
Total Operating Costs	56,806	50,617	52,000	52,000	51,000
7000 Capital Costs					
8000 Other one-time Costs					
Total Expenditures	56,806	50,617	52,000	52,000	51,000

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.
- 5 Increase revenue and/or decrease expenditures. This will partly be accomplished through fee increases and special events (tournaments).

BUDGET HIGHLIGHTS:

- In Fiscal Year 2004/2005, there were 80 teams with 1,120 participants.
- In Fiscal Year 2005/2006, there were 73 teams with 1,122 participants.
- In Fiscal Year 2006/2007, there were 83 teams with 1,247 participants.

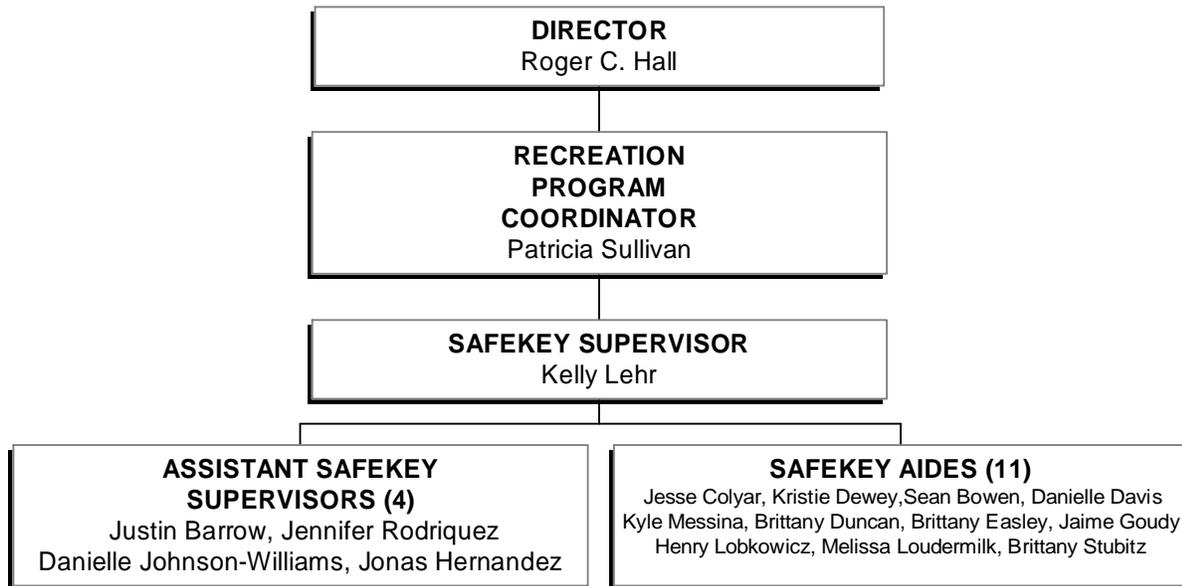
GENERAL FUND – CULTURE AND RECREATION

PARKS AND RECREATION

		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>						
1001	Regular Salaries					
1002	Part-time/Temporary	27,132	24,767	30,910	30,910	31,629
1003	Overtime					
1004	Commissions					
	Total	27,132	24,767	30,910	30,910	31,629
<u>Benefits</u>						
1501	Health Insurance					
1502	PERS Retirement	3,461	3,378	1,258	1,258	1,333
1503	Workers Comp	649	706	782	782	869
1504	Medicare	393	362	448	448	459
1505	Disability/Social Security	596	475	1,524	1,524	1,557
	Total	5,099	4,921	4,012	4,012	4,218
<u>Services and Supplies</u>						
2000	Maintenance					
3000	Material & Supplies	4,243	3,474	5,037	5,037	4,000
4000	Travel & Training					
5000	Contractual Services					
6000	Other Operating Exp.	49	49	350	350	
	Total	4,292	3,523	5,387	5,387	4,000
Total Operating Costs		36,523	33,211	40,309	40,309	39,847
7000 Capital Costs						
8000 Other one-time Costs						
	Total Expenditures	36,523	33,211	40,309	40,309	39,847

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.
- Safekey is one of the most popular and heavily attended programs.
- Revenue for Fiscal Year 2004-05 was \$59,866.
- Revenue for Fiscal Year 2005-06 was \$59,445.
- Revenue for Fiscal Year 2006-07 was \$58,511.

PARKS AND RECREATION

		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>						
1001	Regular Salaries					
1002	Part-time/Temporary	45,947	43,029	53,352	53,352	61,480
1003	Overtime					
1004	Commissions					
	Total	45,947	43,029	53,352	53,352	61,480
<u>Benefits</u>						
1501	Health Insurance					
1502	PERS Retirement	1,767	672	1,350	1,350	
1503	Workers Comp	961	1,110	774	774	1,690
1504	Medicare	666	624	3,311	3,311	891
1505	Disability/Social Security	2,294	2,457			3,814
	Total	5,688	4,863	5,435	5,435	6,395
<u>Services and Supplies</u>						
2000	Maintenance					
3000	Material & Supplies	7,945	7,860	7,200	7,200	7,200
4000	Travel & Training	285	1,728	580	580	580
5000	Contractual Services					
6000	Other Operating Exp.		75	350	350	
	Total	8,230	9,663	8,130	8,130	7,780
Total Operating Costs		59,865	57,555	66,917	66,917	75,655
7000 Capital Costs						
8000 Other one-time Costs						
	Total Expenditures	59,865	57,555	66,917	66,917	75,655

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

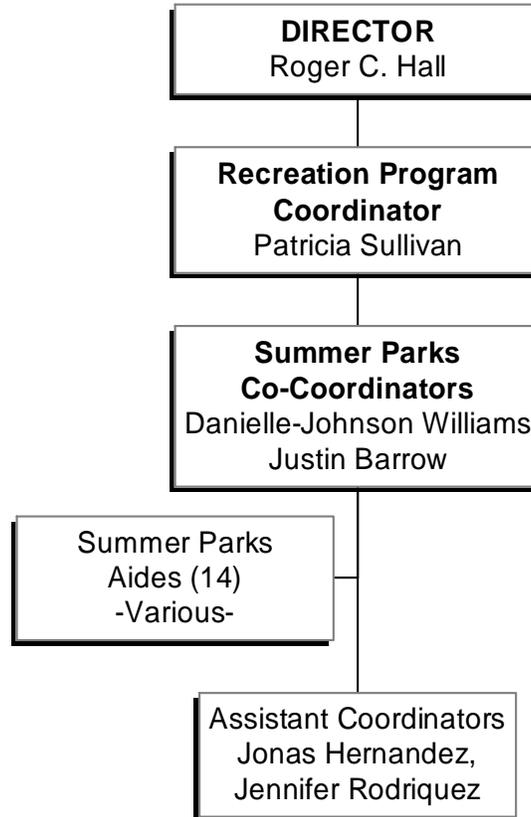
BUDGET HIGHLIGHTS:

- 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.
- Revenue for Fiscal Year 2004/2005 was \$100,146.
- Revenue for Fiscal Year 2005/2006 was \$100,349.
- Revenue for Fiscal Year 2006/2007 was \$82,015.

PARKS AND RECREATION

	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries					
1002 Part-time/Temporary	65,948	54,846	78,000	78,000	
1003 Overtime					
1004 Commissions					66,000
Total	65,948	54,846	78,000	78,000	66,000
<u>Benefits</u>					
1501 Health Insurance					
1502 PERS Retirement	151	38			
1503 Workers Comp	1,382	1,390			
1504 Medicare Disability/Social	956	795			
1505 Security	4,041	3,219			
Total	6,530	5,442			
<u>Services and Supplies</u>					
2000 Maintenance					
3000 Material & Supplies	7,745	6,154	6,450	6,450	6,450
4000 Travel & Training	295	303	500	500	500
5000 Contractual Services	4,977	2,375	4,560	4,560	3,000
6000 Other Operating Exp.	270	700	1,750	1,750	700
Total	13,287	9,532	13,260	13,260	10,650
Total Operating Costs	85,765	69,820	91,260	91,260	76,650
7000 Capital Costs					
8000 Other one-time Costs					
Total Expenditures	85,765	69,820	91,260	91,260	76,650

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.

GOALS & STRATEGIC ISSUES.

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

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS.

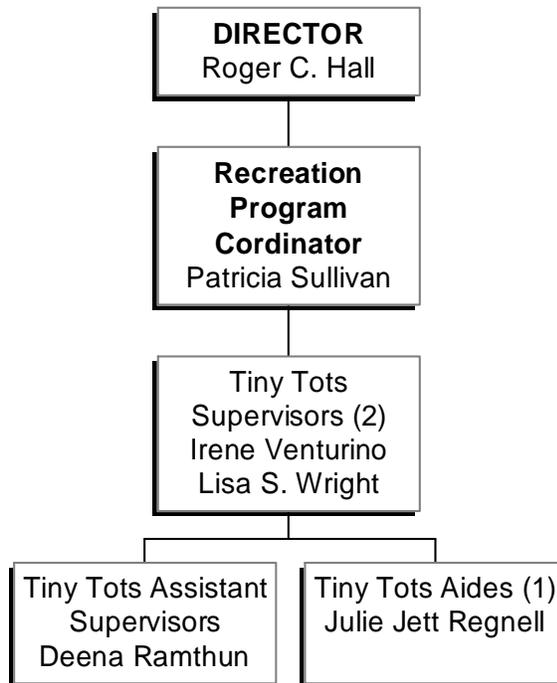
- 428 youth registered for 2005/2006 program
- 401 youth registered for 2006/2007 program
- Revenue for F/Y 2005/2006 was \$26,885.
- Revenue for F/Y 2006/2007 was \$43,597.

PARKS AND RECREATION

	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries					37,992
1002 Part-time/Temporary	49,569	41,788	36,312	36,312	
1003 Overtime					
1004 Commissions					
Total	49,569	41,788	36,312	37,992	37,992
<u>Benefits</u>					
1501 Health Insurance					
1502 PERS Retirement	694	664			
1503 Workers Comp	1,040	1,072	917	917	1,043
1504 Medicare	719	606	526	526	553
1505 Disability/Social Security	2,855	2,382	2,250	2,250	2,360
Total	5,308	4,724	3,693	3,693	3,956
<u>Services and Supplies</u>					
2000 Maintenance			450	450	450
3000 Material & Supplies	3,527	1,832	3,000	3,000	3,000
4000 Travel & Training			580	580	580
5000 Contractual Services					
6000 Other Operating Exp.		37	1,050	1,050	
Total	3,527	1,869	5,080	5,080	4,030
Total Operating Costs	58,404	48,381	45,085	45,085	45,978
7000 Capital Costs					
8000 Other one-time Costs					
Total Expenditures	58,404	48,381	45,085	45,085	45,978

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.
- 6 The Tiny Tot program wants to extend to the summer months with a six-week program due to multiple requests. Last year, we experimented with this idea and it was a huge success with the parents and brought in additional income.

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS.

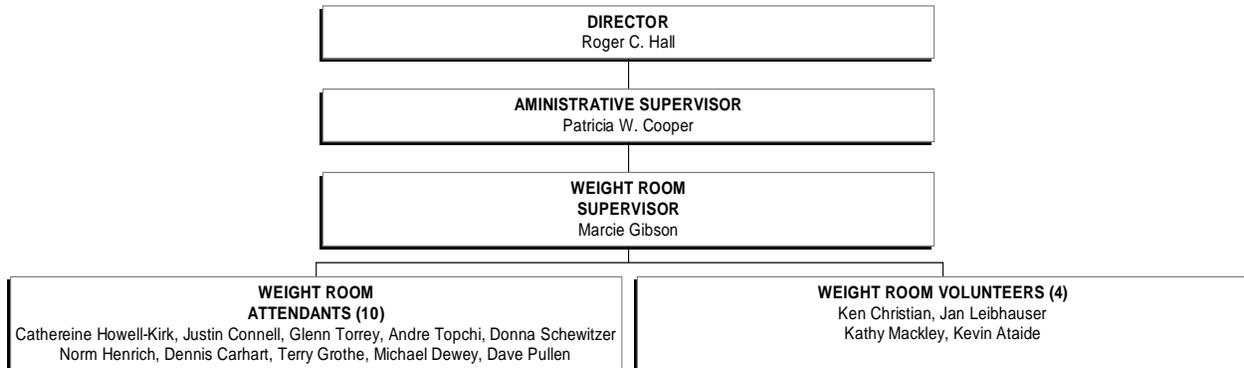
- Revenue for F/Y 2003-04 was \$33,607
- Revenue for F/Y 2004-05 was \$33,547
- Revenue for F/Y 2005-06 was \$34,543
- Revenue for F/Y 2006-07 was \$39,979

PARKS AND RECREATION

	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries					
1002 Part-time/Temporary	27,807	32,576	30,507	30,507	35,599
1003 Overtime					
1004 Commissions					
Total	27,807	32,576	30,507	30,507	35,599
<u>Benefits</u>					
1501 Health Insurance					
1502 PERS Retirement	2,443	2,441	2,146	2,146	2,655
1503 Workers Comp	665	932	772	772	977
1504 Medicare	403	470	442	442	597
1505 Disability/Social Security	957	1,242	1,217	1,217	1,322
Total	4,468	5,085	4,577	4,577	5,551
<u>Services and Supplies</u>					
2000 Maintenance					
3000 Material & Supplies	2,186	1,954	2,000	2,000	3,000
4000 Travel & Training	430	520	580	580	580
5000 Contractual Services	809	931	1,000	1,000	1,000
6000 Other Operating Exp.		49	140	140	
Total	3,425	3,454	3,720	3,720	4,580
Total Operating Costs	35,700	41,115	38,804	38,804	45,730
7000 Capital Costs		1,851			
8000 Other one-time Costs					
Total Expenditures	35,700	42,966	38,804	38,804	45,730

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.

BUDGET HIGHLIGHTS:

- Senior Dimensions has contracted with us to pay for their members to use the City's Fitness Center, pool, nutrition classes and exercise services at \$1,800.00 per month.
- All Fitness Center staff are trained in a variety of personal training techniques including ISSA and AFPA and are urged to complete the City training in CPR and first aid.
- The training funding requested will help staff become more educated in different facets of training and better help serve the patrons who frequent our facility.
- Another treadmill and lat machine are needed as our customer base is constantly growing and the lat machine will create a safer environment by using a weight stack instead of individual weights.

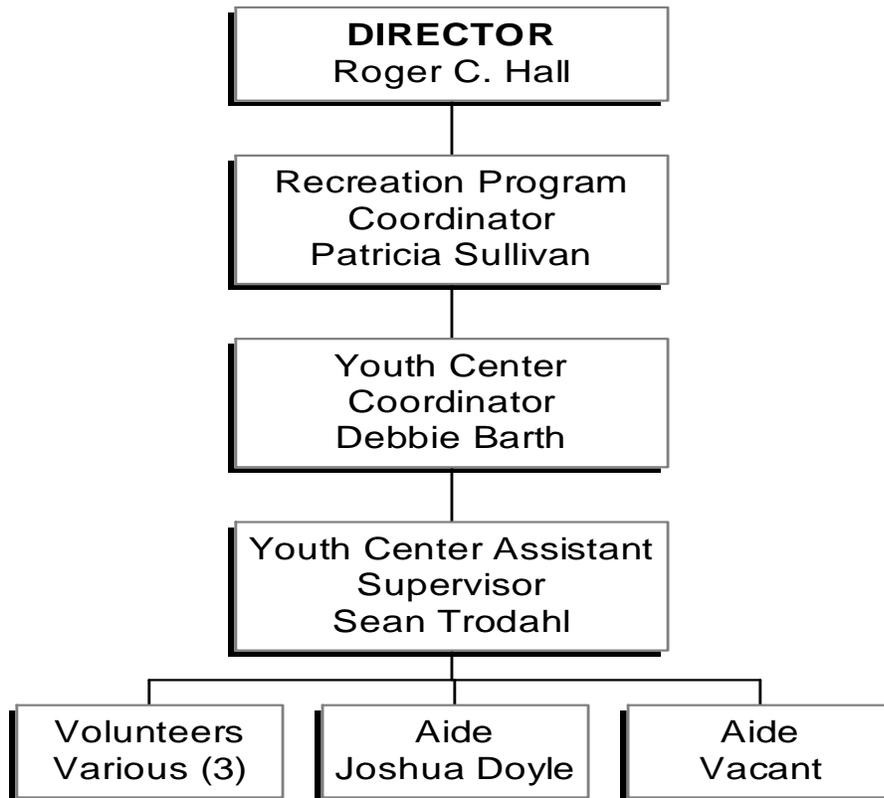
GENERAL FUND – CULTURE AND RECREATION

PARKS AND RECREATION

		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
Salaries & Wages						
1001	Regular Salaries					
1002	Part-time/Temporary	61,571	54,731	75,846	75,846	20,800
1003	Overtime					
1004	Commissions					57,750
	Total	61,571	54,731	75,846	75,846	78,550
Benefits						
1501	Health Insurance					
1502	PERS Retirement	3,020	4,131	4,026	4,026	4,264
1503	Workers Comp	1,288	1,389	516	516	571
1504	Medicare	893	794	296	296	302
1505	Disability/Social Security	2,869	2,040			
	Total	8,070	8,354	4,838	4,838	5,137
Services and Supplies						
2000	Maintenance	1,168	4,292	4,100	4,100	4,100
3000	Material & Supplies	471	2,638	575	575	2,200
4000	Travel & Training	488	1,575	2,500	2,500	1,350
5000	Contractual Services		815			
6000	Other Operating Exp.	209	413	700	700	
	Total	2,336	9,733	7,875	7,875	7,650
Total Operating Costs		71,977	72,818	88,559	88,559	91,337
7000	Capital Costs	1,925	3,085			7,760
8000	Other one-time Costs					
	Total Expenditures	73,902	75,903	88,559	88,559	99,097

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 in good condition.
- 3 Continue to provide for the present and future recreation needs of our youth in Boulder City.
- 4 Continue to promote the Youth Center to age appropriate participants through a variety of marketing strategies.

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS

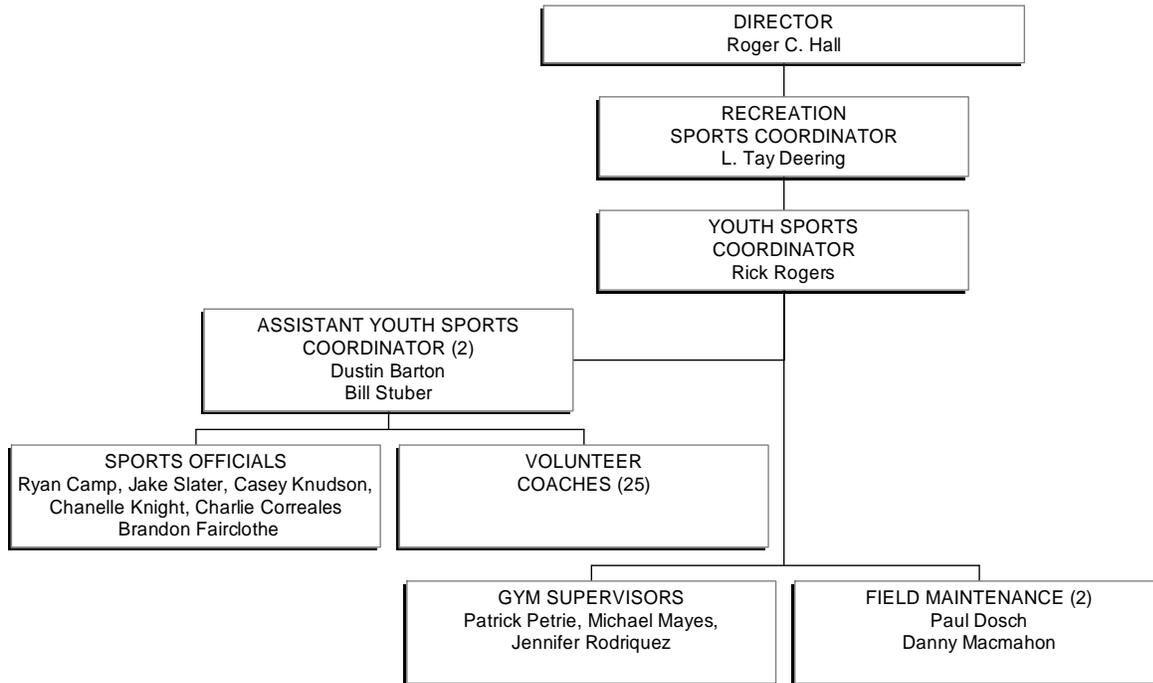
- The establishment of a youth center in ABC Park has significantly increased the rate of attendance.
- In F/Y 2004/2005, there were 7,461 participants.
- In F/Y 2005/2006, there were 7,701 participants.
- In F/Y 2006/2007, there were 9,980 participants.

PARKS AND RECREATION

	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries					
1002 Part-time/Temporary	50,698	61,436	55,666	55,666	55,185
1003 Overtime					
1004 Commissions					
Total	50,698	61,436	55,666	55,666	55,185
<u>Benefits</u>					
1501 Health Insurance					
1502 PERS Retirement	5,725	5,855	5,571	5,571	5,876
1503 Workers Comp	1,071	1,557	1,408	1,408	1,516
1504 Medicare	735	891	807	807	800
1505 Disability/Social Security	1,338	1,924	1,703	1,703	1,644
Total	8,869	10,227	9,489	9,489	9,836
<u>Services and Supplies</u>					
2000 Maintenance	915	1,144	500	500	500
3000 Material & Supplies	11,173	10,931	10,000	10,000	10,000
4000 Travel & Training	25	900	900	900	900
5000 Contractual Services	95	95	4,800	4,800	4,800
6000 Other Operating Exp.		1,450	350	350	
Total	12,208	14,520	16,550	16,550	16,200
Total Operating Costs	71,775	86,183	81,705	81,705	81,221
7000 Capital Costs					2,000
8000 Other one-time Costs					
Total Expenditures	71,775	86,183	81,705	81,705	83,221

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.
- 5 Increase revenue and/or lower expenditures to help reduce deficit to the general fund.

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS:

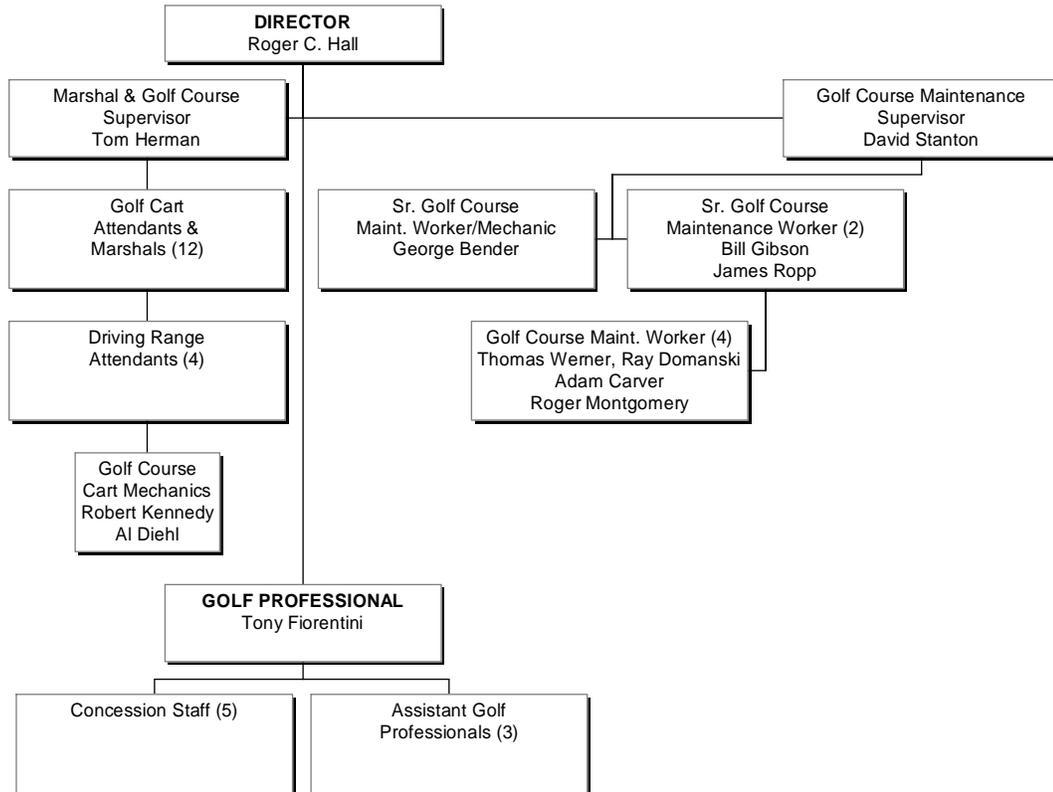
- Fees will be increased in Fiscal Year 2008/2009 to help offset expenses.
- The Department sponsors a wide variety of youth sports for children in Boulder City. Sports such as soccer, flag football, floor hockey, basketball, tee ball, baseball and softball are offered throughout the year.
- There were 98 teams and 1,140 participants in F/Y 2005/06.
- There were 105 teams and 1,229 participants in F/Y 2006/07.

PARKS AND RECREATION

	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
Salaries & Wages					
1001 Regular Salaries					
1002 Part-time/Temporary	38,256	40,715	47,572	47,572	50,993
1003 Overtime					
1004 Commissions					
Total	38,256	40,715	47,572	47,572	50,993
Benefits					
1501 Health Insurance					
1502 PERS Retirement	930	1,121			1,359
1503 Workers Comp	1,066	1,376	1,204	1,204	1,400
1504 Medicare	555	590	690	690	739
1505 Disability/Social Security	2,082	2,172	2,950	2,950	2,751
Total	4,633	5,259	4,844	4,844	6,249
Services and Supplies					
2000 Maintenance			200	200	200
3000 Material & Supplies	8,140	10,447	10,721	10,721	12,221
4000 Travel & Training	358	274	500	500	500
5000 Contractual Services		100	100	100	100
6000 Other Operating Exp.	1,419	3,875	4,500	4,500	
Total	9,917	14,696	16,021	16,021	13,021
Total Operating Costs	52,806	60,670	68,437	68,437	70,263
7000 Capital Costs					
8000 Other one-time Costs					
Total Expenditures	52,806	60,670	68,437	70,263	70,263

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 To upgrade the playability of the golf course.
- 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 our customers.
- 4 To determine future budgetary needs based on the expectations of our customers.

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS.

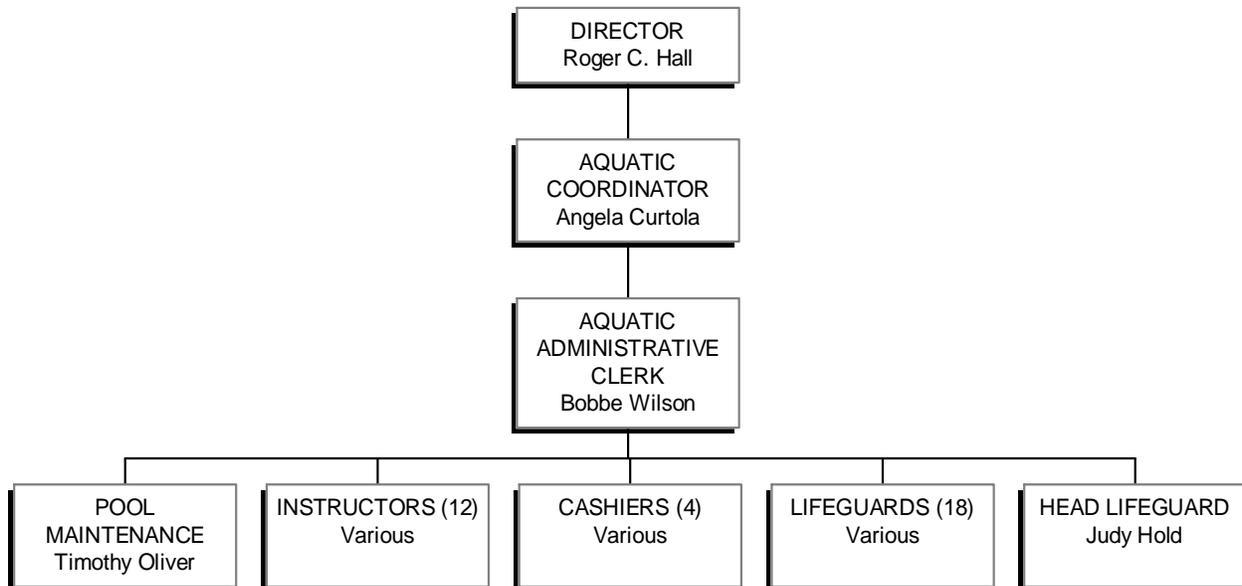
- The possibility of turf removal and replacing it with xeriscape will help reduce water: however, it will also increase the amount of labor required to maintain these areas.
- The budget has been updated to represent current pricing.
- The budget has been adjusted to allow for turfgrass needs to improve playability.

PARKS AND RECREATION

		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>						
1001	Regular Salaries	722,407	525,210	486,713	486,713	510,514
1002	Part-time/Temporary		200,116	241,808	241,808	225,770
1003	Overtime		11,128	12,000	12,000	15,500
1004	Commissions					
	Total	722,407	736,454	740,521	740,521	751,784
<u>Benefits</u>						
1501	Health Insurance		87,232	81,216	81,216	84,258
1502	PERS Retirement	217,576	112,374	117,405	117,405	124,540
1503	Workers Comp		14,967	13,929	13,929	15,533
1504	Medicare		8,591	10,563	10,563	10,675
1505	Disability/Social Security		9,273	8,958	8,958	7,987
	Total	217,576	232,437	232,071	232,071	242,993
<u>Services and Supplies</u>						
2000	Maintenance	9,078		14,500	14,500	25,000
2050	Utility Expense					320,000
3000	Material & Supplies	720,732	887,438	688,700	688,700	236,200
4000	Travel & Training	2,208		2,750	2,750	2,475
5000	Contractual Services	507,520		101,604	101,604	102,704
6000	Other Operating Exp.			4,200	4,200	3,500
	Total	1,239,538	887,438	811,754	811,754	689,879
Total Operating Costs		2,179,521	1,856,329	1,784,346	1,784,346	1,684,656
7000	Capital Costs	106,381	198,047	103,500	103,500	3,600
8000	Other one-time Costs					30,136
	Total Expenditures	2,285,902	2,054,376	1,887,846	1,887,846	1,718,392

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

- 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
- Pursue cost effective ways to enhance the pool facility and operations while ensuring a quality environment for our customers, including air support structure research, new concepts for coping stone replacement and heating efficiency.
- Ensure that all aquatic facilities are properly maintained and in good condition.
- Continue to pursue solutions to solving 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.
- Continue to educate pool staff on safety issues, current aquatic trends and vital skills such as CPR/AED and lifesaving techniques through regularly scheduled in-service training.

GENERAL FUND – CULTURE AND RECREATION

GOALS & STRATEGIC ISSUES

- Communicate all upcoming event dates and share marketing information with our community.
- Remain actively involved in organizations such as Nevada Recreation and Parks Society Aquatic Branch and Nevada Recreation and Parks Association, attend regular meetings, training sessions and conferences to remain a leader in the aquatics profession and in order to stay current with our industry's trends and current important information.
- Continue to improve and build upon our current aquatics programs and introduce new aquatic events and classes to get more residents involved in health and fitness within our community.

BUDGET HIGHLIGHTS:

- As of November, 2007, the Boulder City Henderson Swim Team ranks 7th nationally in short course and 48th nationally in long course out of over 2,700 USA registered teams in the United States.

PARKS AND RECREATION

		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>						
1001	Regular Salaries	58,946	53,920	57,418	57,418	60,300
1002	Part-time/Temporary	232,055	228,576	207,775	207,775	161,774
1003	Overtime	7,415	4,958	75,995	75,995	4,000
1004	Commissions					71,500
	Total	298,416	287,454	341,188	341,188	297,575
<u>Benefits</u>						
1501	Health Insurance	8,033	11,505	9,024	9,024	9,024
1502	PERS Retirement	25,111	24,290	23,813	23,813	28,347
1503	Workers Comp	6,823	8,472	6,169	6,169	5,880
1504	Medicare	4,325	4,068	3,845	3,845	3,104
1505	Disability/Social Security	10,157	9,631	9,332	9,332	5,087
	Total	54,449	57,966	52,183	52,183	51,443
<u>Services and Supplies</u>						
2000	Maintenance	3,854	16,032	24,609	24,609	22,201
2050	City Utility Expense					16,500
3000	Material & Supplies	48,695	40,209	52,057	52,057	57,886
4000	Travel & Training	2,931	2,655	2,420	2,420	2,178
5000	Contractual Services	74,402	67,992	65,126	65,126	45,126
6000	Other Operating Exp.	98	1,540	1,050	1,050	
	Total	129,980	128,428	145,262	145,262	143,891
Total Operating Costs		482,845	473,848	538,633	538,633	492,908
7000 Capital Costs		8,361	26,858	6,033	6,033	45,700
8000 Other one-time Costs						
	Total Expenditures	491,206	500,706	544,666	544,666	538,608

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.

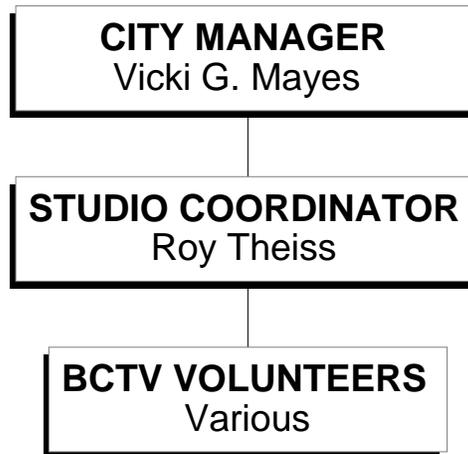
GENERAL FUND – CULTURE AND RECREATION

PARKS AND RECREATION

		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>						
1001	Regular Salaries					
1002	Part-time/Temporary	10,696	13,255			
1003	Overtime					
1004	Commissions					
	Total	10,696	13,255			
<u>Benefits</u>						
1501	Health Insurance					
1502	PERS Retirement	2,022	2,618			
1503	Workers Comp	214	769			
1504	Medicare	148	192			
1505	Disability/Social Security					
	Total	2,384	3,579			
<u>Services and Supplies</u>						
2000	Maintenance		1,000			
3000	Material & Supplies	10,093	3,000			
4000	Travel & Training					
5000	Contractual Services	50,090	57,047	77,253	125,000	125,000
6000	Other Operating Exp.					
	Total	60,183	61,047	77,253	125,000	125,000
Total Operating Costs		73,263	77,881	77,253	125,000	125,000
7000 Capital Costs						
8000 Other one-time Costs						
	Total Expenditures	73,263	77,881	77,253	125,000	125,000

GENERAL FUND – CULTURE AND RECREATION

CABLE TELEVISION



MISSION STATEMENT/ACTIVITY DESCRIPTION:

Boulder City Television's mission is to provide information from both the City and the Community to the residents. Coverage of City meetings as well as special events helps keep the public well informed. BCTV is striving to meet the informational needs of the community.

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

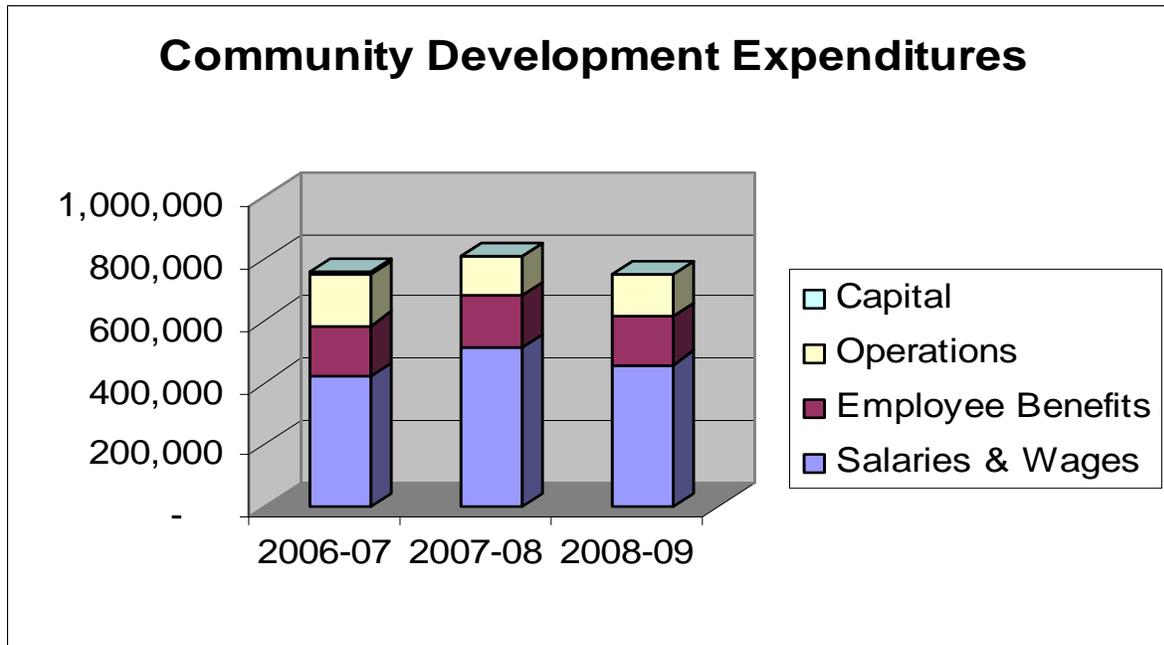
PARKS AND RECREATION

		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>						
1001	Regular Salaries	62,184	64,688	67,333	67,333	70,674
1002	Part-time/Temporary					
1003	Overtime					
1004	Commissions					
	Total	62,184	64,688	67,333	67,333	70,674
<u>Benefits</u>						
1501	Health Insurance	8,033	9,024	9,024	9,024	9,362
1502	PERS Retirement	12,052	12,537	13,298	13,298	14,488
1503	Workers Comp	786	1,081	1,704	1,704	989
1504	Medicare	1,018	1,068	976	976	1,025
1505	Disability/Social Security			431	431	452
	Total	21,889	23,710	25,433	25,433	26,316
<u>Services and Supplies</u>						
2000	Maintenance	938	207	3,100	3,100	3,100
3000	Material & Supplies	8,113	8,514	10,120	10,120	13,500
4000	Travel & Training	450	548	6,000	6,000	900
5000	Contractual Services	12,731	18,340	18,000	18,000	18,000
6000	Other Operating Exp.	35	457	200	200	200
	Total	22,267	28,066	37,420	37,420	35,700
Total Operating Costs		106,340	116,464	130,186	130,186	132,690
7000 Capital Costs			2,043	76,740	76,740	
8000 Other one-time Costs						
	Total Expenditures	106,340	118,507	206,926	206,926	132,690

GENERAL FUND – COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT

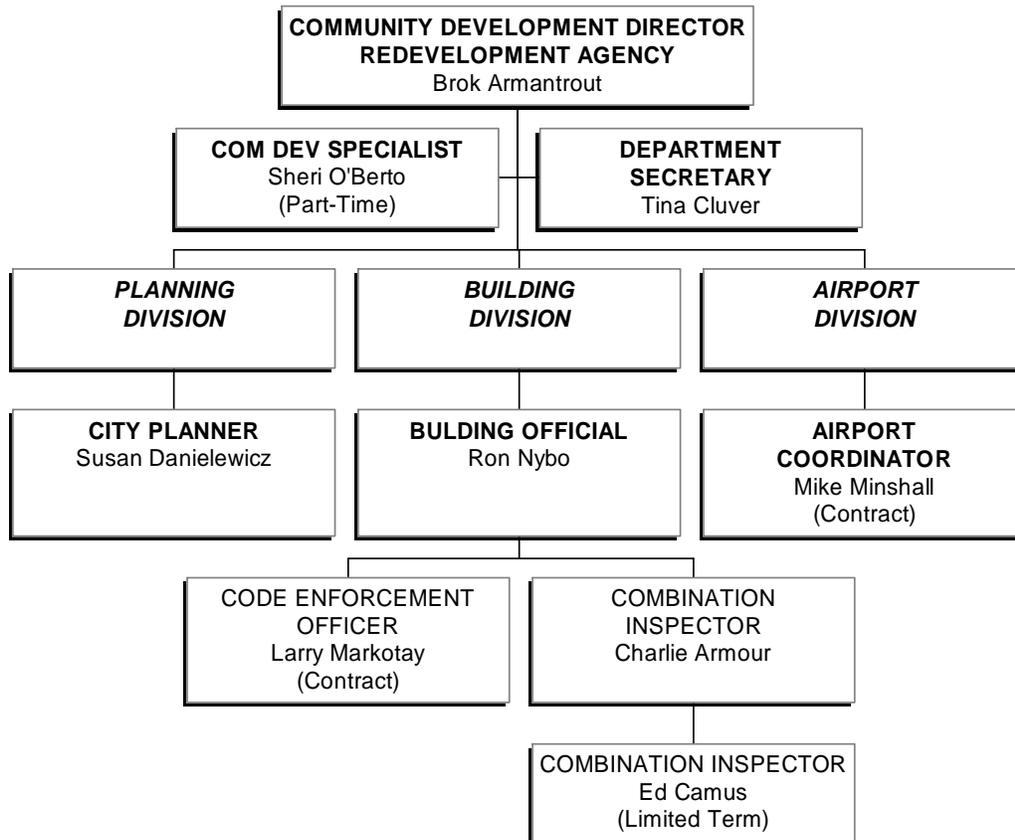
Community Development	2006-07	2007-08	2008-09	Percent
	Actual	Budget	Budget	Change
Salaries & Wages	418,128	511,803	459,493	-11.4%
Employee Benefits	165,295	169,711	152,087	-11.6%
Operations	165,387	127,782	137,666	7.2%
Capital	7,691	-	-	
Expenditure Total	756,501	809,296	749,246	-8.0%



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 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
- Proceed to the 50% point of a 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

		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
Salaries & Wages						
1001	Regular Salaries	148,492	156,533	163,516	163,516	154,279
1002	Part-time/Temporary	3,011				
1003	Overtime	409		1,758	1,758	2,797
1004	Commissions					
	Total	151,912	156,533	165,274	165,274	157,076
Benefits						
1501	Health Insurance	16,067	18,141	18,048	18,048	17,320
1502	PERS Retirement	29,275	30,515	32,294	32,294	31,627
1503	Workers Comp	1,647	2,268	1,822	1,822	1,830
1504	Medicare	2,331	2,417	2,371	2,371	2,023
1505	Disability/Social Security	373	328	707	707	537
	Total	49,693	53,669	55,242	55,242	53,335
Services and Supplies						
2000	Maintenance	3,494	393			
3000	Material & Supplies	2,405	3,911	2,820	2,820	2,820
4000	Travel & Training	6,376	5,462	9,222	9,222	10,144
5000	Contractual Services	1,191	1,768			
6000	Other Operating Exp.	1,920	1,797	5,966	5,966	5,966
	Total	15,386	13,331	18,008	18,008	18,930
Total Operating Costs		216,991	223,533	238,524	238,524	229,341
7000 Capital Costs						
8000 Other one-time Costs						
	Total Expenditures	216,991	223,533	238,524	238,524	229,341

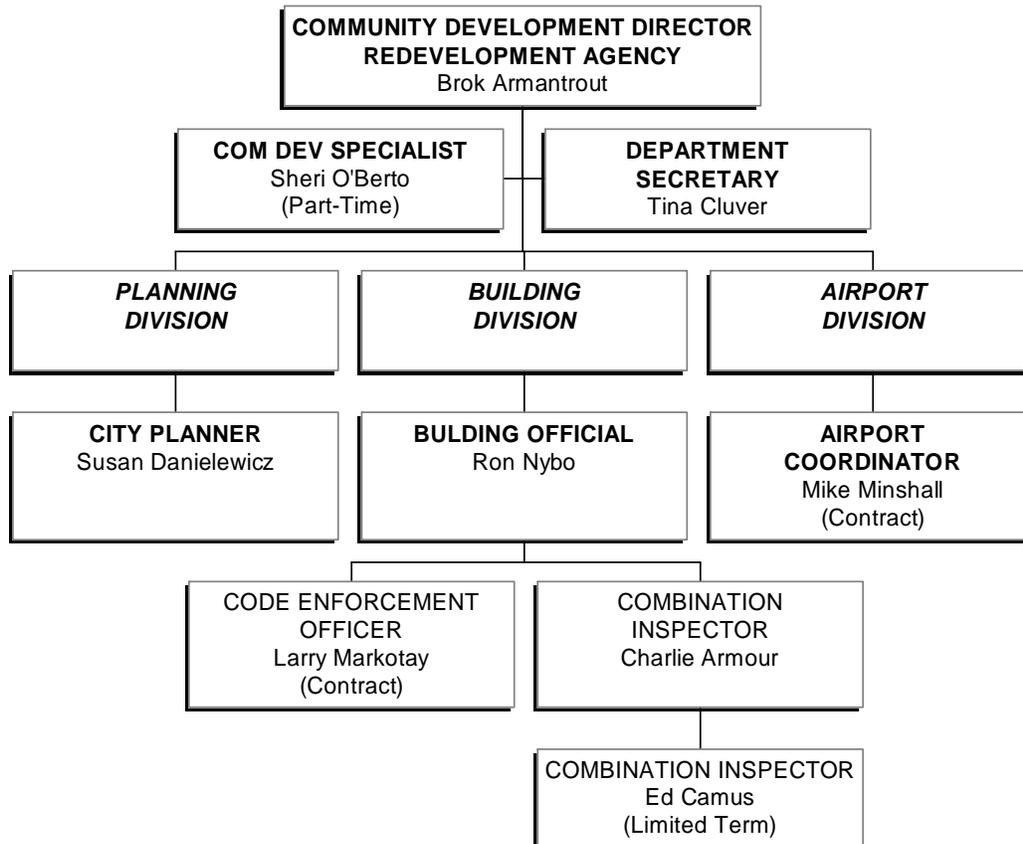
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2008 and 2009 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

	2006 Actual	2007 Actual	2008 Estimated	2009 Estimated
Operating Statistics:				
Committees and Special Interest Meetings	96	102	112	112
Commissions/Committees Staffed	30	38	42	42
New Ordinances Written/Adopted	1	2	5	5
Performance Measures:				
Community Development vs. General Fund budget	1.1%	1.1%	1.0%	0.9%
Percent of Community Development budget expended	100%	101%	99%	100%

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

- Fully implement 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 the 80 lot Senior Housing subdivision be built this fiscal year, 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.
- Change the part-time status of the Community Development Specialist position from 0.80 FTE to 1.0 FTE to improve office coverage and customer service levels

COMMUNITY DEVELOPMENT

		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>						
1001	Regular Salaries	133,731	127,358	214,185	214,185	161,878
1002	Part-time/Temporary	24,282	43,712	42,649	42,649	46,144
1003	Overtime	2,562	4,127	3,405	3,405	3,781
1004	Commissions					
	Total	160,575	175,197	260,239	260,239	211,803
<u>Benefits</u>						
1501	Health Insurance	16,742	27,072	27,072	27,072	18,724
1502	PERS Retirement	35,808	47,470	50,724	50,724	42,644
1503	Workers Comp	2,493	4,641	3,643	3,643	2,967
1504	Medicare	2,668	3,580	3,724	3,724	3,016
1505	Disability/Social Security			526	526	580
	Total	57,711	82,763	85,689	85,689	67,931
<u>Services and Supplies</u>						
2000	Maintenance	2,064	5,316	6,862	6,862	16,400
3000	Material & Supplies	6,395	12,039	4,500	4,500	4,500
4000	Travel & Training	2,427	6,528	3,090	3,090	2,781
5000	Contractual Services	47,800	113,413	82,000	82,000	84,000
6000	Other Operating Exp.	1,807	850	5,604	5,604	5,604
	Total	60,493	138,146	102,056	102,056	113,285
Total Operating Costs		278,779	396,106	447,984	447,984	393,019
7000 Capital Costs		1,998	7,691			
8000 Other one-time Costs						
	Total Expenditures	280,777	403,797	447,984	447,984	393,019

GENERAL FUND – COMMUNITY DEVELOPMENT

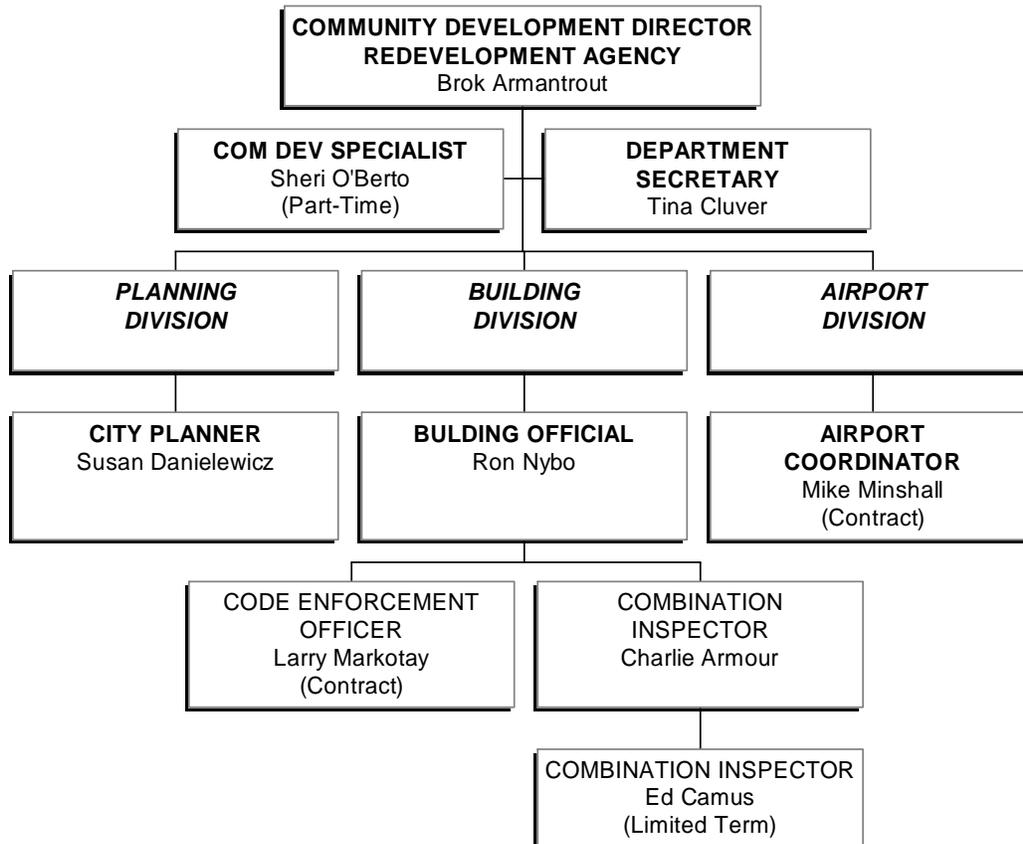
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2008 and 2009 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<u>Operating Statistics:</u>	2006 Actual	2007 Actual	2008 Estimated	2009 Estimated
Building Permit Applications (calendar year)	458	464	500	500
Building Inspections (calendar year)	3884	4950	5500	5500
Plan Reviews (calendar year)	458	464	500	500
Code Violations Investigated (calendar year)	760	746	752	780
 <u>Performance Measures:</u>				
Building Inspection vs. General Fund budget	1.4%	2.0%	1.9%	1.6%
Percent of Building Inspection budget expended	100%	100%	99%	100%

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

		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>						
1001	Regular Salaries	78,344	82,977	86,290	86,290	90,614
1002	Part-time/Temporary					
1003	Overtime					
1004	Commissions					
	Total	78,344	82,977	86,290	86,290	90,614
<u>Benefits</u>						
1501	Health Insurance	8,033	9,024	9,024	9,024	9,362
1502	PERS Retirement	15,446	16,073	17,043	17,043	18,576
1503	Workers Comp	763	1,072	910	910	989
1504	Medicare	1,156	1,202	1,251	1,251	1,314
1505	Disability/Social Security			552	552	580
	Total	25,398	27,371	28,780	28,780	30,821
<u>Services and Supplies</u>						
2000	Maintenance	783	125	500	500	500
3000	Material & Supplies	114	335	1,250	1,250	1,250
4000	Travel & Training	4,023	5,498	4,230	4,230	3,807
5000	Contractual Services	633	470			
6000	Other Operating Exp.		870	1,738	1,738	1,738
	Total	5,553	7,298	7,718	7,718	7,295
Total Operating Costs		109,295	117,646	122,788	122,788	128,730
7000 Capital Costs						
8000 Other one-time Costs						
	Total Expenditures	109,295	117,646	122,788	122,788	128,730

GENERAL FUND – COMMUNITY DEVELOPMENT

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2008 and 2009 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<u>Operating Statistics:</u>	2006 Actual	2007 Actual	2008 Estimated	2009 Estimated
PC/CC and other applications	71	74	75	75
Committee meetings (local and valley)	68	70	82	80
Home Occupation Applications	32	34	35	35
Plan Reviews (Calendar Year)	491	490	550	490
 <u>Performance Measures:</u>				
Planning & Zoning vs. General Fund budget	0.5%	0.6%	0.5%	0.5%
Percent of Planning & Zoning budget expended	100%	99%	99%	100%

THIS PAGE LEFT BLANK INTENTIONALLY

CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUND

	ACTUAL FY 07	BUDGET FY 08	FINAL BUDGET FY 09
REVENUES:			
Taxes	\$ 236,382	\$ 203,938	\$ 203,938
Intergovernmental Revenues	3,981,742	1,725,052	7,662,052
Miscellaneous	14,233	0	0
Operating Transfers In	2,325,000	1,114,744	1,347,000
Beginning Fund Balance	(1,414,019)	1,494,798	1,201,450
TOTAL RESOURCES:	\$5,143,338	\$4,538,532	\$10,414,440
EXPENDITURES:			
Parks and Recreation	\$ 256,386	\$ 617,744	\$ 443,000
Community Development	1,478,590	31,754	31,754
General Government	56,511	408,797	507,000
Police/Fire	1,432,266	576,787	300,000
Public Works	424,787	1,702,000	7,085,000
Ending Fund Balance	1,494,798	1,201,450	2,047,686
TOTAL COMMITMENTS AND FUND BALANCE:	\$5,143,338	\$4,538,532	\$10,414,440

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,	2007	2008	2009	2010	2011	2012	2013
TAXES							
Room Tax	38,938	38,938	38,938	38,938	38,938	38,938	38,938
County Option Motor Fuel Tax	67,014	65,000	65,000	65,000	65,000	65,000	65,000
Special Ad Valorem Transportation	130,430	100,000	100,000	100,000	100,000	100,000	100,000
Subtotal	236,382	203,938	203,938	203,938	203,938	203,938	203,938
INTERGOVERNMENTAL REVENUES							
<u>Federal Grants</u>							
Housing & Urban Dev.-CDBG	854,709	195,052	195,052	313,931			
Bureau of Reclamation							
Homeland Security/Other Grants	1,860						
<u>State shared revenues</u>							
Motor vehicle fuel tax	185,815	170,000	170,000	170,000	170,000	170,000	170,000
Nevada Dept. of Transportation			769,121				
<u>Other Local Government Grants</u>							
R.T.C.	358,922	480,000	985,879	480,000	480,000	480,000	480,000
So NV Water Authority (SNWA)			107,000				
So NV Public Lands Mgt Act (SNPLMA)	2,254,994	150,000	1,250,000		800,000		
Clark County Flood Control	325,442	230,000	3,820,000				
Clark County - Other (CDBG)		500,000	365,000				
Subtotal	3,981,742	1,725,052	7,662,052	963,931	1,450,000	650,000	650,000
OTHER FINANCING SOURCES							
Interest Earnings	10,789						
Other-Miscellaneous	3,444						
Subtotal	14,233	0	0	0	0	0	0
INTERFUND TRANSFERS							
Residential Const. Tax Fund		254,744	45,000	30,000	30,000	30,000	30,000
Urban Forestry Fund		140,000					
Capital Improvement Fund (Voted)	2,325,000	500,000	800,000	225,000			
General Fund							
Land Improvement Fund			482,000				
Utility Fund		220,000	220,000	220,000	220,000	220,000	220,000
Golf Course Improvement Fund				40,000			
Subtotal	2,325,000	1,114,744	1,547,000	515,000	250,000	250,000	250,000
TOTAL REVENUES	6,557,357	3,043,734	9,412,990	1,682,869	1,903,938	1,103,938	1,103,938
LESS: TOTAL EXPENDITURES	3,648,540	3,337,082	8,266,754	2,888,250	1,986,692	740,000	740,000
Net Increase (Decrease) Fund Bal.	2,908,817	(293,348)	1,146,236	(1,205,381)	(82,754)	363,938	363,938
Add: Beginning Fund Balance	(1,414,019)	1,494,798	1,201,450	2,347,686	1,142,305	1,059,551	1,423,489
ENDING FUND BALANCE	\$1,494,798	\$1,201,450	\$2,347,686	\$1,142,305	\$1,059,551	\$1,423,489	\$1,787,427

CAPITAL PROJECTS FUND

	Actual	Estimated					
For fiscal years ended June 30,	2007	2008	2009	2010	2011	2012	2013
<u>PARKS AND RECREATION</u>							
Hemenway Park Impr	14,078	185,000	93,000				
Bicent./Broadbent Park Impr		32,744					
Broadbent Park Play Safety Resurface			85,000				
New Air Support Structure					125,000		
Swimming Pool Renovation				1,600,000			
Senior Citizens Center	78,910						
ABC Park Master Plan	156,135						
Veterans Memorial Park	1,521	400,000	100,000				
Vet Mem Park Impr			65,000	77,250			
Golf Course Improvements	5,742		100,000				
B.C. Muni Golf-Lake Pump replace				40,000			
Total Parks and Recreation	256,386	617,744	443,000	1,717,250	125,000	0	0
<u>COMMUNITY DEVELOPMENT</u>							
CDBG - Boulder City Welfare	21,325	23,498	23,498				
CDBG - Lend-a-Hand	7,492	8,256	8,256				
CDBG – Senior Housing Study	5,743						
Boulder Hotel Improvements	182,441						
Bootleg Canyon Park	1,250,534						
Total Community Development	1,467,535	31,754	31,754	0	0	0	0
<u>GENERAL GOVERNMENT</u>							
City Shops Roof Renovation	56,511						
Communication site renovations		20,000	8,000				
City Hall exterior renovations		206,797	60,000				
Golf Course Maint. Bldg Roof		50,000					
ABC Park renovations		12,000	41,000				
Fire Station Exterior		45,000	14,000				
City Hall Interior renovation-PW			300,000				
Pool Building		60,000	34,000				
Recreation Center renovation				81,000			
City Hall Remodel restroom			50,000				
Fire Station Interior renovation		15,000		85,000			
City Interior renovation-Conf.Rm				40,000			
City Interior renovation-Council					241,692		
City Wide HID Network Card Access					80,000		
Total General Government	56,511	408,797	507,000	206,000	321,692	0	0
<u>POLICE / FIRE</u>							
Police Building Renovation	146,845	338,000	300,000	225,000			
Animal Control Shelter	1,261,213	238,787					
Police Equipment	21,968						
Red Mountain EQ Improvement	1,960						
800 MHZ Radio System	280						
Total Police / Fire	1,432,266	576,787	300,000	225,000	0	0	0

CAPITAL PROJECTS FUND

For fiscal years ended June 30,	Actual	Estimated					
	2007	2008	2009	2010	2011	2012	2013
<u>PUBLIC WORKS</u>							
Micro-pave / Fog Seal Programs	206,590	80,000	110,000	110,000	110,000	110,000	110,000
Annual Pavement Reconstruction		600,000	600,000	600,000	600,000	600,000	600,000
Annual Sidewalk Repair			30,000	30,000	30,000	30,000	30,000
River Mtn Loop Trail Segment 3 & 4		150,000	1,250,000				
River Mtn Loop Trail Segment 5			1,275,000				
Landscape Veterans Mem. Dr					800,000		
Bootleg/Yucca Detention Basin System	218,197	150,000	2,700,000				
Yucca Debris Basin, Outfall		80,000	1,120,000				
Landscape Georgia Ave median		160,000					
Industrial Court Subdivision		482,000					
Landscape Improvements	11,055						
Total Public Works	435,842	1,702,000	7,085,000	740,000	1,540,000	740,000	740,000
TOTAL EXPENDITURES	3,648,540	3,337,082	8,366,754	2,888,250	1,986,692	740,000	740,000

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Park and Recreation Department
PROJECT TITLE: Hemenway Park and Ballfields Improvement
ESTIMATED COST: \$278,000

DESCRIPTION OF PROJECTS AND REASON NECESSARY:

<i>Gazebo Reroofing</i>	\$6,000 – Complete FY07-08
<i>Shade and Playground surfacing</i>	\$81,000 – Complete FY07-08
<i>Scoreboards</i>	\$50,000 – Complete
<i>Dugout roofs</i>	\$8,000 – Complete
<i>New playground equipment</i>	\$10,000 – Purchased FY07-08
<i>Asphalt around tennis courts</i>	\$20,000 - Complete
<i>Tennis Court windscreen</i>	\$10,000 - Complete
Misc-Park equipment, tables, trash receptacles, grills and swings.	\$13,000 – Ongoing
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

Project Budget	Current Year Estimated	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Cost	\$185,000	\$93,000				
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: Broadbent Park Playground Safety Surfacing and Shade Installation

ESTIMATED COST: \$85,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

Safety surfacing and shade is necessary for the protection of children at Broadbent Park. The project will include the purchase and installation of a shade structure and safety surfacing for the play area.

FUTURE OPERATING BUDGET IMPACT:

None

FUNDING SOURCES:

Special Projects Fund

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2007-08	2008-09	2009-10	2010-11	2011-12
Capital Cost			\$85,000			
Operating Cost						

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

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Parks and Recreation Department

PROJECT TITLE: Future Purchase of New Air Support Structure for Swim Pool

ESTIMATED COST: \$125,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

The current air support structure at the Pool and Racquetball Complex was purchased and installed in 1993. The life expectancy of the cover is approximately 7 – 10 years. The structure is in very good shape and is expected to last another 4 to 5 years. About \$25,000.00 needs to be set aside each year to purchase a new cover when applicable.

FUTURE OPERATING BUDGET IMPACT:

Utilities to operate the facility including water, electric power, natural gas and phone system. Staffing and supply costs will also be required.

FUNDING SOURCES:

Special Projects Fund

PRESENT STATUS:

Project Budget	Current Year Estimated	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Cost				\$125,000		
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: Renovation of Three Swimming Pools

ESTIMATED COST: \$1,600,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

The current swim pool facility is twenty-seven 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.

FUTURE OPERATING BUDGET IMPACT:

FUNDING SOURCES:

Special Projects \$1,450,000
HUD Grant \$ 150,000

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Cost			\$1,600,000			
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 Phase VII

ESTIMATED COST: \$400,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

Phase VII of the Park construction will include design of a park and picnic area located in the central area of the park across from the Splash Park. The picnic area will include park gazebos, a barbeque area and landscaping.

Design Costs	\$100,000
Infrastructure, curb and gutter, concrete and concrete sidewalks	\$100,000
<i>Picnic pavilions and landscaping</i>	<i>\$100,000</i>
<i>Picnic Tables, BBQ pits, Horseshoes, trash cans and Parking</i>	<i>\$100,000</i>
	\$400,000

FUTURE OPERATING BUDGET IMPACT:

Manpower to clean facility

FUNDING SOURCES:

Clark County Grants \$400,000

PRESENT STATUS:

Park is currently under design. Construction is anticipated to be complete in June 2008.

Project Budget	Current Year Estimated	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Cost	\$400,000	\$100,000				
Operating Cost	\$20,000	\$20,000				

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	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Cost		\$12,000	\$65,250			
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: Resurfacing Splash Park and Veterans' Memorial Park

ESTIMATED COST: \$65,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

The splash park was constructed in 2002 and the surface is deteriorating due to water and sun damage. \$65,000 is needed to replace and dispose of the existing surface and install a new improved poured in place wear course with aliphatic resin.

FUTURE OPERATING BUDGET IMPACT:

FUNDING SOURCES:

Clark County Grant

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2008-09	2009-10	2010-11	2011-12	2012-13
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: Parks and Recreation Department

PROJECT TITLE: Lake Pump Replacements

ESTIMATED COST: \$40,000

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	2008-09	2009-10	2010-11	2011-12	2012-13
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: Communication Site Renovations

ESTIMATED COST: \$28,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

-Red Mountain Roofs & Doors (A-1 & A-2)	10,000
-West Tank-Roof & A/C Units	8,000
-Red Mountain Electronic Gate Access	10,000

FUTURE OPERATING BUDGET IMPACT:

FUNDING SOURCES:

Voter approved Capital Improvement Fund.

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Cost	20,000	\$8,000				
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: \$266,797

DESCRIPTION OF PROJECT AND REASON NECESSARY:

-Roof 150,000 – Complete in FY07-08
 -Pointing of Bricks 24,500 - Completed
 -HID Networked Card Access 32,297 - Completed
 -Ramp & Rail (masonry) 30,000
 -Drainage Repair 30,000 - Completed

FUTURE OPERATING BUDGET IMPACT:

FUNDING SOURCES:

Voter Approved Capital Improvement Fund.

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Cost	\$206,797	\$60,000				
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:

Replace the roof on the Cart Barn.

FUTURE OPERATING BUDGET IMPACT:

FUNDING SOURCES:

Voter approved Capital Improvement Fund.

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2008-09	2009-10	2010-11	2011-12	2012-13
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: 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	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Cost	\$45,000	\$14,000				
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	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Cost	\$15,000		\$85,000			
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	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Cost	\$12,000	\$41,000				
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	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Cost	\$60,000	\$34,000				
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	2008-09	2009-10	2010-11	2011-12	2012-13
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: Public Works

PROJECT TITLE: City Hall Remodel – Downstairs Restroom

ESTIMATED COST: \$50,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

The men's and women's restrooms downstairs in City Hall are old and need to be remodeled and brought up to current building and plumbing codes.

FUTURE OPERATING BUDGET IMPACT:

Lower maintenance costs.

FUNDING SOURCES:

Voter approved Capital Improvement Fund

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2008-09	2009-10	2010-11	2011-12	2012-13
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: 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	2008-09	2009-10	2010-11	2011-12	2012-13
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: \$241,692

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	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Cost				\$241,692		
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	2008-09	2009-10	2010-11	2011-12	2012-13
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: City Hall Interior Renovations

ESTIMATED COST: \$300,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

Public Works office remodel.

FUTURE OPERATING BUDGET IMPACT:

Lower maintenance costs.

FUNDING SOURCES:

Voter approved Capital Improvement Fund.

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Cost		\$300,000				
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: Police Department

PROJECT TITLE: Police Station Renovation, Roof Replacement and Interior Remodel

ESTIMATED COST: \$525,000

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. Replacement of the roof of the Police Station due to age and deterioration. There are several offices in the Police Station that need to be remodeled.

FUTURE OPERATING BUDGET IMPACT:

FUNDING SOURCES:

Voter Approved Capital Improvement Fund

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Cost		\$300,000	\$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: Micropavement and Crack Seal Program

ESTIMATED COST: \$110,000/Year

DESCRIPTION OF PROJECT AND REASON NECESSARY:

The purpose of the micropave road surface treatment is to extend the life of the road surface by applying a sealant to roads in good condition. Based on the square yardage of pavement in the City and using an expected lifespan of twenty (20) years, these costs will increase with escalating fuel and material prices and the addition of new roads throughout the community.

As the pavement in Boulder City ages it cracks. When water from rain storms, irrigation, etc. gets into the cracks it causes further deterioration of the pavement and the base below the pavement. Crack sealing prevents water intrusion into and below the pavement helping to prolong the life of the pavement. Crack seal is also performed as part of the annual Micropave program, but there are many streets that do not need Micropaving that do need to be crack sealed.

FUTURE OPERATING BUDGET IMPACT:

None.

FUNDING SOURCES:

	<u>Current</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
RTC ¹	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
Special Project Fund		\$30,000	\$30,000	\$30,000	\$30,000	\$30,000

¹ Regional Transportation Commission of Southern Nevada

PRESENT STATUS:

Project Budget	Current Year Estimated	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Cost	\$80,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000
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: 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 more cost effective to install replacement facilities when the road is being resurfaced.

FUTURE OPERATING BUDGET IMPACT:

None.

FUNDING SOURCES:

	<u>Current</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Utility Fund	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
RTC ¹	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000

¹ Regional Transportation Commission of Southern Nevada

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Cost	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000
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: Annual Sidewalk Repair Program

ESTIMATED COST: \$150,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

Each year the Public Works Department receives requests from the public for repairs of the sidewalk in their neighborhood. These repairs are due to aging concrete sidewalks that are deteriorated or have upheaved and become a tripping hazard. Other repairs needed are due to utility work that damaged or removed a portion of the sidewalk. Staff is requesting \$30,000/year to provide for replacing sidewalks that are in need of repair.

FUTURE OPERATING BUDGET IMPACT:

FUNDING SOURCES:

Utility Fund - Water	\$50,000
Utility Fund - Electric	\$50,000
Special Project Fund	\$50,000

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Cost		\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
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: River Mountain Loop Trail Segments 3 and 4

ESTIMATED COST: \$1,400,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

The City has received a grant of \$1,400,000 from the Southern Nevada Public Land Management Act (SNPLMA) funding from the federal government for this project. These two segments will connect the existing trail on SR93 at Katzenbach Drive to Segment 5 of the trail near the Veterans Home.

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:

This segment is currently being designed.

ADDITIONAL COMMENTS:

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

Project Budget	Current Year Estimated	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Cost	\$150,000	\$1,250,000				
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: River Mountain Loop Trail Segment 5

ESTIMATED COST: \$1,275,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

This segment of the River Mountain Loop Trail ties in to the existing trail behind Railroad Pass and ends by the Veterans Home. Once this segment and segments 3 and 4 are complete the portion of the trail through Boulder City will be complete.

FUTURE OPERATING BUDGET IMPACT:

Maintenance of asphalt trail and culvert cleaning \$5000 annually

FUNDING SOURCES:

Nevada Department of Transportation Grant	\$769,121
Regional Transportation Commission Funds	\$505,879

PRESENT STATUS:

Design is complete and all approvals for construction have been obtained.

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Cost		\$1,275,000				
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 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:

Increased maintenance due to added facilities \$40,000

FUNDING SOURCES:

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

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Cost				\$800,000		
Operating Cost					\$40,000	\$40,000

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: Bootleg Canyon Facilities – Phase I Construction and Design and Construction of Phase II

ESTIMATED COST: \$2,850,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

Phase I of this project is the construction of storm drain pipe and outfall structure for the Bootleg Canyon Facilities. Phase II is the design, permitting and construction of the detention basin and inlet structure.

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 \$2,850,000

PRESENT STATUS:

Phase II is currently being reviewed by the Clark County Regional Flood Control District. Portions of Phase I are being evaluated for redesign due to conflicts in the field.

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Cost	\$150,000	\$2,700,000				
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: Yucca Debris Basin, Outfall and Collection

ESTIMATED COST: \$1,200,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

This project is the construction of sediment debris basins and the storm drain channel 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 \$1,200,000

PRESENT STATUS:

Clark County Regional Flood Control District requested additional design work. Funding for the additional design work has been approved by CCRFCD and city council. The design engineer has begun work on the additional design.

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2008-09	2009-10	2010-11	2011-12	2012-13
Capital Cost	\$80,000	\$1,120,000				
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 09	Principal Payable FY 09	TOTAL
UTILITY FUND								
USBR LOAN	\$ 644,721	1/1/70	6/1/11	3.00%	78,791	2,364	25,492	\$ 27,856
SNWA-WATER	33,545,000	11/30/06	2036	4.25%	33,545,000	1,446,606	150,000	1,596,606
UTILITY CAPITAL PROJECTS	5,500,000							
GOLF COURSE FUND								
REVENUE BONDS	9,335,000	12/2/05	6/1/25	3.85%	9,085,000	347,174	135,000	482,174
TOTAL ALL DEBT	\$49,024,721				42,708,791	1,796,144	310,492	\$2,106,636

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 2008 assessed value of \$752,160,390 (including the assessed valuation of the redevelopment district), the City's statutory debt limitation is \$225,648,117. The City has no general obligation debt outstanding as of June 30, 2008.

STATUTORY DEBT CAPACITY

City of Boulder City

June 30, 2008

Statutory Debt Limitation	\$225,648,117
Outstanding General Obligation Indebtedness	0
Additional Statutory Debt Limitation	\$225,648,117

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 2008-09 Budget for the Utility Fund is \$21.5 million.

Utility

The Utility Department's fiscal year 2009 Budget of \$21.5 million represents a net increase of \$0.8 million over the fiscal year 2008 budget of \$20.7 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 2009 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 2008, the fund balance is projected to be \$478,589. The airport is currently being upgraded through the use of Federal Aviation Administration grant funds. An \$800,000 FAA grant has been received for design work and construction of a security fence. 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

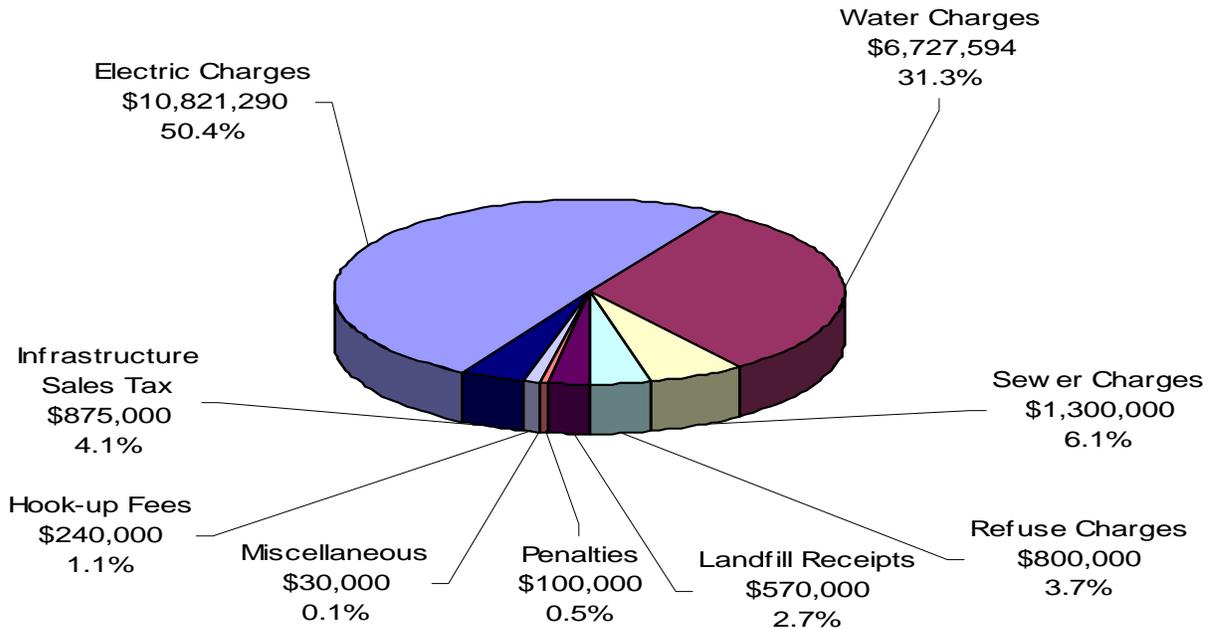
The Boulder Creek Golf Course completed its first 66 months of operation on June 30, 2008. The first 18 holes were completed and the additional 9 holes were completed in FY 2004. The Golf Course Fund's fiscal year 2009 Budget of \$2.8 million (plus a debt service payment of \$1.4 million) represents a net decrease of \$400,000 over the fiscal year 2008 budget of \$3.2 million (plus a debt service payment of \$400,000). The annual budget decrease is due to the golf course generating increased revenues and a decrease in the amount of services and supplies purchased at the course.

Cemetery

The Cemetery Fund's fiscal year 2009 budget remains relatively stable at \$45,000. At the close of fiscal year 2008, the fund balance is projected to be \$536,764. This is the smallest and least active enterprise fund.

ENTERPRISE FUNDS - UTILITY

UTILITY FUND REVENUES Fiscal Year 2009 Budget - \$21.5 Million



Utility Fund Revenues

Electric Billings – Electrical service user fees charged for the electricity use. (50.4%)

Water Billings – Water service user fees charged for the water use. (31.3%)

Sewer Billings – User fees charged for the provision of sewer service. (6.1%)

Refuse Billings – User fees charged for the provision of garbage service. (3.7%)

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%)

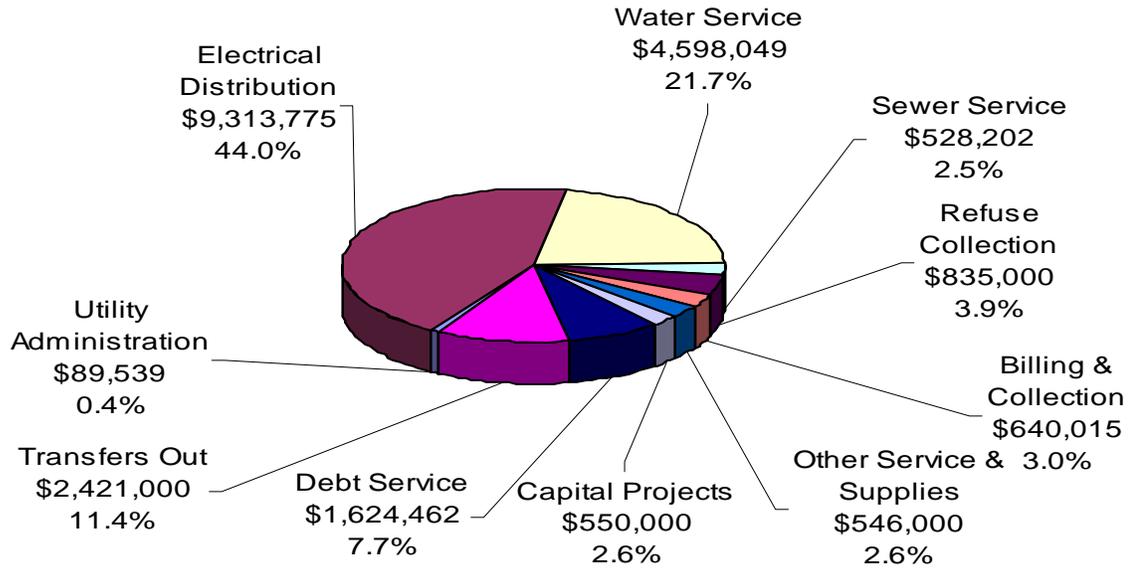
Miscellaneous – Various reimbursements and any unanticipated revenues. (0.1%)

Hook-up Fees – Initial and transfer fees charged to customers for various utility services. (1.1%)

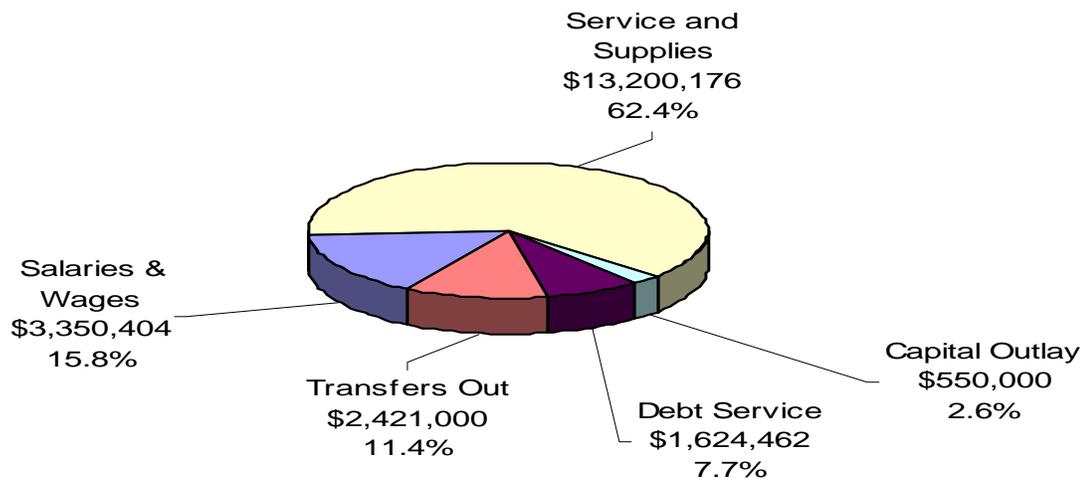
Infrastructure Sales Taxes – Taxes charged to customers for infrastructure projects. (4.1%)

ENTERPRISE FUNDS – UTILITY

UTILITY FUND EXPENSES Fiscal Year 2009 Budget - \$21.1 Million



UTILITY FUND EXPENDITURES BY TYPE Fiscal Year 2009 Budget - \$21.1 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. (44.0%)

Water Service – Cost of procuring water for commercial and residential use. (21.7%)

Sewer Service – Cost of providing sewer system services for commercial and residential customers. (2.5%)

Refuse Collection – Cost of providing garbage collection and disposal services to commercial and residential customers. (3.9%)

Billing & Collection – Cost of providing the billing and collection services for all Utility Fund activities. (3.0%)

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

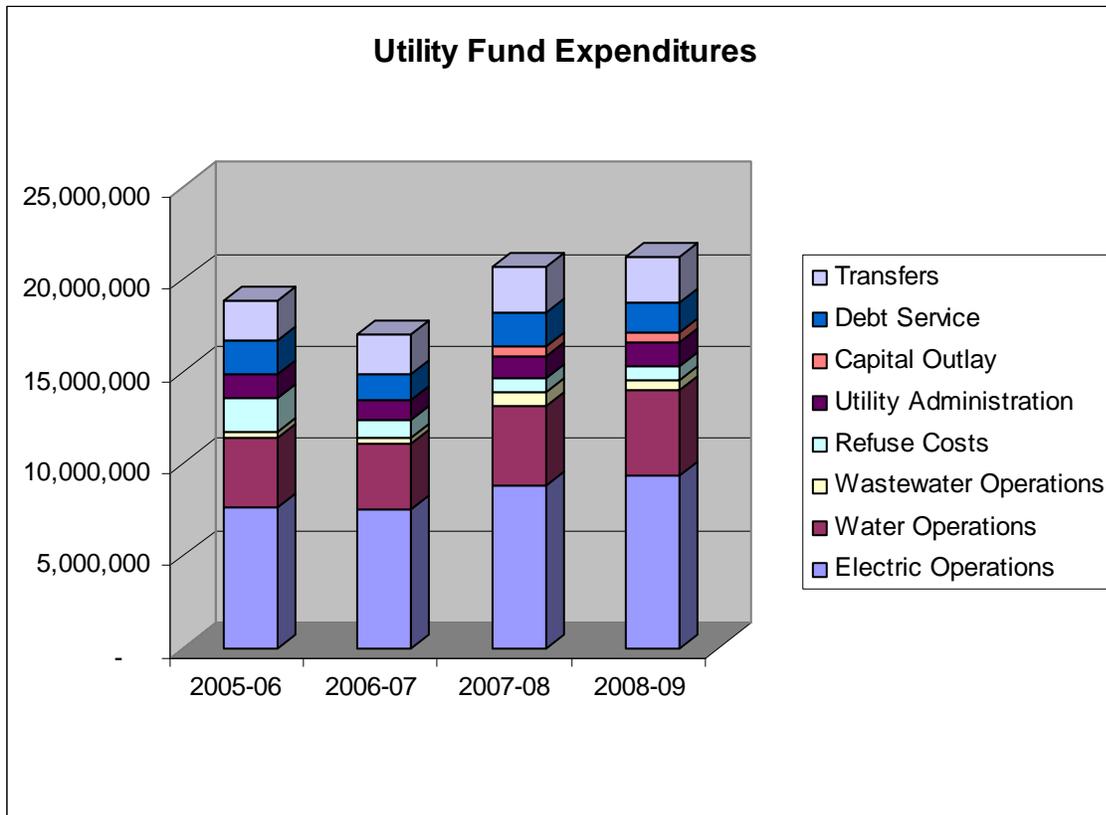
Capital Projects – Expenditures for major construction and improvement projects throughout the various utility systems. (2.6%)

Debt Service – Payment for Raw Water System. (7.7%)

Transfers Out – Transfer to the General Fund. (11.4%)

ENTERPRISE FUNDS -UTILITY

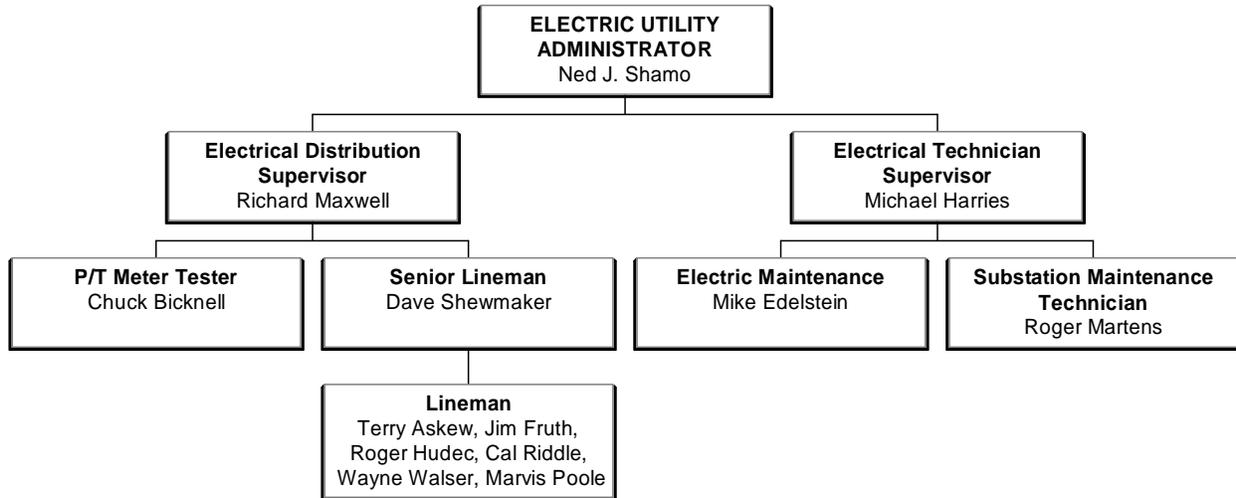
Utility Fund	2005-06 Actual	2006-07 Actual	2007-08 Budget	2008-09 Budget	Percent Change
Electric Operations	7,612,614	7,454,993	8,761,620	9,313,775	5.9%
Water Operations	3,780,071	3,557,736	4,327,257	4,598,049	5.9%
Wastewater Operations	334,698	344,527	737,957	528,202	-39.7%
Refuse Costs	1,814,070	954,232	725,000	835,000	13.2%
Utility Administration	1,318,963	1,141,707	1,275,013	1,275,554	0.0%
Capital Outlay	-	-	534,750	550,000	2.8%
Debt Service	1,744,479	1,328,821	1,843,890	1,624,462	-13.5%
Transfers	2,200,000	2,200,000	2,400,000	2,421,000	0.9%
Expenditure Total	18,804,895	16,982,016	20,605,487	21,146,042	2.6%



ENTERPRISE FUNDS - UTILITY

UTILITY FUND SUMMARY			
			FINAL
PROPRIETARY FUND	ACTUAL	BUDGET	BUDGET
	FY 07	FY 08	FY 09
OPERATING REVENUE			
Electric Billing	\$ 10,506,107	\$ 10,363,817	\$ 10,821,290
Water Billings	6,368,144	6,874,255	6,727,594
Sewer Billings	1,060,307	960,000	1,300,000
Refuse Billings	827,883	800,000	800,000
Landfill Receipts	189,580	495,000	570,000
Penalties	112,389	100,000	100,000
Reimbursements & Miscellaneous	14,473	0	0
Hook-up Fees	353,648	240,000	240,000
Total Operating Revenue	19,432,531	19,833,072	20,558,884
OPERATING EXPENSE			
Utility Administration	73,774	80,681	89,539
Electrical Distribution	7,454,993	8,761,620	9,313,775
Water Service	3,557,736	4,327,257	4,598,049
Wastewater	344,527	737,957	528,202
Refuse Collection	954,232	725,000	835,000
Billing & Collection	551,025	648,332	640,015
Other Services & Supplies	516,908	546,000	546,000
Depreciation/Amortization	2,288,161	-	-
Total Operating Expense	15,741,356	15,826,847	16,550,580
Operating Income or (Loss)	3,691,175	4,006,225	4,008,304
NONOPERATING REVENUES			
Interest Earned	59,742	30,000	30,000
Property Taxes	885,861	840,000	875,000
Other	40,695	0	0
Grants	2,775,279		
Total Nonoperating Revenues	3,761,577	870,000	905,000
NONOPERATING EXPENSES			
Interest Expense	1,328,821	1,843,890	1,624,462
Capital Projects	-	534,750	550,000
Loss on Disposition of Fixed Assets	4,218		
Total Nonoperating Expenses	1,333,039	2,378,640	2,174,462
Net Income before			
Operating Transfers	6,119,713	2,497,585	2,738,842
Operating Transfers Out	(2,200,000)	(2,400,000)	(2,421,000)
NET INCOME	\$ 3,919,713	\$ 97,585	\$ 317,842

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 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 to the fact that the amount of available hydro-electric energy continues to go down. This is due primarily to the drought. The replacement energy that must be purchased to make up the shortfalls in the hydro energy is considerably more expensive.
- Money is being budgeted to fund a study through the Silver State Energy Association to explore and identify possible viable future power supply resources that the City can become a participant in. This activity will help to ensure that the City will have ownership in future power supply resources that will help to lock in future resources at stable prices.
- Money is being budgeted to fund the design and permitting stage of the City's share of the Eastern Nevada Transmission Project. This Project will ultimately provide a needed transmission path between Boulder City and the northern and eastern parts of Clark County as well as into the eastern portion of the state. It is anticipated that many of the City's future power supply resources will be located in that area.

ENTERPRISE FUNDS -UTILITY

UTILITIES

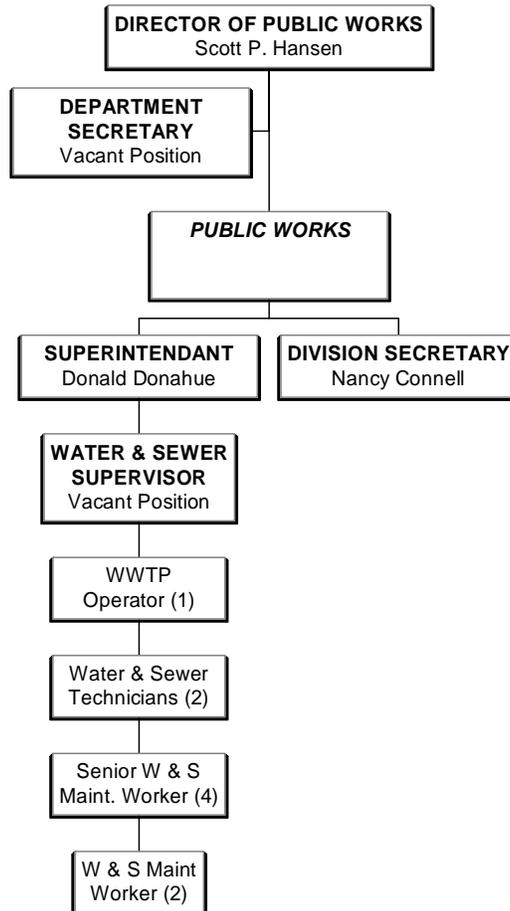
		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
Salaries & Wages						
1001	Regular Salaries	1,191,099	1,221,501	1,309,733	1,309,733	1,307,262
1002	Part-time/Temporary	18,985	21,783	22,080	22,080	34,944
1003	Overtime	61,503	39,007	105,104	105,104	105,104
1004	Commissions					
	Total	1,271,587	1,282,291	1,436,917	1,436,917	1,447,310
Benefits						
1501	Health Insurance	126,340	135,943	144,384	144,384	149,792
1502	PERS Retirement	242,878	240,002	260,667	260,667	290,000
1503	Workers Comp	12,584	16,266	15,787	15,787	18,784
1504	Medicare	11,820	11,890	18,466	18,466	19,650
1505	Disability/Social Security	1,196	1,351	1,899	1,899	1,538
	Total	394,818	405,452	441,203	441,203	479,764
Services and Supplies						
2000	Maintenance	16,618	30,360	33,200	33,200	33,200
2050	City Utility Expense					6,200
3000	Material & Supplies	316,702	300,519	387,000	387,000	382,000
4000	Travel & Training	18,295	23,755	29,300	29,300	24,300
5000	Contractual Services	5,507,534	5,405,812	6,315,000	6,315,000	6,938,000
6000	Other Operating Exp.	2,620	6,806	3,000	3,000	3,000
	Total	5,861,769	5,767,252	6,767,500	6,767,500	7,386,700
Total Operating Costs		7,528,174	7,454,995	8,645,620	8,645,620	9,313,775
7000	Capital Costs	130,323		116,000	116,000	
8000	Other one-time Costs					
	Total Expenditures	7,658,497	7,454,995	8,761,620	8,761,620	9,313,775

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2008 and 2009 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

Performance Measures:	2006 Actual	2007 Actual	2008 Estimated	2009 Estimated
Kilowatt-hours Purchased	176571324	183386834	185990964	187210227
Ave. Revenue/Kwh Purchased	0.048	0.054	0.055	0.065
Ave.O&M Expense/Kwh (less PP costs)	0.014	0.016	0.017	0.018
Ave. Purchased Pwr. Cost/Kwh	0.033	0.03	0.03	0.04

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.

ENTERPRISE FUNDS -UTILITY

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 the future expansion of the water system as necessary in order to meet water quality standards.
- 6 Support the Change Leadership Team in order to achieve the goals of the City.

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 consist of 5 tanks & reservoirs, 20 pressure reducing stations, approx. 6400 water meters and services with approx. 85 miles of water main.

ENTERPRISE FUNDS -UTILITY

UTILITIES

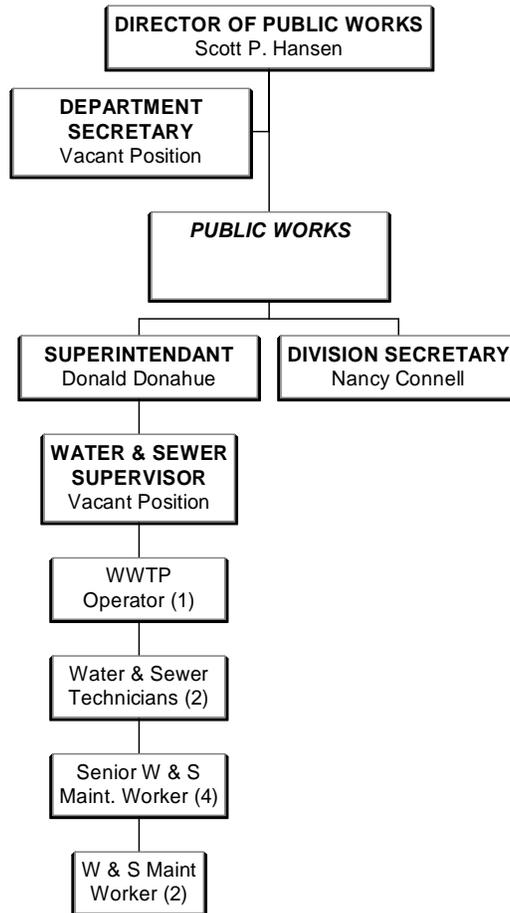
		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
Salaries & Wages						
1001	Regular Salaries	422,804	412,373	430,966	430,966	313,627
1002	Part-time/Temporary	377	226			
1003	Overtime	25,279	32,691	52,000	52,000	42,000
1004	Commissions					
	Total	448,460	445,290	482,966	482,966	355,627
Benefits						
1501	Health Insurance	64,329	72,060	69,034	69,034	53,363
1502	PERS Retirement	85,397	85,517	85,115	85,115	64,294
1503	Workers Comp	6,407	8,399	7,209	7,209	5,637
1504	Medicare	5,610	5,528	3,895	3,895	2,737
1505	Disability/Social Security	23	14	38	38	40
	Total	161,766	171,518	165,291	165,291	126,071
Services and Supplies						
2000	Maintenance	10,343	47,124	67,000	67,000	80,000
2050	City Utility Expense					1,300
3000	Material & Supplies	178,690	94,411	206,000	206,000	210,000
4000	Travel & Training	1,312	3,914	6,000	6,000	4,050
5000	Contractual Services	2,953,593	2,793,589	3,250,000	3,250,000	3,810,000
6000	Other Operating Exp.	1,064	1,889	1,000	1,000	1,000
	Total	3,145,002	2,940,927	3,530,000	3,530,000	4,106,350
Total Operating Costs		3,755,228	3,557,735	4,178,257	4,178,257	4,588,049
7000	Capital Costs	31,048		149,000	149,000	10,000
8000	Other one-time Costs					
	Total Expenditures	3,786,276	3,557,735	4,327,257	4,327,257	4,598,049

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2008 and 2009 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

Performance Measures:	2006 Actual	2007 Actual	2008 Estimated	2009 Estimated
Water Meter Repair	780	720	800	790
Water services repaired	144	120	150	140
Acre feet of water distributed	11499	12489	13916	13816
Line Locations	1380	1300	1440	1400

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 The Wastewater Division has a 35% split with the Water Division.
- 5 Support the Change Leadership Team in order to achieve the goals of the City.

ENTERPRISE FUNDS -UTILITY

BUDGET HIGHLIGHTS

- At the Wastewater Treatment Plant we treat approx. 450,000,000 gallons a year and maintain approx. 80 miles of sewer mains along with three Sewer Lift Stations. We are currently working on Sludge Removal, Designing a new Headworks, Installing Pretreatment Devices at our Sewer lift Stations this project should be complete by July of this year.

- An issue we will have to deal with in the near future is the replacement or lining of the Sewer Main on Buchanan Blvd from El Camino to Georgia and the Re-Location of a Sewer Main on Georgia Ave. and Buchanan Blvd.

UTILITIES

		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>						
1001	Regular Salaries	139,000	148,061	205,399	205,399	151,825
1002	Part-time/Temporary					
1003	Overtime	9,913	12,169	18,500	18,500	22,000
1004	Commissions					
	Total	148,913	160,230	223,899	223,899	173,825
<u>Benefits</u>						
1501	Health Insurance	18,973	16,845	34,742	34,742	26,214
1502	PERS Retirement	28,199	25,530	40,566	40,566	31,124
1503	Workers Comp	1,832	2,003	3,507	3,507	2,769
1504	Medicare	1,662	1,431	1,042	1,042	771
1505	Disability/Social Security					
	Total	50,666	45,809	79,857	79,857	60,877
<u>Services and Supplies</u>						
2000	Maintenance Material & Supplies	212	24,020	50,500	50,500	20,500
3000	Supplies	114,287	81,481	80,000	80,000	80,000
4000	Travel & Training Contractual	718	706	3,200	3,200	4,500
5000	Services Other Operating	58,002	32,282	100,000	100,000	188,000
6000	Exp.	29		500	500	500
	Total	173,248	138,489	234,200	234,200	293,500
Total Operating Costs		372,827	344,528	537,956	537,956	528,202
7000 Capital Costs		37,183		200,000	200,000	
8000 Other one-time Costs						
Total Expenditures		410,010	344,528	737,956	737,956	528,202

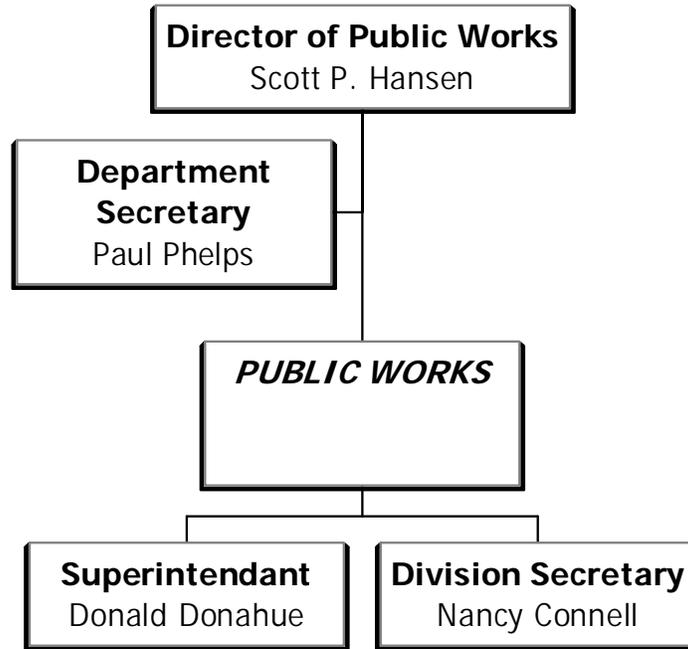
ENTERPRISE FUNDS -UTILITY

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2008 and 2009 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<u>Performance Measures:</u>	2006 Actual	2007 Actual	2008 Estimated	2009 Estimated
Feet of sewer cleaned	100,000	110,000	115,000	115,000
Line Locations (Call before you dig)	1,380	1,300	1,440	1,440
Acre ft of wastewater treated	1,500	1,500	1,600	1,600

UTILITIES-ADMINISTRATION



MISSION STATEMENT/ACTIVITY DESCRIPTION.

The mission of this division is to provide secretarial and office support to all employees of the five Public Works maintenance divisions.

ENTERPRISE FUNDS -UTILITY

GOALS & STRATEGIC ISSUES.

- 1 Process work orders from all city departments and citizens and distribute to maintenance divisions from two different work order programs. Maintain program, provide reports, and completion records for work orders/requests.
- 2 Process payroll for 40-45 employees and maintain time slips and attendance records.
- 3 Prepare and process purchase orders and purchase requisitions which includes packing slips and invoices. Code and process all purchase invoices for all maintenance divisions.
- 4 Record and maintain records for water and electric meters.
- 5 Order all office supplies, printer supplies, and copy machine supplies.
- 6 Compose letters and memos for all employees.
- 7 Complete Personnel Action forms for step increases, probation, retirement, etc. for maintenance divisions.
- 8 Process uniform orders.
- 9 Receive deliveries from vendors and maintain contact with vendors.
- 10 Prepare budget for 6400 (utility adm.) account

BUDGET HIGHLIGHTS.

- Implement HTE NaviLine Work Management Solution for issuing work orders and requests.

ENTERPRISE FUNDS -UTILITY

UTILITIES

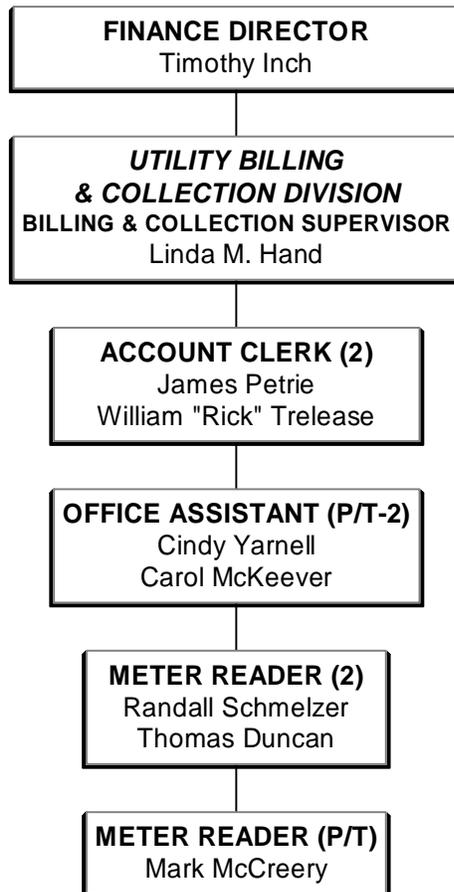
		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
Salaries & Wages						
1001	Regular Salaries	45,727	47,938	50,450	50,450	57,963
1002	Part-time/Temporary					
1003	Overtime	593	1,105	600	600	600
1004	Commissions					
	Total	46,320	49,043	51,050	51,050	58,563
Benefits						
1501	Health Insurance	8,033	9,024	9,024	9,024	9,362
1502	PERS Retirement	9,031	9,396	9,964	9,964	10,857
1503	Workers Comp	784	1,055	911	911	989
1504	Medicare	672	709	732	732	768
1505	Disability/Social Security					
	Total	18,520	20,184	20,631	20,631	21,976
Services and Supplies						
2000	Maintenance	180	397	3,800	3,800	3,800
3000	Material & Supplies	1,751	840	1,800	1,800	1,800
4000	Travel & Training	102	199	1,300	1,300	1,300
5000	Contractual Services	3,092	3,111	1,600	1,600	1,600
6000	Other Operating Exp.			500	500	500
	Total	5,125	4,547	9,000	9,000	9,000
Total Operating Costs		69,965	73,774	80,681	80,681	89,539
7000 Capital Costs						
8000 Other one-time Costs						
	Total Expenditures	69,965	73,774	80,681	80,681	89,539

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2008 and 2009 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

Performance Measures:	2006 Actual	2007 Actual	2008 Estimated	2009 Estimated
Work Orders entered or completed	5000	5100	5000	5000
Invoice/purchase orders processed weekly	50	50	55	50
Meter input weekly	30	30	30	30
Daily payroll entries, # of employees	47	39	45	47

UTILITIES-BILLING & COLLECTION



MISSION STATEMENT/ACTIVITY DESCRIPTION.

The Utility Department is responsible for the billing and collection of utility services. We bill over 95,214 Utility bills and process yearly revenues averaging \$42,000,000. These revenues stem from utility services, sales of animal tags, business licenses, liquor licenses, funds from police department, recreation department and other miscellaneous cash. Our goal is to provide exceptional customer service while protecting the assets of the city.

GOALS & STRATEGIC ISSUES.

- 1 Transfer Utility processes currently being performed in accounting back into the Utility Department.
- 2 Cross-train all utility department personnel.

ENTERPRISE FUNDS -UTILITY

BUDGET HIGHLIGHTS.

- Enhance internal customer relations through education & communication.
- Reduce overtime through hiring adequate staff.

UTILITIES

		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
Salaries & Wages						
1001	Regular Salaries	241,296	254,023	265,509	265,509	278,787
1002	Part-time/Temporary	66,001	70,974	57,225	57,225	60,085
1003	Overtime	3,435	2,134	26,144	26,144	25,990
1004	Commissions					
	Total	310,732	327,131	348,878	348,878	364,862
Benefits						
1501	Health Insurance	39,492	45,026	45,120	45,120	46,810
1502	PERS Retirement	61,039	64,572	63,739	63,739	69,468
1503	Workers Comp	5,282	7,100	7,286	7,286	7,911
1504	Medicare	4,516	4,750	4,680	4,680	4,913
1505	Disability/Social Security					
	Total	110,329	121,448	120,825	120,825	129,103
Services and Supplies						
2000	Maintenance	1,733	6,645	7,300	7,300	6,500
3000	Material & Supplies	45,797	41,442	52,600	52,600	58,600
4000	Travel & Training	1,717	1,781	4,000	4,000	4,000
5000	Contractual Services	46,148	52,578	78,430	78,430	76,450
6000	Other Operating Exp.	305		500	500	500
	Total	95,700	102,446	142,830	142,830	146,050
Total Operating Costs		516,761	551,025	612,533	612,533	640,015
7000	Capital Costs	4,380		35,799	35,799	
8000	Other one-time Costs					
	Total Expenditures	521,141	551,025	648,332	648,332	640,015

ENTERPRISE FUNDS -UTILITY

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2008 and 2009 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<u>Performance Measures:</u>	2006 Actual	2007 Actual	2008 Estimated	2009 Estimated
# Bills Sent	92089	93309	94183	95214
Reminders/Shut Off Notices Sent (#)	15956/5749	16466/5208	15146/4910	15601/6348
Payments Processed (#)	100827	103301	104514	105517
Business/Liquor Licenses issued (#)	376/18	346/22	369/26	705/28
Penalties Applied (\$)	124448	113803	113650	132885
Liens filed (\$)	6/601	6/886	7/952	15/3598

ENTERPRISE FUNDS - OTHER

Aviation Fund Revenues

Building Leases – Revenues received for the rental of hangars at the airport. (23.5%)

Tiedowns – Revenues received for tiedown fees from airplanes located at the Boulder City airport. (1.5%)

Fuel Sales – The City receives a small commission on all fuel sales completed at the airport. (5.9%)

Landing Fees – Revenues received from landing fees from airplanes landing at the airport. (0.6%)

FAA Grant – A grant for expansion of security fencing projects. (65.8%)

Aviation Fuel Taxes – Taxes imposed on the sale of fuel at the airport. (2.6%)

Aviation Fund Expenses

Airport Operations – Expenditures for the daily operation of the airport. (29.5%)

Capital Outlays – Expenditures for major capital projects and renovations. (70.5%)

Cemetery Fund Revenues

Sale of Lots – Charges for lots located in the cemetery. (26.0%)

Other – Charges for ongoing care of the landscaping and overall cemetery property. (20.8%)

Opening & Closing – Charges for the opening and closing of cemetery lots. (31.2%)

Interest Income – Interest earned on the investment of the fund's idle cash balance. (22.0%)

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. (80.0%)

General Fund Transfer – Transfer from the General Fund for a debt service payment. (20.0%)

Golf Course Fund Expenses

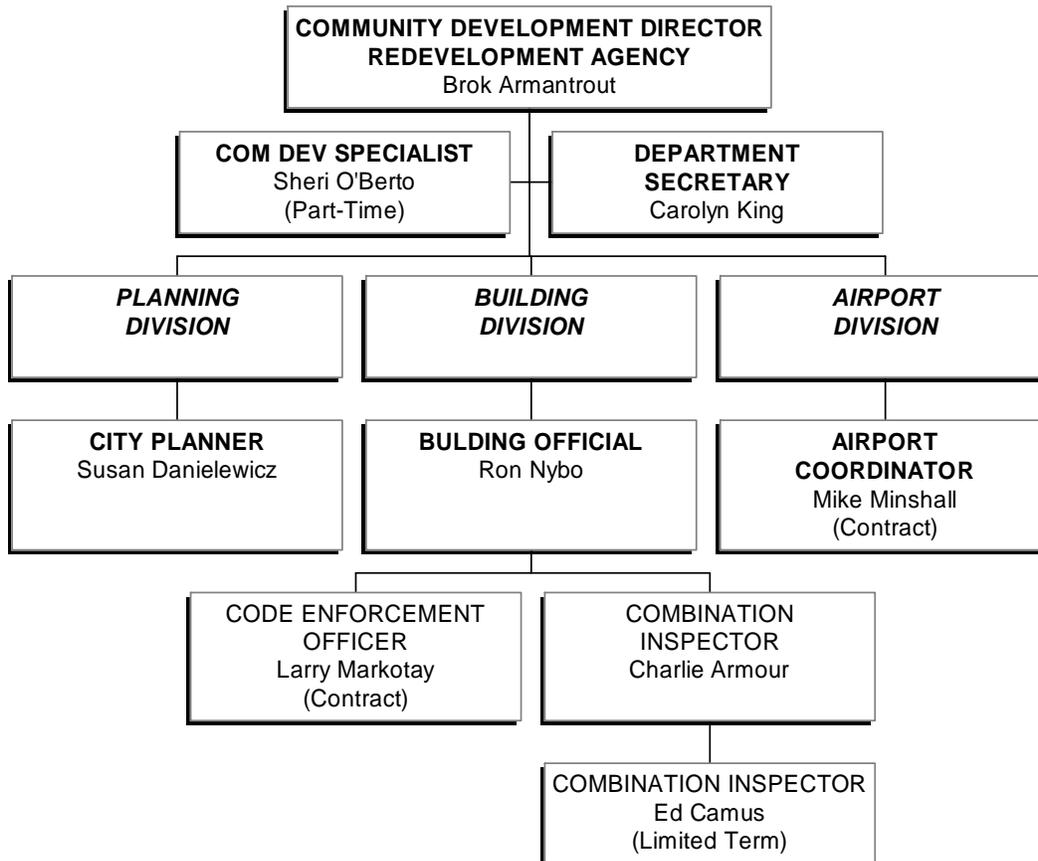
Club Operations – Expenditures for the daily operational costs of running the golf course. (62.0%)

Debt Service – Payment for bonds that were issued for construction of the golf course. (38.0%)

ENTERPRISE FUNDS - AVIATION

AVIATION FUND			
			FINAL
PROPRIETARY FUND	ACTUAL	BUDGET	BUDGET
	FY 07	FY 08	FY 09
OPERATING REVENUE			
Rents and Royalties	\$ 315,240	\$ 406,641	\$ 415,825
Miscellaneous	0	13,000	0
Total Operating Revenue	315,240	419,641	415,825
OPERATING EXPENSE			
Airport Operations			
Salaries and Wages	0	0	224,512
Supplies and Services	157,145	200,323	126,839
Depreciation/Amortization	178,573		
Total Operating Expense	335,718	200,323	351,351
Operating Income or (Loss)	(20,478)	219,318	64,474
NONOPERATING REVENUES			
Interest Earned	79	-	-
FAA Grant	211,906	135,000	800,000
Total Nonoperating Revenues	211,985	135,000	800,000
NONOPERATING EXPENSES			
Capital Outlays	-	150,000	840,000
Loss on Disposition of Assets			
Total Nonoperating Expenses	-	150,000	840,000
Net Income before			
Operating Transfers	191,507	204,318	24,474
Operating Transfers			
In	-		
Out	-	-	-
Net Operating Transfers	-	-	-
NET INCOME	\$ 191,507	\$ 204,318	\$ 24,474

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

- 1 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.
- 2 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.
- 3 The Airport continues to seek to improve overall safety for airport operations for both patrons and visitors to our facility.

BUDGET HIGHLIGHTS.

- Create new division-head level position of "Airport Manager"
- Change current contract position of "Airport Coordinator" to a regular employee with title of "Operations Manager"
- Provides for continuing improvements of airport facilities, including the expansion of the solar-powered LED Ramp and taxiway edge lighting systems, improvements to the public street system, and other security system improvements
- \$800,000 Federal Grant to improve the fencing to improve security
- Continue contractual services with Kimley-Horn & Associates for aviation engineering services

ENTERPRISE FUNDS - AVIATION

AIRPORT

	2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
Salaries & Wages					
1001 Regular Salaries					163,832
1002 Part-time/Temporary	3,202				
1003 Overtime			2,535	2,535	
1004 Commissions					
Total	3,202		2,535	2,535	163,832
Benefits					
1501 Health Insurance					20,128
1502 PERS Retirement					33,586
1503 Workers Comp	4				4,170
1504 Medicare	3				2,590
1505 Disability/Social Security	13				206
Total	20				60,680
Services and Supplies					
2000 Maintenance	5,367	3,472	35,350	35,350	34,850
2050 City Utility Expense					2,400
3000 Material & Supplies	19,401	24,303	2,500	2,500	2,500
4000 Travel & Training	3,727	3,638	5,350	5,350	4,300
5000 Contractual Services	144,621	116,713	129,800	129,800	58,000
6000 Other Operating Exp.	73,678	9,019	24,788	24,788	24,788
Total	246,794	157,145	197,788	197,788	126,838
Total Operating Costs	250,016	157,145	200,323	200,323	351,351
7000 Capital Costs	11,700		150,000	150,000	840,000
8000 Other one-time Costs					
Total Expenditures	261,716	157,145	350,323	350,323	1,191,351

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2008 and 2009 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

Performance Measures:	2006 Actual	2007 Actual	2008 Estimated	2009 Estimated
Take-off's & Landings	19000	19650	24200	24200
Available Hangars	140	140	140	140
Airport Committee Meeting Agenda Items	50	50	50	50

ENTERPRISE FUNDS - CEMETERY

CEMETERY FUND SUMMARY			
			FINAL
<u>PROPRIETARY FUND</u>	ACTUAL	BUDGET	BUDGET
	FY 07	FY 08	FY 09
OPERATING REVENUE			
Sale of Lots	\$ 11,703	\$ 29,870	\$ 15,000
Opening & Closing	14,950	22,660	18,000
Other Revenue	6,555	25,750	12,000
Total Operating Revenue	33,208	78,280	45,000
OPERATING EXPENSE			
Maintenance and Supplies	14,918	10,300	50,000
Utility Expense			34,500
Depreciation/Amortization	12,270	-	-
Total Operating Expense	27,188	10,300	84,500
Operating Income or (Loss)	6,020	67,980	(39,500)
NONOPERATING REVENUES			
Interest Earned	23,942	12,360	12,731
Total Nonoperating Revenues	23,942	12,360	12,731
NONOPERATING EXPENSES			
Loss on Disposition	-	-	-
Capital Outlay			(75,000)
Total Nonoperating Expenses	-	-	(75,000)
Net Income before			
Operating Transfers	29,962	80,340	(101,769)
Operating Transfers			
In			
Out	(46,000)	(46,000)	(46,000)
Net Operating Transfers	(46,000)	(46,000)	(46,000)
NET INCOME	\$ (16,038)	\$ 34,340	\$ (147,769)

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

		2006 Actual	2007 Actual	2008 Budget	2008 Estimated	2009 Approved Budget
<u>Salaries & Wages</u>						
1001	Regular Salaries Part-					
1002	time/Temporary	7,132	12,397	13,519	13,519	17,960
1003	Overtime					
1004	Commissions					
	Total	7,132	12,397	13,519	13,519	17,960
<u>Benefits</u>						
1501	Health Insurance					
1502	PERS Retirement					
1503	Workers Comp					
1504	Medicare					
1505	Disability/Social Security					
	Total					
<u>Services and Supplies</u>						
2000	Maintenance General	1,059,293	1,071,559	1,052,504	1,052,504	1,231,000
3000	Administration	231,981	279,266	286,525	286,525	282,084
4000	Marketing	104,306	98,423	96,000	96,000	96,000
5000	Utilities	980,654	992,311	1,164,582	1,164,582	559,582
6000	Contractual Expense	379,713	400,487	361,570	361,570	398,410
	Total	2,755,947	2,842,046	2,961,181	2,961,181	2,567,077
Total Operating Costs		2,763,079	2,854,443	2,974,700	2,974,700	2,585,036
7000	Capital Costs			200,000	200,000	200,000
8000	Other one-time Costs	1,483,241	1,229,788	1,234,975	1,234,975	1,382,174
	Total Expenditures	4,246,320	4,084,231	4,409,675	4,409,675	4,167,210

OTHER FUNDS

CAPITAL IMPROVEMENT FUND

	ACTUAL FY 07	BUDGET FY 08	FINAL BUDGET FY 09
REVENUES:			
Interest Earnings	\$ 80,016	\$ 40,000	\$ 50,000
Leases	446,801	534,595	592,536
Land Sales	240,000	1,500,000	3,000,000
Other	29,932	-	-
Beginning Fund Balance	2,826,624	1,048,373	1,522,968
TOTAL RESOURCES:	\$3,623,373	\$3,122,968	\$5,165,504
EXPENDITURES:			
Voter approved Fire Truck	\$0	\$850,000	\$0
Operating Transfers Out	2,575,000	750,000	750,000
Ending Fund Balance	1,048,373	1,522,968	4,415,504
TOTAL COMMITMENTS AND FUND BALANCE:	\$3,623,373	\$3,122,968	\$5,165,504

LAND IMPROVEMENT FUND

	ACTUAL FY 07	BUDGET FY 08	FINAL BUDGET FY 09
REVENUES:			
Miscellaneous	\$ -	\$ -	\$ -
Land Sales			482,000
Operating Transfers In			
Beginning Fund Balance	84,894	13,152	13,152
TOTAL RESOURCES:	\$84,894	\$13,152	\$495,152
EXPENDITURES:			
Land Sale Expenditure	\$ 71,742	\$ -	\$ -
Maintenance and Supplies	-	-	-
Operating Transfer Out	-	-	482,000
Ending Fund Balance	13,152	13,152	13,152
TOTAL COMMITMENTS AND FUND BALANCE:	\$84,894	\$13,152	\$495,152

OTHER FUNDS

REDEVELOPMENT AUTHORITY

	ACTUAL FY 076	BUDGET FY 08	FINAL BUDGET FY 09
REVENUES:			
Property Tax	\$ 831,843	\$ 790,781	\$ 806,597
Interest Earnings	29,829	15,000	15,000
Miscellaneous	4,503	-	-
Beginning Fund Balance	1,801,128	1,828,942	1,752,360
TOTAL RESOURCES:	\$2,667,303	\$2,634,723	\$2,573,957
EXPENDITURES:			
Redevelopment Projects	\$ 838,361	\$ 711,702	\$ 703,981
Operating Expenses	-	110,661	57,616
Capital items	-	60,000	60,000
Ending Fund Balance	1,828,942	1,752,360	1,752,360
TOTAL COMMITMENTS AND FUND BALANCE:	\$2,667,303	\$2,634,723	\$2,573,957

GOLF COURSE IMPROVEMENT

	ACTUAL FY 07	BUDGET FY 08	FINAL BUDGET FY 09
REVENUES:			
Golf Course (surcharge)	\$ -	\$ 103,500	\$100,000
Beginning Fund Balance	-	-	-
TOTAL RESOURCES:	\$ -	\$103,500	\$100,000
EXPENDITURES:			
Operating Transfer Out	\$ -	\$103,500	\$100,000
Ending Fund Balance	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE:	\$ -	\$103,500	\$100,000

OTHER FUNDS

RESIDENTIAL CONSTRUCTION TAX

	ACTUAL FY 07	BUDGET FY 08	FINAL BUDGET FY 09
REVENUES:			
Residential Construction Tax	\$ 21,000	\$55,000	\$45,000
Beginning Fund Balance	168,594	189,594	-
TOTAL RESOURCES:	\$189,594	\$244,594	\$45,000
EXPENDITURES:			
Service and Supplies	\$ -	\$ -	\$ -
Operating Transfers Out		244,594	45,000
Ending Fund Balance	189,594		
TOTAL COMMITMENTS AND FUND BALANCE:	\$189,594	\$244,594	\$45,000

POLICE FORFEITURE FUND

	ACTUAL FY 07	BUDGET FY 08	FINAL BUDGET FY 09
REVENUES:			
Miscellaneous	\$ -	\$ 5,000	\$ 5,000
Beginning Fund Balance	8,164	4,109	-
TOTAL RESOURCES:	\$ 8,164	\$9,109	\$5,000
EXPENDITURES:			
Public Safety Expense	\$ 4,055	\$ 9,109	\$ 5,000
Operating Transfers Out	-	-	-
Ending Fund Balance	4,109	-	-
TOTAL COMMITMENTS AND FUND BALANCE:	\$ 8,164	\$9,109	\$5,000

OTHER FUNDS

MUNICIPAL COURT CONSTRUCTION

	ACTUAL FY 07	BUDGET FY 08	FINAL BUDGET FY 09
REVENUES:			
Fines and Forfeits - Other	\$ 42,074	\$ 40,000	\$ 40,000
Beginning Fund Balance	263,934	292,267	28,333
TOTAL RESOURCES:	\$306,008	\$332,267	\$68,333
EXPENDITURES:			
Judicial	\$13,741	\$ 303,934	\$ 68,333
Operating Transfers Out	-	-	-
Ending Fund Balance	292,267	28,333	-
TOTAL COMMITMENTS AND FUND BALANCE:	\$306,008	\$332,267	\$68,333

MUNICIPAL COURT ADMINISTRATION ASSESSMENT FUND

	ACTUAL FY 07	BUDGET FY 08	FINAL BUDGET FY 09
REVENUES:			
Fines and Forfeiture	\$ 54,259	\$ 45,000	\$ 55,000
Beginning Fund Balance	199,455	228,059	28,604
TOTAL RESOURCES:	\$253,714	\$273,059	\$83,604
EXPENDITURES:			
Judicial	\$ 25,655	\$ 172,394	\$ 1,162
Operating Transfers Out	-	72,061	82,442
Ending Fund Balance	228,059	28,604	-
TOTAL COMMITMENTS AND FUND BALANCE:	\$253,714	\$273,059	\$83,604

OTHER FUNDS

URBAN FORESTRY FUND

	ACTUAL FY 07	BUDGET FY 08	FINAL BUDGET FY 09
REVENUES:			
Miscellaneous	\$ -	\$ 1,173	\$ -
Beginning Fund Balance	138,827	138,827	
TOTAL RESOURCES:	\$138,827	\$140,000	\$ -
EXPENDITURES:			
Highways and Streets			
Residential Urban Forestry	-	-	-
Operating Transfers Out	-	140,000	-
Ending Fund Balance	138,827	-	-
TOTAL COMMITMENTS AND FUND BALANCE:	\$138,827	\$140,000	\$ -

POLICE ¼ CENT SALES TAX

	ACTUAL FY 07	BUDGET FY 08	FINAL BUDGET FY 09
REVENUES:			
Sales Tax	\$ 753,615	\$ 741,600	\$741,600
Beginning Fund Balance	492,700	667,937	833,537
TOTAL RESOURCES:	\$ 1,246,315	\$1,409,537	\$1,575,137
EXPENDITURES:			
Public Safety	578,719	-	737,968
Operating Transfers Out	-	576,000	-
Ending Fund Balance	667,937	833,537	837,169
TOTAL COMMITMENTS AND FUND BALANCE:	\$ 1,246,315	\$1,409,537	\$1,575,137

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	2002	14,842
1996	14,460	2003	14,934
1997	14,493	2004	15,058
1998	14,730	2005	15,203
1999	14,860	2006	15,478
2000	14,966	2007	15,863
2001	14,760		

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%.

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

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.

THIS PAGE LEFT BLANK INTENTIONALLY