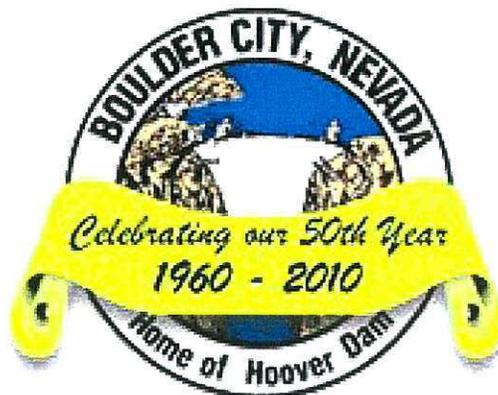


CITY OF BOULDER CITY, NEVADA

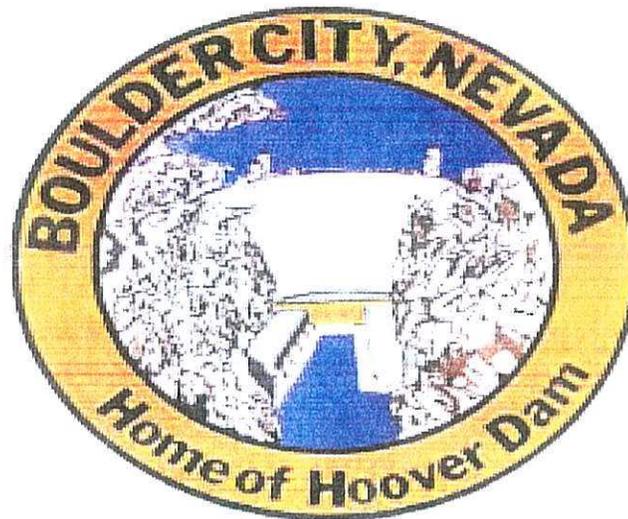
FISCAL YEAR 2010-2011



ANNUAL BUDGET



CITY OF BOULDER CITY
Annual Budget
Fiscal Year 2011



Prepared by:
Finance Department
Timothy T. Inch, Director

Annual Budget And Financial Plan Fiscal Year July 1, 2010 to June 30, 2011

CITY COUNCIL



Roger Tobler, Mayor



Council Members (from left to right):
Travis Chandler, Cam Walker, Duncan McCoy, Linda Strickland

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 16,064 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 its 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. Its 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.boulder creekgc.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, 2009

President

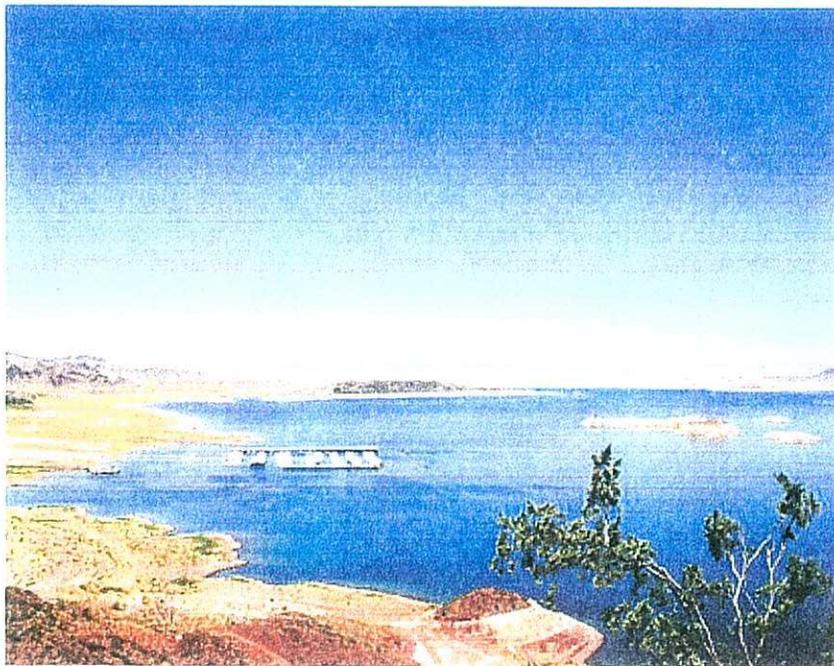
Executive Director

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.

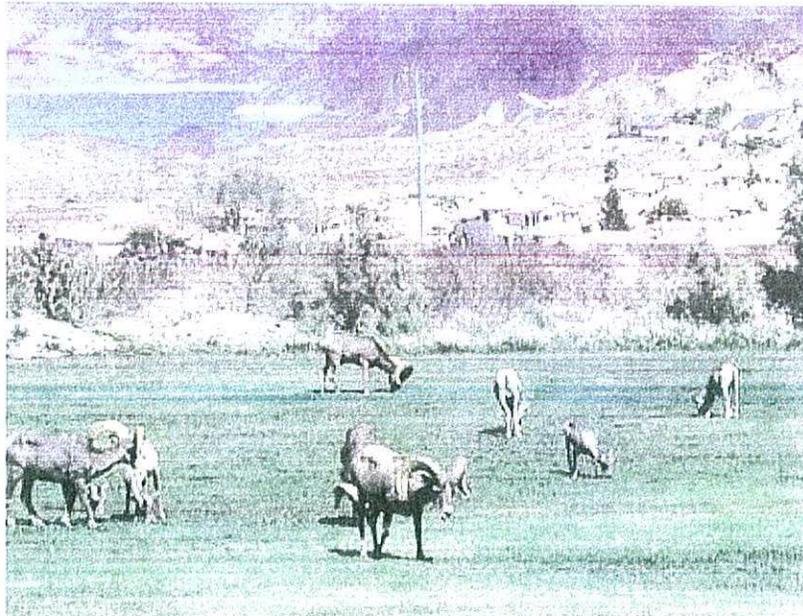
The City worked with the Bureau of Land Management and the Colorado River Commission to purchase this property. Now that the acquisition is complete the City intends to preserve the dry lake bed for recreation purposes and leave the remainder of the land as an endangered species preservation area with 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 16,064 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 its 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. Its 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 2010 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 2010 population estimate of 16,064 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.



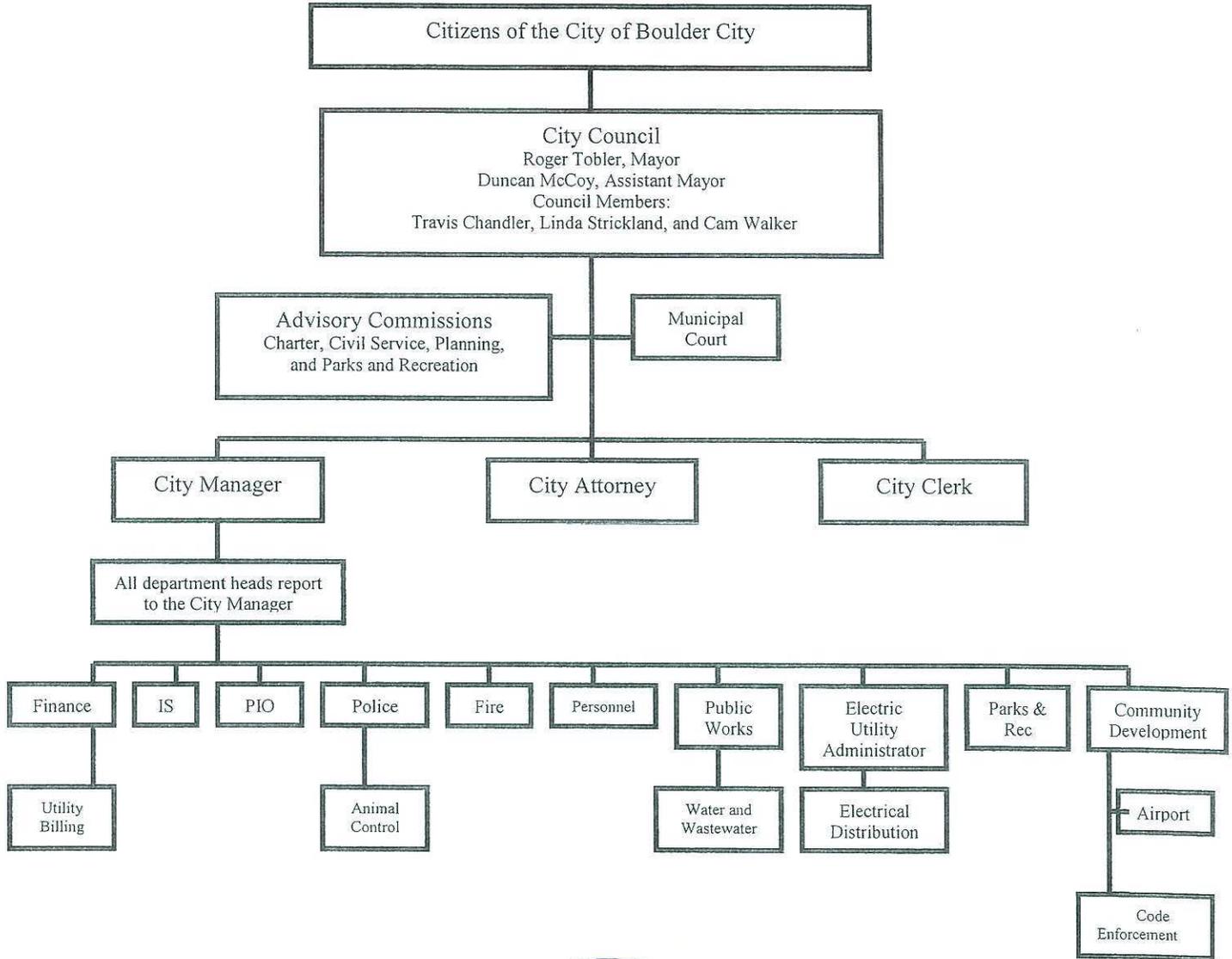
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BOULDER CITY ORGANIZATIONAL CHART



YOUR CITY OFFICIALS & MANAGEMENT STAFF

Mayor and City Council

Roger Tobler
Duncan McCoy
Cam Walker
Travis Chandler
Linda Strickland

Mayor
Mayor Pro Tem
Council Member
Council Member
Council Member

Vicki Mayes, City Manager

Management Team

Lorene Krumm
Brok Armantrout
Tim Inch
Kevin Nicholson
Maureen Walsh
Roger Hall
Bryce Boldt
Thomas Finn
Scott Hansen
Gary Poindexter

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	16,064
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

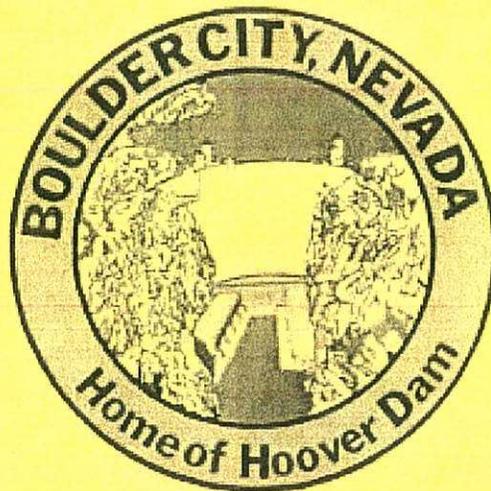
Budget Message
Economic Conditions
Demographics and Cultural Notes
Financial Structure
Budget Calendar
Budget Process and Overview

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

BUDGET MESSAGE



CITY MANAGER'S MESSAGE

May 18, 2010

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

We are pleased to present this Final Recommended Budget for the Fiscal Year from July 1, 2010 to June 30, 2011 (FY 11) for your review and consideration. This work session will be televised for public viewing by all interested individuals who were unable to attend the meeting.

Budget Development

The development of the Recommended Budget for FY 2011 has been accomplished by soliciting input from a variety of sources: the Citizens' of Boulder City, Mayor, Council members, City Manager, Department Heads and the Change Leadership Team. The Mayor and City Council conducted work sessions during the development of the budget, beginning with the bi-annual budget review on January 26, followed by work sessions on February 24th and March 25th, with the Tentative Budget approval on April 13th. These series of meetings allowed for public input, as well as staff direction for the development of the Final Budget, was considered and approved at a special meeting of the City Council on May 18, 2010.

Early in the budget process, the City Council determined that wage concessions were needed to further reduce expenses and to maintain a minimum \$2,000,000 General Fund ending balance. At the time of Final Budget approval, these concessions were not agreed to by the collective bargaining groups, so seven positions were included in a workforce reduction plan to offset the expense associated with the cost of living and insurance benefit increase.

After the Final Budget approval, the Blue Collar, Clerical, Supervisors, Fire Captains and Firefighter/Paramedics agreed to the requested concessions. The Police Protective Association and Electricians did not agree to the City's request. A budget amendment was prepared to reflect this change and the workforce reduction plan was reduced to two positions in the Police Department. This Final Budget Amendment was considered and approved by the City Council at a regular meeting on June 8, 2010.

The basic budgetary premise for development of the FY 2011 Operating and Capital Budget was to create a plan for the "New Normal". Economic conditions in Boulder City and throughout the nation call for a plan that stabilizes revenues for most categories, but at lower levels than in prior years; accommodates less growth than seen in previous periods in all tax revenue categories; resists increasing costs to taxpayers or the size of government; addresses providing essential services, but downsizes or eliminates activities that were great ideas, but unaffordable under current economic conditions; and recognizes that deferred expenses, especially capital expenses, will need to be addressed in future budget cycles.

Revenue/Expenditure Projections

Boulder City's revenue stream is comprised primarily of taxes, charges for services, leases, fines and fees. Tax revenues, which account for about half of the City's revenues have declined over the last two budget years requiring budgetary adjustments. These declines have been incorporated into even lower revenue estimates included in the FY 2011 budget. All revenue categories in the recommended budget have been adjusted downward to reflect prior year trends. Each revenue category was carefully reviewed and adjusted based upon the analysis and the information that was available. Conservative revenue estimation has always been the City's approach, and the FY 2011 projections are no exception.

Declining and/or stabilized revenues required the City to implement a reduced spending plan, so each and every expenditure was carefully evaluated. Spending categories were reduced where possible and

CITY MANAGER'S MESSAGE

additional funds were allocated when funds were needed to maintain existing levels of service. The total Recommended Budget for the City is \$61,509,022, an increase of \$7,241,964 or 13.3% from the adopted FY 2010 Operating and Capital 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 09-10</u>
General	\$ 24,508,151	7.6%
Utility	22,890,576	(6.7)%
Special Projects	8,331,759	187.3%
Airport	1,396,872	(12.0)%
Cemetery	83,822	(4.4)%
Redevelopment	1,760,313	4.6%
Capital Improvement	1,206,881	100.0%
Special Revenue	1,330,648	18.1%
Total	\$61,509,022	13.3 %

Property Taxes

The current combined total tax rate for Boulder City residents continues to be one of the lowest in the State at \$2.536 per \$100 assessed value. This compares with \$3.35 for the City of North Las Vegas, \$3.28 for the City of Las Vegas, and \$2.90 for the City of Henderson. The Recommended Budget contains no change from the previous \$.26 per \$100 valuation. Total property tax valuation in the City of Boulder City is \$564,973,634, a 16% decrease from FY 10. The property tax rate of \$.26 cents per \$100 valuation is expected to provide \$1,210,580 in revenues for FY 2011.

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. 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 2011 Recommended Budget are \$5,579,870 a 26.3% increase over the prior year and comprise 22.8% of the total revenues of the General Fund. It is the practice of the City to include lease revenues in the budget only after formal lease agreements have been entered into.

Utilities

The Recommended Budget for Electric Operations for FY 2011 is \$14,150,000. This is an 11.7% increase due primarily to a rate increase of 35% per kilowatt hour charges that took effect on January 1, 2010. The Water Operations budget is \$7,650,000, a 3.6% increase over the prior year. The Wastewater Operations budget is \$1,428,000, a 9.8% increase over the prior year. The Landfill budget is \$1,280,100, a decrease of 7.6% from the prior year.

Included in the recommended budget is the establishment of a Rate Stabilization Reserve (\$250,000) to be available to address the impact of future rate increases on our customers, and a Major Capital Improvement Reserve (\$250,000) to provide funding for capital needs. Existing reserves consist of \$750,000 in loan repayments from the Boulder Creek Golf Club loan and \$350,000 reserved from the water and sewer rate increases adopted in the FY 2009 budget. These existing funds have been reserved for repayment of the City's proportional costs of the Southern Nevada Water Authority third intake project at Lake Mead.

CITY MANAGER'S MESSAGE

Utility Fund Transfer

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.

Based on the City Council policy, the recommended budget includes a transfer in the amount of \$2,159,000 for FY 2011. This amount represents a decrease of \$41,000 from the prior year.

Golf Course Operations

The Municipal Golf Course and Boulder Creek Golf Course have been incorporated into the Recreation Department in the General Fund, eliminating the Golf Course Fund that accounted for the Boulder Creek Golf Course operations in prior periods. Revenues for both golf courses have been reduced in the FY 2011 budget, when compared to the prior year. Expenses have also been reduced primarily through reductions in maintenance. Revenue for the Municipal Course has been budgeted at \$1,250,000 in the FY 2011 budget and Boulder Creek revenues are budgeted at \$2,290,000.

Economic conditions have significantly impacted the City's golf course operations over the last two years. Expenditure recommendations contained in the recommended budget have been reduced to reflect this reality. Any further declines in revenues at the golf courses will result in reduced maintenance levels that could affect course conditions.

Personnel Changes

General Fund - Personnel changes in the recommended budget provide for the elimination of 7 vacant full-time positions, 1 part-time position and reduction in workforce of 2 positions. The full-time vacant positions that are eliminated include Deputy Fire Chief, 3 police officers, public works department secretary, dispatcher and the building inspector. The part-time vacant positions that are eliminated include the personnel department secretary, 1 part-time building inspector and 1 part-time code enforcement officer. The reduction in workforce includes 2 police officers. As a result of the changes a part-time development services assistant will become full-time.

Utility Fund – Personnel changes in the recommended budget provide for the elimination of 1 full-time electrical line worker position in the Electrical Division.

Capital Improvements and Equipment

Capital Improvements and equipment have been budgeted at \$11,956,759, for all funds in the recommended budget. Individual capital expenditures are \$670,000 in the General Fund as follows: \$60,000 PBX switch replacement, \$200,000 police vehicle lease purchase payment, \$250,000 fire department replace rescue 124 and refurbish rescue 123, \$100,000 to replace backhoe in public works department, \$20,000 replace plan copier engineering, and \$40,000 equipment replacement at Boulder Creek Golf Course. Special projects funds capital of \$8,331,759 as follows: \$1,834,295 Yucca debris basin, \$1,250,000 Bootleg Canyon detention, \$953,000 flood control master plan, \$80,000 fog seal/micropaving, \$1,037,000 micro-pave program, \$730,000 Bootleg Canyon trailhead, \$41,242 tree replacement, \$338,378 city facilities repair, \$160,000 fuel tank replacement, \$54,754 pool building improvements, \$40,000 irrigation controllers, \$50,000 Veteran's Memorial Park, and \$200,000 swimming pool bubble replacement. Utility Fund capital as follows: \$250,000 rate stabilization reserve, \$250,000 future capital reserve, \$1.1 million for the 3rd intake debt service payments, \$150,000 overhead electric

CITY MANAGER'S MESSAGE

system rebuild, \$100,000 landfill permitting and monitoring, \$200,000 tertiary treatment effluent design, \$400,000 sewer main relocation and relining program, \$125,000 water service line replacement, \$30,000 pressure relief valve maintenance, and \$250,000 water tank maintenance. Airport Fund capital as follows: \$1 million for runway safety improvements.

Debt

The Recommended Budget does not include the issuance of any new debt obligations for the City. The total debt obligation of the City has increased from \$41,738,299 to \$56,395,549 which includes the recent agreement with SNWA for financing of the 3rd intake in the amount of \$14,818,507. Additionally, the inter-fund obligation of the Boulder Creek Golf Course to the Utility Fund has a balance of \$7,298,568.

Future Issues

Boulder City is positioned adjacent to a population center which was the fastest growing metro area in the nation. The Las Vegas valley's demand for government employees and need to attract highly trained professionals resulted in very attractive compensation packages for employees. Boulder City's labor costs increased, not to the extent of adjacent municipalities, but nevertheless increased considerably as it competed with the Las Vegas labor market.

Much of the City's workforce is unionized and any changes to compensation are subject to collective bargaining. These labor contracts have resulted in higher wages and benefit packages for the City's workforce, in general, when compared to other regions. Although most of the collective bargaining contracts will not be open for renegotiation until 2012, the City must identify a classification and compensation system that balances the need to be competitive so the City can recruit and maintain a highly trained workforce against what a small City can afford to pay for that workforce.

The City has been deferring much of its capital expense during the past two budget cycles. This has resulted in a significant amount of deterioration of the City's fleet in that it is not being replaced or taken out of service. The City must commit to allocate funding for fleet replacement on an annual and routine basis. It is recommended that a capital reserve fund for this purpose is be established during the next budget cycle, if possible. Facility maintenance costs have also been deferred and a full assessment of capital needs for facilities is now in process. It is also recommended that the City commit to allocate funding for facility maintenance/repair on an annual and routine basis and establish a capital reserve fund for this purpose during the next budget cycle, if possible.

New lease revenues are a critical component to reducing the City's dependence upon the State's tax-based revenue structure and achieving the goal of long-term financial stability for the Citizens of Boulder City. Stable long-term lease revenues would give the City Council the financial resources to proactively establish a sustainable financial plan for the City's future while providing adequate funding for the essential services to its residents.

The most significant event that will affect the City's essential services delivery system will be the opening of the Hoover Dam bypass bridge in October 2010. This event is expected to bring more than 2,500 tractor trailer rigs and other increased vehicle traffic through the streets of the City. Although some safety improvements have been made to U.S. 93 the increased truck traffic could affect quality of life enjoyed by our Citizens and increase the City's public safety expenses over time.

Continued efforts to lease our land for renewable energy projects will provide the financial resources to remove our dependency on our existing general government services revenue structure. However, those resources will not be fully available until late FY 2012 or FY 2013.

CITY MANAGER'S MESSAGE

As challenging and difficult the preparation of this budget has been, our work is not complete. Structural changes in the organization must continue to be evaluated so the City utilizes its dollars effectively and efficiently. There are still some hard decisions to be made as to what size of workforce the City can maintain and what salary and benefits the City can afford to pay its workforce. Capital reserves must be established in both the Utility Fund and the General Fund so facilities, vehicles, equipment and infrastructure is well maintained and reliable. A financial plan for retiring debt in both the General Fund and Utility Fund should also be considered when revenues are sufficient to address this issue. Fortunately, the City has not been faced with eliminating services; however, prioritizing local government services is an important component of any sustainability plan. This is a discussion that has been avoided, but should to occur in the not too distant future so funding is allocated to the areas that are most important to the taxpayers.

Other Considerations

The current economic climate throughout the State of Nevada has required all local governments to be ever more vigilant in identifying legislative actions that negatively impact our budgets as the State struggles to address revenue shortfalls on the backs of local governments. Continued declines in economic activity has required the State to address significant revenue shortfalls during the current fiscal year. The economic outlook for next fiscal year may require even greater adjustments that impact local governments.

This budget addresses current issues, does its best to provide the 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 G. 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 more 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 Mountain Biking 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 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 level off this upcoming year due to the continued 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 remain stable in most of the budget categories in addition to the 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 been impacted during the current economic 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 over 16,000. It is estimated that the City has between 8 and 10 million visitors per year pass through. Twenty-two 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>
Nevada Solar One LLC	\$34,748,285	6.58%
Eldorado Energy LLC	32,531,715	6.16%
Harrah's Entertainment Inc	22,213,782	4.21%
RPS Homes	6,692,697	1.26%
Francis Carrington	3,768,116	0.71%
Gingerwood Mobile Home Park LLC	3,568,720	0.67%
Claremont Heights Development Corp	3,304,266	0.62%
Lido & Laila Paglia	3,005,862	0.56%
Nicholas & S. Barron Living Trust 1994	2,712,549	0.51%
Elois Veltman	2,456,293	0.46%
Total	\$115,002,285	21.74%

There are nine hotels/motels and five 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 2010, the ad valorem tax rate was .260 which equates to \$2.60 per \$1,000 of taxable property value. The Fiscal year 2011 budget assumes a rate of 2.60 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 2010

City of Boulder City	0.2600
City of Mesquite	0.2770
Town of Laughlin	0.3345
City of Henderson	0.2896
City of Las Vegas	0.3276
City of North Las Vegas	0.3356

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	679,606,383	1,941,732,522
2007-2008	752,160,390	2,149,029,685
2008-2009	751,133,100	2,146,094,570
2009-2010	667,318,996	1,906,625,703

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
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	0.1800	1.3034	0.6541	0.0855	2.4418
2010	0.2600	0.1800	1.3034	0.6541	0.0855	2.4830

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.
- **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.
- **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.

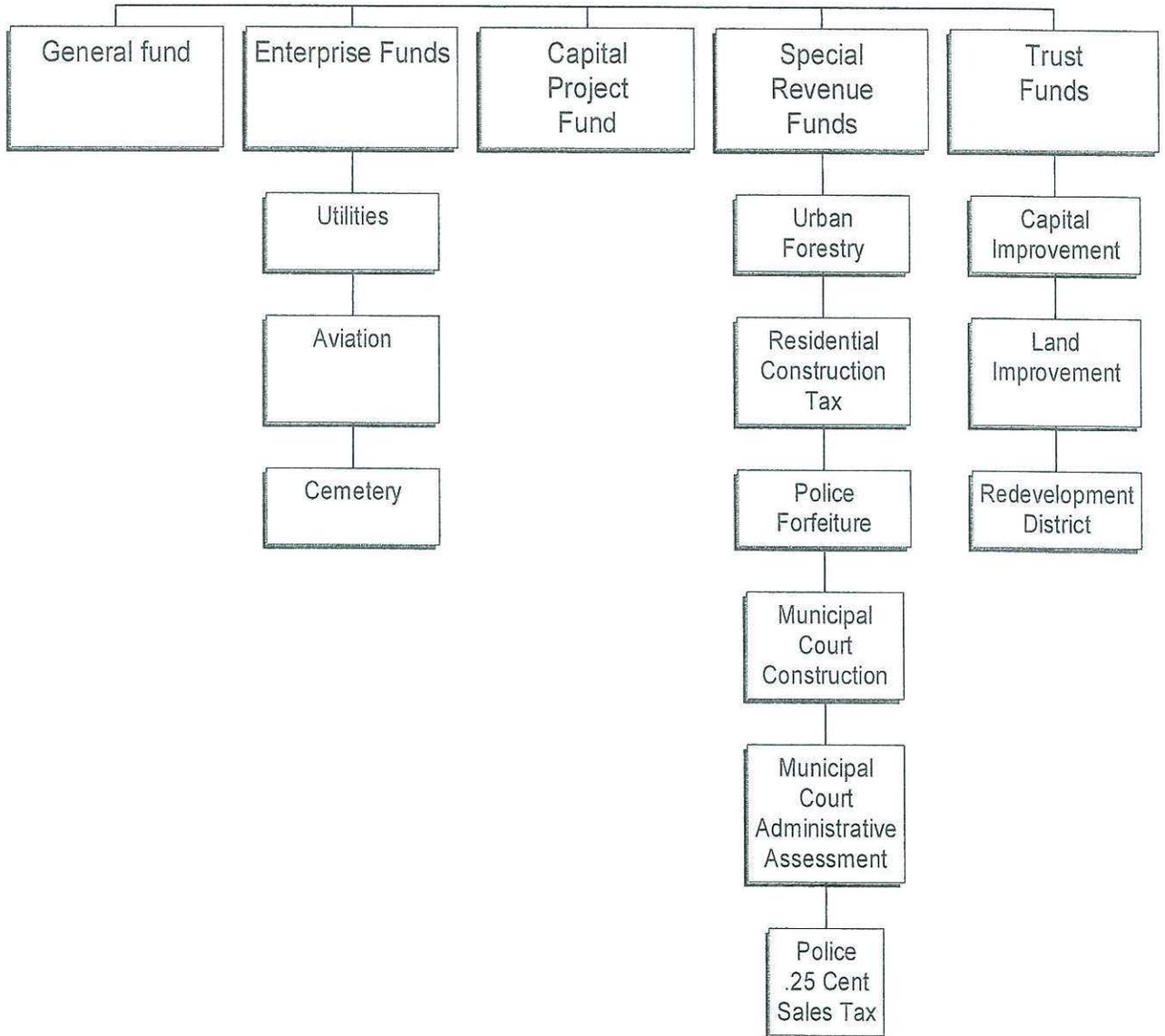
- **Utility Fund-** The Utility Fund operates and maintains the electric, water, sewer, and garbage components of the City utilities. Electricity is generated and purchased for distribution to all customers. Water is treated and distributed in a safe and reliable manner to all customers. The Sewer component 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.
- **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.

- **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.

FINANCIAL STRUCTURE

City of Boulder 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. 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.

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 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 18 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 21 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, the Strategic Plan Vision adopted, 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 2011 Budget incorporates the vision and priorities expressed by the Mayor, City Council, and the citizens of Boulder City. The Fiscal Year (FY) 2011 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, the Strategic Plan Vision adopted, 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 2011 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 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) 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 2011 BUDGET**

GENERAL FUND	Sources	USES BY CATEGORY				TOTAL
		Salaries	Benefits	Operating	Capital Outlay	
Funds Forward	\$2,018,382					\$ 2,018,382
REVENUE						
Ad Valorem Taxes	1,210,580					1,210,580
Room Tax	400,000					400,000
Licenses and Permits	1,790,000					1,790,000
Intergovernmental	7,999,600					7,999,600
Charges for Services	940,500					940,500
Fines and Forfeits	850,000					850,000
Golf Courses	3,540,102					3,540,102
Leased Property	5,514,370					5,514,370
Miscellaneous	65,500					65,500
Transfers In	2,205,000					2,205,000
Total Revenues	24,515,652					24,515,652
Total Sources	26,534,034					26,534,034
EXPENDITURES						
Mayor and City Council		58,738	19,205	34,500	-	112,443
City Clerk		213,623	79,931	66,626	129,305	489,485
City Attorney		194,587	69,403	127,565	-	391,555
City Manager		219,253	75,319	49,900	-	344,472
Personnel		90,168	33,088	64,000	-	187,256
Public Information Officer		71,916	28,768	52,950	-	153,634
Finance		480,290	184,124	61,200	-	725,614
Information Systems		171,418	61,333	405,823	60,000	698,574
Services and Supplies				1,061,088	-	1,061,088
Municipal Court		346,735	126,447	97,230	-	570,412
Police		2,783,316	1,455,273	932,554	200,000	5,371,143
Animal Control		169,697	74,343	51,160	-	295,200
Fire		1,848,115	872,722	347,567	250,000	3,318,404
Streets		518,804	209,207	291,486	-	1,019,497
Engineering		287,298	106,572	68,150	-	462,020
Public Works						
Administration		123,201	40,146	353,650	-	516,997
Landscaping		523,776	222,892	248,918	40,000	1,035,586
Building Maintenance		118,718	53,197	142,660	-	314,575
Golf Course		75,000	8,123	1,038,148	-	1,121,271
Recreation		945,832	265,279	239,265	-	1,450,376
Senior Citizens				195,000	-	195,000
Swimming Pool		280,200	71,284	110,005	-	461,489
Boulder Creek Golf Course		13,513	2,179	1,814,410	85,000	1,915,102
Community Dev. Admin.		157,580	57,524	16,058	-	231,162
Planning and Zoning		92,196	33,554	6,380	-	132,130

Building Inspection		124,817	51,684	30,700	-	207,201
Other Appropriations		-	-	1,681,678		1,681,678
Total Expenditures		9,908,791	4,201,597	9,717,976	635,000	24,463,364
Total Reserves						2,070,670
Total Uses						\$26,534,034

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2011 BUDGET**

UTILITY FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other	
Funds Forward	\$ 4,153,597						\$ 4,153,597
REVENUE							
Property Tax	500,000						500,000
Electric Billings	14,150,000						14,150,000
Water Billings	7,500,000						7,500,000
Sewer Billings	1,400,000						1,400,000
Refuse Billings	825,000						825,000
Landfill Receipts	430,000						430,000
Penalties	100,000						100,000
Hook Up Fees	130,000						130,000
Miscellaneous	1,230,000						1,230,000
Total Revenues	26,265,000						26,265,000
Total Sources	30,418,597						30,418,597
EXPENDITURES							
Total Expenditures		3,523,143	15,181,212	1,255,000	2,115,548	2,009,000	24,083,903
Total Reserves							\$ 6,334,694
Total Uses							\$ 30,418,597

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2011 BUDGET**

CEMETERY FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other	
Funds Forward	\$ 365,220						\$ 365,220
REVENUE							
Sale of Lots	34,000						34,000
Opening & Closing	25,000						25,000
Other	12,000						12,000
Interest	15,000						15,000
Total Revenues	86,000						86,000
Total Sources	451,220						451,220
EXPENDITURES							
Total Expenditures		-	37,822	-		46,000	83,822
Total Reserves							367,398
Total Uses							\$ 451,220

AVIATION FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other	
Funds Forward	\$ 459,358						\$ 459,358
REVENUE							
Rents and Royalties	424,179						424,179
FAA Grant	1,000,000						1,000,000
Total Revenues	1,424,179						1,424,179
Total Sources	1,883,537						1,883,537
EXPENDITURES							
Total Expenditures		216,422	130,450	1,050,000	-	-	1,396,872
Total Reserves							486,665
Total Uses							\$ 1,883,537

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2011 BUDGET**

RESIDENTIAL CONSTRUCTION TAX	Sources	USES BY CATEGORY					TOTAL
		Salaries	Benefits	Operating	Capital Outlay	Other	
Funds Forward	\$160,294						\$160,294
REVENUE							
Residential Construction Tax	15,000						15,000
Transfers In	-						-
Total Revenues	15,000						15,000
Total Sources	175,294						175,294
EXPENDITURES							
Other Appropriations		-	-	-		90,000	90,000
Total Expenditures		-	-	-		90,000	90,000
Total Reserves							85,294
Total Uses							\$175,294

POLICE FORFEITURE FUND	Sources	USES BY CATEGORY					TOTAL
		Salaries	Benefits	Operating	Capital Outlay	Other	
Funds Forward	\$ 3,206						\$ 3,206
REVENUE							
Miscellaneous	-						-
Transfers In	-						-
Total Revenues	-						-
Total Sources	3,206						3,206
EXPENDITURES							
Public Safety Expense		-	-	-		-	-
Total Expenditures		-	-	-		-	-
Total Reserves							3,206
Total Uses							

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2011 BUDGET**

MUNICIPAL COURT CONSTRUCTION	Sources	USES BY CATEGORY					TOTAL
		Salaries	Benefits	Operating	Capital Outlay	Other	
Funds Forward	\$329,318						\$ 329,318
REVENUE							
Fines and Forfeits	55,000						55,000
Transfers In	-						-
Total Revenues	55,000						55,000
Total Sources	384,318						384,318
EXPENDITURES							
Judicial		-	-	-	34,000	325,000	359,000
Total Expenditures		-	-	-	34,000	325,000	359,000
Total Reserves							25,318
Total Uses							\$ 384,318

MUNI. COURT ADMIN. ASSMNT.	Sources	USES BY CATEGORY					TOTAL
		Salaries	Benefits	Operating	Capital Outlay	Other	
Funds Forward	\$333,071						\$333,071
REVENUE							
Fines and Forfeits	60,000						60,000
Transfers In	-						-
Total Revenues	60,000						60,000
Total Sources	393,071						393,071
EXPENDITURES							
Judicial					20,000	97,908	117,908
Operating Transfer Out		-	-	-			-
Total Expenditures		-	-	-	20,000	97,908	117,908
Total Reserves							275,163
Total Uses							\$ 393,071

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2011 BUDGET**

POLICE 1/4 CENT SALES TAX	Sources	USES BY CATEGORY				TOTAL
		Salaries	Benefits	Operating	Capital Outlay	
Funds Forward	\$335,302					\$ 335,302
REVENUE						
Sales Tax - .25	600,000					600,000
Transfers In	-					-
Total Revenues	600,000					600,000
Total Sources	935,302					935,302
EXPENDITURES						
Public Safety		431,510	247,901	121,283	-	800,694
Total Expenditures		431,510	247,901	121,283	-	800,694
Total Reserves						134,608
Total Uses						\$ 935,302

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2011 BUDGET**

REDEVELOPMENT AUTHORITY	Sources	USES BY CATEGORY				TOTAL
		Salaries	Benefits	Operating	Capital Outlay	
Funds Forward	\$ 2,536,845					\$ 2,536,845
REVENUE						
Interest Earnings	15,000					15,000
Property Tax	1,229,000					1,229,000
Total Revenues	1,244,000					1,244,000
Total Sources	3,780,845					3,780,845
EXPENDITURES						
Redevelopment Projects		-	-	-	1,321,313	1,321,313
Operating Expenses		51,921	21,542	305,537	60,000	439,000
Total Expenditures		51,921	21,542	305,537	1,381,313	1,760,313
Total Reserves						2,020,532
Total Uses						\$ 3,780,845

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2011 BUDGET**

SPECIAL PROJECTS FUND	Sources	USES BY CATEGORY				TOTAL
		Salaries	Benefits	Operating	Capital Outlay	
Funds Forward	\$ 1,141,283					\$ 1,141,283
REVENUE						
Taxes	189,000					189,000
Federal Grants	28,090					28,090
State Shared Revenues	120,000					120,000
Local Government Grants	6,284,295					6,284,295
Operating Transfers In	1,106,242					1,106,242
Total Revenues	7,727,627					7,727,627
Total Sources	8,868,910					8,868,910
EXPENDITURES						
Recreation		-	-	-	250,000	250,000
Community Development		-	-	-	148,090	148,090
General Government		-	-	-	393,132	393,132
Police and Fire		-	-	-	1,415,000	1,415,000
Public Works		-	-	-	6,125,537	6,125,537
		-	-	-	-	-
Total Expenditures		-	-	-	8,331,759	8,331,759
Total Reserves						537,151
Total Uses						\$8,868,910

LAND IMPROVEMENT FUND	Sources	USES BY CATEGORY				TOTAL
		Salaries	Benefits	Operating	Capital Outlay	
Funds Forward	\$ 7,912					\$ 7,912
REVENUE						
Golf Course Surcharge	-					-
Total Revenues	-					-
Total Sources	7,912					7,912
EXPENDITURES						
Operating Transfers Out		-	-	-	-	-
Total Expenditures		-	-	-	-	-
Total Reserves						7,912
Total Uses						\$ 7,912

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2011 BUDGET**

CAPITAL IMPROVEMENT FUND	Sources	USES BY CATEGORY				TOTAL
		Salaries	Benefits	Operating	Capital Outlay	
Funds Forward	\$ 2,068,142					\$ 2,068,142
REVENUE						
Interest Earnings	40,000					40,000
Leases	1,166,881					1,166,881
Land Sales	-					-
Total Revenues	1,206,881					1,206,881
Total Sources	3,275,023					3,275,023
EXPENDITURES						
Operating Transfers Out		-	-	-		-
Total Expenditures		-	-	-		-
Total Reserves						3,275,023
Total Uses						\$ 3,275,023

URBAN FORESTRY FUND	Sources	USES BY CATEGORY				TOTAL
		Salaries	Benefits	Operating	Capital Outlay	
Funds Forward	\$ 41,242					\$ 41,242
REVENUE						
Total Revenues	-					-
Total Sources	41,242					41,242
EXPENDITURES						
Operating Transfers Out		-	-	-	41,242	41,242
Total Expenditures		-	-	-	-	-
Total Reserves						-
Total Uses					41,242	\$ 41,242

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2011 BUDGET**

BOULDER CREEK GOLF FUND	Sources	USES BY CATEGORY				TOTAL	
		Salaries	Benefits	Operating	Capital Outlay		
REVENUE							
Golf Course Receipts	-					-	
Merchandise Sales	-					-	
Pavilion Rent	-					-	
Food and Beverage	-					-	
Transfer General Fund	-					-	
Total Revenues	-					-	
EXPENDITURES							
Expenses		-	-	-		-	
Revenue Bond					-	-	
Utility Fund – Med Term Loan					-	-	
Total Expenditures		-	-	-	-	-	

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2011 BUDGET**

TOTAL ALL FUNDS	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other	
Funds Forward	\$ 15,160,053						\$15,160,053
REVENUE							
Ad Valorem Taxes	2,439,580						2,439,580
Other Taxes	1,189,000						1,189,000
Licenses and Permits	1,805,000						1,805,000
Intergovernmental	15,931,985						15,931,985
Charges for Services	25,970,679						25,970,679
Golf Courses	3,540,102						3,540,102
Fines and Forfeits	2,165,000						2,165,000
Miscellaneous/Leases	6,846,751						6,846,751
Total Revenues	59,888,097						59,888,097
Total Sources	75,048,150						75,048,150
EXPENDITURES		18,292,514	26,136,078	10,576,962	4,097,226	200,000	59,302,780
Total Expenditures		18,292,514	26,136,078	10,576,962	4,097,226	200,000	59,302,780
Total Reserves							15,745,370
Total Uses							\$75,048,150

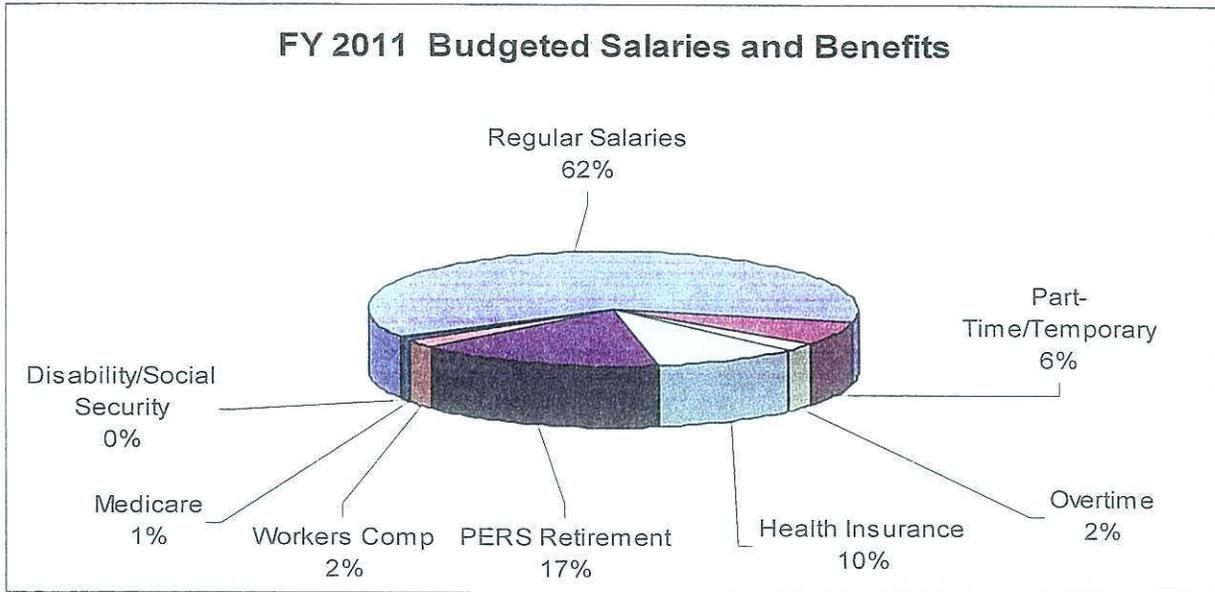
PERSONNEL OVERVIEW

PERSONNEL RECAP

FY 2009 THROUGH FY 2011

<u>Full-Time Positions:</u>	FY 2009	FY 2010	CHANGE	FY 2011
DEPARTMENT				
City Manager	2	2		2
City Clerk	3	3		3
Finance and Information Systems	9	9	-1	8
City Attorney	2	2		2
Personnel	1	1		1
Public Information and BCTV	2	1		1
Municipal Court	6	6	-2	4
Police	44	44		44
Fire	22	22		22
Animal Control	3	3		3
Public Works Administration	2	2		2
Streets	8	8		8
Landscaping	8	8		8
Building Maintenance	2	2		2
Engineering	4	4		4
Recreation and Golf	19	10	-2	8
Community Development Administration	2	2		2
Planning	1	1		1
Building Inspection and Code Enforcement	2	2	-1	1
TOTAL GENERAL FUND	142	132	-6	126
Electric and Utility Administration	17	17		17
Water and Wastewater	9	9		9
Utility Billing and Collection	5	5		5
TOTAL FULL-TIME	173	163	-6	157
<u>Part-Time/Temporary Positions:</u>				
City Council	5.00	5.00		5.00
City Manager	1.11	0		0
Finance	0	0		0
Municipal Court	2.50	2.50		2.50
Police	4.36	3.16		3.16
Fire	4.43	4.43		4.43
Animal Control	0	0		0
Public Works Administration	0.05	0		0
Recreation and Golf	43.01	30.48		30.48
Redevelopment Specialist	0.80	0.80		0.80
Electric	0.50	0.50		0.50
Utility Billing and Collection	1.50	1.50		1.50
TOTAL ALL OTHER	63.26	48.37		48.37
TOTAL POSITIONS	236.26	211.37		205.37

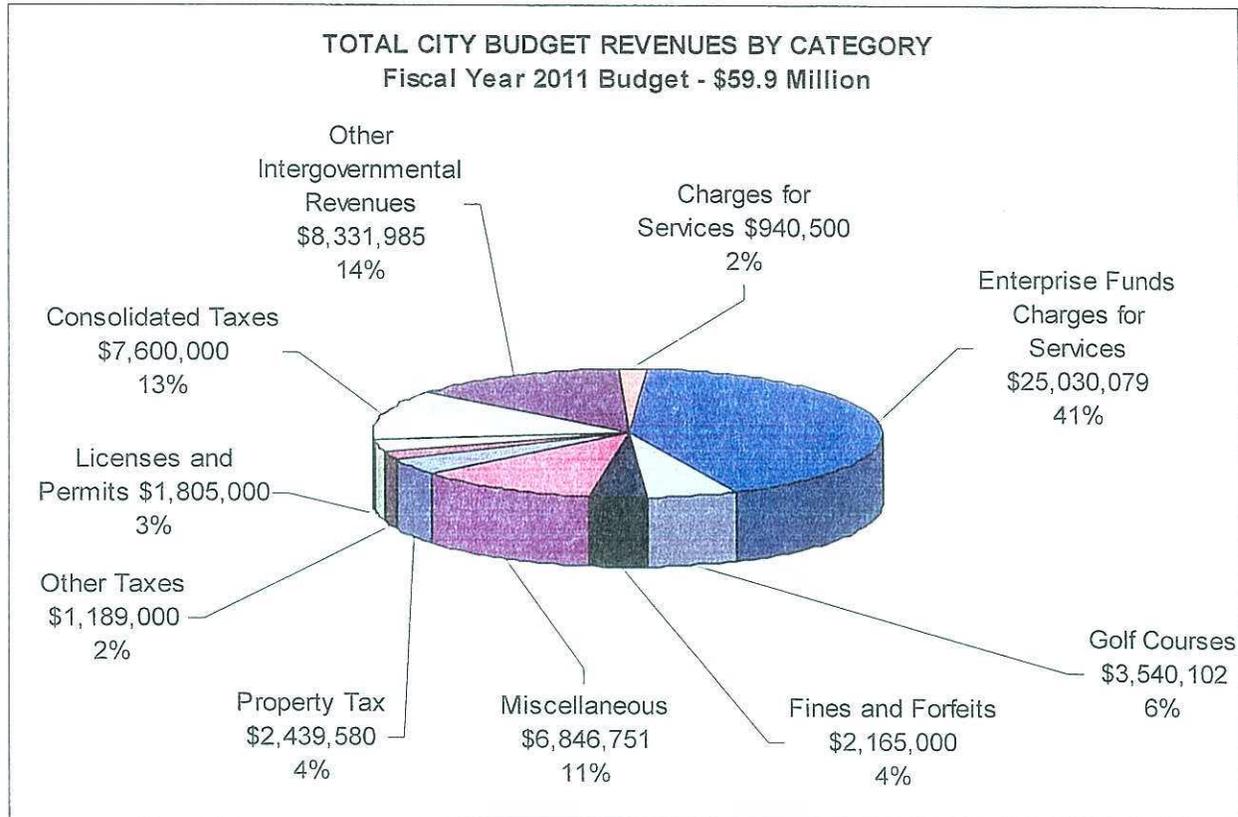
CONSOLIDATED BUDGET SUMMARY



Pay/Benefit Type	General Fund	Police Sales Tax	Utility Fund	Airport Fund	Other Funds	Total Amount
Salaries & Wages						
Regular Salaries	\$ 8,507,337	\$ 431,510	\$2,350,945	\$155,493	\$70,920	\$11,516,205
Part-time/Temporary	1,064,614	-	115,854	-	40,375	1,220,843
Overtime	342,449	-	103,245	-	-	445,694
Sub-Total	9,914,400	431,510	2,570,044	155,493	111,295	13,182,742
Benefits						
Health Insurance	1,316,983	72,666	356,930	22,868	22,615	1,792,062
PERS Retirement	2,371,409	156,479	516,210	33,431	23,929	3,101,458
Workers Comp	330,836	21,402	40,646	2,405	2,126	397,415
Medicare	131,940	6,132	32,477	2,225	1,728	174,502
Disability/Social Security	55,712	-	2,636	-	-	58,348
Sub-Total	4,206,880	256,679	948,899	60,929	50,398	5,523,785
Total	\$14,121,280	\$ 688,189	\$3,518,943	\$216,422	\$ 161,693	\$18,706,527

CONSOLIDATED BUDGET SUMMARY

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

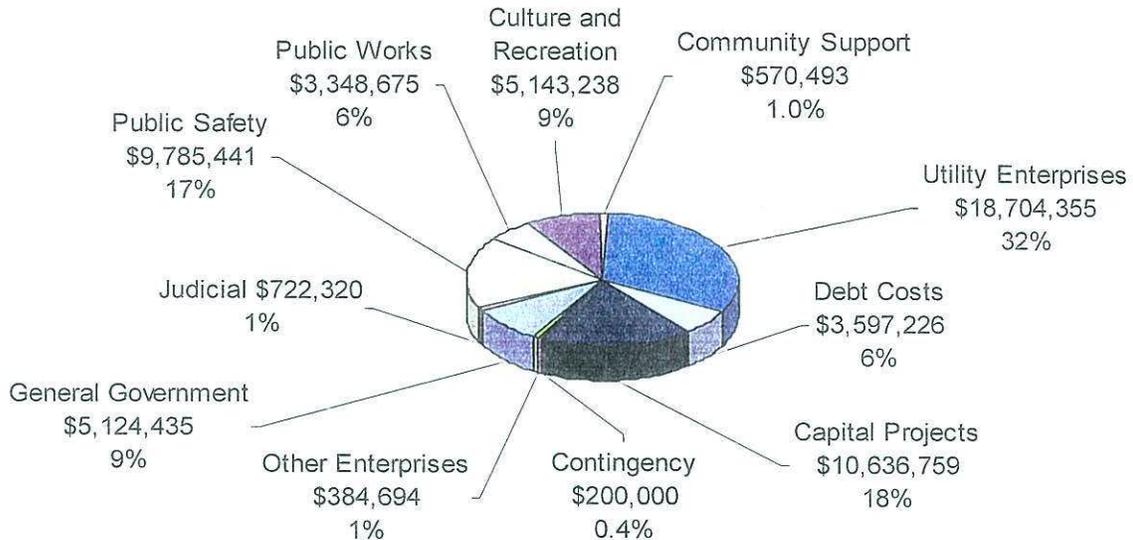


	2008-09 Actual	2009-10 Budget	2010-11 Budget	Percent
Consolidated Revenues				
Property Tax	\$ 2,162,838	\$ 2,422,580	\$ 2,439,580	4.1%
Other Taxes	1,219,429	1,388,938	1,189,000	2.0%
Licenses and Permits	1,373,592	1,625,000	1,805,000	3.0%
Consolidated Taxes	8,048,687	7,600,000	7,600,000	12.7%
Other Intergovernmental Revenues	5,485,754	7,249,422	8,331,985	13.9%
Charges for Services	4,790,486	4,687,500	940,500	1.6%
Golf Courses	0	0	3,540,102	5.9%
Enterprise Funds Charges for Services	19,115,624	23,076,209	25,030,179	41.8%
Fines and Forfeits	1,023,178	955,000	2,165,000	3.6%
Miscellaneous	5,757,756	6,838,381	6,846,751	11.4%
Revenue Total	\$ 48,977,344	\$ 55,843,030	\$ 59,888,097	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 2011 Budget - \$58.2 Million

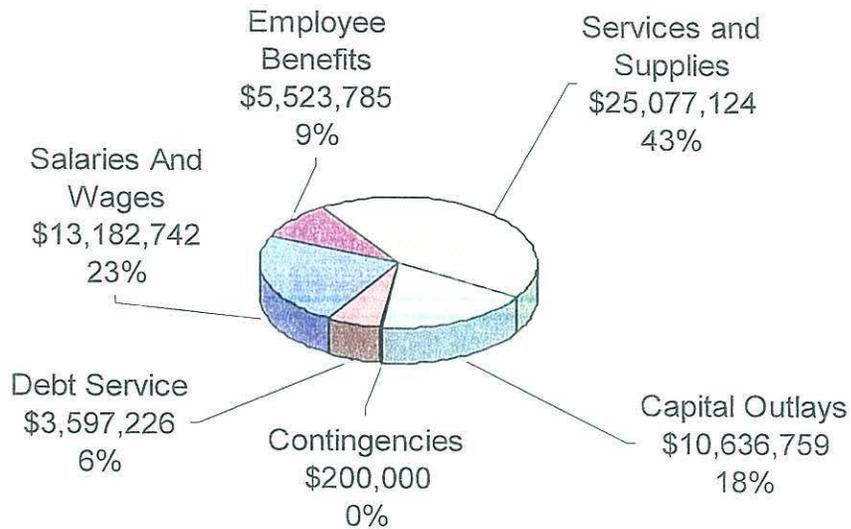


Consolidated Expenditures	2008-09	2009-10	2010-11	Percent
	Actual	Budget	Budget	
General Government	\$ 4,545,834	\$ 4,982,170	\$ 5,124,435	9%
Judicial	472,915	689,964	722,320	1%
Public Safety	9,352,999	9,729,541	9,785,441	17%
Public Works	3,579,580	3,289,978	3,348,675	6%
Culture and Recreation	3,794,683	3,480,564	5,143,238	9%
Community Support	657,582	572,088	570,493	1%
Utility Enterprise	17,297,912	17,621,035	18,704,355	32%
Other Enterprises	3,252,358	2,450,504	384,694	1%
Debt and Interest Costs	1,843,676	3,358,439	3,597,226	6%
Capital Projects	2,999,423	9,276,259	10,636,759	18%
Contingency	107,559	40,000	200,000	0%
Expenditure Total	\$ 47,904,521	\$ 55,490,542	\$ 58,217,636	100.0%

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 2011 Budget - \$58.2 Million



Consolidated Expenditures	2008-09 Actual	2009-10 Budget	2010-11 Budget	Percent Change
Salaries And Wages	14,247,837	13,925,044	13,182,742	-5.3%
Employee Benefits	5,347,341	5,912,882	5,523,785	-6.6%
Services and Supplies	23,358,685	22,977,918	25,077,124	9.1%
Capital Outlays	2,999,423	5,726,259	10,636,759	-85.8%
Contingencies	107,559	40,000	200,000	400.0%
Debt Service	1,843,676	3,358,439	3,597,226	7.1%
Expenditure Total	47,904,521	51,940,542	58,217,636	12.1%

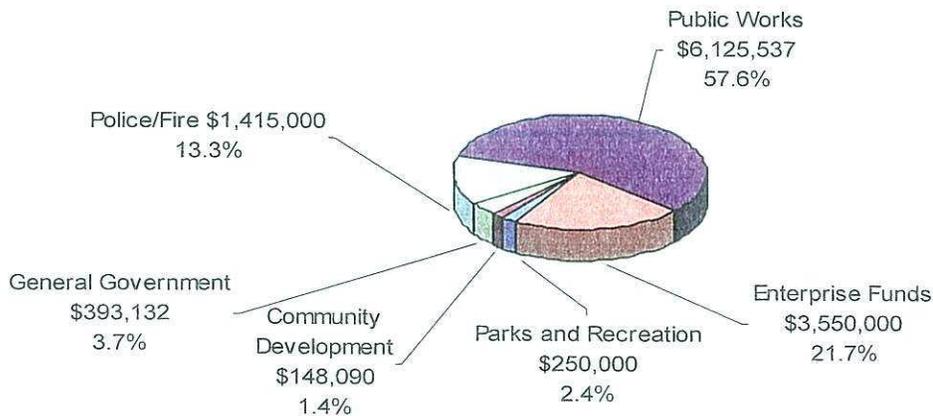
CONSOLIDATED BUDGET SUMMARY

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 2011 Budget for the Special Projects Fund is \$10.6 million. Additional information regarding the Special Projects Fund is discussed in the City Funds section later in this Budget document. The fiscal year 2011 Special Projects Fund Budget totals \$10.6 million which represents an increase of \$1.3 million or 12% from the fiscal year 2010 Annual Special Projects Fund Budget of \$9.3 million. Increases occurred in Community Development, Police/Fire, and Public Works.

TOTAL CIP BUDGET
Fiscal Year 2011 Budget - \$10.6 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 2010 Annual Budget	Fiscal Year 2011 Annual Budget	Change Between Fiscal Year 2010-2011	Fiscal Year 2011 Percent Of Total
Parks and Recreation	\$427,646	\$250,000	(\$177,646)	2.4%
Community Development	\$58,119	\$148,090	\$89,971	1.4%
General Government	\$402,000	\$393,132	(\$8,868)	3.7%
Police / Fire	\$1,246,855	\$1,415,000	\$168,145	13.3%
Public Works	\$3,591,639	\$6,125,537	\$2,533,898	57.6%
Enterprise Funds	\$3,550,000	\$2,305,000	(\$1,245,000)	21.7%
TOTAL	\$9,276,259	\$10,636,759	\$1,360,500	100.0%

Highlights of the fiscal year 2011 Special Project Fund budget are as follows for each department.

Parks and Recreation

The Fiscal Year 2011 CIP budget for the Parks and Recreation Section is \$250,000. Previous year improvements included the removal of 1.5 acres of grass and the installation of xeriscape or shade trees. The removal of the grass reduced 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 five years ago by the Southern Nevada Public Land Management Act. This grant 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.

General Government

Capital Improvements to City Buildings and miscellaneous improvements are estimated at \$338,378 and Pool Building improvements at \$54,754.

Police / Fire

The Fiscal Year 2011 CIP budget for the Police and Fire Departments is \$1,415,000, of which \$1,000,000 has been funded to build a regional training and shooting facility. The vacated Senior Center facility was converted to additional police station facilities previously. Another Project completed in past budgets was a new Animal Control Shelter with an estimated cost of \$1,500,000. Municipal Court Building improvements have been funded at \$325,000.

Public Works

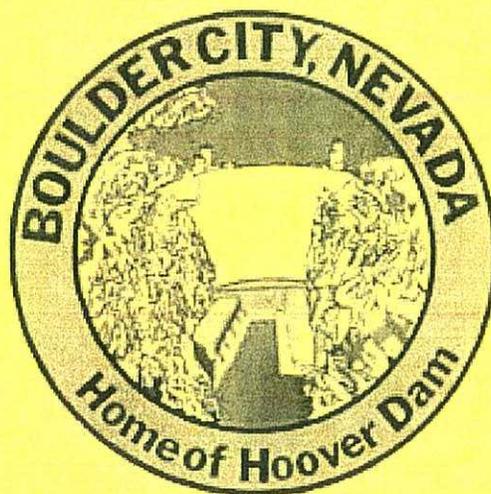
The Fiscal Year 2011 CIP budget for the Public Works Department is \$6,125,537, of which \$1,250,000 is for the Bootleg/Yucca Detention Basin System. The Clark County Regional Flood Control District provides funding for the construction and maintenance of major flood control facilities shown in the City's 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 \$1,834,295 is provided for the Yucca Debris Detention Basin. Pavement reconstruction and fog seal/micropave programs have been funded for \$1.1 million. Flood Control Master Plan Facilities have been funded for \$953,000 and Bootleg Canyon Park upgrades for \$730,000.

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GENERAL FUND



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 08	ACTUAL FY 09	BUDGET FY 10	PROPOSED BUDGET FY 11	% CHANGE
REVENUES:					
Property Taxes	\$1,032,651	1,059,991	1,235,580	1,210,580	-2.1%
Room Taxes	539,412	435,502	475,000	400,000	-18.8%
Licenses & Permits	1,362,972	1,372,592	1,610,000	1,790,000	10.1%
Consolidated Sales/Use	8,498,661	8,048,687	7,600,000	7,600,000	0%
Fuel/Other Taxes	190,458	175,233	441,485	399,600	-10.5%
Boulder City Golf Courses	1,472,374	1,327,124	1,070,000	3,540,102	69.8%
Other Charges for Services	1,144,691	990,709	932,500	940,500	0.9%
Fines & Fees	754,024	911,568	850,000	850,000	0%
Interest on Investments	125,133	53,048	60,000	60,000	0%
Gravel Pit Royalties	677,931	467,305	340,000	340,000	0%
Leases	2,412,979	3,491,311	4,116,000	5,114,370	19.5%
Miscellaneous	215,659	206,831	85,500	65,500	-30.5%
Transfers In	2,496,000	2,496,000	2,246,000	2,205,000	-1.9%
TOTAL	20,922,945	21,035,901	21,062,065	24,515,652	14.1%
EXPENDITURES:					
General Government	3,706,004	3,984,590	3,780,170	4,164,122	11.1%
Judicial	415,922	466,974	547,614	570,412	5.0%
Public Safety	8,917,233	8,556,809	8,945,148	8,984,747	-0.4%
Public Works	3,322,603	3,579,580	3,289,978	3,348,675	3.4%
Culture & Recreation	4,328,996	3,794,683	3,480,564	5,143,238	34.5%
Community Support	809,059	657,582	572,088	570,493	-18.5%
Contingency/Transfers Out	1,246,538	739,660	916,977	1,681,678	41.6%
TOTAL EXPENDITURES:	22,746,355	21,779,878	21,532,539	24,463,364	12.1%
Excess of Revenues over Expenditures	(1,823,410)	(743,977)	(470,474)	52,288	
FUND BALANCE, BEG	5,056,249	3,232,839	2,488,862	2,018,382	
FUND BALANCE, ENDING	3,232,839	2,488,862	2,018,382	2,070,670	

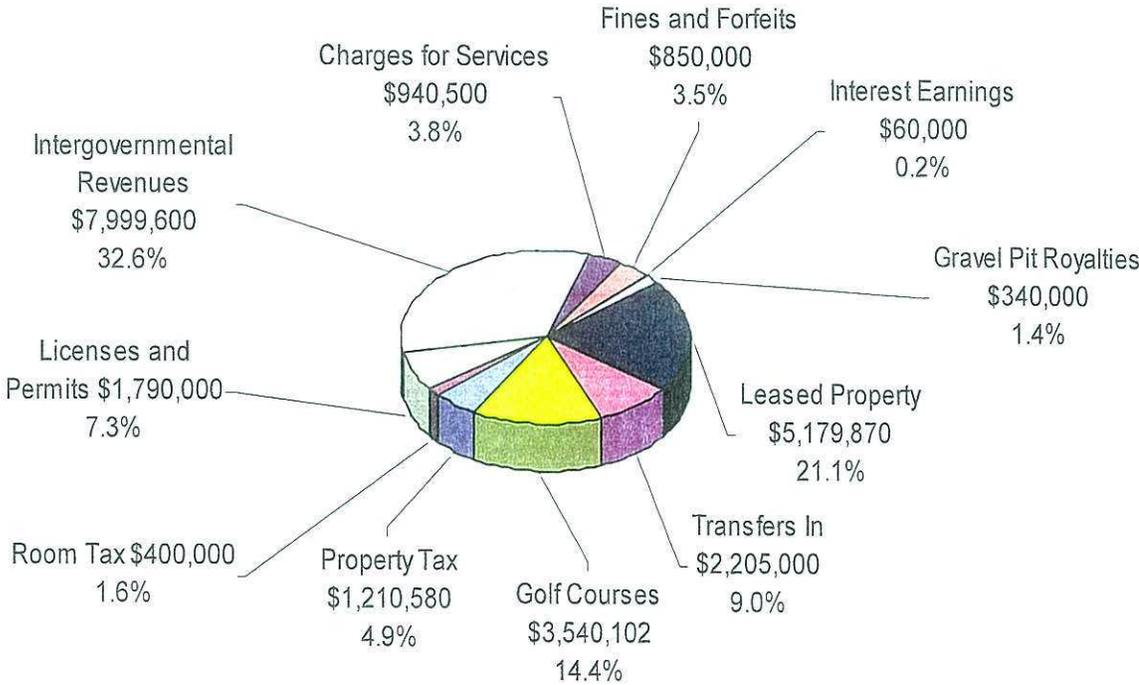
GENERAL FUND

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 2011 Budget for the General Fund is \$24.5 million. The four General Fund major revenue sources, which are Intergovernmental Revenues (including Consolidated Sales/Use Taxes), Charges for Services, Transfers In, and Leased Property, comprise 79 percent of the total General Fund revenue. The following chart reflects the revenues distribution.

GENERAL FUND REVENUES Fiscal Year 2011 Budget - \$24.5 Million



GENERAL FUND

Property Tax

Collections of current and prior year tax levies and interest on delinquent taxes. Boulder City continues to have one of the lowest property tax rates in the state of Nevada. Property tax revenues have and are expected to increase gradually as they have the past ten years. The increases are due to the small growth in the number of new property owners moving into the city. Many of the new homes in the city are valued above the state average due to growth restrictions on new housing permits. New homes are in great demand in the city and should continue to supply the city with additional property tax revenues for many years to come. (4.9%)

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. (1.6%)

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. (7.3%)

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 8.10% 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. (32.6%)

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. (3.8%)

Fines and Forfeits

Fines are made up court assessments, which serve as punishment for traffic and criminal mischief in Boulder City. (3.5%)

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. (1.4%)

GENERAL FUND

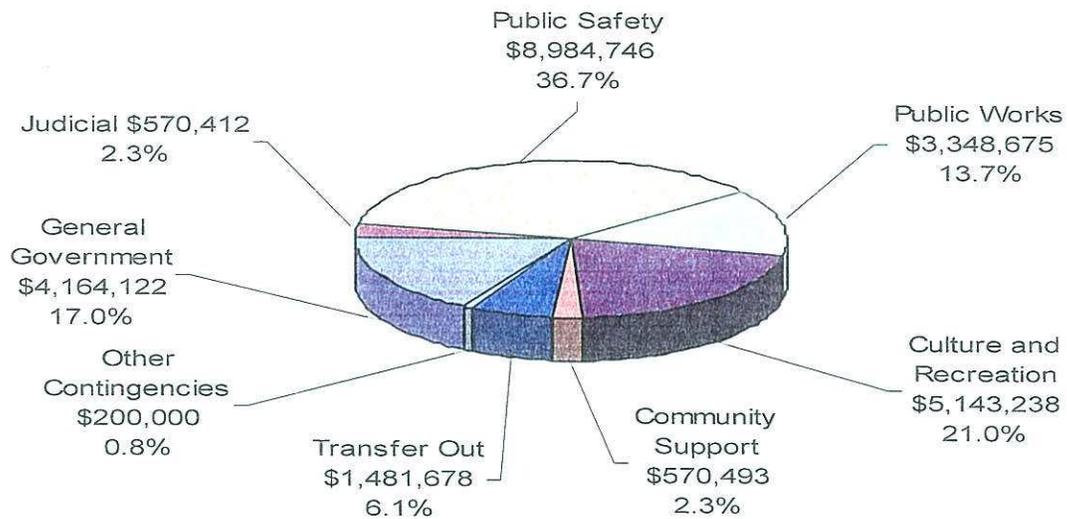
Property Leases

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. (21.1%)

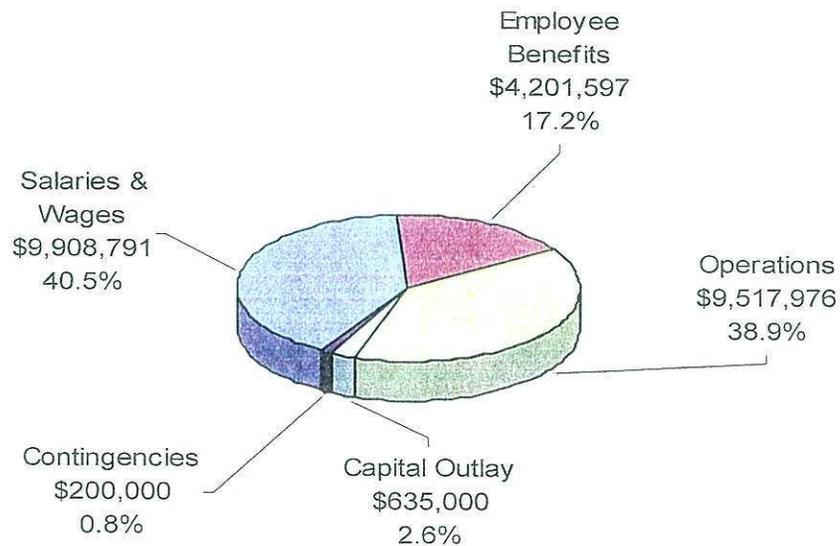
Transfers In

A transfer in is due from a number of different Funds. (9.0%)

**GENERAL FUND EXPENDITURES
By Program Area
Fiscal Year 2011 Budget**



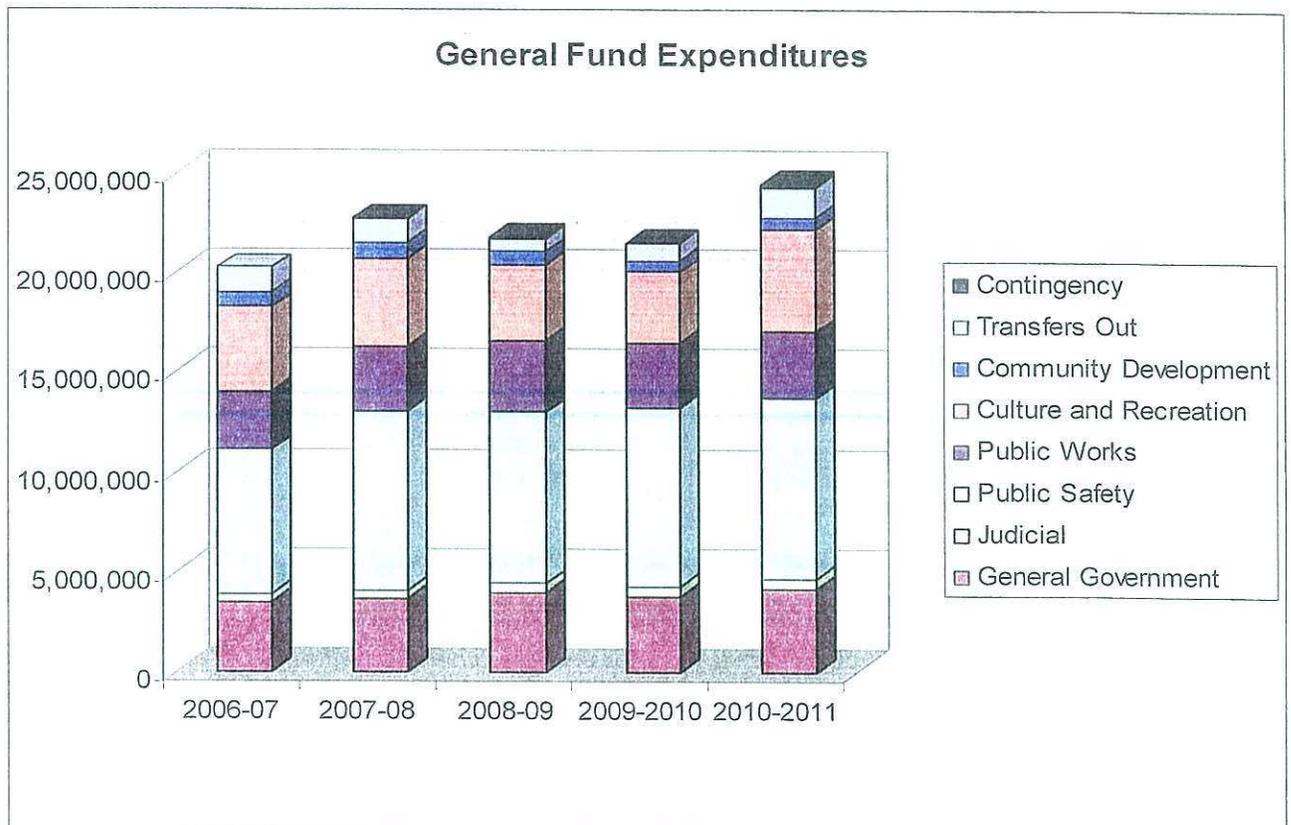
**GENERAL FUND EXPENDITURES BY TYPE
Fiscal Year 2011 Budget - \$24.5 Million**



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	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-2011 Budget	Percent Change
General Government	3,497,553	3,706,004	3,984,590	3,780,170	4,164,122	9.2%
Judicial	378,836	415,922	466,974	547,614	570,412	4.0%
Public Safety	7,221,840	8,917,233	8,556,809	8,945,148	8,984,746	0.4%
Public Works	2,931,356	3,322,603	3,579,580	3,289,978	3,348,675	1.8%
Culture and Recreation	4,246,119	4,328,996	3,794,683	3,480,564	5,143,238	32.3%
Community Development	756,501	809,059	657,582	572,088	570,493	-0.3%
Transfers Out	1,229,788	1,159,975	632,101	876,977	1,481,678	40.8%
Contingency		86,563	107,559	40,000	200,000	80.0%
Expenditure Total	20,261,993	22,746,355	21,779,878	21,532,539	24,463,364	12.0%

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. (17.0%)

Judicial

Expenditures for Municipal Court. (2.3%)

Public Safety

Expenditures for the Police Department, the Fire Department, and the Animal Control Department. (36.7%)

Public Works

Expenditures for Highways and Streets, Engineering, Public Works Administration, Landscaping, and Building Maintenance. (13.7%)

Culture and Recreation

Expenditures for the Recreation Department, Boulder City Municipal Golf Course, Senior Citizens Center, Swimming Pool, and the Cable Television Station. (21.0%)

Community Support

Expenditures for Community Development Administration, Planning and Zoning, Building Inspection and Code Enforcement, and Urban Design. (2.3%)

Transfers Out

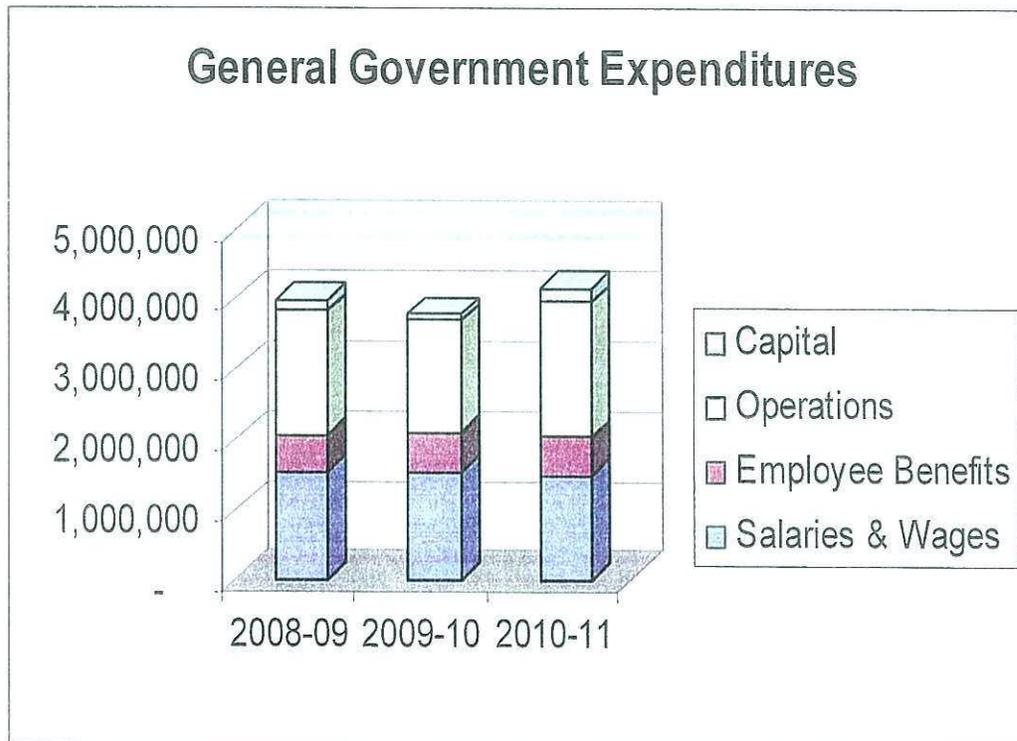
Expenditure to pay for Golf Course Debt Service. (6.1%)

Contingencies

Budgetary reserve set aside for emergencies or unforeseen expenditures. (0.8%)

GENERAL FUND – GENERAL GOVERNMENT

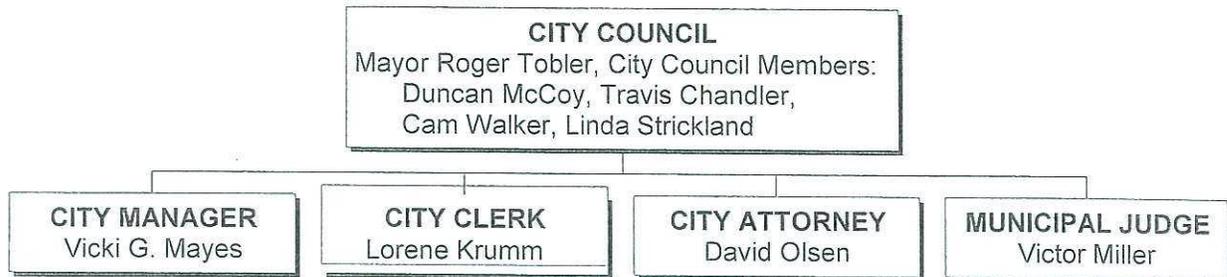
General Government	2008-09 Actual	2009-10 Budget	2010-11 Budget	Percent Change
Salaries & Wages	1,540,137	1,538,476	1,499,993	-2.5%
Employee Benefits	528,290	572,571	551,171	-3.7%
Operations	1,761,419	1,605,123	1,923,653	19.8%
Capital	154,744	64,000	189,305	195.8%
Expenditure Total	3,984,590	3,780,170	4,164,122	10.2%



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 responsible government services while maintaining fiscal responsibility. To proactively address the community's needs, enhance quality of life for residents, and preserve Boulder City's status as a small town with charm, historic heritage, and a unique identity.

GOALS & STRATEGIC ISSUES

- 1 Provide a high level of public safety during upcoming challenges such as the bridge opening, and continue to proactively plan for the increased traffic flow.
- 2 Develop policies that will foster a balanced economy and sustainable future by wisely planning and protecting the revenues from leases in the Solar Energy Zone.
- 3 Continue to develop policies to reduce or eliminate the City's debt in order to maintain a healthy fund balance and provide essential public services.
- 4 Continue to pursue funding opportunities to offset the costs of projects and programs.
- 5 Develop policies and programs to increase the volume of outside visitors to the community highlighting the historical heritage of Boulder City and the numerous outdoor recreational amenities.
- 6 Maintain quality municipal services in all functional areas while continually investigating methods of improving services within the constraints of available resources.
- 7 Continue to maintain the City's small town character and historical ties to the construction of Hoover Dam.

BUDGET HIGHLIGHTS

- Funding levels remained the same across most categories.
- There have been no capital requests. Existing laptops will be used for newly elected public officials in the 2011 Municipal Election if necessary.
- The Contractual Services account had been reduced to a minimal \$50 the previous year resulting in the inability to cover expenses for air cards, phones, etc. There was an adjustment of \$2,450 made to this account to cover costs.

GENERAL FUND – MAYOR AND CITY COUNCIL

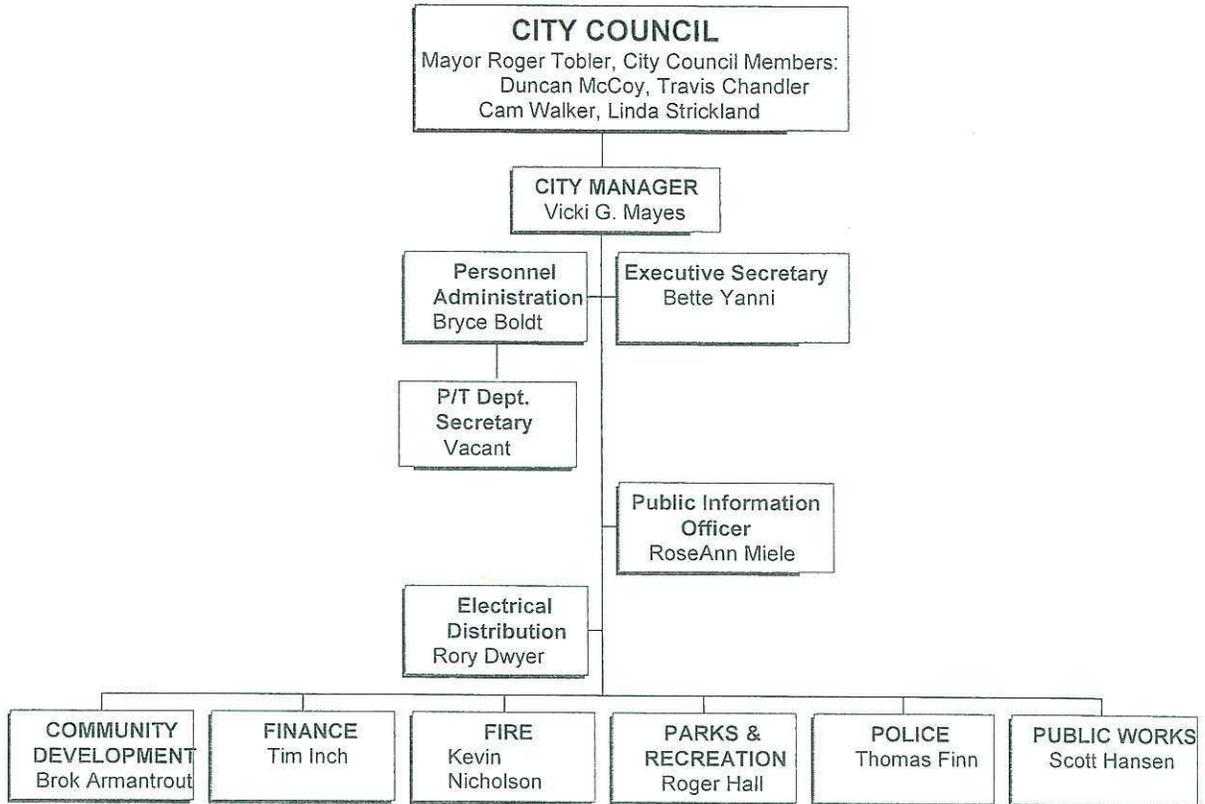
001-4000

GENERAL GOVERNMENT - CITY COUNCIL

	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD	FY 2011 Approved Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries	59,058	58,337	58,738	59,083	58,738
1002 Part-time/Temporary					
1003 Overtime					
1004 Commissions					
Total	59,058	58,337	58,738	59,083	58,738
<u>Benefits</u>					
1501 Health Insurance	0	0	0	0	0
1502 PERS Retirement	12,068	11,959	12,627	10,442	12,627
1503 Workers Comp	1,623	1,729	5,725	1,670	5,725
1504 Medicare	856	846	853	857	853
1505 Disability/Social Security				706	
Total	14,547	14,534	19,205	13,675	19,205
<u>Services and Supplies</u>					
2000 Maintenance	11	0	0	0	0
3000 Material & Supplies	5,068	6,563	6,500	4,819	6,500
4000 Travel & Training	16,962	9,431	7,500	4,350	7,500
5000 Contractual Services	3,900	3,640	50	3,739	2,500
6000 Other Operating Exp.	22,335	15,016	10,500	14,371	14,000
Total	48,276	34,650	24,550	27,279	30,500
Total Operating Costs	121,881	107,521	102,493	100,038	108,443
7000 Capital Costs	11,472	198	0	0	0
Other one-time					
8000 Costs	0	0	0	0	4,000
Total Expenditures	133,353	107,719	102,493	100,038	112,443

GENERAL FUND – GENERAL GOVERNMENT

CITY MANAGER



MISSION STATEMENT/ACTIVITY DESCRIPTION

The City Manager oversees all of the day-to-day operations of the City. The City Manager is the chief administrative officer of the City and carries out the policies of the City Council and administers the City's budget. The City Manager directs activities consistent with the approved plans of the City, such as the Strategic Plan and Master Plan. The Public Works Director, Personnel Administrator, Police Chief, Fire Chief, Electrical Distribution Superintendent, Parks and Recreation Director, Community Development Director and Finance Director report directly to the City Manager.

GOALS & STRATEGIC ISSUES

- 1 Create a highly trained, professional and highly motivated workforce.
- 2 Recommend a budget that is consistent with community needs and balances resident's desire for services with revenues.
- 3 Recommend to the City Council an action plan that will lead the City toward a sustainable Future, including actively seeking solar energy development projects.
- 4 Find solutions to improve operations by actively engaging employees in the Change Leadership Process.
- 5 Communicate organizational goals to all employees and create an organizational culture in which employees value and demonstrate: Integrity, Fiscal Responsibility, Professional Excellence, Caring Attitude, Accessibility and Responsiveness.
- 6 Provide high quality, cost effective and reliable government services to the community.

GENERAL FUND – CITY MANAGER

BUDGET HIGHLIGHTS

- The City Manager's Office is comprised of 2 full-time employees, the City Manager and an Executive Secretary.
- Travel & training has been reduced by \$4,701; total budget is \$4,000.
- Contractual Services includes \$20,00 for the strategic plan update and \$3,000 for Wellness Committee activities.
- No overtime is budgeted.
- No other requests are authorized
- Reduced levels of service can be anticipated in that no clerical support has been funded to cover the secretary's vacation, sick leave, lunch hour or other absences.

001-4100

GENERAL GOVERNMENT - CITY MANAGER

		FY 2008	FY 2009	FY 2010	FY 2010	FY 2011
		Actual	Actual	Budget	YTD	Approved Budget
Salaries & Wages						
1001	Regular Salaries	215,969	221,284	224,642	221,563	219,253
1002	Part-time/Temporary	49,155	47,188	0	228	0
1003	Overtime	1,199	0	0	0	0
1004	Commissions					
	Total	266,323	268,472	224,642	221,791	219,253
Benefits						
1501	Health Insurance	18,386	21,511	22,700	21,297	22,707
1502	PERS Retirement	51,218	52,945	48,041	46,886	47,142
1503	Workers Comp	3,457	3,506	2,290	2,086	2,290
1504	Medicare	4,177	4,311	3,241	3,648	3,180
1505	Disability/Social Security	437	417	0	14	0
	Total	77,675	82,690	76,272	73,932	75,319
Services and Supplies						
2000	Maintenance	8	0	500	0	500
3000	Material & Supplies	4,777	4,457	6,800	3,977	6,800
4000	Travel & Training	12,002	9,120	8,701	5,400	9,400
5000	Contractual Services	1,844	1,808	23,700	3,868	25,700
6000	Other Operating Exp.	5,884	4,342	7,500	1,240	7,500
	Total	24,515	19,727	47,201	14,485	49,900
Total Operating Costs		368,513	370,889	348,115	310,208	344,472
7000	Capital Costs	2,045	20,375	0	0	0
8000	Other one-time Costs	0	0	0	0	0
	Total Expenditures	370,558	391,264	348,115	310,208	344,472

GENERAL FUND – CITY MANAGER

<u>Positions (in full-time equivalents):</u>	2008 Actual	2009 Actual	2010 Budget	2010 Estimated	2011 Approved Budget
Regular	2.00	2.00	2.00	2.00	2.00
Part-time & Temporary	0.98	0.98	0.98	0.98	0.98
Total	2.98	2.98	2.98	2.98	2.98

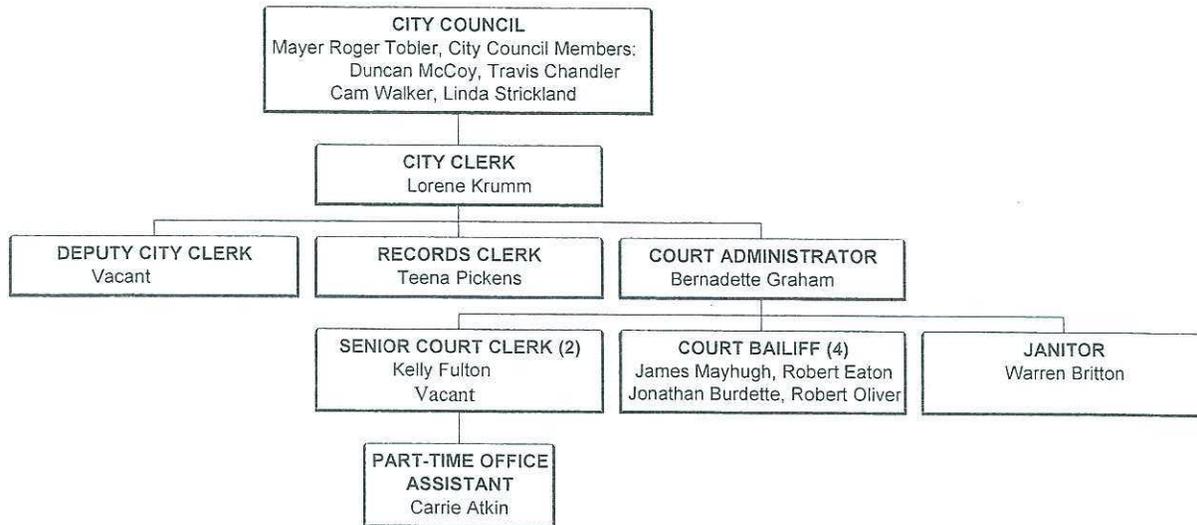
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2010 and 2011 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>	2008 Actual	2009 Actual	2010 Estimated	2011 Estimated
City resident survey (randomly mailed)	400	400	400	400
Survey responses (%)	27	26	25	25
Meetings & Conf - Nat'l, State, Local, Civic	275	279	300	300
Council communications	230	235	330	350
Special Projects	250	240	240	230
Full-time equivalent positions (FTE)	171.5	173	163	161
 <u>Performance Measures:</u>				
Manager vs. General Fund budget	1.6%	1.9%	1.7%	1.5%
Governmental FTEs (per 1000 people)	11.1	10.8	9.7	9.8

GENERAL FUND – GENERAL GOVERNMENT

CITY CLERK



MISSION STATEMENT/ACTIVITY DESCRIPTION.

The City Clerk's office serves the City of Boulder City as its election official, public records manager, and legislative liaison. The department focuses on archives and records management for the City, providing support staff for the City Council and volunteer boards, and providing election and administrative services for the community. Other public information resources and services are offered by the City Clerk's office – U.S. Passport Agency, Public Notary, Oath Administration, and Certification of public records.

GOALS & STRATEGIC ISSUES.

- Provide public records and information to staff and residents, utilizing up-to-date technology to ensure transparency in government.
- Provide the residents of Boulder City with an election process of integrity offering responsive and efficient election-related services, including community outreach to inform and educate the public.
- Act as an effective administrative liaison to the City Council, the City boards and commissions, and the community, ensuring compliance with the Nevada Open Meeting Law, the City Code, and the City Charter.
- Continue efforts to incorporate additional public services, such as audio and video recordings of City Council meetings on the City website and eventually include all committee and commission meetings
- Process agendas, public notices, ordinances, resolutions, and municipal codification.
- Research additional technology to increase accessibility to public records.
- Improve the evaluation/assessment of department records to ensure compliance with the City/State retention schedules and protect public records.
- Develop and implement a disaster recovery program to guarantee access to the City's business essential records.

GENERAL FUND – GENERAL GOVERNMENT

BUDGET HIGHLIGHTS

- **Personnel Funded:** The City Clerk Department consists of three positions; (Acting) City Clerk, Deputy City Clerk, and a Records and Archives Technician.

Personnel Not Funded: The Deputy City Clerk position has been vacant since July 2009 and was not funded for FY 2010-2011. Although some assistance has been provided by part-time coverage, service levels have been impacted by increased response times to public requests. In addition, due to minimal staffing levels, if one person is out of the office, it creates a hardship for the other person to provide office coverage as well as complete their normal job duties.

- The Travel and Training portion of the FY 2010 – 2011 Budget has been reduced by \$ 8,838 when compared to FY 2009 actuals, and by \$12,200 or 75% during the past 24 months. The Acting City Clerk and Records and Archives Technician are both required to obtain or maintain certifications in their profession.
- **Contractual Services:** There was a slight increase of \$1,945 in the Contractual Services account due to the enhanced Laserfiche software records management program that will assist with the City's Records Retention program.
- **Request Approved:** The City Clerk's budget changes dramatically in odd-numbered years due to Municipal Elections. The non-capital account was increased \$127,000 to cover the costs for the 2010 General Election ballot, and the 2011 Primary and General Elections.

GENERAL FUND – GENERAL GOVERNMENT

GENERAL GOVERNMENT - CITY CLERK

		FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD	FY 2011 Approved Budget
Salaries & Wages						
1001	Regular Salaries	219,434	236,229	240,113	174,509	201,123
1002	Part-time/Temporary	211	266	0	4,365	12,500
1003	Overtime	0	0	0	0	0
1004	Commissions					
	Total	219,645	236,495	240,113	174,509	213,623
Benefits						
1501	Health Insurance	27,579	31,945	37,870	22,184	29,765
1502	PERS Retirement	44,584	47,306	51,624	35,510	43,240
1503	Workers Comp	3,254	3,206	3,431	2,089	3,053
1504	Medicare	3,305	3,480	3,483	2,518	3,098
1505	Disability/Social Security	13	17	0	271	775
	Total	78,735	85,954	96,408	62,571	79,931
Services and Supplies						
2000	Maintenance	449	1,103	3,050	1,858	3,050
3000	Material & Supplies	3,180	2,471	3,000	4,036	3,000
4000	Travel & Training	16,202	12,838	5,232	3,679	4,000
5000	Contractual Services	39,968	18,458	55,776	41,028	54,576
6000	Other Operating Exp.	1,633	1,603	2,000	450	2,000
	Total	61,432	36,473	69,058	33,143	66,626
Total Operating Costs		359,812	358,922	405,579	288,130	360,180
7000	Capital Costs Other one-time	5,380	77,869	0	0	0
8000	Costs	0	0	0	0	129,305
Total Expenditures		365,192	436,791	405,579	288,130	489,485

GENERAL FUND – GENERAL GOVERNMENT

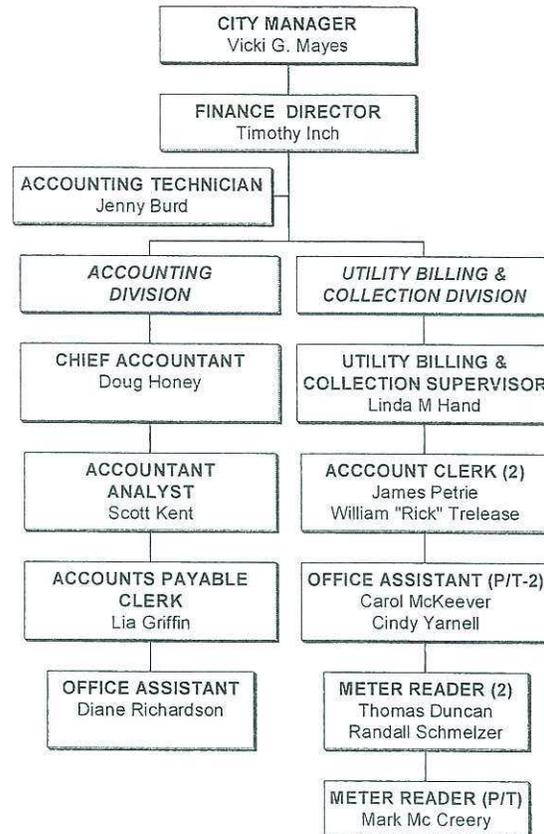
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2010 and 2011 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>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Estimated</u>	<u>2011 Estimated</u>
Resolutions/ordinances processed	276	275	275	275
Official meetings noticed & recorded	128	120	120	130
Pages of minutes processed	957	901	900	900
Passports processed	119	129	150	150
Passport Pictures	109	119	120	120
Provided clerical support to # of meetings	51	51	50	60
 <u>Performance Measures:</u>				
City Clerk vs. General Fund budget	1.6%	2.1%	1.5%	2.2%
Percent of elections held that comply with election laws	100%	100%	100%	100%
Number of document destructions	12	12	24	52

GENERAL FUND – GENERAL GOVERNMENT

FINANCE



MISSION STATEMENT/ACTIVITY DESCRIPTION

The Finance Director serves as the Chief Financial Officer of the City providing administering the financial policies established by the City Council, recommends new/updated policy for City Council consideration, and oversees the City's investment activities. The Finance Director also serves as the City Real Estate Officer. The Finance Department includes the Administration/Land Management Division, Accounting Division and the Utility Billing/Collection Division. Administrative functions include oversight of the City's payroll/benefits and risk management activities providing adequate protection of the City's assets and sufficient coverage to minimize potential liability issue. The Accounting Division is responsible for the maintenance of the City's financial reporting systems, budget preparation, processing vendor payments, and establishing a system of internal financial controls to monitor financial results. The Utility Billing and Collections division reads the City's water and electric meters, bills and collects all utility payments, administers the business and liquor licensing regulations, other various permits, and is the primary collection and deposit point for moneys due the City.

GENERAL FUND – GENERAL GOVERNMENT

GOALS & STRATEGIC ISSUES

- Provide timely and accurate financial reporting to the City Council, Management, and the Citizens of Boulder City
- Provide budgetary oversight and accounting system support to all City departments
- Continue to participate in the GFOA's Award for Excellence in Financial Reporting and Distinguished Budget Presentation Award
- Assist in the development of a "Sustainable Financial" plan to provide for the City's financial future

BUDGET HIGHLIGHTS

- The recommended budget funds 6 positions in the Finance Department, Finance Director, Office Assistant, Chief Accountant, Accounting Analyst, Accounting Technician and Accounts Payable Clerk.
- Travel and Training costs in the Finance Department have been reduced by 60% since FY 2008, these reductions have impacted the department's ability to provide training for the accounting division and the Finance Director's active participation as a member of the POOL/PACT board. Travel and Training includes the Finance Director's auto allowance.
- The recommended budget approves other requests of \$2,000 for replacement of 2 computers in the accounting division.
- There were no other requests submitted for consideration.
- Service levels have remained the same over the last several fiscal years.

GENERAL FUND – GENERAL GOVERNMENT

GENERAL GOVERNMENT - FINANCE

	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD	FY 2011 Approved Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries	461,451	482,279	484,503	489,042	480,290
1002 Part-time/Temporary	704	0	0	0	0
1003 Overtime	809	0	0	0	0
1004 Commissions					
Total	462,964	482,279	484,503	489,042	480,290
<u>Benefits</u>					
1501 Health Insurance	54,406	63,890	75,767	63,890	67,007
1502 PERS Retirement	92,151	96,891	104,196	102,797	103,262
1503 Workers Comp	6,467	6,441	6,870	5,865	6,870
1504 Medicare	6,095	6,376	7,027	6,444	6,985
1505 Disability/Social Security	0	0	0	0	0
Total	159,119	173,598	193,860	178,996	184,124
<u>Services and Supplies</u>					
2000 Maintenance	11	0	0	0	0
3000 Material & Supplies	7,729	9,720	8,000	6,484	8,000
4000 Travel & Training	9,995	7,528	4,224	5,087	8,200
5000 Contractual Services	41,735	30,708	42,000	31,404	42,000
6000 Other Operating Exp.	929	1,156	1,000	518	1,000
Total	60,399	49,112	55,224	43,493	59,200
Total Operating Costs					
	682,482	704,989	733,587	711,532	723,614
7000 Capital Costs Other one-time	0	1,315	4,000	0	0
8000 Costs	0	0	0	0	2,000
Total Expenditures	682,482	706,304	737,587	711,532	725,614

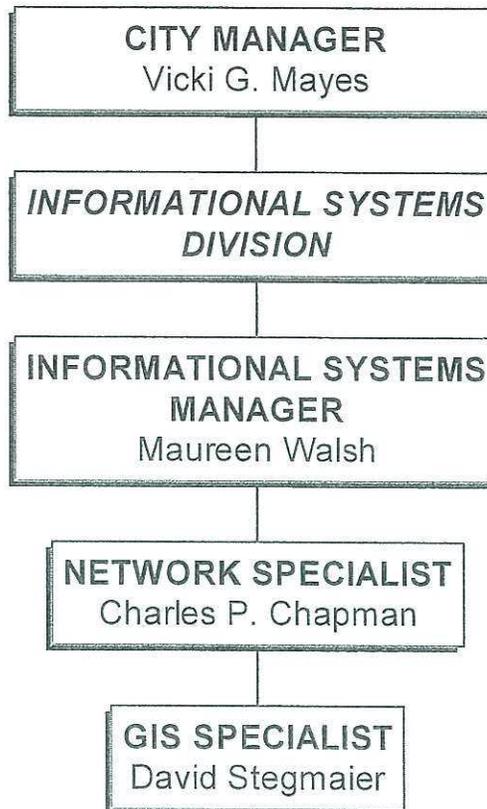
GENERAL FUND – GENERAL GOVERNMENT

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2010 and 2011 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>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Estimated</u>	<u>2011 Estimated</u>
Payroll checks issued	8,928	8,918	8,909	8,768
Vendor checks issued	7,556	7,611	7,616	7,400
Years CAFR/Budget received GFOA awards	18/6	19/7	20/8	
Voided vendor checks	120	117	114	110
 <u>Performance Measures:</u>				
Finance vs. General Fund budget	3.0%	3.4%	3.5%	3.2%
Issuer credit rating	AA	AA	AA	AA
Average interest rate on debt	4.1%	3.7%	3.5%	3.4%

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

- 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.

BUDGET HIGHLIGHTS

- The Information Systems Division is comprised of three full-time employees: the Manager, GIS Specialist and a Network Specialist.
- Travel & training has been reduced to \$8,200 from \$106,485 the prior year.
- Contractual services have been increased from \$354,793 last year to \$381,303 this year with \$100,000 allocated for Innoprise System. This new software will reduce overall contractual expenses over future years.
- No new requests have been authorized.

GENERAL FUND – GENERAL GOVERNMENT

001-4310

GENERAL GOVERNMENT - INFORMATION SYSTEMS

		FY 2008	FY 2009	FY 2010	FY 2010	FY 2011
		Actual	Actual	Budget	YTD	Approved Budget
Salaries & Wages						
1001	Regular Salaries	172,173	174,686	247,563	172,899	171,418
1002	Part-time/Temporary	0	0	0	0	0
1003	Overtime	0	0	0	0	0
1004	Commissions					
	Total	172,173	174,686	247,563	172,899	171,418
Benefits						
1501	Health Insurance	19,138	21,297	37,917	21,297	22,402
1502	PERS Retirement	33,667	34,821	53,227	36,657	34,155
1503	Workers Comp	2,223	2,042	3,435	2,011	2,290
1504	Medicare	2,598	2,727	3,590	2,749	2,486
1505	Disability/Social Security	0	0	0	0	0
	Total	57,626	60,887	98,169	62,713	61,333
Services and Supplies						
2000	Maintenance	687	3,643	10,400	5,108	10,400
3000	Material & Supplies	4,446	6,732	2,945	4,982	2,920
4000	Travel & Training	22,062	18,660	46,485	5,115	8,200
5000	Contractual Services	113,378	247,545	354,793	502,792	381,303
6000	Other Operating Exp.	759	805	3,000	120	3,000
	Total	141,332	277,385	417,623	518,117	405,823
Total Operating Costs		371,131	512,958	763,355	753,730	638,574
7000	Capital Costs	109,114	54,987	120,000	19,550	60,000
8000	Other one-time Costs	0	0	0	0	0
	Total Expenditures	480,245	567,945	883,355	773,280	698,574

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 2010 and 2011 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>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Estimated</u>	<u>2011 Estimated</u>
Unscheduled network downtime	<1.0%	<1.0%	<1.0%	<1.0%
I.T. support staff vs. system users	1:86	1:57	1:55	1:51
I.T. budget for user training	7.5%	5.8%	5.7%	1.2%
 <u>Performance Measures:</u>				
I.T. vs. General Fund budget	2.1%	2.7%	4.0%	3.1%
I.T. spending per employee	3315	3282	4976	4566
Percent of I.T. budget expended	95%	96%	97%	98%

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

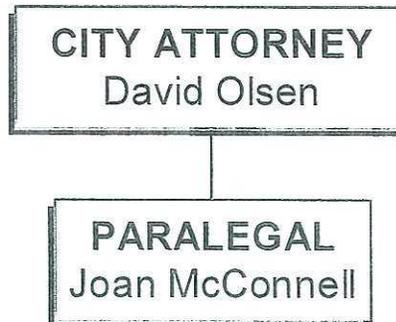
001-4700

GENERAL GOVERNMENT - CENTRAL SERVICES

	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD	FY 2011 Approved Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries					
1002 Part-time/Temporary	0	0	13,817	17,894	0
1003 Overtime					
1004 Commissions					
Total	0	0	13,817	17,894	0
<u>Benefits</u>					
1501 Health Insurance					
1502 PERS Retirement	0	0	0	0	0
1503 Workers Comp	0	0	449	483	0
1504 Medicare	0	0	201	248	0
1505 Disability/Social Security	0	0	0	1,060	0
Total	0	0	650	1,791	0
<u>Services and Supplies</u>					
2000 Maintenance	0	0	0	0	0
3000 Material & Supplies	422,212	516,937	368,056	157,608	255,500
4000 Travel & Training	0	0	0	0	0
5000 Contractual Services	569,363	684,026	646,454	598,879	780,388
6000 Other Operating Exp.	0	0	0	0	0
Total	991,575	1,200,963	1,014,451	756,487	1,035,888
Total Operating Costs	991,575	1,200,963	1,028,977	776,172	1,035,888
7000 Capital Costs	0	0	0	0	25,200
Other one-time					
8000 Costs	0	0	0	0	0
Total Expenditures	991,575	1,200,963	1,028,977	776,172	1,061,088

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

001-4400

GENERAL GOVERNMENT - CITY ATTORNEY

		FY 2008	FY 2009	FY 2010	FY 2010	FY 2011
		Actual	Actual	Budget	YTD	Approved Budget
<u>Salaries & Wages</u>						
1001	Regular Salaries	193,281	197,577	198,390	199,856	194,587
1002	Part-time/Temporary	58	0	0	0	0
1003	Overtime	0	0	0	0	0
1004	Commissions					
	Total	193,339	197,577	198,390	199,856	194,587
<u>Benefits</u>						
1501	Health Insurance	18,790	21,297	25,492	21,297	22,547
1502	PERS Retirement	38,269	39,497	42,654	41,656	41,750
1503	Workers Comp	2,246	2,080	2,290	1,973	2,290
1504	Medicare	2,911	2,873	2,876	2,940	2,816
1505	Disability/Social Security	0	0	0	0	0
	Total	62,182	65,747	73,312	67,865	69,403
<u>Services and Supplies</u>						
2000	Maintenance	5	0	0	0	0
3000	Material & Supplies	683	435	1,100	-190	1,100
4000	Travel & Training	8,884	8,493	3,824	4,370	8,000
5000	Contractual Services	41,019	40,017	45,320	41,276	45,320
6000	Other Operating Exp.	68,088	11,499	90,645	55,144	73,145
	Total	118,679	60,444	140,889	100,600	127,565
Total Operating Costs		374,200	323,768	412,591	368,322	391,555
7000	Capital Costs	0	0	0	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
Total Expenditures		374,200	323,768	412,591	368,322	391,555

GENERAL FUND – GENERAL GOVERNMENT

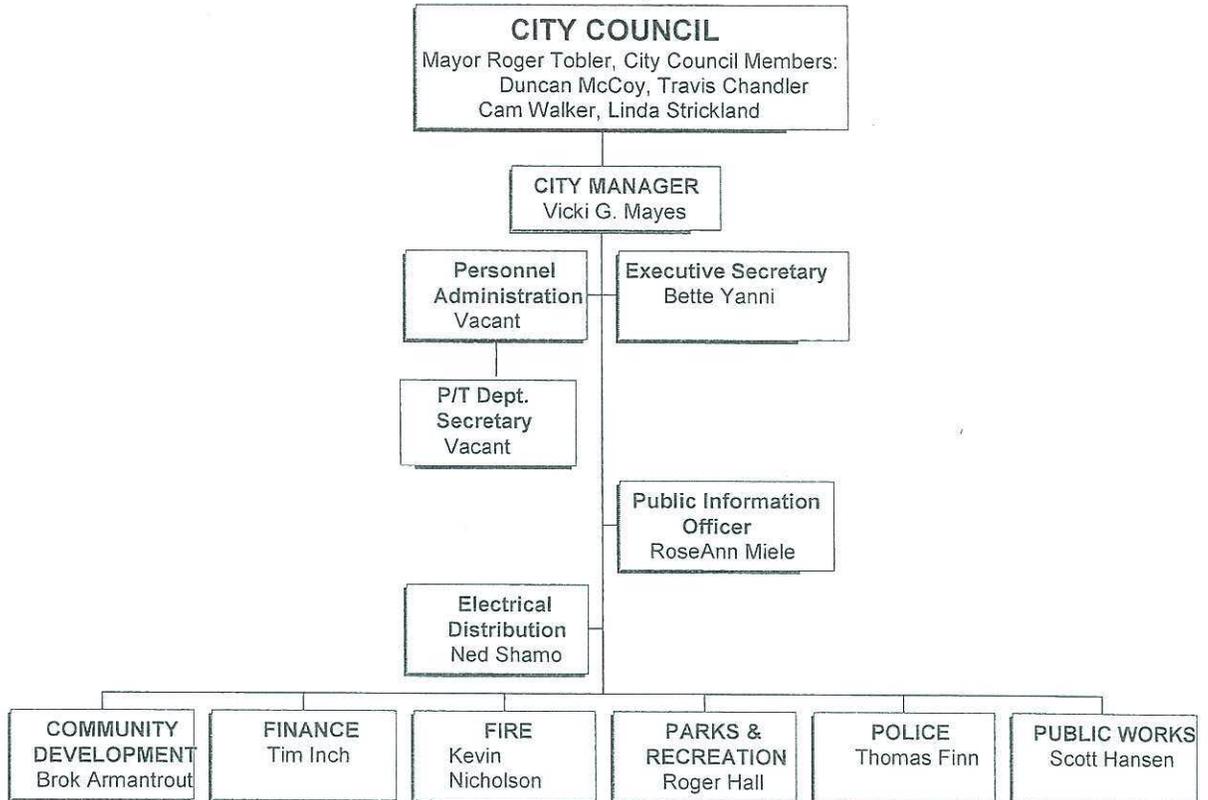
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2010 and 2011 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>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Estimated</u>	<u>2011 Estimated</u>
Prepare criminal complaints	375	365	400	420
Prepare subpoenas	91	90	96	100
Prepare legal correspondence	489	482	500	490
Process discovery requests	133	138	150	140
 <u>Performance Measures:</u>				
Attorney vs. General Fund budget	1.6%	1.5%	2.0%	1.7%
Percent of Attorney budget expended	120%	101%	100%	100%

GENERAL FUND – GENERAL GOVERNMENT

PERSONNEL



MISSION STATEMENT/ACTIVITY DESCRIPTION.

The Personnel Department is committed to provide equal employment opportunities to all qualified individuals. The Personnel Administrator reports directly to the City Manager and assures that all applicants and employees are treated in a fair and respectful manner. The Personnel Department supports the City Manager's goal of creating a highly trained and effective workforce by providing for the continuous training of employees, competitive recruitment, careful screening and constant assessment of workforce needs.

GENERAL FUND – GENERAL GOVERNMENT

GOALS & STRATEGIC ISSUES

- 1 Encourage and provide training opportunities that encourage employee's personal and professional development.
- 2 Conduct all of the recruitments for the City.
- 3 Assess and improve the employee orientation process and insure all employees understand the goals and core values of the City.
- 4 e support services to employees, including but not limited to acting as a liaison for the employees assistance program, health and welfare programs, tuition reimbursement programs and public employee's retirement programs.
- 5 Maintain the job description/job classification system in an efficient and effective manner and assist employees with professional development strategies.
- 6 Ensure the City complies with State and Federal laws pertaining to personnel-related matters.

BUDGET HIGHLIGHTS

- Approved "Travel and Training" of \$8,300 has been reduced by 20% from the prior year; however, "Tuition Reimbursement" has been increased by \$10,000 to a total of \$25,000 for the year. This was the No. 1 recommendation of the Change Leadership Team.
- Request to change part-time Secretary to full-time Secretary has been denied; however, workload to the part-time Secretary supports this change.
- \$12,000 has been added to the "regular" salary category to upgrade the Personnel Administrator to an Assistant City Manager/Personnel Administrator position
- Funding includes the Assistant City Manager/Personnel Administrator and one part-time Secretary.
- No overtime has been budgeted.
- No capital outlay has been authorized.

GENERAL FUND – GENERAL GOVERNMENT

001-4600

GENERAL GOVERNMENT - PERSONNEL

		FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD	FY 2011 Approved Budget
Salaries & Wages						
1001	Regular Salaries	88,731	50,582	92,197	51,015	90,168
1002	Part-time/Temporary	0	0	45,968	12,718	0
1003	Overtime	0	0	0	107	0
1004	Commissions					
	Total	88,731	50,582	138,165	63,839	90,168
Benefits						
1501	Health Insurance	9,193	6,212	12,701	5,324	11,250
1502	PERS Retirement	17,641	10,664	29,705	11,569	19,386
1503	Workers Comp	1,065	95	2,290	1,400	1,145
1504	Medicare	1,336	814	2,004	890	1,307
1505	Disability/Social Security	0	0	0	447	0
	Total	29,235	17,785	46,700	19,630	33,088
Services and Supplies						
2000	Maintenance	0	0	500	0	500
3000	Material & Supplies	4,903	2,369	7,400	2,953	7,400
4000	Travel & Training	8,315	17,031	32,500	8,078	7,000
5000	Contractual Services	40,104	19,277	39,100	17,647	39,100
6000	Other Operating Exp.	8,059	8,222	10,000	9,735	10,000
	Total	61,381	46,899	89,500	38,413	64,000
Total Operating Costs		179,347	115,266	274,365	121,883	187,256
7000	Capital Costs	2,670	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
Total Expenditures		182,017	115,266	274,365	121,883	187,256

OPERATING STATISTICS AND PERFORMANCE MEASURES:

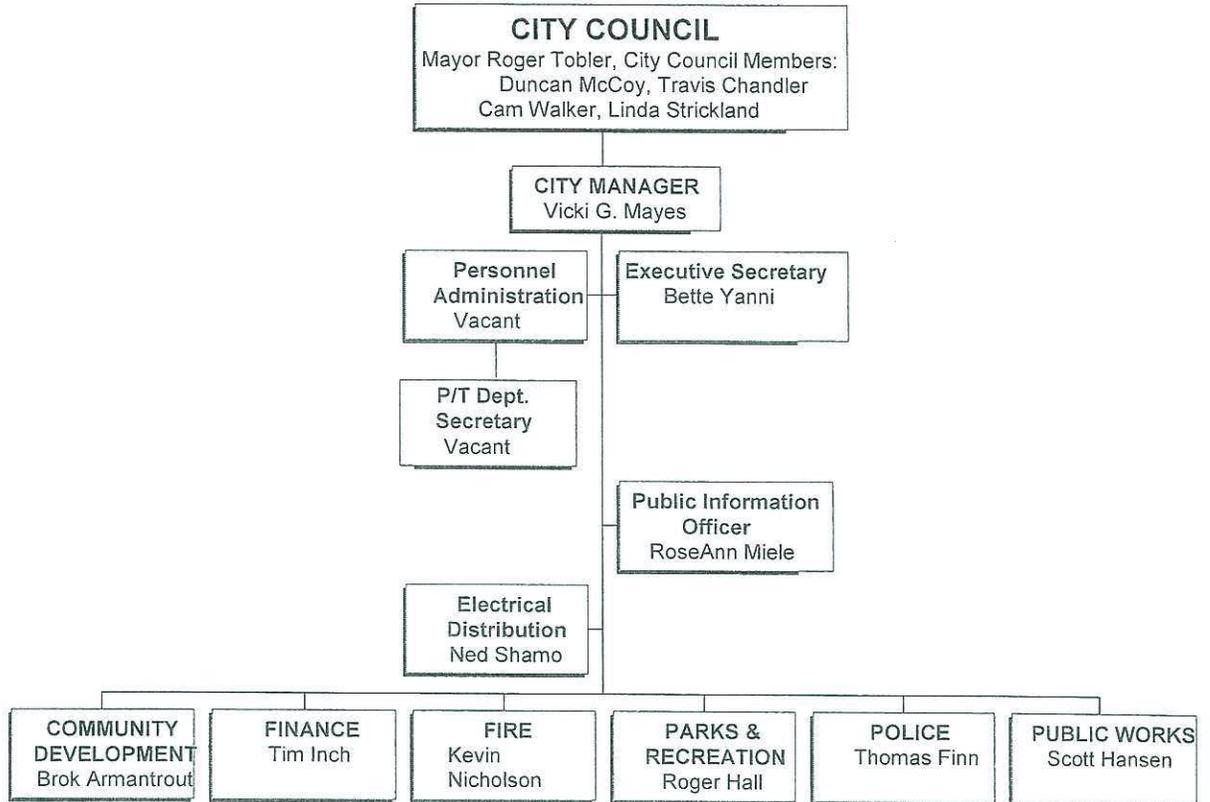
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GENERAL FUND – GENERAL GOVERNMENT

<u>Operating Statistics:</u>	2008 Actual	2009 Actual	2010 Estimated	2011 Estimated
Recruitment Apps/Interest Cards	3322	3302	3254	3220
Policy Dev./Empl. Awareness	450	441	432	422
Employee Labor Issues	300	290	250	240
Committees/Group Meetings	132	122	125	120
Recognition & Other City Programs	12	10	9	8
Worker's Comp. Claims Admin.	25	21	21	20
<u>Performance Measures:</u>				
Personnel vs. General Fund budget	0.8%	0.5%	0.9%	0.8%
Percent of Personnel budget expended	86%	86%	85%	90%
Health insurance increase	10.2%	3.6%	0.0%	0.0%

GENERAL FUND – GENERAL GOVERNMENT

PUBLIC INFORMATION OFFICER



MISSION STATEMENT/ACTIVITY DESCRIPTION.

In February, 2009, the Public Information Office and BCTV merged. The mission of both entities 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 "City News For Your Information" column is posted on the City's website and sent to subscribers. A monthly utility mailer is sent to all customers in Boulder City. The BCTV program "For Your Information" airs weekly and features City staff/community residents. City/community events submitted to the PIO are posted on the City's web calendar and the BCTV magazine. The PIO films all Council/RDA/Special Meetings, schedules all BCTV programs, seeks various TV programs from educational entities and produces Public Service Announcements and Committee/Commission Recaps. The PIO schedules all activities of the BCTV consultant. The PIO works with all departments on various aspects of maintaining and improving the City's website. The PIO prepares/distributes press releases for any department requesting same and prepares/executes press conferences. The PIO also coordinates the annual Cascata Day, the Bill Andrews Award, compiles the City Manager's Annual Report and works on the annual State of the City event and other activities as requested by the City Manager. While these are formal activities done on a regular basis, the PIO 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 the Public Information Office and BCTV on a regular basis to promote the activities of City Departments.
- 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 serving on the SNRPC's Homeless Committee and serving as the City's Transportation Coordinator for the RTC's Club Ride Program.

BUDGET HIGHLIGHTS.

- The Public Information Office and BCTV have been merged. One full-time employee staffs the Department.
- Contractual services have been reduced from \$41,700 to \$36,950 and provides for independent contractor to assist w/BCTV programming.
- \$4,000 in additional requests have been approved for the Media Star maintenance contract and for licenses for music which must be renewed.
- Reduced levels of service for both the public information office and BCTV must be anticipated in that one employee is performing the function of two prior positions.

GENERAL FUND – GENERAL GOVERNMENT

001-4900

GENERAL GOVERNMENT - PUBLIC INFORMATION

		FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD	FY 2011 Approved Budget
Salaries & Wages						
1001	Regular Salaries	68,609	71,709	71,926	77,513	71,916
1002	Part-time/Temporary	0	0	0	0	0
1003	Overtime	0	0	0	0	0
1004	Commissions					
	Total	68,609	71,709	71,926	77,513	71,916
Benefits						
1501	Health Insurance	9,193	10,541	12,571	10,648	11,118
1502	PERS Retirement	13,761	14,423	15,465	15,535	15,462
1503	Workers Comp	1,101	1,053	1,145	975	1,145
1504	Medicare	995	1,040	1,043	1,073	1,043
1505	Disability/Social Security	0	0	0	0	0
	Total	25,050	27,057	30,224	28,232	28,768
Services and Supplies						
2000	Maintenance	3	0	0	0	0
3000	Material & Supplies	124	302	10,650	9,701	10,650
4000	Travel & Training	288	404	600	321	600
5000	Contractual Services	31,994	34,327	41,700	42,015	36,950
6000	Other Operating Exp.	313	733	750	735	750
	Total	32,722	35,766	53,700	52,772	48,950
Total Operating Costs		126,381	134,532	155,850	158,517	149,634
7000	Capital Costs Other one-time	0	0	0	0	0
8000	Costs	0	0	0	0	4,000
Total Expenditures		126,381	134,532	155,850	158,517	153,634

GENERAL FUND – GENERAL GOVERNMENT

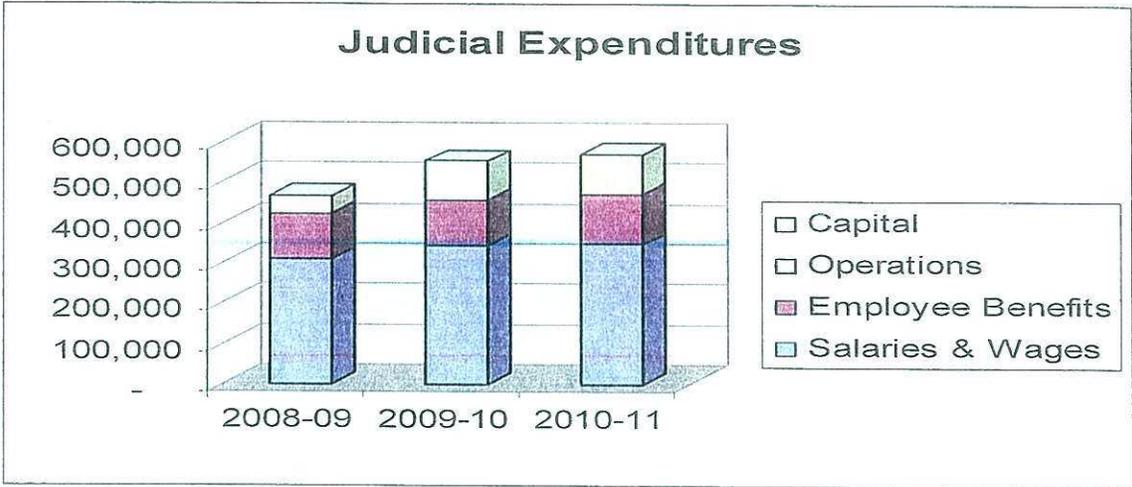
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2010 and 2011 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>	2008 Actual	2009 Actual	2010 Estimated	2011 Estimated
Submission to Boulder City Newspaper	52	52	29	0
BC TV Program FYI	60	49	30	20
Monthly Utility Inserts	12	12	12	12
City News E-Mail Columns	52	42	32	32
News Releases - All departments	23	26	30	30
 <u>Performance Measures:</u>				
Public Information vs. General Fund budget	0.6%	0.6%	0.7%	0.7%
Percent of Personnel budget expended	111%	100%	99%	100%

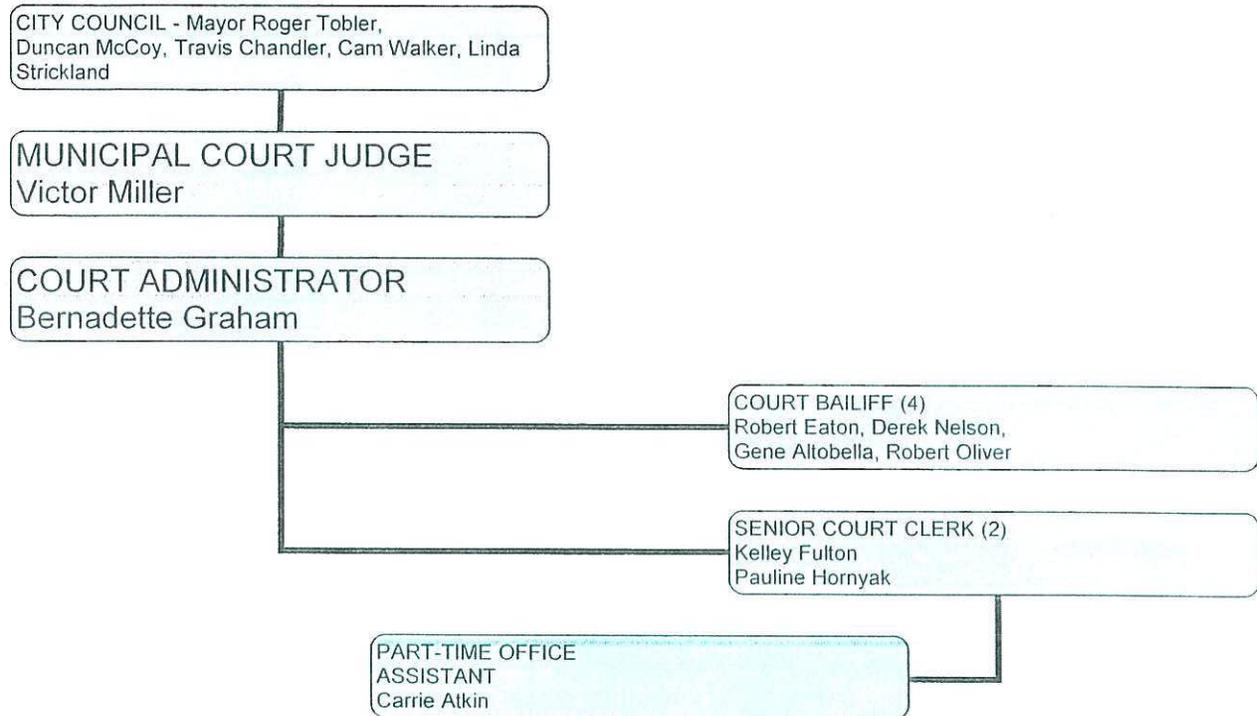
GENERAL FUND – JUDICIAL

Judicial	2008-09 Actual	2009-10 Budget	2010-11 Budget	Percent Change
Salaries & Wages	310,284	345,864	346,735	0.3%
Employee Benefits	111,107	110,372	126,447	14.6%
Operations Capital	45,583	97,230	97,230	0.0%
Expenditure Total	466,974	553,466	570,412	3.1%



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.

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 Continue providing timely and efficient service; request additional staff to offset the increase in workload.
- 4 Make necessary changes in statistical and financial reporting as required by State requirements.
- 5 Increase safety measures in and around the Municipal Court building.
- 6 Continue with Municipal Court Capital Improvement projects.
- 7 Implement a new Case Management System which will allow for better tracking of court Statistics and allow our customers the ability to make on-line payments.
- 8 Continue to participate in the City's Volunteer Program.

GENERAL FUND – JUDICIAL

BUDGET HIGHLIGHTS

- 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 account and Administrative Assessment account will also be used to improve security at the Court and make necessary repairs to keep the Municipal Court building professional and functional.
- Utilize technology to track and monitor account receivables. Using this information, plan to increase court collections on account receivables. Continue to use part-time bailiffs to make phone calls to defendants who have active bench warrants to attempt to secure payment.

001-4500

JUDICIAL - MUNICIPAL COURT

		FY 2008	FY 2009	FY 2010	FY 2010	FY 2011
		Actual	Actual	Budget	YTD	Approved Budget
Salaries & Wages						
1001	Regular Salaries	218,353	276,556	285,259	302,005	262,879
1002	Part-time/Temporary	33,236	32,512	59,234	29,493	82,485
1003	Overtime	5,642	1,216	1,371	511	1,371
1004	Commissions					
	Total	257,231	310,285	345,864	332,009	346,735
Benefits						
1501	Health Insurance	34,733	49,371	49,278	51,467	43,569
1502	PERS Retirement	34,176	43,808	51,753	51,638	73,349
1503	Workers Comp	5,609	6,746	4,580	5,501	4,580
1504	Medicare	3,899	4,666	4,761	4,979	4,949
1505	Disability/Social Security	5,181	6,516	0	6,107	0
	Total	83,598	111,106	110,372	119,692	126,447
Services and Supplies						
2000	Maintenance	0	0	0	0	0
3000	Material & Supplies	6,705	5,188	8,510	6,794	8,510
4000	Travel & Training	4,448	3,663	0	4,200	0
5000	Contractual Services	53,514	33,704	84,670	46,597	84,670
6000	Other Operating Exp.	5,539	3,028	4,050	2,495	4,050
	Total	70,206	45,583	97,230	60,086	97,230
Total Operating Costs		411,035	466,973	553,466	511,785	570,412
7000	Capital Costs	4,888	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
Total Expenditures		415,923	466,974	553,466	511,787	570,412

GENERAL FUND – JUDICIAL

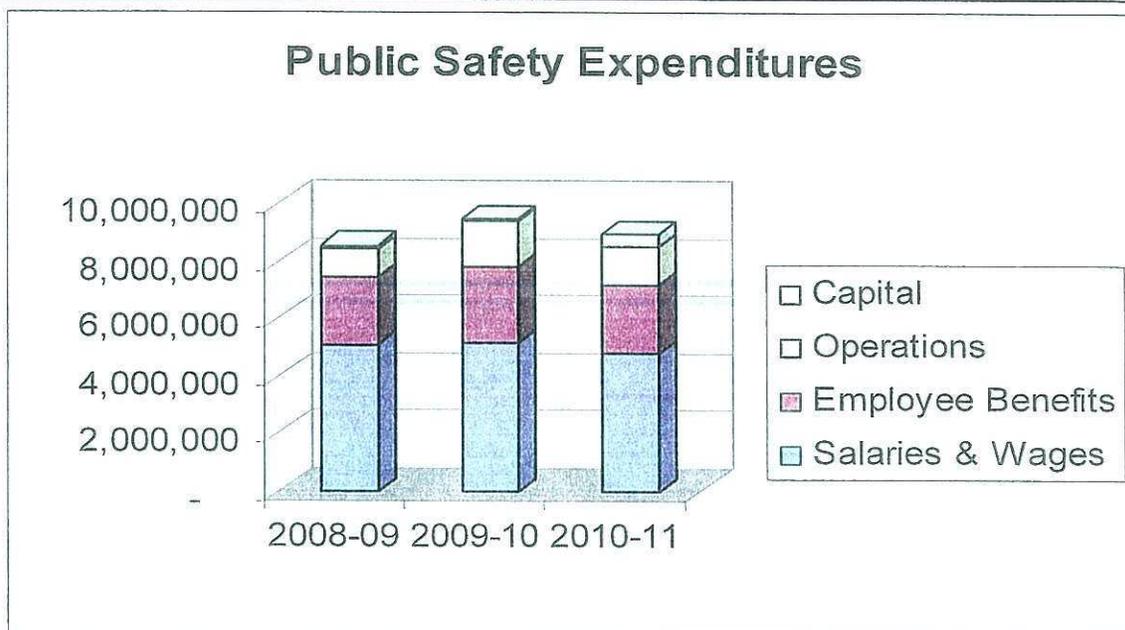
OPERATING STATISTICS AND PERFORMANCE MEASURES:

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<u>Operating Statistics:</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Estimated</u>	<u>2011 Estimated</u>
Total Charges Filed (All Categories)	4070	5210	6400	7000
DUI Charges Filed	84	94	106	100
Drug Related Charges Filed	86	96	107	100
Domestic Violence Charges Filed	35	39	42	45
<u>Performance Measures:</u>				
Municipal Court vs. General Fund budget	1.8%	2.2%	2.7%	2.5%
Percent of Municipal Court budget expended	76%	86%	100%	100%

GENERAL FUND – PUBLIC SAFETY

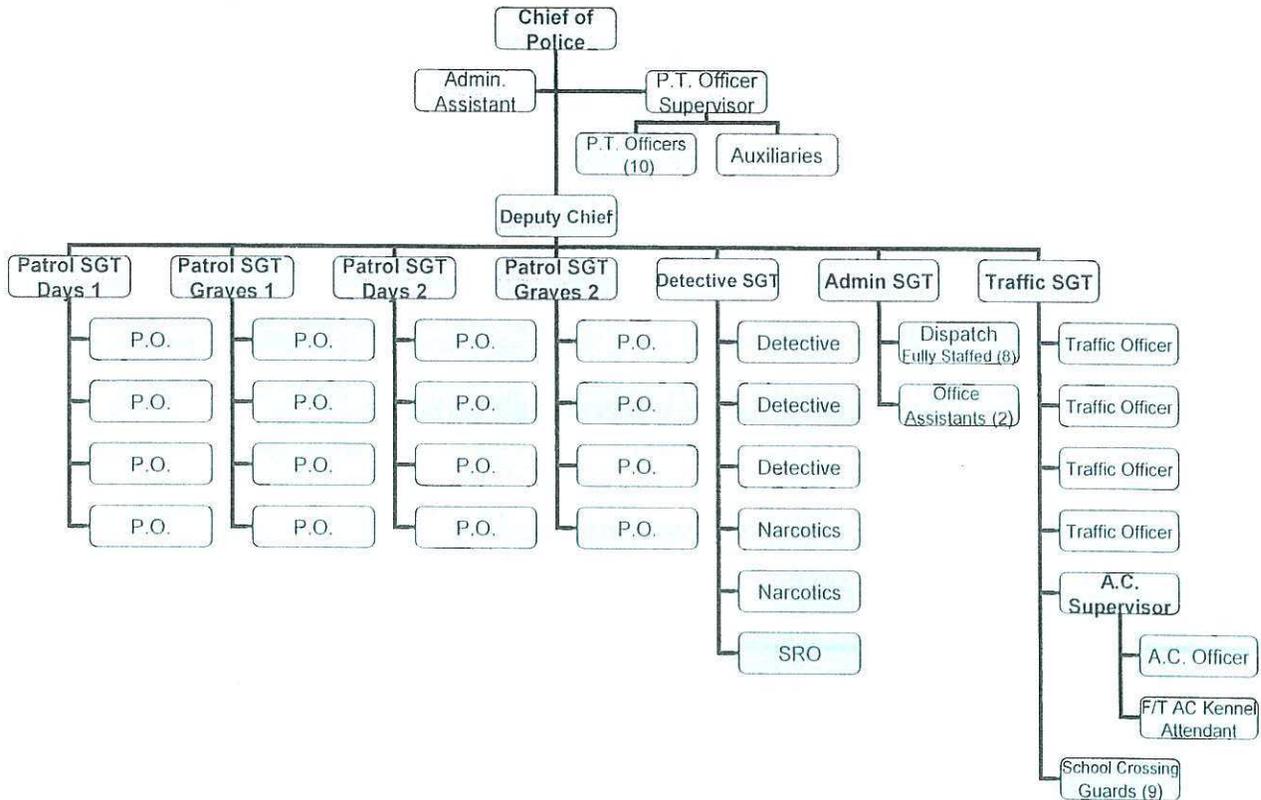
Public Safety	2008-09 Actual	2009-10 Budget	2010-11 Budget	Percent Change
Salaries & Wages	5,089,050	5,125,345	4,801,128	-6.8%
Employee Benefits	2,372,832	2,698,276	2,402,338	-12.3%
Operations	971,578	1,545,140	1,331,281	-16.1%
Capital	123,349	100,000	450,000	77.8%
Expenditure Total	8,556,809	9,468,761	8,984,747	-5.4%



Departments: Police, Animal Control, Fire

GENERAL FUND – PUBLIC SAFETY

POLICE



MISSION STATEMENT/ACTIVITY DESCRIPTION

Mission Statement: "Our mission is to promote and maintain an atmosphere of safety and security within our community through highly-skilled employees dedicated to the protection of constitutional guarantees, maintenance of order and safeguarding life and property. The common denominator that presents the majority of challenges in the 10/11 fiscal year is the global economic recession. Police management will think "outside the box" to ensure that the department is as fiscally responsible as possible while still providing high quality police services to the community.

GOALS & STRATEGIC ISSUES

- 1 Have a fully-staffed and trained Traffic Safety Bureau consisting of a sergeant and four officers by the time the Hoover Dam Bypass Bridge opens in the fall.
- 2 Maintain the same level of service we did in FY10, and strive to achieve the same response times as well. Focus only on law enforcement and police services as our primary mission.
- 3 Hire and train two part-time dispatchers to augment the seven full-time dispatchers and compensate for the vacant eighth dispatcher. Fill one of the three sworn officer vacancies.
- 4 Achieve and maintain a sworn complement of 33 officers, seven full-time dispatchers, two records clerks and one administrative assistant.
- 5 Update the patrol fleet by retiring high mileage, maintenance intensive vehicles and acquiring a minimum of six new vehicles from the Capital Improvement Fund.
- 6 Continue our "warrant squad" and monitor the use of the "Administrative Tow Fee to ensure that it's applied appropriately to ensure the recovery of manpower costs.

GENERAL FUND – PUBLIC SAFETY

BUDGET HIGHLIGHTS

- The Police Department has 35 sworn positions which include: Police Chief, Lieutenant, 6 Sergeants, and 27 police officers. Six of the 27 police officers are funded by More Cops.
- 33 of 35 sworn positions will be funded in FY11, which will result in a personnel shortage in patrol. Response times maybe impacted and non-emergency calls maybe put on hold when shortages on shifts occur.
- In addition to sworn position, the Police Department employs 7 full-time dispatchers, 2 full-time office assistants and a Department Secretary. One full-time dispatcher position will remain vacant during the upcoming year.
- Travel and training funds increased slightly from \$34,216 last year to \$35,000 this year, which is 50% of the training budget in FY '08. This results in officers not attaining professional growth and simply remaining stagnant by maintaining their current level of training and certifications and new detectives receiving only basic investigation training. The reductions in the travel and training budget eliminate most out-of-state travel and training costs for the Chief and Lieutenant will be paid entirely by them.
- Overtime was reduced due from \$110,000 to \$80,000 due to the anticipated hiring of one or two part-time dispatchers and offsetting the same amount overtime expense. This has resulted in a minimum amount of overtime and increased call volumes or other events could impact this budget category.
- New requests: the \$200,000 for police vehicles has been funded under the CIF; however, no GF dollars are allocated should voters not authorize this expenditure.
- Levels of Service: The part-time officer academy, citizens' academy and proposed advanced citizens' academy will not be held this fiscal year. The number of police officers in patrol will increase by one this year when compared to last year; however, the two vacant police officer position will result in shortages on some shifts.
- Forfeiture funding is limited and not available to supplement existing services.
- Levels of Service: The part-time officer academy, citizens' academy and proposed advanced citizens' academy will not be held this fiscal year. The number of police officers in patrol will increase by one this year when compared to last year; however, the two vacant police officer position will result in shortages on some shifts.

GENERAL FUND – PUBLIC SAFETY

001-5000 PUBLIC SAFETY - POLICE

	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD Actual	FY 2011 Proposed Budget
Salaries & Wages					
1001 Regular Salaries	2,726,846	2,806,947	2,815,735	2,679,869	2,605,477
1002 Part-time/Temporary	88,917	85,809	88,873	71,693	97,839
1003 Overtime	115,443	114,955	110,000	88,746	80,000
1004 Commissions					
Total	2,931,206	3,007,711	3,014,608	2,840,308	2,783,316
Benefits					
1501 Health Insurance	344,708	400,336	499,585	405,636	433,548
1502 PERS Retirement	815,480	855,172	949,284	876,855	855,265
1503 Workers Comp	110,478	120,081	138,144	95,187	124,252
1504 Medicare	45,871	49,036	40,506	45,632	36,486
1505 Disability/Social Security	5,498	5,320	4,118	4,525	5,722
Total	1,322,035	1,429,945	1,631,637	1,427,836	1,455,273
Services and Supplies					
2000 Maintenance	127,358	160,588	202,000	140,307	202,000
3000 Material & Supplies	36,318	41,743	61,450	41,873	61,450
4000 Travel & Training	70,676	25,646	34,216	16,744	35,000
5000 Contractual Services	352,869	397,410	539,350	390,885	529,350
6000 Other Operating Exp.	117,465	120,769	163,867	133,935	104,754
Total	704,686	746,156	1,000,883	723,744	932,554
Total Operating Costs	4,957,927	5,183,812	5,647,128	4,991,888	5,171,143
7000 Capital Costs Other one-time	230,327	22,567	103,000	99,590	0
8000 Costs	0	0	0	0	200,000
Total Expenditures	5,188,254	5,206,379	5,750,128	5,091,478	5,371,143

GENERAL FUND – PUBLIC SAFETY

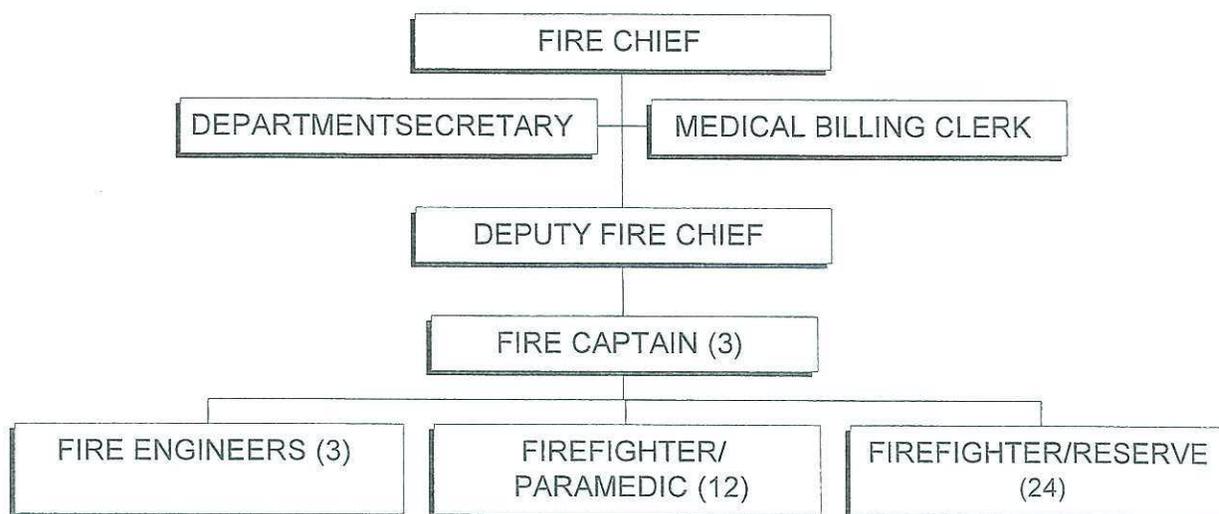
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2010 and 2011 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>	2008 Actual	2009 Actual	2010 Estimated	2011 Estimated
Calls for Service	23,964	23,901	24,087	24,238
Citations	5,991	6,078	7,232	7,100
Arrests	986	980	1,023	1,003
<u>Dispatch</u>				
Calls Received	88,132	89,267	92,729	92,014
Citizen Contacts	5,632	6,002	6,264	6,039
Calls for Service	28,631	28,780	29,711	29,057
<u>Performance Measures:</u>				
Police vs. General Fund budget	23%	25%	26%	24%
Percent of Police budget expended	96%	97%	98%	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.

The Boulder City Fire Department operates out of one station and utilizes three (3) six-person shifts to cover a service area of approximately 206 square miles. Keeping in mind the current calls for service totals and staffing levels, the department has established a goal of staffing three (3) apparatus (one 2-person engine, and two 2-person rescues) daily.

In addition to emergency response activities, the department also provides several prevention and safety programs, annual business & permits inspections, and is responsible for reviewing & inspecting applicable construction projects. Through the careful monitoring of these programs, the department continually enhances the level of safety for our citizens and visitors of Boulder City.

Other areas of responsibility covered by fire department personnel are the management of the City's Emergency Management Program, communication site agreements, and City's Safety Committee. Currently, the Fire Chief acts as the Emergency Management Director, is responsible for the management of the City's 33 communication site lease agreements, and with the help of representatives from each city department, conducts monthly safety audits and program reviews.

GENERAL FUND – PUBLIC SAFETY

GOALS & STRATEGIC ISSUES

- 1 Maintain a motivated and well-trained work force that ensures an effective and efficient delivery of Fire Department services.
- 2 Continue to provide excellent customer service to the citizens and visitors of Boulder City and ensure all members of the department receive the appropriate level of training within this area annually.
- 3 Provide community awareness of Fire Department services, programs, and public education opportunities. In order to accomplish this goal the department will utilize the City Newsletter, For Your Information Programs, and shows on BCTV. The department will also continue their efforts to provide speakers for service organizations, homeowners associations, and public events.
- 4 Continue the development of the City's disaster preparedness program, public education/prevention programs, life safety programs, and communication site management program.

BUDGET HIGHLIGHTS

- The fire department budget currently supports twenty-two full-time employees (1-Fire Chief, 1-Deputy Chief, 3-Captains, 3-Engineers, 12-Firefighter / Paramedics) and eight temporary (Reserve Firefighters) employees. In an effort to save an estimated \$155,113, the fire department will keep the Deputy Fire Chief position open during FY11. As a result, the Fire Chief, administrative staff, and line personnel will do their best to complete the duties associated with this position.
- Funding for fire reserves was increased from \$44,353 last year to \$65,000 for this year to assist in filling shifts and help minimize the frequency of 5-person shift coverage.
- Overtime has been increased modestly from \$194,296 last year to \$200,000 this year.
- Travel & Training: Travel and Training was reduced from \$80,000 to \$60,000 which will result in the elimination of several training programs.
- New Requests: Wash down area was approved, and the \$20,000 expense was absorbed into the existing budget.
- In addition to the above-mentioned fire department details, limited emergency management activity will occur in FY11. Although a plan review process and exercises are planned, additional training, equipment, and facility improvements will be deferred until funds become available.
- The funding provided maintains existing levels of service; however, the budget provided does not allocate additional funding should call volumes increase due to the bridge opening or other factors.

GENERAL FUND – PUBLIC SAFETY

001-5100 PUBLIC SAFETY - FIRE

	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD Actual	FY 2011 Proposed Budget
Salaries & Wages					
1001 Regular Salaries	1,914,866	1,630,666	1,750,358	1,651,027	1,571,115
1002 Part-time/Temporary	35,271	58,830	56,353	45,935	77,000
1003 Overtime	284,531	263,809	194,296	199,783	200,000
1004 Commissions					
Total	2,234,668	1,953,305	2,001,007	1,896,745	1,848,115
Benefits					
1501 Health Insurance	199,961	219,023	267,149	223,615	224,311
1502 PERS Retirement	555,874	554,975	588,235	576,233	520,288
1503 Workers Comp	115,239	83,935	103,583	97,103	99,086
1504 Medicare	28,347	27,322	24,605	27,052	22,930
1505 Disability/Social Security	2,218	3,649	6,107	3,113	6,107
Total	901,639	888,904	989,679	927,115	872,722
Services and Supplies					
2000 Maintenance	74,023	52,243	93,717	63,681	63,017
3000 Material & Supplies	38,730	23,317	59,300	45,131	54,300
4000 Travel & Training	14,988	8,280	80,000	33,797	60,000
5000 Contractual Services	53,549	64,496	101,640	66,990	101,950
6000 Other Operating Exp.	78,760	55,155	70,900	56,493	68,300
Total	260,050	203,491	405,557	266,092	347,567
Total Operating Costs	3,396,357	3,045,700	3,396,243	1,833,702	3,068,404
7000 Capital Costs Other one-time	94,394	100,782	0	0	0
8000 Costs	0	0	0	0	250,000
Total Expenditures	3,490,751	3,146,482	3,396,243	3,089,952	3,318,404

GENERAL FUND – PUBLIC SAFETY

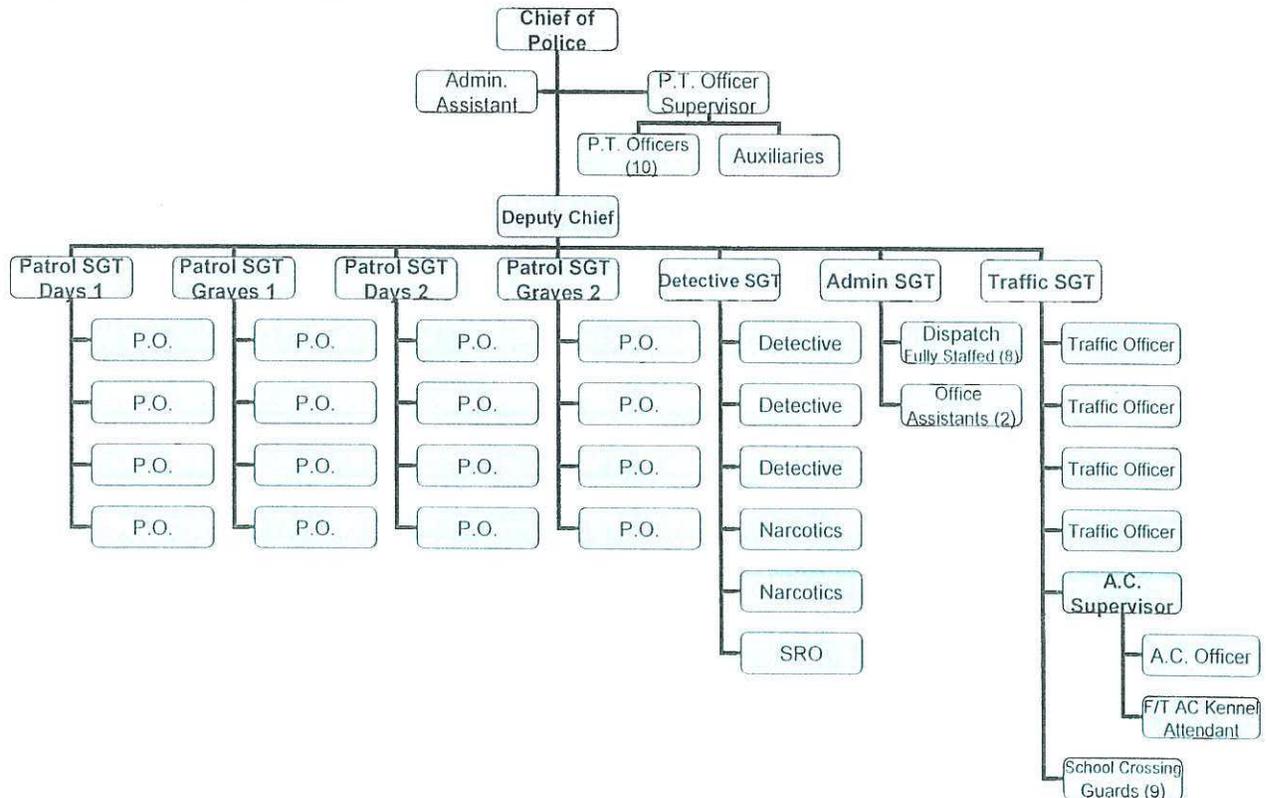
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2010 and 2011 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

Operating Statistics:	2008 Actual	2009 Actual	2010 Estimated	2011 Estimated
Response Data				
Fire Totals	631	591	545	449
EMS Totals	1,567	1,604	1,716	1498
EMS - Transport to BC Hospital	702	709	779	691
EMS - Out of District Transports	181	188	184	186

Performance Measures				
Conduct annual business inspections	95%	80%	70%	100%
Maintain a 5 min. / 70% response time	No / 65%	No / 67%	No / 67%	70%
Conduct 100 Pub Ed events annually	New	72	72	100

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.

GENERAL FUND – PUBLIC SAFETY

BUDGET HIGHLIGHTS

- Due to a 20% decrease in Travel and Training, ACO's will have to acquire their annual certifications within the tight constraints of the downsized budget.
- A monthly "Pet Adoption Day" will be funded at the shelter to improve the chances of matching good homes with adoptive animals with appropriate dispositions and training.

001-5300

PUBLIC SAFETY - ANIMAL CONTROL

		FY 2008	FY 2009	FY 2010	FY 2010	FY 2011
		Actual	Actual	Budget	YTD Actual	Proposed Budget
Salaries & Wages						
1001	Regular Salaries	147,555	124,901	159,270	163,110	165,197
1002	Part-time/Temporary	0	1,572	25,000	2,370	0
1003	Overtime	3,252	1,563	4,500	2,764	4,500
1004	Commissions					
	Total	150,807	128,036	188,770	168,244	169,697
Benefits						
1501	Health Insurance	27,579	23,959	37,119	31,945	32,995
1502	PERS Retirement	29,833	25,389	34,123	34,905	35,517
1503	Workers Comp	3,281	2,545	3,435	2,932	3,435
1504	Medicare	2,277	1,995	2,283	2,636	2,396
1505	Disability/Social Security	0	97	0	147	0
	Total	62,970	53,985	76,960	72,565	74,343
Services and Supplies						
2000	Maintenance	2,732	4,132	10,500	5,180	10,500
3000	Material & Supplies	7,569	3,919	13,500	5,982	13,500
4000	Travel & Training	1,368	485	2,160	1,474	2,160
5000	Contractual Services	9,467	10,193	27,500	11,004	22,000
6000	Other Operating Exp.	3,317	3,200	3,000	3,324	3,000
	Total	24,453	21,929	56,660	26,964	51,660
Total Operating Costs		238,230	203,950	322,390	267,773	297,804
7000	Capital Costs	0	0	0	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
Total Expenditures		238,230	203,950	322,390	267,773	295,200

GENERAL FUND – PUBLIC SAFETY

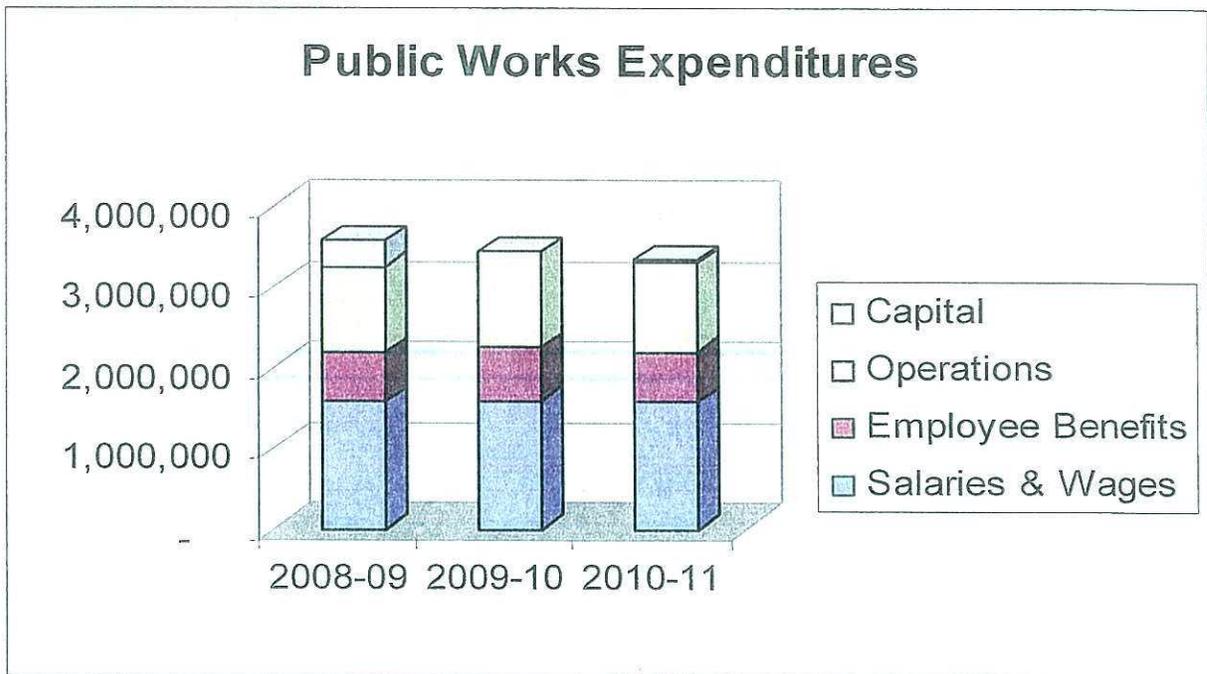
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2010 and 2011 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>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Estimated</u>	<u>2011 Estimated</u>
Calls for Service	4,789	4,698	5,173	5,014
Citations Issued	33	39	46	50
Verbal/Written Warnings	246	260	269	250
Animals Running at Large	316	310	357	309
Animals Handled/Impounded	540	550	592	590
 <u>Performance Measures:</u>				
Animal Control vs. General Fund budget	1.0%	1.0%	1.5%	1.3%
Percent of Animal Control budget expended	101%	100%	100%	100%

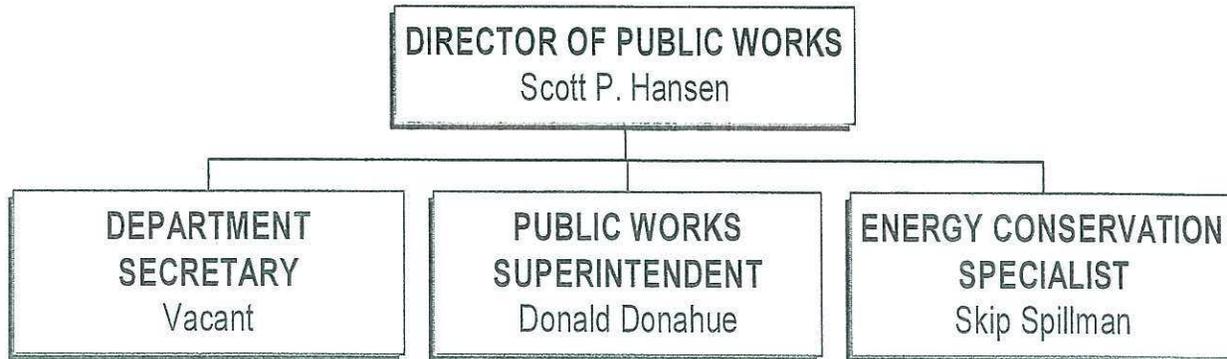
GENERAL FUND – PUBLIC WORKS

Public Works	2008-09 Actual	2009-10 Budget	2010-11 Budget	Percent Change
Salaries & Wages	1,573,454	1,598,250	1,571,797	-1.7%
Employee Benefits	603,888	663,431	632,014	-5.0%
Operations	1,082,065	1,188,404	1,104,864	-7.6%
Capital	320,173	-	40,000	
Expenditure Total	3,579,580	3,450,085	3,348,675	-3.0%



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

PUBLIC WORKS



MISSION STATEMENT/ACTIVITY DESCRIPTION

The Public Works Department manages all aspects of the Capital Improvement Program (CIP) for the City of Boulder City and provides development services for all private construction projects. This effort is completed through the Engineering Division of Public Works. Public Works maintains top- quality parks, streets, flood control facilities, buildings, water distribution, sewer collection and treatment facilities. This maintenance effort is completed through four divisions as follows: Building Maintenance, Streets, Landscape, and Water/Sewer. In addition, Public Works Administration 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 in technical meetings at the Southern Nevada Water Authority (SNWA), Regional Transportation Commission (RTC), and Flood Control District (FCD).

GOALS & STRATEGIC ISSUES

- 1 Work with Federal and State Lobbyist to secure funding for City projects
- 2 Manage consultant contracts to advertise CIP projects on schedule and with good plans
- 3 Manage the construction of CIP projects to achieve completion on schedule and within budget
- 4 Work with the Nevada Department of Transportation (NDOT) to insure the Boulder City Bypass & Improvements to US 93 progresses on schedule
- 5 Work with the Southern Nevada Health District to achieve a permit for the entire landfill site and evolve current landfill operations to coincide with approved permits
- 6 Work with SNWA to provide consistent water delivery to Boulder City at the most economical rates and within the State permit
- 7 Work with the Nevada Department of Environmental Protection to collect sewage effluent and treat it to a permitted quality for re-use
- 8 Provide the citizens of Boulder City and City employees with the best parks, safe streets, and safe buildings
- 9 Present the City Manager with upcoming Public Works challenges in sufficient time to properly plan for the design and implementation of agreements and quality projects
- 10 Support the Change Leadership Team to achieve the goals of the City
- 11 Establish professional development procedures & fees similar to the other entities in Clark County
- 12 Upgrade the City's Occupational Safety and Health Administration Program
- 13 Create an electronic Global Information System (GIS) database for the Boulder City Municipal Cemetery and update the policy and procedures manual for the cemetery.

GENERAL FUND – PUBLIC WORKS

BUDGET HIGHLIGHTS.

- **Personnel Funded:** The Public Works Administration Budget consist of six positions; Public Works Director, the Superintendent who oversees all maintenance Divisions, the Development Services/Conservation Specialist, a Department Secretary serving the Director, a Department Secretary serving the Engineering Division and a Division Secretary serving the Superintendent. All of these positions are either fully funded or partially funded by the Utility Fund.
- **Personnel Not Funded:** The Public Works Superintendent Position and Department Secretary Position have been held open for several months. These are two key positions reporting directly to the Public Works Director. As a result, the schedule for all of items listed above suffers. The Public Works Director is working out of the City Shops one day each week. The 32 employees at this location suffer from not having a full time Superintendent.
- **Operating Expense Categories:** Travel and Training budget has been cut by \$3,900, or 40%. This will result in a staff that is not up-to-date on the latest technologies and efficiencies. Travel required for projects will have to be funded by the specific project or be foregone.
- **Request Approved:** None.
- **Request Denied:** None.
- **Level of Service Changes:** All items listed in the Goals & Strategic Issues section will be delayed or postponed unless positions are filled.

GENERAL FUND – PUBLIC WORKS

001-6000

PUBLIC WORKS - PUBLIC WORKS ADMINISTRATION

		FY 2008	FY 2009	FY 2010	FY 2010	FY 2011
		Actual	Actual	Budget	YTD Actual	Proposed Budget
Salaries & Wages						
1001	Regular Salaries	161,265	187,426	132,072	123,751	113,201
1002	Part-time/Temporary	828	5,539	3,704	11,731	10,000
1003	Overtime	0	33	1,000	0	0
1004	Commissions					
	Total	162,093	192,998	136,776	135,482	123,201
Benefits						
1501	Health Insurance	15,364	20,409	15,653	11,536	10,983
1502	PERS Retirement	31,564	38,239	27,125	27,948	25,403
1503	Workers Comp	2,002	2,196	1,430	1,022	2,286
1504	Medicare	1,304	1,414	1,268	1,232	894
1505	Disability/Social Security	51	343	0	727	580
	Total	50,285	62,601	45,476	42,466	40,146
Services and Supplies						
2000	Maintenance	3,805	2,543	3,300	1,383	3,300
3000	Material & Supplies	3,989	4,924	4,000	2,145	4,000
4000	Travel & Training	9,803	7,233	5,600	5,257	8,200
5000	Contractual Services	2,127	366,043	350,900	419,546	333,900
6000	Other Operating Exp.	4,653	1,036	3,550	425	2,250
	Total	24,377	381,779	367,350	428,756	351,650
Total Operating Costs		236,755	637,378	549,602	606,704	514,997
7000	Capital Costs	2,960	0	0	0	0
8000	Other one-time Costs	0	0	0	0	2,000
Total Expenditures		239,715	637,378	549,602	606,704	516,997

GENERAL FUND – PUBLIC WORKS

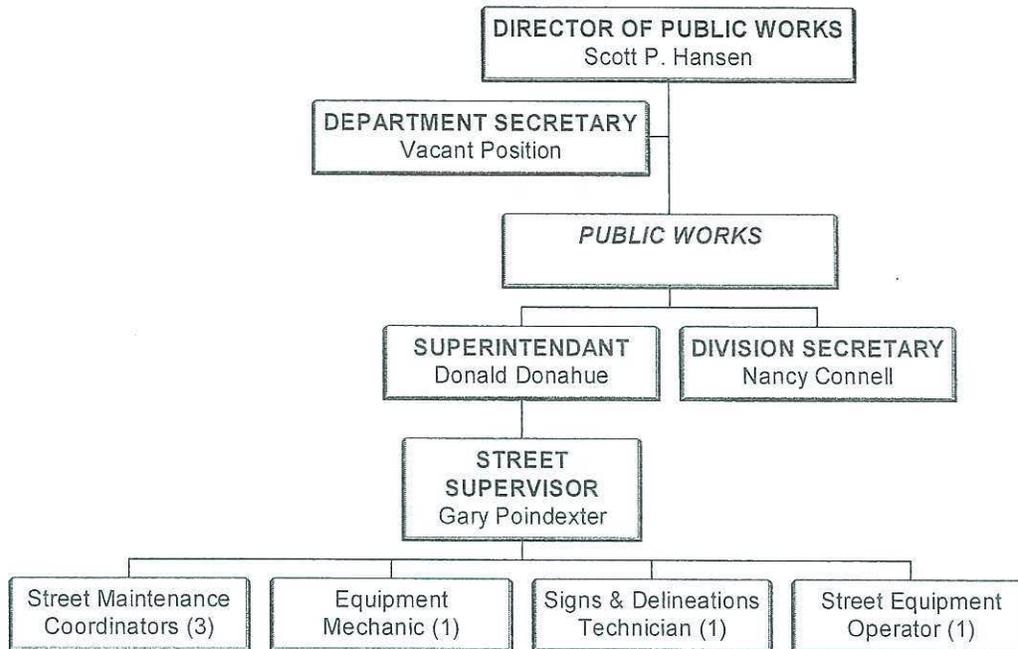
OPERATING STATISTICS AND PERFORMANCE MEASURES:

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<u>Operating Statistics:</u>	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Estimated</u>	<u>2011</u> <u>Estimated</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	74	75	75
Engineering Projects Started	26	25	24	25
<u>Performance Measures:</u>				
Public Works Administration vs. General Fund budget	1.1%	3.0%	2.4%	2.3%
Percent of Public Works Administration budget expended	99%	99%	100%	100%

GENERAL FUND – PUBLIC WORKS

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. It provides a proactive street and concrete maintenance and repair program. The Streets Division maintains a sweeping program, sign and traffic control, flood channel maintenance and storm cleanup, cemetery interments and assistance to other divisions as needed. The Fleet Maintenance section provides maintenance and repair services for the vehicles and equipment for the entire Public Works Department. The Streets Division currently maintains two million square feet of asphalt, over six million square feet 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 consists of eight employees: a supervisor, three maintenance coordinators, a garage mechanic, a sign and delineation technician, an equipment operator (street sweeper) and a maintenance worker.

GENERAL FUND – PUBLIC WORKS

GOALS & STRATEGIC ISSUES

- 1 Provide friendly, timely and effective customer service.
- 2 Support the Change Leadership Team to achieve the goals of the city.
- 3 Repair streets and sidewalks, after utility repairs. Also aid water, wastewater and electric divisions with system upgrades.
- 4 With the decrease within the budgets, we have decreased the amount of concrete that we are replacing, by making smaller cuts and grinding tripping hazards where applicable. Also we have increased our assistance to the other Divisions within Public Works.
Red curb painting was postponed unless extremely needed. Red curbs and other striping will be completed in the upcoming budget year, assuming the pending RDA funding is approved.
- 5 Replacing faded Street signs has been discontinued unless they are regulatory signs (Stop signs, yield signs, speed limit signs.) Once again, RDA funding would allow more sign replacement to occur.
- 6 Items will be auctioned that are no longer in use and Public Works will consider purchasing items at auctions to save money.
- 7 Vehicles which meet the replacement policy will need to be repaired to extend their life.
- 8 Public Works continues to shop multiple vendors to achieve the lowest possible price, including exploring new vendors.
- 9 Bids from other government entities are always reviewed and considered on large purchases.
The garage has tested new oil products that need to be changed out less frequently.
Grants have been utilized to provide training to staff.
- 10

BUDGET HIGHLIGHTS

- **Personnel Funded:** The Public Works Street Division Budget consist of eight positions; the Supervisor, three Coordinators/Operators, the City Shops Mechanic, the Street Sweeper, the Sign & Delineation Technician, and one Maintenance Worker.
- **Personnel Not Funded:** All positions in this Division are filled.
- **Other Request Approved:** None.
- **Other Request Denied:** No vehicle and equipment replacement has been provided for in this year's budget. The Street Division has a backhoe eligible for replacement according to the city's equipment replacement schedule. This \$100,000 piece of equipment should be replaced within the next 3-years or the city will end up spending more money maintaining this piece of equipment rather than replacing it.
Public Works has only one mechanic. A request for a second Mechanic (\$69,826) has been denied. The demands for service will increase due to an aging fleet and equipment list. More mechanic work will have to be sent out to local repair shops which will increase the cost of service. As a result, maintenance budgets will be depleted quickly within the budget year.
- **Level of Service Changes:** With no vehicle and equipment replacement, there will be increased down time for equipment. Public Works Staff may have to work weekends to share equipment or postpone street and sidewalk repairs until sufficient equipment is available.
Funerals will take precedence for equipment.

GENERAL FUND – PUBLIC WORKS

001-6100 PUBLIC WORKS - STREETS

	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD Actual	FY 2011 Proposed Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries	428,017	490,693	496,927	484,400	499,804
1002 Part-time/Temporary	18,295	0	0	0	0
1003 Overtime	28,756	24,221	30,000	16,176	19,000
1004 Commissions					
Total	475,068	514,914	526,927	500,576	518,804
<u>Benefits</u>					
1501 Health Insurance	69,032	84,329	96,888	85,187	85,176
1502 PERS Retirement	91,245	101,810	105,621	107,944	107,593
1503 Workers Comp	8,203	8,992	9,160	7,222	9,160
1504 Medicare	6,013	6,585	7,125	6,705	7,278
1505 Disability/Social Security	0	0	0	0	0
Total	174,493	201,716	218,794	207,057	209,207
<u>Services and Supplies</u>					
2000 Maintenance	55,625	52,704	72,107	68,468	72,107
3000 Material & Supplies	78,323	38,844	81,579	25,855	51,579
4000 Travel & Training	2,664	2,792	5,040	1,705	4,000
5000 Contractual Services	28,549	28,455	30,000	17,437	30,000
6000 Other Operating Exp.	727	770	1,000	331	1,000
Total	165,888	123,565	189,726	113,796	158,686
Total Operating Costs					
	815,449	840,195	935,447	821,429	886,697
7000 Capital Costs Other one-time	293,736	221,975	0	0	0
8000 Costs	0	0	0	0	132,800
Total Expenditures	1,109,185	1,062,170	935,447	821,429	1,019,497

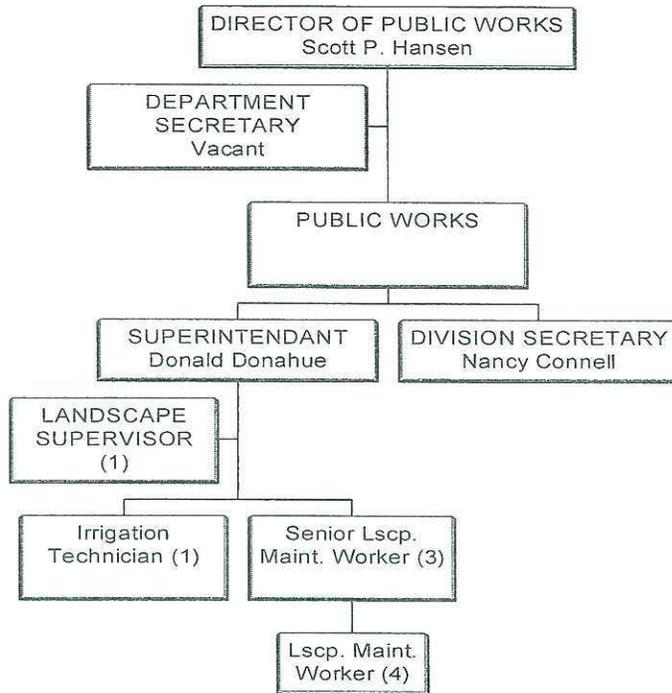
GENERAL FUND – PUBLIC WORKS

OPERATING STATISTICS AND PERFORMANCE MEASURES:

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	2008 Actual	2009 Actual	2010 Estimated	2011 Estimated
<u>Operating Statistics:</u>				
Sweep streets monthly	252 miles	252 miles	252 miles	252 miles
Interments	70	68	67	70
Miles of streets maintained	86.5	86.5	86.5	86.5
Sidewalk repairs	39	38	37	39
Miles of sidewalks maintained	175	175	175	175
Vehicles maintained	87	88	88	88
<u>Performance Measures:</u>				
Streets vs. General Fund budget	4.9%	5.1%	4.4%	4.5%
Percent of Streets budget expended	98%	99%	100%	100%

LANDSCAPING



MISSION STATEMENT/ACTIVITY DESCRIPTION

To maintain and upgrade, all city parks, sports fields, and various other city landscapes in a safe and efficient manner; to provide an attractive environment for the enjoyment of the residents and visitors of Boulder City.

The Landscape Division performs several maintenance duties such as, irrigation repair and installation, mowing, fertilization, weed control, seeding, general clean-up, tree and shrub care, etc.

Among other responsibilities of this division are the maintenance of the Municipal Cemetery and Regional Flood Control Facilities. Also the Landscape Division performs several tasks before and after special events held in various city parks, ensuring a safe and enjoyable environment for all the participants.

The landscape division is composed of one Supervisor, one Irrigation Technician, three Senior Landscape Maintenance Workers and four Landscape Maintenance Workers.

GENERAL FUND – PUBLIC WORKS

GOALS & STRATEGIC ISSUES

- 1 The Landscape Division maintains 166 acres of municipal grounds, ten sport fields, seven neighborhood parks, a municipal cemetery, landscaped areas along nine miles of roadways, and various municipal lawns and landscaped areas.
Duties also include, tree removal and replacement in city parks and select medians.
- 2 Maintain and upgrade the current irrigation system to improve water management. By utilizing the full capabilities of the central irrigation control system, it will allow for remote control and computer scheduling based on seasonal plant-water needs. To become a leading organization in efficient water use by continuing to adhere to local and state regulations.
- 3 Maintain and improve sport fields conditions for the safe and enjoyable practice of sports related activities.
- 4 Maintain and respond to municipal cemetery work requests in a timely and efficient manner.
- 5 Continue with the integration of previously contracted areas to the division's work program.
- 6 The Nevada Division of Forestry provides labor to assist with landscape maintenance activities. These crews are an integral portion of the landscape division's work program.

BUDGET HIGHLIGHTS

- **Personnel Funded:** The Public Works Landscape Division Budget consist of nine positions; the Supervisor, one Irrigation Technician, three Senior Landscape Maintenance Workers, and four Landscape Maintenance Workers.
- **Personnel Not Funded:** All positions in this Division are filled.
- **Request Approved:** \$40,000 was approved to replace controllers and other materials which will assist landscape manage its turf and water. This project will be phased in over several years. \$40,000 was approved for a heavy duty turf mower; reliable equipment is needed to maintain our extensive turf areas.
- **Request Denied:** No vehicle and equipment replacement was provided in last year's budget or is proposed in the current budget. The Landscape Division has a Dump Truck eligible for replacement according to the city's vehicle replacement schedule with an estimated cost of \$65,000. A request for \$15,000 for overtime call-outs on weekends was denied. The city's irrigation system requires constant maintenance, and the demand for overtime call-outs on weekends has increased over the last few years. In addition, the city hosts many special events on weekends and turf and landscape irrigation is suspended; lack of overtime for call-outs will result in these areas being without water longer which can result in the loss of turf.
- **Level of Service Changes:** Materials and supplies have been reduced by \$40,000, which will result in less fertilizer use and more vulnerable turf and plants. Over the last two budget cycles, the contractual services account has been cut by over \$200,000. Existing staff will focus on basic needs and emergencies; detail work in each park and median area maintenance will decrease. In addition, the amount of large tree care Public Works can accomplish will be reduced. Public Works implemented and continues to promote an Adopt-a-Park program, volunteer cleanup days, utilize Community Service Workers, and other volunteers; however, these programs supplement, but are not a substitute, for paid labor.
- **Other:** Travel & Training budget must be maintained to insure Landscape Division employees maintain Commercial Driver's Licenses, Certifications in Pesticide Application, training in aerial lifting devices and fall protection, and certified backflow prevention technician in the city.

GENERAL FUND – PUBLIC WORKS

001-6200

PUBLIC WORKS - LANDSCAPING

		FY 2008	FY 2009	FY 2010	FY 2010	FY 2011
		Actual	Actual	Budget	YTD Actual	Proposed Budget
Salaries & Wages						
1001	Regular Salaries	411,714	428,314	508,011	492,920	508,776
1002	Part-time/Temporary	0	0	0	0	0
1003	Overtime	12,979	15,588	15,000	4,266	15,000
1004	Commissions					
	Total	424,693	443,902	523,011	497,186	523,776
Benefits						
1501	Health Insurance	69,032	79,785	108,999	95,835	95,823
1502	PERS Retirement	83,480	87,066	109,109	108,122	109,387
1503	Workers Comp	8,215	8,840	10,305	8,215	10,305
1504	Medicare	4,157	5,684	7,357	7,493	7,377
1505	Disability/Social Security	0	0	0	0	0
	Total	164,884	181,375	235,770	219,665	222,892
Services and Supplies						
2000	Maintenance	34,993	47,660	63,200	74,640	63,200
3000	Material & Supplies	84,179	60,191	102,300	93,174	80,000
4000	Travel & Training	3,577	1,767	3,168	2,551	3,168
5000	Contractual Services	285,478	246,455	150,000	99,865	100,000
6000	Other Operating Exp.	3,839	924	550	215	550
	Total	412,066	356,997	319,218	270,445	246,918
Total Operating Costs		1,001,643	982,274	1,077,999	553,915	993,586
7000	Capital Costs	158,008	94,013	0	0	40,000
8000	Other one-time Costs	0	0	0	0	2,000
Total Expenditures		1,159,651	1,076,287	1,077,999	987,296	1,035,586

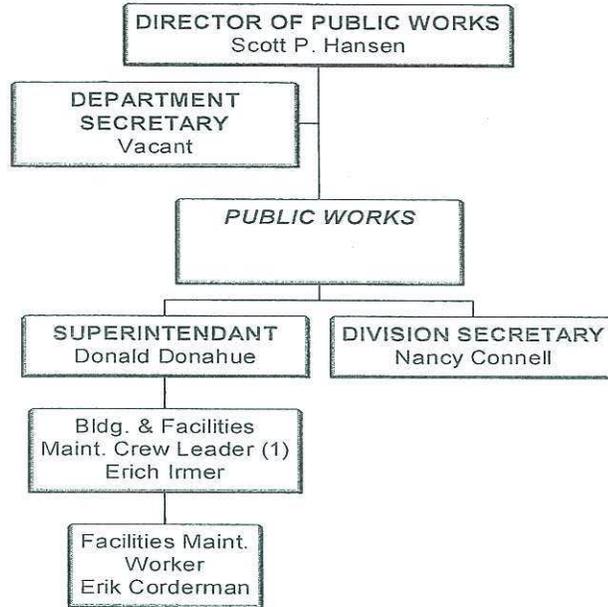
GENERAL FUND – PUBLIC WORKS

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2010 and 2011 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>	2008 Actual	2009 Actual	2010 Estimated	2011 Estimated
Acres maintained	166	166	166	166
Acres of turf	92	92	92	92
Headstones edged quarterly	2025	2029	2037	2043
<u>Performance Measures:</u>				
Landscaping vs. General Fund budget	5.1%	5.1%	5.2%	4.5%
Percent of Landscaping budget expended	80%	94%	98%	100%

BUILDING MAINTENANCE



MISSION STATEMENT/ACTIVITY DESCRIPTION

Responsible for the maintenance of all city facilities, including buildings, shade structures, lift stations, communication structures, bicycle ramps, pool covers, etc. This division also performs small construction projects such as desk construction, shelf construction, and billboard installation. Graffiti abatement and other similar miscellaneous work request are completed by Building Maintenance staff.

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 Use the recently developed standard inspection form and review all city facilities for code compliance and safety concerns.
- 4 Support the Change Leadership Team in order to achieve the goals of the City.

GENERAL FUND – PUBLIC WORKS

BUDGET HIGHLIGHTS

- **Personnel Funded:** The Public Works Building Maintenance Division Budget consist of two positions; one Crew Leader and one Maintenance Worker. With the Public Works Superintendent position vacant, the supervisor duties have been added to the load of the Public Works Director.
- **Personnel Not Funded:** Both positions in this Division are filled.
- **Request Approved:** None.
- **Request Denied:** An additional request for \$60,000 in contract services was denied, and the contractual services budget was reduced by \$50,000. A team from various City departments has been established to inspect city buildings and develop a list of compliance needs at each building, so building maintenance could become *pro-active* in addressing deficiencies, rather than reactive. Implementation of this program will not be possible without additional funding.
- The Travel and Training budget has been cut by \$600, or 20%. As a result, fewer staff members will attend training to stay up-to-date on the latest technologies and efficiencies. This crew works with a lot of power tools and job safety is very important in this division.
- **Level of Service Changes:** Without adding Contractual Service funds, the Building maintenance response will be delayed and maintenance work will become more backlogged.

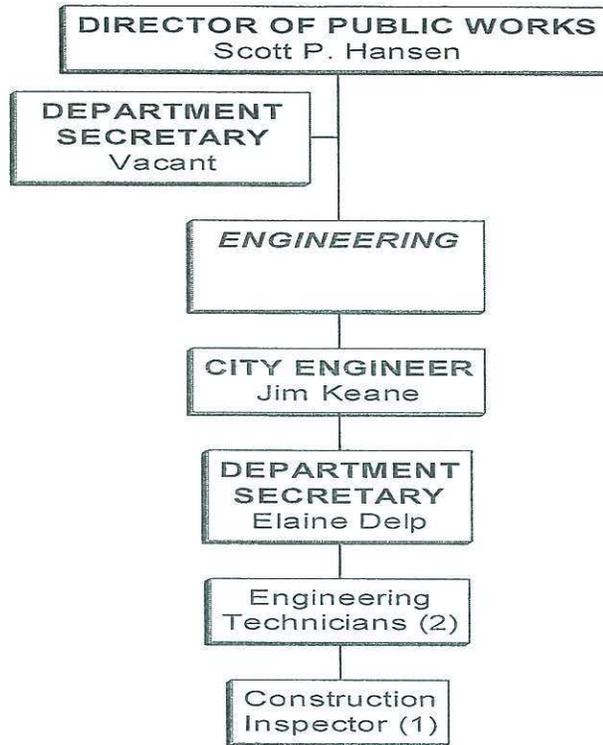
GENERAL FUND – PUBLIC WORKS

001-6300

PUBLIC WORKS - BUILDING MAINTENANCE

	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD Actual	FY 2011 Proposed Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries	106,424	125,585	112,872	117,609	113,718
1002 Part-time/Temporary	0	0	0	17,505	0
1003 Overtime	3,385	5,108	5,000	265	5,000
1004 Commissions					
Total	109,809	130,693	117,872	135,379	118,718
<u>Benefits</u>					
1501 Health Insurance	19,138	26,410	24,222	21,297	24,222
1502 PERS Retirement	21,279	25,820	24,108	28,064	24,999
1503 Workers Comp	2,197	2,968	2,290	1,972	2,290
1504 Medicare	1,578	1,902	1,626	1,911	1,686
1505 Disability/Social Security	0	0	0	0	0
Total	44,192	57,100	52,246	53,244	53,197
<u>Services and Supplies</u>					
2000 Maintenance	8,797	21,393	22,000	7,662	5,000
3000 Material & Supplies	32,171	24,053	45,000	24,448	45,000
4000 Travel & Training	202	122	2,160	155	2,160
5000 Contractual Services	183,961	135,736	175,000	120,235	90,000
6000 Other Operating Exp.	1,050	87	500	258	500
Total	226,181	181,391	244,660	152,758	142,660
Total Operating Costs					
	380,182	369,184	414,778	341,381	314,575
7000 Capital Costs	19,299	0	0	0	0
Other one-time					
8000 Costs	0	0	0	0	0
Total Expenditures	399,481	369,184	414,778	341,381	314,575

ENGINEERING



MISSION STATEMENT/ACTIVITY DESCRIPTION.

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

GOALS & STRATEGIC ISSUES

- 1 Manage consultant engineering contracts and construction contracts which provide specialized design and construction services for Boulder City.
- 2 Provide friendly, timely and effective customer service.
- 3 Support the Change Leadership Team to achieve the goals of the city.
- 4 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.
- 5 Participate with regional planning agencies to secure funding for construction of major facilities in Boulder City.

GENERAL FUND – PUBLIC WORKS

BUDGET HIGHLIGHTS

- **Personnel Funded:** The Public Works Engineering Division Budget consist of four positions; the City Engineer, two Engineering Technicians, and the Construction Inspector.
- **Personnel Not Funded:** All positions in this Division are filled.
- **Operating Expense Categories:** The Travel and Training budget has been cut by \$3,000, or 20%. As a result, fewer staff members will attend conferences to stay up-to-date on the latest technologies and efficiencies. Travel required for projects will have to be funded by the specific project or be foregone. The City Engineer is required to maintain an Engineering License and associated continuing educational units.
- **Request Approved:** This budget includes a request for a new large format copier/scanner/printer.
- **Request Denied:** No vehicle and equipment replacement has been provided for in this year's budget, and the Engineering Division has two vehicles eligible for replacement according to the city's vehicle replacement schedule. A request for \$7,000 in overtime is not funded for HVAC call out during evenings and weekends. This could result in uncomfortable building conditions and unique closures in buildings.
- **Level of Service Changes:** City employees and citizens using City buildings on evenings and weekends will see a delayed response time for HVAC and lock problems. Having vehicle out of service for repairs will reduce productivity due to visits to mechanics and the process of securing loaner vehicles.

GENERAL FUND – PUBLIC WORKS

001-6500

PUBLIC WORKS - ENGINEERING

		FY 2008	FY 2009	FY 2010	FY 2010	FY 2011
		Actual	Actual	Budget	YTD Actual	Proposed Budget
Salaries & Wages						
1001	Regular Salaries	269,807	282,200	284,404	225,706	282,298
1002	Part-time/Temporary	0	0	4,260	0	0
1003	Overtime	4,008	8,747	5,000	5,858	5,000
1004	Commissions					
	Total	273,815	290,947	293,664	231,564	287,298
Benefits						
1501	Health Insurance	32,175	37,323	43,993	37,269	38,987
1502	PERS Retirement	54,338	57,023	59,508	60,416	60,699
1503	Workers Comp	3,783	3,476	4,007	3,664	4,008
1504	Medicare	3,028	3,272	3,637	3,270	2,878
1505	Disability/Social Security	0	0	0	0	0
	Total	93,324	101,094	111,145	104,618	106,572
Services and Supplies						
2000	Maintenance	2,877	5,303	6,500	4,246	6,500
3000	Material & Supplies	6,434	4,308	8,000	6,398	8,000
4000	Travel & Training	6,161	4,200	5,800	4,265	6,000
5000	Contractual Services	31,961	21,832	33,500	5,586	25,000
6000	Other Operating Exp.	0	2,689	7,650	1,382	2,650
	Total	47,433	38,332	61,450	21,877	48,150
Total Operating Costs		414,572	430,373	466,259	358,059	442,020
7000	Capital Costs	0	4,185	0	0	0
8000	Other one-time Costs	0	0	0	0	20,000
Total Expenditures		414,572	434,558	466,259	358,059	462,020

GENERAL FUND – PUBLIC WORKS

OPERATING STATISTICS AND PERFORMANCE MEASURES:

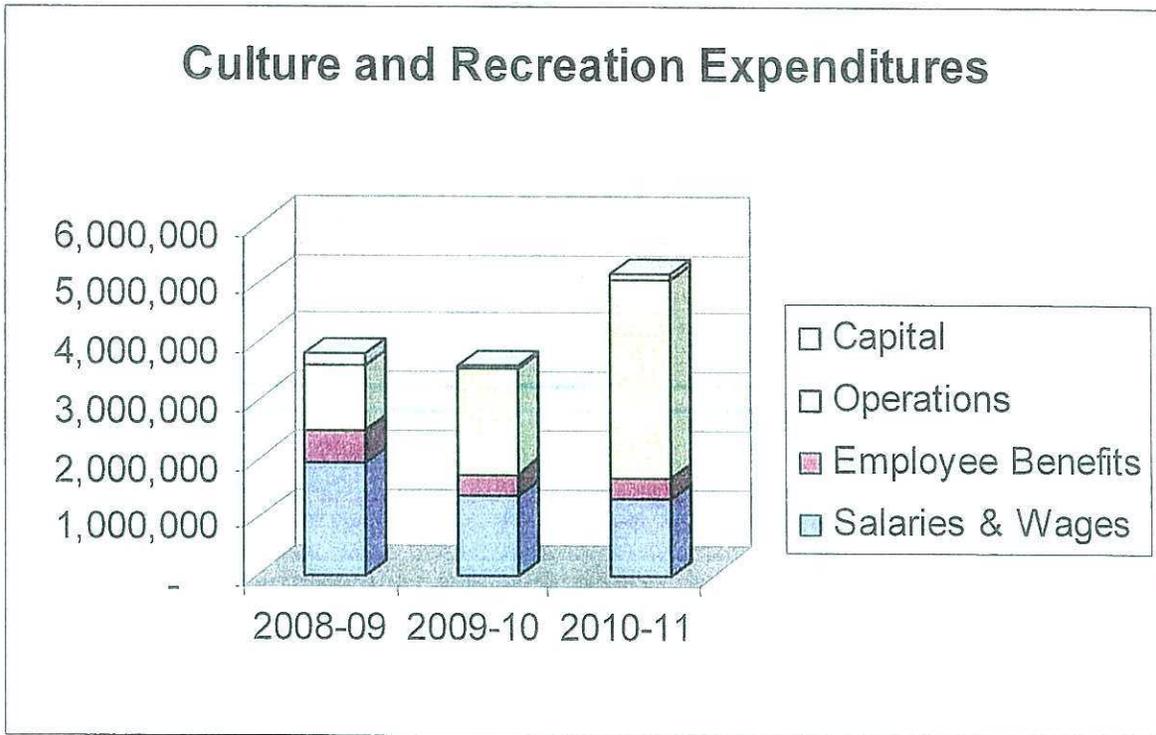
The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2010 and 2011 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<u>Operating Statistics:</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Estimated</u>	<u>2011 Estimated</u>
Agenda Items	68	71	70	70
Engineering Projects Started	26	25	28	28
Total Reimbursed - RTC, CCRFCD, etc.	\$2,740,926	\$2,500,527	\$4,792,937	\$6,432,385

<u>Performance Measures:</u>				
Engineering vs. General Fund budget	1.8%	2.1%	2.1%	2.0%
Percent of Engineering budget expended	101%	99%	100%	100%

GENERAL FUND – CULTURE AND RECREATION

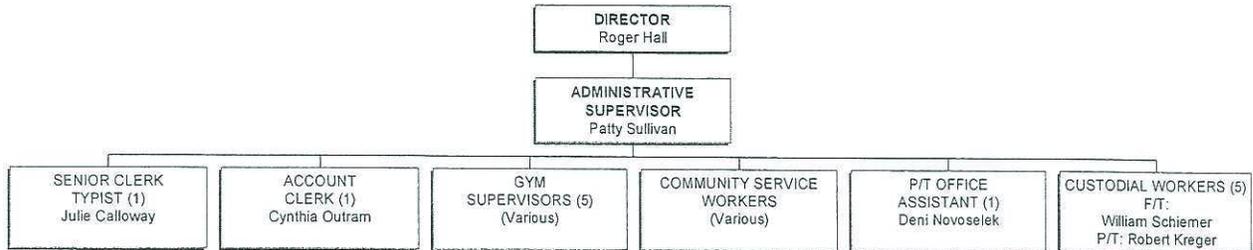
Culture and Recreation	2008-09 Actual	2009-10 Budget	2010-11 Budget	Percent Change
Salaries & Wages	1,914,104	1,359,518	1,314,545	-3.4%
Employee Benefits	549,968	367,640	346,865	-6.0%
Operations	1,120,794	1,809,572	3,396,828	46.7%
Capital	209,817	40,000	85,000	52.9%
Expenditure Total	3,794,683	3,576,730	5,143,238	30.5%



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 Parks and Recreation Director manages the day-to-day operations of the Parks and Recreation Department. The three major divisions include the Recreation Division, Aquatics Division and Golf Course Division. The following positions report to the Parks and Recreation Director: Recreation Administrative Supervisor, Recreation Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, Golf Course Maintenance Supervisor. The Parks and Recreation Director is all responsible for coordinating all major special events within the City including film shoots and video productions.

GOALS & STRATEGIC ISSUES:

- Continue to provide for the present and future recreation needs of Boulder City residents.
- Ensure that all recreation facilities are properly maintained, painted and in good condition.
- Continue to upgrade various parks, ball fields and recreation facilities on a yearly basis.
- Continue to offer current levels of recreational and leisure time services for participants of all ages while investigating either new or enhanced services in keeping with available resources
- Continue to investigate the use of the River Mountain area for bike trails, general park use and develop a plan of activities to bring about the funding contributions from local, regional, stated and federal agencies.
- Continue to assess public and private capabilities for expanding special events and permanent cultural activities and facilities that will attract visitors to the community.
- Continue to develop policies and programs to increase the volume of outside visitors to the community.
- Ensure Parks and Recreation Department participation in the City's Change Leadership Team Program

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS:

- Personnel Funded FY 2010-2011 include a full-time Director, full-time Department Secretary, full-time Recreation Coordinator in charge of classes, special events and marketing, full-time Recreation Youth & Adult Sports Coordinator, two part-time clerical personnel, full-time Maintenance Supervisor in charge of custodians and contract administration, 3 full-time custodians 3 part-time custodians.
- Personnel Not Funded FY 2010-2011 include an anticipated \$40,222 reduction to part-time salaries and wages. This would eliminate funding for gym supervisors, and part-time Bootleg Trails Coordinator. Recreation Sports Coordinator to monitor gyms during weekdays and closing of gym when no supervisor is available.
- Curtailment of COLA increases for part-time employees
- Approval of two part-time custodians for DWP, Courts, Airport, PD and City Shops.
- Anticipated \$2000 reduction of the overtime allotment
- Anticipated \$6000 reduction to the Materials & Supplies for recreation facilities. Reduction may affect the purchase of cleaning supplies for recreation facilities.
- Anticipated \$1000 reduction to the Contractual Expense account
- Other requests approved include custodial uniforms increase \$2260, fire alarm fees \$1320, park, gazebo, and facility maintenance \$1000 and monthly service contract for registration system for the department \$1800.
- Other requests denied include upgrade of part-time office assistant to full-time office assistant (\$23,576) and new gym floor mop (\$600).
- Levels of service that decreased from last year include the closure of the recreation department office on Fridays and closure of the gymnasium on Friday, Saturday and Sunday. This decrease of service will continue during FY 2010-2011.

GENERAL FUND – CULTURE AND RECREATION

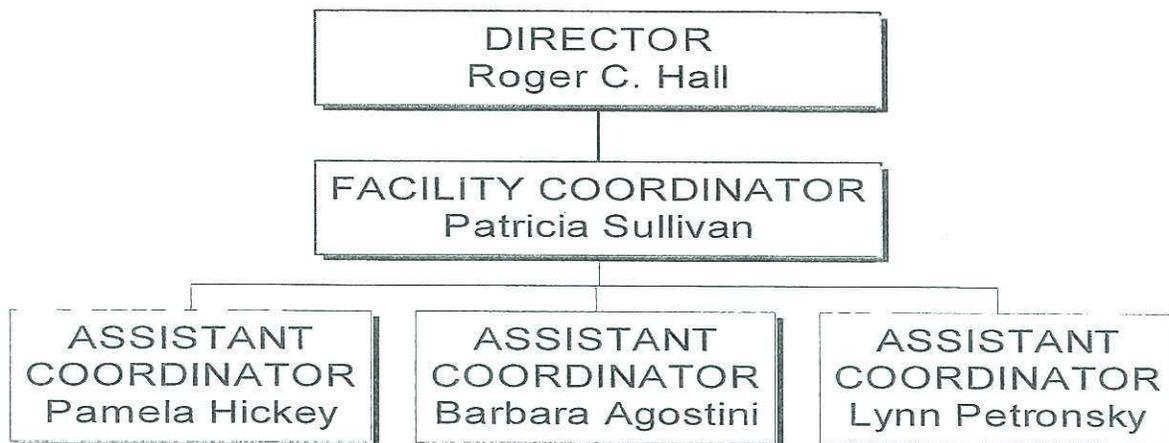
001-7100

RECREATION - ADMINISTRATION

	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD Actual	FY 2011 Proposed Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries	457,640	449,904	463,885	481,334	479,498
1002 Part-time/Temporary	105,419	112,025	121,868	86,777	111,245
1003 Overtime	8,015	2,944	4,000	1,369	2,000
1004 Commissions					
Total	571,074	564,873	589,753	569,480	592,743
<u>Benefits</u>					
1501 Health Insurance	62,420	67,070	87,409	74,538	76,291
1502 PERS Retirement	107,597	110,234	113,114	113,493	120,092
1503 Workers Comp	10,192	9,884	10,875	9,453	12,940
1504 Medicare	3,679	4,369	5,038	5,378	5,553
1505 Disability/Social Security	1,168	1,336	1,808	1,824	1,622
Total	185,056	192,893	218,244	204,686	216,498
<u>Services and Supplies</u>					
2000 Maintenance	23,254	17,571	17,550	14,956	17,550
3000 Material & Supplies	27,924	22,887	23,750	17,442	24,750
4000 Travel & Training	8,764	6,456	2,388	4,962	6,588
5000 Contractual Services	33,709	87,861	92,714	90,472	91,714
6000 Other Operating Exp.	3,141	-216	2,000	166	2,000
Total	96,792	134,559	138,402	127,998	142,602
Total Operating Costs	852,922	892,325	946,399	902,164	951,843
7000 Capital Costs Other one-time	39,534	22,026	0	0	0
8000 Costs	0	0	0	0	6,380
Total Expenditures	892,456	914,351	946,399	902,164	958,223

GENERAL FUND – CULTURE AND RECREATION

RECREATION – ABC PARK



MISSION STATEMENT/ACTIVITY DESCRIPTION:

The Parks and Recreation Director manages the day-to-day operations of the Parks and Recreation Department. The three major divisions include the Recreation Division, Aquatics Division and Golf Course Division. The following positions report to the Parks and Recreation Director: Recreation Administrative Supervisor, Recreation Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, Golf Course Maintenance Supervisor and Bootleg Canyon Trail Master. The Parks and Recreation Director is all responsible for coordinating all major special events within the City including film shoots and video productions.

GOALS & STRATEGIC ISSUES:

- Continue to provide for the present and future recreation needs of Boulder City residents.
- Ensure that all recreation facilities are properly maintained, painted and in good condition.
- Continue to upgrade various parks, ball fields and recreation facilities on a yearly basis.
- Continue to offer current levels of recreational and leisure time services for participants of all ages while investigating either new or enhanced services in keeping with available resources
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- Continue to offer current levels of recreational and leisure time services for participants of all ages while investigating either new or enhanced services in keeping with available resources
- Continue to assess public and private capabilities for expanding special events and permanent cultural activities and facilities that will attract visitors to the community.
- Continue to develop policies and programs to increase the volume of outside visitors to the community.
- Expand programs focused on the arts and look for ways to bring in additional revenue to help pay for them.
- Ensure Parks and Recreation Department participation in the City's Change Leadership Team Program

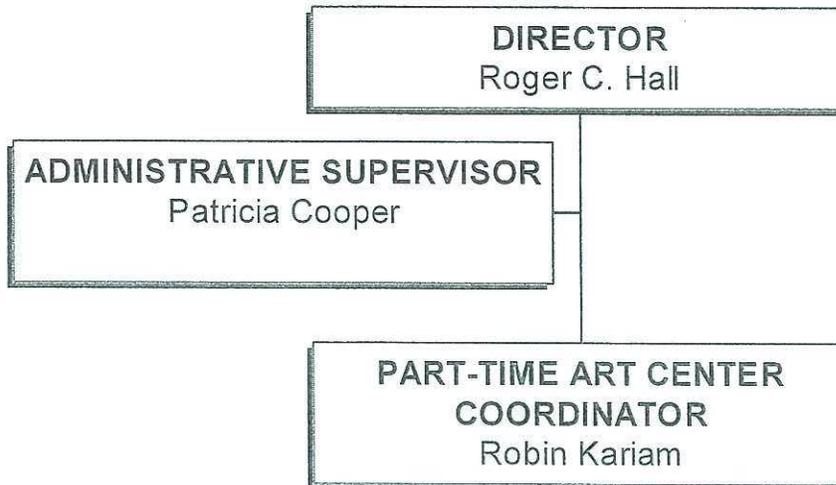
GENERAL FUND – CULTURE AND RECREATION

001-7158 RECREATION - ABC PARK

		FY 2008	FY 2009	FY 2010	FY 2010	FY 2011
		Actual	Actual	Budget	YTD Actual	Proposed Budget
<u>Salaries & Wages</u>						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	34,553	28,799	0	1,841	0
1003	Overtime	0	0	0	0	0
1004	Commissions					
	Total	34,553	28,799	0	1,841	0
<u>Benefits</u>						
1501	Health Insurance	752	0	0	0	0
1502	PERS Retirement	5,448	4,068	0	198	0
1503	Workers Comp	819	854	0	52	0
1504	Medicare	512	418	0	27	0
1505	Disability/Social Security	448	493	0	54	0
	Total	7,979	5,833	0	331	0
<u>Services and Supplies</u>						
2000	Maintenance	13,804	8,992	9,605	3,793	0
3000	Material & Supplies	4,698	4,222	1,000	1,503	0
4000	Travel & Training	929	343	0	0	0
5000	Contractual Services	3,745	5,684	8,895	1,855	0
6000	Other Operating Exp.	4,550	0	0	0	0
	Total	27,726	19,241	19,500	7,151	0
Total Operating Costs		70,258	53,873	19,500	9,323	0
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
Total Expenditures		70,258	53,873	19,500	9,323	0

GENERAL FUND – CULTURE AND RECREATION

ART CENTER – ABC PARK



MISSION STATEMENT/ACTIVITY DESCRIPTION:

The Parks and Recreation Director manages the day-to-day operations of the Parks and Recreation Department. The three major divisions include the Recreation Division, Aquatics Division and Golf Course Division. The following positions report to the Parks and Recreation Director: Recreation Administrative Supervisor, Recreation Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, Golf Course Maintenance Supervisor and Bootleg Canyon Trail Master. The Parks and Recreation Director is all responsible for coordinating all major special events within the City including film shoots and video productions.

GOALS & STRATEGIC ISSUES:

- Continue to provide for the present and future recreation needs of Boulder City residents.
- Ensure that all recreation facilities are properly maintained, painted and in good condition.
- Continue to upgrade various parks, ball fields and recreation facilities on a yearly basis.
- Continue to offer current levels of recreational and leisure time services for participants of all ages while investigating either new or enhanced services in keeping with available resources
- Continue to assess public and private capabilities for expanding special events and permanent cultural activities and facilities that will attract visitors to the community.
- Continue to develop policies and programs to increase the volume of outside visitors to the community.
- Expand programs focused on the arts and look for ways to bring in additional revenue to help pay for them.
- Ensure Parks and Recreation Department participation in the City's Change Leadership Team Program

GENERAL FUND – CULTURE AND RECREATION

001-7159

RECREATION - ABC PARK ART CENTER

	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD Actual	FY 2011 Proposed Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries	0	0	0	0	0
1002 Part-time/Temporary	42,579	40,370	42,538	41,135	42,538
1003 Overtime	223	0	0	0	0
1004 Commissions					
Total	42,802	40,370	42,538	41,135	42,538
<u>Benefits</u>					
1501 Health Insurance	0	0	0	0	0
1502 PERS Retirement	6,054	6,199	0	6,369	5,992
1503 Workers Comp	1,176	1,185	1,143	1,162	1,353
1504 Medicare	621	585	583	596	617
1505 Disability/Social Security	630	436	638	486	899
Total	8,481	8,405	2,364	8,613	8,861
<u>Services and Supplies</u>					
2000 Maintenance	0	0	0	0	3,201
3000 Material & Supplies	9,105	8,563	9,000	5,083	4,000
4000 Travel & Training	35	0	600	0	600
5000 Contractual Services	165	0	0	0	3,232
6000 Other Operating Exp.	71	0	0	0	0
Total	9,376	8,563	9,600	5,083	11,033
Total Operating Costs	60,659	57,338	54,502	54,831	62,432
7000 Capital Costs	0	0	0	0	0
Other one-time					
8000 Costs	0	0	0	0	3,660
Total Expenditures	60,659	57,338	54,502	54,831	66,092

GENERAL FUND – CULTURE AND RECREATION

BOOTLEG CANYON TRAIL SYSTEM

MISSION STATEMENT/ACTIVITY DESCRIPTION:

The Parks and Recreation Director manages the day-to-day operations of the Parks and Recreation Department. The three major divisions include the Recreation Division, Aquatics Division and Golf Course Division. The following positions report to the Parks and Recreation Director: Recreation Administrative Supervisor, Recreation Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, Golf Course Maintenance Supervisor and Bootleg Canyon Trail Master. The Parks and Recreation Director is all responsible for coordinating all major special events within the City including film shoots and video productions.

GOALS & STRATEGIC ISSUES:

- Continue to provide for the present and future recreation needs of Boulder City residents.
- Ensure that all recreation facilities are properly maintained, painted and in good condition.
- Continue to upgrade various parks, ball fields and recreation facilities on a yearly basis.
- Continue to offer current levels of recreational and leisure time services for participants of all ages while investigating either new or enhanced services in keeping with available resources
- Continue to investigate the use of the River Mountain area for bike trails, general park use and develop a plan of activities to bring about the funding contributions from local, regional, stated and federal agencies.
- Continue to assess public and private capabilities for expanding special events and permanent cultural activities and facilities that will attract visitors to the community.
- Continue to develop policies and programs to increase the volume of outside visitors to the community.
- The air, water and lands of the community should be managed in a manner that will protect the environment and conserve natural resources.
- Ensure Parks and Recreation Department participation in the City's Change Leadership Team Program

BUDGET HIGHLIGHTS:

- Personnel Funded by FY 2010-2011: The independent contractor for Bootleg Canyon was funded \$8,000, a reduction of \$40,000 from the contractors yearly fee.
- Personnel Not Funded: a full time trail coordinator responsible for organizing special events & races, maintaining & groom the trails, and further development Bootleg Canyon was not funded.
- Level of Service: the level of service will decrease as a result of this budgeted reduction. The trails are not being attended to on a daily basis. No one is actively marketing future business for Bootleg.
- Estimated revenue projected for FY 2010-2011 is \$15,000

GENERAL FUND – CULTURE AND RECREATION

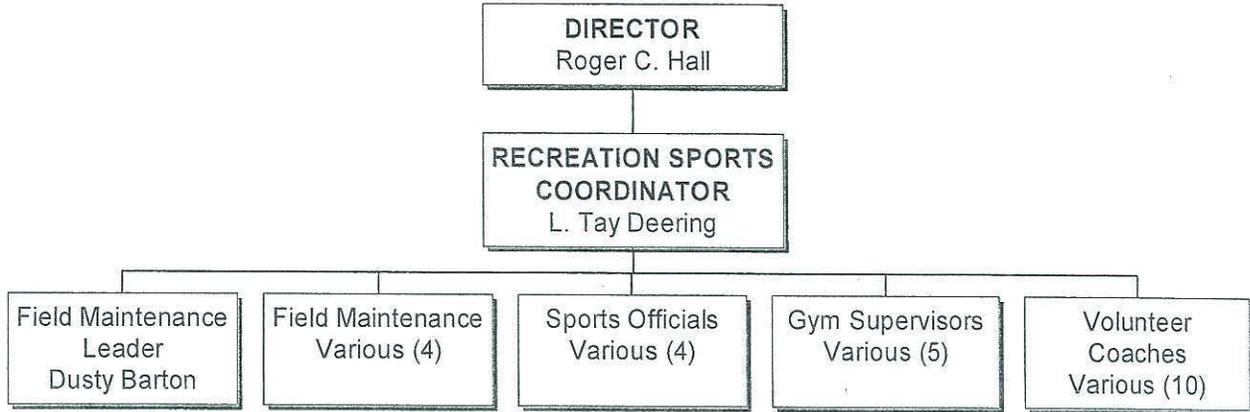
001-7160

RECREATION - BOOTLEG CANYON

	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD Actual	FY 2011 Proposed Budget
Salaries & Wages					
1001 Regular Salaries	0				
1002 Part-time/Temporary	0	0	0	405	0
1003 Overtime	0				
1004 Commissions					
Total	0	0	0	405	0
Benefits					
1501 Health Insurance					
1502 PERS Retirement	0	0	0	0	0
1503 Workers Comp	0	0	0	11	0
1504 Medicare	0	0	0	6	0
1505 Disability/Social Security				25	
Total	0	0	0	42	0
Services and Supplies					
2000 Maintenance	0	0	0	0	0
3000 Material & Supplies	483	584	3,000	853	3,000
4000 Travel & Training	550	0	0	0	0
5000 Contractual Services	48,289	28,000	48,000	0	8,000
6000 Other Operating Exp.	0	0	0	0	0
Total	49,322	28,584	51,000	853	11,000
Total Operating Costs					
	49,322	28,584	51,000	1,300	11,000
Capital Costs					
7000 Capital Costs	0	0	0	0	0
8000 Other one-time Costs	0	0	0	0	0
Total Expenditures	49,322	28,584	51,000	1,300	11,000

GENERAL FUND – CULTURE AND RECREATION

ADULT SPORTS



MISSION STATEMENT/ACTIVITY DESCRIPTION:

The Parks and Recreation Director manages the day-to-day operations of the Parks and Recreation Department. The three major divisions include the Recreation Division, Aquatics Division and Golf Course Division. The following positions report to the Parks and Recreation Director: Recreation Administrative Supervisor, Recreation Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, Golf Course Maintenance Supervisor and Bootleg Canyon Trail Master. The Parks and Recreation Director is all responsible for coordinating all major special events within the City including film shoots and video productions.

GOALS & STRATEGIC ISSUES:

- Continue to provide for the present and future recreation needs of Boulder City residents.
- Ensure that all recreation facilities are properly maintained, painted and in good condition.
- Continue to upgrade various parks, ball fields and recreation facilities on a yearly basis.
- Continue to offer current levels of recreational and leisure time services for participants of all ages while investigating either new or enhanced services in keeping with available resources
- Continue to assess public and private capabilities for expanding special events and permanent cultural activities and facilities that will attract visitors to the community.
- Coordinator responsible for monitoring of cost versus revenue for the program
- Ensure Parks and Recreation Department participation in the City's Change Leadership Team Program

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS:

- Personnel Funded FY 2010-2011: Include Softball Field Monitors, Volleyball Monitors, Basketball Scores & Timers and game day field maintenance/prep staff. Three part-time employees assist the coordinator in these duties. (Employees also work in Youth Sports Division)
- Anticipated reduction in part-time salaries of \$3000 (25% reduction). IMPACT: This reduction will result in less supervision during adult games. The Recreation Coordinator will be required to travel back and forth between youth and adult sports on nights when there schedules overlap, resulting in lack of supervision during programs.
- Part-time hourly COLA increases curtailed for FY 2010-2011
- No travel and training allocated. IMPACT: employees will not get mileage reimbursement for using their personal vehicles resulting in employees needing to use City vehicles.
- Anticipated reduction in Materials & Supplies \$2000 (50% reduction). This reduction will affect purchasing of field maintenance supplies, sports equipment and/or trophies. This will require additional sponsors from our business community to sponsor adult sports programs.
- Request Approved: Increase in Contractual \$660 to cover NSA sanction fees
- Level of Service: The level of service to the community will decrease by the proposed budget cuts. The reduction of part-time salaries will result in less supervision during Youth and Adult games. The reduction in supplies will affect the field maintenance/prep and the equipment used to conduct the program
- Estimated revenue projected for FY 2010-2011 is \$16,000

GENERAL FUND – CULTURE AND RECREATION

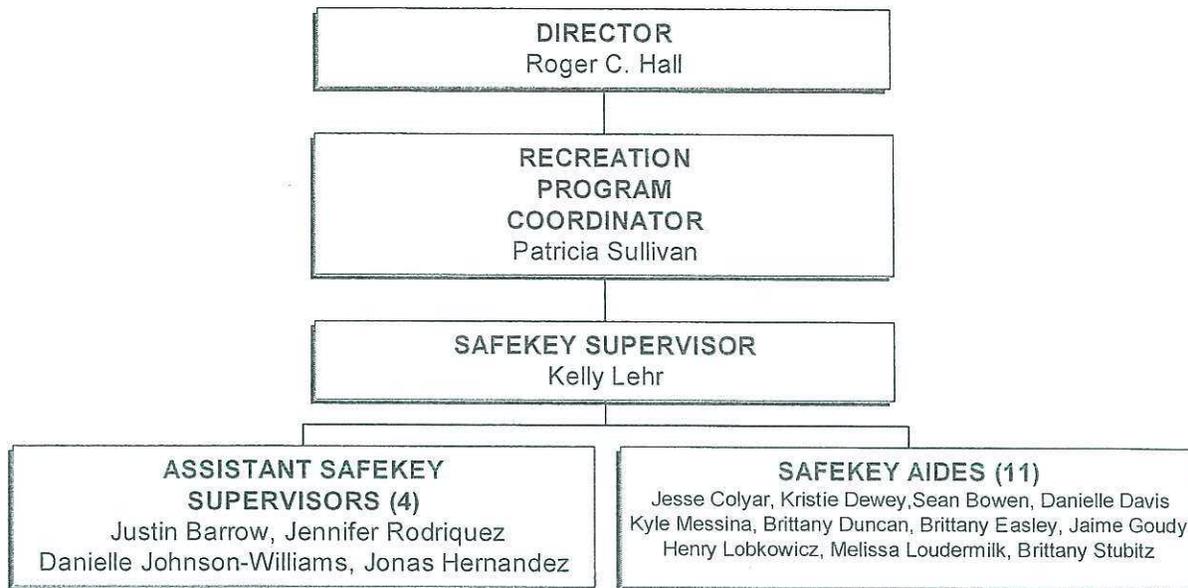
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RECREATION - ADULT SPORTS

		FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD Actual	FY 2011 Proposed Budget
Salaries & Wages						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	20,236	9,731	11,748	4,501	8,748
1003	Overtime	0	0	0	0	0
1004	Commissions					
	Total	20,236	9,731	11,748	4,501	8,748
Benefits						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	2,715	637	0	0	0
1503	Workers Comp	632	300	853	139	853
1504	Medicare	296	144	391	65	391
1505	Disability/Social Security	430	411	1,666	279	1,666
	Total	4,073	1,492	2,910	484	2,910
Services and Supplies						
2000	Maintenance	0	0	0	0	0
3000	Material & Supplies	5,265	3,209	4,000	2,947	2,000
4000	Travel & Training	0	0	0	0	0
5000	Contractual Services	0	0	0	0	0
6000	Other Operating Exp.	0	347	0	0	0
	Total	5,265	3,556	4,000	2,947	2,000
Total Operating Costs		29,574	14,779	18,658	7,932	13,658
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	0	0	0	660
Total Expenditures		29,574	14,779	18,658	7,932	14,318

GENERAL FUND – CULTURE AND RECREATION

SAFEKEY



MISSION STATEMENT/ACTIVITY DESCRIPTION:

The Parks and Recreation Director manages the day-to-day operations of the Parks and Recreation Department. The three major divisions include the Recreation Division, Aquatics Division and Golf Course Division. The following positions report to the Parks and Recreation Director: Recreation Administrative Supervisor, Recreation Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, Golf Course Maintenance Supervisor and Bootleg Canyon Trail Master. The Parks and Recreation Director is all responsible for coordinating all major special events within the City including film shoots and video productions.

GOALS & STRATEGIC ISSUES:

- Continue to provide for the present and future recreation needs of Boulder City residents.
- Ensure that all recreation facilities are properly maintained, painted and in good condition.
- Coordinator responsible for monitoring the costs versus revenue for the program
- Continue to offer current levels of recreational and leisure time services for participants of all ages while investigating either new or enhanced services in keeping with available resources
- Ensure Parks and Recreation Department participation in the City's Change Leadership Team Program

BUDGET HIGHLIGHTS:

- Personnel Funded FY 2010-2011 include coordinator, supervisor, assistant supervisor and aides. Many of these employees also service our Summer Parks program.
- Curtailment of part-time COLA hourly wage increases for FY 2010-2011
- No budget increases requested and no budget cuts anticipated.
- Level of Service: The level of service will not change.
- Estimated revenue projected for FY 2010-2011 is \$58,000

GENERAL FUND – CULTURE AND RECREATION

001-7154 RECREATION - SAFEKEY

		FY 2008	FY 2009	FY 2010	FY 2010	FY 2011
		Actual	Actual	Budget	YTD Actual	Proposed Budget
Salaries & Wages						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	46,276	41,943	43,576	26,364	43,576
1003	Overtime	0	0	0	0	0
1004	Commissions					
	Total	46,276	41,943	43,576	26,364	43,576
Benefits						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	-740	0	0	0	0
1503	Workers Comp	1,288	1,278	1,723	752	1,723
1504	Medicare	671	608	784	382	784
1505	Disability/Social Security	3,105	2,600	3,354	1,635	3,354
	Total	4,324	4,486	5,861	2,769	5,861
Services and Supplies						
2000	Maintenance	0	0	0	0	0
3000	Material & Supplies	8,294	4,813	7,200	2,507	7,200
4000	Travel & Training	0	-113	464	19	464
5000	Contractual Services	0	0	0	30	0
6000	Other Operating Exp.	0	0	0	0	0
	Total	8,294	4,700	7,664	2,556	7,664
Total Operating Costs		58,894	51,129	57,101	31,689	57,101
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
Total Expenditures		58,894	51,129	57,101	31,689	57,101

GENERAL FUND – CULTURE AND RECREATION

SPECIAL INTEREST CLASSES



MISSION STATEMENT/ACTIVITY DESCRIPTION:

The Parks and Recreation Director manages the day-to-day operations of the Parks and Recreation Department. The three major divisions include the Recreation Division, Aquatics Division and Golf Course Division. The following positions report to the Parks and Recreation Director: Recreation Administrative Supervisor, Recreation Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, Golf Course Maintenance Supervisor and Bootleg Canyon Trail Master. The Parks and Recreation Director is all responsible for coordinating all major special events within the City including film shoots and video productions.

GOALS & STRATEGIC ISSUES:

- Continue to provide for the present and future recreation needs of Boulder City residents.
- Ensure that all recreation facilities are properly maintained, painted and in good condition.
- Coordinator responsible for monitoring the costs versus revenue for the program
- Continue to offer current levels of recreational and leisure time services for participants of all ages while investigating either new or enhanced services in keeping with available resources
- Continue to assess public and private capabilities for expanding special events and permanent cultural activities and facilities that will attract visitors to the community.
- Continue to develop policies and programs to increase the volume of outside visitors to the community.
- Ensure Parks and Recreation Department participation in the City's Change Leadership Team Program

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS:

- Personnel Funded for FY 2010-2011: Include special interest instructors for our recreation classes. The number of instructors varies each month depending on class offerings and class participation. (Special Interest Instructors are paid 70% of monies collected from patrons attending the classes.)
- Anticipated \$1000 reduction of Materials and Supplies. This reduction will affect special events like the 31'ers reunion and Teeny Bopper Dance, and marketing of the special interest classes.
- There were no new budget requests.
- Levels of Service: The level of service to the community should remain unchanged.
- Estimated revenue projected for FY 2010-2011 is \$65,000

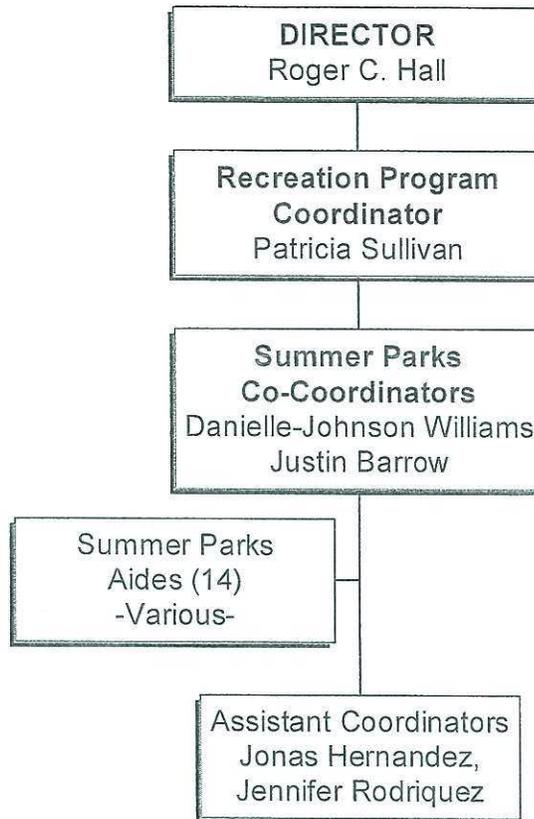
001-7151

RECREATION - SPECIAL CLASSES

		FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD Actual	FY 2011 Proposed Budget
<u>Salaries & Wages</u>						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	53,774	51,920	50,000	47,586	50,000
1003	Overtime	0	0	0	0	0
1004	Commissions					
	Total	53,774	51,920	50,000	47,586	50,000
<u>Benefits</u>						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	0	0	0	0	0
1503	Workers Comp	1,477	1,481	1,908	1,344	1,908
1504	Medicare	780	730	870	690	870
1505	Disability/Social Security	2,840	2,632	3,720	2,834	3,720
	Total	5,097	4,843	6,498	4,868	6,498
<u>Services and Supplies</u>						
2000	Maintenance	0	0	0	0	0
3000	Material & Supplies	3,603	3,451	4,000	1,854	3,000
4000	Travel & Training	83	0	250	0	250
5000	Contractual Services	3,010	4,187	3,100	2,394	3,100
6000	Other Operating Exp.	205	441	700	128	700
	Total	6,901	8,079	8,050	4,376	7,050
Total Operating Costs		65,772	64,842	64,548	56,830	63,548
7000	Capital Costs	0	0	0	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
Total Expenditures		65,772	64,842	64,548	56,830	63,548

GENERAL FUND – CULTURE AND RECREATION

SUMMER PARKS



MISSION STATEMENT/ACTIVITY DESCRIPTION

The Parks and Recreation Director manages the day-to-day operations of the Parks and Recreation Department. The three major divisions include the Recreation Division, Aquatics Division and Golf Course Division. The following positions report to the Parks and Recreation Director: Recreation Administrative Supervisor, Recreation Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, Golf Course Maintenance Supervisor and Bootleg Canyon Trail Master. The Parks and Recreation Director is all responsible for coordinating all major special events within the City including film shoots and video productions.

GOALS & STRATEGIC ISSUES

- Continue to provide for the present and future recreation needs of Boulder City residents.
- Ensure that all recreation facilities are properly maintained, painted and in good condition.
- Coordinator responsible for monitoring the costs versus revenue for the program
- Continue to offer current levels of recreational and leisure time services for participants of all ages while investigating either new or enhanced services in keeping with available resources
- Ensure Parks and Recreation Department participation in the Change Leadership Team Program.

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS

- Personnel Funded FY 2010-2011 include coordinator, supervisor, assistant supervisor and aides. Many of these employees also service our Safekey program.
- Curtailment of part-time COLA hourly wage increases for FY 2010-2011
- Anticipated decrease in Travel & Training \$366. IMPACT: employees will need to use City vehicles due to reduction of funds to reimburse for mileage. (Travel & Training budget item is primarily used for staff mileage reimbursement and CPR training for the staff.)
- There were no new budget requests.
- Level of Service: The level of service will not change.
- Estimated revenue projected for FY 2010-2011 \$41,000

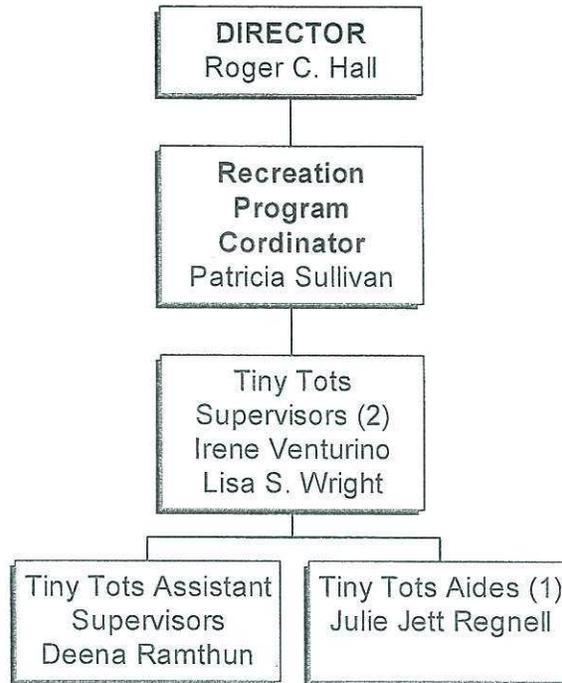
001-7153

RECREATION - SUMMER PARKS

		FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD Actual	FY 2011 Proposed Budget
Salaries & Wages						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	41,530	39,747	31,300	21,477	31,300
1003	Overtime	0	0	0	0	0
1004	Commissions					
	Total	41,530	39,747	31,300	21,477	31,300
Benefits						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	473	0	0	0	0
1503	Workers Comp	1,152	1,092	1,185	607	1,185
1504	Medicare	602	576	544	311	544
1505	Disability/Social Security	2,429	2,464	2,319	1,332	2,319
	Total	4,656	4,132	4,048	2,250	4,048
Services and Supplies						
2000	Maintenance	0	0	0	0	0
3000	Material & Supplies	2,244	1,538	3,000	809	3,000
4000	Travel & Training	0	0	464	104	464
5000	Contractual Services	0	110	450	0	450
6000	Other Operating Exp.	0	0	0	0	0
	Total	2,244	1,648	3,914	913	3,914
Total Operating Costs		48,430	45,527	39,262	24,640	39,262
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
Total Expenditures		48,430	45,527	39,262	24,640	39,262

GENERAL FUND – CULTURE AND RECREATION

TINY TOTS



MISSION STATEMENT/ACTIVITY DESCRIPTION:

The Parks and Recreation Director manages the day-to-day operations of the Parks and Recreation Department. The three major divisions include the Recreation Division, Aquatics Division and Golf Course Division. The following positions report to the Parks and Recreation Director: Recreation Administrative Supervisor, Recreation Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, Golf Course Maintenance Supervisor and Bootleg Canyon Trail Master. The Parks and Recreation Director is all responsible for coordinating all major special events within the City including film shoots and video productions.

GOALS & STRATEGIC ISSUES:

- Continue to provide for the present and future recreation needs of Boulder City residents.
- Ensure that all recreation facilities are properly maintained, painted and in good condition.
- Coordinator responsible for monitoring the costs versus revenue for the program
- Continue to offer current levels of recreational and leisure time services for participants of all ages while investigating either new or enhanced services in keeping with available resources
- Ensure Parks and Recreation Department participation in the City's Change Leadership Team

BUDGET HIGHLIGHTS

- Personnel Funded FY 2010-2011 include 2 supervisors and 2 assistant supervisors
- Curtailment of part-time COLA hourly wage increases for FY 2010-2011
- Budget Request Approved: Anticipated \$700 increase allotment for computer monitors and maintenance expenses.
- Levels of Service: The level of service will not change.
- Estimated revenue projected for FY 2010-2011 is \$40,000

GENERAL FUND – CULTURE AND RECREATION

001-7152 RECREATION - TINY TOTS

	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD Actual	FY 2011 Proposed Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries	0	0	0	0	0
1002 Part-time/Temporary	31,246	29,068	24,499	24,206	24,499
1003 Overtime	0	0	0	0	0
1004 Commissions					
Total	31,246	29,068	24,499	24,206	24,499
<u>Benefits</u>					
1501 Health Insurance	0	0	0	0	0
1502 PERS Retirement	2,657	0	0	0	0
1503 Workers Comp	977	1,036	958	824	958
1504 Medicare	453	422	436	351	436
1505 Disability/Social Security	1,131	1,802	1,866	1,501	1,866
Total	5,218	3,260	3,260	2,675	3,260
<u>Services and Supplies</u>					
2000 Maintenance	0	0	0	0	0
3000 Material & Supplies	2,456	2,977	3,000	2,757	3,000
4000 Travel & Training	244	784	464	128	464
5000 Contractual Services	848	728	1,000	811	1,000
6000 Other Operating Exp.	61	0	0	0	0
Total	3,609	4,489	4,464	3,696	4,464
Total Operating Costs	40,073	36,817	32,223	30,577	32,223
7000 Capital Costs Other one-time	0	0	0	0	0
8000 Costs	0	0	0	0	700
Total Expenditures	40,073	36,817	32,223	30,577	32,923

GENERAL FUND – CULTURE AND RECREATION

FITNESS CENTER

MISSION STATEMENT/ACTIVITY DESCRIPTION:

The Parks and Recreation Director manages the day-to-day operations of the Parks and Recreation Department. The three major divisions include the Recreation Division, Aquatics Division and Golf Course Division. The following positions report to the Parks and Recreation Director: Recreation Administrative Supervisor, Recreation Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, Golf Course Maintenance Supervisor and Bootleg Canyon Trail Master. The Parks and Recreation Director is all responsible for coordinating all major special events within the City including film shoots and video productions.

GOALS & STRATEGIC ISSUES:

- Continue to provide for the present and future recreation needs of Boulder City residents.
- Ensure that all recreation facilities are properly maintained, painted and in good condition.
- Coordinator responsible for monitoring the costs versus revenue for the program
- Continue to offer current levels of recreational and leisure time services for participants of all ages while investigating either new or enhanced services in keeping with available resources
- Ensure Parks and Recreation Department participation in the City's Change Leadership Team Program

BUDGET HIGHLIGHTS:

- Personnel Funded for FY 2010-2011: Include a part-time supervisor and 7 part-time attendants and 3 personal trainers. (Attendants and personal trainers paid 70% of monies collected from patrons attending the Fitness Center)
- No additional personnel requested
- Part-time hourly COLA increases curtailed for FY 2010-2011
- Anticipated increase of \$3,201 in Maintenance Account and \$2,232 in Contractual Services to cover ABC Park facility and utility expenses.
- Budget Request Approved: anticipated increase of \$1500 to the maintenance account for equipment repair. The increase will help to insure the equipment is working properly and well maintained.
- Level of Service should remain the same.
- Estimated revenue projected for FY 2010-2011 is \$90,000

GENERAL FUND – CULTURE AND RECREATION

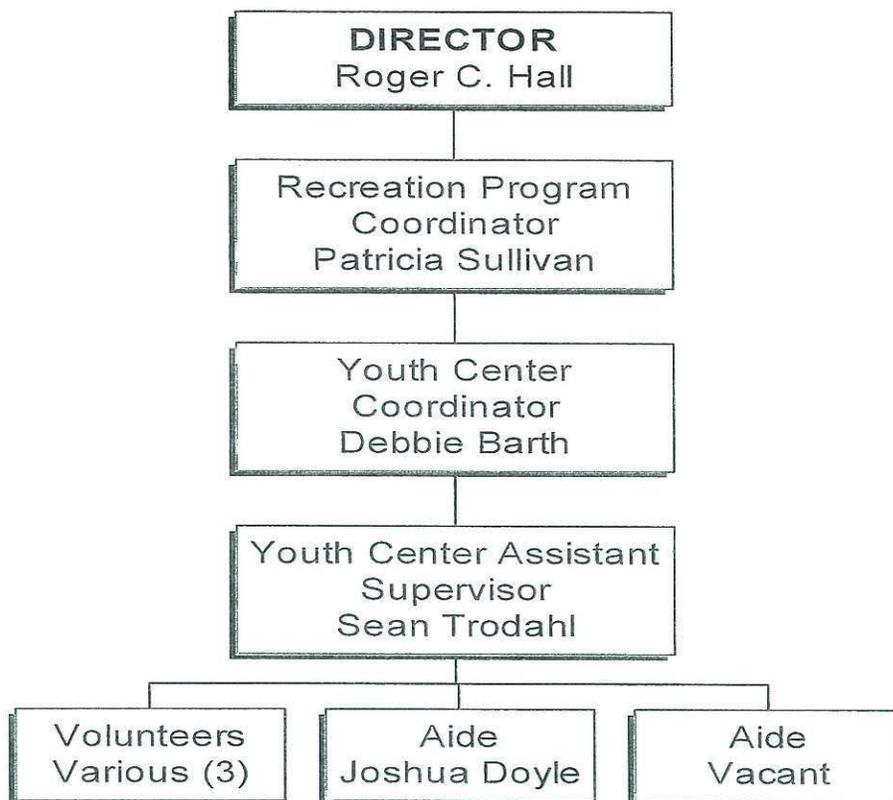
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RECREATION - FITNESS CENTER

		FY 2008	FY 2009	FY 2010	FY 2010	FY 2011
		Actual	Actual	Budget	YTD Actual	Proposed
						Budget
<u>Salaries & Wages</u>						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	55,734	62,225	64,530	67,490	64,530
1003	Overtime	0	0	0	0	0
1004	Commissions					
	Total	55,734	62,225	64,530	67,490	64,530
<u>Benefits</u>						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	4,232	4,006	4,673	4,316	4,673
1503	Workers Comp	1,536	1,833	2,166	1,912	2,166
1504	Medicare	808	902	988	979	988
1505	Disability/Social Security	2,186	2,561	2,908	2,841	2,908
	Total	8,762	9,302	10,735	10,048	10,735
<u>Services and Supplies</u>						
2000	Maintenance	1,653	1,651	3,500	2,538	6,701
3000	Material & Supplies	371	1,118	2,200	521	2,200
4000	Travel & Training	864	0	1,080	0	1,080
5000	Contractual Services	1,070	1,191	600	750	2,832
6000	Other Operating Exp.	0	0	0	0	0
	Total	3,958	3,960	7,380	3,809	12,813
Total Operating Costs		68,454	75,487	82,645	81,347	88,078
7000	Capital Costs	0	5,215	0	0	0
8000	Other one-time Costs	0	0	0	0	1,500
Total Expenditures		68,454	80,702	82,645	81,347	89,578

GENERAL FUND – CULTURE AND RECREATION

YOUTH CENTER



MISSION STATEMENT/ACTIVITY DESCRIPTION

The Parks and Recreation Director manages the day-to-day operations of the Parks and Recreation Department. The three major divisions include the Recreation Division, Aquatics Division and Golf Course Division. The following positions report to the Parks and Recreation Director: Recreation Administrative Supervisor, Recreation Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, Golf Course Maintenance Supervisor and Bootleg Canyon Trail Master. The Parks and Recreation Director is all responsible for coordinating all major special events within the City including film shoots and video productions.

GOALS & STRATEGIC ISSUES

- Continue to provide for the present and future recreation needs of Boulder City residents.
- Ensure that all recreation facilities are properly maintained, painted and in good condition.
- Continue to upgrade various parks, ball fields and recreation facilities on a yearly basis.
- Continue to offer current levels of recreational and leisure time services for participants of all ages while investigating either new or enhanced services in keeping with available resources
- Ensure Parks and Recreation Department participation in the City's Change Leadership Team Program

GENERAL FUND – CULTURE AND RECREATION

GOALS & STRATEGIC ISSUES

- The proposed budget anticipates closing the Youth Center for FY 2010-2011 at a savings of \$75,030
- Personnel Not Funded for FY 2010-2011: Included a part-time Youth Center Coordinator, one part-time Youth Center Leader and two part-time Youth Center Aides.
- Levels of service will be decreased for our community, as the Youth Center will be closed and not available to the public.

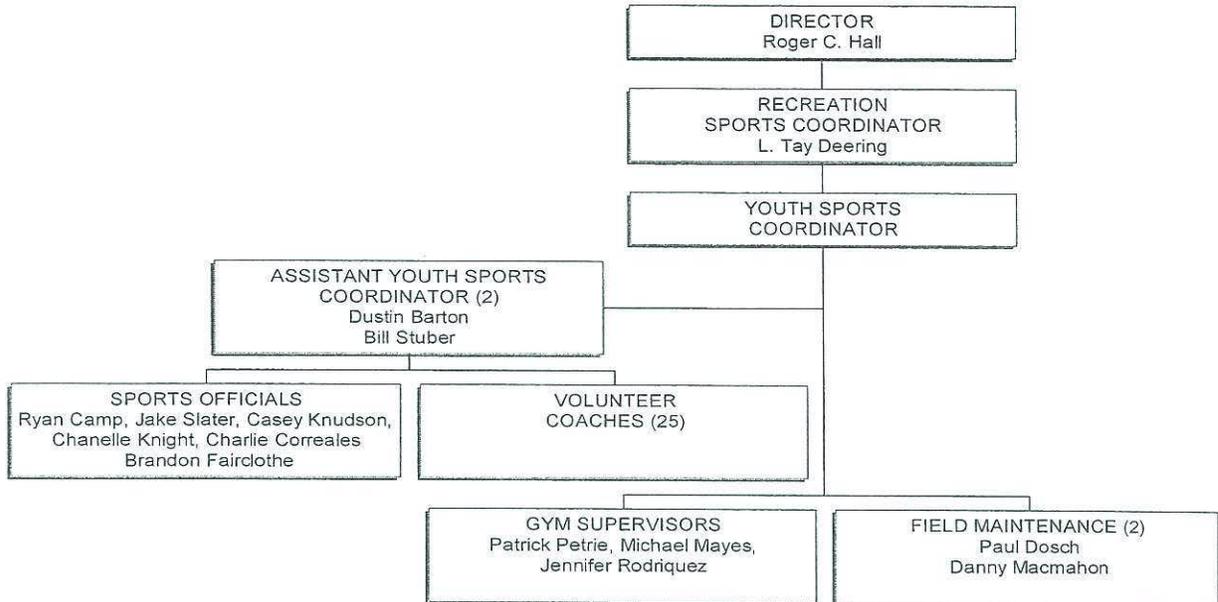
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RECREATION - YOUTH CENTER

		FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD Actual	FY 2011 Proposed Budget
Salaries & Wages						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	53,537	55,851	50,361	38,108	50,361
1003	Overtime	0	0	0	0	0
1004	Commissions					
	Total	53,537	55,851	50,361	38,108	50,361
Benefits						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	5,416	6,364	6,261	6,079	6,261
1503	Workers Comp	1,473	1,628	1,819	1,079	1,819
1504	Medicare	776	810	828	553	828
1505	Disability/Social Security	1,665	1,516	1,741	599	1,741
	Total	9,330	10,318	10,649	8,310	10,649
Services and Supplies						
2000	Maintenance	371	109	500	34	3,702
3000	Material & Supplies	8,082	6,600	8,000	3,765	8,000
4000	Travel & Training	222	834	720	646	720
5000	Contractual Services	2,263	0	4,800	1,435	7,032
6000	Other Operating Exp.	0	0	0	0	0
	Total	10,938	7,543	14,020	5,880	19,454
Total Operating Costs		73,805	73,712	75,030	52,298	80,464
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
Total Expenditures		73,805	73,712	75,030	52,298	80,464

GENERAL FUND – CULTURE AND RECREATION

YOUTH SPORTS



MISSION STATEMENT/ACTIVITY DESCRIPTION:

The Parks and Recreation Director manages the day-to-day operations of the Parks and Recreation Department. The three major divisions include the Recreation Division, Aquatics Division and Golf Course Division. The following positions report to the Parks and Recreation Director: Recreation Administrative Supervisor, Recreation Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, Golf Course Maintenance Supervisor and Bootleg Canyon Trail Master. The Parks and Recreation Director is all responsible for coordinating all major special events within the City including film shoots and video productions.

GOALS & STRATEGIC ISSUES:

- Continue to provide for the present and future recreation needs of Boulder City residents.
- Ensure that all recreation facilities are properly maintained, painted and in good condition.
- Continue to upgrade various parks, ball fields and recreation facilities on a yearly basis.
- Continue to offer current levels of recreational and leisure time services for participants of all ages while investigating either new or enhanced services in keeping with available resources
- Continue to assess public and private capabilities for expanding special events and permanent cultural activities and facilities that will attract visitors to the community.
- Coordinator responsible for monitoring costs versus revenue for the program

- Ensure Parks and Recreation Department participation in the City's Change Leadership Team Program

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS:

- Personnel Funded for FY 2010-2011: Include an assistant youth sports coordinator, sports referees/officials, sports scorers, and field prep staff. The total number of part-time positions fluctuates depending on the sport and schedules.
- Anticipated \$2,250 reduction to Materials & Supplies account. This will affect the purchase of uniforms and sports equipment for the program. This will require more local business sponsorship to cover expenses to have the programs maintain the same level of service.
- Part-time hourly COLA increases curtailed for FY 2010-2011.
- Level of Service: The level of service will decrease as a result of the reduction in materials and supplies. This reduction will affect the uniforms purchased for youth sports as well as the equipment for the program.
- Estimated revenue projected for FY 2010-2011 is \$38,000

001-7157

RECREATION - YOUTH SPORTS

		FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD Actual	FY 2011 Proposed Budget
Salaries & Wages						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	42,294	34,113	25,633	19,642	25,633
1003	Overtime	0	0	0	0	0
1004	Commissions					
	Total	42,294	34,113	25,633	19,642	25,633
Benefits						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	1,998	224	0	0	0
1503	Workers Comp	1,502	1,302	899	680	899
1504	Medicare	613	495	411	285	411
1505	Disability/Social Security	2,009	2,047	1,753	1,218	1,753
	Total	6,122	4,068	3,063	2,183	3,063
Services and Supplies						
2000	Maintenance	0	76	200	0	200
3000	Material & Supplies	5,495	17,068	10,721	4,681	8,471
4000	Travel & Training	0	243	400	0	400
5000	Contractual Services	0	41	100	0	100
6000	Other Operating Exp.	5,552	-5,023	0	0	0
	Total	11,047	12,405	11,421	4,681	9,171
Total Operating Costs		59,463	50,586	40,117	26,506	37,867
7000	Capital Costs	0	0	0	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
Total Expenditures		59,463	50,586	40,117	26,506	37,867

GENERAL FUND – CULTURE AND RECREATION

MUNICIPAL GOLF COURSE

MISSION STATEMENT/ACTIVITY DESCRIPTION

The Parks and Recreation Director manages the day-to-day operations of the Parks and Recreation Department. The three major divisions include the Recreation Division, Aquatics Division and Golf Course Division. The following positions report to the Parks and Recreation Director: Recreation Administrative Supervisor, Recreation Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, Golf Course Maintenance Supervisor and Bootleg Canyon Trail Master. The Parks and Recreation Director is all responsible for coordinating all major special events within the City including film shoots and video productions

GOALS & STRATEGIC ISSUES

- 1 To maintain current standards and work closely with the management contract to potentially upgrade the playability of the golf course.
- 2 To determine future budgetary needs based on the expectations of our customers.
- 3 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.
- 4 Continue to provide for the present and future golfing needs of our customers.
- 5 Ensure Parks and Recreation Department participation in the City's Change Leadership team program.
- 6 Supervisor responsible for monitoring costs versus revenue for the golf course.

BUDGET HIGHLIGHTS

In this time of recession the golf course budget has been drastically reduced. Along with reductions we have also been actively making adjustments to maximize our revenue. Below is a list of adjustments made in order to meet our budgetary goals.

- Personnel Funded FY2010-2011: Include one full-time Maintenance Supervisor, part-time Facility Attendant Supervisor, part-time Golf Cart Mechanic, and ten part-time Facility Workers. Additionally the Maintenance Supervisor oversees contract administration of both golf course maintenance and pro shop operations as well as Parks and Recreation Custodial Staff.
- Personnel not funded FY 2010-2011: Includes personnel required to monitor and marshal the golf course. To adequately monitor the golf course, three (3) part-time employees would be required. The introduction of three steady part-time employees would allow for the course to be monitored during our busiest times of the day.

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS (Continued)

- Anticipated \$200,000 reduction of Maintenance Contracts: The contracts have been reduced \$200,000 to meet our budgetary needs: IMPACT: Reducing the maintenance contracts has and will continue to have a direct affect on the golf course conditions, most notably, the winter conditions: tees, roughs, and fairways. At this point the reductions in course conditions are mostly aesthetic however, the longer these reductions persist the greater the chance of long term damage such as turf thinning, weed encroachment, insect infestations, soil problems and a host of other problems. The greens will remain our number one priority and costs associated with them should not be reduced.
- Approved Budget Requests FY 2010-2011: The requests for a fairway mower and a large rough mower will be approved however, they are to be funded by the surcharge account. We anticipate buying pre-owned equipment to maximize our spending.
- Approved Budget Requests FY 2010-2011: Anticipated increase in operational expenses, office supplies and contractual services (\$11,320). This increase helps to cover the operating expenses directly related to the golf course: office supplies, range balls/tokens, maintenance and repairs.
- Budget Requests Denied FY 2010-2011: The request for increase in the Materials & Supplies (12,440), Maintenance (\$8,100), and temporary employees (\$5,000) were all denied. These requests were based on this past year's data and actual amounts used in the individual accounts. Much of the funding requested has to do with the materials and building maintenance; the golf course budget will be at the mercy of untimely repairs or necessities.
- The Level of Services at the Golf Course has not dipped beyond the point of return. Currently, most of the reductions made have only affected the aesthetics of the course and in some cases reduced customer service levels. Fortunately, these can all be reversed quickly in the event our economy starts moving in the right direction. As stated earlier the main objective is to keep our greens in excellent shape followed by our fairways, tees and roughs. We are also working diligently on maintaining our customer service levels although with current part-time salary allotments, we do not have the personnel available to monitor the course during busy periods. Golf Course Customer Service levels will decline.
- Budget has been adjusted to reflect wage and PERS reductions at the cart facility. (\$62,000)
- City golf course maintenance staff was transferred over to contract maintenance. The contractor is also responsible for all of their materials and supplies required to maintain the golf course with the exception of large capital repairs and purchases (\$224,000)
- Purchasing used equipment with low hours to replace maintenance equipment. Recently, we have purchased a mower with 1350 hours for \$16,800 a savings of approximately \$60,000.
- To maximize revenues, a weekend rate for Boulder City Residents has been implemented. Although the price has increased for weekend play, our resident rates are still among the cheapest in the valley.
- Both Golf Courses benefited from Web Site updates. Our new website allows us to post promotional information and create mailing lists for future email blasts.
- Estimated revenue projection for FY 2010-2011 \$1,250,000

GENERAL FUND – CULTURE AND RECREATION

001-7000

RECREATION - MUNICIPAL GOLF COURSE

	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD Actual	FY 2011 Proposed Budget
Salaries & Wages					
1001 Regular Salaries	466,834	467,767	80,071	80,732	0
1002 Part-time/Temporary	194,426	151,195	75,000	76,504	75,000
1003 Overtime	10,980	4,893	0	87	0
1004 Commissions					
Total	672,240	623,855	155,071	157,323	75,000
Benefits					
1501 Health Insurance	77,392	88,659	12,111	10,648	0
1502 PERS Retirement	101,766	106,621	17,230	20,465	0
1503 Workers Comp	15,034	13,256	1,145	3,206	2,385
1504 Medicare	8,595	8,807	1,162	2,301	1,088
1505 Disability/Social Security	9,239	6,846	0	3,741	4,650
Total	212,026	224,189	31,648	40,360	8,123
Services and Supplies					
2000 Maintenance	28,216	32,270	25,000	5,007	25,000
3000 Material & Supplies	192,617	132,006	28,010	15,069	26,110
4000 Travel & Training	421	472	1,000	20	1,000
5000 Contractual Services	743,285	426,495	1,171,218	1,054,908	971,218
6000 Other Operating Exp.	4,323	391	3,500	3,451	3,500
Total	968,862	591,634	1,228,728	1,078,455	1,026,828
Total Operating Costs	1,853,128	1,439,678	1,415,447	1,276,138	1,109,951
7000 Capital Costs Other one-time	195,338	148,345	40,000	0	0
8000 Costs	0	0	0	0	11,320
Total Expenditures	2,048,466	1,588,023	1,455,447	1,276,138	1,121,271

GENERAL FUND – CULTURE AND RECREATION

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.

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.

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.

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.

GENERAL FUND – CULTURE AND RECREATION

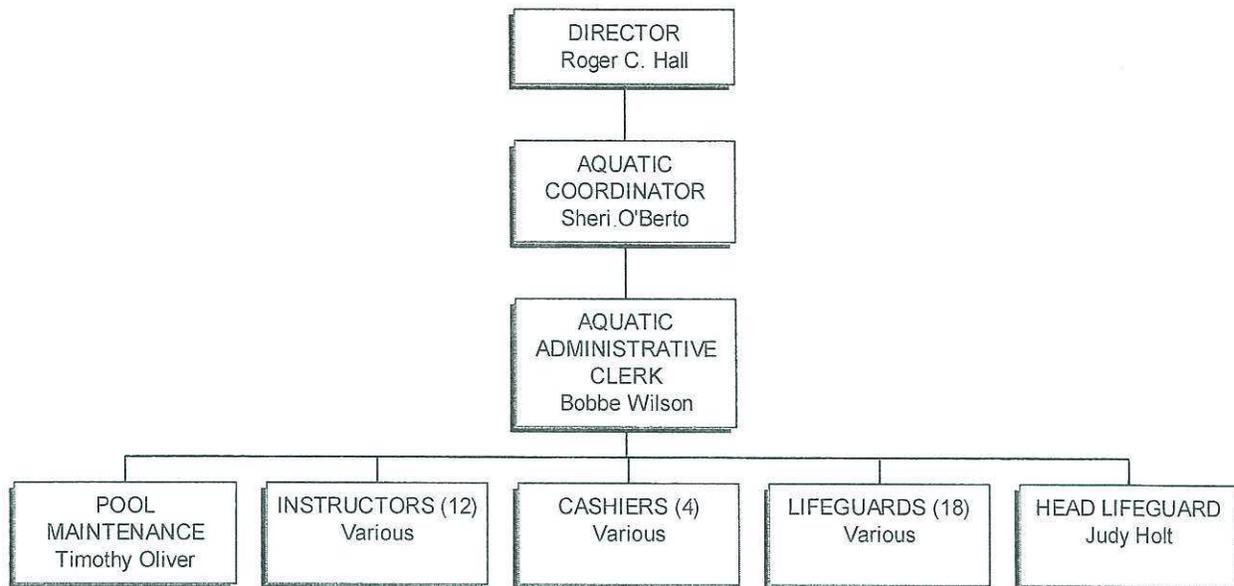
001-7300

RECREATION – BOULDER CREEK GOLF

	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD Actual	FY 2011 Proposed Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries					0
1002 Part-time/Temporary					13,513
1003 Overtime					0
1004 Commissions					
Total					13,513
<u>Benefits</u>					
1501 Health Insurance					0
1502 PERS Retirement					0
1503 Workers Comp					1,145
1504 Medicare					196
1505 Disability/Social Security					838
Total					2,179
<u>Services and Supplies</u>					
2000 Maintenance					916,000
3000 Material & Supplies					100,000
4000 Travel & Training					0
5000 Contractual Services					798,410
6000 Other Operating Exp.					0
Total					1,814,410
Total Operating Costs					
					1,830,102
7000 Capital Costs					85,000
8000 Other one-time Costs					0
Total Expenditures					1,915,102

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 Aerobics, Low Impact Water Exercise, pre-competitive swim programs, Masters Swimming, and special interest programs for youth, adults and seniors. We are striving to meet the community's recreation and educational needs in all phases of our operation.

GOALS & STRATEGIC ISSUES

- 1 The goal of the Pool and Racquetball Complex is to continue to promote water safety, recreation, physical health and fitness in a safe, attractive and unique environment that meets the present and future needs of the Boulder City community.
- 2 Pursue cost effective ways to enhance the facility, operations and service, while ensuring a quality environment for our customers (Professional Excellence, Fiscal Responsibility, Caring Attitude)
- 3 Communicate all upcoming event dates and share marketing information with our community. (Professional Excellence, Fiscal responsibility)

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS

- Personnel Funded FY 2010-2011: Includes one full-time Aquatics Coordinator, one part-time Administration Clerk, one part-time Pool Maintenance Worker, four part-time Cashiers, thirteen part-time Lifeguards, eight part-time Water Safety Instructors, one Head Lifeguard, Staff Training Instructors and Commissioned Instructors. (The number of instructors varies depending on the time of year and classes offered.)
- Part-time hourly COLA increased curtailed for FY 2010-2011
- Anticipated \$10,000 reduction in Contractual Expenses. IMPACT: The reduction of \$10,000 in contractual expenses leaves this account at the bare minimum needed for operations. Potentially more funds may be needed if we experience a very cold winter and natural gas heating costs go up.
- Approved Budget Requests FY 2010-2011: Anticipated \$2286 increase to Materials & Supplies for purchase of a new pool blanket section to replace existing, chemical damaged, blanket section.
- Budget Requests FY 2010-2011 Denied: Upgrade of Aquatic Administration Clerk (\$24,767), Pool Cashier wage increase (\$4,412), Lifeguard/WSI wage increase (\$5,249), men's locker room sink replacement (\$2,520), paint and repairs to the building (\$10,792), ADA approved door openers (\$6,600), replacement of the pool canopy (\$5,000), additional electrical outlets installed (\$5,923), shade cover for wading pool seating area (\$6,500), tile lobby floor (\$10,019), and purchase of storage shed (\$3,050).
- Level of Service: The Pool and Racquetball Complex was built in 1980 and many facility items are old and need to be replaced. Reduction in the repair of the pool facility will diminish the appearance of the Aquatic Complex and possibly decrease the reliability of certain mechanical systems. Competition for lifeguards in the Las Vegas Valley increased over the last few years. Many of the other cities have increased their salaries for lifeguards, which makes it a challenge to secure guards for the summer swim season.
- Restructure of swim programs, facility hours and staff schedules to accommodate budget reductions, while still maintaining quality service and programs.
- The estimated revenue projection FY 2010-2011 is \$150,000.

GENERAL FUND – CULTURE AND RECREATION

001-7300

RECREATION - SWIMMING POOL

		FY 2008	FY 2009	FY 2010	FY 2010	FY 2011
		Actual	Actual	Budget	YTD Actual	Proposed Budget
Salaries & Wages						
1001	Regular Salaries	57,761	61,055	61,446	61,359	65,193
1002	Part-time/Temporary	229,748	219,397	226,863	167,799	215,007
1003	Overtime	7,278	3,465	4,000	799	4,000
1004	Commissions					
	Total	294,787	283,917	292,309	229,957	284,200
Benefits						
1501	Health Insurance	9,761	12,111	12,103	10,648	10,647
1502	PERS Retirement	23,928	22,862	25,654	22,354	26,056
1503	Workers Comp	9,316	9,252	11,167	7,105	11,167
1504	Medicare	4,157	4,293	5,082	3,413	5,060
1505	Disability/Social Security	10,302	10,550	14,354	7,359	14,354
	Total	57,464	59,068	68,360	50,880	67,284
Services and Supplies						
2000	Maintenance	43,038	12,486	17,126	9,029	17,126
3000	Material & Supplies	51,392	38,058	45,590	44,459	45,590
4000	Travel & Training	2,484	1,195	1,742	607	1,742
5000	Contractual Services	57,106	41,254	57,696	36,033	43,261
6000	Other Operating Exp.	2,520	100	0	0	0
	Total	156,540	93,093	122,154	90,128	107,719
Total Operating Costs		508,791	436,078	482,823	370,965	459,203
7000	Capital Costs	15,551	34,231	3,476	3,411	0
8000	Other one-time Costs	0	0	0	0	2,286
Total Expenditures		524,342	470,309	486,299	374,376	461,489

GENERAL FUND – CULTURE AND RECREATION

SENIOR CENTER

MISSION STATEMENT/ACTIVITY DESCRIPTION:

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

GOALS & STRATEGIC ISSUES:

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

BUDGET HIGHLIGHTS:

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

GENERAL FUND – CULTURE AND RECREATION

001-7200

RECREATION - SENIOR CITIZENS

	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD Actual	FY 2011 Proposed Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries					
1002 Part-time/Temporary	0	0	0	0	0
1003 Overtime					
1004 Commissions					
Total	0	0	0	0	0
<u>Benefits</u>					
1501 Health Insurance	0				
1502 PERS Retirement	0	0	0	0	0
1503 Workers Comp	0	0	0	0	0
1504 Medicare	0	0	0	0	0
1505 Disability/Social Security					
Total	0	0	0	0	0
<u>Services and Supplies</u>					
2000 Maintenance	0	0	0	0	0
3000 Material & Supplies	0	0	0	0	0
4000 Travel & Training	0	0	0	0	0
5000 Contractual Services	77,253	160,000	160,000	195,000	195,000
6000 Other Operating Exp.	0	0	0	0	0
Total	77,253	160,000	160,000	195,000	195,000
Total Operating Costs					
	77,253	160,000	160,000	195,000	195,000
7000 Capital Costs	0	0	0	0	0
Other one-time					
8000 Costs	0	0	0	0	0
Total Expenditures	77,253	160,000	160,000	195,000	195,000

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

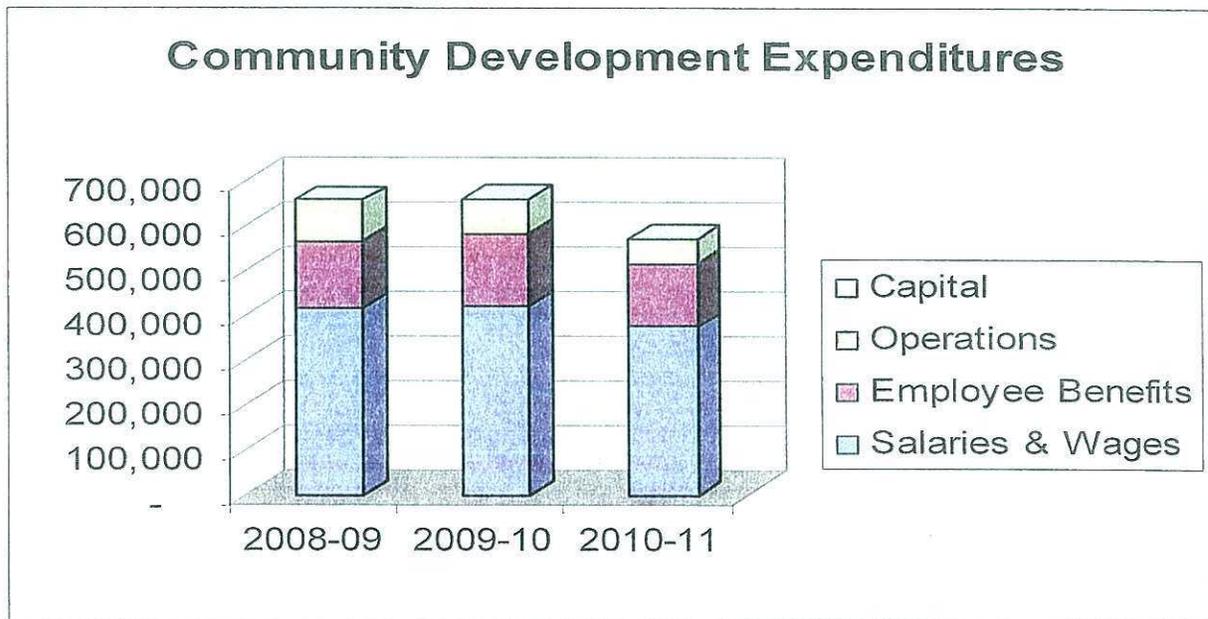
001-7400 RECREATION - CABLE TV

	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD Actual	FY 2011 Proposed Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries	68,749	47,693	0	0	
1002 Part-time/Temporary	291	0	0	0	0
1003 Overtime	0	0	0	0	
1004 Commissions					
Total	69,040	47,693	0	0	0
<u>Benefits</u>					
1501 Health Insurance	9,193	6,992	0	0	
1502 PERS Retirement	13,761	9,500	0	0	0
1503 Workers Comp	1,111	396	0	0	0
1504 Medicare	1,134	793	0	0	0
1505 Disability/Social Security	18	0	0	0	
Total	25,217	17,681	0	0	0
<u>Services and Supplies</u>					
2000 Maintenance	1,725	2,839	0	0	0
3000 Material & Supplies	3,664	8,538	0	0	0
4000 Travel & Training	26	0	0	0	0
5000 Contractual Services	14,103	27,353	0	222	0
6000 Other Operating Exp.	0	8	0	0	0
Total	19,518	38,738	0	222	0
Total Operating Costs	113,775	104,112	0	222	0
7000 Capital Costs	48,000	0	0	0	0
8000 Other one-time Costs	0	0	0	0	0
Total Expenditures	161,775	104,112	0	222	0

GENERAL FUND – COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT

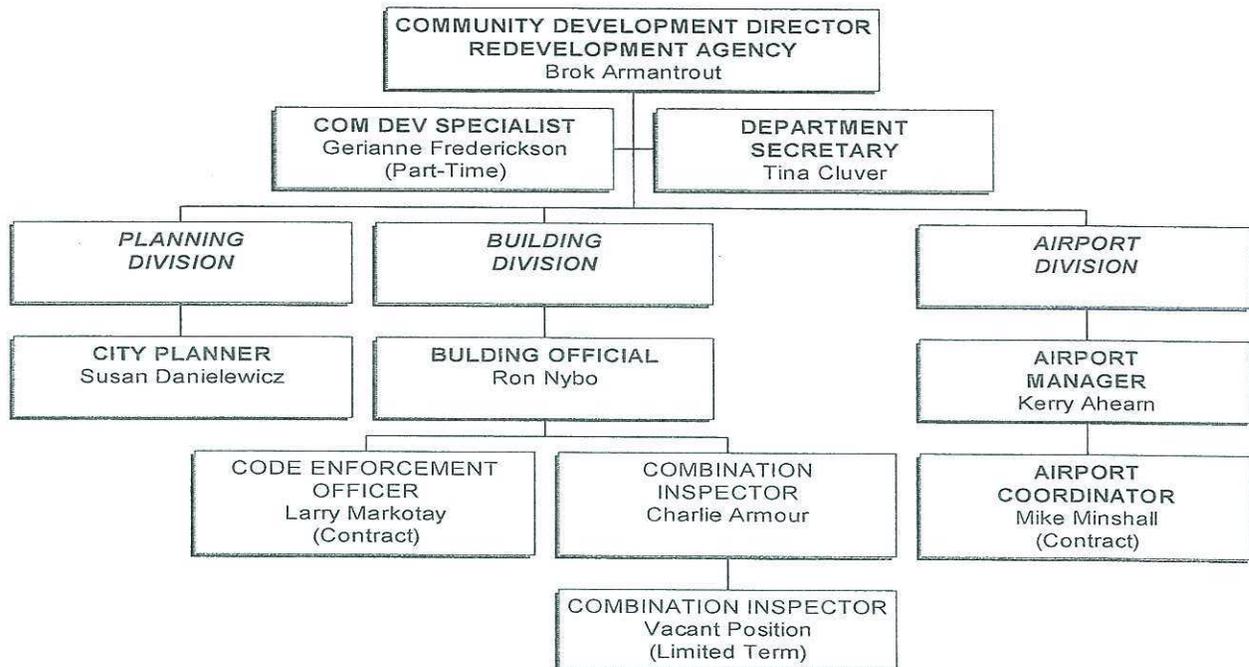
Community Development	2008-09 Actual	2009-10 Budget	2010-11 Budget	Percent Change
Salaries & Wages	418,400	421,845	374,593	-12.6%
Employee Benefits	149,855	161,504	142,762	-13.1%
Operations	89,327	79,112	53,138	-48.9%
Capital	-	-	-	
Expenditure Total	657,582	662,461	570,493	-16.1%



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

The Community Development Director manages all day-to-day operations of the Community Development Department, which includes the Planning Division, Building Inspections Division, Airport Division and the Redevelopment Agency. The Administration Division is responsible for processing and ensuring payment for all functions of the various divisions. The Director is also required to represent the City on various regional committees and groups such as the Southern Nevada Regional Planning Coalition and the Regional Transportation Commission as specified in the NRS and other laws or regulations. The guiding documents for the overall department function are the City's Master Plan, Zoning Ordinance, International Building Codes, and the Redevelopment Plan for the City.

GOALS & STRATEGIC ISSUES

- Provide detailed and useful information to the general public on the programs offered by the Community Development Department through the use of BCTV, the City's Speaker's Bureau, and newsletters
- Seek effective ways to maintain the current service level with fewer resources
- Seek means by which to conserve limited financial resources and yet enhance services provided to the public

BUDGET HIGHLIGHTS

- Department Head salary is partially funded by the Redevelopment Agency Fund (10%) and the Airport Fund (5%)
- Remaining base budget to remain constant with FY2009-10 levels with no increase

GENERAL FUND – COMMUNITY DEVELOPMENT

001-9000

COMMUNITY DEVELOPMENT - ADMINISTRATION

		FY 2008	FY 2009	FY 2010	FY 2010	FY 2011
		Actual	Actual	Budget	YTD Actual	Proposed Budget
Salaries & Wages						
1001	Regular Salaries	168,466	156,751	158,349	157,777	154,783
1002	Part-time/Temporary	5,665	75	0	7,033	0
1003	Overtime	2,540	799	2,797	470	2,797
1004	Commissions					
	Total	176,671	157,625	161,146	165,280	157,580
Benefits						
1501	Health Insurance	18,386	20,657	22,399	19,699	19,885
1502	PERS Retirement	33,430	31,692	34,013	34,353	33,278
1503	Workers Comp	2,298	2,816	2,117	1,980	2,117
1504	Medicare	2,600	3,001	2,293	2,457	2,244
1505	Disability/Social Security	351	222	772	57	0
	Total	57,065	58,388	61,594	58,547	57,524
Services and Supplies						
2000	Maintenance	3	0	0	292	0
3000	Material & Supplies	2,088	485	2,820	1,274	2,820
4000	Travel & Training	7,019	7,379	2,500	5,240	8,200
5000	Contractual Services	3,329	3,460	3,358	3,606	3,538
6000	Other Operating Exp.	1,010	-1,859	1,500	0	1,500
	Total	13,449	9,465	10,178	10,412	16,058
Total Operating Costs		247,185	225,478	232,918	234,239	231,162
7000	Capital Costs	0	0	0	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
Total Expenditures		247,185	225,478	232,918	234,239	231,162

GENERAL FUND – COMMUNITY DEVELOPMENT

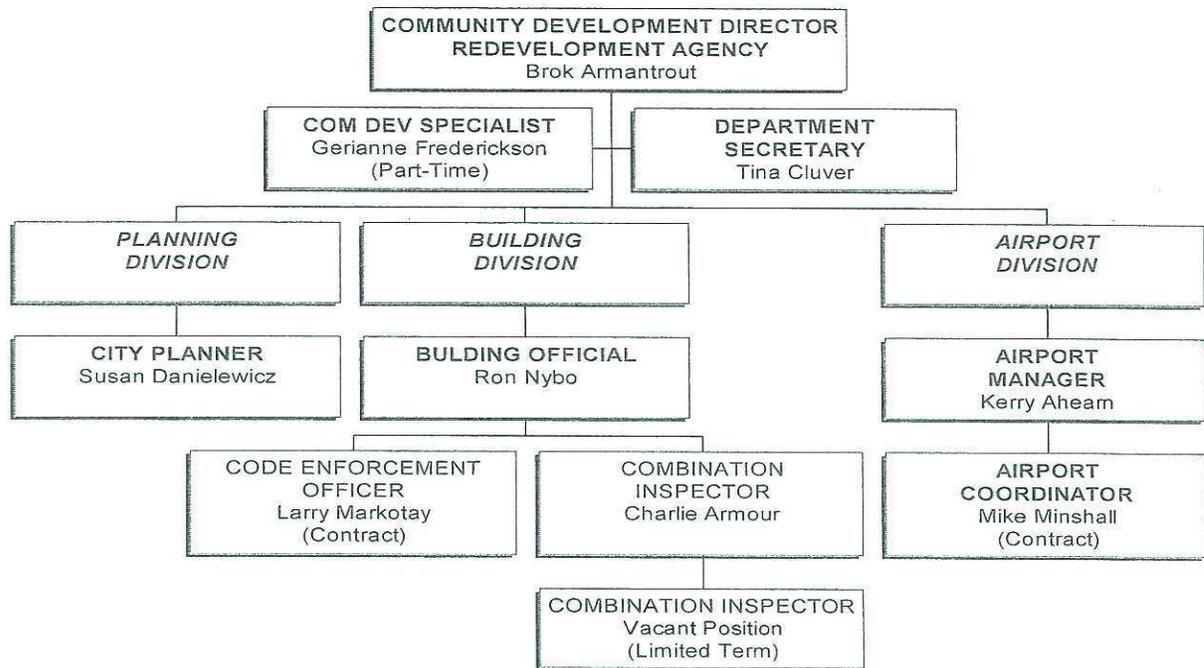
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2010 and 2011 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>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Estimated</u>	<u>2011 Estimated</u>
Committees and Special Interest Meetings	112	112	112	112
Commissions/Committees Staffed	42	41	42	42
New Ordinances Written/Adopted	5	6	5	5
 <u>Performance Measures:</u>				
Community Development vs. General Fund budget	1.1%	1.1%	1.1%	1.0%
Percent of Community Development budget expended	99%	99%	100%	100%

GENERAL FUND – COMMUNITY DEVELOPMENT

BUILDING INSPECTION



MISSION STATEMENT/ACTIVITY DESCRIPTION

The Building Inspection & Code Enforcement Division is responsible for the enforcement of all non-police department related laws and ordinances. Building Inspections section reviews all building plans for compliance with applicable International Building Codes and locally adopted codes to ensure safe and proper construction. They inspect all permitted buildings to ensure compliance with the approved plans, and will issue a certificate of occupancy to certify compliance at completion of a project. The Code Enforcement section investigates all citizen and city generated complaints alleging a violation of city code, which also includes business license violations, weeds, trash, abandoned vehicles, illegal signs, unkempt yards and pools, and other non-criminal code related violations. Required to appear in court as necessary to complete enforcement process for those violators who choose not to cooperate.

In FY2007-08, the Building Division had 2 building inspectors (one full-time, one contract), contracted out building plan review services, and a contract code enforcement officer. For FY 10/11, the two building inspector positions are kept open, we will perform building plan review in-house with existing staff, and the code enforcement function is now performed by a part-time employee with the General Fund paying half of the salary. Total savings over 07/08 - \$256,000. However, this does not come without a cost – the City's Building Official is performing the building inspection duties, plan review duties, and day-to-day administration of the building code. Employee burn-out is likely if continued for an extended period of time.

GENERAL FUND – COMMUNITY DEVELOPMENT

GOALS & STRATEGIC ISSUES

- Maintain the current level of service to all building department customers
- Provide good customer service – inspections with a smile
- Effectively communicate city ordinances and laws that govern property use to gain voluntary compliance
- Continue to use BCTV and other media outlets at the City’s disposal to educate the public on Division activities and code requirements
- Continue to receive appropriate training and maintenance of required certificates

BUDGET HIGHLIGHTS

- Building inspector positions, while funded, will be kept “open” and not filled
- Code Enforcement is funded 50% by general fund, 50% by the Redevelopment Agency
- Travel and Training budget reduced 20% from FY2008-09 approved levels.

001-9200

COMMUNITY DEVELOPMENT - BUILDING INSPECTION

	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD Actual	FY 2011 Proposed Budget
Salaries & Wages					
1001 Regular Salaries	220,436	165,101	164,721	113,434	92,196
1002 Part-time/Temporary	39,927	221	0	8,364	28,840
1003 Overtime	3,431	2,940	3,781	0	3,781
Total	263,794	168,262	168,502	121,798	124,817
Benefits					
1501 Health Insurance	27,579	22,070	24,209	14,198	22,500
1502 PERS Retirement	52,681	33,478	35,415	20,568	25,711
1503 Workers Comp	4,317	2,024	2,893	1,874	1,718
1504 Medicare	3,816	2,440	2,388	2,106	1,755
1505 Disability/Social Security	0	0	0	0	0
Total	88,393	60,012	64,905	38,746	51,684
Services and Supplies					
2000 Maintenance	8,402	4,397	16,400	3,302	19,400
3000 Material & Supplies	3,597	2,488	4,500	9,423	4,500
4000 Travel & Training	2,924	564	2,200	315	2,200
5000 Contractual Services	68,492	70,064	33,850	2,365	3,850
6000 Other Operating Exp.	2,011	-100	5,604	0	750
Total	85,426	77,413	62,554	15,405	30,700
Total Operating Costs	437,613	305,687	295,961	175,949	207,201
7000 Capital Costs	0	0	0	0	0
8000 Other one-time Costs	0	0	0	0	0
Total Expenditures	437,613	305,687	295,961	175,949	207,201

GENERAL FUND – COMMUNITY DEVELOPMENT

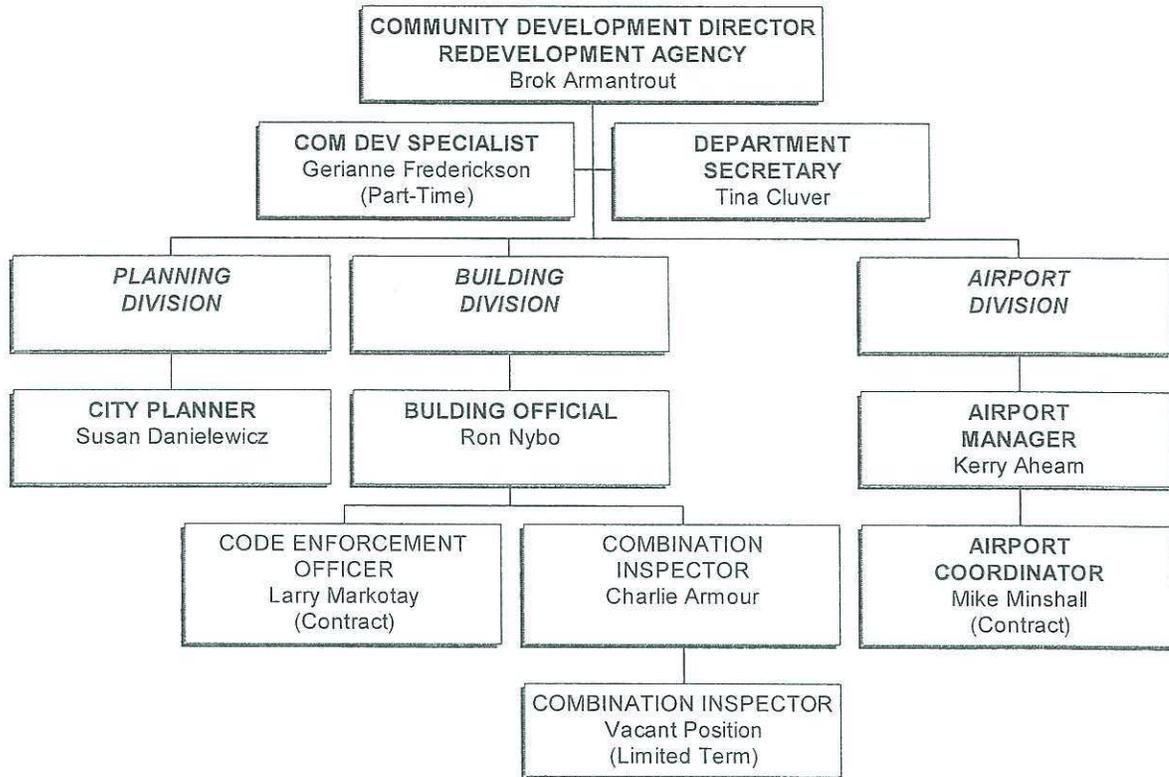
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2010 and 2011 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>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Estimated</u>	<u>2011 Estimated</u>
Building Permit Applications (calendar year)	500	490	480	460
Building Inspections (calendar year)	5500	5450	5400	5300
Plan Reviews (calendar year)	500	495	490	485
Code Violations Investigated (calendar year)	752	741	730	720
 <u>Performance Measures:</u>				
Building Inspection vs. General Fund budget	1.9%	1.5%	1.0%	0.9%
Percent of Building Inspection budget expended	99%	99%	100%	100%

GENERAL FUND – COMMUNITY DEVELOPMENT

PLANNING & ZONING



MISSION STATEMENT/ACTIVITY DESCRIPTION

The Planning Division of the Community Development Department is responsible for the day-to-day general city planning functions for the city. This includes review of all requests for building permits for zoning compliance, processing of all applications for Planning Commission review (such as Conditional Use Permits, Variance Requests, Master Plan Amendments, Ordinance Amendments, Land Management Plan zoning reviews, and appeals). The City Planner is also responsible to administer the City's Community Development Block Grant (CDBG) program, including ensuring compliance with applicable federal laws and monitoring the grant sub-recipients who receive CDBG funding through the City. The City Planner is responsible for managing the City's Growth Control Ordinance by reviewing all requests for construction to ensure the statutory limits are not exceeded and reporting back to the Planning commission on a monthly basis. Lastly, the City Planner serves as the City's representative on several county-wide committees for local coordination and population estimating.

GOALS & STRATEGIC ISSUES

- Provide an informed and professional recommendation to all public bodies on all requests brought before them, such as the Planning Commission, Historic Preservation Committee, Allotment Committee and City Council
- Ensure all actions are consistent with the City's Core Values
- Seek new means by which to continue to provide high levels of services with diminishing resources
- Provide professional training to the assigned City committees and commissions so that they may be able to serve the City and citizens effectively

GENERAL FUND – COMMUNITY DEVELOPMENT

BUDGET HIGHLIGHTS

- Remaining base budget to remain constant with FY2009-10 levels with no increase

001-9100

COMMUNITY DEVELOPMENT - PLANNING

	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD Actual	FY 2011 Proposed Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries	88,731	92,514	92,197	94,656	92,196
1002 Part-time/Temporary	0	0	0	0	0
1003 Overtime					
1004 Commissions					
Total	88,731	92,514	92,197	94,656	92,196
<u>Benefits</u>					
1501 Health Insurance	9,193	10,648	12,098	10,648	11,250
1502 PERS Retirement	17,641	18,484	19,822	19,716	19,822
1503 Workers Comp	1,065	989	1,145	1,045	1,145
1504 Medicare	1,275	1,334	1,337	1,363	1,337
1505 Disability/Social Security	0	0	603	0	0
Total	29,174	31,455	35,005	32,772	33,554
<u>Services and Supplies</u>					
2000 Maintenance	8	0	500	275	500
3000 Material & Supplies	595	308	1,250	816	1,250
4000 Travel & Training	3,754	1,550	3,000	1,576	3,000
5000 Contractual Services	673	588	880	816	880
6000 Other Operating Exp.	375	0	750	227	750
Total	5,405	2,446	6,380	3,710	6,380
Total Operating Costs	123,310	126,415	133,582	131,138	132,130
7000 Capital Costs	0	0	0	0	0
Other one-time					
8000 Costs	0	0	0	0	0
Total Expenditures	123,310	126,415	133,582	131,138	132,130

GENERAL FUND – COMMUNITY DEVELOPMENT

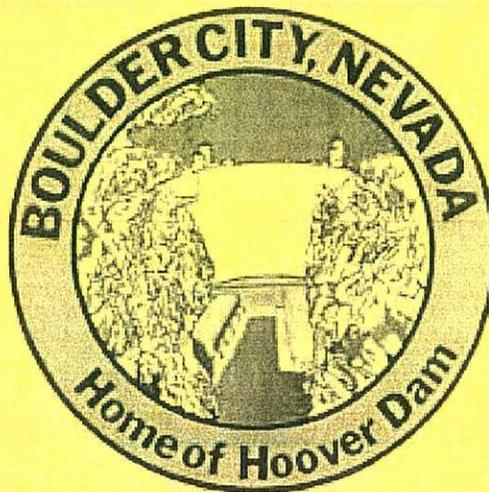
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2010 and 2011 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>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Estimated</u>	<u>2011 Estimated</u>
PC/CC and other applications	75	73	73	75
Committee meetings (local and valley)	82	80	79	80
Home Occupation Applications	35	33	35	33
Plan Reviews (Calendar Year)	550	510	490	490
 <u>Performance Measures:</u>				
Planning & Zoning vs. General Fund budget	0.5%	0.6%	0.6%	0.6%
Percent of Planning & Zoning budget expended	99%	99%	100%	100%

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CAPITAL PROJECTS FUND



CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUND

	ACTUAL FY 09	YTD ACTUAL FY 10	FINAL BUDGET FY 11
REVENUES:			
Taxes	\$ 173,150	\$ 203,938	\$ 189,000
Intergovernmental Revenues	2,500,527	4,792,937	6,432,385
Miscellaneous	0	0	0
Operating Transfers In	1,123,414	235,000	1,106,242
Beginning Fund Balance	837,999	1,635,667	1,141,283
TOTAL RESOURCES:	\$4,635,090	\$6,867,542	\$8,868,910
EXPENDITURES:			
Parks and Recreation	\$ 611,396	\$ 427,646	\$ 250,000
Community Development	46,310	58,119	148,090
General Government	181,909	402,000	393,132
Police/Fire	398,065	1,246,855	1,415,000
Public Works	1,761,743	3,591,639	6,125,537
Ending Fund Balance	1,635,667	1,141,283	537,151
TOTAL COMMITMENTS AND FUND BALANCE:	\$4,635,090	\$6,867,542	\$8,868,910

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).

SPECIAL PROJECTS FUND

For fiscal years ended June 30,	Actual 2008	Actual 2009	Estimated 2010	Budgeted 2011
TAXES				
Room Tax	138,938	0	38,938	29,000
County Option Motor Fuel Tax	60,328	61,155	65,000	60,000
Special Ad Valorem				
Transportation	99,667	111,995	100,000	100,000
City Transportation Prog.		0	0	0
Subtotal	298,933	173,150	203,938	189,000
INTERGOVERNMENTAL REVENUES				
<u>Federal Grants</u>				
Department of Justice	44,435	53,804	600,000	0
Housing & Urban Dev.-CDBG	95,551	49,526	351,298	28,090
Bureau of Reclamation	0	0	0	0
National Park Service	0	0	0	0
<u>State shared revenues</u>				
Motor vehicle fuel tax	179,500	163,161	170,000	0
Nevada Dept. of Transportation	0	0	0	50,000
NV Office of Traffic Safety	32,376	0	0	70,000
State of NV - Other	142,075	0	0	0
<u>Other Local Government Grants</u>				
R.T.C.	109,044	584,328	1,480,000	517,000
So NV Public Lands Mgt Act (SNPLMA)	298,103	993,360	1,681,639	730,000
Clark County Flood Control	141,638	378,404	230,000	4,037,295
Southern NV Water Authority	0	141,063	0	0
Clark County - Other	0	136,881	280,000	0
City of Henderson-EVOC	0	0	0	1,000,000
Subtotal	1,042,722	2,500,527	4,792,937	6,432,385
OTHER FINANCING SOURCES				
Interest Earnings	0	0	0	0
Other - Miscellaneous	0	0	0	0
Subtotal	0	0	0	0

INTERFUND TRANSFERS	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Residential Const. Tax Fund	0	45,000	15,000	90,000
Capital Improvement Fund (Voted)	500,000	500,000	0	0
Municipal Court Construction Fd	0	0	0	325,000
Redevelopment Authority	0	315,000	0	650,000
Urban Forestry Fund	54,171	43,414	0	41,242
Utility Fund	0	220,000	220,000	0
Subtotal	554,171	1,123,414	235,000	1,106,242
TOTAL REVENUES	1,895,826	3,797,091	5,231,875	7,727,627
LESS: TOTAL EXPENDITURES	2,552,623	2,999,423	5,726,259	8,331,759
Net Increase (Decrease) Fund Bal.	(656,797)	797,668	(494,384)	(604,132)
Add: Beginning Fund Balance	1,494,800	838,003	1,635,667	1,141,283
ENDING FUND BALANCE	\$838,003	\$1,635,671	\$1,141,283	\$537,151

PARKS AND RECREATION

Veterans Memorial Park	149,714	273,024	0	0
Hemenway / Del Prado Park	193,386	257,875	0	0
Water Spray Park Playground	0	74,068	0	0
Skateboard Park	0	0	130,000	0
Summer Youth Work Program	0	0	147,646	0
Senior Citizens Center	7,250	0	0	0
Golf Course Improvements	0	0	0	0
Broadbent/Oasis/Lakeview Park	3,996	4,690	150,000	250,000
Bicentennial Park Improvements	15,528	1,739	0	0
Total Park and Recreation	369,874	611,396	427,646	250,000

COMMUNITY DEVELOPMENT

CDBG - Boulder City Welfare	21,407	20,808	20,808	20,779
CDBG - Lend-a-Hand	7,522	7,311	7,311	7,311
CDBG - ADA Sidewalk	0	0	30,000	20,000
Special Events Sign-NV Highway	0	14,000	0	0
GA Ave. Landscape	54,171	0	0	0
LA Water & Power Building	0	4,191	0	0
Bootleg Canyon Park	10,652	0	0	0
Boulder Hotel Improvements	15,102	0	0	0
Gateway Sign	0	0	0	100,000
Total Community Development	108,854	46,310	58,119	148,090

GENERAL GOVERNMENT

City Shops Roof Renovation	7,483	0	0	0
Communication Site Renovation	11,492	0	0	0
City Bldgs Renovations	403,337	138,495	402,000	338,378
Golf Course Maint Building Roof	42,400	0	0	0
Fire Station Exterior	48,638	0	0	0
GA Ave @ ABC Park	0	43,414	0	0
ABC Park Renovation	0	0	0	0
Pool Building	38,245	0	0	54,754
City Hall Remodel-restrooms	0	0	0	0
City Hall Interior - Public Works	0	0	0	0
Total General Government	551,595	181,909	402,000	393,132

POLICE / FIRE

COPS System Grant	0	37,781	102,874	0
Police Building Renovation	284,550	311,040	511,610	0
Fire Station Renovation	515	0	0	0
Municipal Court Bldg Improvemts	0	0	0	325,000
Fire Equipment Washdown Area				20,000
Underage Drinking Grant	29,439	38,433	32,371	70,000
Regional Training & Shooting	137,347	10,811	600,000	1,00,000
Animal Control Shelter	78,271	0	0	0
Total Police / Fire	530,122	398,065	1,246,855	1,415,000

PUBLIC WORKS

Micropave / Fog Seal Programs	133,463	0	80,000	80,000
Annual Pavement				
Reconstruction	6,908	797,020	1,600,000	1,037,000
Tree Replacement Program	0	0	0	41,242
Fuel Tank Replacement	0	0	0	160,000
Irrigation Controllers	0	0	0	40,000
River Mountain Loop Trail 3 & 4	145,990	17,416	0	0
River Mountain Loop Trail 5	0	847,785	1,681,639	0
Bootleg/Yucca Detention Basin				
Sys	30,585	35,945	150,000	1,250,000
Flood Control Master Plan				
Facilities	0	0	0	953,000
Industrial Court Subdivision	601,905	0	0	0
Yucca Debris Detention Basin	33,687	3,810	80,000	1,834,295
Bootleg Canyon Park	0	0	0	730,000
Annual Flood Control Maint	39,640	59,767	0	0
Total Public Works	992,178	1,761,743	3,591,639	6,125,537

TOTAL EXPENDITURES

2,552,623	2,999,423	5,726,259	8,331,759
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CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Community Development

PROJECT TITLE: Gateway Sign

ESTIMATED COST: \$100,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

Install one concrete monolithic sign at the gateway entrance to Boulder City at Railroad Pass. As funding permits, install a second gateway sign at Pacifica on US 93.

FUTURE OPERATING BUDGET IMPACT:

Upon completion, the General Fund will be impacted for services relating to scheduled maintenance.

FUNDING SOURCES:

Redevelopment Agency Fund, funded through RDA Resolution No. 86. \$50,000
 Nevada Dept. of Transportation \$50,000

PRESENT STATUS:

In design

ADDITIONAL COMMENTS:

City has a grant from the Nevada Department of Transportation in the amount of \$50,000 for this project. Dollars must be matched dollar for dollar in expenditures.

Project Budget	Current Year Estimated	2010-11	2011-12	2012-13	2013-14	2014-15
Capital Cost	\$0	\$100,000				
Operating Cost	\$0					

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Parks and Recreation Department

PROJECT TITLE: Pool Building Improvements

ESTIMATED COST: \$54,754

DESCRIPTION OF PROJECT AND REASON NECESSARY:

- HID ID Card Access \$ 6,000
- Fiberglass Doors ADA 8,000
- Exterior Paint & Stucco Repair 10,792
- Shade canopies 11,500
- Replace sinks in men's locker room 2,520
- Electric work in office 5,923
- Tile flooring in lobby & front desk 10,019

FUTURE OPERATING BUDGET IMPACT:

FUNDING SOURCES:

Voter Approved Capital Improvement Fund \$54,754

PRESENT STATUS:

ADDITIONAL COMMENTS:

Expenditure is approved in FY '11 budget only if funding is available from the voter approved capital improvement fund.

Project Budget	Current Year Estimated	2010-11	2011-12	2012-13	2013-14	2014-15
Capital Cost		\$54,754				
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: Municipal Court
PROJECT TITLE: Municipal Court Renovation
ESTIMATED COST: \$325,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

This project is the proposed renovation of the existing Municipal Court building which will add offices, work stations, public counter area and file storage for the Boulder City Justice Court. It will provide more space and a more secure environment for Justice Court. With this addition, the Municipal and Justice Courts will be located in one building at 501 Avenue G.

FUTURE OPERATING BUDGET IMPACT:

None.

FUNDING SOURCES:

Municipal Court Construction Fund \$325,000

PRESENT STATUS:

ADDITIONAL COMMENTS:

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Fire Department

PROJECT TITLE: Equipment Wash-Down Area

ESTIMATED COST: \$20,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

Due to increasingly strict environmental regulations regarding non-point source pollution, washing of the Fire Department's equipment and letting the wash water run down the street needs to be eliminated. A wash down pad connected to the sewer system with a sand and oil separator needs to be constructed to collect and properly dispose of the wash water.

FUTURE OPERATING BUDGET IMPACT:

Regular maintenance of the sand and oil separator.

FUNDING SOURCES:

Special Projects Fund \$20,000

PRESENT STATUS:

ADDITIONAL COMMENTS:

This project is the Project Review Teams' highest priority.

Project Budget	Current Year Estimated	2010-11	2011-12	2012-13	2013-14	2014-15
Capital Cost		\$20,000				
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: Regional Training and Shooting Facility

ESTIMATED COST: \$1,600,000/year

DESCRIPTION OF PROJECT AND REASON NECESSARY:

The Regional Training and Shooting Facility (RTSF) will be located in the Eldorado Valley at the Silver State Materials aggregate facility site. The RTSF will be developed over several years while Silver State Materials is mining the site. The first year was the development of a master plan for the facility. The primary purpose of the RTSF Master Plan was to prepare a plan for the organized development of the site over the next several years. The facilities intended to be located at the site are:

1. Law Enforcement Shooting Facilities
2. Emergency Vehicle Operator's Courses
3. Public Safety Training Facilities
4. Aggregate Mining Area

FUTURE OPERATING BUDGET IMPACT:

Operation and Maintenance of the facilities will be required. Fees for use of the facilities to cover operation and maintenance costs will need to be developed.

FUNDING SOURCES:

Boulder City Special Projects Fund

City of Henderson	\$1, 000,000
Grants	\$ 600,000

PRESENT STATUS:

The master plan has been completed. The City of Henderson Engineering Department has begun design of the infrastructure improvements for the first phase of development of the site.

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2010-11	2011-12	2012-13	2013-14	2014-15
Capital Cost		\$1,600,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Operating Cost						

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works
PROJECT TITLE: Micropavement and Crack Seal Program
ESTIMATED COST: \$80,000/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. 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>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
RTC ¹	\$115,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000

¹ Regional Transportation Commission of Southern Nevada

PRESENT STATUS:

ADDITIONAL COMMENTS:

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works
PROJECT TITLE: 2010 Pavement Reconstruction
ESTIMATED COST: \$1,037,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

This project is the reconstruction of Nevada Way from Buchanan Boulevard to Wyoming Street. Also included with this project will be the installation of a storm drain on Buchanan Boulevard from Elm Street to Adams Boulevard. This storm drain will connect to the new storm drain installed in Elm Street when it was reconstructed and connect to the existing storm drain at Adams and Buchanan.

Water, sewer and storm water facilities and systems will be replaced and installed in conjunction with the pavement. It is more cost effective to construct these underground facilities when the road is being resurfaced. Curb and gutter and sidewalk improvements that meet Americans with Disabilities Act (ADA) requirements will also be performed as part of the project.

FUTURE OPERATING BUDGET IMPACT:

None.

FUNDING SOURCES:

Redevelopment Agency Fund	\$400,000
Regional Transportation Commission	\$437,000
Utility Fund	\$200,000

PRESENT STATUS:

ADDITIONAL COMMENTS:

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works

PROJECT TITLE: Fuel Tank Replacements

ESTIMATED COST: \$250,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

The gasoline fuel tank and diesel fuel Tank at the Fire Department are in need of immediate replacement. Annual inspections are done by a professional and he highly recommends immediate attention. In addition, the diesel fuel tank at the Public Works shops needs to be replaced. The new tanks will be increased in size to a 3,000 gallon diesel tank and a 6,000 gallon gasoline tank.

FUTURE OPERATING BUDGET IMPACT:

By increasing the size of the tanks fewer fuel deliveries will be needed each year.

FUNDING SOURCES:

Special Projects Fund \$250,000

PRESENT STATUS:

ADDITIONAL COMMENTS:

This project is the Project Review Teams' second highest priority.

Project Budget	Current Year Estimated	2010-11	2011-12	2012-13	2013-14	2014-15
Capital Cost		\$160,000	\$90,000			
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: Irrigation Controllers & Flow Control Meter Installation at City Facilities

ESTIMATED COST: \$120,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

Install irrigation controllers that will interface with the City's automated irrigation computer system at Boulder City Municipal Cemetery, Bicentennial Park, Whalen Field and Veterans Memorial Park. Flow meters are a necessary component of that system. Flow meters assist the automated control in identifying system irrigation failures. Causes of failures can include vandalism, irrigation and pipe failures.

FUTURE OPERATING BUDGET IMPACT:

Flow meters save water by providing a much shorter response time to repair system failures. Shorter response times will improve the public's perception of Boulder City's irrigation practices.

FUNDING SOURCES:

Special Project Fund \$120,000

PRESENT STATUS:

ADDITIONAL COMMENTS:

CAPITAL PROJECTS FUND

CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works

PROJECT TITLE: Bootleg Canyon Flood Control Facilities – Phase I Construction and Design and Construction of Phase II

ESTIMATED COST: \$1,580,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

Phase I of this project was 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 \$1,580,000

PRESENT STATUS:

Phase II is currently being reviewed by the Clark County Regional Flood Control District. Phase I has been completed.

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2010-11	2011-12	2012-13	2013-14	2014-15
Capital Cost	\$330,0000	\$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: Flood Control Master Plan Facilities

ESTIMATED COST: \$7,120,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

This project is the design of the remaining regional flood control facilities identified in the 2008 Master Plan Update that are listed on the Clark County Regional Flood Control District's Ten Year Construction Plan. The project includes channels, storm drains, box culverts, sediment basins, berms, etc. at various locations throughout the city in three of the four watersheds identified in the Master Plan.

FUTURE OPERATING BUDGET IMPACT:

Once these facilities are constructed 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 \$7,120,000

PRESENT STATUS:

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2010-11	2011-12	2012-13	2013-14	2014-15
Capital Cost		\$953,000	\$6,167,000			
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: \$1,834,295

DESCRIPTION OF PROJECT AND REASON NECESSARY:

This project is the construction of sediment debris basins and storm drain channel to collect storm water flows from the Bootleg Canyon Facilities and convey them to the inlet facilities at Veterans Memorial Drive 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 \$1,834,295

PRESENT STATUS:

Funding for construction has been approved by CCRFCD.

ADDITIONAL COMMENTS:

Project Budget	Current Year Estimated	2010-11	2011-12	2012-13	2013-14	2014-15
Capital Cost		\$1,834,295				
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: Community Development Department

PROJECT TITLE: Bootleg Canyon Park Facilities

ESTIMATED COST: \$730,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

This project is the installation of park amenities such as benches, picnic tables, trails, information kiosks, etc. utilizing funds obtained through the Southern Nevada Public Lands Management Act (SNPLMA)/Clark County.

FUTURE OPERATING BUDGET IMPACT:

Maintenance of park facilities

FUNDING SOURCES:

Southern Nevada Public Lands Management Act (SNPLMA)/Clark County \$730,000

PRESENT STATUS:

ADDITIONAL COMMENTS:

Increased maintenance costs due to increased facilities. Potential for increased vandalism of park facilities due to remote location of park.

Project Budget	Current Year Estimated	2010-11	2011-12	2012-13	2013-14	2014-15
Capital Cost		\$730,000				
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 11	Principal Payable FY 11	TOTAL
UTILITY FUND								
USBR LOAN	\$ 644,721	1/1/70	6/1/11	3.00%	27,042	-	27,042	\$ 27,042
SNWA-WATER	33,545,000	11/30/06	3/1/36	4.25%	32,735,000	1,403,506	685,000	2,088,506
SNWA-Third Intake	14,818,507	2010	2036	4.92%	14,818,507	500,000	-	500,000
GOLF COURSE FUND								
REVENUE	9,335,000	12/2/05	6/1/25	3.85%	8,815,000	331,678	400,000	731,678
BONDS								
Utility Fd-Med Term loan	8,700,000	5/13/08	5/13/21	1.83%	7,298,568	4,268	745,732	750,000
TOTAL ALL DEBT	\$67,043,228				63,694,117	2,239,452	1,857,774	\$4,097,226

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.

Boulder Creek Golf Course Loan

The most significant event related to the debt position of the City in FY 10 is the continuing 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

The City of Boulder City Council approved a resolution declaring it is in the City’s best interest to loan \$8.7 million from the Utility Fund Balance to construct the Boulder Creek Golf Club and establishing the terms and conditions for repayment of the loan, including the rate of interest and amount of time the money will be on loan from the Utility Fund. The funds were loaned during the construction of the golf course and the repayment began during the fiscal year ending June 30, 2009.

UTILITY FUND DEBT

The City had incurred capital debt under an interlocal agreement, which was a medium-term financing obligation of the City, with the Southern Nevada Water Authority. Through the interlocal agreement, the Southern Nevada Water Authority financed, designed and constructed a raw water delivery system for the City. The City refinanced these medium-term obligations into Water Refunding Bonds in November 2006 to lower the interest rates.

The City has agreed to additional capital debt under an interlocal agreement, which is a medium-term financing obligation of the City, with the Southern Nevada Water Authority during FY 2010. Through the interlocal agreement, the Southern Nevada Water Authority financed, designed and will construct a third intake water delivery system. The City started making payments on these medium-term obligations in 2009-10.

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 2010 assessed value of \$675,629,306 (including the assessed valuation of the redevelopment district), the City’s statutory debt limitation is \$202,688,792. The City has no general obligation debt outstanding as of June 30, 2010.

DEBT

STATUTORY DEBT CAPACITY

City of Boulder City

June 30, 2010

Statutory Debt Limitation	\$202,688,792
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Outstanding General Obligation Indebtedness	0
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Additional Statutory Debt Limitation	\$202,688,792
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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.

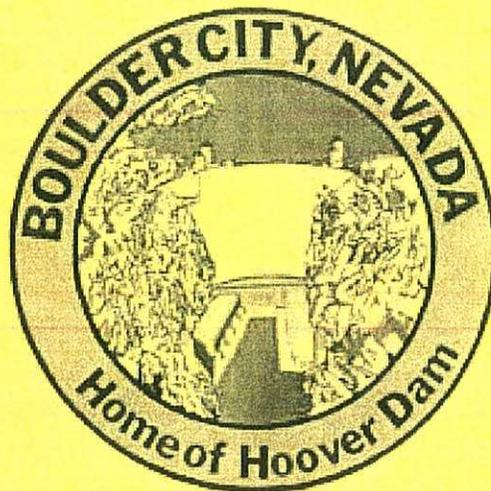
Summary of Debt Issuance Policies

- 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.

DEBT

- 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.

ENTERPRISE FUNDS



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, and Aviation Fund. Typically these funds are intended to be fully self-supporting and are not subsidized by the General Fund. The fiscal year 2010-11 Budget for the Utility Fund is \$24.1 million.

Utility

The Utility Department's fiscal year 2011 Budget of \$24.1 million represents a net increase of \$1.5 million over the fiscal year 2010 budget of \$22.6 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 2011 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.

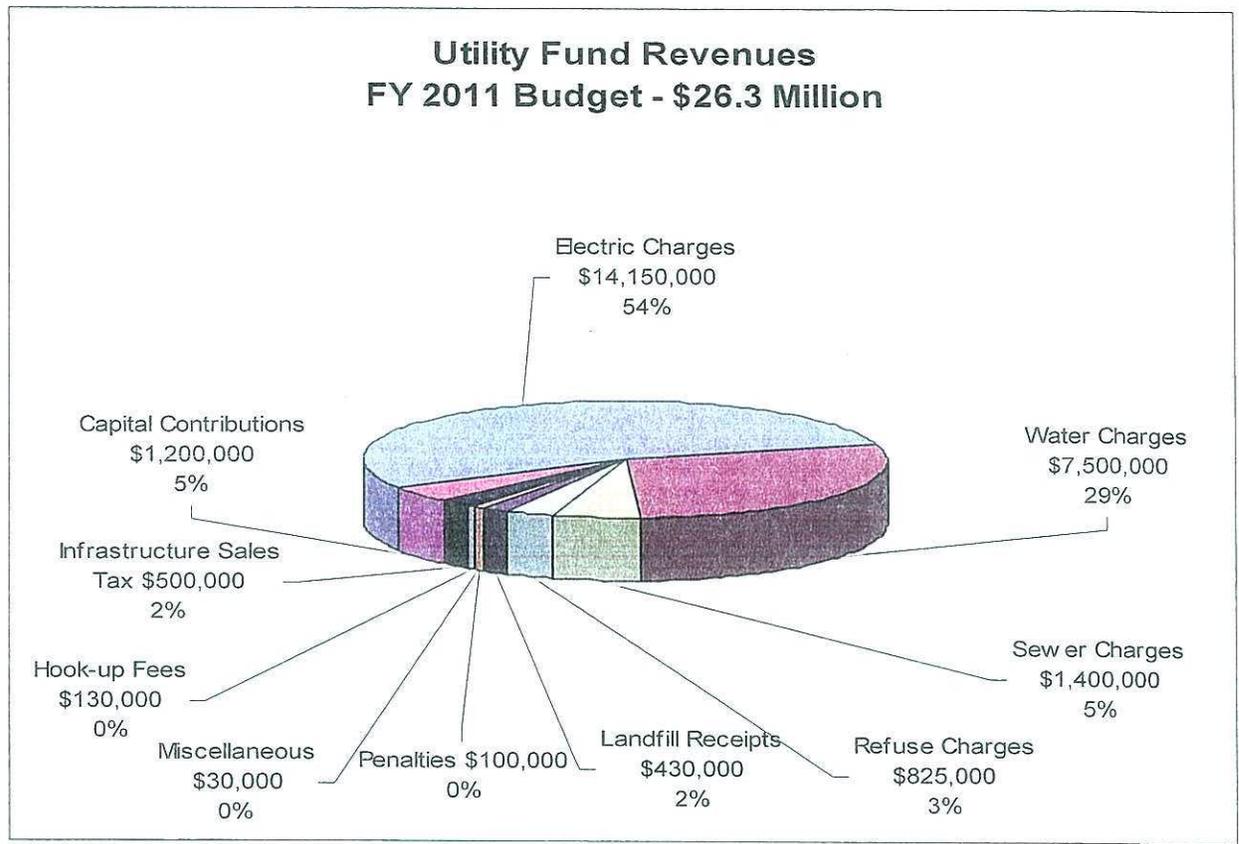
Aviation

At the close of fiscal year 2009, the fund balance is projected to be \$63,990. The airport is currently being upgraded through the use of Federal Aviation Administration grant funds. A \$1,140,000 FAA grant has been received for design work and construction of a security fence. The small increase in budget comes from a major portion of FAA grants received and the projects being completed in the last couple of years.

Cemetery

The Cemetery Fund's fiscal year 2010 budget remains relatively stable at \$62,000. At the close of fiscal year 2009, the fund balance is projected to be \$378,025. This is the smallest and least active enterprise fund.

ENTERPRISE FUNDS - UTILITY



Utility Fund Revenues

Electric Billings – Electrical service user fees charged for the electricity use. (54%)

Water Billings – Water service user fees charged for the water use. (29%)

Sewer Billings – User fees charged for the provision of sewer service. (5%)

Refuse Billings – User fees charged for the provision of garbage service. (3%)

Landfill Receipts – Fees charged to customers for the use of the City landfill. (2%)

Penalties – Late charges and other various fees charged to customers. (0.3%)

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

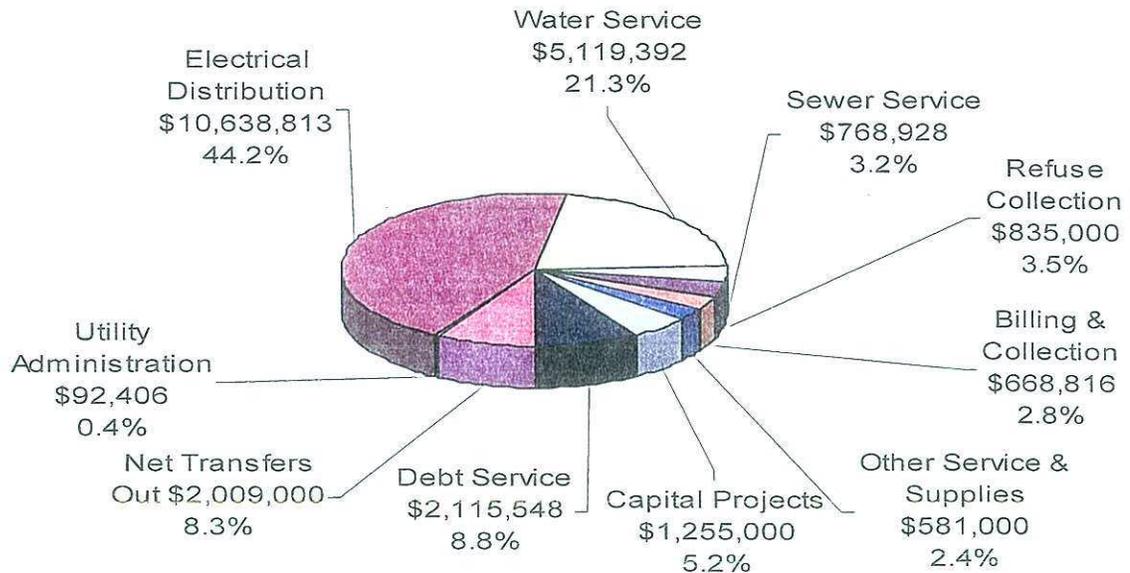
Hook-up Fees – Initial and transfer fees charged to customers for various utility services. (0.4%)

Infrastructure Sales Taxes – Taxes charged to customers for infrastructure projects. (2%)

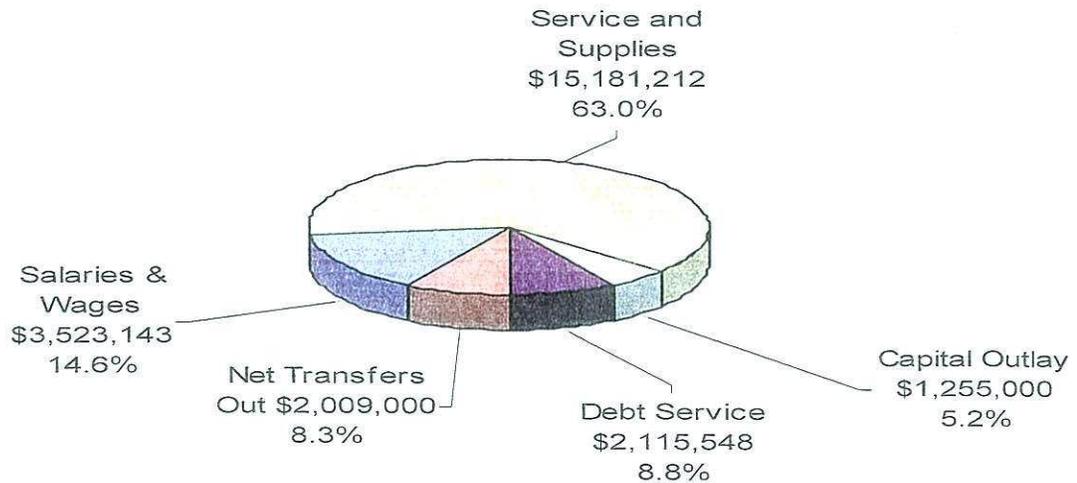
Capital Contribution – Reserve fund for capital project. (5%)

ENTERPRISE FUNDS – UTILITY

UTILITY FUND EXPENSES Fiscal Year 2011 Budget - \$24.1 Million



UTILITY FUND EXPENDITURES BY TYPE Fiscal Year 2011 Budget - \$24.1 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. (44.2%)

Water Service – Cost of procuring water for commercial and residential use. (21.3%)

Sewer Service – Cost of providing sewer system services for commercial and residential customers. (3.2%)

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

Billing & Collection – Cost of providing the billing and collection services for all Utility Fund activities. (2.8%)

Other Services & Supplies – Cost of providing special activities, such as insurance and bonds, programming, energy conservation programs, and contractual services. (2.4%)

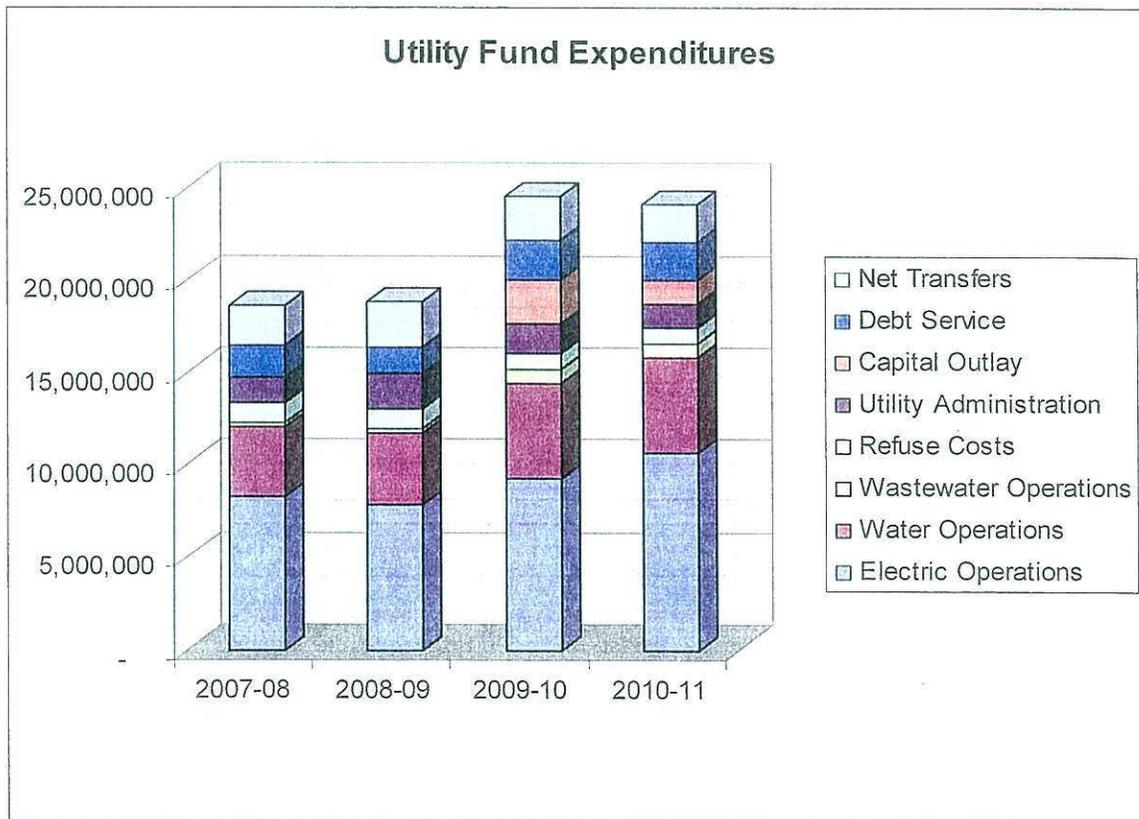
Capital Projects – Expenditures for major construction and improvement projects throughout the various utility systems. (5.2%)

Debt Service – Payment for Raw Water System. (8.8%)

Net Transfers Out – Transfer to the General Fund. (8.3%)

ENTERPRISE FUNDS -UTILITY

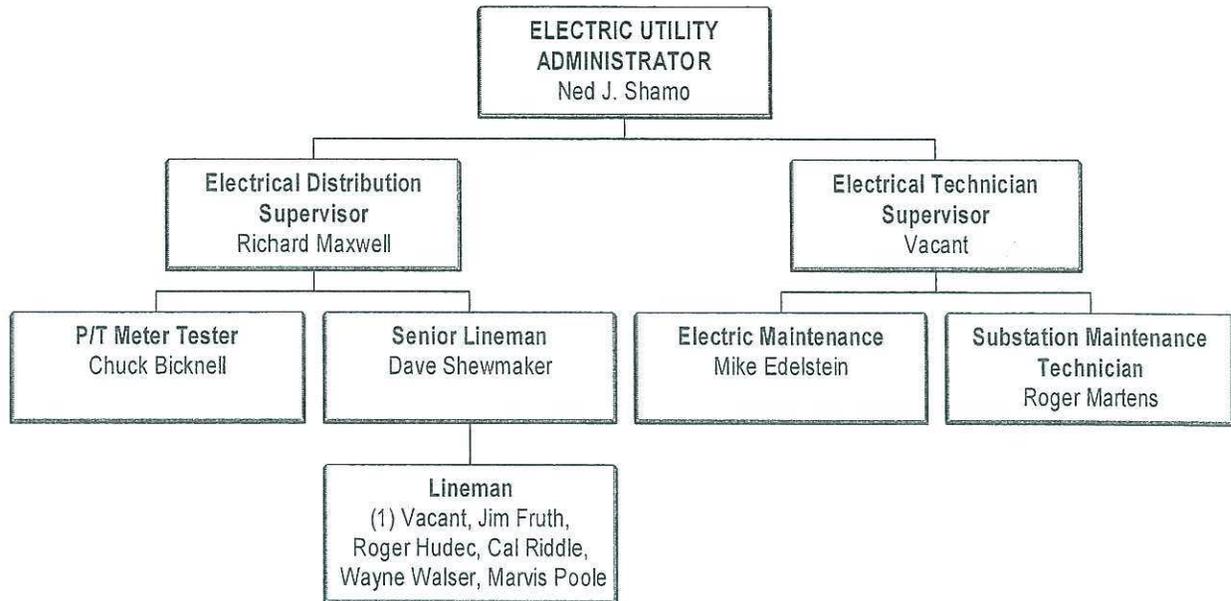
Utility Fund	2007-08 Actual	2008-09 Actual	2009-10 YTD	2010-11 Budget	Percent Change
Electric Operations	8,234,014	7,812,164	9,258,201	10,638,813	13.0%
Water Operations	3,757,638	3,850,352	5,144,340	5,119,392	-0.5%
Wastewater Operations	288,865	273,500	768,624	768,928	0.0%
Refuse Costs	1,040,040	1,079,527	835,000	835,000	0.0%
Utility Administration	1,379,601	1,908,968	1,614,870	1,342,222	-20.3%
Capital Outlay	-	-	2,350,000	1,255,000	-87.3%
Debt Service	1,681,317	1,446,906	2,131,462	2,115,548	-0.8%
Net Transfers	2,200,000	2,420,000	2,420,000	2,009,000	-20.5%
Expenditure Total	18,581,475	18,791,417	24,522,497	24,083,903	-1.8%



ENTERPRISE FUNDS -UTILITY

UTILITY FUND SUMMARY			
PROPRIETARY FUND	ACTUAL	ACTUAL YTD	FINAL
	FY 09	FY 10	BUDGET
			FY 11
OPERATING REVENUE			
Electric Billing	\$ 9,634,256	\$ 12,071,290	\$ 14,150,000
Water Billings	6,105,468	7,480,594	7,500,000
Sewer Billings	1,315,927	1,300,000	1,400,000
Refuse Billings	821,999	800,000	825,000
Landfill Receipts	385,362	570,000	430,000
Penalties	120,878	100,000	100,000
Reimbursements & Miscellaneous	24,295	0	0
Hook-up Fees	102,521	240,000	130,000
Total Operating Revenue	18,510,706	22,561,884	24,535,000
OPERATING EXPENSE			
Utility Administration	83,064	93,858	92,406
Electrical Distribution	7,812,164	9,258,201	10,638,813
Water Service	3,850,352	5,144,340	5,119,392
Wastewater	273,500	768,624	768,928
Refuse Collection	1,079,527	835,000	835,000
Billing & Collection	644,966	940,012	668,816
Other Services & Supplies	1,180,938	581,000	581,000
Depreciation/Amortization	2,373,401	-	-
Total Operating Expense	17,297,912	17,621,035	18,704,355
Operating Income or (Loss)	1,212,794	4,940,849	5,830,645
NONOPERATING REVENUES			
Interest Earned	130,243	30,000	30,000
Property Taxes	512,440	875,000	500,000
Other	0	1,250,000	1,200,000
Grants	690,108	0	
Total Nonoperating Revenues	1,332,791	2,155,000	1,730,000
NONOPERATING EXPENSES			
Interest Expense	1,446,906	2,131,462	2,115,548
Capital Projects	-	2,350,000	1,255,000
Loss on Disposition of Fixed Assets			
Total Nonoperating Expenses	1,446,906	4,481,462	3,370,548
Net Income before			
Operating Transfers	1,098,679	2,614,387	4,190,097
Operating Transfers In	0	0	150,000
Operating Transfers Out	(2,420,000)	(2,420,000)	(2,159,000)
NET INCOME	(\$1,321,321)	\$ 194,387	\$ 2,181,097

UTILITIES-ELECTRIC



MISSION STATEMENT/ACTIVITY DESCRIPTION

The Electric Division is responsible for securing adequate electric resources to provide for the needs of the City and for safely and reliably distributing it to the commercial and residential customers of the City. The Electric Utility Administrator manages the operation of the municipal utility and is responsible for scheduling power supply resources to meet daily and seasonal requirements as well as insuring that the electrical distribution system is maintained at a high level safety and reliability. The Electric Utility Supervisor supervises and directs the work activities of the City Electrician, two Substation Technicians, the Electric Linemen and the Pt. Time Meter Testman.

GOALS & STRATEGIC ISSUES

- Continue to improve system reliability by placing a strong emphasis on maintenance activities, including
 - a) The on-going program of underground cable replacement, including the installation of underground conduit where it does not presently exist.
 - b) Continue to rework primary junction boxes including the replacement of primary terminations (elbows).
- Work to preserve existing hydro-power resources and identify and procure new affordable long term power supply resources
- Continue to provide good, reliable tools and equipment to insure the workers are able to fulfill their duties as safely and efficiently as possible.
- Continue with an active energy conservation program to reduce the City's reliance on non-hydroelectric power as well as to assist the residents in keeping their individual power costs as low as possible.

ENTERPRISE FUNDS -UTILITY

BUDGET HIGHLIGHTS.

- **Personnel Funded:** Funding has been provided to maintain existing staffing levels, consisting of the following: positions:
Full-time: 2-Professional, 1-Supervisor, 9-Journey level, 1-Secretary
Full-time (funding shared with other departments): 2-Professional
Part-time: 1-Professional (until 9/30/10), 1-Journey level
- **Personnel Not Funded:** One vacant lineman position.
- **Operating Expense Categories:** Wholesale Power Cost is expected to increase by 25.1% from the previous year due to a substantial rate increase from NV Energy. Total remaining Contractual Services are expected to decrease by 66%, primarily due reduced or eliminated participation by the City in the Intermountain Power Plant and ENV Transmission Line projects.

Funding Maintenance, Fuel, Materials and Supplies increased by 1%. Funding for Travel and Training increased by \$7,000 in order to provide personnel training in required or essential areas such as electric relay testing.
- **Requests Approved:** Funding for capital categories has increased \$68,000 to replace depleted inventory of cables, transformers, and fusing/sectionalizing cabinets.
Requests Denied: Funding for a new line truck (\$200,000) has been deferred, and no other vehicle or equipment replacement costs have been provided in this year's budget. Funding has also been deferred for construction of a warehouse (\$350,000) and for a demand curtailment system (\$340,000).
- **Level of Service Changes:** Deferral of the line truck may lead to longer customer outages if a fault occurs on one a 69 kV line. Customers may also experience longer outages due to the Electric Division maintaining a relatively inventory of cables, transformers, and other equipment.
-

ENTERPRISE FUNDS -UTILITY

500-6700 UTILITY FUND - ELECTRIC

	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD Actual	FY 2011 Proposed Budget
Salaries & Wages					
1001 Regular Salaries	1,324,456	1,302,557	1,283,425	1,303,008	1,333,404
1002 Part-time/Temporary	29,354	34,054	37,336	59,467	42,514
1003 Overtime	62,716	52,497	0	34,680	22,798
1004 Commissions					
Total	1,416,526	1,389,108	1,320,761	1,397,155	1,398,716
Benefits					
1501 Health Insurance	143,696	157,888	183,247	157,063	180,918
1502 PERS Retirement	275,619	273,385	280,601	281,346	280,607
1503 Workers Comp	19,090	16,838	18,319	17,309	18,033
1504 Medicare	14,659	15,563	18,033	17,931	17,945
1505 Disability/Social Security	1,843	2,111	0	3,913	2,636
Total	454,907	465,785	500,200	477,562	500,139
Services and Supplies					
2000 Maintenance	43,221	46,787	51,400	56,257	51,400
3000 Material & Supplies	359,083	356,965	270,000	195,817	273,500
4000 Travel & Training	22,435	17,372	6,840	5,444	17,900
5000 Contractual Services	5,978,243	5,532,131	6,938,000	5,587,257	8,226,158
6000 Other Operating Exp.	5,238	4,018	3,000	1,021	3,000
Total	6,408,220	5,957,273	7,269,240	5,845,796	8,571,958
Total Operating Costs					
	8,279,653	7,812,166	9,090,201	4,296,107	10,470,813
7000 Capital Costs Other one-time	-45,638	0	100,000	0	168,000
8000 Costs Depreciation	0	0	68,000	0	0
	494,878	501,824	0	496,895	0
Total Expenditures	8,728,893	8,313,990	9,258,201	8,217,409	10,638,813

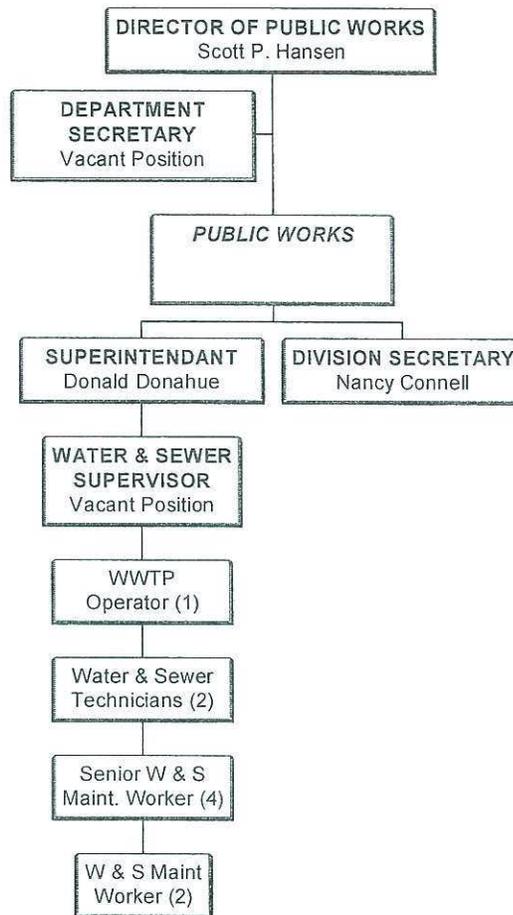
ENTERPRISE FUNDS -UTILITY

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2010 and 2011 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>	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Estimated</u>	<u>2011</u> <u>Estimated</u>
Kilowatt-hours Purchased	183,386,834	185,990,964	182,940,384	186,000,000
Ave. Revenue/Kwh Purchased	.054	.055	.056	.064
Ave.O&M Expense/Kwh (less PP costs)	0.014	0.016	0.017	0.018
Ave. Purchased Pwr. Cost/Kwh	.03	.03	.027	.04

UTILITIES-WATER



MISSION STATEMENT/ACTIVITY DESCRIPTION

Responsible for the maintenance of reservoirs, water mains, valves, meters, fire hydrants, and backflow prevention devices serving city facilities. This division routinely responds to reports of leaking water services and meters. Once repairs are made, a service request is generated for the Street Division to complete a professional sidewalk or street patch. The water system consists of 5 tanks & reservoirs, 20 pressure reducing stations, approximately 6400 water meters and services with approximately 85 miles of water main to maintain.

Sewer system maintenance includes regular rodding of sewer mains between each manhole and repairing damaged sewer mains. This division also maintains the wastewater treatment plant, including regular sampling that is sent to a laboratory. The results are then forwarded to the Nevada Division of Environmental Protection for proof of permit compliance. Effluent disposal is also a responsibility of the city, and safe compliance with the permit is strictly addressed.

This division is also responsible for utility line locations per State Law.

ENTERPRISE FUNDS -UTILITY

GOALS & STRATEGIC ISSUES

- 1 Ensure that Boulder City is in compliance with the Safe Drinking Water Act.
- 2 Provide uninterrupted, safe water service with acceptable flow, pressure and quality.
- 3 Meet emergency water demands and flows.
- 4 Provide fair and prompt utility service with the customer in mind.
- 5 Plan for the future expansion of the water system as necessary.
- 6 Ensure collection of all wastewater connected to the Boulder City Sewer System.
- 7 Ensure that all tools and equipment are ready to use 24/7.
- 8 Maintain plumbing to all city facilities.
- 9 Support the Change Leadership Team in order to achieve the goals of the city.
- 10 Treat all wastewater to a quality that meets or exceeds the limits established in the NDEP permit.
- 11 Discharge treated effluent in a manner that promotes environmental health, conservation, and satisfies the conditions of the NDEP permit.

BUDGET HIGHLIGHTS

- **Personnel Funded:** The Public Works Water & Sewer Division Budget consist of ten positions; one Water & Sewer Supervisor, one Wastewater Treatment Plant Operator, four Senior Water & Sewer Maintenance Workers, two Water & Sewer Technicians, and two Water & Sewer Maintenance Workers.
- **Personnel Not Funded:** After two unsuccessful recruitments for a Supervisor of this Division, the City decided to implement a Supervisor Training Program to allow in-house employees to acquire the knowledge and training they need to be a successful applicant for the position. This Division is one employee short throughout the duration of the program, which ends in January 2011.
- **Request Approved:** There are numerous Capital Improvement Program (CIP) projects outlined in the budget vital to proper operation of the water and sewer systems of Boulder City.
- **Request Denied:** The Travel and Training budget has been cut by 20%. As a result, fewer staff members will attend training to stay up-to-date on the latest technologies and efficiencies. Eight of the 10 members of this Division are required to maintain certifications from the Nevada Department of Environmental Protection in both Water Distribution and Wastewater Collection and Treatment.
- **Level of Service Changes:** The level of service should not change for this Division.
- **Other:** State law mandates each water purveyor to have a cross connection control program. Funding is available in the current budget to initiate this program, but for compliance, annual funding will be required in perpetuity. The Water/Wastewater Division has a vactor truck eligible for replacement according to the city's equipment replacement schedule. This equipment is funded in the current budget. If Public Works is unable to acquire this piece of equipment in the next four months, these funds will need to be available after July 1st.

ENTERPRISE FUNDS -UTILITY

500-6800 UTILITY FUND – WATER

		FY 2008	FY 2009	FY 2010	FY 2010	FY 2011
		Actual	Actual	Budget	YTD Actual	Proposed Budget
Salaries & Wages						
1001	Regular Salaries	429,087	481,105	444,946	471,841	436,424
1002	Part-time/Temporary	0	0	0	0	0
1003	Overtime	29,484	28,620	42,000	25,694	42,000
1004	Commissions					
	Total	458,571	509,725	486,946	497,536	478,424
Benefits						
1501	Health Insurance	67,982	87,416	88,007	81,104	71,254
1502	PERS Retirement	89,249	101,310	95,256	103,884	94,364
1503	Workers Comp	8,567	9,529	8,299	6,823	8,012
1504	Medicare	6,350	7,417	4,078	7,259	5,584
1505	Disability/Social Security	0	0	0	0	0
	Total	172,148	205,672	195,640	199,071	179,214
Services and Supplies						
2000	Maintenance	57,703	53,374	80,000	50,386	80,000
3000	Material & Supplies	92,848	96,424	210,000	71,587	210,000
4000	Travel & Training	3,251	4,097	3,240	1,275	3,240
5000	Contractual Services	2,964,612	2,980,041	3,810,000	2,894,087	3,810,000
6000	Other Operating Exp.	4,596	1,019	1,000	1,053	1,000
	Total	3,123,010	3,134,955	4,104,240	3,018,388	4,104,240
Total Operating Costs		3,753,729	3,850,352	4,786,826	3,714,995	4,761,878
7000	Capital Costs	3,909	0	0	0	0
8000	Other one-time Costs	0	0	357,514	0	357,514
	Depreciation	1,842,907	1,853,190	0	1,836,524	0
Total Expenditures		5,600,545	5,703,542	5,144,340	5,551,518	5,119,392

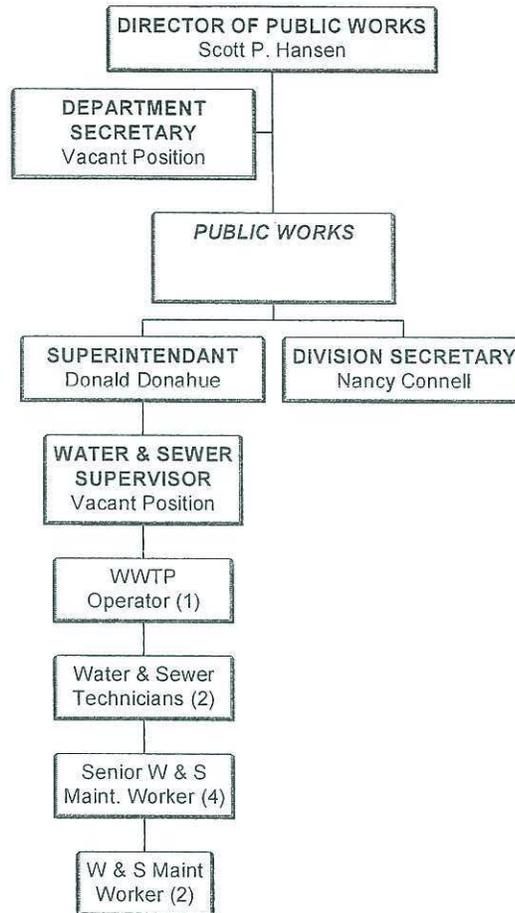
ENTERPRISE FUNDS -UTILITY

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2010 and 2011 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>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Estimated</u>	<u>2011 Estimated</u>
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

Responsible for the maintenance of reservoirs, water mains, valves, meters, fire hydrants, and backflow prevention devices serving city facilities. This division routinely responds to reports of leaking water services and meters. Once repairs are made, a service request is generated for the Street Division to complete a professional sidewalk or street patch. The water system consists of 5 tanks & reservoirs, 20 pressure reducing stations, approximately 6400 water meters and services with approximately 85 miles of water main to maintain.

Sewer system maintenance includes regular rodding of sewer mains between each manhole and repairing damaged sewer mains. This division also maintains the wastewater treatment plant, including regular sampling that is sent to a laboratory. The results are then forwarded to the Nevada Division of Environmental Protection for proof of permit compliance. Effluent disposal is also a responsibility of the city, and safe compliance with the permit is strictly addressed.

ENTERPRISE FUNDS -UTILITY

GOALS & STRATEGIC ISSUES

- 1 Ensure that Boulder City is in compliance with the Safe Drinking Water Act.
- 2 Provide uninterrupted, safe water service with acceptable flow, pressure and quality.
- 3 Meet emergency water demands and flows.
- 4 Provide fair and prompt utility service with the customer in mind.
- 5 Plan for the future expansion of the water system as necessary.
- 6 Ensure collection of all wastewater connected to the Boulder City Sewer System.
- 7 Ensure that all tools and equipment are ready to use 24/7.
- 8 Maintain plumbing to all city facilities.
- 9 Support the Change Leadership Team in order to achieve the goals of the city.
- 10 Treat all wastewater to a quality that meets or exceeds the limits established in the NDEP permit.
- 11 Discharge treated effluent in a manner that promotes environmental health, conservation, and satisfies the conditions of the NDEP permit.

BUDGET HIGHLIGHTS

- **Personnel Funded:** The Public Works Water & Sewer Division Budget consist of ten positions; one Water & Sewer Supervisor, one Wastewater Treatment Plant Operator, four Senior Water & Sewer Maintenance Workers, two Water & Sewer Technicians, and two Water & Sewer Maintenance Workers.
- **Personnel Not Funded:** After two unsuccessful recruitments for a Supervisor of this Division, the City decided to implement a Supervisor Training Program to allow in-house employees to acquire the knowledge and training they need to be a successful applicant for the position. This Division is one employee short throughout the duration of the program, which ends in January 2011.
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- **Level of Service Changes:** The level of service should not change for this Division.
- **Other:** State law mandates each water purveyor to have a cross connection control program. Funding is available in the current budget to initiate this program, but for compliance, annual funding will be required in perpetuity.
The Water/Wastewater Division has a vector truck eligible for replacement according to the city's equipment replacement schedule. This equipment is funded in the current budget. If Public Works is unable to acquire this piece of equipment in the next four months, these funds will need to be available after July 1st.

ENTERPRISE FUNDS -UTILITY

500-6850

UTILITY FUND - WASTEWATER

		FY 2008	FY 2009	FY 2010	FY 2010	FY 2011
		Actual	Actual	Budget	YTD Actual	Proposed Budget
<u>Salaries & Wages</u>						
1001	Regular Salaries	77,344	70,395	230,863	108,143	233,028
1002	Part-time/Temporary	0	0	0	0	0
1003	Overtime	5,591	4,405	22,000	7,294	22,000
1004	Commissions					
	Total	82,935	74,800	252,863	115,437	255,028
<u>Benefits</u>						
1501	Health Insurance	10,442	11,068	45,577	17,392	40,876
1502	PERS Retirement	16,377	14,962	49,231	23,934	50,632
1503	Workers Comp	1,203	1,083	4,297	2,035	4,296
1504	Medicare	1,067	1,085	1,396	1,632	2,836
1505	Disability/Social Security					
	Total	29,089	28,198	100,501	44,993	98,640
<u>Services and Supplies</u>						
2000	Maintenance	26,552	24,674	20,500	24,525	20,500
3000	Material & Supplies	64,505	71,519	80,000	41,777	80,000
4000	Travel & Training	800	1,604	3,600	210	3,600
5000	Contractual Services	78,044	72,607	150,000	100,615	150,000
6000	Other Operating Exp.	0	99	500	237	500
	Total	169,901	170,503	254,600	167,364	254,600
Total Operating Costs		281,925	273,501	607,964	327,794	608,268
7000	Capital Costs	6,940	0	0	0	0
	Other one-time					
8000	Costs	0	0	160,660	0	160,660
Total Expenditures		288,865	273,501	768,624	327,794	768,928

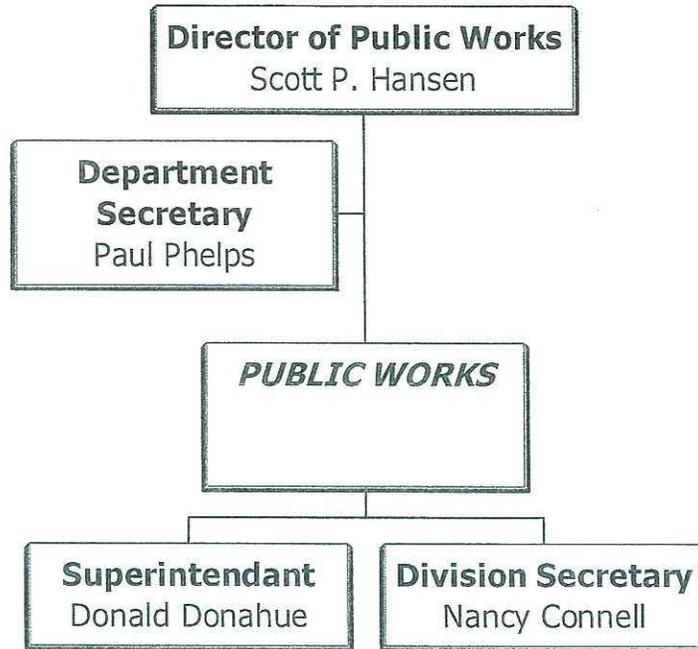
ENTERPRISE FUNDS -UTILITY

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2010 and 2011 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>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Estimated</u>	<u>2011 Estimated</u>
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

500-6400

UTILITY FUND - ADMINISTRATION

		FY 2008	FY 2009	FY 2010	FY 2010	FY 2011
		Actual	Actual	Budget	YTD Actual	Proposed Budget
Salaries & Wages						
1001	Regular Salaries	51,937	54,050	53,893	55,086	53,903
1002	Part-time/Temporary	925	1,438	0	0	0
1003	Overtime	4,214	456	2,600	0	2,600
1004	Commissions					
	Total	57,076	55,944	56,493	55,086	56,503
Benefits						
1501	Health Insurance	9,193	10,541	12,111	10,648	10,647
1502	PERS Retirement	10,312	10,807	11,587	11,539	11,589
1503	Workers Comp	1,121	1,111	1,145	899	1,145
1504	Medicare	822	807	782	794	782
1505	Disability/Social Security	57	89	0	0	0
	Total	21,505	23,355	25,625	23,880	24,163
Services and Supplies						
2000	Maintenance	1,419	276	3,800	705	3,800
3000	Material & Supplies	-9,562	396	1,800	69	1,800
4000	Travel & Training	0	0	1,040	0	1,040
5000	Contractual Services	2,641	3,093	4,600	2,971	4,600
6000	Other Operating Exp.	0	0	500	0	500
	Total	-5,502	3,765	11,740	3,745	11,740
Total Operating Costs		73,079	83,064	93,858	82,711	92,406
7000	Capital Costs	0	0	0	0	0
8000	Depreciation	905	735	0	735	0
Total Expenditures		73,984	83,799	93,858	83,446	92,406

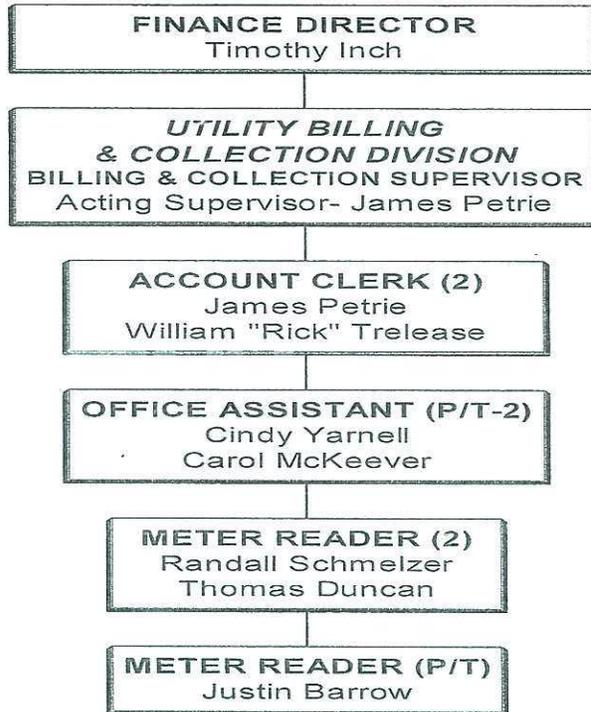
ENTERPRISE FUNDS -UTILITY

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2010 and 2011 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>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Estimated</u>	<u>2011 Estimated</u>
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 Billing and Collections Department is responsible for the billing and collection of the City's utility services. The Department generates over 95,000 utility bills and serves as the primary collection point for all City revenues of more than \$42 million annually. These revenues are utility services, sales of animal tags, business licenses, liquor licenses, funds from other City departments and other miscellaneous cash.

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.

- Provide exceptional customer service while protecting the assets of the City.
- Provide cross-training for all department personnel.
- Enhance staff customer relations skills through education and communication.

500-8000

UTILITY FUND - BILLING AND COLLECTION

		FY 2008	FY 2009	FY 2010	FY 2010	FY 2011
		Actual	Actual	Budget	YTD Actual	Proposed Budget
<u>Salaries & Wages</u>						
1001	Regular Salaries	281,835	274,422	295,084	300,301	294,186
1002	Part-time/Temporary	81,187	85,290	102,018	87,865	73,340
1003	Overtime	14,346	35,734	13,847	22,310	13,847
1004	Commissions					
	Total	377,368	395,446	410,949	410,476	381,373
<u>Benefits</u>						
1501	Health Insurance	45,887	49,482	60,555	53,242	53,235
1502	PERS Retirement	73,363	73,680	76,089	81,275	79,018
1503	Workers Comp	7,905	7,897	9,160	7,098	9,160
1504	Medicare	5,416	5,714	4,893	5,901	5,330
1505	Disability/Social Security				247	
	Total	132,571	136,773	150,697	147,763	146,743
<u>Services and Supplies</u>						
2000	Maintenance	4,175	3,768	7,850	7,171	7,850
3000	Material & Supplies	56,288	48,300	58,600	53,276	58,600
4000	Travel & Training	563	243	3,200	240	3,200
5000	Contractual Services	44,420	60,429	76,550	51,129	70,550
6000	Other Operating Exp.	208	7	500	205	500
	Total	105,654	112,747	146,700	112,021	140,700
Total Operating Costs		615,593	644,966	708,346	670,260	668,816
7000	Capital Costs	15,445	0	0	-40,034	0
	Other one-time					
8000	Costs	0	0	231,666	217,034	0
	Depreciation	14,869	13,864		15,734	
Total Expenditures		645,907	658,830	940,012	862,994	668,816

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 2010 and 2011 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>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Estimated</u>	<u>2011 Estimated</u>
# Bills Sent	92089	93309	94183	95214
Reminders/Shut Off Notices Sent (#)	15956/5749	16466/5208	15146/4910	15601/6348
Payments Processed (#) Business/Liquor Licenses issued (#)	100827	103301	104514	105517
Penalties Applied (\$)	376/18	346/22	369/26	705/28
Liens filed (\$)	124448	113803	113650	132885
	6/601	6/886	7/952	15/3598

ENTERPRISE FUNDS - OTHER

Aviation Fund Revenues

Building and Ground Leases – Revenues received for the rental of hangars at the airport. (23%)

Tiedowns – Revenues received for tiedown fees from airplanes located at the Boulder City airport. (2%)

Fuel Sales – The City receives a small commission on all fuel sales completed at the airport. (4%)

Landing Fees – Revenues received from landing fees from airplanes landing at the airport. (1%)

FAA Grant – A grant for expansion of security fencing projects. (70%)

Aviation Fund Expenses

Airport Operations – Expenditures for the daily operation of the airport. (25%)

Capital Outlays – Expenditures for major capital projects and renovations. (75.%)

Cemetery Fund Revenues

Sale of Lots – Charges for lots located in the cemetery. (40%)

Other – Charges for ongoing care of the landscaping and overall cemetery property. (43%)

Interest Income – Interest earned on the investment of the fund's idle cash balance. (17%)

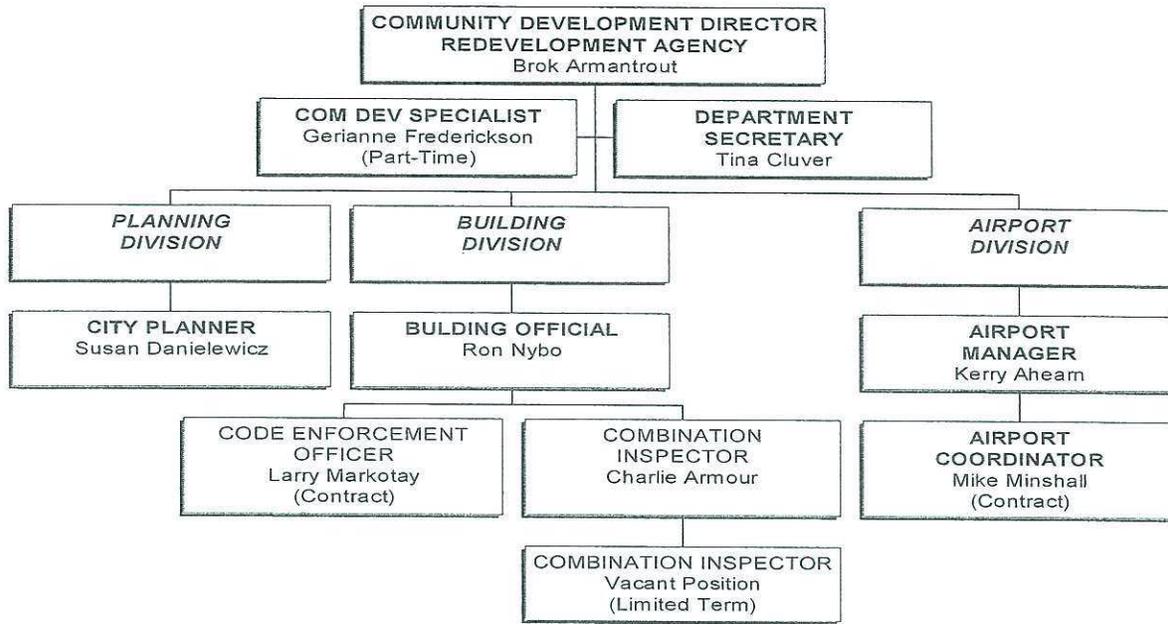
Cemetery Fund Expenses

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

ENTERPRISE FUNDS - AVIATION

AVIATION FUND			
			FINAL
PROPRIETARY FUND	ACTUAL	ACTUAL YTD	BUDGET
	FY 09	FY 10	FY 11
OPERATING REVENUE			
Rents and Royalties	\$ 428,889	\$ 452,325	\$ 424,179
Miscellaneous	6,881	0	0
Total Operating Revenue	435,770	452,325	424,179
OPERATING EXPENSE			
Airport Operations			
Salaries and Wages	160,368	217,798	216,422
Supplies and Services	120,825	170,384	130,450
Depreciation/Amortization	308,730		
Total Operating Expense	589,923	388,182	346,872
Operating Income or (Loss)	(154,153)	64,143	77,307
NONOPERATING REVENUES			
Interest Earned	-	-	-
FAA Grant	1,095,006	1,140,000	1,000,000
Total Nonoperating Revenues	1,095,006	1,140,000	1,000,000
NONOPERATING EXPENSES			
Capital Outlays	-	1,200,000	1,050,000
Loss on Disposition of Assets			
Total Nonoperating Expenses	-	1,200,000	1,050,000
Net Income before			
Operating Transfers	940,853	4,143	27,307
Operating Transfers			
In	-		
Out	-	-	-
Net Operating Transfers	-	-	-
NET INCOME	\$ 940,853	\$ 4,143	\$ 27,307

AVIATION



MISSION STATEMENT/ACTIVITY DESCRIPTION

The Airport Division is responsible for the safe operation of the City's Municipal Airport. This includes daily inspections of all airport surfaces and electronic navigation aids, enforcement of the Airport's Rules and Regulations, monitoring of all airport tenants to ensure a safe operation and legal occupancy, and frequent communication with the commercial tour operators to ensure that the voluntary "Fly Quiet" program is a high priority. Airport management is responsible to ensure that the Airport is in compliance with applicable Federal laws and regulations that pertain to aviation, and to communicate frequently with the Airport District Office assigned to Boulder City.

The Airport ranked 149th out of 2,000 airports for passenger enplanements, all due to the Air Tour operators ferrying passengers to and from the Grand Canyon. During 2009-10, the Airport was able to secure a total of \$2.7M in Federal Grants (including Stimulus money) for the rehabilitation of the main runway and safety improvements. For 2010-11, the Airport will be updating the Airport Layout Plan (an element of the Airport Master Plan), as well as design work for the north/south runway rehabilitation, design work for energy-efficient LED taxiway edge lighting, and other safety-related design work.

GOALS & STRATEGIC ISSUES

- Seek to improve communication with general aviation tenants and improve the level of trust between tenants and airport management
- Seek and actively compete for federal grants to improve the level of safety at the airport
- Actively promote pilot safety through a tenant-based safety group
- Be "GREEN" and promote sustainability and efficient use of limited resources
- Reduce the number of missed revenue opportunities
- Seek new revenue opportunities to further the airport's self-sufficiency

ENTERPRISE FUNDS - AVIATION

BUDGET HIGHLIGHTS

- Budget includes two Full Time Employees and partial funding of the Department Head salary
- Budget includes FAA Grant Revenue under the Airport Capital Improvement Program for runway safety improvements in the amount of \$1.2M
- Budget includes the continue on-call services of an Aviation Engineering Consultant to ensure compliance with applicable federal laws and to seek additional FAA funding for eligible projects
- The Airport Fund is self-sufficient and does not require assistance from the City's General Fund for operations or activities

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2010 and 2011 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>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Estimated</u>	<u>2011 Estimated</u>
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 - AVIATION

AVIATION FUND

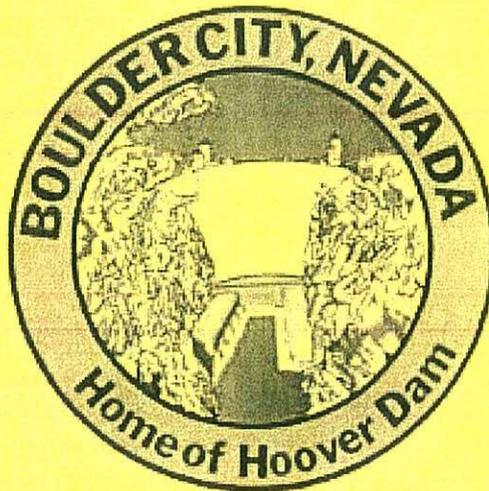
	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 YTD Actual	FY 2011 Proposed Budget
Revenues					
Intergovernmental Revenue-FAA	1,699,744	1,317,458	1,140,000	1,924,703	1,000,000
Miscellaneous	-	-	1,000	-	1,000
Airport Build Lease	84,648	67,636	70,000	63,319	0
Airport Tiedowns	16,910	35,895	18,000	26,358	30,400
Airport Fuel Sales	70,798	71,333	80,000	62,727	60,000
Airport Landing Fees	200	19,100	7,000	11,000	8,000
Airport Ground Lease	237,275	200,437	236,325	241,300	321,279
Miscellaneous-Fuel Tax	1,895	6,881	40,000	7,661	3,500
Total Fund Revenue	2,111,470	1,718,740	1,592,325	2,337,067	1,424,179
Airport Expenditures					
Salaries & Wages	-	26,078	154,775	156,599	155,493
Overtime	-	-	-	2,174	-
Employee Benefits	-	-	63,023	59,627	60,929
Maintenance	2,049	6,960	12,804	4,246	4,500
Material & Supplies	33,424	35,528	30,000	31,484	27,450
Travel & Training	6,425	11,409	3,870	4,178	6,000
Contractual Services	77,772	59,703	60,180	24,990	47,500
Other Operating Exp.	-	7,224	22,508	2,521	0
Capital Costs	1,993,688	1,156,139	1,200,000	0	1,050,000
Other/New Requests	-	-	41,022	-	45,000
Depreciation	232,867	-	-	382,410	-
Total Airport Expenditures	2,346,225	1,303,041	1,588,182	668,228	1,396,872
Fund Balance Increase (Decrease)	(234,755)	415,699	4,143	(42,269)	27,307
Fund Balance					
Add: Beginning Fund Balance	274,271	39,516	455,215		459,358
Ending Fund Balance	39,516	455,215	459,358		486,665

ENTERPRISE FUNDS - CEMETERY

CEMETERY FUND SUMMARY			
			FINAL
PROPRIETARY FUND	ACTUAL	ACTUAL YTD	BUDGET
	FY 09	FY 10	FY 11
OPERATING REVENUE			
Sale of Lots	\$ 32,061	\$ 30,000	\$ 34,000
Opening & Closing	24,075	20,000	25,000
Other Revenue	8,930	12,000	12,000
Total Operating Revenue	65,066	62,000	71,000
OPERATING EXPENSE			
Maintenance and Supplies	20,402	67,822	37,822
Utility Expense		34,500	0
Depreciation/Amortization	19,781	-	-
Total Operating Expense	40,183	102,322	37,822
Operating Income or (Loss)	24,883	(40,322)	33,178
NONOPERATING REVENUES			
Interest Earned	13,242	15,000	15,000
Total Nonoperating Revenues	13,242	15,000	15,000
NONOPERATING EXPENSES			
Loss on Disposition	-	-	-
Capital Outlay			
Total Nonoperating Expenses	-	-	-
Net Income before			
Operating Transfers	38,125	(25,322)	48,178
Operating Transfers			
In			
Out	(46,000)	(46,000)	(46,000)
Net Operating Transfers	(46,000)	(46,000)	(46,000)
NET INCOME	\$ (7,875)	\$ (71,322)	\$ 2,178

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OTHER FUNDS



OTHER FUNDS

CAPITAL IMPROVEMENT FUND

	ACTUAL FY 09	ACTUAL YTD FY 10	FINAL BUDGET FY 10
REVENUES:			
Interest Earnings	\$ 52,008	\$ 50,000	\$ 40,000
Leases	813,718	876,881	1,166,881
Land Sales			-
Other	56,150	-	-
Beginning Fund Balance	969,384	1,141,261	2,068,142
TOTAL RESOURCES:	\$1,891,261	\$2,068,142	\$3,275,023
EXPENDITURES:			
Voter approved Fire Truck	\$0	\$0	\$0
Operating Transfers Out	750,000	0	0
Ending Fund Balance	1,141,261	2,068,261	3,275,023
TOTAL COMMITMENTS AND FUND BALANCE:	\$1,891,261	\$2,068,261	\$3,275,023

LAND IMPROVEMENT FUND

	ACTUAL FY 09	BUDGET FY 10	FINAL BUDGET FY 11
REVENUES:			
Miscellaneous	\$ (229)	\$ -	\$ -
Land Sales			-
Operating Transfers In			
Beginning Fund Balance	8,141	7,912	7,912
TOTAL RESOURCES:	\$7,912	\$7,912	\$7,912
EXPENDITURES:			
Land Sale Expenditure	\$ -	\$ -	\$ -
Maintenance and Supplies	-	-	-
Operating Transfer Out	-	-	-
Ending Fund Balance	7,912	7,912	7,912
TOTAL COMMITMENTS AND FUND BALANCE:	\$7,912	\$7,912	\$7,912

OTHER FUNDS

REDEVELOPMENT AUTHORITY

	ACTUAL FY 09	BUDGET FY 10	FINAL BUDGET FY 11
REVENUES:			
Property Tax	\$ 1,102,847	\$ 1,187,000	\$ 1,229,000
Interest Earnings	15,602	15,000	15,000
Miscellaneous	888	-	-
Beginning Fund Balance	2,293,752	2,536,845	2,536,845
TOTAL RESOURCES:	\$3,413,089	\$3,738,845	\$3,780,845
EXPENDITURES:			
Redevelopment Projects	\$ 561,244	\$ 1,084,384	\$ 521,313
Operating Expenses	-	57,616	379,000
Capital items	-	60,000	60,000
Operating Transfers Out	315,000	-	800,000
Ending Fund Balance	2,536,845	2,536,845	2,020,532
TOTAL COMMITMENTS AND FUND BALANCE:	\$3,413,089	\$3,738,845	\$3,780,845

GOLF COURSE IMPROVEMENT

	ACTUAL FY 09	BUDGET FY 10	FINAL BUDGET FY 11
REVENUES:			
Golf Course (surcharge)	\$ -	\$ -	\$ -
Beginning Fund Balance	-	-	-
TOTAL RESOURCES:	\$ -	\$ -	\$ -
EXPENDITURES:			
Operating Transfer Out	\$ -	\$ -	\$ -
Ending Fund Balance	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE:	\$ -	\$ -	\$ -

OTHER FUNDS

RESIDENTIAL CONSTRUCTION TAX

	ACTUAL FY 09	BUDGET FY 10	FINAL BUDGET FY 11
REVENUES:			
Residential Construction Tax	\$ 1,000	\$15,000	\$15,000
Beginning Fund Balance	204,294	160,294	160,294
TOTAL RESOURCES:	\$205,294	\$175,294	\$175,294
EXPENDITURES:			
Service and Supplies	\$ -	\$ -	\$ -
Operating Transfers Out	45,000	15,000	90,000
Ending Fund Balance	160,294	160,294	85,294
TOTAL COMMITMENTS AND FUND BALANCE:	\$205,294	\$175,294	\$175,294

POLICE FORFEITURE FUND

	ACTUAL FY 09	BUDGET FY 10	FINAL BUDGET FY 11
REVENUES:			
Miscellaneous	\$ -	\$ -	\$ -
Beginning Fund Balance	3,672	3,206	3,206
TOTAL RESOURCES:	\$ 3,672	\$3,206	\$3,206
EXPENDITURES:			
Public Safety Expense	\$ 466	\$ -	\$ -
Operating Transfers Out	-	-	-
Ending Fund Balance	3,206	3,206	3,206
TOTAL COMMITMENTS AND FUND BALANCE:	\$ 3,672	\$3,206	\$3,206

OTHER FUNDS

MUNICIPAL COURT CONSTRUCTION

	ACTUAL FY 09	BUDGET FY 10	FINAL BUDGET FY 11
REVENUES:			
Fines and Forfeits - Other	\$ 53,590	\$ 45,000	\$ 55,000
Beginning Fund Balance	330,653	384,243	329,318
TOTAL RESOURCES:	\$384,243	\$429,243	\$384,318
EXPENDITURES:			
Judicial	\$0	\$ 99,925	\$ 34,000
Operating Transfers Out	-	-	325,000
Ending Fund Balance	384,243	329,318	25,318
TOTAL COMMITMENTS AND FUND BALANCE:	\$384,243	\$429,243	\$384,318

MUNICIPAL COURT ADMINISTRATION ASSESSMENT FUND

	ACTUAL FY 09	BUDGET FY 10	FINAL BUDGET FY 11
REVENUES:			
Fines and Forfeiture	\$ 58,020	\$ 60,000	\$ 60,000
Beginning Fund Balance	263,417	315,496	333,071
TOTAL RESOURCES:	\$321,437	\$375,496	\$393,071
EXPENDITURES:			
Judicial	\$ 5,941	\$ 22,425	\$ 97,908
Capital Outlay	-	20,000	20,000
Ending Fund Balance	315,496	333,071	275,163
TOTAL COMMITMENTS AND FUND BALANCE:	\$321,437	\$375,496	\$393,071

OTHER FUNDS

URBAN FORESTRY FUND

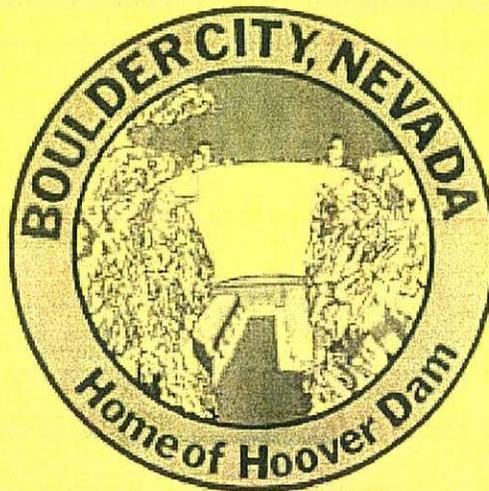
	ACTUAL FY 09	BUDGET FY 10	FINAL BUDGET FY 11
REVENUES:			
Miscellaneous	\$ -	\$ -	\$ -
Beginning Fund Balance	84,656	41,242	41,242
TOTAL RESOURCES:	\$84,656	\$41,242	\$41,242
EXPENDITURES:			
Highways and Streets			
Residential Urban Forestry	-	-	-
Operating Transfers Out	43,414	-	41,242
Ending Fund Balance	41,242	41,242	-
TOTAL COMMITMENTS AND FUND BALANCE:	\$84,656	\$41,242	\$41,242

POLICE ¼ CENT SALES TAX

	ACTUAL FY 09	BUDGET FY 10	FINAL BUDGET FY 11
REVENUES:			
Sales Tax	\$ 610,777	\$ 710,000	\$600,000
Beginning Fund Balance	594,642	409,937	335,302
TOTAL RESOURCES:	\$ 1,205,419	\$1,119,695	\$935,302
EXPENDITURES:			
Public Safety	795,724	784,393	800,694
Operating Transfers Out	-	-	-
Ending Fund Balance	409,695	335,302	134,608
TOTAL COMMITMENTS AND FUND BALANCE:	\$ 1,205,419	\$1,119,695	\$935,302

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SUPPLEMENTAL INFORMATION



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	
Units in Structure	Number	%	Number	%
Total Housing Units	5,390		6,979	
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	2008	16,684

SUPPLEMENTAL INFORMATION

<u>Population by Age</u>	
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

<u>Employer</u>	<u>Product/Service</u>	<u>Employees</u>
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.

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