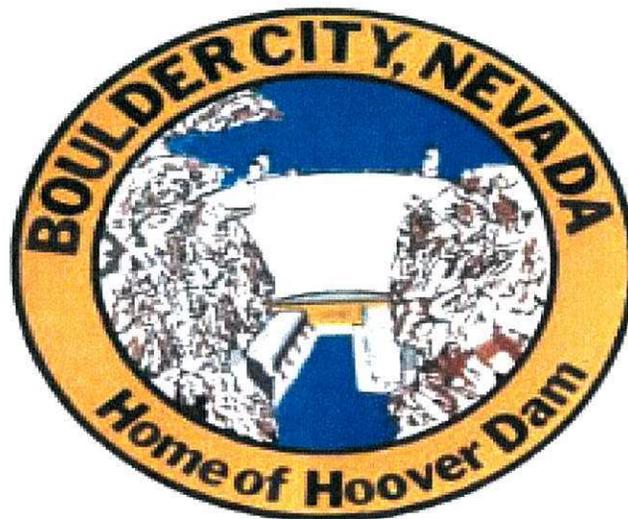


City of Boulder City Nevada



Annual Budget For the Fiscal Year 2013-2014

CITY OF BOULDER CITY
Annual Budget
Fiscal Year 2014



Prepared by:
Finance Department
Shirley D. Hughes, Director

Annual Budget And Financial Plan Fiscal Year July 1, 2013 to June 30, 2014

CITY COUNCIL



Roger Tobler, Mayor



Council Members (from left to right):
Cam Walker, Peggy Leavitt, Duncan McCoy, Rod Woodbury

CITY OFFICIALS

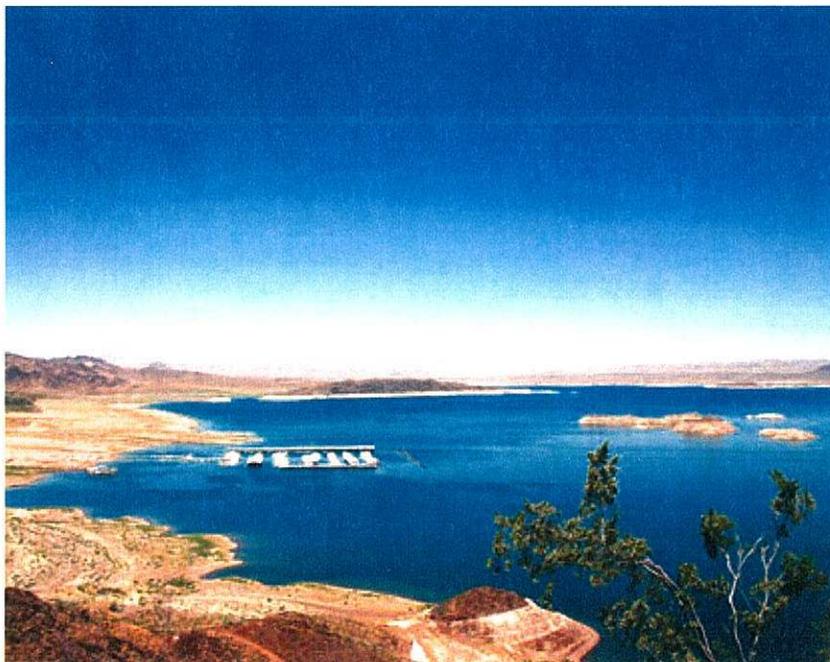
J. David Fraser, City Manager
Shirley D. Hughes, Finance Director
David R. Olsen, City Attorney
Lorene Krumm, City Clerk

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 20 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 2% 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 parcels that will be used for power generation projects.

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

Boulder City's present population of 15,759 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, millions of 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 2011 population estimate for Clark County is 1.97 million compared to actual state population of less than 2.7 million. The rate of growth in Boulder City is expected to continue at less than 2 percent per year. The revised 2012 population estimate of 15,759 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.

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.bouldercreekgc.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

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Budget Presentation
Award*

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**City of Boulder City
Nevada**

For the Fiscal Year Beginning

July 1, 2012

Christopher P. Moynell

President

Jeffrey R. Egan

Executive Director

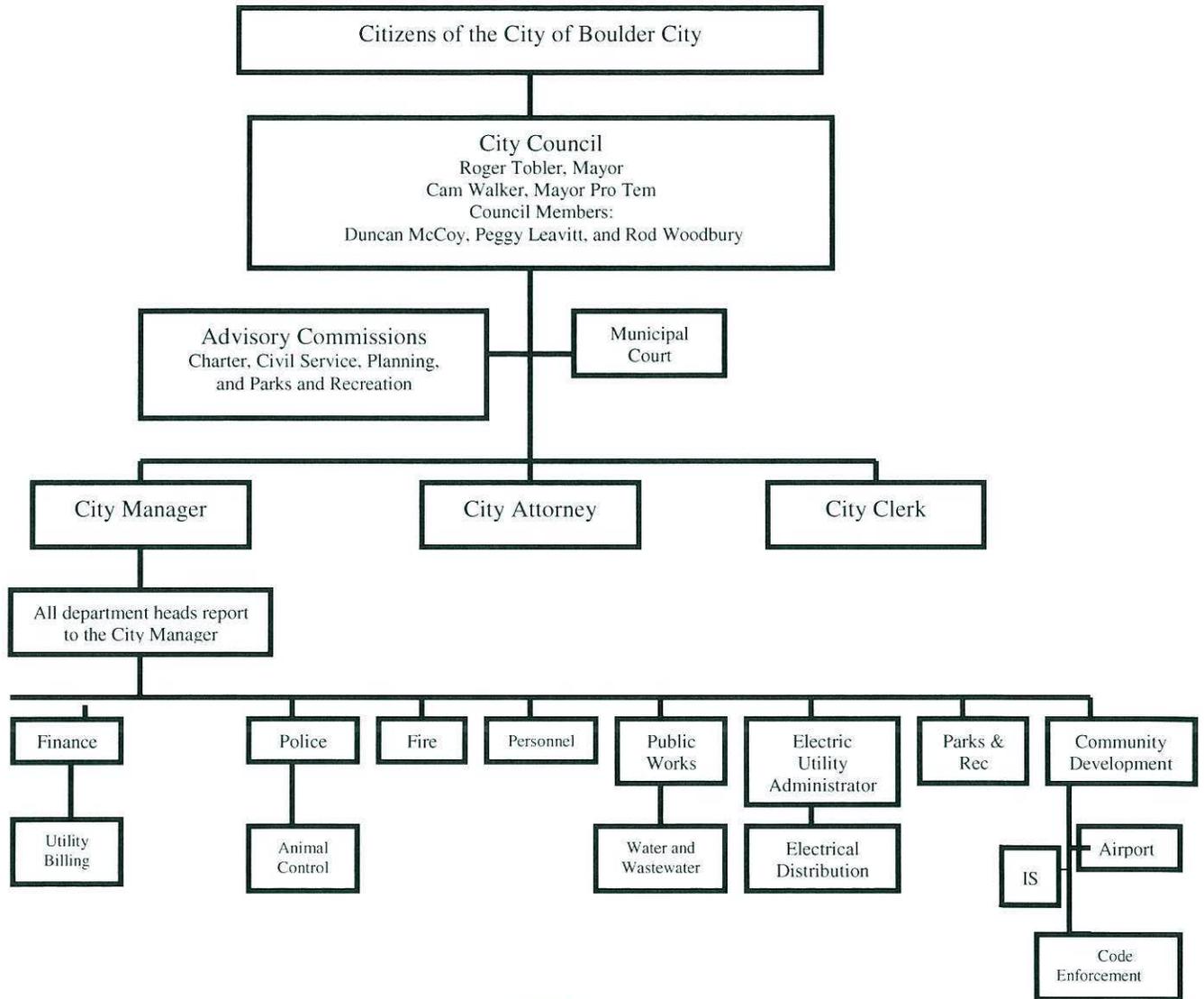
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BOULDER CITY ORGANIZATIONAL CHART



YOUR CITY OFFICIALS & MANAGEMENT STAFF

Mayor and City Council

Roger Tobler

Cam Walker

Duncan McCoy

Peggy Leavitt

Rod Woodbury

Mayor

Mayor Pro Tem

Council Member

Council Member

Council Member

J. David Fraser, City Manager

Management Team

David Olsen

Lorene Krumm

Brok Armantrout

Shirley D. Hughes

Kevin Nicholson

Roger Hall

Bryce Boldt

Bill Conger

Scott Hansen

Rory Dwyer

City Attorney

City Clerk

Community Development Director

Finance Director

Fire Chief

Parks & Recreation Director

Personnel Administrator

Police Chief

Public Works Director

Electric Utility Administrator

STATISTICAL AND ORGANIZATIONAL INFORMATION

Government

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

Demographics & Geography

Population	15,759
Approximate Land Area	202.6 square miles
Approximate Water Area	.04 square miles

Municipal Services & Facilities

Fire Protection	1 station & 19 firefighters
Police Protection	1 station & 32 sworn police officers
Sewer Service	69 miles of sanitary sewers 121 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	15 City Parks with 1 Splash Park 7 City Playgrounds 9 Baseball/Softball Diamonds 6 Tennis Courts 2 Parks with Soccer Fields 1 Swimming Pool and Racquet Ball Facility 1 Skate Park and 1 Bike Park 1 Recreational Center and Amphitheater 2 Golf Courses with 45 holes 3 Gymnasiums 1 Mountain Bike/Hiking Park 1 Fishing and Model Boating Pond

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

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BUDGET MESSAGE



CITY MANAGER'S MESSAGE

May 14, 2013

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

We are pleased to present this Final Budget for the Fiscal Year from July 1, 2013 to June 30, 2014 (FY 2014) for your review and consideration. The Special Meeting of the City Council will be televised for public viewing by all interested individuals who are unable to attend the meeting.

Budget Development

The development of the Final Budget for FY 2014 has been accomplished by soliciting input from a variety of sources: the Citizens' of Boulder City, Mayor, Council Members, City Manager and Department Heads. The Mayor and City Council conducted work sessions during the development of the budget, beginning with the bi-annual budget review on January 22, followed by a budget work session on March 19, with the Tentative Budget approval on April 9th. These meetings allowed for public input, as well as staff direction for the development of the Final Budget, which will be considered for adoption at a special meeting of the City Council on May 21, 2013.

The basic budgetary premise for the development of the FY 2014 Operating and Capital Budget was to maintain the plan for long-term financial sustainability. While southern Nevada's recovery continues to lag behind the recovery of other cities in the United States there are positive signs of economic recovery, namely gains in consolidated tax revenues.

Boulder City has a unique opportunity in that it owns land which is very desirable for solar energy development. In that renewable energy and green technologies are consistent with Boulder City's culture, the City has pursued the build-out of its energy zone. Revenue from solar energy leases will continue to increase general fund and capital improvement fund revenues. With the proper planning, these solar revenues can set the stage for the City's financial sustainability long into the future. The City Council approved a modified version of the 2012 Financial Plan which established debt reduction, capital expenditures and rebuilding of reserves as the priorities for new lease revenues. The funds associated with solar leases (Techren, Copper Mountain 3, KOMIPO and KOWEPO) will continue to be transferred into a Restricted Reserve account until they are no longer refundable. The advance payment from KOWEPO will allow the City to recognize a one year portion in each year until operations commence. The FY 2014 budget continues to reflect the goals of the Plan; however, for FY2014 the accelerated revenue bond payments for Boulder Creek Golf Club, accelerated debt service for the third intake project, and rebuilding of reserves in the utility fund will be deferred pending release of upfront lease payments. At that time, payments will be made in order to meet the long term goal of the financial plan.

The entire 5-year capital improvement plan was adjusted to reflect available revenues of the general fund. In order to meet the City Council's goal of no rate increases in the utility fund, the financial plan's goal of accelerated debt service for the third intake project will be accomplished by utilizing capital improvement funds for the accelerated debt payments. In addition, the capital projects in the utility fund were prioritized and scheduled to match available revenues. Contributions to reserves were also reduced, and a plan was put into place to utilize reserves to fund capital projects especially in the electric division.

This budget anticipates some increases in operating costs due to increases in materials, supplies, and some contractual services.

The FY 2014 Final Operating and Capital Budget is being presented with a 5-year Capital Improvement Plan that defers projects, vehicles and equipment.

CITY MANAGER'S MESSAGE

Revenue/Expenditure Projections

Boulder City's revenue stream is comprised primarily of taxes, charges for services, leases, fines and fees. During the last year, the City has experienced an increase in consolidated tax. The revenue recommendations included in the budget were developed by reviewing prior year's revenues and by projecting future revenues based upon the first half of the current year's revenues. 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 2014 projections are no exception. Each and every expenditure was carefully evaluated with most remaining at reduced levels in the current budget. Spending categories were reduced when possible and additional funds have been allocated to areas when necessary to maintain services levels. The Final Budget for the General Fund is \$26,878,319 and the Utility Fund is budgeted at \$29,374,286. The Final Budget for all funds activities of the City is set out below.

<u>Fund Name</u>	<u>Appropriation</u>	<u>% Change from FY 12-13</u>
General	\$ 26,878,319	-5.9%
Utility	29,374,286	-5.9%
Airport	770,996	-71.9%
Cemetery	72,500	0.0%
Redevelopment	592,500	-32.1%
Capital Improvement	1,954,249	-20.7%
Total	<u>\$59,642,850</u>	<u>-25.6%</u>

Property Taxes

The current combined total tax rate for Boulder City residents continues to be one of the lowest in the State at \$2.49 per \$100 assessed value. This compares with \$3.35 for the City of North Las Vegas, \$3.28 for the City of Las Vegas, \$2.90 for the City of Henderson and \$2.77 for the City of Mesquite. The total property tax valuation in the City of Boulder City is \$428,286,903, a 0.31% decrease from FY 2012.

Land Management Plan

The Final 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 2013 Final Budget are \$6,727,159, an 18.0% increase over the prior year and comprise 24.9% 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, yet it should be noted that many of the lease agreements contain conditions in which the initial payments are subject to refund. Because some of the payments could be subject to refund, we continue to show lease revenues being transferred to a Deferred Revenue Account. Once certain tasks have been completed and the revenues are no longer subject to refund provisions, these monies can be moved out of the deferred account. City Council will be reviewing options as to the best use of those revenues going forward.

Utility Fund

The Final Budget for Electric Operations for FY 2014 is \$12,733,918, which is a decrease from the FY 2013 budget of \$15,177,972. The Water Operations budget is \$10,929,231, a decrease from the FY 2013 budget of \$12,100,619. The Wastewater Operations budget is \$1,124,476, down from the FY 2013 budget of \$1,969,631. The Landfill budget is \$1,111,592, a decrease from the FY 2013 budget of \$1,378,829.

CITY MANAGER'S MESSAGE

The capital improvement plan indicates that over \$2M is needed annually to maintain utility infrastructure. This does not include funds that may be needed for constructing/acquiring new facilities or establishing reserves for utility rate stabilization. The Final Budget includes the following reserves in the Utility Fund:

1. An additional \$250,000 has been allocated to the rate stabilization reserve. It is anticipated that \$250,000 each year for the next four years will be needed to restore sufficient rate stabilization reserves.
2. \$100,000 will be added to the Capital Reserve.
3. \$1,800,000 has been allocated from the capital improvement fund, along with the \$750,000 from the repayment of Boulder Creek Golf Course loan, to make the Third Intake debt service payment.

The Final Budget also includes the following amounts for Capital Improvements:

1. Electric Utility:		\$2,040,000
• Oil Containment	\$ 300,000	
• 4kV Overhead Equipment Repair	\$ 580,000	
• Substation 3 Rebuild	\$ 760,000	
• Substation Transformer Replace	\$ 100,000	
• Gingerwood line replacement	\$ 300,000	
2. Water Utility:		\$ 750,000
• Water Tank Maintenance	\$ 500,000	
• PRV Station	\$ 250,000	

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) allows the allocation of shared costs expensed to the General Fund to other benefited funds and enterprises of the City. During FY 2008, the City Council appointed a Financial Advisory Committee to review and recommend a Utility Fund transfer policy for the City Council. Based on their recommendation, the City Council adopted the following policy: "Adopt a policy for a Utility Fund transfer to the General Fund for reimbursement for services provided by the General Fund to the Utility Fund based on an allocation of services provided by the General Fund," and the transfer reflects this policy.

Based on this recommendation, the Finance Director consulted with the appropriate department/division heads to establish reasonable estimates of services provided. The Final Budget includes a transfer in the amount of \$1,609,000 for FY 2014. This amount is \$550,000 less than the prior fiscal year and is consistent with the adopted Financial Plan of the City. These funds will be set aside to make accelerated payments on the outstanding debt service in connection with the raw water line.

During the 2011 legislative session, Assembly Bill 471 was passed. This bill affects how entities determine the amount of funds that will be transferred from an Enterprise Fund to the General Fund. The City has until FY2015 to develop a methodology to clearly define how it calculates overhead costs incurred by the General Fund on behalf of the Enterprise Funds. The methodology will then be used to determine the amount of transfer that can be made.

CITY MANAGER'S MESSAGE

Golf Course Operations

The Municipal Golf Course and Boulder Creek Golf Course continue to impact General Fund operations and golf course operating budgets remain very lean with little funding allocated toward capital expenses. Revenue for the Municipal Course has been budgeted at \$1,027,000 in the FY 2014 budget and Boulder Creek revenues are budgeted at \$1,985,500. Budgeted expenses at both golf courses have been adjusted to meet the revenue estimates. Although the Southern Nevada economy continues to impact golf revenues, both golf course operations are demonstrating signs of stabilization, instead of the declines experienced during the past three years. The expenditure recommendations keep maintenance at both golf courses at the prior year's level. This level of maintenance is the minimum needed to support the per-round pricing at both golf courses.

Personnel Changes

The FY2014 Budget maintains the current levels of service and current workforce with an exception. As positions have become open due to retirements, each position has been re-evaluated as to need, levels of responsibilities and duties. This review has resulted in the following changes; a full time, limited term Account Clerk position has been replaced with 2 part time clerical positions. One position will be for the City Clerk's office and the other will reside in the Personnel office to address one of the FY2012 audit findings. The total number of full-time employees is decreased by one, to 153. The City had a high of 176 employees prior to the 2008 recession, and although the number of employees has been reduced, service levels have been maintained in all essential service areas with only a minimal impact on overall service levels. This budget reflects the same commitment to reducing operating costs by maintaining a skilled and lean workforce.

Capital Improvements and Equipment

Capital Improvements/Projects have been budgeted at \$2,790,000, for all funds in the Final Budget. General Fund has no projects budgeted for FY2014; Utility Fund (\$2,790,000) projects; \$300,000 Oil Containment for Environmental Compliance, \$580,000 4kV Overhead System Equipment Replacement, \$760,000 Substation 3 Rebuild, \$100,000 Substation Transformer Replacement, \$300,000 for line replacements in Gingerwood, \$500,000 Water Tank Maintenance, and \$250,000 for a Water PRV station.

General Fund (\$130,000), \$130,000 Boulder Creek Golf Carts – 2nd payment on 50 and first payment on an additional 50; Municipal Golf Course Surcharge Fund (\$65,000); \$65,000 Golf Carts. There are no vehicles or equipment scheduled for replacement in the Utility Fund.

Debt

The Final Budget does not include the issuance of any new debt obligations for the City. The Final budget does reflect the commitment of the City Council to retire the City's overall debt obligation. The FY 2014 budget defers additional debt service payments for both Boulder Creek Golf Course and the Third Intake Project. This is consistent with the City's revised Financial Plan.

Future Issues:

Boulder City's labor costs have been driven primarily by the Las Vegas metro labor market. Although Boulder City's labor costs are less than the surrounding Las Vegas area, they nevertheless are significant for a small city. Much of the City's workforce is unionized and any changes to compensation are subject to the collective bargaining process.

CITY MANAGER'S MESSAGE

Although it is evident the City can no longer sustain employee wage schedules, combined with high benefit packages, most of the City's workforce is covered by collective bargaining contracts. All collective bargaining contracts (with the exception of the Electrical Division that expired June 30, 2011) expired June 30, 2012, and are in the process of renegotiation; so the actual impact of these settlements on the FY2014 Budget are not known at this time.

New solar lease revenues are a critical component in achieving the goal of long-term financial sustainability. These funds can help provide the necessary funding for essential services. The Hoover Dam bypass bridge opening has continued to have a significant impact on the City's public safety services. It has also been a major source of frustration for the City's residents as traffic along U.S. 93 has, at times, backed up from the Hacienda Casino to College Drive in Henderson. The widening project from Hacienda Casino to Nevada Highway is almost complete. The City is optimistic that the result will be positive and mitigate the original traffic issues. The impact on the City's first responders, especially, emergency medical services, must continue to be monitored, and it is likely that additional funding will be required in the future if current levels of service are to be maintained.

Conclusion:

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 Final Budget is submitted for your review.

Respectfully submitted,

J David Fraser
City Manager

Shirley D. Hughes
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 15,000 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 high unemployment are all factors contributing to lower governmental and tourism revenues. Consolidated sales and use taxes are projected to increase slightly this upcoming year due to improving economic conditions. The State of Nevada is adjusting its budget to meet 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 15,000. It is estimated that the City has between 8 and 10 million visitors per year pass through. Thirty-eight percent of the City's total represents the taxable assessed values of the top ten taxpayers.

<u>Taxpayer</u>	<u>Taxable Value</u>	<u>Percent of Total City</u>
Eldorado Energy LLC	\$107,299,899	24.97%
Nevada Solar One LLC	24,534,148	5.71%
Kowepo America LLC	8,604,024	2.00%
Taihan Techren USA Co	8,224,255	1.91%
Korea Midland Power Co	5,467,105	1.27%
Caesar's Entertainment Corp	3,546,706	0.83%
AMC Property Holdings LLC	2,168,498	0.50%
Gingerwood Mobile Home Park LLC	2,164,875	0.50%
Francis Carrington	1,776,267	0.41%
Canyon Road Self Storage Inc	1,522,002	0.36%
Total	\$165,307,779	38.47%

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.

BUDGET GUIDE

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, and Cemetery 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 2013, the ad valorem tax rate was .260 which equates to \$2.60 per \$1,000 of taxable property value. The Fiscal year 2014 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 2013

City of Boulder City	\$2.60
City of Mesquite	\$2.77
Town of Laughlin	\$3.35
City of Henderson	\$2.90
City of Las Vegas	\$3.28
City of North Las Vegas	\$3.35

History of Assessed Values of Taxable Property

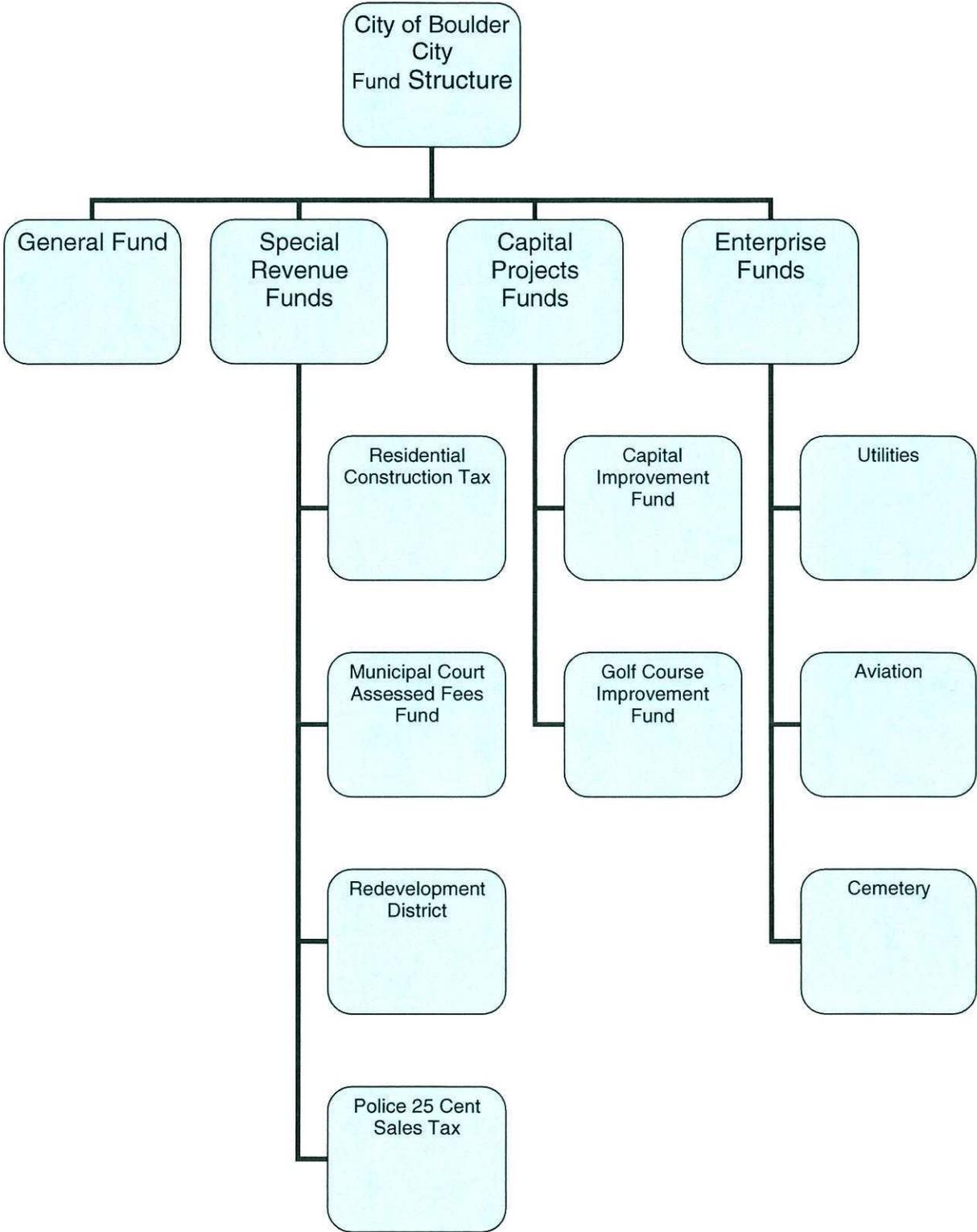
Fiscal Year	Assessed Value	Estimated Actual Value
1999-2000	\$376,089,150	\$1,074,540,428
2000-2001	394,612,910	1,127,465,450
2001-2002	408,796,440	1,167,989,829
2002-2003	437,221,119	1,249,203,197
2003-2004	441,117,924	1,260,336,925
2004-2005	472,589,456	1,350,255,589
2005-2006	554,697,980	1,584,851,372
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
2010-2011	527,534,882	1,507,242,520
2011-2012	466,012,319	1,331,463,769
2012-2013	429,636,512	1,227,532,891

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
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
2011	0.2600	0.1800	1.3034	0.6541	0.0855	2.4830
2012	0.2600	0.1800	1.3034	0.6541	0.0855	2.4830
2013	0.2600	0.1800	1.3034	0.6541	0.0855	2.4830

FINANCIAL STRUCTURE



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 Funds-Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The City maintains these funds to ensure legal compliance and financial management of various restricted revenues.

- **Capital Improvement Fund** – This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.
- **Golf Course Improvement Fund** – This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

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 four Special Revenue Funds: Residential Construction Tax, Municipal Court Assessed Fees Fund, Redevelopment District and Police \$.25 Sales/Use Tax Fund.

- **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.
- **Municipal Court Assessed Fees 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.

FINANCIAL STRUCTURE

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

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

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 Leases of City land, with existing leases proving to be a steady and reliable source of revenue for the City. Charges for Services is the third largest category of revenues for the general fund including the two municipal golf courses and the recreation department. Limited growth in this category is expected.

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.

December 15	Distribution of budget instructions.
January 10	Base Budgets for Revenue/Expense entered by Departments.
January 12	Review session with Department Heads.
January 18-20	Base budget entries reviewed with departments.
January 24	Finance enters final Base Budget changes.
January 27	Budget Discussion draft to City Manager.
February 1	Administrative review of budget begins.
February 17	Manager's review completed.
March 1	Revised Discussion Draft to City Manager.
March 15	Special Council Work session to review Manager's Proposed (Tentative) Budget, Operating & Capital Improvements and Land Management Plan.

BUDGET GUIDE

- March 17 File Tentative Budget with City Clerk for consideration at April 10, 2012 meeting (materials to Clerk by March 24).
- April 12 Council approval of Tentative Budget (no later than 4/15/12 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 15 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.

STRATEGIC PLAN

The following 13 pages are the new Strategic Plan Adopted by and currently being implemented by the City of Boulder City.



TAB 1 Executive Summary

City of Boulder City - Strategic Plan Report

INTRODUCTION

zimmerraystudios and its consulting team of LGA and Strategic Solutions were contracted by the City of Boulder City to facilitate the City's Envision 2020 Strategic Planning Process. The last Strategic Plan was prepared in 2000. The team's work was focused on three distinct areas; Community Assessment, SWOT Analysis, and Goal and Strategy Development.

This Strategic Plan Report contains summaries of the Strategic Planning Process, Boulder City's Vision and Values, the SWOT Analysis, and Prioritized Goals, Strategies, and Action Steps. The Findings Report containing the summary of the Community Assessment is included in the Appendix A of the report.

GOALS OF THE PLAN

The consultants were charged to facilitate a Strategic Plan Update Process for the City of Boulder City that engages City staff, identified stakeholders, and Boulder City residents in accordance with the following:

- The plan shall create a future focused, forward thinking guidance strategy for the City.
- The plan will identify actionable steps to guide its implementation.
- The plan will include measurable methods of evaluation to allow staff and citizens to understand the progress toward the goals of the plan.

ACKNOWLEDGEMENTS

City of Boulder City Council

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Duncan McCoy
Peggy Leavitt
Cam Walker
Rod Woodbury

City Staff Participants

Vicki Mayes
City Manager

Brok Armantrout
Community Development Director

Susan Danielwicz
City Planner

Kerry Ahearn
Airport Manager

Scott Hansen
Public Works Director

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City Engineer

Ron Nybo
Building Official

Roger Hall
Parks and Recreation Director



Lorene Krumm
City Clerk

Tom Finn
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Vinnie Albowicz
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Kevin Nicholson
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PROCESS

Community Assessment

The community involvement process was robust. In February of 2012, a Community Survey was implemented that included a sample size of 400 respondents. The Random Digit Dial (RDD) and cell phone sample was generalized to the Boulder City population as a whole with a maximum margin of error of +/- 5%. The purpose of the survey was to gauge residents opinions regarding quality of life, prioritization and performance of core government services, and public communications.

During the month of February 2012, the consultant conducted twelve stakeholder interviews with identified stakeholder groups that had a vested interest in the future of Boulder City. The purpose of the interviews was to gain direct input into the Envision 2020 process and help shape the content of the subsequent neighborhood and community meetings.

During the months of February and March 2012, four distinct neighborhood meetings and two community-wide meetings were conducted. The purpose of the neighborhood meetings was to understand Boulder City residents' vision of the future and their desired future state during the planning timeframe. The community meetings were used to understand potential conflicts between items identified as high priorities in the survey, but not touched upon in the neighborhood meetings or visa versa. The community meetings were also used to color apparent emerging themes.

Further definition of the community assessment process can be found in the Findings Report included as Appendix A of this report.

SWOT Analysis

A SWOT Analysis was conducted in two separate half-day workshops with the City of Boulder City staff in March and April of 2012. The SWOT (strengths, weaknesses, opportunities, and threats) was developed utilizing both the staff's input and opinions as well as the themes that emerged from the Community Assessment process. Many items were identified in the SWOT that could be categorized across more than one area. After much dialogue, the top priorities were identified that could be utilized to develop the City's goals.

Goal and Strategy Development

Over the months of May, June, and July, the consultant facilitated several workshops and discussions regarding the goals for the Envision 2020 Strategic Plan Update. The goals were vetted extensively to ensure that they were SMART goals. SMART goals are those that are specific, measurable, action-oriented, relevant, and time-based. After much back and forth, nine goals emerged as the top priorities for the City.

SWOT

The SWOT process was a thorough discussion of many issues and items of importance to City staff and the community involvement process. After much deliberation, the following priorities emerged:

<p>S</p> <p>Strengths</p> <ul style="list-style-type: none"> •City owns land •City controls utilities •Quality of Life •Solar Leases 	<p>W</p> <p>Weaknesses</p> <ul style="list-style-type: none"> •Aging City Infrastructure/Bldgs. •City technology •Community technology Infrastructure
<p>O</p> <p>Opportunities</p> <ul style="list-style-type: none"> •Renewable energy & branding •renewable energy •Proactive economic development (not just solar) •Special events •US 93 ByPass 	<p>T</p> <p>Threats</p> <ul style="list-style-type: none"> •Aging City Infrastructure •State legislature •US93 Bypass

GOALS AND STRATEGIES

On the following pages is a graphic depiction of the eight strategic plan goals, strategies, and action items.

Brand Image

GOAL We value our small town character and history, safe streets and neighborhoods, our responsive local government and services, outdoor recreation and our leadership role in developing clean energy for the national infrastructure. **To further these values, the City will develop and implement a brand image to assist the city in all operations, to guide future development, to continue to promote our image as a family friendly community, a leader in clean energy, being the home of Hoover Dam and a center for outdoor recreation.**



- | Actions | <ul style="list-style-type: none"> • Prepare formal brand/ image document that clearly defines who Boulder City is and represents • All city communication venues (letterhead, website, newsletter, utility mailer, invoicing, vehicle markings, wayfinding signage, etc) are consistent and promote the brand image • Develop standards for business operations (i.e., what our streets, parks, landscaping, buildings, commercial areas should look like) to reflect the brand/image | <ul style="list-style-type: none"> • Master Plan to be amended to emphasize retention of historic elements of the community • Zoning Ordinance to be amended to to protect historic commercial elements of the community • City facility infrastructure (parks and street landscape) are kept in good to pristine condition • Review all city communication venues annually for compliance and protection of city brand image • Zoning ordinance to be amended to incorporate design standards for new commercial development that is consistent with the brand image of the community. Includes building façade appearance, parking lot appearance and layout, landscaping, lighting, desired design elements, etc. | <ul style="list-style-type: none"> • Annual department budgets support and defend the defined brand image • Capital improvement plan reflects the priorities of the Strategic Plan • Redevelopment Agency projects reflects the priorities of the Strategic Plan • Recruitment of new businesses that are consistent with brand image. |
|---------|---|---|--|
|---------|---|---|--|

Financial Stewardship

GOAL

Although the City has been able to withstand the recent national and regional economic downturn, it remains vulnerable to outside influences impacting its financial sustainability. Our residents place a high value on transparency in local government, and this transparency extends to fiscal decisions as well. **The City will use taxpayer funds wisely through the development and implementation of long-term financial plans, sound budget and fiscal policies, long-term capital improvement plans and a continued emphasis on diversifying its revenue stream.**

Strategies

Establish and implement long term financial planning

Implement Sustainable financial practices

Actions

- Establish capital improvement priorities and incorporate them into capital improvement plan
- Establish budget policies for all Funds (general, utility, cemetery, airport, RDA)
- Annual budgets are consistent with the adopted debt management plan

- Develop a long term financial plan
- Review financial plan annually for necessary adjustments (positive or negative) due to changes in local revenue stream
- Diversify revenue stream
- City budget is prepared consistent with the Strategic Plan
- Create new revenue opportunities through marketing the City's image and brand to print, film and television industries
- The City will follow legislative changes to C-Tax and Property Tax formulas and recommend financial policies to the City Council to consider as those formulas are adjusted
- The City will monitor outside influences that may impact our financial sustainability and recommend actions to the City Council

- The City will monitor and review local economic indicators and recommend actions to the City Council
- The City will compensate city employees fairly and as the labor market requires, thus reducing turn over and reducing costs

Infrastructure

GOAL

The City considers its ability to provide critical utility services such as water, sewer and electricity an asset. The City has other assets such as a well developed street and pedestrian network and an effective storm water system. **To ensure and protect our investment in these assets, the City will develop and implement a comprehensive asset management plan for our utilities, streets, sidewalks, and flood control.**

Strategies

Asset Management Plan Developed

Implement an Asset Management Plan

Create and Implement a plan for reliable utility services

Actions

- Inventory all street and utility assets
- Asset management plan is developed that details preventative maintenance, schedule for infrastructure to be maintained, and replacement schedule
- Fleet management Plan is adopted

- Implement asset management plan schedule
- Missing pedestrian facilities identified in asset management plan are constructed
- Vehicles identified in fleet management plan are replaced as per schedule in plan

- System-related outages are reduced
- Upgrade city electrical system to be fully 12kV
- Water supply meets or exceeds minimum standards set by Clean Water Act

Communication

GOAL

An efficient municipality provides a consistent and accurate information program that clearly conveys important and timely information to their residents. Boulder City residents place a high importance on timely and accurate information via multiple platforms such as the local newspaper, local access television, newsletters, the internet and mobile devices and direct mail. **The City will develop and implement a comprehensive communications plan that will ensure regular, consistent and accurate communication to our residents across all communication platforms.**

Strategies

Establish comprehensive communication plan

Implement communications plan

Actions

- Prepare communications plan that is consistent with brand and image
- Identify gaps in existing communications systems that will inhibit delivery of communications plan
- Review plan annually

- Train department liaisons as Public Information Officer's for their department
- City written materials (letterhead, forms, envelopes, permits, etc) are modified to have a consistent appearance that complies with communications plan
- City electronic communication (website, facebook, twitter, etc) are modified to have a consistent appearance that complies with communications plan
- Identified gaps in plan (i.e., technology issues, vendor issues, etc) are corrected, updated, purchased to minimize impedance in implementation

Economic Development

GOAL	<p>Residents of our City enjoy a diverse and vibrant local economy, a stable property tax base and plentiful open space. These components are critical to maintaining the quality of life and small town atmosphere enjoyed by our residents. The City will develop and implement redevelopment programs that will encourage existing businesses to remain in the City and will create opportunities for those new businesses that fit the City's small town atmosphere, reflect its commitment toward green energy and are consistent the City's brand and image to locate within the City.</p>
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Strategies	<p>Develop and Implement Economic Development Plan</p>	<p>Maintain a viable business climate</p>	<p>Improve US 93 appearance and business mix of the highway corridor</p>
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Actions	<ul style="list-style-type: none"> Develop an economic development plan that identifies target industries that are consistent with the Boulder City image and small town atmosphere. Partner with local non-profits to market Boulder City to target industries Promote Boulder City business environment at targeted trade shows at the Las Vegas Convention Center Work with local non-city utility providers (telephone/cable) to improve internet connectivity and speeds in commercial core 	<ul style="list-style-type: none"> Install signage along US 93/95 to identify the business route through town Work with Chamber of Commerce and the Boulder City Tourism Commission to highlight local businesses to potential visitors Dispose of land through lease or sale to targeted businesses which contribute to the City's brand/image Re-evaluate Redevelopment Agency programs and grants and modify to reflect current business and community needs 	<ul style="list-style-type: none"> Develop development and design guidelines consistent with the City's Brand/Image Work with existing businesses to improve exterior appearance Identify appropriate businesses to occupy vacant parcels
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Programs / Services

GOAL	<p>The City considers its employees, programs, facilities, buildings and fleet valuable assets. Many of our buildings and facilities are in need of renovation and repair, need to be replaced in their entirety or possibly discontinued and disposed of. The City will develop and implement a comprehensive long-term capital improvement plan for all City facilities, buildings and replacement/maintenance plan for its fleet, all of which reflect the priorities of its residents.</p>
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Strategies	<p>Develop and implement a comprehensive Building, Facility and Fleet Asset Management Plan</p>	<p>Provide enhanced city services and facilities</p>	<p>Develop a plan for new multiuse recreation complex at current swimming pool site</p>
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Actions	<ul style="list-style-type: none"> • Asset management plan is created for all existing City buildings and facilities • Properties identified for upgrade or improvement are prioritized • Properties identified for demolition or disposal are identified and actions taken to eliminate them from City ownership • Asset Management Plan is reviewed annually and updated to reflect current conditions of City facilities • Fleet Asset management plan is developed and implemented for all existing and identified needed fleet vehicles 	<ul style="list-style-type: none"> • City survey taken to gauge citizen desires for enhanced or new city services and programs • Cost-benefit analysis performed to prioritize service enhancement or development • Personnel Asset Management Plan is developed and implemented 	<ul style="list-style-type: none"> • Conduct community survey to gauge desired elements of a replacement facility for the existing swimming pool facility • Conduct community meetings to refine the desired elements of a replacement facility for the existing swimming pool facility – to be done after survey is complete • Replacement complex is designed • Start construction of replacement facility
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Sustainability

GOAL	<p>The City places value on a sustainable community that embraces the protection of open space, clean air, efficient utilities, minimal solid waste stream, renewable energy production and our contribution to the national effort for a sustainable energy source. To further the City's efforts, a sustainability plan will be developed and implemented that will reduce the consumption of natural resources, protect our clean air and open spaces, increase recycling and encourage the development of renewable energy sources.</p>
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Strategies	Reduce consumption of Natural Resources	Increase recycling	Promote renewable energy
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Actions	<ul style="list-style-type: none"> Transition City vehicle fleet to more fuel efficient vehicles City Zoning Codes are modified to encourage land conservation City Building Codes incorporate conservation standards for new construction and are implemented through an incentive program City Park water consumption is reduced through efficient watering programs, technology and equipment City consumption of electricity is reduced New city-owned development projects will incorporate energy conservation construction methods City will recognize employees who further the City's efforts to reduce consumption of resources 	<ul style="list-style-type: none"> Educate rate payers on city recycling program Provide recycling containers at all City facilities and parks for general public use Provide enhanced recycling facilities for special events Reduce total waste stream tonnage to City Landfill by 10% in year 2020 Study options for green waste and reuse through composting or other industry method (i.e., wood chipping, etc) Prepare and implement a plan for reuse of treated wastewater 	<ul style="list-style-type: none"> Create program and incentives for rate payers to use renewable energy equipment for home use Partner with utility scale renewable energy developers to create solar farms for distribution to national energy network
			<p style="text-align: center;">Air Quality exceeds US Clean Air Act standards</p> <ul style="list-style-type: none"> City parks and open spaces are kept in clean and good condition, eliminating all fugitive dust opportunities Airport will reduce opportunities for fugitive dust through improvement projects to retain the natural desert pavement Traffic movement on US 93 is improved to reduce congestion City Fleet is replaced 5% annually with low emission or no emission vehicles

Transportation

GOAL

The City values our multiple options for transportation such as our ample street system, pedestrian pathways, bicycle paths and routes, mass transit and parking opportunities. **To further enhance these opportunities, the City will develop and then implement a formal mobility plan that addresses ways to maintain and enhance these multiple transportation opportunities.**

Strategies

Develop and Maintain a Comprehensive Mobility Plan

Implement Mobility Plan

Actions

- Develop a comprehensive mobility plan that addresses the following transportation modes: streets, pedestrian and bicycle trails, mass transit (bus), safe school walking routes, tunnels, and bridges
- Update the Mobility Plan in odd-numbered years to account for changing conditions, completed projects and new challenges
- Conduct citizen survey in even numbered years to determine needs of the community
- City will encourage use of mass transit by its employees

- Construct or caused to be marked alternative mobility transportation opportunities as identified in Mobility Plan implementation schedule
- Improve safe school walking routes to meet or exceed RTC standards and NRS requirements
- Construct improvements identified in Mobility Plan

Public Safety

GOAL

The City values our community as a place where its residents and visitors feel safe and comfortable as they live, work and play. Our community places a high value on emergency management, code enforcement and low crime and accident rates which all contribute to maintain our small town atmosphere. **To preserve and further enhance our community, the City will foster an environment that will emphasize our small town values through effective delivery of public safety services and functions.**

Strategies

Provide Effective Emergency Management

Establish and implement Public Safety Strategic Plans

Reduce crime and traffic accident rates

Actions

- Update the City's emergency management plan
- All relevant city personnel are certified at the proper level for the National Incident Management System ("NIMS")
- City conducts annual table top emergency management drills
- City conducts biannual field emergency management drills

- Develop a comprehensive three year fire department strategic plan
- Develop a comprehensive police department three year strategic plan
- Prepare budgets consistent with implementation plan identified in three-year strategic plan and overall city strategic plan
- Replace equipment, apparatus and vehicles as identified in the three year plan implementation schedule and consistent with the overall city strategic plan

- Through statistical analysis of vehicle accident data, the City will identify "hot spots" and develop a plan to reduce accident rates through enforcement, engineering and education
- Utilize high profile traffic enforcement techniques to reduce the number of serious traffic offenses
- Through geospatial analysis of criminal activity, the city will identify areas where enhanced police services such as additional patrols and neighborhood education can have an effect on crime.
- Develop an active "Community Policing Areas" program to develop greater citizen involvement.
- Foster and expand the Neighborhood Watch program

CONNECTION TO COMMUNITY INVOLVEMENT

It is important to understand the connection of the community involvement process to the Envision 2020 Strategic Plan. The top items identified in the Community Survey and substantiated during the stakeholder interviews, neighborhood meetings, and community meetings were:

1. Responsible Management of City Finances
2. Communication from the City
3. Attraction of Business and Jobs to Boulder City
4. Maintenance of Local Streets and Roads
5. Preparedness for Natural and Man-Made Disasters
6. Technology
7. Sustainability

All of these issues are addressed in the City's goals as follows:

- Goal number 1 addresses items 3 and 7
- Goal number 2 addresses item 1
- Goal number 3 addresses items 1,3,4 and 6
- Goal number 4 addresses item 2
- Goal number 5 addresses item 3
- Goal number 6 addresses item 1, 2, 6 and 7
- Goal number 7 addresses item 7
- Goal number 8 addresses item 4
- Goal number 9 addresses items 2 and 5

As the plan is implemented and performance is measured it is recommended that continuing dialogue between City officials and residents be used to help shape the implementation strategy. We recommend that a Community Survey update be conducted on a regularly scheduled interval of not more than every two years to gauge progress and updated public opinion.

FINANCIAL POLICIES

CITY OF BOULDER CITY'S COMPREHENSIVE FINANCIAL POLICIES

The following City financial policies, along with the City Charter, Ordinances and Resolutions, 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.

Accounting, Auditing & Financial Reporting

SUBJECT: Conformance to Accounting Principles

Purpose:

To comply with prevailing local, state, and federal regulations, as well as current professional principles and practices relative to accounting, auditing, and financial reporting.

Guidelines:

The City's accounting practices and financial reporting shall conform to generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) and the recommended best practices by the Government Finance Officers Association (GFOA).

SUBJECT: Selection of Auditors

Purpose:

To comply with prevailing local, state, and federal regulations, as well as current professional principles and practices relative to accounting, auditing, and financial reporting.

Guidelines:

Every five to seven years, the City shall request proposals from qualified firms, including the current auditors if their past performance has been satisfactory and the City Council shall select an independent firm of certified public accountants to perform an annual audit of the books of accounts, records and transactions, certifying the financial statements of the City.

FINANCIAL POLICIES

SUBJECT: **Continued Enhancement of Financial Systems**

Purpose:

To comply with prevailing local, state, and federal regulations, as well as current professional principles and practices relative to accounting, auditing, and financial reporting.

Guidelines:

The City shall continue to ensure its financial systems provide efficient and effective financial reporting to optimize the use of available resources for the citizens of Boulder City. The City will continue to seek improvement through its participation in the Government Finance Officers Association (GFOA) awards programs as well as implementation of best practice strategies.

SUBJECT: **Fund Balance Classification**

Purpose:

To establish policy for City fund balance classifications and use.

Guidelines:

Fund balance classifications describe the nature of net resources reported in a governmental fund. Classifications include non-spendable resources and amounts that are restricted, committed, or assigned (and unassigned in the case of the general fund).

Restricted amounts result from constraints placed on the use of resources externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provision or enabling legislation.

Committed amounts result from constraints imposed by formal action of the City Council.

Assigned amounts are constrained by the City's intent to use for specific purposes. City Council delegates authority to assign fund balance amounts to the Finance Director through the City Manager. For expenditures for which both restricted and unrestricted (committed, assigned and unassigned) fund balance is available, the City considers the restricted fund balance spent. For expenditures of unrestricted (committed, assigned, unassigned) fund balance for which any classification may appropriately be used, the City considers fund balance spent in the following order 1) committed, 2) assigned and 3) unassigned.

Fiscal Monitoring

SUBJECT: Financial Status Reports

Purpose:

To prepare and present regular reports that analyze, evaluate and forecast the City's financial performance and economic condition.

Guidelines:

Monthly reports shall be prepared comparing year-to-date expenditures and revenues to current budget and noting the status of fund balances to include dollar amounts and percentages. These reports are available within the financial software to all City departments and are available to the citizens of Boulder City via the City Council agenda packets and on the City's website.

SUBJECT: Five-year Forecast of Revenues and Expenditures

Purpose:

To prepare and present regular reports that analyze, evaluate, and forecast the City's financial performance and economic condition.

Guidelines:

A five-year forecast of revenues and expenditures, to include a discussion of major trends affecting the City's financial position, shall be prepared in anticipation of the annual budget process. The forecast shall also examine critical issues facing the City, economic conditions, and the outlook for the upcoming budget year.

SUBJECT: Compliance with Council Policy Statements

Purpose:

To prepare and present regular reports that analyze, evaluate and forecast the City's financial performance and economic condition.

Guidelines:

The Financial Management Policy Statements will be reviewed annually and updated, revised or refined as deemed necessary. Policy statements adopted by the Council are guidelines, and occasionally, exceptions may be appropriate and required. However, exceptions to stated policies will be specifically identified, and the need for the exception will be documented and fully explained.

Internal Controls

SUBJECT: Fiscal Signature Authority

Purpose:

To establish and maintain authority for the approval and execution of contractual documents and settlements for damages on behalf of the City.

Guidelines:

Signature authority:

Signature authority for contractual documents shall be determined by the fiscal impact amount reflected in the documents as follows:

\$0.01 - \$25,000.00 - department directors,

\$25,000.01 - \$100,000.00 – Finance Director, over

\$100,000.01 - \$150,000.00 – City Manager, over

\$150,000.01 – and above – requires City Council approval and signature by authorized representative (City Manager).

Contractual documents with a fiscal impact over \$25,000 must be:

- Reviewed by the City Attorney Office and approved as to form.
- Attested to by the City Clerk and the record copy maintained in the Office of the City Clerk.

In cases where there are specific NRS or NAC regulations, those regulations will be the control.

SUBJECT: Segregation of Duties

Purpose:

To establish and maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.

Guidelines:

Job duties will be adequately separated to reduce to an acceptable level the opportunities for any person to be in a position to both commit and conceal errors and irregularities in the normal course of assigned duties.

SUBJECT: Proper Recording

Purpose:

To establish and maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.

Guidelines:

Procedures shall be developed and maintained that will ensure financial transactions and events are properly recorded and that all financial reports may be relied upon as accurate, complete and up-to-date.

SUBJECT: Access to Assets and Records

Purpose:

To establish and maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.

Guidelines:

Procedures shall be designed and maintained to ensure that adequate safeguards exist over the access to and use of financial assets and records.

SUBJECT: Internal Control Evaluation

Purpose:

To establish and maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.

Guidelines:

Ongoing evaluations will be performed to determine whether internal controls over financial reporting are present and functioning. Deficiencies will be identified and timely communicated to those responsible for taking corrective action and to management as appropriate. Policies, procedures and internal controls are subject to independent audit (internal and external).

SUBJECT: Returned Check Policy

Purpose:

To establish and maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.

FINANCIAL POLICIES

Guidelines:

City collection centers will develop procedures for handling returned checks. Procedures will address updating customer accounts, recovery efforts, assessing collection fees as authorized under NRS 597.960 and managing future customer payments as appropriate under the circumstances.

SUBJECT: Costs and Benefits

Purpose:

To establish and maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.

Guidelines:

Internal control systems and procedures must have an apparent benefit in terms of reducing and/or preventing losses. The cost of implementing and maintaining any control system should be evaluated against the expected benefits to be derived from the system.

Budget

SUBJECT: Budget Time Period and Type

Purpose:

To establish a budget which best reflects the needs and priorities of the City and enables the City to plan, control, and overall manage its programs, services, and finances.

Guidelines:

The City maintains an annual budget cycle and complies with the budget process as defined by NRS 354.596-1. The City's budget process is focused on maintaining a plan that provides for long-term financial sustainability. The plan will use strategic multi-year fiscal planning and conservative revenue forecasts. The process will include a diligent review of programs by staff, management, citizens and City council.

SUBJECT: Budget Calendar and Instructions

Purpose:

To establish a budget which best reflects the needs and priorities of the City and enables the City to plan, control, and overall manage its programs, services, and finances.

Guidelines:

With each budget cycle, budget instructions are issued to all departments and managers outlining the budget calendar and specifying the budget tasks that are to be completed within the identified timelines.

SUBJECT: Budget Process

Purpose:

To establish a budget which best reflects the needs and priorities of the City and enables the City to plan, control, and overall manage its programs, services, and finances.

Guidelines:

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.

The process is intended to evaluate all competing requests for City resources, within expected fiscal restraints. Requests for new, ongoing programs developed outside of the budget process will be discouraged.

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.

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.

SUBJECT: Budget Reporting

Purpose:

To establish a budget which best reflects the needs and priorities of the City and enables the City to plan, control, and overall manage its programs, services, and finances.

Guidelines:

The budget of the City shall be presented annually in the following formats:

Final Budget (state forms)

Comprehensive Annual Budget Report to be submitted to GFOA's Distinguished Budget Preparation Program

The Comprehensive Annual Budget Report is designed to present the budget in clear and easy-to-use formats to the intended audience.

SUBJECT: Appropriation Carryover Policy

Purpose:

To establish a budget which best reflects the needs and priorities of the City and enables the City to plan, control, and overall manage its programs, services, and finances.

Guidelines:

In order to establish an efficient and effective means to use the funds for budgetary items that cannot be expended within the fiscal year that the funds were approved, the City shall establish a carryover policy. The policy has been developed to require that all carryover requests comply with the written criteria.

The carryover criteria to establish eligibility for the carryover of unexpended funds is as follows:

- 1) any purchase order that has an encumbered balance and approved budget that will not be expended in the current fiscal year, and the project or approved usage of the funds has not yet been completed, will require a written justification requesting a carryover of the remaining funds
- 2) all Capital Project Funds will be eligible for carryover

The written justification must explain the reason for the request, the amount of funds to be carried forward, the intended usage, the general ledger account number, and, when applicable, the purchase order number and vendor's name. The department's base budget will not be reflective of the carryover funds in the following year since the purpose of the carryover was a one-time initiative to complete a specific targeted goal. As the funds are one-time, they will not be eligible for transfer into other operating accounts. It will be incumbent upon the departments to clear any deficit balances carried forward in the Capital Projects Funds. The carryover of funds will be reviewed by the Chief Accountant and recommendations will be provided to the Finance Director as to the funds that should be approved for carryover to the subsequent fiscal year. Departmental requests that meet the eligibility requirements and have been approved by the reviewers (City Manager and Finance Director) may have the carryover balances augmented into their budget for the new fiscal year, subject to approval by the City Council.

SUBJECT: Revenue Estimates for Budgeting

Purpose:

To establish a budget which best reflects the needs and priorities of the City and enables the City to plan, control, and overall manage its programs, services, and finances.

Guidelines:

In order to maintain a stable level of services, the City shall use a conservative, objective, and analytical approach when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and should avoid mid-year service reductions.

Revenues will not be dedicated for specific purposes, unless required by law or generally accepted accounting practices (GAAP).

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.

Revenues

SUBJECT: Balance and Diversification in Revenue Sources

Purpose:

To design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.

Guidelines:

The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to adverse changes in economic conditions which impact that source. The City shall actively seek alternative revenue sources and potential revenue enhancements to further assist in maintaining a balanced budget while attempting to accommodate service level needs throughout the City.

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 services 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.

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 the user fees and charges will be approved by the city Council.

SUBJECT: Revenue Projections

Purpose:

To design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.

Guidelines:

The City shall prepare annual revenue forecasts for a five-year period. These projections will be updated as needed based on economic conditions, changes in federal, state, or local distribution formulas, property tax adjustments, rate changes, etc. These projections will be used to determine the future financial capacity and health of the City. At the close of each fiscal year projections will be compared to actual revenues received to ensure that methodologies used in projection preparation are as precise as possible.

SUBJECT: User Fees

Purpose:

To design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.

Guidelines:

For services that benefit specific users, the City shall establish and collect fees to recover the costs of those services. The City Council shall determine the appropriate cost recovery level and establish fees. Where feasible and desirable, the City shall seek to recover full direct and indirect costs. User fees shall be reviewed every two years to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary.

SUBJECT: Property Tax Revenues/Tax Burden

Purpose:

To design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.

Guidelines:

The City shall endeavor to reduce its reliance on property tax revenues by revenue diversification, implementation of user fees, and the balance of residential and commercial/industrial land use. The City shall also strive to minimize the property tax burden on Boulder City residents.

SUBJECT: Utility/Enterprise User Fees

Purpose:

To design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.

Guidelines:

Utility rates and enterprise fund user fees shall be set at levels sufficient to cover operating expenditures (both direct and indirect costs), meet debt obligations, provide additional funding for capital improvements, and provide adequate levels of working capital. The rates and user fees will be reviewed every two years and amended when necessary.

SUBJECT: Administrative Service Charges

Purpose:

To design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.

Guidelines:

The City shall establish a method to annually determine the administrative service charges for overhead and staff support due the General Fund from the Enterprise Funds. Where appropriate, the enterprise funds shall pay the General Fund for direct services rendered. The City shall examine the existing methodology of administering the service charges on a regular basis to determine if modifications to the formula would better serve the cost recovery mechanism for the services provided.

SUBJECT: Revenue Collection and Administration

Purpose:

To design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.

Guidelines:

The City shall maintain high collection rates for all revenues by keeping the revenue system as simple as possible in order to facilitate payment. In addition, since revenue should exceed the cost of producing it, the City shall strive to control and reduce administrative costs. The City shall pursue, to the full extent allowed by state law, all delinquent taxpayers and others that are overdue in payments to the City.

Expenditures

SUBJECT: Maintenance of Capital Assets

Purpose:

To assure fiscal stability and the effective and efficient delivery of services, through the identification of necessary services, establishment of appropriate service levels, and careful administration of the expenditure of available resources.

Guidelines:

Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to continue to provide adequate service levels.

SUBJECT: Periodic Program Reviews

Purpose:

To assure fiscal stability and the effective and efficient delivery of services, through the identification of necessary services, establishment of appropriate service levels, and careful administration of the expenditure of available resources.

Guidelines:

The City shall undertake periodic staff and third-party reviews of City programs for both efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternative approaches to service delivery. Programs which are determined to be inefficient and/or ineffective should be reduced in scope or eliminated.

SUBJECT: Purchasing

Purpose:

To establish the guidelines for obtaining goods and services necessary to complete City of Boulder City objectives and ensure that all procurement activities are made in compliance with applicable federal, state, and local laws.

City employees directly involved in procurement activities shall comply with City Purchasing Procedures.

Guidelines:

City employees directly involved in procurement activities shall ensure the acquisition of the most suitable goods and services that fulfill the requirement for a total cost that is the most advantageous to the City. The Finance Department is responsible for the administration of formal procurement activities that are classified under Nevada Revised Statute 332 (Invitations for Bids, Requests for Proposals, Requests for Qualifications, Purchase Orders).

The Public Works Department is responsible for the administration of formal procurement activities that are classified under Nevada Revised Statutes 332, 338, 623 and 625 (Invitations for Bids, Requests for Proposals, Requests for Qualifications, Professional Service Agreements).

Capital Expenditures and Improvements

SUBJECT: Capital Improvement Planning Program

Purpose:

To annually review and monitor the state of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding, alternatives, and availability of resources.

Guidelines:

The City shall annually review the needs for capital improvements and equipment, the current status of the City's infrastructure, replacement and renovation needs, and potential new projects, and update its five-year capital improvement program as required by NRS 350.013. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. All related costs for every capital project, including but not limited to; operation, maintenance, and replacement costs shall be fully identified by funding source.

SUBJECT: Capital Expenditure Financing

Purpose:

To annually review and monitor the state of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding, alternatives, and availability of resources.

Guidelines:

The City recognizes that there are three basic methods of financing capital requirements: 1) budget the funds from current revenues; 2) use of capital reserves; or 3) debt. Guidelines for assuming debt are set forth in the Debt Policy Statements.

Debt

SUBJECT: Use of Debt Financing

Purpose:

To utilize debt financing which will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.

Guidelines:

Debt financing, to include general obligation bonds, revenue bonds, lease/purchase agreements, and other obligations permitted to be issued or incurred under Nevada law, shall only be used to purchase capital assets that cannot be acquired from either current revenues or fund balance/net assets and to fund infrastructure improvements and additions. The useful life of the asset or project shall exceed the payout schedule of any debt the City assumes.

SUBJECT: Assumption of Additional Debt

Purpose:

To utilize debt financing which will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.

Guidelines:

The City shall not assume more tax-supported general-purpose debt than it retires each year without conducting an objective analysis as to the community's ability to assume and support additional debt service payments. When appropriate, self-supporting revenue bonds shall be issued before general obligation bonds.

SUBJECT: Refunding of Outstanding Bonds

Purpose:

To utilize debt financing which will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.

Guidelines:

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;

Financial Consultants

SUBJECT: Financial Consultants

Purpose:

To employ the assistance of qualified financial advisors and consultants as needed in the management and administration of the City's financial functions. These areas include but are not limited to investments, debt administration, financial accounting systems, program evaluation, and financial impact modeling.

Guidelines:

With available resources, the City shall seek out and employ the assistance of qualified financial advisors and consultants in the management and administration of the City's financial functions. Advisors shall be selected using objective questionnaires and requests for qualifications/proposals based upon demonstrated expertise relative to the scope of work to be performed and appropriately competitive fees.

Grants

SUBJECT: Grant Guidelines

Purpose:

To seek, apply for and effectively administer federal, state and foundation grants-in-aid that address the City's current priorities and policy objectives.

Guidelines:

The City shall apply, and facilitate the application by others, for only those grants that are consistent with the objectives and high priority needs previously identified by Council. The potential for incurring ongoing costs, to include the assumption of support for grant-funded positions from local revenues, will be considered prior to applying for a grant.

SUBJECT: Grant Indirect Costs

Purpose:

To seek, apply for and effectively administer federal, state and foundation grants-in-aid that address the City's current priorities and policy objectives.

FINANCIAL POLICIES

Guidelines:

The City shall recover full indirect costs unless the funding agency does not permit it. The City may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.

SUBJECT: **Grant Review**

Purpose:

To seek, apply for and effectively administer federal, state and foundation grants-in-aid that address the City's current priorities and policy objectives.

Guidelines:

All grant submittals shall be reviewed for their cash match requirements, their potential impact on the operating budget, and the extent to which they meet the City's policy objectives. If there are cash match requirements, the source of funding shall be identified prior to application.

SUBJECT: **Grant Management**

Purpose:

To effectively administer federal, state and foundation grants-in-aid that address the City's current priorities and policy objectives.

Guidelines:

The City will ensure that there is adequate supporting documentation for reimbursable costs incurred by the City to validate the reimbursement requests. In addition, all submittals will be reviewed to ensure that the appropriate forms, including those related to sub-awards, have been completed and filed as required.

SUBJECT: **Grant Program Termination**

Purpose:

To seek, apply for and effectively administer federal, state, and foundation grants-in-aid that address the City's current priorities and policy objectives.

Guidelines:

The City shall terminate grant-funded programs and associated positions when grant funds are no longer available unless alternate funding is identified.

Intergovernmental Relations

SUBJECT: Interlocal Cooperation in Delivering Services

Purpose:

To coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing government services on an equitable basis, and support favorable legislation at the state and federal levels.

Guidelines:

In order to promote the effective and efficient delivery of services, the City shall actively seek to work with other local jurisdictions in joint purchasing consortia, sharing facilities, sharing equitably the costs of service delivery, and developing joint programs to improve service to its citizens.

SUBJECT: Legislative Program

Purpose:

To coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing government services on an equitable basis, and support favorable legislation at the state and federal levels.

Guidelines:

The City will cooperate with other jurisdictions to actively oppose any state or federal regulation or proposal that mandates additional City programs or services and does not provide the funding to implement them. Conversely, as appropriate, the City will cooperate with other jurisdictions to actively support legislative initiatives that provide more funds for priority local programs.

SUBJECT: Monitor/Participate in Regional Planning Activities

Purpose:

To coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing government services on an equitable basis, and support favorable legislation at the state and federal levels.

Guidelines:

The City will participate with other jurisdictions in regional planning activities to ensure the City's quality of life is maintained and costs of improvements are shared by all jurisdictions receiving benefits.

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2014 BUDGET**

GENERAL FUND	Sources	USES BY CATEGORY				TOTAL
		Salaries	Benefits	Operating	Capital Outlay	
Funds Forward	\$2,749,924					\$ 2,749,924
REVENUE						
Ad Valorem Taxes	1,350,000					1,350,000
Room and Fuel Tax	590,000					590,000
Licenses and Permits	1,463,000					1,463,000
Intergovernmental	8,865,000					8,865,000
Charges for Services	1,171,844					1,171,844
Fines and Forfeits	800,000					800,000
Golf Courses	3,012,500					3,012,500
Leased Property	7,943,425					7,943,425
Miscellaneous	141,700					141,700
Transfers In	1,720,000					1,720,000
Total Revenues	27,057,469					27,057,469
Total Sources	29,807,393					29,807,393
EXPENDITURES						
Mayor and City Council		58,710	13,624	45,000	-	117,334
City Clerk		247,182	103,098	72,285	-	422,565
City Attorney		187,491	76,261	212,565	-	476,317
City Manager		204,259	80,898	55,700	-	340,857
Personnel		127,530	42,052	133,710	-	303,292
BCTV		18,720	2,187	29,744	-	50,651
Finance		405,018	173,206	55,033	-	633,257
Information Systems		147,326	65,253	573,934	40,367	826,880
Services and Supplies				1,298,932	-	1,298,932
Municipal Court		333,931	125,920	98,230	-	558,081
Police		2,953,661	1,928,285	1,015,619	-	5,897,565
Animal Control		138,905	78,827	24,900	-	242,632
Fire		1,836,676	1,310,771	402,150	-	3,549,597
Streets		502,289	252,060	330,811	-	1,085,160
Engineering		252,699	118,210	87,650	-	458,559
Public Works						
Administration		130,990	46,517	442,150	-	619,657
Landscaping		492,679	248,571	346,250	-	1,087,500
Building Maintenance		119,163	58,703	202,440	-	380,306
Recreation		950,534	301,356	310,299	-	1,562,189
Community Grants				270,200	-	270,200
Swimming Pool		303,615	72,629	118,915	-	495,159
Boulder Creek Golf Course				2,018,078	-	2,018,078
Municipal Golf Course				1,249,989	-	1,249,989
Community Dev. Admin.		125,104	39,838	15,200	-	180,142
Planning and Zoning		94,058	38,285	22,480	-	154,823

Building Inspection		121,337	52,971	27,250	-	201,558
Limited Term Inspector		69,867	30,899	1,498		102,264
Other Appropriations				2,294,775		2,294,775
Total Expenditures		9,821,744	5,260,421	11,755,787	40,367	26,878,318
Total Reserves						2,929,075
Total Uses						\$29,807,393

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2014 BUDGET**

UTILITY FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other	
Funds Forward	\$11,789,555						\$ 11,789,555
REVENUE							
Property Tax	585,000						585,000
Electric Billings	14,130,000						14,130,000
Water Billings	6,500,000						6,500,000
Sewer Billings	1,400,000						1,400,000
Refuse Billings	875,000						875,000
Landfill Receipts	226,500						226,500
Penalties	125,000						125,000
Hook Up Fees	70,500						70,500
Miscellaneous	2,896,000						2,896,000
Total Revenues	26,808,000						26,808,000
Total Sources	38,597,555						38,597,555
EXPENDITURES							
Total Expenditures		3,654,375	14,621,305	2,790,000	3,891,306	1,609,000	26,565,986
Total Reserves							\$ 12,031,569
Total Uses							\$ 38,597,555

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2014 BUDGET**

CEMETERY FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other	
Funds Forward	\$ 494,954						\$ 494,954
REVENUE							
Sale of Lots	24,000						24,000
Opening & Closing	25,000						25,000
Other	22,000						22,000
Interest	1,500						1,500
Total Revenues	72,500						72,500
Total Sources	567,454						567,454
EXPENDITURES							
Total Expenditures		-	60,700	-		46,000	106,700
Total Reserves							460,754
Total Uses							\$ 567,454

AVIATION FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other	
Funds Forward	\$ 166,666						\$ 166,666
REVENUE							
Rents and Royalties	430,555						430,555
Fuel Tax and Interest	58,500						58,500
Total Revenues	489,055						489,055
Total Sources	655,721						655,721
EXPENDITURES							
Total Expenditures		242,584	153,412	-	-	-	395,996
Total Reserves							259,725
Total Uses							\$ 655,721

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2014 BUDGET**

RESIDENTIAL CONSTRUCTION TAX	Sources	USES BY CATEGORY					TOTAL
		Salaries	Benefits	Operating	Capital Outlay	Other	
Funds Forward	\$52,294						\$52,294
REVENUE							
Residential Construction Tax	3,000						3,000
Transfers In	-						-
Total Revenues	3,000						3,000
Total Sources	55,294						55,294
EXPENDITURES							
Total Expenditures		-	-	-		-	0
Total Reserves							55,294
Total Uses							\$55,294

MUNI. COURT ASSESSED FEES	Sources	USES BY CATEGORY					TOTAL
		Salaries	Benefits	Operating	Capital Outlay	Other	
Funds Forward	\$495,091						\$495,091
REVENUE							
Fines and Forfeits	165,000						165,000
Transfers In	-						-
Total Revenues	165,000						165,000
Total Sources	660,091						660,091
EXPENDITURES							
Judicial				236,257			236,257
Operating Transfer Out		-	-	-		-	-
Total Expenditures		-	-	236,257			236,257
Total Reserves							423,834
Total Uses							\$ 660,091

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2014 BUDGET**

POLICE 1/4 CENT SALES TAX	Sources	USES BY CATEGORY				TOTAL
		Salaries	Benefits	Operating	Capital Outlay	
Funds Forward	\$0					\$ 0
REVENUE						
Sales Tax - .25	700,000					700,000
Transfers In	0					0
Total Revenues	700,000					700,000
Total Sources	700,000					700,000
EXPENDITURES						
Public Safety		381,839	249,171	45,785	-	676,795
Total Expenditures		381,839	249,171	45,785	-	676,795
Total Reserves						23,205
Total Uses						\$ 700,000

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2014 BUDGET**

REDEVELOPMENT AUTHORITY	Sources	USES BY CATEGORY				TOTAL
		Salaries	Benefits	Operating	Capital Outlay	
Funds Forward	\$ 727,277					\$ 727,277
REVENUE						
Interest Earnings	2,500					2,500
Property Tax	590,000					590,000
Total Revenues	592,500					592,500
Total Sources	1,319,777					1,319,777
EXPENDITURES						
Redevelopment Projects		-	-	-	385,684	385,684
Operating Expenses		-	-	206,816	-	206,816
Total Expenditures		-	-	206,816	385,684	592,500
Total Reserves						727,277
Total Uses						\$ 1,319,777

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2014 BUDGET**

CAPITAL IMPROVEMENT FUND	Sources	USES BY CATEGORY				TOTAL
		Salaries	Benefits	Operating	Capital Outlay	
Funds Forward	\$ 2,101,706					\$ 2,101,706
REVENUE						
Interest Earnings	3,000					3,000
Leases	1,920,896					1,920,896
Land Sales	-					-
Total Revenues	1,923,896					1,923,896
Total Sources	4,025,602					4,025,602
EXPENDITURES						
Reserves		-	-	154,249		154,249
Debt Service		-	-	1,800,000		1,800,000
Total Expenditures		-	-	1,954,249		1,954,249
Total Reserves						2,071,353
Total Uses						\$ 4,025,602

GOLF COURSE IMPROVEMENT FUND	Sources	USES BY CATEGORY				TOTAL
		Salaries	Benefits	Operating	Capital Outlay	
Funds Forward	\$155,792					\$155,792
REVENUE						
Golf Course	112,500					112,500
Total Revenues	112,500					112,500
Total Sources	268,292					268,292
EXPENDITURES						
Reserves		-	-	203,292		203,292
Total Expenditures		-	-	65,000		65,000
Total Reserves						203,292
Total Uses						\$ 268,292

**SOURCES AND USES BY DEPARTMENT AND CATEGORY
FISCAL YEAR 2014 BUDGET**

TOTAL ALL FUNDS	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other	
Funds Forward	\$ 18,733,259						\$18,733,259
REVENUE							
Ad Valorem Taxes	1,940,000						1,940,000
Other Taxes	1,933,500						1,933,500
Licenses and Permits	1,463,000						1,463,000
Intergovernmental	8,865,000						8,865,000
Charges for Services	25,000,399						25,000,399
Golf Courses	3,125,000						3,125,000
Fines and Forfeits	965,000						965,000
Miscellaneous/Leases	14,632,021						14,632,021
Total Revenues	57,923,920						57,923,920
Total Sources	76,657,179						76,657,179
EXPENDITURES		19,610,134	24,939,537	3,216,051	5,691,306	4,014,775	57,471,803
Total Expenditures		19,610,134	24,939,537	3,216,051	5,691,306	4,014,775	57,471,803
Total Reserves							19,185,378
Total Uses							\$76,657,181

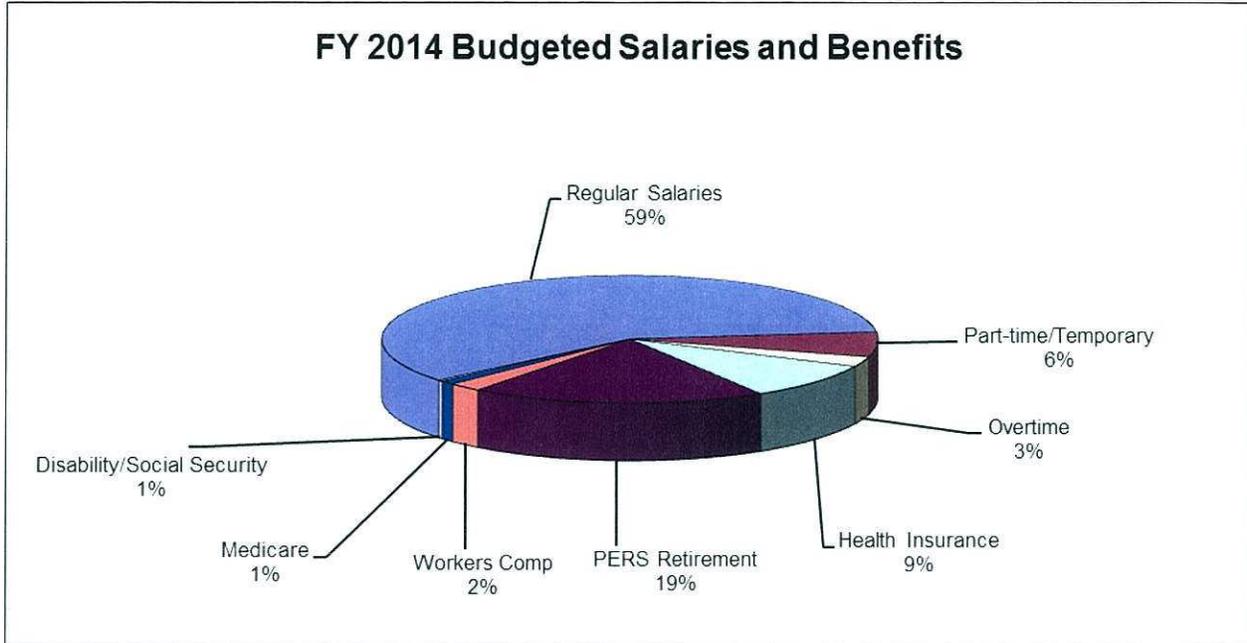
PERSONNEL OVERVIEW

PERSONNEL RECAP

FY 2012 THROUGH FY 2014

<u>Full-Time Positions:</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>CHANGE</u>	<u>FY 2014</u>
<u>DEPARTMENT</u>				
City Manager	2	2		2
City Clerk	3	3		3
Finance and Information Systems	8	8	-1	7
City Attorney	2	2		2
Personnel	1	1		1
Public Information and BCTV	0	0		0
Central Services	0	1	-1	0
Municipal Court	4	4		4
Police	42	42	+1	43
Fire	22	22		22
Animal Control	2	2		2
Public Works Administration	1	1		1
Streets	8	8		8
Landscaping	8	8		8
Building Maintenance	2	2		2
Engineering	4	4		4
Recreation and Golf	9	9		9
Community Development Administration	1	1		1
Planning	1	1		1
Building Inspection and Code Enforcement	2	2		2
TOTAL GENERAL FUND	122	123	-1	122
Electric and Utility Administration	13	13		13
Water and Wastewater	10	10		10
Utility Billing and Collection	5	5		5
Sanitation	0	1		1
Airport	2	2		2
TOTAL FULL-TIME	152	154	-1	153

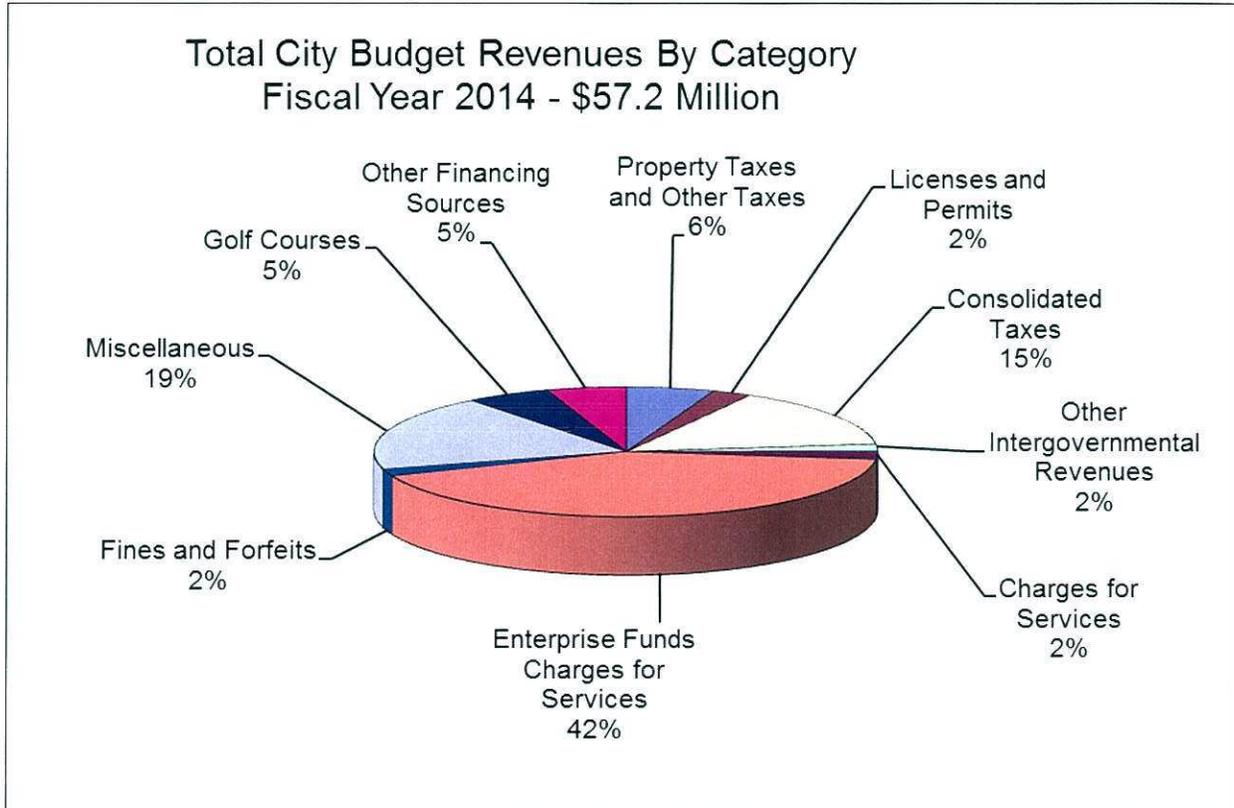
CONSOLIDATED BUDGET SUMMARY



Pay/Benefit Type	General	Police	Utility	Airport	Other	Total
	Fund	Sales Tax	Fund	Fund	Funds	
Salaries & Wages						
Regular Salaries	\$ 8,803,648	\$ 381,839	\$2,275,012	\$170,354	\$67,937	\$11,698,790
Part-time/Temporary	1,018,096	-	202,527	-	21,000	1,241,623
Overtime	351,871	5,000	125,600	-	5,000	487,471
Sub-Total	10,173,615	386,839	2,603,139	170,354	93,937	13,427,884
Benefits						
Health Insurance	1,393,733	60,557	335,425	21,829	11,713	1,823,257
PERS Retirement	2,917,225	157,703	650,297	43,866	19,994	3,789,085
Workers Comp	354,361	20,299	46,292	2,557	2,137	425,646
Medicare	148,331	5,612	37,529	2,470	1,290	195,232
Disability/Social Security	58,829	0	3,888	-	1,302	64,019
Sub-Total	4,872,479	244,171	1,073,431	70,722	36,436	6,297,239
Total	\$15,046,094	\$ 631,010	\$3,676,570	\$241,076	\$ 130,373	\$19,725,123

CONSOLIDATED BUDGET SUMMARY

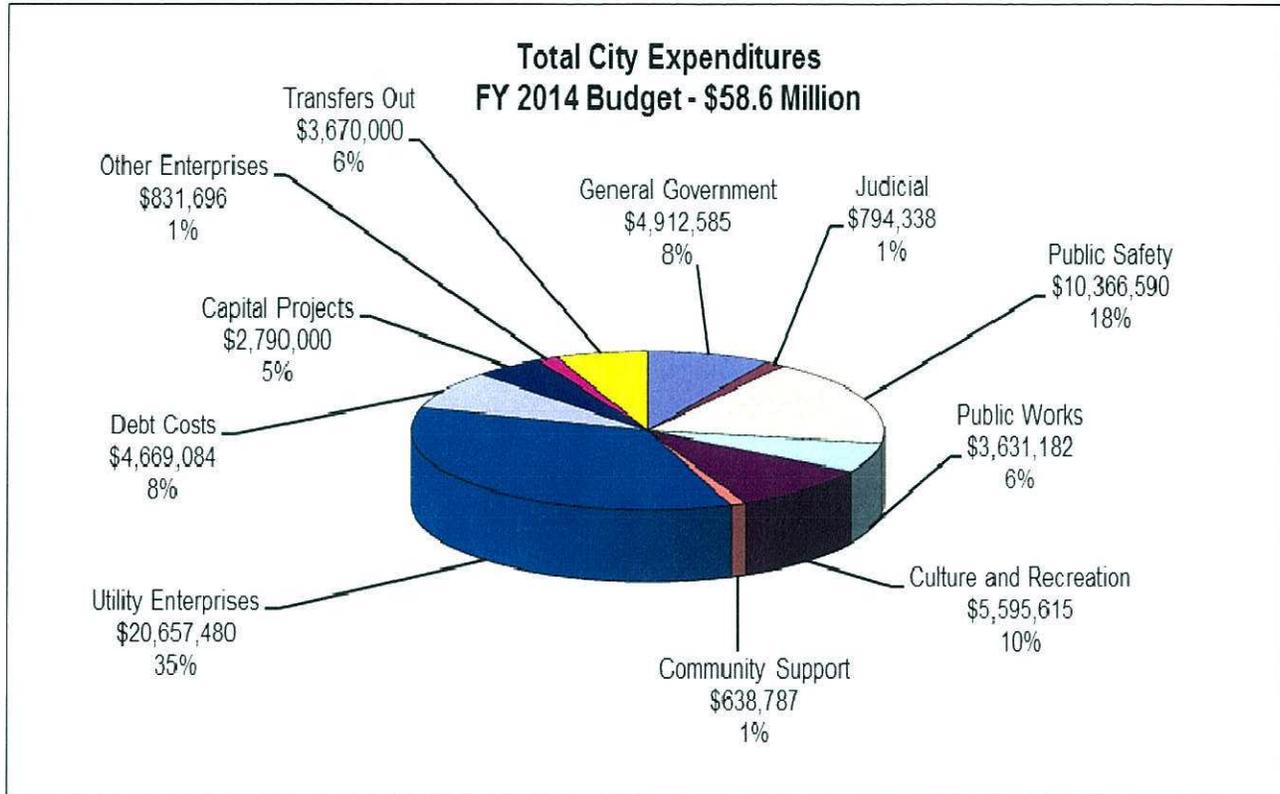
This revenue graph and table contain all funds, including general, special revenue, capital projects, expendable trust, and enterprise funds.



	2011-12 Actual	2012-13 Actual Unaudited	2013-14 Budget	% Change
Consolidated Revenues				
Property Taxes and Other Taxes	\$3,145,730	\$3,071,528	\$3,233,000	5.3%
Licenses and Permits	2,030,996	1,454,156	1,463,000	0.6%
Consolidated Taxes	8,307,544	8,760,934	8,500,000	-3.0%
Other Intergovernmental Revenues	6,048,685	6,923,080	1,000,000	-85.6%
Charges for Services	972,899	1,212,386	1,171,844	-3.3%
Enterprise Funds Charges for Services	24,143,795	23,297,222	23,988,555	3.0%
Fines and Forfeits	1,114,961	855,969	965,000	12.7%
Miscellaneous	15,017,363	9,276,992	10,807,521	16.5%
Golf Courses	3,173,110	3,126,035	3,125,000	0.0%
Other Financing Sources	4,308,566	2,986,917	2,898,754	-3.0%
Revenue Total	\$68,263,649	\$60,965,219	\$57,152,674	-6.3%

CONSOLIDATED BUDGET SUMMARY

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

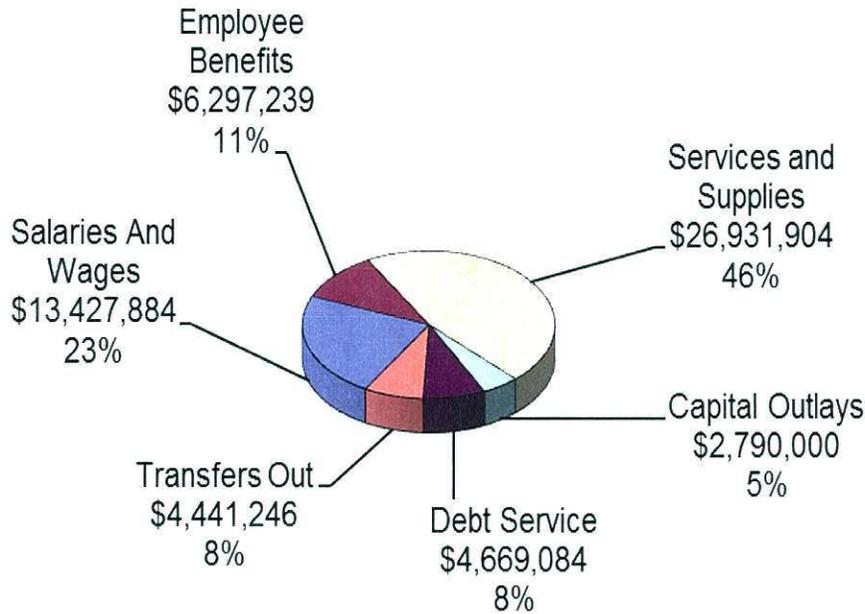


	2011-12	2012-13	2013-14	%
Consolidated Expenditures	Actual	Actual- Unaudited	Budget	Change
General Government	\$ 4,311,531	\$ 5,373,175	\$ 4,912,585	-8.6%
Judicial	990,618	605,908	794,338	31.1%
Public Safety	9,495,466	9,864,641	10,366,590	5.1%
Public Works	3,349,259	3,343,953	3,631,182	8.6%
Culture and Recreation	5,136,173	4,978,109	5,595,615	12.4%
Community Support	581,861	590,175	638,787	8.2%
Utility Enterprise	17,831,911	18,324,310	20,657,480	12.7%
Other Enterprises	992,513	1,521,652	831,696	-45.3%
Debt and Interest Costs	1,521,538	4,673,045	4,669,084	-0.1%
Capital Projects	7,933,449	7,533,895	2,790,000	-63.0%
Transfer Out	10,926,841	5,359,078	3,670,000	-31.5%
Expenditure Total	\$ 63,071,160	\$ 62,167,941	\$ 58,557,357	-5.8%

CONSOLIDATED BUDGET SUMMARY

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

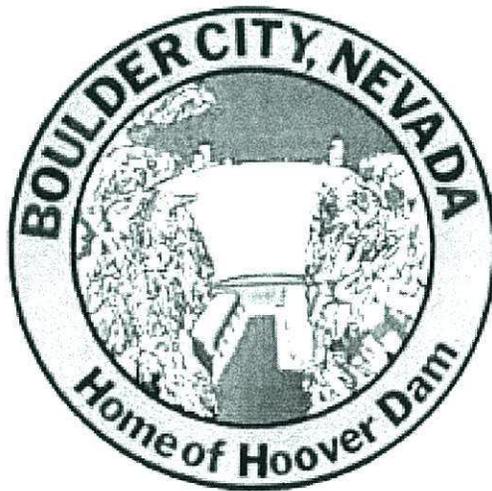
**Total City Expenditures By Category- Unaudited
Fiscal Year 2014 Budget - \$58.6 Million**



Consolidated Expenditures	2011-12	2012-13	2013-14	Percent Change
	Actual	Actual Unaudited	Budget	
Salaries And Wages	12,664,259	12,898,610	13,427,884	4.1%
Employee Benefits	5,755,783	6,375,203	6,297,239	-1.2%
Services and Supplies	22,893,496	25,328,110	26,931,904	6.3%
Capital Outlays	7,933,449	7,533,895	2,790,000	-63.0%
Debt Service	2,897,332	4,673,045	4,669,084	-0.1%
Transfers Out	10,926,841	5,359,078	4,441,246	-17.1%
Expenditure Total	63,071,160	62,167,941	58,557,357	-5.8%

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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.

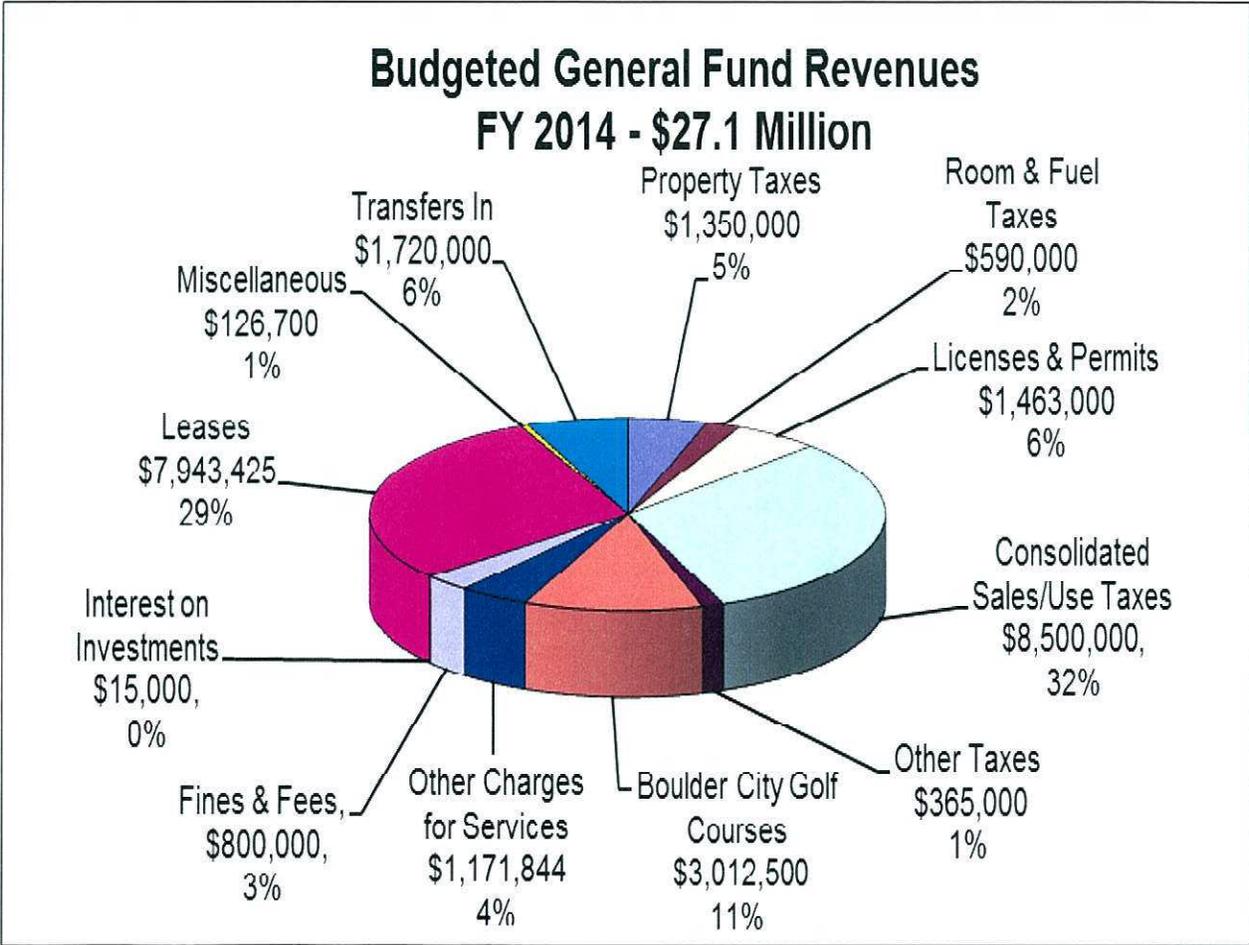
	ACTUAL FY 11	ACTUAL FY 12	ACTUAL UNAUDITED FY 13	BUDGET FY 14	% CHANGE
REVENUES:					
Property Taxes	1,340,878	1,362,558	1,350,000	1,350,000	0.0%
Room & Fuel Taxes	378,197	439,933	465,000	590,000	26.9%
Licenses & Permits	1,307,593	2,030,996	1,454,156	1,463,000	0.6%
Consolidated Sales/Use	7,968,549	8,307,544	8,500,000	8,500,000	0.0%
Fuel/Other Taxes	376,684	364,736	442,756	365,000	-17.6%
Boulder City Golf Courses	2,976,415	3,054,247	3,041,822	3,012,500	-1.0%
Other Charges for Services	942,545	972,899	1,212,386	1,171,844	-3.3%
Fines & Fees	806,497	937,507	704,380	800,000	13.6%
Interest on Investments	14,646	12,344	39,810	15,000	-62.3%
Leases	4,308,053	13,736,842	7,302,859	7,943,425	8.8%
Miscellaneous	228,996	176,124	222,393	126,700	-43.0%
Transfers In	2,205,000	2,205,000	2,205,000	1,720,000	-22.0%
TOTAL	22,854,053	33,600,730	26,940,562	27,057,469	0.4%
EXPENDITURES:					
General Government	3,499,692	3,874,710	4,741,989	4,470,085	-5.7%
Judicial	452,169	523,786	513,093	558,081	8.8%
Public Safety	8,511,558	8,619,218	9,055,396	9,689,793	7.0%
Public Works	3,227,136	3,349,259	3,343,953	3,631,182	8.6%
Culture & Recreation	4,799,030	4,952,014	4,933,676	5,595,615	13.4%
Community Support	462,445	581,861	590,175	638,787	8.2%
Debt/Restricted Reserve	1,482,178	2,271,538	781,739	1,527,778	95.4%
Transfers Out	2,014,262	8,999,641	1,425,975	766,997	-46.2%
TOTAL EXPENDITURES:	24,448,470	33,172,027	25,385,996	26,878,318	5.9%
Excess of Revenues over Expenditures	(1,594,417)	428,703	1,554,566	179,151	
FUND BALANCE, BEG	2,361,072	766,655	1,195,358	2,749,924	
FUND BALANCE, ENDING	766,655	1,195,358	2,749,924	2,929,075	

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 2014 Budget for the General Fund is \$27.1 million. The four General Fund major revenue sources, which are Intergovernmental Revenues (including Consolidated Sales/Use Taxes), Golf Courses, Transfers In, and Leased Property, comprise 77 percent of the total General Fund revenue. The following chart reflects the revenues distribution.



GENERAL FUND

Property Tax

Collections of current and prior year tax levies and interest on delinquent taxes. Boulder City continues to have one of the lowest property tax rates in the state of Nevada. Property tax revenues have and are expected to increase gradually as they have the past ten years. The increases are due to the small growth in the number of new property owners moving into the city. Many of the new homes in the city are valued above the state average due to growth restrictions on new housing permits. New homes are in great demand in the city and should continue to supply the city with additional property tax revenues for many years to come. (5%)

Room and Fuel Tax

Hotel/Motel occupancy tax levied for tourism development. Room tax revenues are derived from guests that stay at hotels and motels within the city. Room tax rates are 7% for facilities with less than 100 rooms and 9% for facilities with over 100 rooms available. A small amount of revenue growth is possible with an increase in tourists into the Clark County area. (2%)

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. (5%)

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 an 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. (31%)

Charges for Services

These revenues include the recreation department, swimming pool, ambulance fees, and building and zoning fees. 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. (4%)

Fines and Forfeits

Fines are made up of court assessments, which serve as punishment for traffic and criminal mischief in Boulder City. (3%)

Interest Earnings

Interest earned on the investment of the fund's idle cash balance. (0%)

GENERAL FUND

Property Leases

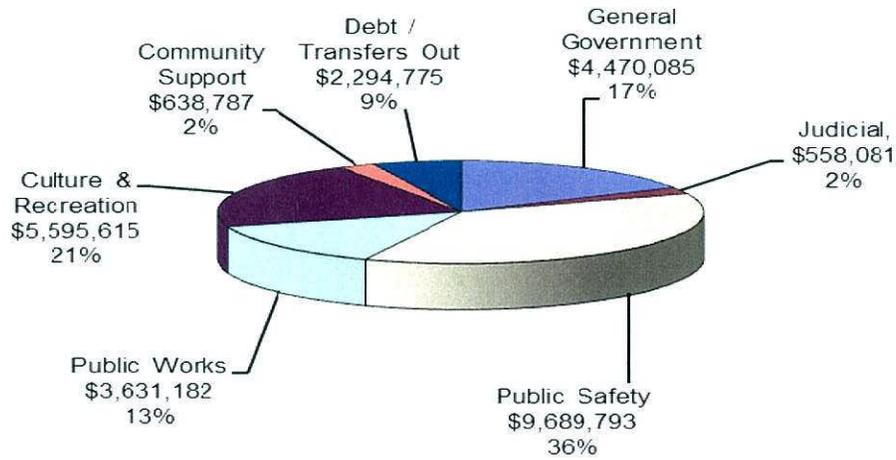
The City has enjoyed a great increase in lease income over the past few years. The City acquired 107,000 acres of land in 1995 southwest of the existing town site. With an abundance of land available, the City has agreed to lease communication sites, land for an electric energy generation plant, and 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 27% of the General Fund revenue in fiscal year 2013. (29%)

Transfers In

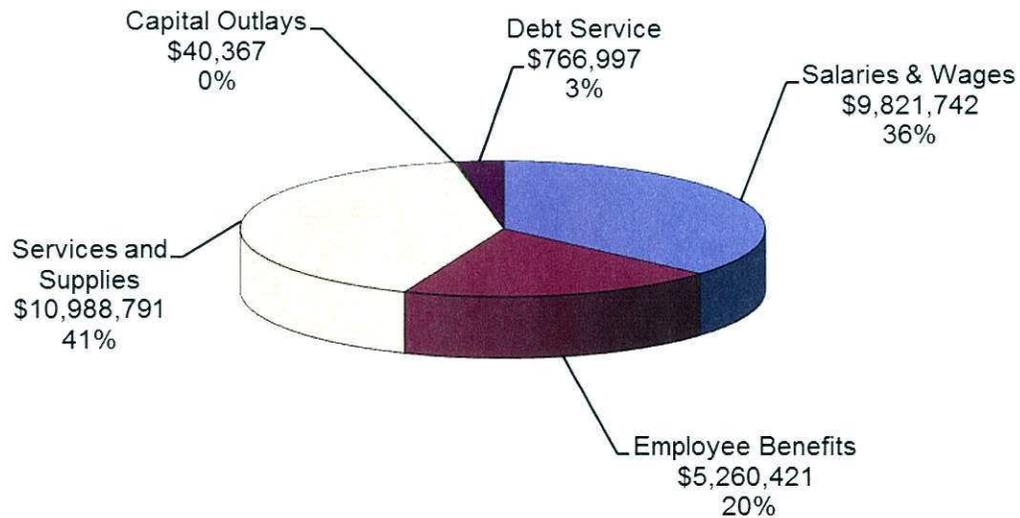
A transfer in is due from the Utility Fund. (6%)

GENERAL FUND

**Budgeted General Fund Expenditures
FY 2014 - \$26.9 Million**



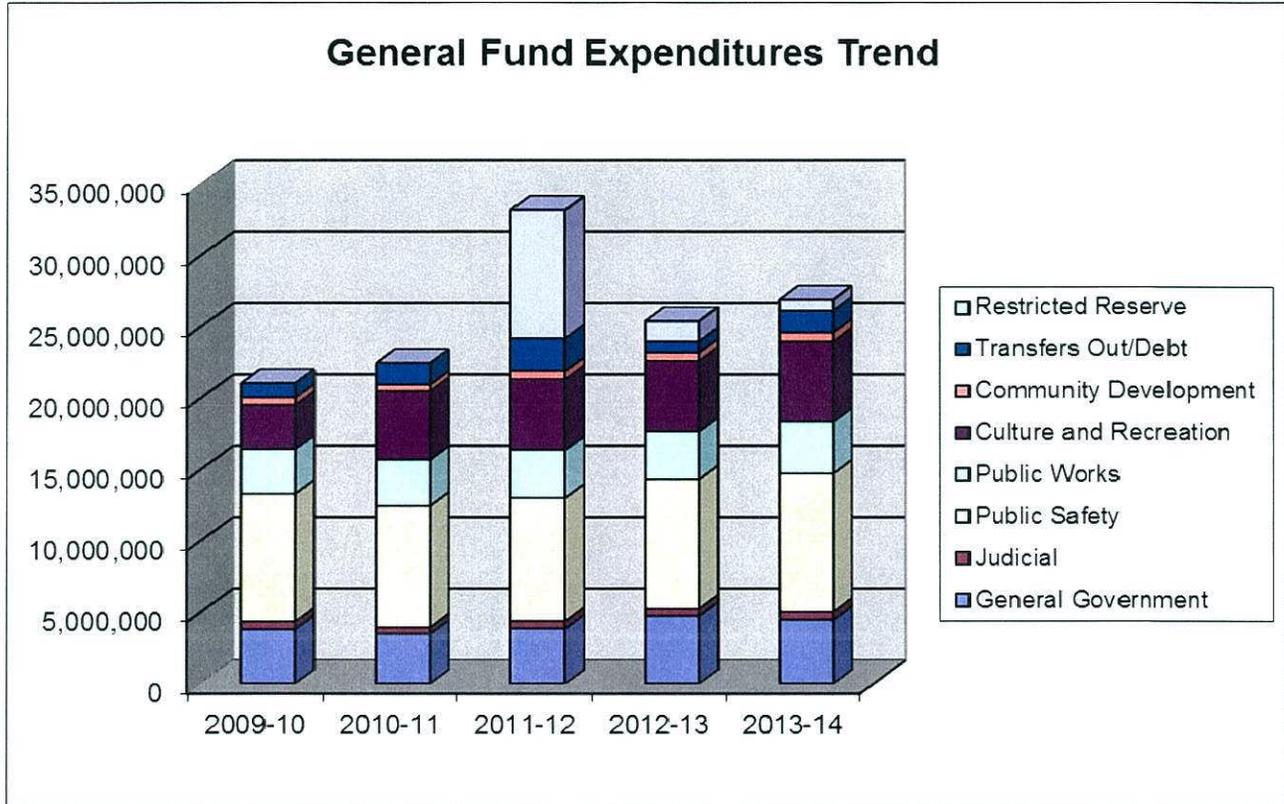
**Budgeted General Fund Expenditures
FY 2014 - \$26.9 Million**



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.



	2009-10	2010-11	2011-12	2012-13	2013-14	Percent Change
General Fund	Actual	Actual	Actual	Actual Unaudited	Budget	
General Government	3,816,770	3,499,692	3,874,710	4,741,989	4,470,085	-5.7%
Judicial	452,169	519,365	523,786	513,093	558,081	8.8%
Public Safety	8,952,181	8,511,558	8,619,218	9,055,396	9,689,793	7.0%
Public Works	3,133,791	3,227,136	3,349,259	3,343,953	3,631,182	8.6%
Culture and Recreation	3,081,620	4,799,030	4,952,014	4,933,676	5,595,615	13.4%
Community Development	541,335	462,445	581,861	590,175	638,787	8.2%
Transfers Out/Debt	987,900	1,482,178	2,271,538	781,739	1,527,778	95.4%
Restricted Reserve	0	0	8,999,641	1,425,975	766,997	-46.2%
Expenditure Total	21,032,962	22,434,208	33,172,027	25,385,996	26,878,318	5.9%

GENERAL FUND

EXPENDITURES

General Government

Expenditures for the Mayor and City Council; Administration consisting of the City Clerk, City Manager, City Attorney, Personnel, Public Information, Finance, Information Systems, and Central Services. (17%)

Judicial

Expenditures for Municipal Court. (2%)

Public Safety

Expenditures for the Police Department, the Fire Department, and the Animal Control Department. (36%)

Public Works

Expenditures for Highways and Streets, Engineering, Public Works Administration, Landscaping, and Building Maintenance. (13%)

Culture and Recreation

Expenditures for the Recreation Department, Boulder City Municipal Golf Course and Boulder Creek Golf Club, Senior Citizens Center, Swimming Pool, and the Cable Television Station. (21%)

Community Support

Expenditures for Community Development Administration, Planning and Zoning, Building Inspection and Code Enforcement. (2%)

Transfers Out

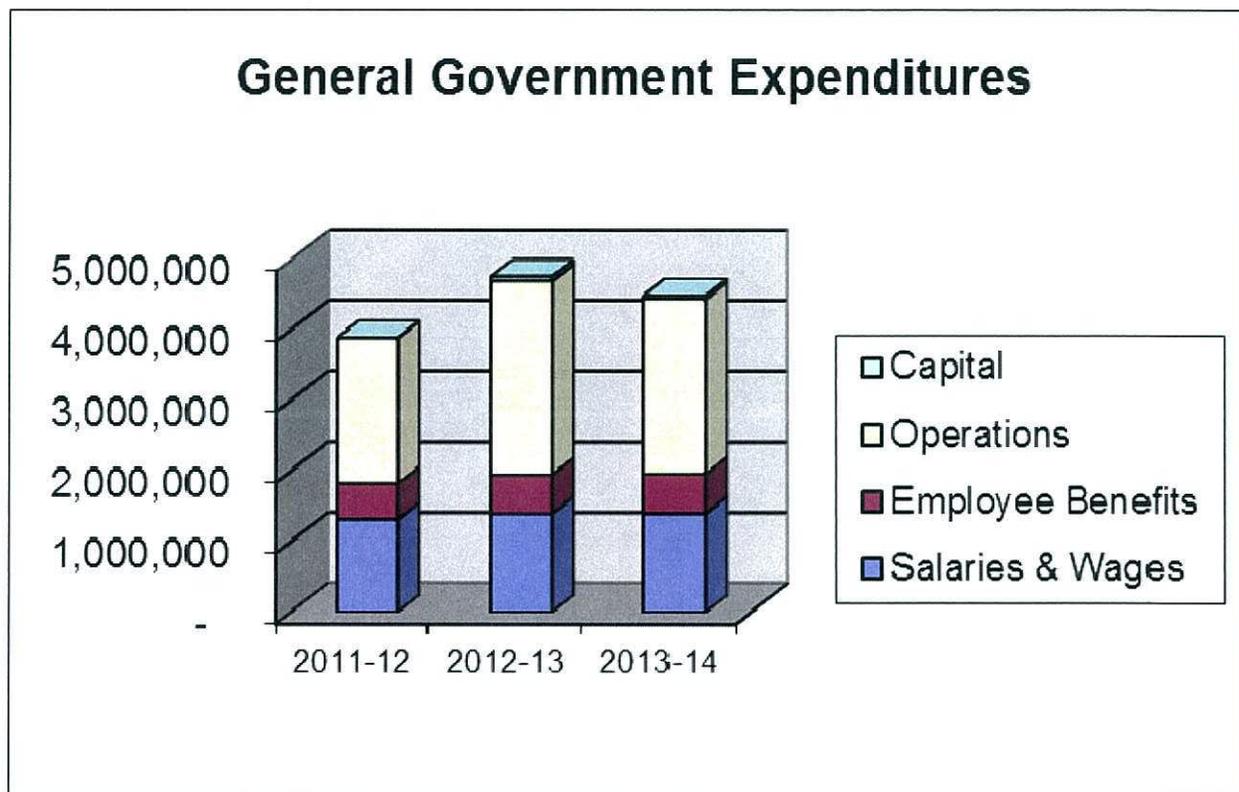
Expenditure to pay for Golf Course Debt Service and accelerated debt payments. (6%)

Restricted Reserve

Budgetary reserve set aside for specific reasons. (3%)

GENERAL FUND – GENERAL GOVERNMENT

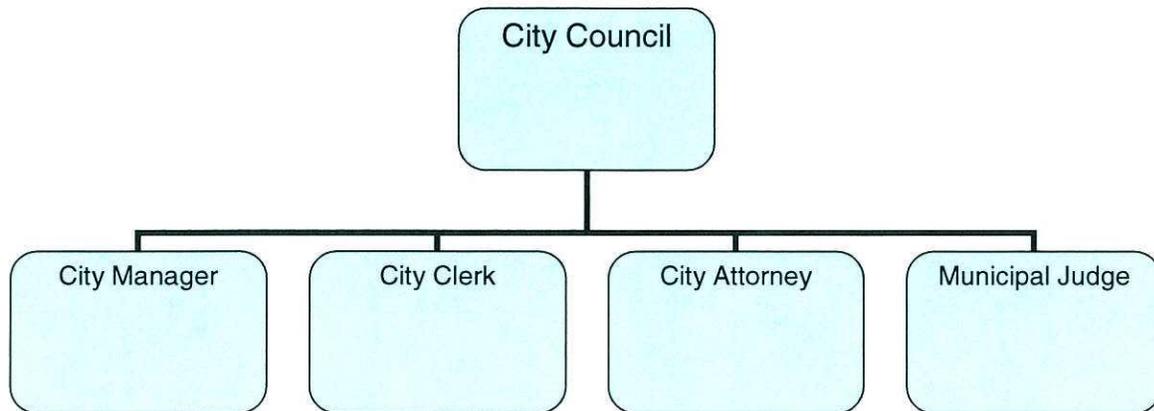
General Government	2011-12 Actual	2012-13 Actual- Unaudited	2013-14 Budget	Percent Change
Salaries & Wages	\$1,308,313	1,392,437	1,396,236	0.3%
Employee Benefits	506,330	549,490	556,579	1.3%
Operations	2,060,067	2,740,062	2,476,904	-9.6%
Capital	0	60,000	40,367	-32.7%
Expenditure Total	\$3,874,710	4,741,989	4,470,086	-5.7%



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 and continue to proactively plan for the increased traffic flow.
This goal is aligned with Strategic Plan Goal No. 9 – Public Safety
- 2 In April 2011, the City Council adopted a formal Financial Plan that focused on debt reduction and rebuilding capital reserves. The plan includes: 1) Elimination of General Fund debt; 2) Restore adequate capital reserves in the General Fund; 3) Reduce Utility Fund debt; 4) Reduce the term of the SNWA Third Intake agreement by 16 years with estimated savings of over \$11.5M in total debt; and 5) Restore adequate capital reserves in the Utility Fund. This plan provides an opportunity for public input and will be reviewed annually to allow for adjustments and adoption in conjunction with the City's Annual Operating and Capital Budget process.
This goal is aligned with Strategic Plan Goal No. 2 – Financial Stewardship
- 3 Monitor the utility rate structure to ensure rates recover operating and capital costs but are not in excess of what is needed to support operations.
This goal is aligned with Strategic Plan Goal No. 2 – Financial Stewardship, and Goal No. 3 - Infrastructure
- 4 Continue to pursue funding opportunities to offset the costs of projects and programs.
This goal is aligned with Strategic Plan Goal No. 5 – Programs/Services
- 5 Develop policies and programs to increase the volume of outside visitors to the community

GENERAL FUND – MAYOR AND CITY COUNCIL

highlighting the historical heritage of Boulder City and the numerous outdoor recreational amenities.

This goal is aligned with Strategic Plan Goal No. 1 – Brand Image, and Goal No. 5 – Economic Development

- 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.
This goal is aligned with Strategic Plan Goal No. 1 – Brand Image
- 8 Responsible planning and use of solar lease revenues
- 9 Maintain viable business climate.
- 10 Improve the City's infrastructure with emphasis on the City's Electric Utility by developing a comprehensive strategy for funding major capital projects.

BUDGET HIGHLIGHTS

Increase in membership dues from \$3,500 per year to \$9,000 per year

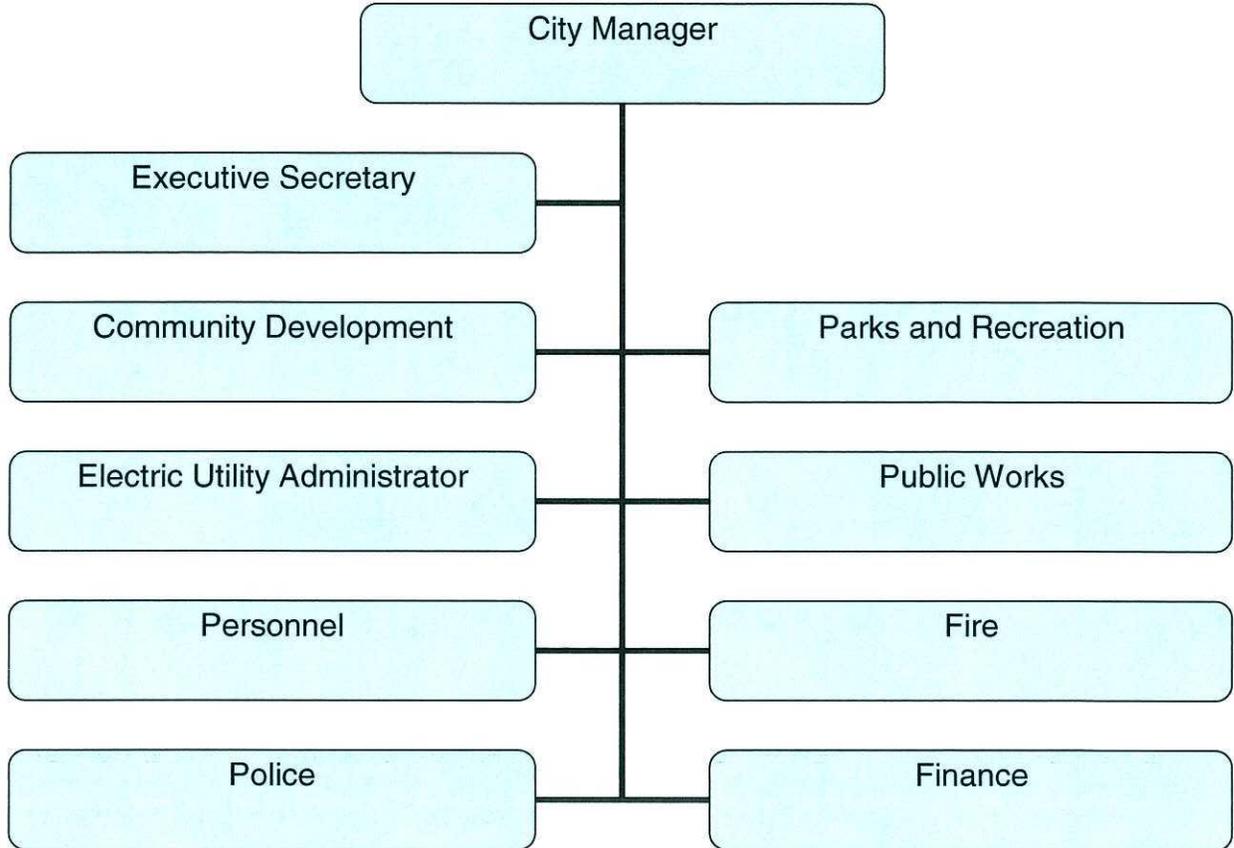
Funding levels remained the same across most categories.

GENERAL FUND – MAYOR AND CITY COUNCIL

GENERAL GOVERNMENT - CITY COUNCIL

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	58,523	58,897	58,738	58,710	58,710
1002	Part-time/Temporary					
1003	Overtime					
1004	Commissions					
	Total	58,523	58,897	58,738	58,710	58,710
Benefits						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	10,174	8,795	12,627	8,125	9,348
1503	Workers Comp	1,837	1,834	5,725	1,949	2,034
1504	Medicare	849	854	853	851	853
1505	Disability/Social Security	695	1,395	0	1,389	1,389
	Total	13,555	12,878	19,205	12,314	13,624
Services and Supplies						
2000	Maintenance	0	233	0	233	0
3000	Material & Supplies	2,163	3,633	6,500	3,633	6,500
4000	Travel & Training	5,897	6,076	6,500	6,076	15,000
5000	Contractual Services	3,391	2,421	4,000	2,421	9,500
6000	Other Operating Exp.	18,581	15,497	14,000	15,497	14,000
	Total	30,032	27,860	31,000	27,860	45,000
Total Operating Costs		102,110	99,634	108,943	99,634	117,334
7000	Capital Costs	1,442	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
Total Expenditures		103,552	99,634	108,943	99,634	117,334

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.
- 4 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.
- 5 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.
- IT and BCTV moved under Community Development
- 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.

GENERAL GOVERNMENT - CITY MANAGER

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	210,543	205,415	215,323	223,437	204,259
1002	Part-time/Temporary	780	1,530	0	0	0
1003	Overtime	0	253	0	0	0
1004	Commissions					
	Total	211,323	207,198	215,323	223,437	204,259
Benefits						
1501	Health Insurance	21,297	21,297	22,674	20,853	21,297
1502	PERS Retirement	45,000	49,942	51,140	50,839	52,597
1503	Workers Comp	3,085	2,339	2,242	2,908	2,495
1504	Medicare	3,424	3,502	3,123	3,575	2,962
1505	Disability/Social Security	48	95	0	0	0
1506	Other				645	1,547
	Total	72,854	77,175	79,179	78,820	80,898
Services and Supplies						
2000	Maintenance	-59	0	500	792	500
3000	Material & Supplies	1,695	6,921	15,500	8,309	30,200
4000	Travel & Training	9,467	9,003	9,400	9,774	15,000
5000	Contractual Services	4,201	35,399	0	0	0
6000	Other Operating Exp.	4,075	482	5,500	4,404	10,000
	Total	19,379	51,805	30,900	23,279	55,700
Total Operating Costs		303,556	336,177	325,402	325,536	340,857
7000	Capital Costs	1,326	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
Total Expenditures		304,882	336,177	325,402	325,536	340,857

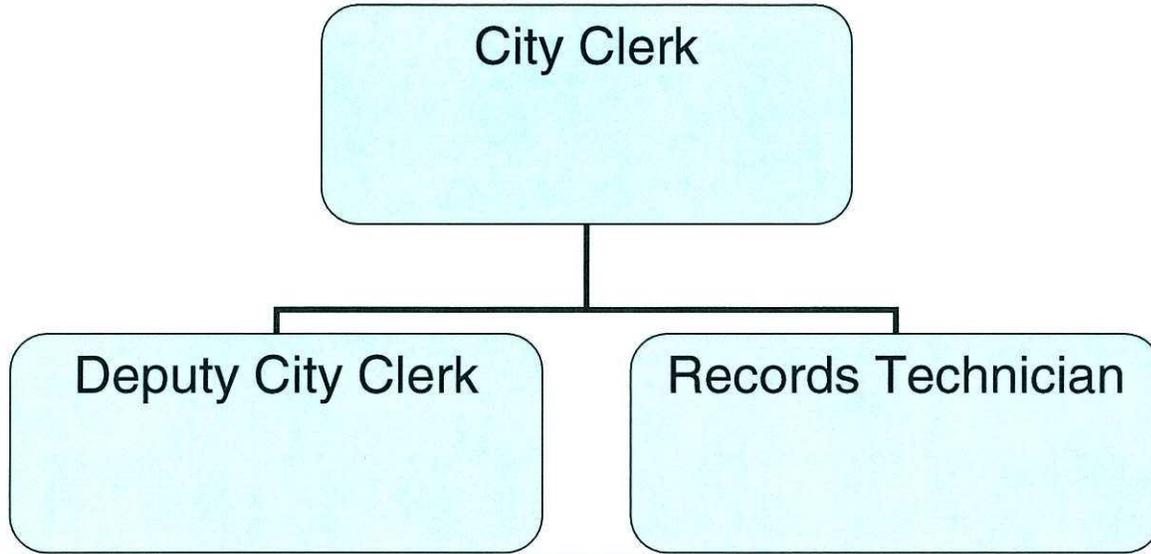
GENERAL FUND – CITY MANAGER

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2013 and 2014 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>	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Estimated
Meetings & Conf - Nat'l, State, Local, Civic	277	282	290	295
Council communications	251	255	265	268
Special Projects	219	221	225	230
Full-time equivalent positions (FTE)	154	152	154	153
 <u>Performance Measures:</u>				
Manager vs. General Fund budget	1.4%	1.4%	1.1%	1.3%
Governmental FTEs (per 1000 people)	10.3	10.3	10.3	10.2

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 expand public access and information to staff and residents, utilizing up-to-date technology and self-service solutions 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.
- Improve standardization of records management across departments to ensure compliance with the City/State retention schedules
- Research additional technology to increase accessibility to public records.
- Development of a social media strategy to enhance and promote accessibility and City Clerk services

GENERAL FUND – GENERAL GOVERNMENT

BUDGET HIGHLIGHTS

The City Clerk Department consists of three positions; City Clerk, Deputy City Clerk, and a Records and Archives Technician.

- **New Request:** Position of P/T Office Assistant requested for approximate cost of \$12,500 per year. This position affects the level of service in every department as well as the public. The position would be responsible for the preparing and scanning of thousands of City records which need to be indexed and archived for disaster recovery and retrieval.

Due to restricted budgets and the decrease in the number of employees, many positions in each department have remained vacant making it possible only to meet legal requirements and provide essential services. The City is dedicated to enhancing the preservation of and access to the City's historically valuable records and sharing records instantly with customers, residents, and staff. Scanned records can eliminate the need for costly reproduction and mailing.

Request to increase the travel and training portion of the FY 2013 – 2014 by \$2,000. During the past four years, travel and training has been reduced by 75%. This would be a small, incremental increase to rebuild the funds in this account. The City Clerk, Deputy City Clerk, and Records and Archives Technician are required to obtain or maintain certifications in their profession.

This request is aligned with Strategic Plan Goal No.6 – Programs/Services

Contractual Services: Contractual Services account has been increased with computer software annual maintenance expenses shifted from the Information Systems budget to the City Clerk budget. However, ongoing expenses for software maintenance for recording Council meetings was reduced from \$18,100 per year to \$4,500 per year due to the termination of a prior contract and purchase of a new system which provides more benefit for less cost.

Also, removed \$125,000 from contractual services as there will not be an election during the FY 2013 – 2014 budget year.

Strategic Plan Goal No. 7 – Financial Stewardship

GENERAL FUND – GENERAL GOVERNMENT

GENERAL GOVERNMENT - CITY CLERK

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	192,075	227,251	224,042	243,192	234,832
1002	Part-time/Temporary	3,618	0	0	8,950	12,350
1003	Overtime	0	0	0		
1004	Commissions					
	Total	195,693	227,251	224,042	252,142	247,182
Benefit						
1501	Health Insurance	26,621	31,945	33,378	31,501	31,945
1502	PERS Retirement	41,016	53,508	53,210	57,174	60,469
1503	Workers Comp	3,470	3,491	3,363	4,471	4,192
1504	Medicare	2,896	3,449	3,248	3,823	3,584
1505	Disability/Social Security	224	0	0	555	766
1506	Other				889	2,142
	Total	74,227	92,394	93,199	98,413	103,098
Services and Supplies						
2000	Maintenance	1,158	2,139	1,200	531	1,200
3000	Material & Supplies	1,997	2,261	9,100	1,282	6,000
4000	Travel & Training	1,737	2,504	4,000	1,919	6,000
5000	Contractual Services	119,898	36,841	125,000	13,861	56,085
6000	Other Operating Exp.	1,131	1,196	17,485	1,763	3,000
	Total	125,921	44,941	156,785	19,356	72,285
Total Operating Costs		395,841	395,841	474,026	369,911	422,565
7000	Capital Costs	0	0	0		
8000	Other one-time Costs	0	0	0		
Total Expenditures		395,841	364,586	474,026	369,911	422,565

GENERAL FUND – GENERAL GOVERNMENT

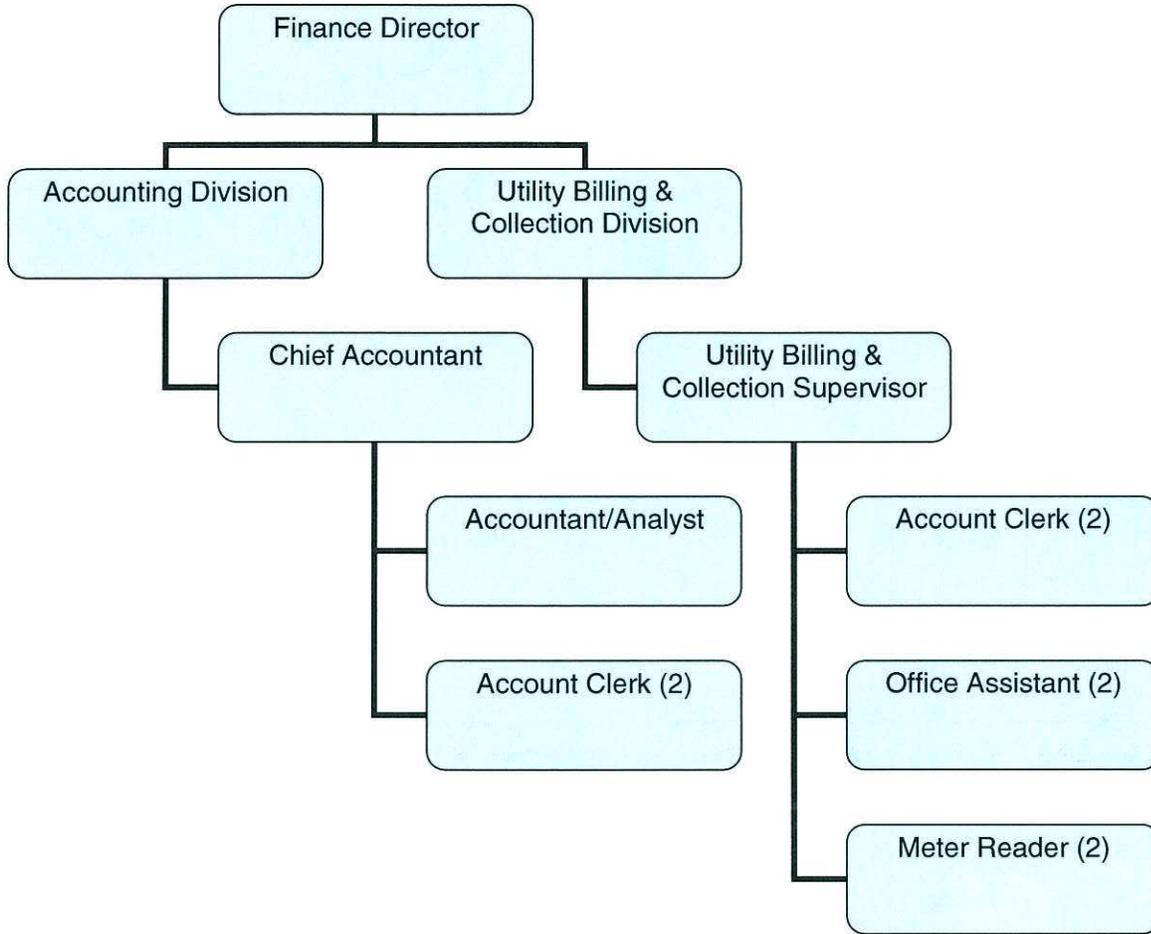
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2013 and 2014 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>	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Estimated
Resolutions/ordinances processed	253	253	251	255
Official meetings noticed & recorded	110	110	111	116
Pages of minutes processed	916	916	925	931
Passports processed	115	115	110	115
Passport Pictures	106	106	100	110
Provided clerical support to # of meetings	54	54	52	56
<u>Performance Measures:</u>				
City Clerk vs. General Fund budget	1.8%	1.8%	1.2%	1.7%
Percent of elections held that comply with election laws	100%	100%	100%	100%
Number of document destructions	52	52	52	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

- Base budget to remain constant with FY2012-13 levels with minor adjustments due to two retirements.
Released 1 FTE Account Clerk Limited Term position with funding to be used to cover part time clerk in City Clerk's Office and a part time assistant in the Personnel Office. The PT position in Personnel will satisfy one of the audit findings from FY2012 by allowing us to segregate some duties tied to personnel and payroll.

GENERAL FUND – GENERAL GOVERNMENT

GENERAL GOVERNMENT - FINANCE

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	471,105	438,193	443,687	403,748	405,018
1002	Part-time/Temporary	0	0	0	7,689	0
1003	Overtime	47	0	0		0
1004	Commissions					
	Total	471,152	438,193	443,687	411,437	405,018
Benefits						
1501	Health Insurance	63,003	60,340	66,728	52,354	53,242
1502	PERS Retirement	100,686	104,347	105,375	95,916	104,292
1503	Workers Comp	7,498	6,373	6,726	6,964	6,237
1504	Medicare	6,273	6,194	6,435	6,303	5,873
1505	Disability/Social Security	0	0	0	477	0
	Total	177,460	177,255	185,264	163,498	173,206
Services and Supplies						
2000	Maintenance	0	0	0		0
3000	Material & Supplies	7,300	8,892	8,000	11,599	8,996
4000	Travel & Training	5,676	6,059	4,000	10,165	10,300
5000	Contractual Services	45,153	30,495	24,500	52,671	35,537
6000	Other Operating Exp.	501	381	1,000	130	200
	Total	58,630	45,827	37,500	74,565	55,033
Total Operating Costs		707,242	661,275	666,451	649,500	633,257
7000	Capital Costs	3,211	0	0		0
8000	Other one-time Costs	0	0	0		0
Total Expenditures		710,453	661,275	666,451	649,500	633,257

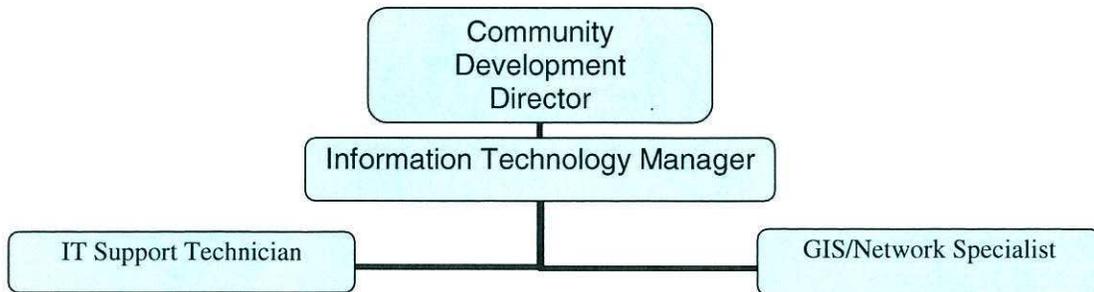
GENERAL FUND – GENERAL GOVERNMENT

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2013 and 2014 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>	FY2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Estimated
Payroll checks issued	8,863	8,863	8,690	8,555
Vendor checks issued	7,593	7,593	7,523	7,441
Years CAFR/Budget received GFOA awards	21/9	21/9	22/10	
Voided vendor checks	112	112	105	101
 <u>Performance Measures:</u>				
Finance vs. General Fund budget	3.2%	3.2%	2.1%	2.3%
Issuer credit rating	AA	AA	AA	AA
Average interest rate on debt	3.0%	3.0%	3.0%	3.0%

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 city wide 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
 - 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, define, prioritize needs to improve and/or obtain superb results

GENERAL FUND – GENERAL GOVERNMENT

BUDGET HIGHLIGHTS

- The Information Systems Division is comprised of three full-time employees: the Manager, GIS Specialist and a Network Specialist
- New VoIP Phone system has recognized much savings due to remote building support and long distance included in PRI contract.
- New VoIP E911 system will eliminate point of failure due to more robust system
- Migrating legacy application systems to new open-source, high availability servers will reduce cost and provide more efficiencies for departments

GENERAL GOVERNMENT - INFORMATION SYSTEMS

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	168,017	99,502	144,421	143,177	147,326
1002	Part-time/Temporary	0	0	0	0	0
1003	Overtime	0	0	0	0	0
1004	Commissions					
	Total	168,017	99,502	144,421	143,177	147,326
Benefits						
1501	Health Insurance	21,297	10,648	22,221	19,078	21,297
1502	PERS Retirement	35,903	23,459	34,300	33,678	37,937
1503	Workers Comp	2,214	1,121	2,242	2,723	2,495
1504	Medicare	2,624	1,658	2,094	2,300	2,136
1505	Other Employee Benefits	0	0	0	578	1,388
	Total	62,038	36,887	60,857	58,357	65,253
Services and Supplies						
2000	Maintenance	7,250	10,834	10,400	8,979	13,400
3000	Material & Supplies	3,666	4,218	46,993	45,256	28,552
4000	Travel & Training	5,472	4,213	8,200	12,225	12,000
5000	Contractual Services	205,624	563,903	553,465	528,813	500,349
6000	Other Operating Exp.	2,302	439	3,000	0	0
	Total	224,314	583,607	622,058	596,273	554,301
Total Operating Costs		454,369	719,996	827,336	797,229	766,880
7000	Capital Costs	42,286	0	60,000	0	60,000
8000	Other one-time Costs	0	0	500,000	429,230	0
Total Expenditures		496,655	719,996	1,387,336	1,227,037	826,880

GENERAL FUND – GENERAL GOVERNMENT

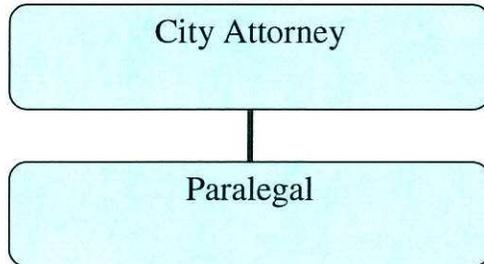
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2013 and 2014 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>	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Estimated
Unscheduled network downtime	<1.0%	<1.0%	<1.0%	<1.0%
I.T. support staff vs. system users	1:55	1:55	1:51	1:50
I.T. budget for user training	3.6%	3.6%	1.2%	1.1%
 <u>Performance Measures:</u>				
I.T. vs. General Fund budget	2.2%	2.2%	2.3%	2.1%
I.T. spending per employee	4872	4987	5741	4912
Percent of I.T. budget expended	97%	97%	98%	98%

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. The FY 2014 budget includes funding for an attorney to work on contracts.

GENERAL FUND – GENERAL GOVERNMENT

GENERAL GOVERNMENT - CITY ATTORNEY

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	198,807	196,170	195,310	190,047	187,491
1002	Part-time/Temporary	0	0	0	0	0
1003	Overtime	0	0	0	0	0
1004	Commissions					
	Total	198,807	196,170	195,310	190,047	187,491
Benefits						
1501	Health Insurance	21,297	22,184	22,546	21,297	21,297
1502	PERS Retirement	42,473	46,007	46,386	44,823	48,279
1503	Workers Comp	2,372	2,205	2,242	3,028	2,495
1504	Medicare	2,927	2,906	2,832	2,833	2,719
1505	Other Employee Benefits	0	0	0	613	1,471
	Total	69,069	73,302	74,006	72,594	76,261
Services and Supplies						
2000	Maintenance	0	0	0	0	0
3000	Material & Supplies	498	804	1,100	824	1,100
4000	Travel & Training	4,605	6,124	8,000	5,118	8,000
5000	Contractual Services	41,219	40,958	45,465	28,185	45,465
6000	Other Operating Exp.	75,861	120,331	158,000	161,213	158,000
	Total	122,183	168,217	212,565	196,339	212,565
Total Operating Costs		390,059	437,689	481,881	457,980	476,317
7000	Capital Costs	0	0	0	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
Total Expenditures		390,059	437,689	481,881	457,980	476,317

GENERAL FUND – GENERAL GOVERNMENT

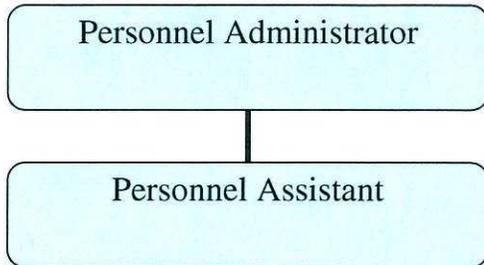
OPERATING STATISTICS AND PERFORMANCE MEASURES:

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	FY 2011	FY 2012	FY 2013	FY 2014
	Actual	Actual	Estimated	Estimated
<u>Operating Statistics</u>				
Prepare criminal complaints	385	390	395	400
Prepare subpoenas	90	90	93	100
Prepare legal correspondence	482	485	490	490
Process discovery requests	135	137	140	140
<u>Performance Measures:</u>				
Attorney vs. General Fund budget	1.7%	1.7%	1.4%	1.7%
Percent of Attorney budget expended	100%	100%	100%	100%

GENERAL FUND – GENERAL GOVERNMENT

PERSONNEL



MISSION STATEMENT/ACTIVITY DESCRIPTION.

The City of Boulder City Personnel Administration is committed to providing excellence in the delivery of programs and services to support internal and external customers.

The City of Boulder City Personnel Administration ensures that the City's management team and employees are in compliance with the Civil Service Rules, State statutes, Federal mandates, entitlements and laws. Beyond compliance, Personnel seeks to partner with all departments and employees to hire, compensate, support, and develop a workforce that is dedicated and focused on delivering high-quality services to the community in a cost-effective manner.

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 Administrator 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 Maintain and ensure compliance with the Civil Service Rules, State statutes, Federal mandates, entitlements and laws pertaining to all personnel related matters.
- 2 Manage labor/management relations, bargaining unit contract administration and related matters.
- 3 Management of Worker's Compensation, Occupational Safety and Health Administration, personnel records retention, Family and Medical Leave Act compliance, Department of Transportation's drug and alcohol testing program requirements.
- 4 Provide support services toward the enhancement of the employee assistance program, the employee service awards program, professional development, and the public employee's retirement system.
- 5 Seek no cost/low cost outside training and tap in-house trainers for no cost training.
- 6 Provide a system of Personnel Administration consistent with fair and open recruitment and maintain all personnel records in an orderly and efficient fashion.
- 7 Manage recruitments including advertising, examination processes, pre-employment physicals, drug testing, physical fitness examinations, background investigations and new hire orientations.

BUDGET HIGHLIGHTS

This budget reflects the minimum funding necessary to operate centralized full-service Personnel Administration which includes areas such as legal compliance; employment and testing; classification and compensation management; benefits administration; employee development and training; volunteer services; employee relations; employee and applicant records; and personnel information systems transactions.

Training and travel budgets have been drastically reduced, and in an effort to continue striving toward our goal of a highly trained and effective workforce, Personnel is seeking low-cost/no-cost training and is tapping subject matter experts within the City employee rolls to provide useful and meaningful in-house training opportunities.

No overtime has been budgeted.

No capital outlay has been authorized.

GENERAL FUND – GENERAL GOVERNMENT

GENERAL GOVERNMENT - PERSONNEL

		FY 2011	FY 2012	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	92,741	92,196	92,196	95,308	94,058
1002	Part-time/Temporary	0	0	0	0	33,472
1003	Overtime	0	0	0	0	0
1004	Commissions					
	Total	92,741	92,196	92,196	95,308	127,530
Benefits						
1501	Health Insurance	10,648	10,648	11,238	10,648	10,648
1502	PERS Retirement	19,822	21,737	21,897	22,336	24,220
1503	Workers Comp	1,132	1,121	1,121	1,374	2,407
1504	Medicare	1,337	1,337	1,337	1,390	1,849
1505	Disability/Social Security	0	0	0	0	2,075
	Total	32,939	34,844	35,593	35,748	41,199
Services and Supplies						
2000	Maintenance	0	0	500	0	500
3000	Material & Supplies	4,916	7,249	4,000	3,737	1,800
4000	Travel & Training	2,878	507	30,500	11,205	11,200
5000	Contractual Services	17,860	88,095	88,500	32,259	109,813
6000	Other Operating Exp.	9,639	5,787	10,000	6,534	11,250
	Total	35,293	101,638	133,500	53,735	134,563
Total Operating Costs		160,973	228,678	261,289	184,791	303,292
7000	Capital Costs	0	0	0	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
Total Expenditures		160,973	228,678	261,289	184,791	303,292

GENERAL FUND – GENERAL GOVERNMENT

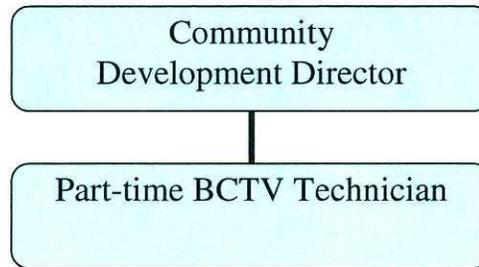
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2013 and 2014 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>	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Estimated
Recruitment Apps/Interest Cards	2963	2936	2932	3020
Policy Dev./Empl. Awareness	392	391	390	389
Employee Labor Issues	256	253	250	245
Committees/Group Meetings	118	116	115	109
Recognition & Other City Programs	9	9	9	8
Worker's Comp. Claims Admin.	19	19	18	18
 <u>Performance Measures:</u>				
Personnel vs. General Fund budget	0.7%	0.7%	0.7%	0.8%
Percent of Personnel budget expended	92%	96%	96%	100%
Health insurance increase	0.0%	0.0%	0.0%	0.0%

GENERAL FUND – GENERAL GOVERNMENT

BCTV



MISSION STATEMENT/ACTIVITY DESCRIPTION.

In November, 2010, the full-time position of Public Information Officer/BCTV Coordinator was left unfunded. This was after the merging of the Public Information Office and BCTV in February, 2009. The mission of both entities is to circulate to Boulder City residents and the media information regarding City programs, policies, projects and activities. The weekly “City News For Your Information” column has been eliminated, and the City Manager’s Office has taken over the monthly utility mailer which is sent to all customers in Boulder City. The BCTV program “For Your Information” program has been eliminated, and the City is seeking volunteers to add to BCTV regular programming City Council meetings continue to be aired on BCTV, and the bulletin board is maintained. BCTV also airs programming provided by others and serves as a community access television station. Programming from Clark County and other government agencies is also aired.

In 2013, BCTV was re-assigned to be a part of the Community Development Department. Department Staff has initiated an outreach program with the community to assist in providing programming, as well as technical assistance with post-production. Further, the Department is working with Boulder City High School to help them – and in turn BCTV – enhance their audiovisual program and club. The partnership will result in additional local programming – be it high school sports or student produced programs.

GENERAL FUND – GENERAL GOVERNMENT

GOALS & STRATEGIC ISSUES.

- 1 Record and present City Council meetings on BCTV.
- 2 Maintain the BCTV bulletin board.
- 3 Continue to work with volunteers so community access to BCTV is retained.

BUDGET HIGHLIGHTS.

- One part-time employee staffs the Department to cover City Council meetings and programming.
- Overall budget has been maintained at \$47,507 this year.

GENERAL FUND – GENERAL GOVERNMENT

GENERAL GOVERNMENT - BCTV

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	30,426	0	0	0	0
1002	Part-time/Temporary	9,963	14,820	18,720	14,820	18,720
1003	Overtime	0	0	0	0	0
1004	Commissions					
	Total	40,389	14,820	18,720	14,820	18,720
Benefits						
1501	Health Insurance	5,324	0	0	0	0
1502	PERS Retirement	6,542	0	0	0	0
1503	Workers Comp	374	462	1,130	492	1,130
1504	Medicare	570	215	271	215	271
1505	Disability/Social Security	549	919	786	919	786
	Total	13,359	1,596	2,187	1,626	2,187
Services and Supplies						
2000	Maintenance	0	0	0	0	0
3000	Material & Supplies	5,609	832	9,000	6,580	9,000
4000	Travel & Training	86	325	600	375	600
5000	Contractual Services	18,763	4,282	16,250	8,263	19,394
6000	Other Operating Exp.	26	0	750	0	750
	Total	24,484	5,439	26,600	15,218	29,744
Total Operating Costs		78,232	21,855	47,507	31,664	50,651
7000	Capital Costs	0	0	0	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
Total Expenditures		78,232	21,855	47,507	31,664	50,651

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 2013 and 2014 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>	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Estimated
BC TV Programs	18	18	16	14
<u>Performance Measures:</u>				
Public Information vs. General Fund budget	0.3%	0.3%	0.1%	0.2%
Percent of Personnel budget expended	100%	100%	99%	100%

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

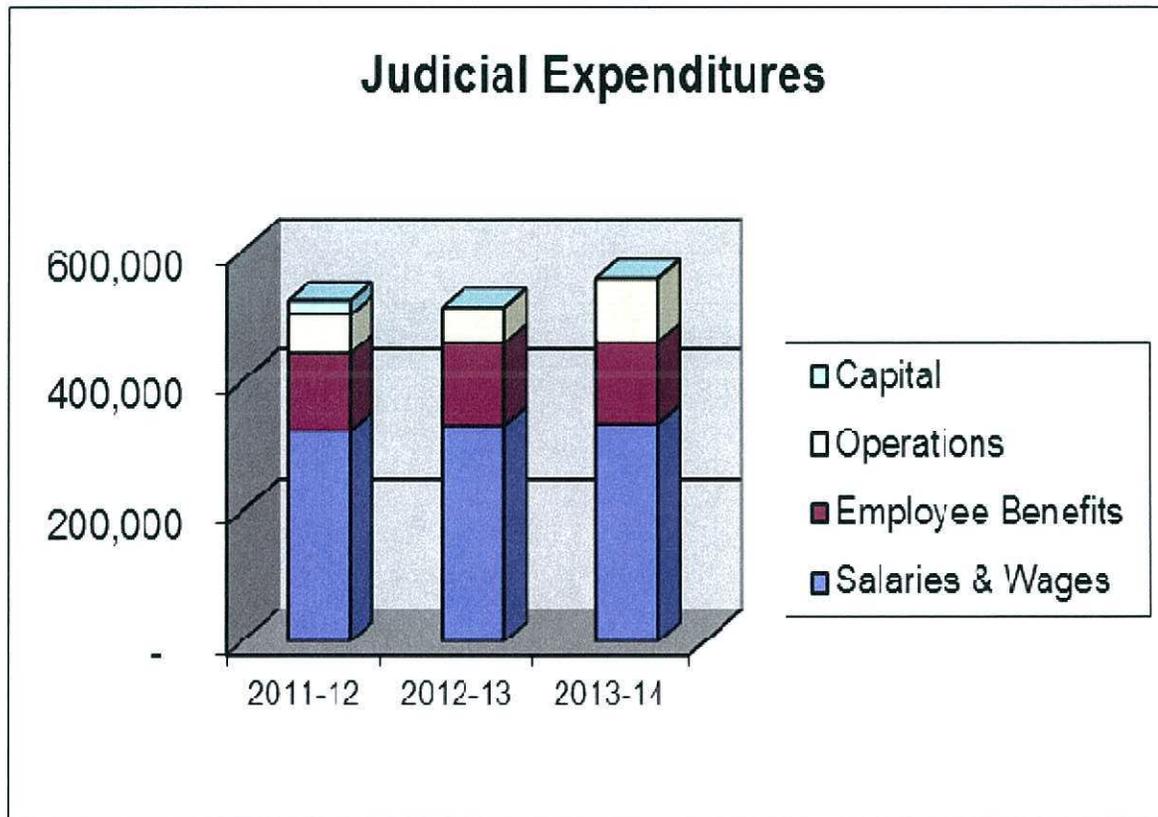
GENERAL FUND – GENERAL GOVERNMENT

GENERAL GOVERNMENT - CENTRAL SERVICES

	FY 2011 Actual	FY 2012 Actual	FY 2012 Budget	FY 2012 Actual- Unaudited	FY 2013 Approved Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries	0	73,910	56,636	56,636	0
1002 Part-time/Temporary	19,758	3,740	10,000	3,837	0
1003 Overtime					
1004 Commissions					
Total	19,758	77,650	66,636	60,473	0
<u>Benefits</u>					
1501 Health Insurance	0	18,635	11,011	65,331	96,000
1502 PERS Retirement	0	3,104	13,451	18,986	0
1503 Workers Comp	620	1,238	1,376	2,177	0
1504 Medicare	287	1,126	921	1,292	0
1505 Disability/Social Security	1,225	232	0	92	0
Total	2,132	24,334	26,759	87,878	96,000
<u>Services and Supplies</u>					
2000 Maintenance	0	0	0	0	0
3000 Material & Supplies	94,932	302,745	368,200	354,199	374,432
4000 Travel & Training	0	0	0	0	0
5000 Contractual Services	719,227	644,189	891,610	721,063	828,500
6000 Other Operating Exp.	0	0	0	0	0
Total	814,159	946,934	1,259,810	1,075,262	1,202,932
Total Operating Costs	836,049	1,048,918	1,353,205	1,223,614	1,298,932
7000 Capital Costs	23,000	22,180	50,000	0	0
8000 Other one-time Costs	0	0	0	0	0
Total Expenditures	859,049	1,071,098	1,403,205	1,223,614	1,298,932

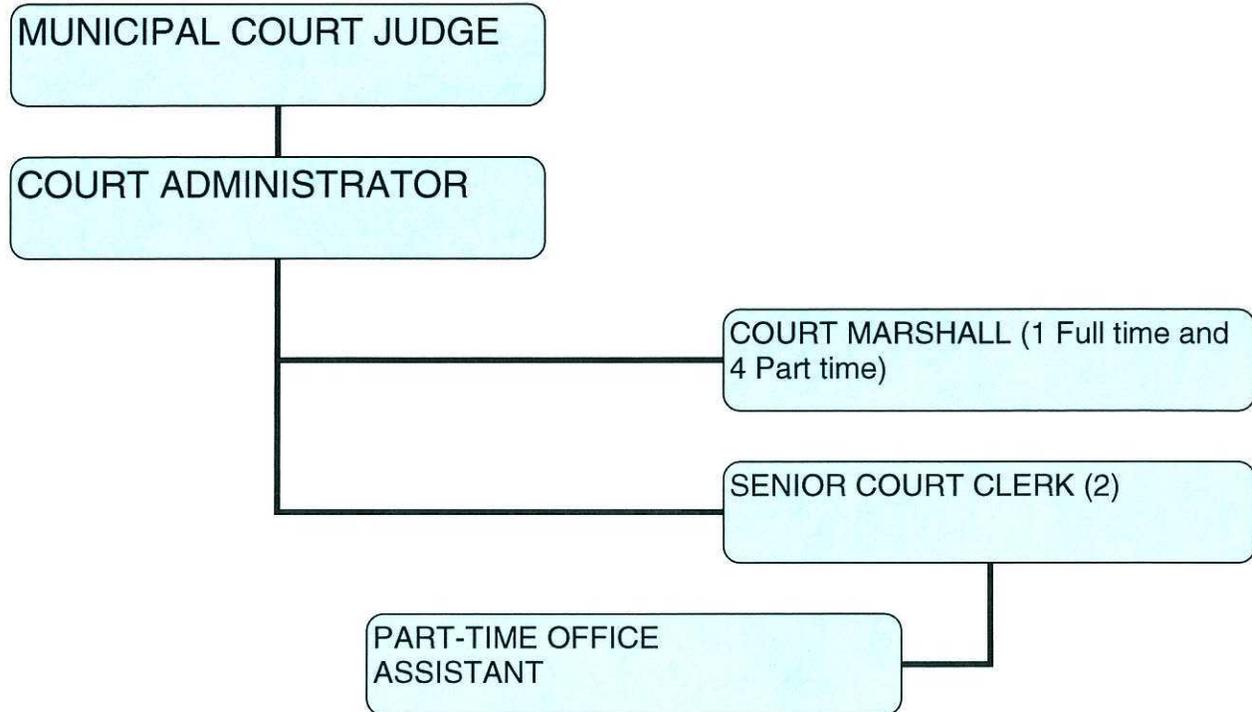
GENERAL FUND – JUDICIAL

Judicial	2011-12 Actual	2012-13 Actual- Unaudited	2013-14 Budget	Percent Change
Salaries & Wages	323,631	331,506	333,931	0.7%
Employee Benefits	118,719	126,911	125,920	-0.8%
Operations	59,802	54,676	98,230	79.7%
Capital	21,634	0	0	
Expenditure Total	523,786	513,093	558,081	8.8%



Department: Municipal Court

MUNICIPAL COURT



MISSION STATEMENT/ACTIVITY DESCRIPTION

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

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 to all customers of the Municipal Court.
- 4 Make necessary changes in statistical and financial reporting as required by State Administrative Office of the Courts directives.
- 5 Increase safety measures in and around the Municipal Court building.
- 6 Continue with Municipal Court Capital Improvement projects.
- 7 Implement the upgrades to CourtView, the Case Management System, which will allow for better tracking of court statistics.
- 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 will be used to remodel and update the courtroom and front counter areas. 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. The Administrative Assessment fund will be used for updating technology as needed.
- Utilize technology to track and monitor account receivables. Using this information, plan to increase court collections on account receivables by Marshal division.
- Continue to use Marshals to make phone calls and personal visits to defendants who have active bench warrants to attempt to secure payment.
- Continue with Alternative Sentencing and House Arrest program which monitor defendants using scam bracelets, drug and alcohol testing and ensuring that defendants are following the Court's orders.

JUDICIAL - MUNICIPAL COURT

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual	Approved
		Actual	Actual	Budget	Unaudited	Budget
Salaries & Wages						
1001	Regular Salaries	263,067	282,970	291,506	295,288	293,931
1002	Part-time/Temporary	39,936	43,730	40,000	42,746	40,000
1003	Overtime	1,518	1,348	1,371	1,434	1,371
1004	Commissions					
	Total	304,521	328,048	332,877	339,468	335,302
Benefits						
1501	Health Insurance	42,593	46,143	49,060	48,361	47,917
1502	PERS Retirement	43,699	53,510	62,918	56,196	60,824
1503	Workers Comp	6,122	7,574	5,045	7,266	5,613
1504	Medicare	4,598	4,281	4,678	5,170	4,262
1505	Disability/Social Security	6,920	7,210	3,839	6,473	3,839
	Total	103,932	118,719	125,540	123,466	122,455
Services and Supplies						
2000	Maintenance	0	1,426	13,860	2,137	13,860
3000	Material & Supplies	8,077	11,510	5,360	4,474	5,360
4000	Travel & Training	4,200	4,200	4,200	4,213	4,200
5000	Contractual Services	25,575	38,349	64,810	47,545	66,904
6000	Other Operating Exp.	3,508	4,318	10,000	1,865	10,000
	Total	41,360	59,803	98,230	60,234	100,324
Total Operating Costs		449,813	506,570	556,647	523,168	558,081
6050	Reimbursable Exp	2,356	0	0	0	0
7000	Capital Costs	0	21,634	0	0	0
8000	Other one-time Costs	0	0	0	0	0
Total Expenditures		452,169	528,204	556,647	523,168	558,081

GENERAL FUND – JUDICIAL

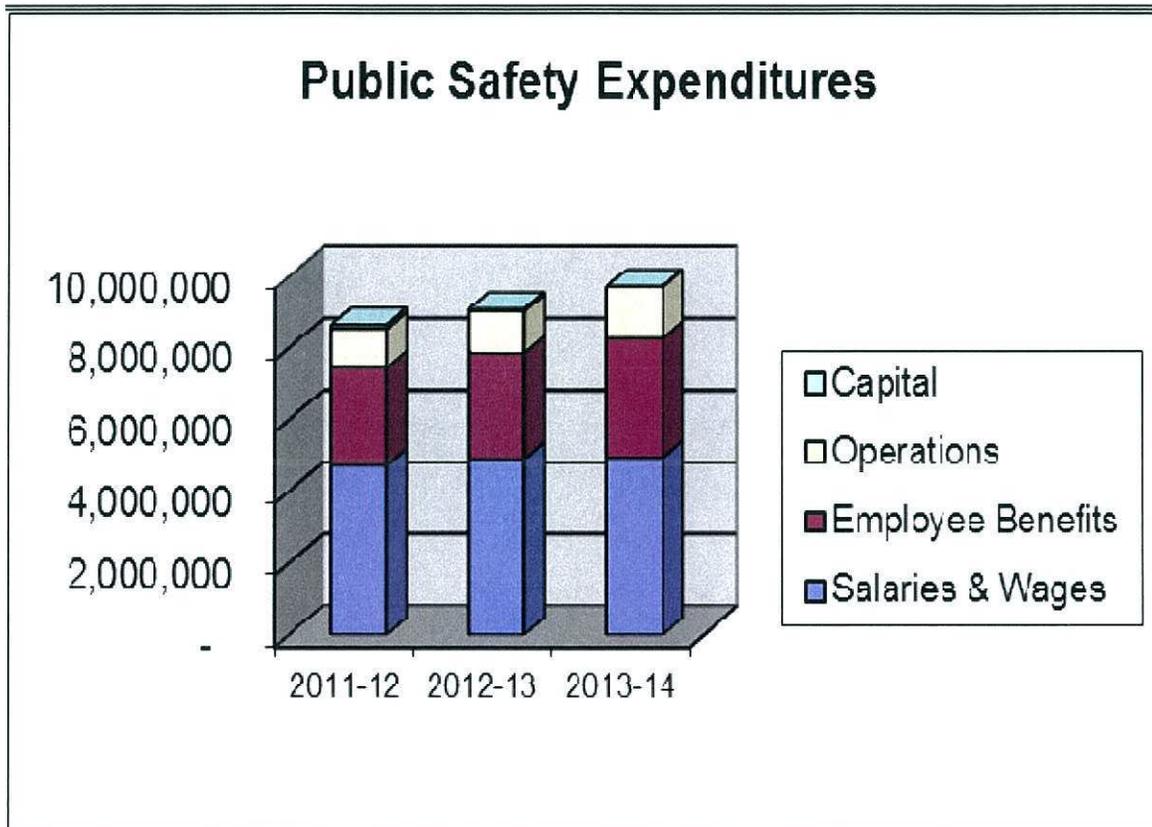
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	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Estimated
<u>Operating Statistics:</u>				
Total Charges Filed (All Categories)	5102	5109	5150	5000
DUI Charges Filed	90	88	95	100
Drug Related Charges Filed	96	99	100	100
Domestic Violence Charges Filed	41	40	42	45
<u>Performance Measures:</u>				
Municipal Court vs. General Fund budget	2.0%	2.1%	2.2%	2.0%
Percent of Municipal Court budget expended	100%	100%	98%	100%

GENERAL FUND – PUBLIC SAFETY

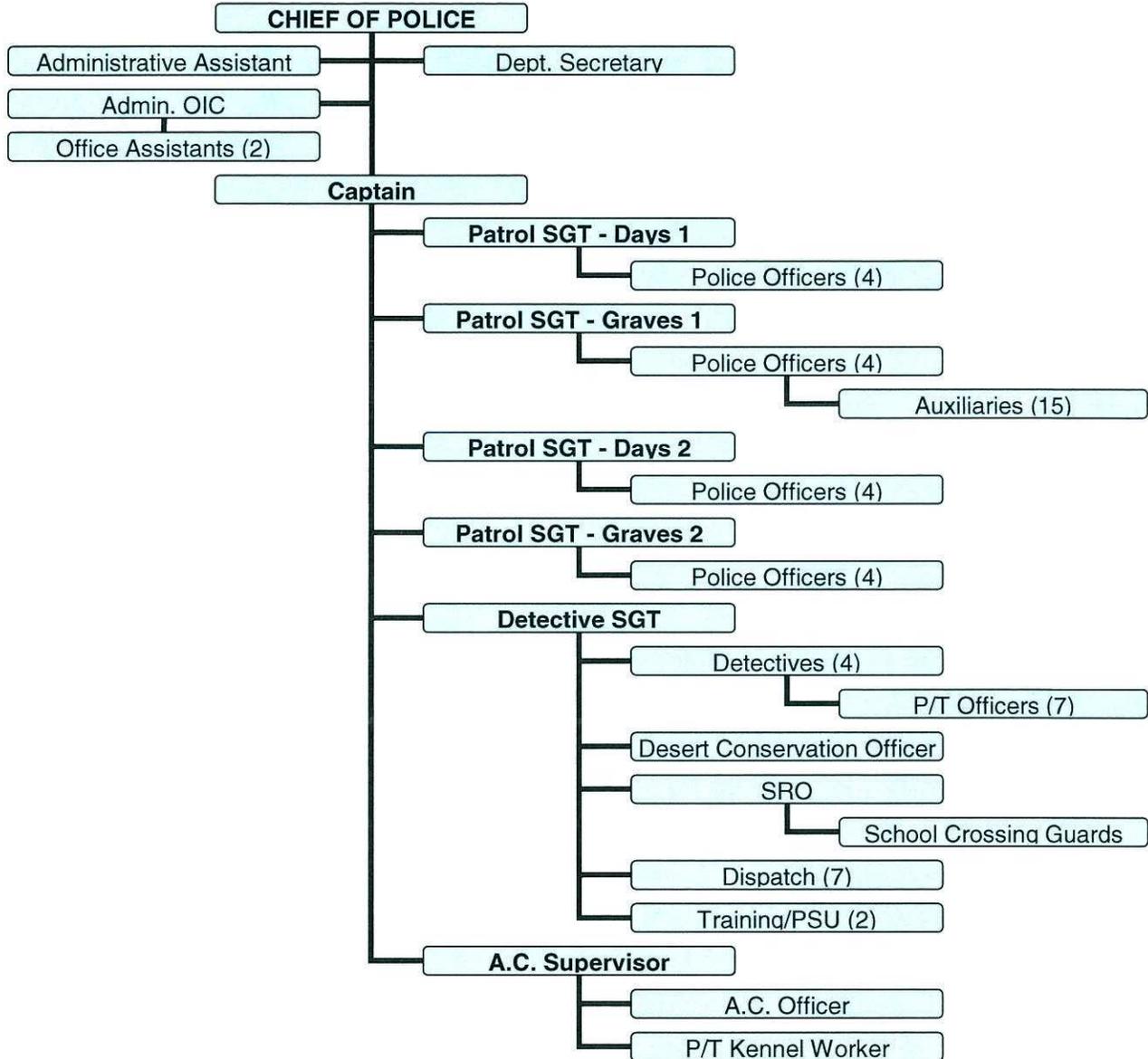
	2011-12	2012-13	2013-14	Percent
Public Safety	Actual	Actual- Unaudited	Budget	Change
Salaries & Wages	4,712,902	4,886,469	4,929,242	0.9%
Employee Benefits	2,714,626	2,946,499	3,317,883	11.2%
Operations	1,090,165	1,177,430	1,442,669	18.4%
Capital	101,525	45,000	0	0%
Expenditure Total	8,619,218	9,055,398	9,689,794	6.5%



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."

GENERAL FUND – PUBLIC SAFETY

GOALS & STRATEGIC ISSUES

- 1 Increase the level of service in FY '14, and maintain response times at current levels. Focus only on law enforcement and police services as our primary mission.
- 2 Achieve and maintain a sworn complement of 32 officers, seven full-time dispatchers, two records clerks and two department secretaries.
- 3 Keep our current vehicle fleet in working order.
- 4 Organize and utilize budgetary resources in a fiscally responsible manner.

BUDGET HIGHLIGHTS

- The Police Department currently has 32 sworn positions which include: Police Chief, Captain, five Sergeants, and 25 police officers. Five of the 25 police officers are funded by the More Cops Program.
- 32 sworn positions will be funded in FY13, which will be sufficient to ensure an acceptable response time for patrol officers.
- In addition to sworn positions, the Police Department employs seven full-time dispatchers, two full-time office assistants and two department secretaries. Staffing only seven dispatchers limits communication abilities with the citizens during critical events (such as power outages and fires). Dispatchers will frequently work alone.
- Travel and training funds were reduced to \$20,000. This will still allow for officers to be certified at the proper level for NIMS pursuant to the strategic plan. Officers will maintain their current levels of training and certifications. The reductions in the travel and training budget eliminate most out-of-state travel and training.
- Overtime is funded at \$100,000. This increase is needed as critical incidents have become more frequent, requiring officers and dispatchers to work more hours.
- Software license expenses have been moved back into the police budget from the IT budget.
- Temporary is funded at \$108,500, which will allow for seven part time officers. These officers are a very cost efficient way to allow for high profile traffic enforcement at problem areas pursuant to the strategic plan as well as numerous other special details requiring officers.

GENERAL FUND – PUBLIC SAFETY

PUBLIC SAFETY - POLICE

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	2,747,284	2,731,974	2,813,203	2,693,063	2,845,161
1002	Part-time/Temporary	110,100	161,570	97,839	166,994	108,500
1003	Overtime	36,801	68,952	70,000	171,484	100,000
1004	Outside Details			33,500	0	80,000
	Total	2,894,185	2,962,496	3,014,542	3,031,541	3,133,661
Benefits						
1501	Health Insurance	411,534	407,305	447,003	407,421	441,212
1502	PERS Retirement	891,326	933,005	959,242	950,514	1,099,273
1503	Workers Comp	109,115	112,264	124,538	164,808	135,570
1504	Medicare	45,302	47,552	40,164	48,433	43,515
1505	Disability/Social Security	7,121	11,258	4,482	10,498	6,727
	Total	1,464,398	1,511,384	1,575,429	1,581,674	1,726,297
Services and Supplies						
2000	Maintenance	153,530	178,949	99,000	47,844	112,000
3000	Material & Supplies	47,635	126,614	379,320	393,394	348,619
4000	Travel & Training	16,288	21,560	28,000	23,426	26,300
5000	Contractual Services	371,173	338,414	354,350	338,414	308,688
6000	Other Operating Exp.	92,618	103,448	238,200	115,786	242,000
	Total	681,244	768,985	1,098,870	918,640	1,037,607
Total Operating Costs		5,039,827	5,242,865	5,688,841	5,532,079	5,897,565
7000	Capital Costs	227,057	273,300	0	0	0
8000	Other one-time Costs	0	0	0	0	0
Total Expenditures		5,266,884	5,516,165	5,688,841	5,532,079	5,897,565

GENERAL FUND – PUBLIC SAFETY

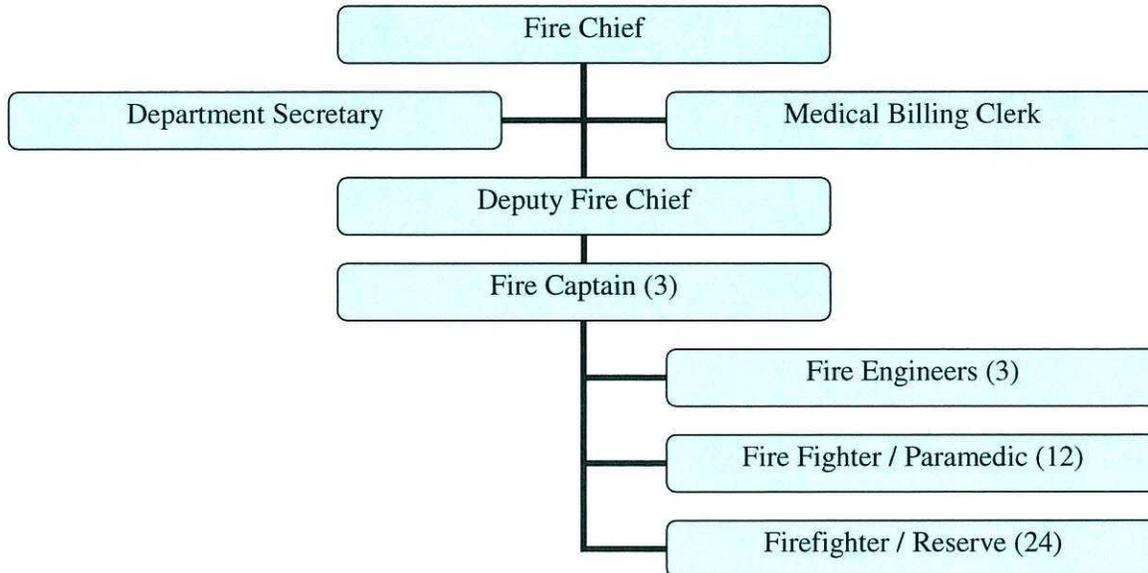
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2013 and 2014 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

		FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Estimated
<u>Operating Statistics:</u>					
Calls for					
Service		23,632	23,720	23,887	24,023
Citations		6,130	6,030	6,232	6,500
Arrests		952	931	983	980
<u>Dispatch</u>	Calls				
	Received	90,123	90,011	91,474	91,500
	Citizen Contacts	6,120	6,023	6,121	6,000
	Calls for Service	28,901	28,952	28,811	29,000
<u>Performance Measures:</u>					
	Police vs. General Fund budget	23%	24%	25%	25%
	Percent of Police budget expended	100%	100%	100%	100%

GENERAL FUND – PUBLIC SAFETY

FIRE



MISSION STATEMENT/ACTIVITY DESCRIPTION

Mission Statement: Through the process of valuing our members, promoting positive leadership, and dedicating ourselves to professional excellence; 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, rescue, 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 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

- Through the process of providing “a place where its residents and visitors feel safe and comfortable as they live, work and play”; all components associated with the fire department budget supports the Public Safety Goal within the City's Strategic Plan.
- Although the funding total within the department's operational line items will decrease by 4% (\$16,839), the department will continue their efforts to identify actual costs and illustrate them properly in the budget.

GENERAL FUND – PUBLIC SAFETY

PUBLIC SAFETY - FIRE

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual- Unaudited	FY 2014 Approved Budget
Salaries & Wages					
1001 Regular Salaries	1,668,053	1,705,897	1,748,995	1,782,906	1,756,676
1002 Part-time/Temporary	67,689	60,086	80,000	53,343	80,000
1003 Overtime	99,968	118,762	217,000	224,087	212,000
1004 Commissions				\	
Total	1,835,710	1,884,745	2,045,995	2,060,336	2,048,676
Benefits					
1501 Health Insurance	222,727	226,277	235,779	230,821	234,263
1502 PERS Retirement	569,593	599,336	622,608	615,674	715,128
1503 Workers Comp	93,100	103,557	98,934	133,385	111,358
1504 Medicare	25,969	26,685	24,128	30,342	30,471
1505 Disability/Social Security	4,302	3,804	6,107	3,092	4,804
Total	915,691	959,660	987,556	1,013,314	1,096,024
Services and Supplies					
2000 Maintenance	48,065	74,857	93,484	82,080	93,800
3000 Material & Supplies	41,983	63,259	118,600	125,912	91,600
4000 Travel & Training	41,301	19,757	45,300	11,355	40,300
5000 Contractual Services	89,150	108,482	90,850	72,729	116,450
6000 Other Operating Exp.	57,391	58,869	60,000	55,403	62,747
Total	277,890	325,224	408,234	347,479	404,897
Total Operating Costs					
	3,029,291	3,169,629	3,441,785	3,421,129	3,549,597
7000 Capital Costs	0	16,924	0	0	0
8000 Other one-time Costs	0	0	0	0	0
Total Expenditures	3,029,291	3,186,553	3,441,785	3,421,129	3,549,597

GENERAL FUND – PUBLIC SAFETY

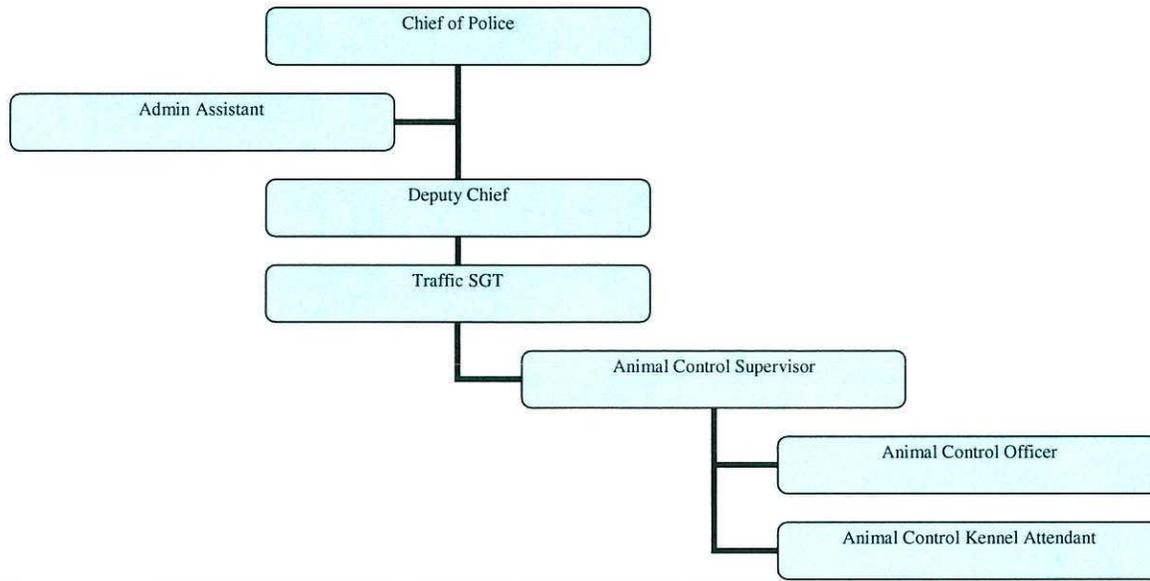
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2013 and 2014 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

Operating Statistics:	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Estimated
Response Data				
Fire Totals	554	544	530	510
EMS Totals	1,596	1,599	1,650	1645
EMS - Transport to BC Hospital	772	776	770	755
EMS - Out of District Transports	193	194	190	189

Performance Measures				
Conduct annual business inspections	80%	80%	80%	90%
Maintain a 5 min. / 70% response time	No / 68%	No / 70%	No / 70%	70%
Conduct 100 Pub Ed events annually	70	72	72	90

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

- Travel and Training is budgeted at current levels, and 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.

PUBLIC SAFETY - ANIMAL CONTROL

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	134,483	128,824	126,432	100,195	118,905
1002	Part-time/Temporary	0	2,642	20,000	11,445	20,000
1003	Overtime	2,362	1,327	4,500	1,634	4,500
1004	Commissions					
	Total	136,845	132,793	150,932	113,274	143,405
Benefits						
1501	Health Insurance	23,959	21,297	22,238	15,529	22,759
1502	PERS Retirement	28,967	29,991	30,028	24,278	41,531
1503	Workers Comp	2,534	2,309	2,884	5,068	5,307
1504	Medicare	2,168	2,108	2,124	1,865	2,079
1505	Disability/Social Security	0	164	1,240	710	2,651
	Total	57,628	55,869	58,514	47,450	74,327
Services and Supplies						
2000	Maintenance	2,508	0	2,500	482	2,500
3000	Material & Supplies	5,429	5,210	7,000	3,892	8,500
4000	Travel & Training	460	200	2,160	215	2,160
5000	Contractual Services	9,029	8,008	8,500	9,442	11,740
6000	Other Operating Exp.	3,483	3,940	3,000	2,045	0
	Total	20,909	17,358	23,160	16,076	24,900
Total Operating Costs		215,382	206,020	232,606	176,800	242,632
7000	Capital Costs	0	0	45,000	46,024	0
8000	Other one-time Costs	0	0	0	0	0
Total Expenditures		215,382	206,020	277,606	222,824	242,632

GENERAL FUND – PUBLIC SAFETY

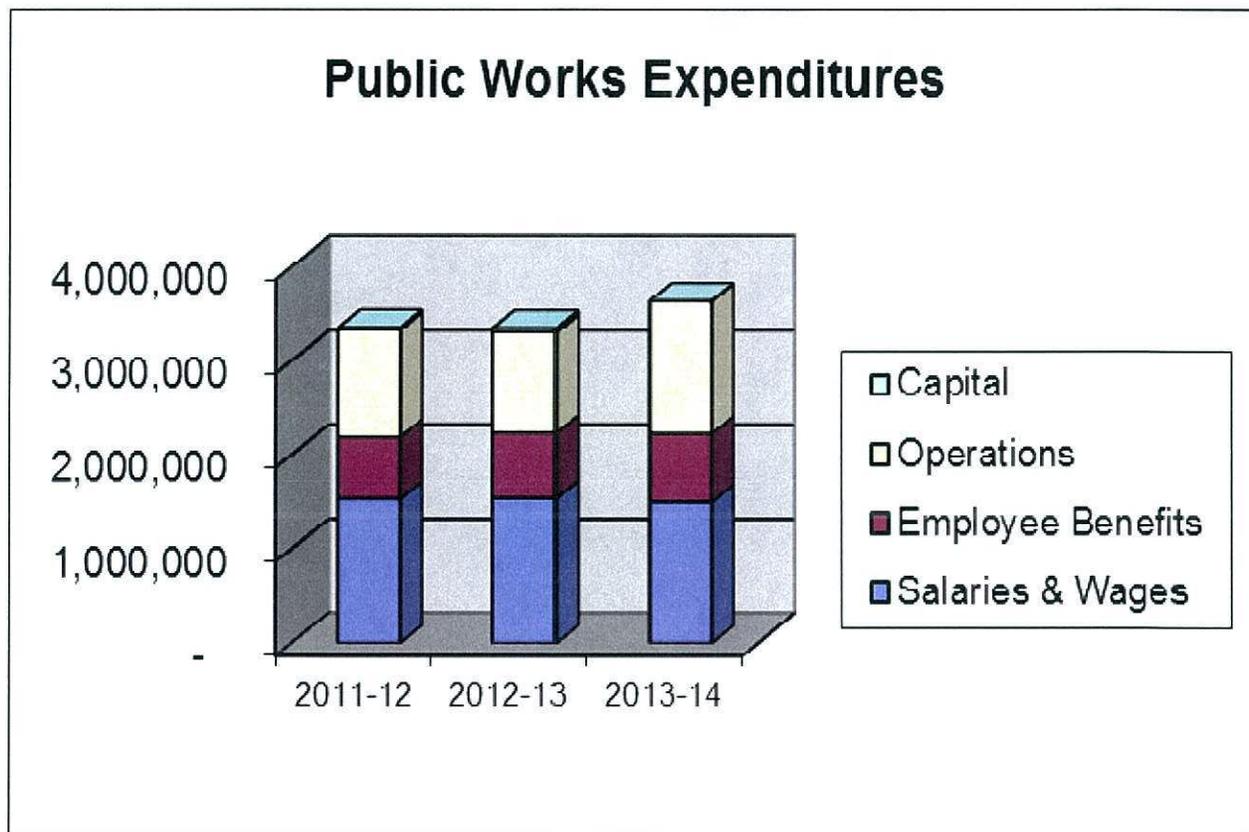
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2013 and 2014 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>	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Estimated
Calls for Service	4,963	4,996	5,000	5,000
Citations Issued	39	40	40	40
Verbal/Written Warnings	259	260	260	250
Animals Running at Large	302	320	320	300
Animals Handled/Impounded	543	560	550	570
<u>Performance Measures:</u>				
Animal Control vs. General Fund budget	1.0%	1.0%	1.0%	1.0%
Percent of Animal Control budget expended	98%	98%	98%	100%

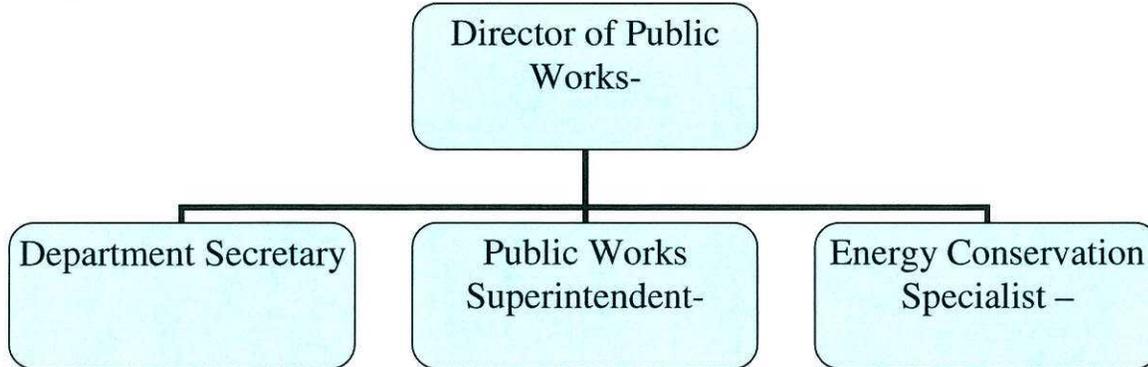
GENERAL FUND – PUBLIC WORKS

	2011-12	2012-13	2013-14	Percent
Public Works	Actual	Actual- Unaudited	Budget	Change
Salaries & Wages	1,530,676	1,537,614	1,497,820	-2.7%
Employee Benefits	655,262	695,115	724,061	4.0%
Operations	1,142,760	1,071,224	1,409,301	24.0%
Capital	20,561	40,000	0	
Expenditure Total	3,349,259	3,343,953	3,631,182	7.9%



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. 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.

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.

The Public Works Department reviewed the 2020 Strategic Plan and incorporated key goals from the plan into its budget. The key goals in which Public Works serves in the lead role are:

“Goal 3: Infrastructure - To ensure and protect our investment in these assets, the City will develop and implement a comprehensive asset management plan for our utilities, streets, sidewalks, and flood control.

Goal 6: Programs/Services - The City will develop and implement a comprehensive long-term capital improvement plan for all City facilities, buildings and replacement/maintenance plan for its fleet, all of which reflect the priorities of its residents.

Goal 7: Sustainability - To further the City’s efforts, a sustainability plan will be developed and implemented that will reduce the consumption of natural resources, protect our clean air and open spaces, increase recycling and encourage the development of renewable energy sources.”

Goal 8: Mobility Plan - To further enhance these opportunities, the City will develop and then implement a formal mobility plan that addresses ways to maintain and enhance these multiple transportation opportunities.

The first step in developing an asset management plan is to develop an accurate database of the City’s assets. Public Works has been working toward this goal since 2003; however, the GIS position assigned to this task is a 19-hour per week position. This is insufficient hours to properly develop and maintain the database of City assets. The primary request from the Public Works Department is to increase this position to full time. This additional cost of \$34,000 per year is minimal compared to the value of the City’s assets.

Currently, Public Works has contract labor building the database of electric distribution assets; however, this database must be maintained with regular updates to be a valuable resource. The present staffing level is insufficient to accomplish this goal.

With an accurate database, Public Works can more efficiently plan reconstruction and maintenance projects to properly manage the City’s assets.

GENERAL FUND – PUBLIC WORKS

Public Works programmed several key projects into the budget, consistent with Goal 3. The prioritized list of projects per fund are as follows:

Water Fund

Project	Priority	Cost
Water Tank Maintenance	1	\$500,000
PRV for Water Line Eldorado Valley	2	\$250,000
PRV on A Line to Park Service	3	\$50,000
Total		\$800,000

Sewer Fund

Project	Priority	Cost
Effluent Re-use Force Main	1	\$2,500,000

Electric Fund

Project	Priority	Cost
4kV Overhead System Replacement	1	\$3,700,000
Gingerwood Mobile Home Park Replacement	2	\$50,000
Substation Transformer Replacement	3	\$1,000,000
BC Tap 230kV Circuit Breakers	4	\$250,000
69kV Circuit Breakers	5	\$150,000
Boulder City Tap Transformer Replacement	6	\$2,000,000
69kV Transmission Loop	7	\$2,000,000
Total		\$9,310,000

Based upon recent discussions, many of these projects will be underfunded or postponed in the current budget. These are much needed capital projects. The last water and sewer rate increase was in 2008 and the City's cost for water and maintenance have increased significantly since then. The effluent channels are a growing concern for the Public Works staff and the Nevada Division of Environmental Protection. It is in the City's best interest to proceed with a re-use project in an expeditious manner.

GENERAL FUND – PUBLIC WORKS

Similar to our utility assets, Public Works has been working for years to develop a plan for facility maintenance and fleet replacement. The proposed budget does not include any General Fund capital improvement projects or vehicle replacements to support Goal 6 of the Strategic Plan. Public Works' prioritized list of facility projects for the General Fund FY 13-14 are as follows:

General Fund

Project	Priority	Cost
Flat Roof Maintenance	1	\$50,000
Boulder Creek Clubhouse HVAC	2	\$300,000
Police Department Upstairs Renovations	3	\$410,000
Broadbent Park Restroom	4	\$370,000
Boulder Creek Public Restrooms	5	\$375,000
Pesticide Storage	6	\$150,000
Sweeper Pad	7	\$50,000
Moto Cross Track Remediation	8	\$30,000
Boulder Creek Pavilion Replacement	9	\$1,400,000
Backup Generator for Public Works Shops	10	\$125,000
Fire Sprinkler Systems - City Facilities	11	\$2,000,000
Municipal Golf Course Renovations	12	\$3,300,000
BC Muni Golf Course Raw Water Conversion	13	\$120,000
Large Equipment & Pipe Storage at Shops	14	\$100,000
Irrigation System at Broadbent Park	15	\$35,000
City Shops Remodel	16	\$600,000
City Hall Remodel	17	\$300,000
Aquatic Center	18	\$18,000,000
Recreation Center Renovations	19	\$170,000
Multi-Use Building Renovations	20	\$45,000
Council Chambers Remodel	21	\$80,000
Impounded Vehicle Storage (Old Hangar)	22	\$250,000
Del Prado Park Playground Improvements	23	\$140,000
ABC Park Renovation	24	\$1,110,000
Total		\$29,510,000

GENERAL FUND – PUBLIC WORKS

Sustainability has been a primary focus of the Public Works Department for more than seven years. With the support of Strategic Plan Goal 7, Public Works requested \$200,000 to improve HVAC operations throughout City buildings. Air Conditioners are by far the biggest electricity user. All projects Public Works requested in the CIP, from the 4kV to 12kV conversion to the effluent re-use line are directed toward conserving natural resources. The requested funds have not been approved in the budget, which will delay implementation of Goal 7.

Goal 8 of the Strategic Plan focuses on alternate modes of transportation. In response to this priority, Public Works Requested \$200,000 in trail development to begin the process of maintaining existing trails and building new trails. This funding has been postponed.

Finally, costs continue to increase for Municipal Solid Waste collection and disposal. The City should maintain compliance with Southern Nevada Health District (SNHD) requirements and improve the sustainability of the City-owned landfill. Last Year, SNHD charged Boulder City nearly \$14,000 for its staff time. Public Works estimates this fee will be even greater in the upcoming year. During the last inspection, three members of SNHD staff provided an inspection report with 43 comments. Public Works will be working with BC Waste Free and consultants to prepare the required formal response to SNHD. This is directly related to Goal 7 of the Strategic Plan. The Municipal Solid Waste collection and disposal agreement is a \$6 million annual contract. Public Works continues to work to develop the most cost effective way to manage this contract.

Public Works recognizes the tough economical times the City is facing right now and continues to work hard to maintain operational budget at or near the level of the previous year. Minimal requests were made to operational budgets within the Department.

GENERAL FUND – PUBLIC WORKS

PUBLIC WORKS - PUBLIC WORKS ADMINISTRATION

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	102,531	111,247	112,112	104,898	114,358
1002	Part-time/Temporary	10,203	15,656	16,632	17,100	16,632
1003	Overtime	0	0	0	0	0
1004	Commissions					
	Total	112,734	126,903	128,744	121,998	130,990
Benefits						
1501	Health Insurance	9,761	10,648	10,905	15,012	10,648
1502	PERS Retirement	21,757	26,236	26,627	26,012	29,447
1503	Workers Comp	1,483	1,631	2,241	1,841	1,247
1504	Medicare	1,805	2,056	1,054	2,056	1,658
1505	Disability/Social Security	633	971	1,031	1,060	1,031
	Total	35,439	41,541	41,858	45,981	44,031
Services and Supplies						
2000	Maintenance	204	2,627	2,000	1,051	3,000
3000	Material & Supplies	3,245	7,238	4,750	7,300	7,350
4000	Travel & Training	5,579	7,284	8,000	7,529	10,000
5000	Contractual Services	426,918	417,746	415,000	376,613	424,286
6000	Other Operating Exp.	134	94	0	0	0
	Total	436,080	434,895	429,750	392,493	444,636
Total Operating Costs		584,253	603,339	600,352	560,471	619,657
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
Total Expenditures		584,253	603,339	600,352	560,471	619,657

GENERAL FUND – PUBLIC WORKS

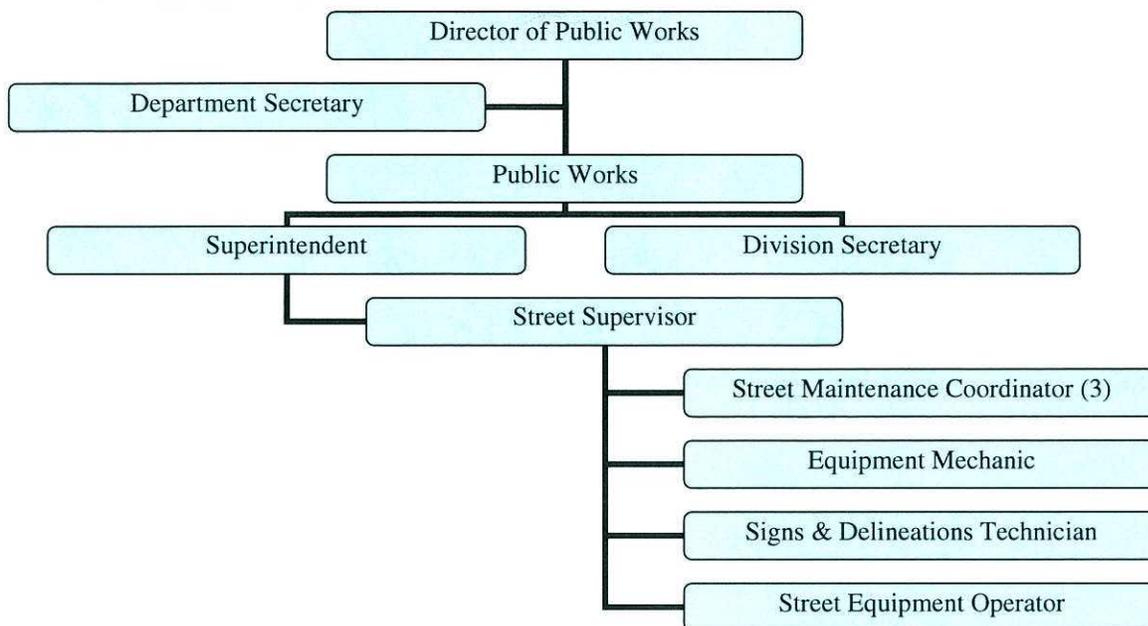
OPERATING STATISTICS AND PERFORMANCE MEASURES:

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<u>Operating Statistics:</u>	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Estimated
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	73	74	75	75
Engineering Projects Started	26	25	25	25
<u>Performance Measures:</u>				
Public Works Administration vs. General Fund budget	2.6%	2.4%	1.9%	2.1%
Percent of Public Works Administration budget expended	99%	98%	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.
5. Red curb painting was postponed unless extremely needed. Red curbs and other striping will be completed in the upcoming budget year, utilizing approved RDA funding.
6. Once again, RDA funding will allow more sign replacement to occur.
7. Items will be auctioned that are no longer in use and Public Works will consider purchasing items at auctions to save money.
8. Vehicles which meet the replacement policy will need to be repaired to extend their life.
9. Public Works continues to shop multiple vendors to achieve the lowest possible price, including exploring new vendors.
10. Bids from other government entities are always reviewed and considered on large purchases.
11. The garage has tested new oil products that need to be changed out less frequently.

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.
- **Other Request Approved:** Increased funding for fuel.
- **Level of Service Changes:** Equipment must be replaced to maintain desired level of service in this division.

GENERAL FUND – PUBLIC WORKS

PUBLIC WORKS - STREETS

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	504,786	504,467	503,417	502,675	502,289
1002	Part-time/Temporary	0	0	0	0	0
1003	Overtime	18,180	15,005	20,000	21,631	20,000
1004	Commissions					
	Total	522,966	519,472	523,417	524,306	522,289
Benefits						
1501	Health Insurance	85,187	85,187	85,184	85,079	85,187
1502	PERS Retirement	108,857	119,464	119,560	121,188	129,596
1503	Workers Comp	9,708	9,035	8,968	10,794	9,979
1504	Medicare	6,725	6,739	7,301	6,777	7,298
1505	Disability/Social Security	0	0	0	0	0
	Total	210,477	220,424	221,013	223,838	232,060
Services and Supplies						
2000	Maintenance	69,035	96,285	61,859	57,412	192,459
3000	Material & Supplies	38,714	55,255	82,586	145,462	93,086
4000	Travel & Training	401	949	3,500	2,426	3,500
5000	Contractual Services	18,447	72,028	36,266	21,516	41,766
6000	Other Operating Exp.	144	0	0	0	0
	Total	126,741	224,517	184,211	226,816	630,811
Total Operating Costs		822,700	964,413	928,641	974,960	1,085,160
7000	Capital Costs	19,185	0	0	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
Total Expenditures		879,369	964,413	928,641	974,960	1,085,160

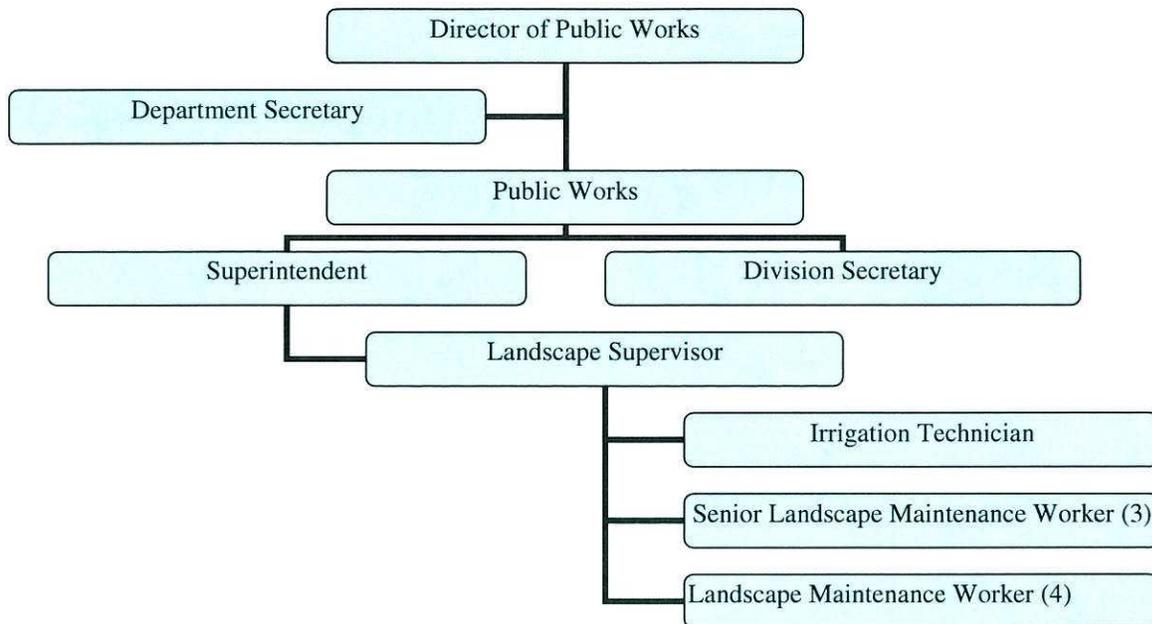
GENERAL FUND – PUBLIC WORKS

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2013 and 2014 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>	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Estimated
Sweep streets monthly	252 miles	252 miles	252 miles	252 miles
Interments	64	62	60	60
Miles of streets maintained	86.5	86.5	86.5	86.5
Sidewalk repairs	34	36	35	40
Miles of sidewalks maintained	175	175	175	175
Vehicles maintained	88	88	88	88
<u>Performance Measures:</u>				
Streets vs. General Fund budget	3.9%	3.9%	3.4%	7.3%
Percent of Streets budget expended	100%	100%	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.
- **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

PUBLIC WORKS - LANDSCAPING

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual- Unaudited	FY 2014 Approved Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries	509,976	492,863	503,806	468,505	492,679
1002 Part-time/Temporary	0	0	0	4,432	0
1003 Overtime	7,310	7,500	7,500	4,153	7,500
1004 Commissions					
Total	517,286	498,403	511,306	477,090	500,179
<u>Benefits</u>					
1501 Health Insurance	95,835	93,173	95,832	89,623	95,835
1502 PERS Retirement	110,055	117,302	119,653	111,042	126,865
1503 Workers Comp	10,937	10,026	10,089	11,447	11,227
1504 Medicare	7,523	7,324	7,305	6,994	7,144
1505 Disability/Social Security	0	0	0	275	0
Total	224,350	227,879	232,879	219,381	241,071
<u>Services and Supplies</u>					
2000 Maintenance	73,079	144,777	62,000	97,401	65,000
3000 Material & Supplies	75,341	17,598	161,500	100,968	146,500
4000 Travel & Training	724	3,011	3,900	4,385	4,900
5000 Contractual Services	80,829	117,815	117,850	96,725	129,850
6000 Other Operating Exp.	128	57	500	467	0
Total	230,101	283,258	345,750	319,925	346,250
Total Operating Costs					
	971,737	1,009,485	1,089,935	996,417	1,087,500
7000 Capital Costs	39,717	20,561	0	0	0
8000 Other one-time Costs	0	0	0	0	0
Total Expenditures	1,011,454	1,030,046	1,089,935	996,417	1,087,500

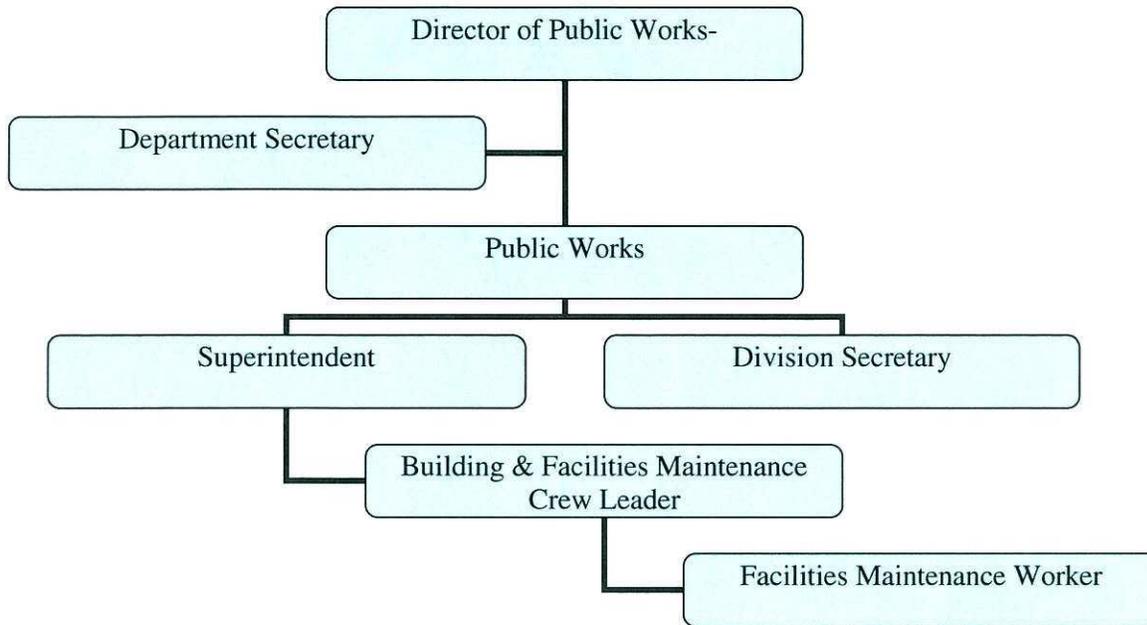
GENERAL FUND – PUBLIC WORKS

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2013 and 2014 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>	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Estimated
Acres maintained	166	166	166	166
Acres of turf	92	92	92	92
Headstones edged quarterly	2037	2044	2049	2055
<u>Performance Measures:</u>				
Landscaping vs. General Fund budget	4.5%	3.9%	3.5%	3.4%
Percent of Landscaping budget expended	100%	100%	100%	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 mission and goals of the City and the Public Works Department.

GENERAL FUND – PUBLIC WORKS

BUDGET HIGHLIGHTS

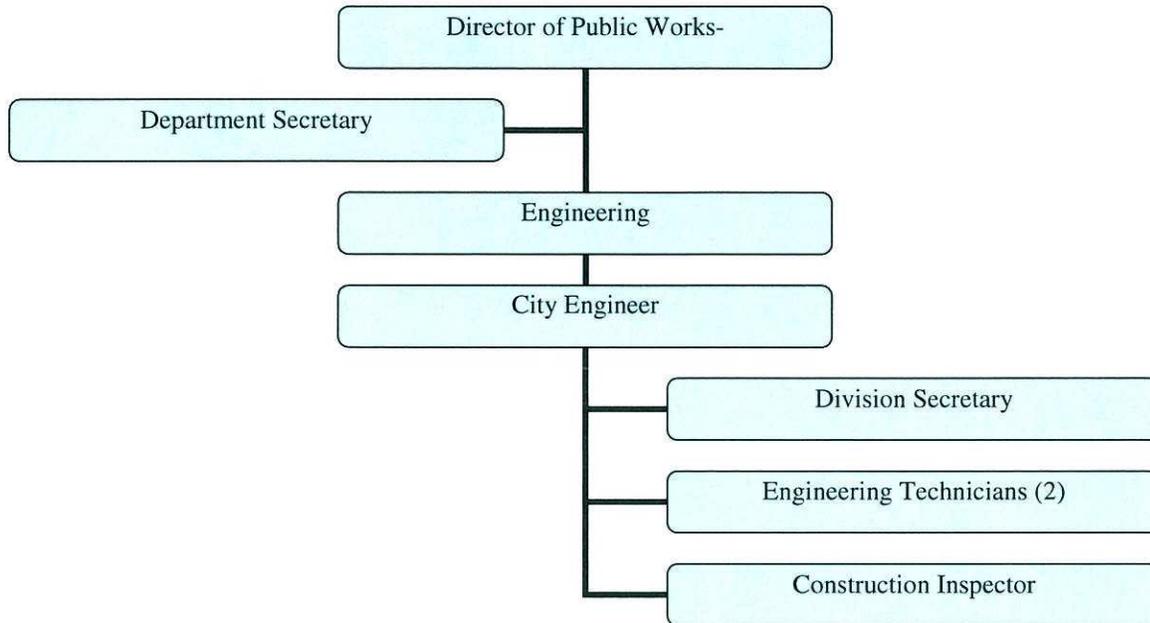
- **Personnel Funded:** The Public Works Building Maintenance Division Budget consist of two positions; one Crew Leader and one Maintenance Worker.
- The Travel and Training budget is important, as this crew works with a lot of power tools, on roofs, and job safety is very important in this division.
- **Level of Service Changes:** As City facilities age, more funding for Contractual Services will be required.

GENERAL FUND – PUBLIC WORKS

PUBLIC WORKS - BUILDING MAINTENANCE

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	117,691	121,041	119,163	118,441	119,163
1002	Part-time/Temporary	0	0	0	0	0
1003	Overtime	873	1,550	2,500	3,373	2,500
1004	Commissions					
	Total	118,564	122,591	121,663	121,814	121,663
Benefits						
1501	Health Insurance	21,297	22,184	21,296	21,297	21,296
1502	PERS Retirement	25,173	28,605	28,301	28,855	30,684
1503	Workers Comp	3,724	2,318	2,242	2,730	2,495
1504	Medicare	1,715	1,784	1,728	1,783	1,728
1505	Disability/Social Security	0	0	0	0	0
	Total	51,909	54,891	53,567	54,665	56,203
Services and Supplies						
2000	Maintenance	5,856	5,634	120,980	99,629	125,980
3000	Material & Supplies	32,901	30,296	47,500	32,055	48,250
4000	Travel & Training	828	917	2,160	320	2,160
5000	Contractual Services	121,053	139,569	16,575	59,084	26,050
6000	Other Operating Exp.	0	0	5,500	0	0
	Total	160,638	176,416	192,715	191,088	202,440
Total Operating Costs		331,111	353,898	367,945	367,567	380,306
7000	Capital Costs	0	0	0	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
Total Expenditures		331,111	353,898	367,945	367,567	380,306

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 Operate in a manner that supports the goals of the City and the Public Works Department.
- 4 Research and use alternate delivery methods for City projects such as design-build and construction manager at risk to more efficiently complete city projects.
- 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.
- **Operating Expense Categories:** The Travel and Training budget has been maintained at current levels. 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.
- **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

PUBLIC WORKS - ENGINEERING

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	284,273	277,085	282,484	247,523	252,699
1002	Part-time/Temporary	0	0	0	0	0
1003	Overtime	4,974	15,550	5,000	3,871	5,000
1004	Commissions					
	Total	289,247	292,635	287,484	251,394	257,699
Benefits						
1501	Health Insurance	37,269	36,386	37,268	35,544	37,268
1502	PERS Retirement	60,698	65,491	67,089	57,517	65,070
1503	Workers Comp	4,050	3,835	3,923	5,253	4,366
1504	Medicare	3,224	3,320	2,518	3,582	3,664
1505	Disability/Social Security	0	0	0	0	0
	Total	105,241	109,032	110,798	101,896	110,368
Services and Supplies						
2000	Maintenance	4,798	6,024	4,500	1,195	2,300
3000	Material & Supplies	8,322	1,000	13,000	26,511	16,500
4000	Travel & Training	5,077	4,239	6,000	3,846	10,000
5000	Contractual Services	6,585	10,992	15,000	16,559	61,692
6000	Other Operating Exp.	1,681	1,323	150	0	0
	Total	26,463	23,578	38,650	48,111	90,492
Total Operating Costs		420,951	425,245	436,932	401,401	458,559
7000	Capital Costs	0	0	40,000	42,006	0
8000	Other one-time Costs	0	0	0	0	0
Total Expenditures		420,951	425,245	476,932	443,407	458,559

GENERAL FUND – PUBLIC WORKS

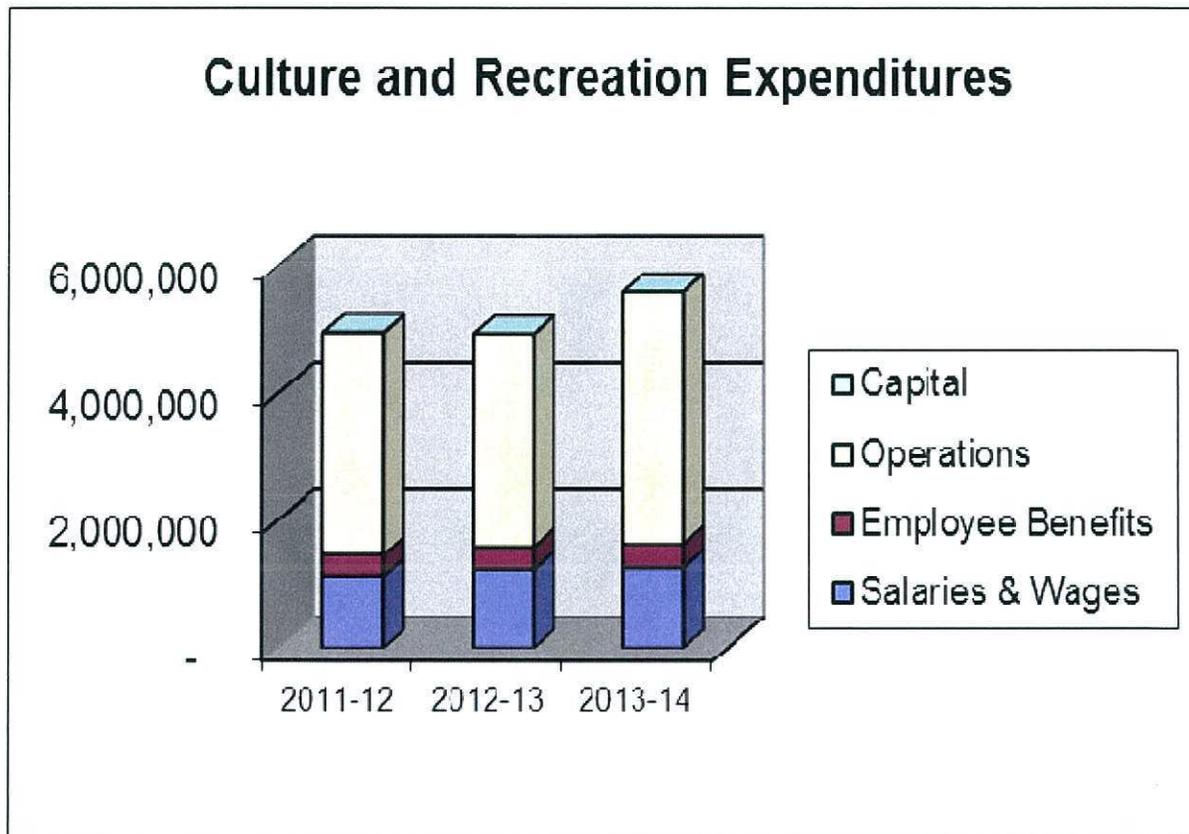
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2013 and 2014 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>	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Estimated
Agenda Items	68	70	70	70
Engineering Projects Started	21	25	30	30
Total Reimbursed - RTC, CCRFCD, etc.	\$3,154,901	\$11,599,035	\$4,623,147	\$5,362,258
<u>Performance Measures:</u>				
Engineering vs. General Fund budget	1.9%	2.9%	1.9%	1.7%
Percent of Engineering budget expended	99%	100%	100%	100%

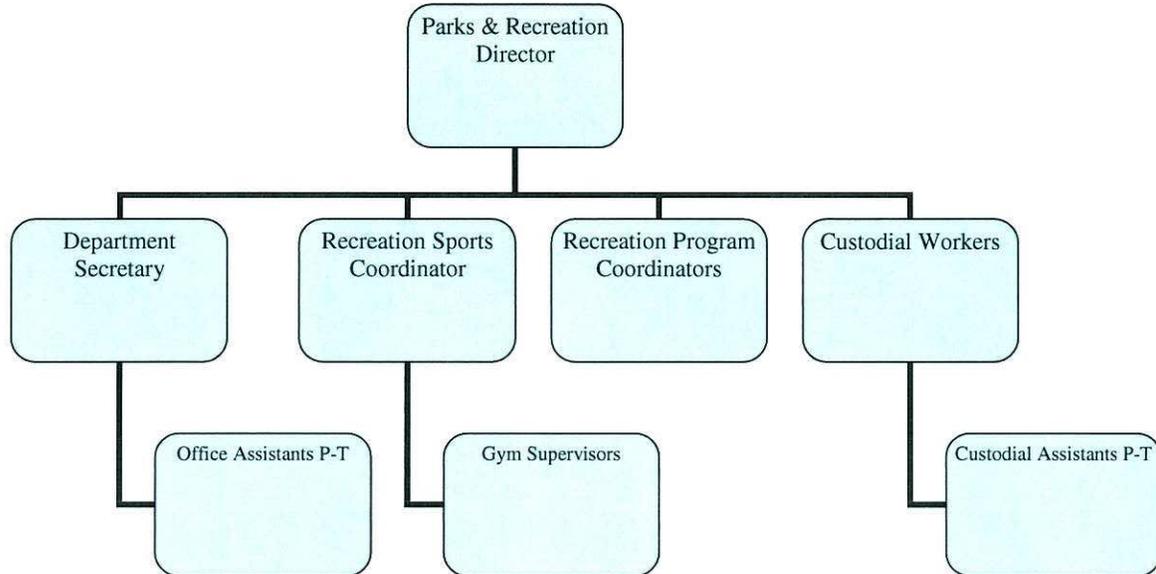
GENERAL FUND – CULTURE AND RECREATION

	2011-12	2012-13	2013-14	Percent
Culture and Recreation	Actual	Actual Unaudited	Budget	Change
Salaries & Wages	1,126,717	1,227,813	1,254,149	2.1%
Employee Benefits	331,975	355,387	373,985	5.0%
Operations	3,493,322	3,350,476	3,967,481	15.6%
Capital	0	0	0	
Expenditure Total	4,952,014	4,933,676	5,595,615	11.8%



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

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 Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, and Maintenance Supervisor. The Parks and Recreation Director is 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 if funds are available
- Continue to offer current levels of recreational and leisure time services for participants of all ages while investigating 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
- The Parks and Recreation Department will continue to support the goals and objectives of the City's Strategic Plan in all phases of our operation.

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS:

- Personnel Funded FY 2013-2014 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, three part-time clerical personnel, 4 full-time custodians and 2 part-time custodians
- Anticipated \$7,797 increase to the Equipment account for upgrades in the Recreation Department computers and an I-Pad for the Director.
- Anticipated \$13,000 increase to the temporary salaries and benefits account reinstate gym supervisors at the Recreation Center. Due to prior budget cuts, Gym Supervisors were cut, reducing open gym hours of operation. The community will benefit from, increased public access to our facility. Supervised open gym hours will now be reinstated to include week nights and weekends.

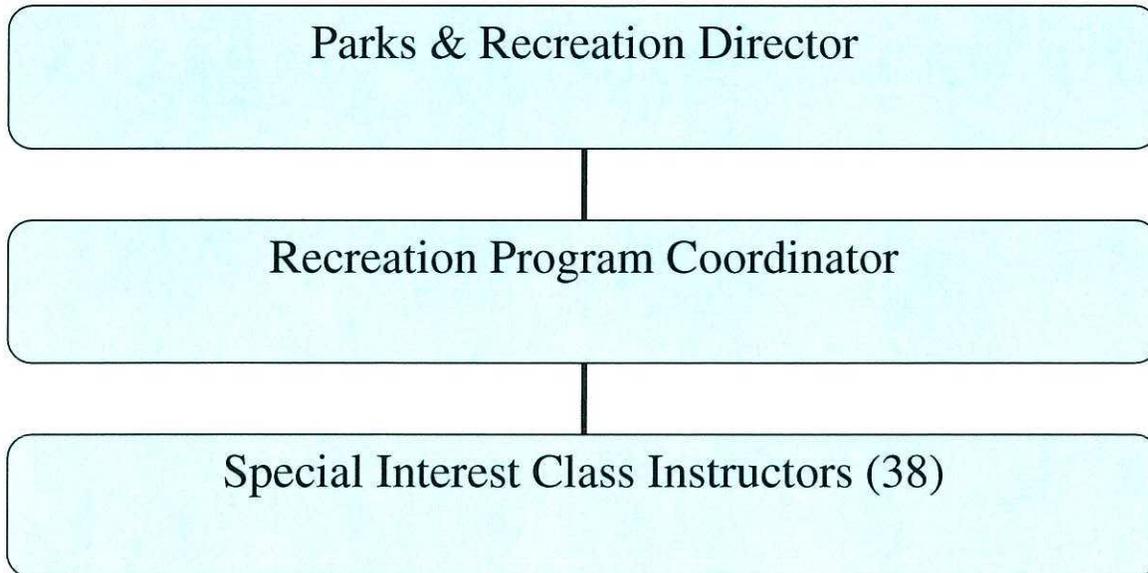
GENERAL FUND – CULTURE AND RECREATION

RECREATION - ADMINISTRATION

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	483,505	511,023	523,325	487,278	520,319
1002	Part-time/Temporary	82,612	78,264	85,934	96,222	97,734
1003	Overtime	0	228	1,000	468	1,000
1004	Commissions					
	Total	566,117	589,516	610,259	583,968	619,053
Benefits						
1501	Health Insurance	74,538	81,637	86,927	82,081	85,187
1502	PERS Retirement	113,127	125,759	128,742	122,196	133,983
1503	Workers Comp	9,686	11,240	11,829	12,598	13,368
1504	Medicare	5,341	5,770	5,928	5,631	7,716
1505	Disability/Social Security	2,133	3,484	4,165	4,260	4,897
	Total	204,825	227,890	237,591	226,766	245,151
Services and Supplies						
2000	Maintenance	18,819	47,292	8,000	9,330	8,000
3000	Material & Supplies	19,501	24,298	96,589	45,762	102,386
4000	Travel & Training	5,249	5,105	5,488	2,100	5,488
5000	Contractual Services	83,881	82,294	124,530	83,652	128,869
6000	Other Operating Exp.	0	125	0	0	0
	Total	127,450	159,114	234,607	140,844	244,743
Total Operating Costs		898,392	976,520	1,082,457	951,578	1,108,947
7000	Capital Costs	0	0	0	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
Total Expenditures		898,392	976,520	1,082,457	951,578	1,108,947

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 Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, and 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 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.
- Coordinator responsible for monitoring the costs versus revenue for the program
- The Parks and Recreation Department will continue to support the goals and objectives of the City's Strategic Plan in all phases of our operation.

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS:

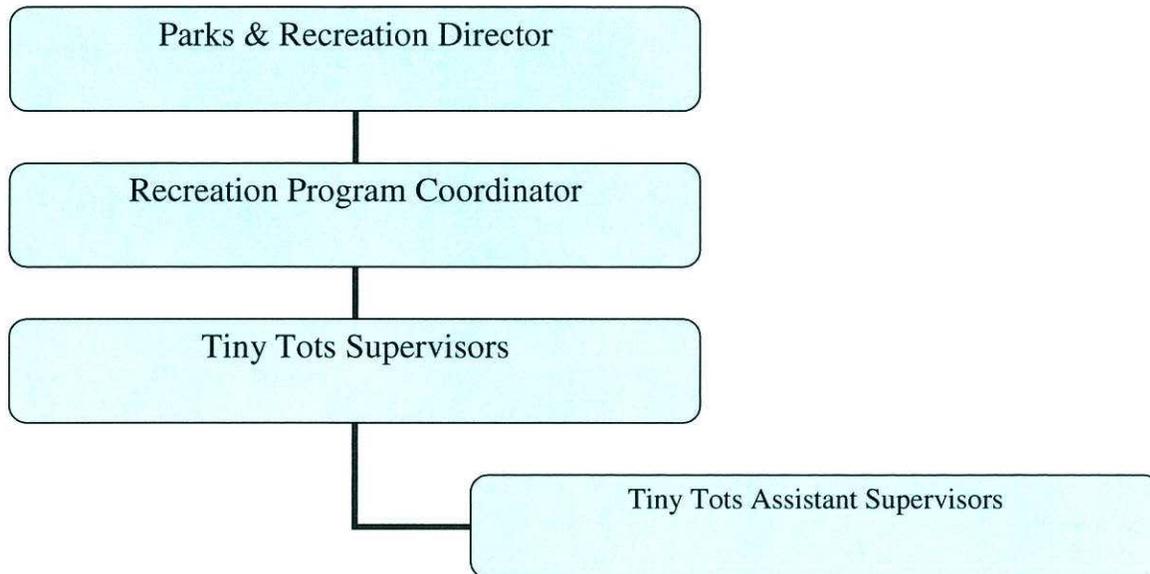
- Personnel Funded for FY 2013-2014: Include special interest instructors for our recreation classes. The number of instructors varies each month depending on class offerings and class participation. (Special Interest Instructors are paid 70% of monies collected from patrons attending the classes.)
- Anticipated \$10,000 to temporary salaries and benefits for special interest instructors due to increased participation and revenue
- Estimated revenue projected for FY 2013-2014 is \$75,000

RECREATION - SPECIAL CLASSES

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	52,827	56,650	50,000	56,801	59,200
1003	Overtime	0	0	0	0	0
1004	Commissions					
	Total	52,827	56,650	50,000	56,801	59,200
Benefits						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	0	0	0	0	0
1503	Workers Comp	1,658	1,764	1,908	1,881	2,201
1504	Medicare	766	822	870	824	1,003
1505	Disability/Social Security	3,157	3,410	3,720	3,490	4,290
	Total	5,581	5,996	6,498	6,195	7,494
Services and Supplies						
2000	Maintenance	0	0	0	0	0
3000	Material & Supplies	2,602	2,980	3,000	2,282	3,000
4000	Travel & Training	130	0	250	0	250
5000	Contractual Services	2,498	1,988	3,100	795	3,100
6000	Other Operating Exp.	277	0	700	0	700
	Total	5,507	4,968	7,050	3,077	7,050
Total Operating Costs		63,915	67,614	63,548	66,073	73,744
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
Total Expenditures		63,915	67,614	63,548	66,073	73,744

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 Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, and Maintenance Supervisor. The Parks and Recreation Director is 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 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
- Coordinator responsible for monitoring the costs versus revenue for the program
- The Parks and Recreation Department will continue to support the goals and objectives of the City's Strategic Plan in all phases of our operation.

BUDGET HIGHLIGHTS

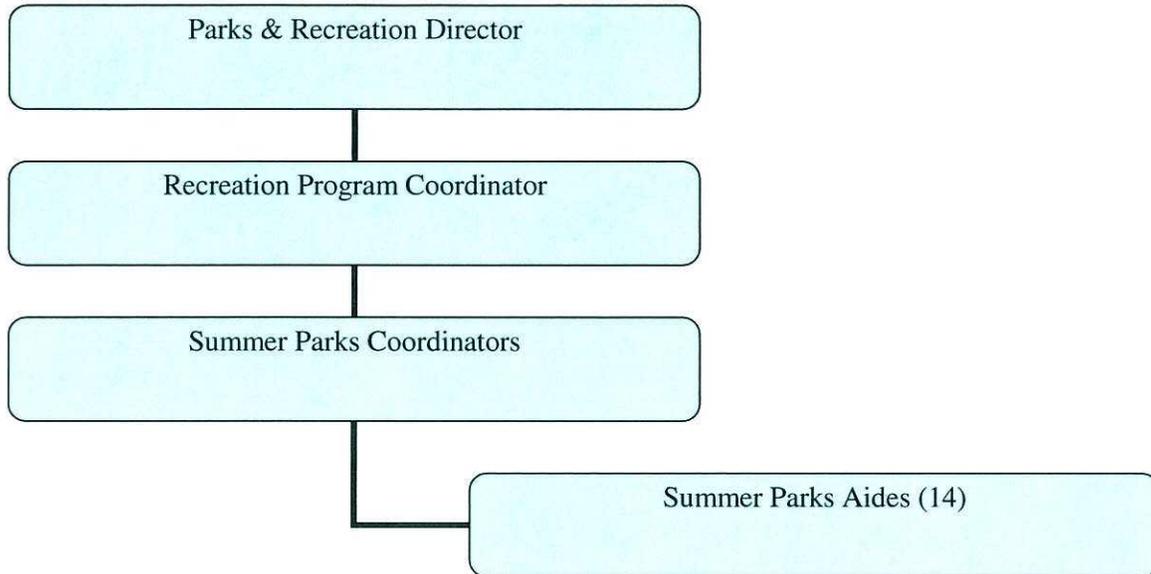
- Personnel Funded FY 2013-2014 include 2 supervisors and 2 assistant supervisors
- Levels of Service: The level of service will not change.
- Anticipated \$1221 increase in equipment account for a new computer
- Estimated revenue projected for FY 2012-2013 is \$35,000

GENERAL FUND – CULTURE AND RECREATION

RECREATION - TINY TOTS

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual- Unaudited	FY 2014 Approved Budget
Salaries & Wages					
1001 Regular Salaries	0	0	0	0	0
1002 Part-time/Temporary	26,991	23,463	24,499	23,316	24,499
1003 Overtime	0	0	0	0	0
1004 Commissions					
Total	26,991	23,463	24,499	23,316	24,499
Benefits					
1501 Health Insurance	0	0	0	0	0
1502 PERS Retirement	0	0	0	0	0
1503 Workers Comp	1,042	884	958	917	958
1504 Medicare	391	340	436	338	436
1505 Disability/Social Security	1,673	1,455	1,866	1,446	1,866
Total	3,106	2,679	3,260	2,701	3,260
Services and Supplies					
2000 Maintenance	0	0	650	286	650
3000 Material & Supplies	3,226	3,489	3,264	3,843	4,485
4000 Travel & Training	300	0	200	0	200
5000 Contractual Services	542	1,067	750	599	750
6000 Other Operating Exp.	0	0	0	0	0
Total	4,068	4,556	4,864	4,728	6,085
Total Operating Costs					
	34,165	30,698	32,623	30,745	33,844
7000 Capital Costs	0	0	0	0	0
8000 Other one-time Costs	0	0	0	0	0
Total Expenditures	34,165	30,698	32,623	30,745	33,844

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 Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, and Maintenance Supervisor. The Parks and Recreation Director is 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 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
- Coordinator responsible for monitoring the costs versus revenue for the program
- The Parks and Recreation Department will continue to support the goals and objectives of the City's Strategic Plan in all phases of our operation.

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS

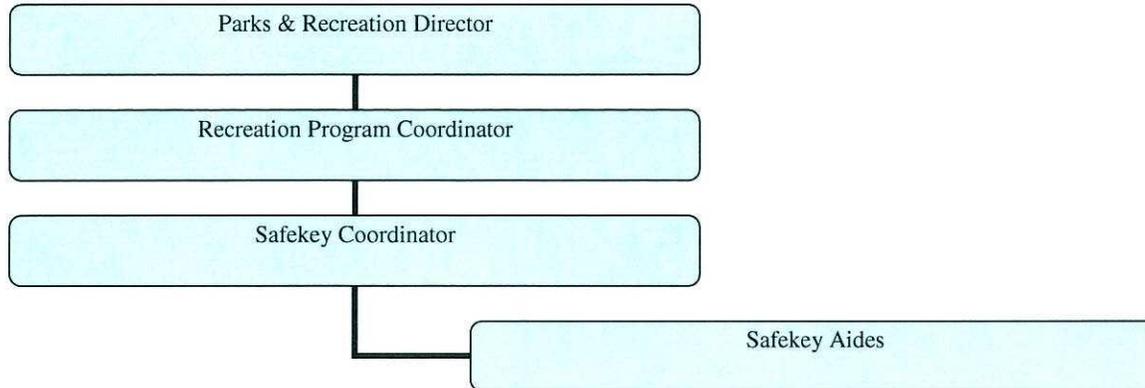
- Personnel Funded FY 2013-2014 include coordinator, supervisor, and aides. Many of these employees also service our Safekey program.
- Anticipated \$2000 increase to temporary salaries and benefits for coordinator
- Anticipated \$2900 increase to temporary salaries and benefits for aids
- Anticipated \$600 increase for a new cell phone for the program
- Anticipated \$1382 increase for a lap top to be utilized by both the Summer Parks and Safekey programs
- Anticipated \$1700 in course class for supplies and snacks due to increased participation in the program
- Estimated revenue projected for FY 2013-2014 \$25,000

RECREATION - SUMMER PARKS

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	21,477	19,714	25,000	16,396	29,900
1003	Overtime	0	0	0	198	0
1004	Commissions					
	Total	21,477	19,714	25,000	16,594	29,900
Benefits						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	0	0	0	426	0
1503	Workers Comp	607	614	977	555	1,133
1504	Medicare	311	286	451	241	522
1505	Disability/Social Security	1,332	1,222	1,920	761	2,100
	Total	2,250	2,122	3,348	1,983	3,755
Services and Supplies						
2000	Maintenance	0	0	0	0	0
3000	Material & Supplies	809	227	1,190	1,439	4,272
4000	Travel & Training	104	44	0	0	200
5000	Contractual Services	0	49	510	0	710
6000	Other Operating Exp.	0	0	0	0	0
	Total	913	320	1,700	1,439	5,182
Total Operating Costs		24,640	22,156	30,048	20,016	38,837
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
Total Expenditures		24,640	22,156	30,048	20,016	38,837

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, Recreation Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, and Maintenance Supervisor. The Parks and Recreation Director is 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 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
- Coordinator responsible for monitoring the costs versus revenue for the program
- The Parks and Recreation Department will continue to support the goals and objectives of the City's Strategic Plan in all phases of our operation.

BUDGET HIGHLIGHTS:

- Personnel Funded FY 2013-2014 include coordinator, supervisor, assistant supervisor and aides. Many of these employees also service our Summer Parks program.
- Anticipated \$7000 increase to temporary salaries and benefits for Safekey/Summer Parks Coordinator
- Anticipated \$300 increase for office supplies
- Anticipated \$2200 increase to the Course Class account due to increased program participation
- Anticipated \$2317 increase to Retirement account for the Safekey/Summer Parks Coordinator

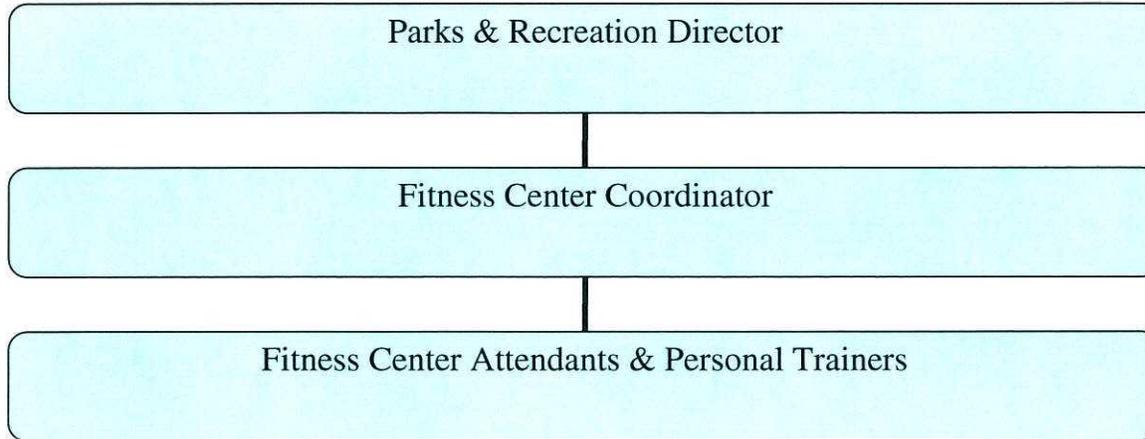
GENERAL FUND – CULTURE AND RECREATION

RECREATION - SAFEKEY

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	26,294	21,558	31,566	29,933	41,441
1003	Overtime	0	0	0	18	0
1004	Commissions					
	Total	26,294	21,558	31,566	29,951	41,441
Benefits						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	0	0	0	2,514	2,317
1503	Workers Comp	825	690	1,002	1,044	1,330
1504	Medicare	381	313	458	434	603
1505	Disability/Social Security	1,630	1,337	1,957	1,346	2,134
	Total	2,836	2,339	3,417	5,338	6,384
Services and Supplies						
2000	Maintenance	0	0	0	0	0
3000	Material & Supplies	5,238	4,488	3,650	4,904	6,150
4000	Travel & Training	25	0	464	0	464
5000	Contractual Services	0	0	0	0	0
6000	Other Operating Exp.	0	0	0	0	0
	Total	5,263	4,488	4,114	4,904	6,614
Total Operating Costs		34,393	28,385	39,097	40,193	54,439
7000	Capital Costs	0	0	0	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
Total Expenditures		34,393	28,385	39,097	40,193	54,439

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 Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, and Maintenance Supervisor. The Parks and Recreation Director is 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 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
- Coordinator responsible for monitoring the costs versus revenue for the program
- The Parks and Recreation Department will continue to support the goals and objectives of the City's Strategic Plan in all phases of our operation.

BUDGET HIGHLIGHTS:

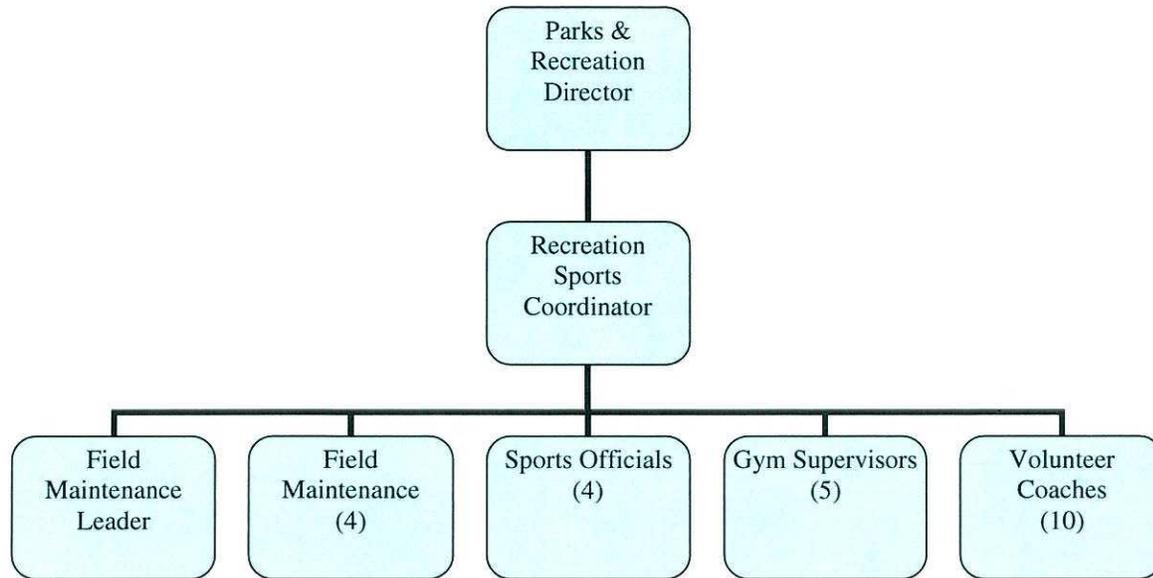
- Personnel Funded for FY 2012-2013: Include a part-time supervisor and 7 part-time attendants and 3 personal trainers. (Attendants and personal trainers paid 70% of monies collected from patrons attending the Fitness Center)
- No additional personnel requested
- Estimated revenue projected for FY 2012-2013 \$64,000
- Level of Service should remain the same.

GENERAL FUND – CULTURE AND RECREATION

RECREATION - FITNESS CENTER

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	56,521	55,754	58,530	53,813	58,530
1003	Overtime	0	0	0	0	0
1004	Commissions					
	Total	56,521	55,754	58,530	53,813	58,530
Benefits						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	4,222	4,809	4,673	4,363	4,673
1503	Workers Comp	1,774	1,737	1,861	1,787	1,861
1504	Medicare	820	808	849	780	849
1505	Disability/Social Security	2,235	2,141	2,339	2,161	2,339
	Total	9,051	9,495	9,722	9,091	9,722
Services and Supplies						
2000	Maintenance	3,841	6,990	4,000	2,282	1,500
3000	Material & Supplies	801	6,256	1,200	1,280	3,700
4000	Travel & Training	264	431	580	337	580
5000	Contractual Services	613	840	1,000	355	1,000
6000	Other Operating Exp.	0	0	0	0	0
	Total	5,519	14,517	6,780	4,254	6,780
Total Operating Costs		71,091	79,766	75,032	67,158	75,032
7000	Capital Costs	0	0	0	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
Total Expenditures		71,091	79,766	85,814	67,158	75,032

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 Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, and Maintenance Supervisor. The Parks and Recreation Director is 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
- The Parks and Recreation Department will continue to support the goals and objectives of the City's Strategic Plan in all phases of our operation.

BUDGET HIGHLIGHTS

- Estimated revenue projected for FY 2013-2014 is \$10,000.
- No increases to Adult Sports

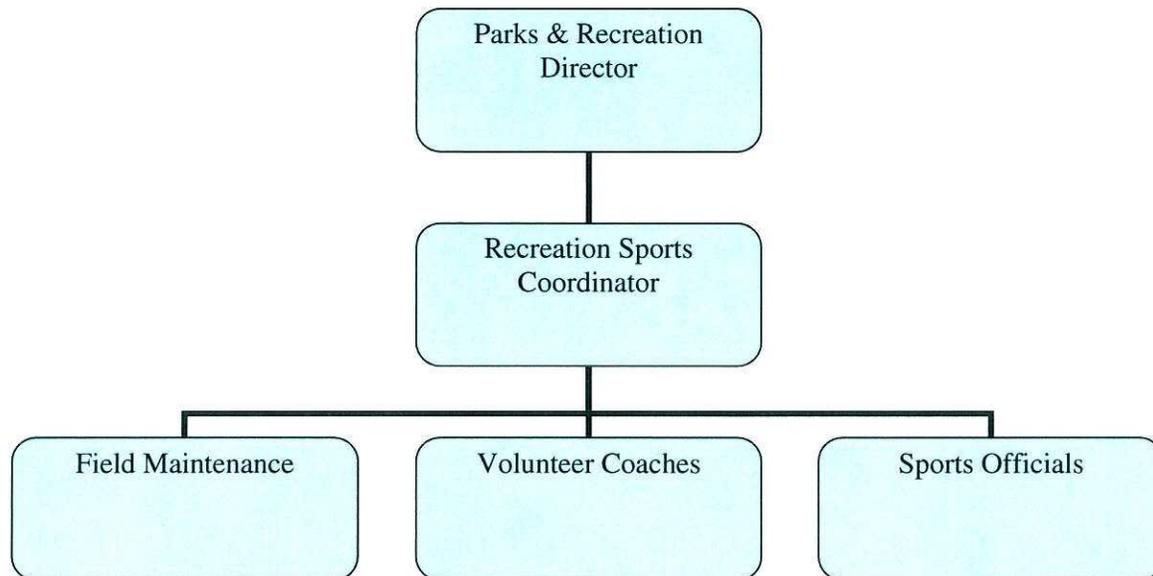
GENERAL FUND – CULTURE AND RECREATION

RECREATION - ADULT SPORTS

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	5,211	5,220	7,748	4,783	7,748
1003	Overtime	0	0	0	0	0
1004	Commissions					
	Total	5,211	5,220	7,748	4,783	7,748
Benefits						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	0	0	0	0	0
1503	Workers Comp	177	195	333	189	333
1504	Medicare	76	76	113	69	113
1505	Disability/Social Security	323	324	480	297	480
	Total	576	595	926	555	926
Services and Supplies						
2000	Maintenance	0	0	300	115	300
3000	Material & Supplies	2,826	236	1,700	412	1,700
4000	Travel & Training	0	0	0	0	0
5000	Contractual Services	660	680	660	680	660
6000	Other Operating Exp.	0	0	0	0	0
	Total	3,486	916	2,660	1,207	2,660
Total Operating Costs		9,273	6,731	11,334	6,545	11,334
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
Total Expenditures		9,273	6,731	11,334	6,545	11,334

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 Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, and Maintenance Supervisor. The Parks and Recreation Director is 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
- The Parks and Recreation Department will continue to support the goals and objectives of the City's Strategic Plan in all phases of our operation.

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS:

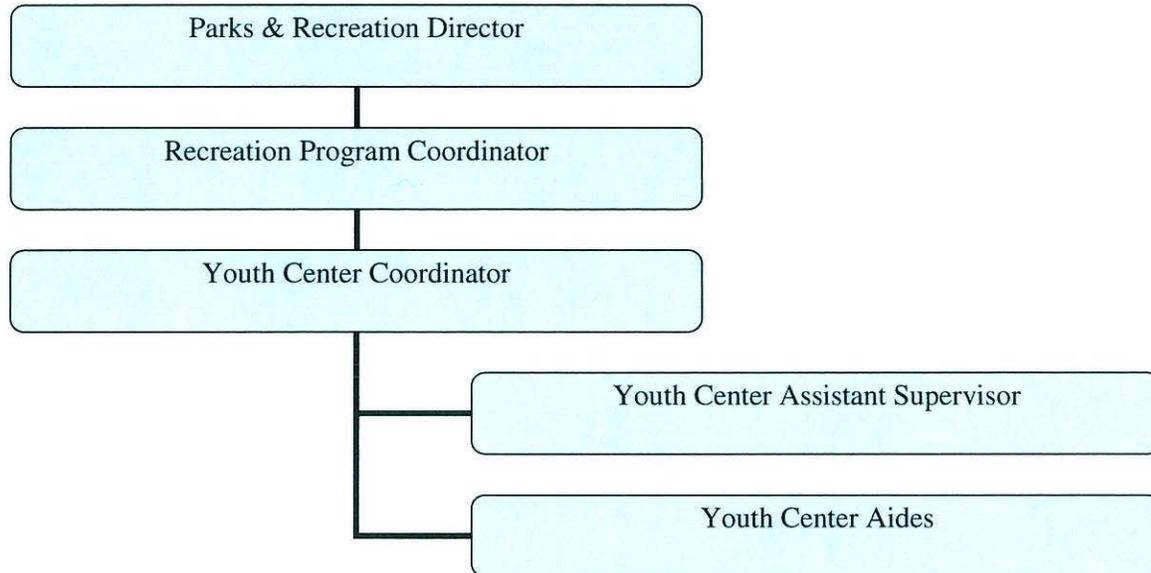
- Personnel Funded for FY 2013-2014: Include sports referees/officials, sports scorers, and field prep staff. The total number of part-time positions fluctuates depending on the sport and schedules.
- No increases for Youth Sports
- Estimated revenue projected for FY 2013-2014 is \$34,000

RECREATION - YOUTH SPORTS

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	28,631	28,716	25,633	29,458	25,633
1003	Overtime	0	0	0	0	0
1004	Commissions					
	Total	28,631	28,716	25,633	29,458	25,633
Benefits						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	0	0	0	0	0
1503	Workers Comp	1,065	1,100	899	1,331	899
1504	Medicare	415	417	411	427	411
1505	Disability/Social Security	1,775	1,780	1,753	1,826	1,753
	Total	3,255	3,297	3,063	3,584	3,063
Services and Supplies						
2000	Maintenance	0	0	200	0	200
3000	Material & Supplies	1,028	1,417	8,471	4,713	8,471
4000	Travel & Training	130	0	400	0	400
5000	Contractual Services	0	0	100	0	100
6000	Other Operating Exp.	0	0	0	0	0
	Total	1,158	1,417	9,171	4,713	9,171
Total Operating Costs		33,044	33,431	37,867	37,755	37,867
7000	Capital Costs	0	0	0	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
Total Expenditures		33,044	33,431	37,867	37,755	37,867

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 Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, and 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
- The Parks and Recreation Department will continue to support the goals and objectives of the City's Strategic Plan in all phases of our operation.

GOALS & STRATEGIC ISSUES

- Personnel Funded for FY 2013-2014: Included a part-time Youth Center Coordinator, one part-time Youth Center Leader and one part-time Youth Center Aide.
- No Increases for Youth Center

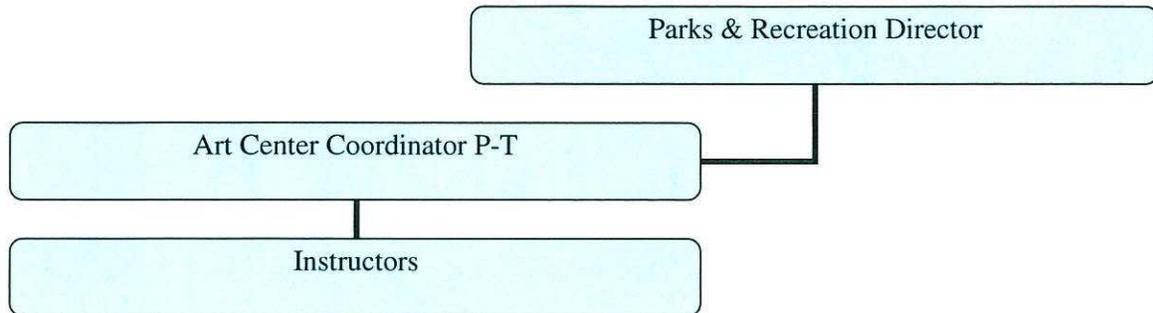
GENERAL FUND – CULTURE AND RECREATION

RECREATION - YOUTH CENTER

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	43,244	40,474	43,992	43,454	43,992
1003	Overtime	0	0	0	0	0
1004	Commissions					
	Total	43,244	40,474	43,992	43,454	43,992
Benefits						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	6,424	6,803	6,261	6,713	6,261
1503	Workers Comp	1,387	1,303	1,399	1,498	1,399
1504	Medicare	640	587	638	630	638
1505	Disability/Social Security	848	712	1,103	942	1,103
	Total	9,299	9,406	9,401	9,783	9,401
Services and Supplies						
2000	Maintenance	1,577	737	2,000	661	2,000
3000	Material & Supplies	6,011	3,004	3,000	2,835	3,000
4000	Travel & Training	539	582	720	552	720
5000	Contractual Services	3,377	2,537	3,332	1,166	3,332
6000	Other Operating Exp.	0	0	0	0	0
	Total	11,504	6,860	9,052	5,214	9,052
Total Operating Costs		64,047	56,740	62,445	58,451	62,445
7000	Capital Costs	0	0	0	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
Total Expenditures		64,047	56,740	62,445	58,451	62,445

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.
- The Parks and Recreation Department will continue to support the goals and objectives of the City's Strategic Plan in all phases of our operation.

BUDGET HIGHLIGHTS

- Personnel funded FY 2013-2014 include part-time coordinator and instructors
No Increases for the Art Center
- Estimated revenue projected for FY 2012-2013 is \$11,500

GENERAL FUND – CULTURE AND RECREATION

RECREATION - ABC PARK ART CENTER

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	38,179	33,881	37,038	35,942	37,038
1003	Overtime	0	0	0	0	0
1004	Commissions					
	Total	38,179	33,881	37,038	35,942	37,038
Benefits						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	6,358	6,120	5,992	6,749	5,992
1503	Workers Comp	1,199	1,055	1,353	1,193	1,353
1504	Medicare	554	491	617	521	617
1505	Disability/Social Security	370	329	899	344	899
	Total	8,481	7,996	8,861	8,807	8,861
Services and Supplies						
2000	Maintenance	2,143	310	3,201	79	3,201
3000	Material & Supplies	2,463	5,694	3,500	2,294	3,500
4000	Travel & Training	0	0	600	0	600
5000	Contractual Services	2,795	626	2,500	2,500	2,500
6000	Other Operating Exp.	0	0	0	0	0
	Total	7,401	6,630	9,801	4,873	9,801
Total Operating Costs		54,061	48,507	55,700	49,622	55,700
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	60	0	0	0	0
Total Expenditures		54,121	48,507	55,700	49,622	55,700

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 Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, and Maintenance Supervisor. The Parks and Recreation Director is 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.
- The Parks and Recreation Department will continue to support the goals and objectives of the City's Strategic Plan in all phases of our operation.

BUDGET HIGHLIGHTS:

- Personnel Funded FY 2013-2014: one part-time trails coordinator is funded for Bootleg Canyon
- Estimated projected revenue for FY 2013-2014 \$19,500
- Funding remains the same. Some reallocation of accounts.

GENERAL FUND – CULTURE AND RECREATION

RECREATION - BOOTLEG CANYON

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	1,991	1,325	7,000	3,875	4,500
1003	Overtime	0	0	0	0	0
1004	Commissions					
	Total	1,991	1,325	7,000	3,875	4,500
Benefits						
1501	Health Insurance					
1502	PERS Retirement	0	0	0	0	0
1503	Workers Comp	167	115	0	129	0
1504	Medicare	77	53	0	56	0
1505	Disability/Social Security	330	229	0	240	0
	Total	574	397	0	425	0
Services and Supplies						
2000	Maintenance	0	0	0	0	3,500
3000	Material & Supplies	1,802	2,101	3,000	565	2,000
4000	Travel & Training	0	0	0	0	0
5000	Contractual Services	3,335	2,363	0	0	0
6000	Other Operating Exp.	0	0	0	0	0
	Total	5,137	4,464	3,000	565	5,500
Total Operating Costs		7,702	6,186	10,000	4,865	10,000
7000	Capital Costs	0	0	0	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
Total Expenditures		7,702	6,186	10,000	4,865	10,000

GENERAL FUND – CULTURE AND RECREATION

COMMUNITY GRANTS

ACTIVITY DESCRIPTION:

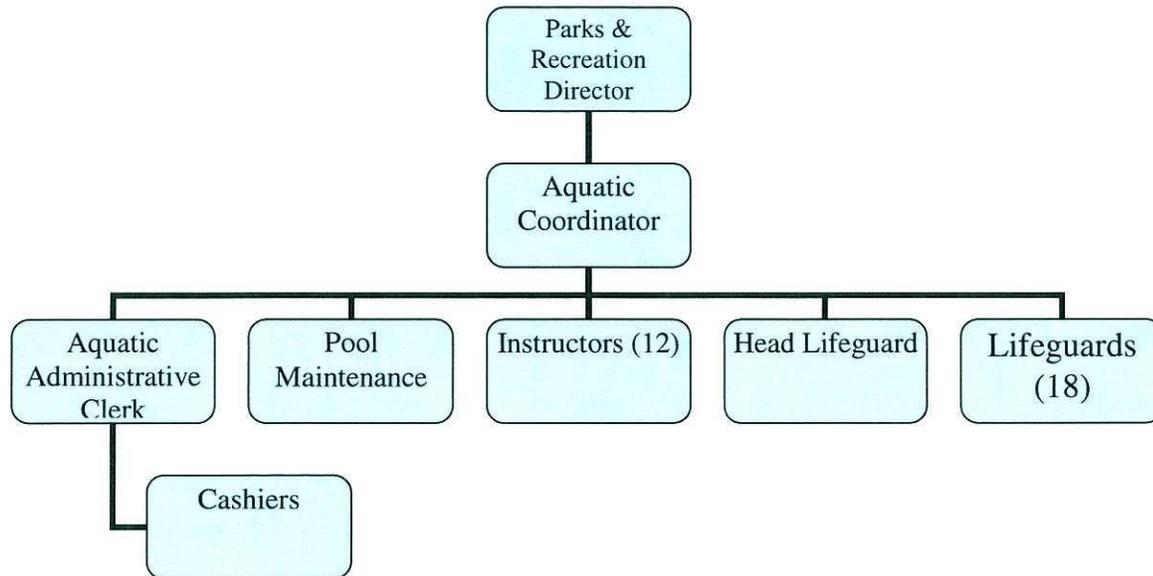
The City provides funding for operations of both the Senior Center and the Boulder Dam Museum. This funding is subject to annual appropriation.

RECREATION –COMMUNITY GRANTS

		FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual- Unaudited	FY 2014 Approved Budget
Salaries & Wages						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary					
1003	Overtime					
1004	Commissions	0	0	0	0	0
	Total					0
Benefits						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	0	0	0	0	0
1503	Workers Comp	0	0	0	0	0
1504	Medicare					0
1505	Disability/Social Security	0	0	0	0	0
	Total					0
Services and Supplies			0	0	0	0
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	160,000	227,290	266,421	267,088	270,200
6000	Other Operating Exp.					
	Total	160,000	227,290	266,421	267,088	270,200
Total Operating Costs						
7000	Capital Costs Other one-time	0	0	0	0	0
8000	Costs	0	0	0	0	0
Total Expenditures		160,000	227,290	266,421	267,088	270,200

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

- 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.
- 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)
- Communicate all upcoming event dates and share marketing information with our community. (Professional Excellence, Fiscal responsibility)
- The Parks and Recreation Department will continue to support the goals and objectives of the City's Strategic Plan in all phases of our operation.

GENERAL FUND – CULTURE AND RECREATION

BUDGET HIGHLIGHTS

- Personnel Funded for FY 2013-2014: Includes one full-time Aquatics Coordinator, one part-time Administration Clerk, part-time Pool Maintenance Worker, one part-time Assistant Pool Maintenance Worker, four part-time Cashiers, 11 part time WSI/lifeguards, 7 part-time lifeguards, 7 part-time WSI, one part-time Head Lifeguard, and Commissioned Instructors (The number of instructors depends on the time of year and number of classes offered).
- Anticipated \$2000 increase in Employee Retirement with 2%PERS increase
- Anticipated \$9088 increase in temporary salaries and benefits for lifeguard staffing of the new climbing wall and an assistant pool maintenance worker for confined space requirements.
- Estimated revenue projected for FY 2013-2014 \$100,000

GENERAL FUND – CULTURE AND RECREATION

RECREATION - SWIMMING POOL

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	65,340	69,176	69,028	70,993	70,408
1002	Part-time/Temporary	183,102	186,060	225,007	186,570	233,207
1003	Overtime	362	0	1,000	72	1,000
1004	Commissions					
	Total	248,804	255,236	295,035	257,635	304,615
Benefits						
1501	Health Insurance	10,648	10,648	11,090	10,205	10,648
1502	PERS Retirement	23,190	26,714	26,920	26,900	28,950
1503	Workers Comp	8,515	8,409	12,117	9,619	12,588
1504	Medicare	3,726	3,856	4,176	3,901	7,391
1505	Disability/Social Security	8,612	8,799	10,842	8,909	11,350
	Total	54,691	58,426	65,145	59,534	70,927
Services and Supplies						
2000	Maintenance	16,617	19,924	33,857	13,921	20,808
3000	Material & Supplies	42,435	36,468	32,684	37,168	44,533
4000	Travel & Training	845	644	1,542	1,670	1,542
5000	Contractual Services	25,625	31,725	50,832	29,592	52,734
6000	Other Operating Exp.	0	0	0	0	0
	Total	85,522	88,761	118,915	82,351	119,617
Total Operating Costs		389,017	402,423	468,112	399,520	495,159
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
Total Expenditures		389,017	402,423	479,095	399,520	495,159

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.

GOALS & STRATEGIC ISSUES

- To maintain current standards and work closely with the management contract to potentially upgrade the playability of the golf course.
- To determine future budgetary needs based on the expectations of our customers.
- 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.
- Continue to provide for the present and future golfing needs of our customers.
- Monitor costs versus revenue for the golf course.
- The Parks and Recreation Department will continue to support the goals and objectives of the City's Strategic Plan in all phases of our operation

BUDGET HIGHLIGHTS

- Personnel funded for FY 2013-2014 include Golf Professional and Maintenance Contract.
- Anticipated \$22,800 increase to golf professional contract to level of original agreement
- Anticipated \$65,000 increase to vehicles account for an additional 50 new golf carts
- Anticipated \$7500 decrease to natural gas
- Anticipated \$30,000 decrease to utilities
- Anticipated \$15,688 reallocation of funds from temp salaries to golf professional contract for custodial worker
- Estimated revenue projection for FY 2013-2014 \$1,820,000

GENERAL FUND – CULTURE AND RECREATION

RECREATION - BOULDER CREEK

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual- Unaudited	FY 2014 Approved Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries	0	0	0	0	0
1002 Part-time/Temporary	12,818	12,428	13,513	12,825	0
1003 Overtime	0	0	0	0	0
1004 Commissions					
Total	12,818	12,428	13,513	12,825	0
<u>Benefits</u>					
1501 Health Insurance	0	0	0	0	
1502 PERS Retirement	0	0	0	0	0
1503 Workers Comp	402	387	1,121	426	0
1504 Medicare	186	180	196	186	0
1505 Disability/Social Security	795	771	838	795	0
Total	1,383	1,338	2,155	1,407	0
<u>Services and Supplies</u>					
2000 Maintenance	400,437	91,809	72,000	19,098	61,000
3000 Material & Supplies	145,371	92,252	606,310	437,438	577,110
4000 Travel & Training	0	0	700	0	700
5000 Contractual Services	796,327	804,892	1,205,400	1,347,881	1,249,268
6000 Other Operating Exp.	546,612	831,767	0	0	0
Total	1,888,747	1,820,720	1,884,410	1,804,417	1,888,078
Total Operating Costs	1,902,948	1,834,486	1,900,078	1,818,649	1,888,078
7000 Capital Costs	0	29,370	112,500	115,826	130,000
8000 Other one-time Costs	0	0	0	0	0
Total Expenditures	1,902,948	1,863,856	2,012,578	1,934,475	2,018,078

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 Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, and Maintenance Supervisor. The Parks and Recreation Director is responsible for coordinating all major special events within the City including film shoots and video productions.

GOALS & STRATEGIC ISSUES

- To maintain current standards and work closely with the management contract to potentially upgrade the playability of the golf course.
- To determine future budgetary needs based on the expectations of our customers.
- 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.
- Continue to provide for the present and future golfing needs of our customers.
- Monitor costs versus revenue for the golf course.
- The Parks and Recreation Department will continue to support the goals and objectives of the City's Strategic Plan in all phases of our operation.

BUDGET HIGHLIGHTS

- Personnel funded for FY 2013-2014 include Golf Professional and Maintenance Contract.
- Anticipated \$1221 increase in Equipment for irrigation computer
- Anticipated \$65,000 increase in Vehicles for the lease of 50 golf carts
- Anticipated \$6,000 increase for isolation valves for irrigation system.
- Anticipated \$15,000 decrease in Maintenance of Equipment due to completion of a greens irrigation project on back 9 of golf course
- Anticipated \$15,000 increase for back nine new sprinkler project.
- Estimated revenue projection for FY 2013-2014 \$750,000

GENERAL FUND – CULTURE AND RECREATION

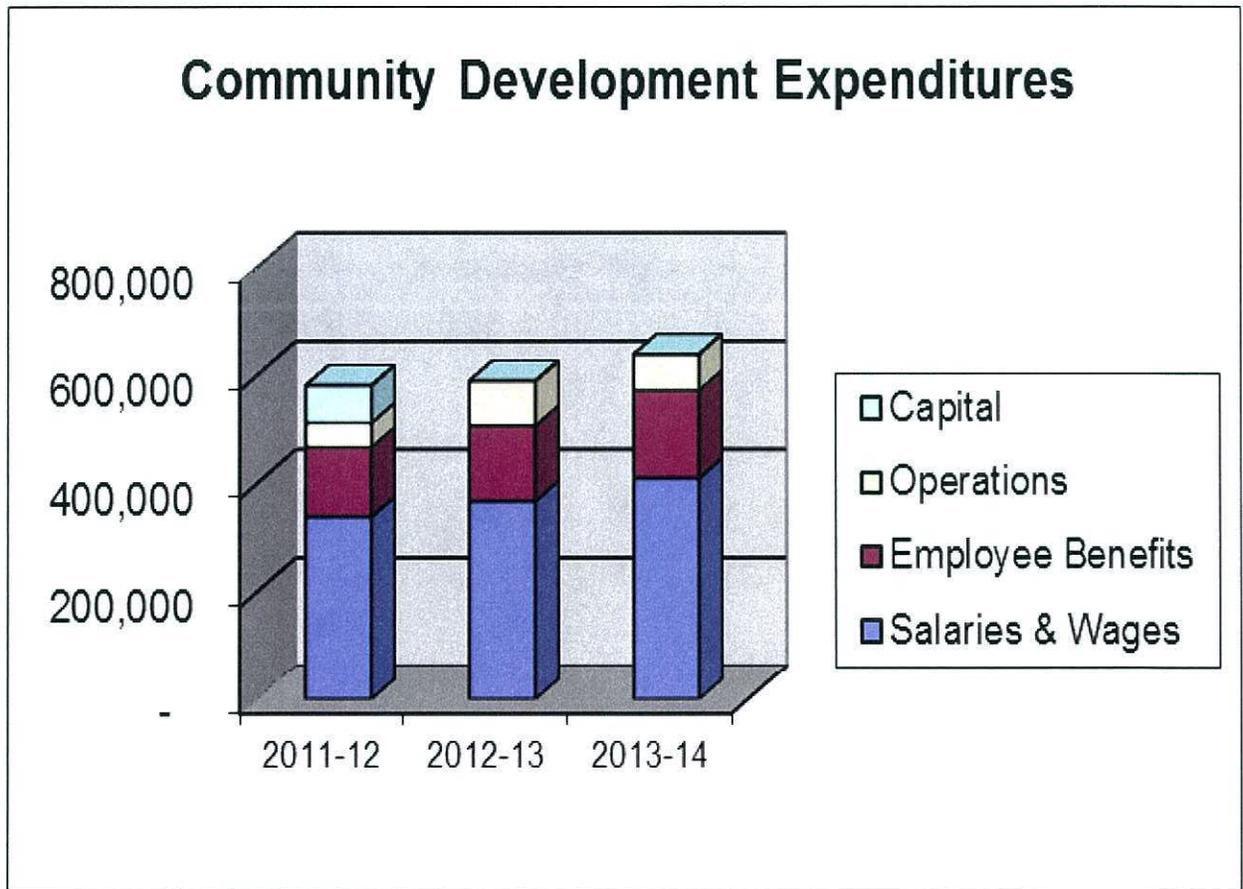
RECREATION - MUNICIPAL GOLF COURSE

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual- Unaudited	FY 2014 Approved Budget
<u>Salaries & Wages</u>					
1001 Regular Salaries	11,463	0	0	0	0
1002 Part-time/Temporary	87,237	0	0	0	0
1003 Overtime	0	0	0	0	0
1004 Commissions					
Total	98,700	0	0	0	0
<u>Benefits</u>					
1501 Health Insurance	1,775	0	0	0	0
1502 PERS Retirement	2,400	0	0	0	0
1503 Workers Comp	2,748	0	0	0	0
1504 Medicare	1,427	0	0	0	0
1505 Disability/Social Security	5,393	0	0	0	0
Total	13,743	0	0	0	0
<u>Services and Supplies</u>					
2000 Maintenance	2,881	15,560	99,200	82,707	84,200
3000 Material & Supplies	21,735	18,874	6,500	4,456	6,500
4000 Travel & Training	0	1,297	1,000	110	1,000
5000 Contractual Services	943,825	1,080,079	1,092,068	1,033,298	1,158,289
6000 Other Operating Exp.	3,001	3,121	0	0	0
Total	971,442	1,118,931	1,198,768	1,120,571	1,249,989
Total Operating Costs	1,083,885	1,118,931	1,198,768	1,120,571	1,249,989
7000 Capital Costs	0	0	0	0	0
8000 Other one-time Costs	0	0	0	0	0
Total Expenditures	1,083,885	1,118,931	1,198,768	1,120,571	1,249,989

GENERAL FUND – COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT

Community Development	2011-12 Actual	2012-13 Actual Unaudited	2013-14 Budget	Percent Change
Salaries & Wages	339,480	368,534	410,366	10.2%
Employee Benefits	128,156	138,996	161,993	14.2%
Operations	45,209	82,645	66,428	-24.4%
Capital	69,016	0	0	
Expenditure Total	581,861	590,175	638,787	7.6%



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

- 1 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
- 2 Seek effective ways to maintain the current service level with fewer resources
- 3 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 FY2012-13 levels with no increase

GENERAL FUND – COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT - ADMINISTRATION

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	105,199	98,146	98,147	108,580	100,104
1002	Part-time/Temporary	3,827	13,328	25,000	17,082	25,000
1003	Overtime	0	0	0	0	0
1004	Commissions					
	Total	109,026	111,474	123,147	125,662	125,104
Benefits						
1501	Health Insurance	10,826	9,051	10,211	10,382	8,519
1502	PERS Retirement	22,422	23,140	23,309	25,519	25,777
1503	Workers Comp	1,291	1,375	1,514	2,037	1,926
1504	Medicare	1,628	1,677	1,664	1,913	1,815
1505	Disability/Social Security	237	826	739	1,059	1,550
	Total	36,404	36,069	37,437	40,910	39,587
Services and Supplies						
2000	Maintenance	460	3,715	0	373	250
3000	Material & Supplies	1,886	5,009	2,820	3,242	2,850
4000	Travel & Training	7,482	6,087	4,700	4,723	8,900
5000	Contractual Services	2,751	3,183	3,538	2,889	3,451
6000	Other Operating Exp.	293	352	0	0	0
	Total	12,872	18,346	11,058	11,227	15,451
Total Operating Costs		158,302	165,889	171,642	177,799	180,142
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
Total Expenditures		158,302	165,889	171,642	177,799	180,142

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 2013 and 2014 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>	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Estimated
Committees and Special Interest Meetings	112	110	113	115
Commissions/Committees Staffed	42	43	42	43
New Ordinances Written/Adopted	5	5	4	6
 <u>Performance Measures:</u>				
Community Development vs. General Fund budget	0.7%	0.8%	0.6%	0.7%
Percent of Community Development budget expended	99%	100%	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

- 1 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
- 2 Ensure all actions are consistent with the City's Core Values
- 3 Seek new means by which to continue to provide high levels of services with diminishing resources
- 4 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 FY2012-13 levels with no increase

COMMUNITY DEVELOPMENT - PLANNING

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	92,741	92,196	92,196	95,308	94,058
1002	Part-time/Temporary	0	0	0	0	0
1003	Overtime					
1004	Commissions					
	Total	94,741	92,196	92,196	95,308	94,058
Benefits						
1501	Health Insurance	10,648	10,648	11,238	10,648	10,648
1502	PERS Retirement	19,822	21,737	21,897	22,336	24,220
1503	Workers Comp	1,132	1,121	1,121	1,374	1,247
1504	Medicare	1,337	1,337	1,337	1,390	1,364
1505	Disability/Social Security	0	0	0	0	0
	Total	32,939	34,843	35,593	35,748	37,479
Services and Supplies						
2000	Maintenance	0	0	500	23	500
3000	Material & Supplies	1,048	447	3,000	1,191	1,750
4000	Travel & Training	1,226	1,112	1,000	1,271	3,100
5000	Contractual Services	603	485	880	795	2,936
6000	Other Operating Exp.	270	1,080	0	0	15,000
	Total	3,147	3,124	5,380	3,280	23,286
Total Operating Costs		128,827	130,163	133,169	134,336	154,823
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
Total Expenditures		128,827	130,163	133,169	134,336	154,823

GENERAL FUND – COMMUNITY DEVELOPMENT

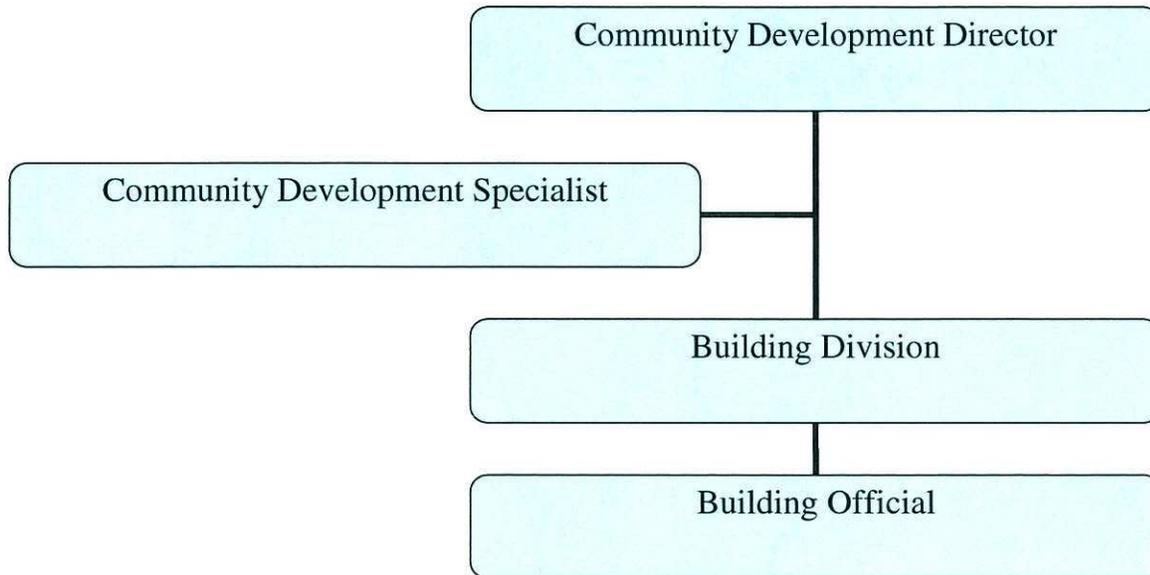
OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2013 and 2014 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>	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Estimated
PC/CC and other applications	71	70	72	72
Committee meetings (local and valley)	79	79	79	80
Home Occupation Applications	31	31	31	33
Plan Reviews (Calendar Year)	501	500	490	480
<u>Performance Measures:</u>				
Planning & Zoning vs. General Fund budget	0.6%	0.5%	0.4%	0.6%
Percent of Planning & Zoning budget expended	99%	100%	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 11/12, the two building inspector positions were eliminated, building plan reviews were performed in-house with existing staff. For FY13/14, Code enforcement function is now performed by an existing employee as added duties. 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.

GENERAL FUND – COMMUNITY DEVELOPMENT

GOALS & STRATEGIC ISSUES

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

BUDGET HIGHLIGHTS

- Additional building inspector position has been created as a “Limited Term” position, with the position, with the position paid by third-parties desiring dedicated building inspection services (solar energy development)
- Code Enforcement is funded 50% by general fund, 50% by the Redevelopment Agency

COMMUNITY DEVELOPMENT - BUILDING INSPECTION

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	116,626	143,136	153,191	185,002	191,204
1002	Part-time/Temporary	0	0	0	0	0
1003	Overtime	0	346	3,781	101	1,000
	Total	116,626	143,482	156,972	185,103	192,204
Benefits						
1501	Health Insurance	15,972	19,522	21,296	25,068	26,620
1502	PERS Retirement	24,896	32,703	36,384	43,706	49,492
1503	Workers Comp	1,793	2,514	2,478	3,458	3,118
1504	Medicare	1,750	2,158	2,028	2,754	2,787
1505	Disability/Social Security	0	0	0	0	0
	Total	44,411	56,897	62,186	74,986	82,017
Services and Supplies						
2000	Maintenance	2,693	4,919	7,548	993	5,298
3000	Material & Supplies	2,817	7,981	26,498	10,521	10,500
4000	Travel & Training	325	690	1,200	710	5,000
5000	Contractual Services	9,113	7,206	8,952	7,115	8,803
6000	Other Operating Exp.	-667	2,945	0	0	0
	Total	14,281	23,741	44,198	19,339	29,601
Total Operating Costs		175,318	224,120	263,356	279,428	303,822
7000	Capital Costs	0	69,016	0	0	0
8000	Other one-time Costs	0	0	0	0	0
Total Expenditures		175,318	293,136	263,356	279,428	303,822

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 2013 and 2014 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>	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Estimated
Building Permit Applications (calendar year)	480	485	490	490
Building Inspections (calendar year)	5361	5369	5380	5390
Plan Reviews (calendar year)	485	496	500	500
Code Violations Investigated (calendar year)	723	728	730	730
 <u>Performance Measures:</u>				
Building Inspection vs. General Fund budget	0.8%	0.9%	1.0%	1.1%
Percent of Building Inspection budget expended	99%	100%	100%	100%

GENERAL FUND – TRANSFERS OUT

TRANSFERS OUT AND CONTINGENCY

		FY 2012 Actual	FY 2013 Budget	FY 2013 Actual- Unaudited	FY 2014 Approved Budget
Contingency					150,000
	Total				150,000
<u>Transfers Out</u>					
	More Cops Fund	161,866	155,845	0	0
	To Restricted Reserve	8,837,775	1,270,130	1,270,130	616,997
	Total	8,999,641	1,425,975	1,270,130	616,997
<u>Debt</u>					
	Revenue Bonds and Utility Fd-Med Term loan	2,271,538	781,739	781,739	1,527,778
	Total	11,271,179	2,207,714	2,051,869	2,294,775

DEBT

DEBT SERVICE SUMMARY

	Original Issue Amount	Issue Date	Final Payment Date	Int Rate	Beginning Outstanding Balance	Interest Payable FY 14	Principal Payable FY 14	TOTAL
UTILITY FUND								
SNWA-Water	33,545,000	11/30/06	3/1/36	4.25%	30,590,000	1,317,931	770,000	2,087,931
SNWA-Third Intake	13,600,000	6/1/10	6/1/34	4.92%	13,600,000	500,000	-	500,000
GENERAL FUND								
Revenue Bonds	9,335,000	12/2/05	6/1/25	3.85%	7,465,000	277,777	500,000	777,777
Utility Fd-Med Term loan	8,700,000	5/13/08	5/13/21	1.83%	5,076,280	7,337	742,663	750,000
Phone System	193,205	6/28/10	7/15/14		75,325	5,247	35,120	40,367
TOTAL ALL DEBT	\$65,373,205				56,806,605	2,108,292	2,047,783	\$4,156,075

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 12 is the continuation 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 10 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 2013 assessed value of \$510,495,001 (including the assessed valuation of the redevelopment district), the City’s statutory debt limitation is \$153,148,500. The City has no general obligation debt outstanding as of June 30, 2013.

DEBT

STATUTORY DEBT CAPACITY

City of Boulder City

June 30, 2013

Statutory Debt Limitation	\$153,148,500
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Outstanding General Obligation Indebtedness	0
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Additional Statutory Debt Limitation	\$153,148,500
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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.

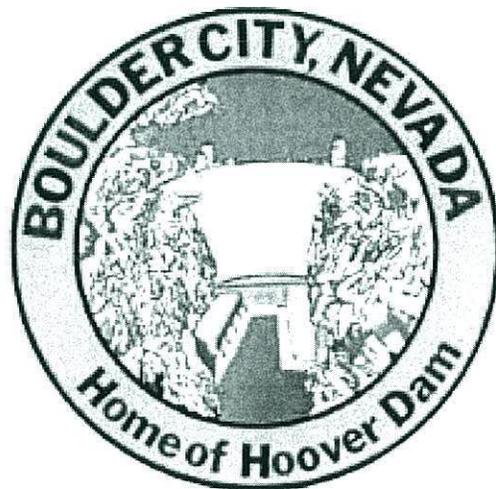
Summary of Debt Issuance Policies

- 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 2013-14 Budget for the Utility Fund is \$28.9 million.

Utility

The Utility Department's fiscal year 2014 Budget of \$29.0 million represents a net increase of \$300,000 over the fiscal year 2013 budget of \$28.7 million. The annual budget was developed to conform to the Utility Department's finance plan, while maintaining current service levels.

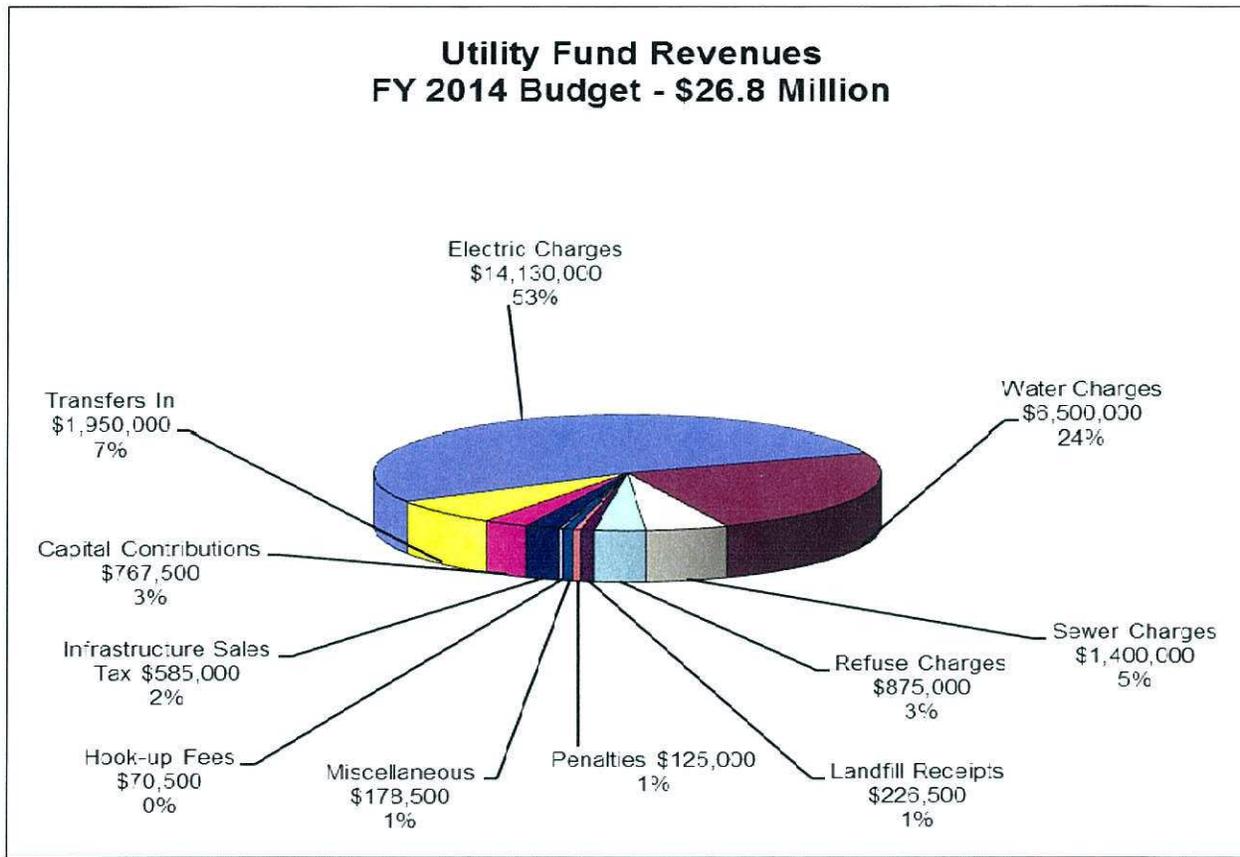
Aviation

At the close of fiscal year 2013, the fund balance is projected to be \$12 million. Over the past two fiscal years, the airport has been upgraded through the use of Federal Aviation Administration grant funds. Almost \$4 million in FAA grants has been received for design work, construction and airport improvements.

Cemetery

The Cemetery Fund's fiscal year 2013 budget remains relatively stable at \$71,000. At the close of fiscal year 2013, the fund balance is projected to be \$460,754. 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. (53%)

Water Billings – Water service user fees charged for the water use. (24%)

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. (1%)

Penalties – Late charges and other various fees charged to customers. (1%)

Miscellaneous – Various reimbursements and any unanticipated revenues. (1%)

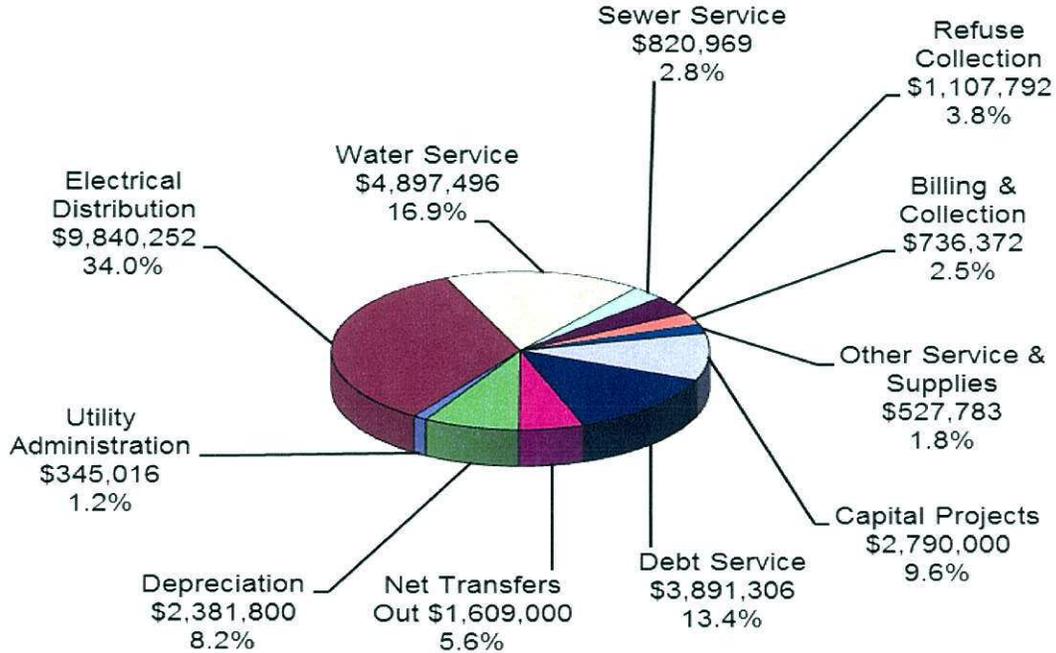
Hook-up Fees – Initial and transfer fees charged to customers for various utility services. (0%)

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

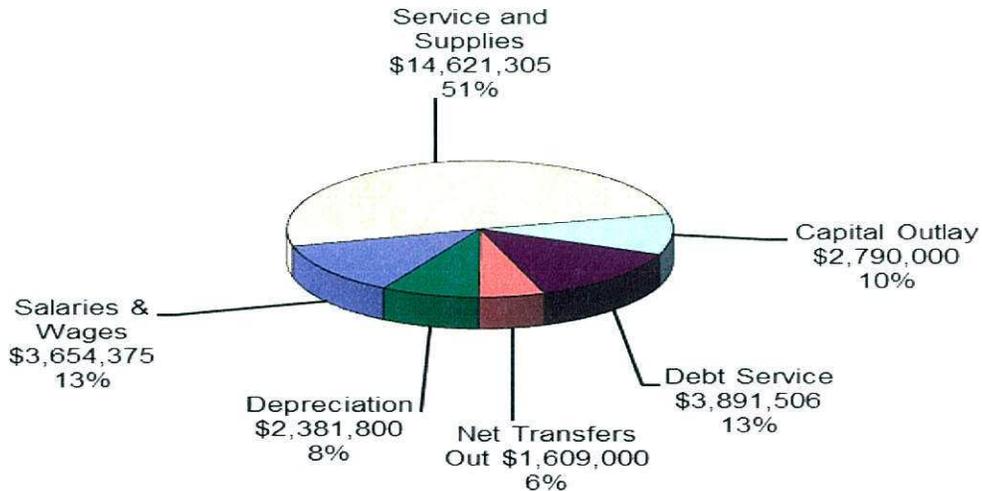
Capital Contribution – Reserve fund for capital project. (3%)

ENTERPRISE FUNDS – UTILITY

UTILITY FUND EXPENSES Fiscal Year 2014 Budget - \$28.9 Million



UTILITY FUND EXPENDITURES BY TYPE Fiscal Year 2014 Budget - \$28.9 Million



ENTERPRISE FUNDS -UTILITY

Utility Fund Expenses

Utility Administration – Administration costs for the Utility department. (1.3%)

Electrical Distribution – Cost of procuring electrical energy for commercial and residential customer use. (37.0%)

Water Service – Cost of procuring water for commercial and residential use. (18.4%)

Sewer Service – Cost of providing sewer system services for commercial and residential customers. (3.1%)

Refuse Collection – Cost of providing garbage collection and disposal services to commercial and residential customers. (4.2%)

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. (2.0%)

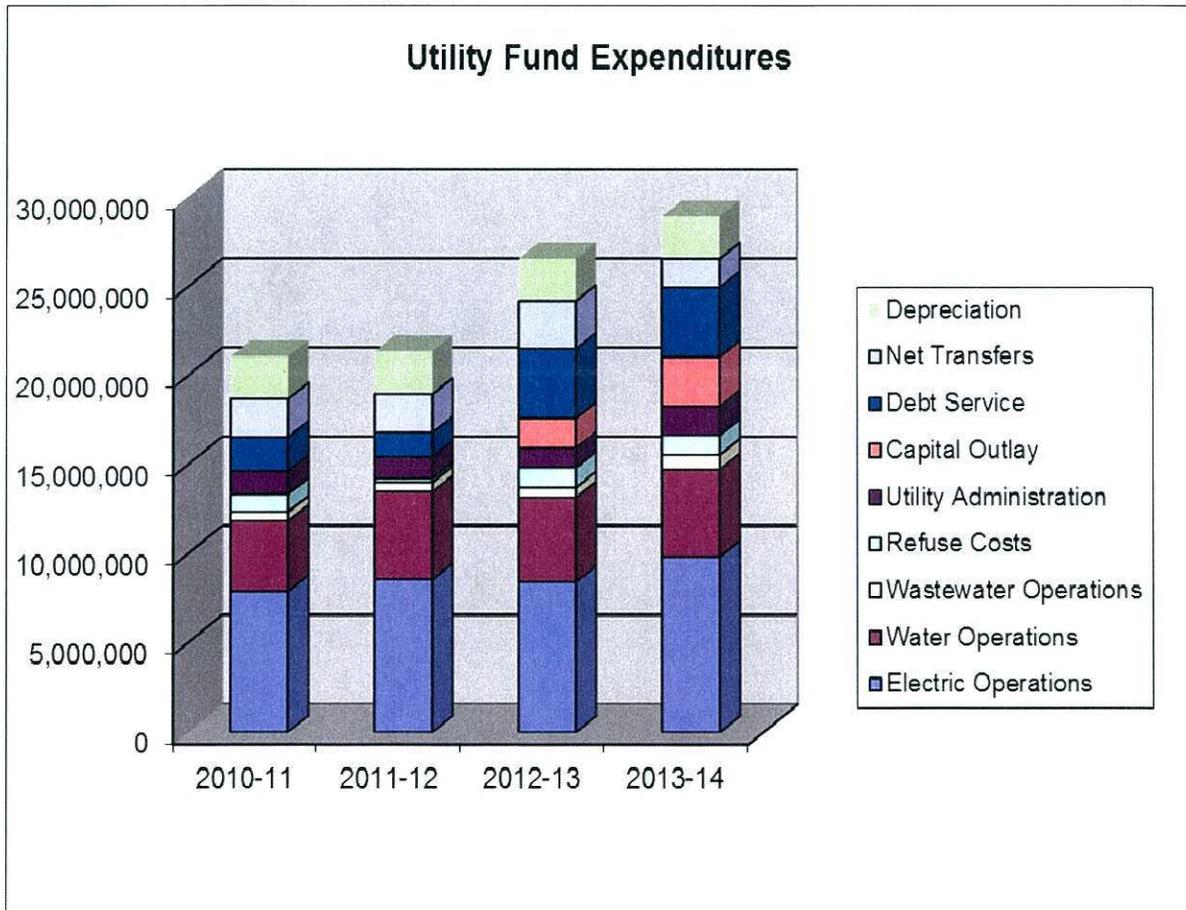
Capital Projects – Expenditures for major construction and improvement projects throughout the various utility systems. (10.5%)

Debt Service – Payment for Raw Water System. (14.7%)

Net Transfers Out – Transfer to the General Fund. (6.1%)

ENTERPRISE FUNDS -UTILITY

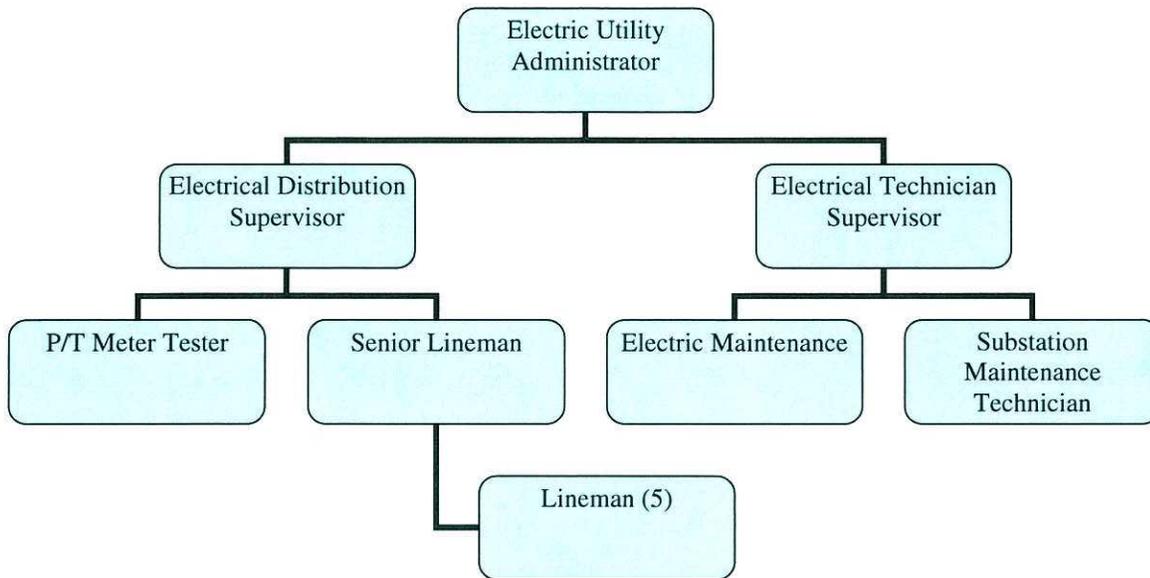
Utility Fund	2010-11 Actual	2011-12 Actual	2012-13 YTD	2013-14 Budget	Percent Change
Electric Operations	7,894,473	8,577,048	8,432,221	9,840,252	14.3%
Water Operations	3,943,488	4,907,365	4,731,617	4,897,496	3.4%
Wastewater Operations	512,197	530,930	559,385	820,969	31.9%
Refuse Costs	1,005,489	214,538	1,120,245	1,107,792	-1.1%
Utility Administration	1,281,721	1,200,182	1,099,042	1,609,171	31.7%
Capital Outlay	-	-	1,675,007	2,790,000	40.0%
Debt Service	1,905,006	1,375,794	3,891,306	3,891,306	0.0%
Net Transfers	2,159,000	2,159,000	2,685,500	1,609,000	-66.9%
Depreciation	2,381,475	2,401,848	2,381,800	2,381,800	0.0%
Expenditure Total	21,082,849	21,366,705	26,576,123	28,947,786	8.9%



ENTERPRISE FUNDS -UTILITY

UTILITY FUND SUMMARY		ACTUAL	FINAL
PROPRIETARY FUND	ACTUAL	UNAUDITED	BUDGET
	FY 12	FY 13	FY 14
OPERATING REVENUE			
Electric Billing	\$ 14,130,461	\$ 14,131,000	\$ 14,130,000
Water Billings	6,029,921	6,030,000	6,500,000
Sewer Billings	1,386,531	1,387,000	1,400,000
Refuse Billings	869,470	870,000	875,000
Landfill Receipts	340,764	213,781	226,500
Penalties	130,755	130,000	125,000
Reimbursements & Miscellaneous	11,062	16	160,000
Hook-up Fees	68,542	108,070	70,500
Total Operating Revenue	22,967,506	22,869,867	23,487,000
OPERATING EXPENSE			
Utility Administration	87,017	148,288	345,016
Electrical Distribution	8,577,048	8,432,221	9,840,252
Water Service	4,907,365	4,731,617	4,897,496
Wastewater	530,930	559,385	820,969
Refuse Collection	214,538	1,120,245	1,107,792
Billing & Collection	674,449	759,850	736,372
Other Services & Supplies	438,716	190,904	527,783
Depreciation/Amortization	2,401,848	2,381,800	2,381,800
Total Operating Expense	17,831,911	18,324,310	20,657,480
Operating Income or (Loss)	5,135,595	4,545,557	2,829,520
NONOPERATING REVENUES			
Interest Earned	22,428	14,614	18,500
Property Taxes	587,052	560,000	585,000
Other	0	153,500	767,500
Grants	0	0	0
Total Nonoperating Revenues	609,480	728,114	1,371,000
NONOPERATING EXPENSES			
Interest Expense	1,375,794	3,891,306	3,891,306
Capital Projects	-	1,675,007	2,790,000
Loss on Disposition of Fixed Assets	136,716		
Total Nonoperating Expenses	1,375,794	5,566,313	6,681,306
Net Income before	4,369,281	(292,642)	(2,480,786)
Operating Transfers			
Operating Transfers In	150,000	1,950,000	1,950,000
Operating Transfers Out	(2,159,000)	(2,685,500)	(1,609,500)
NET INCOME	\$ 2,360,281	\$ (1,028,142)	\$ (2,139,786)

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 Part Time Meter Testman.

GOALS & STRATEGIC ISSUES

- In FY 2013-14, continue the program to convert the 4 kV distribution system to 12 kV by completing the following projects: a) Replacing transformers, insulators, and switches on 4 kV distribution poles, b) Inspection and mapping of underground and pad-mounted distribution equipment, c) Rebuild of Substation 3, d) Replacement of transformers at Substation 4.
- Continue to improve system reliability by placing a strong emphasis on maintenance activities, including underground cable replacements (particularly direct-buried cable), and reworking of underground primary junction boxes.
- 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: 3-Professional, 1-Supervisor, 8-Journey level, 1-Secretary
Full-time (funding shared with other departments): 2-Professional
Part-time: 1-Journey level
- **Operating Expense Categories:** Wholesale Power Cost is expected to remain unchanged from the previous year. Equipment maintenance expenses are expected to increase by \$425,000 in the electric utility account due to five planned cable replacement and vandalism repair projects. Equipment maintenance expenses are expected to increase by \$116,000 due in the electric non-utility account due to five electrical panel replacement projects.
- **Requests Approved:** The following Capital Improvement Program (CIP) projects are funded in the FY 2013-14 budget:
 - 1) Substation 3 Rebuild \$760,000
 - 2) Substation Oil Containment \$300,000
 - 3) Substation Transformer Replacement \$1,000,000
- **Requests Denied: None.**
- **Level of Service Changes:** Customers should expect similar levels of service this year. Upgrades will continue to improve the system.

ENTERPRISE FUNDS -UTILITY

UTILITY FUND - ELECTRIC

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	1,295,262	1,222,291	1,246,068	1,310,734	1,158,055
1002	Part-time/Temporary	33,628	31,074	36,514	30,477	36,514
1003	Overtime	67,724	80,828	75,000	88,899	75,000
1004	Commissions					
	Total	1,396,614	1,334,193	1,357,582	1,430,110	1,269,569
Benefits						
1501	Health Insurance	157,063	148,189	157,592	152,784	149,076
1502	PERS Retirement	287,349	295,126	294,862	301,598	314,937
1503	Workers Comp	18,108	18,835	16,552	22,250	18,711
1504	Medicare	19,146	20,402	17,862	21,347	18,264
1505	Disability/Social Security	2,085	1,927	2,264	1,890	2,264
	Total	483,751	484,477	489,132	499,869	503,252
Services and Supplies						
2000	Maintenance	71,166	193,036	154,535	233,696	1,046,400
3000	Material & Supplies	179,831	336,050	387,000	290,706	95,365
4000	Travel & Training	5,873	7,449	20,900	10,429	20,800
5000	Contractual Services	5,703,677	6,200,043	7,125,000	6,544,554	6,889,066
6000	Other Operating Exp.	87	21,798	14,500	1,877	15,800
	Total	5,960,634	6,758,376	7,701,935	7,081,262	8,067,431
Total Operating Costs		7,840,999	8,577,046	9,548,649	9,011,241	9,840,252
7000	Capital Costs	53,473	0	00	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
	Depreciation	494,280	496,467	510,000	537,814	510,000
Total Expenditures		8,388,752	9,073,513	10,058,649	9,549,055	10,350,252

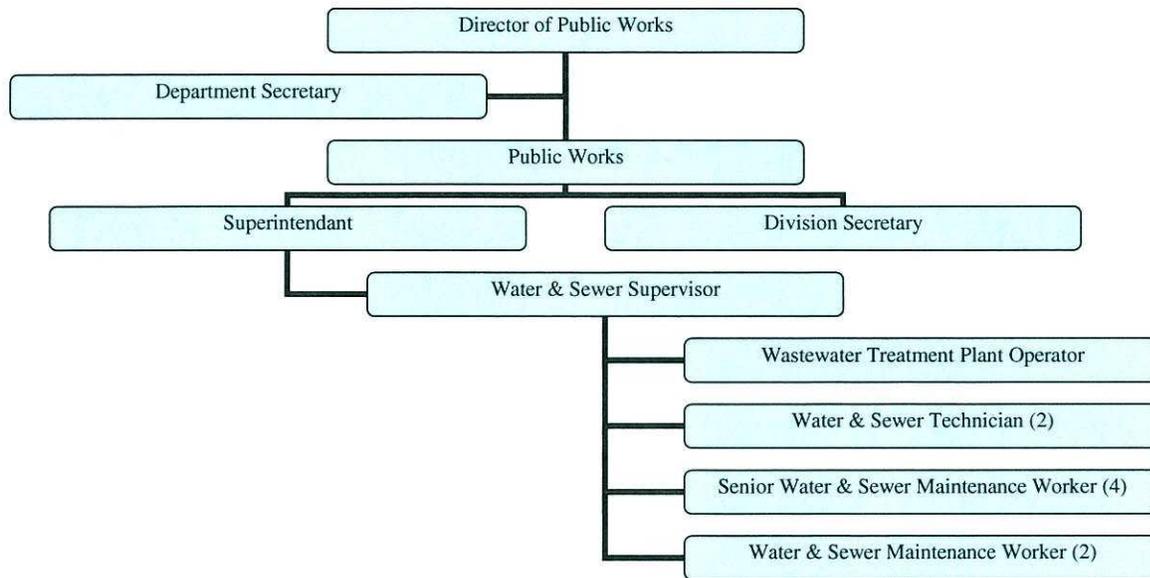
ENTERPRISE FUNDS -UTILITY

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2013 and 2014 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>	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Estimated
Kilowatt-hours Purchased	171,183,698	170,073,781	171,774,719	173,492,264
Ave. Revenue/Kwh Purchased	0.080	0.080	0.080	0.080
Ave.O&M Expense/Kwh (less PP costs)	0.015	0.016	0.018	0.018
Ave. Purchased Pwr. Cost/Kwh	.034	.032	0.036	0.037

UTILITIES-WATER



MISSION STATEMENT/ACTIVITY DESCRIPTION

The Water and Wastewater Division provides and maintains water and sewer services. The Water Division is responsible for supplying customers with an adequate supply of water for domestic, industrial, irrigation, and fire protection purposes. Our water system is permitted and in compliance with federal and state public health laws and regulations administered by the Nevada Division of Environmental Protection.

The Water Division currently has an authorized workforce of 10 full-time positions and works with other Public Works divisions to maintain the water system.

Key levels of service are to:

- Provide reliable and safe water services to all customers
- Provide timely response to customer service calls during business hours and/or after hours
- Ensure drinking water regulatory compliance

Key water facilities:

- 5 reservoirs with combined capacity of 31.5 million gallons
- 30 water pressure reducing stations
- 6400 water meters and services
- 121 miles of water main
- 1089 fire hydrants

ENTERPRISE FUNDS -UTILITY

GOALS & STRATEGIC ISSUES

- Keep up with continual changes required to maintain regulatory compliance with the Nevada of Environmental Protection (NDEP)
- Ensure that Boulder City is in compliance with the Safe Drinking Water Act
- Provide uninterrupted, safe water service with acceptable flow, pressure and quality
- Meet emergency water demands and flows
- Provide fair and prompt utility service with the customer in mind
- Plan for the future expansion of the water system as necessary
- Ensure that all tools and equipment are ready to use 24/7
- Maintain plumbing at all 62 city facilities

A significant goal of the Water and Wastewater Division is to achieve digital mapping of the City's utility infrastructure using geographic information system (GIS) Technology. With the help of GIS utility mapping, the integration between the strategic master plan and utility master plans coordinate for better decision making. After the utility information is stored in a GIS database, it is possible to illustrate precise information that is needed from a map.

Benefits of GIS mapping of utilities:

- Cost savings – better planning and management of resources
- Better accuracy – Help prevent damage to utilities when line locations are requested
- Improved records management – Accessibility and distribution
- Improved communication – With other Departments and Entities
- Better analysis and time savings – Capacity planning and capital improvement projects utilizing latest utility data
- Better decisions - Allows staff to utilize current and accurate data to safely handle emergencies and projects

BUDGET HIGHLIGHTS

- **Personnel Funded:** The Public Works Water & Sewer Division Budget consist of ten positions; Water & Sewer Supervisor, Wastewater Treatment Plant Operator, four Senior Water & Sewer Maintenance Workers, two Water & Sewer Technicians, and two Water & Sewer Maintenance Workers.
- **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. Travel & Training budget must be maintained to ensure employees maintain Commercial Driver's Licenses, state certifications in Water Distribution and Wastewater Treatment, training in new technologies and to obtain CEUs to maintain certifications required by the state of Nevada. 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

ENTERPRISE FUNDS -UTILITY

UTILITY FUND – WATER

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	421,289	467,206	436,424	448,033	391,470
1002	Part-time/Temporary	0	1,746	0	0	0
1003	Overtime	28,482	27,330	30,000	25,590	30,000
1004	Commissions					
	Total	449,771	496,282	466,424	473,623	421,470
Benefits						
1501	Health Insurance	67,173	73,384	74,655	73,225	69,214
1502	PERS Retirement	93,714	111,728	94,364	111,546	108,528
1503	Workers Comp	7,680	7,827	8,012	9,636	8,108
1504	Medicare	6,564	7,203	5,584	7,170	6,111
1505	Disability/Social Security	0	108	0	297	0
	Total	175,131	200,250	182,615	201,874	191,961
Services and Supplies						
2000	Maintenance	38,087	48,743	557,000	205,439	562,000
3000	Material & Supplies	169,603	152,565	210,000	117,429	305,900
4000	Travel & Training	1,008	1,936	3,240	4,781	3,240
5000	Contractual Services	3,084,378	4,007,009	4,000,300	3,483,378	3,412,325
6000	Other Operating Exp.	233	580	1,000	762	600
	Total	3,293,309	4,210,833	4,771,540	3,811,789	4,284,065
Total Operating Costs		3,918,211	4,907,365	5,420,579	4,487,286	4,897,496
7000	Capital Costs	25,280	0	0	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
	Depreciation	1,867,038	1,896,959	1,125,000	1,902,585	1,125,000
Total Expenditures		5,810,529	6,804,324	6,545,579	6,389,871	6,022,496

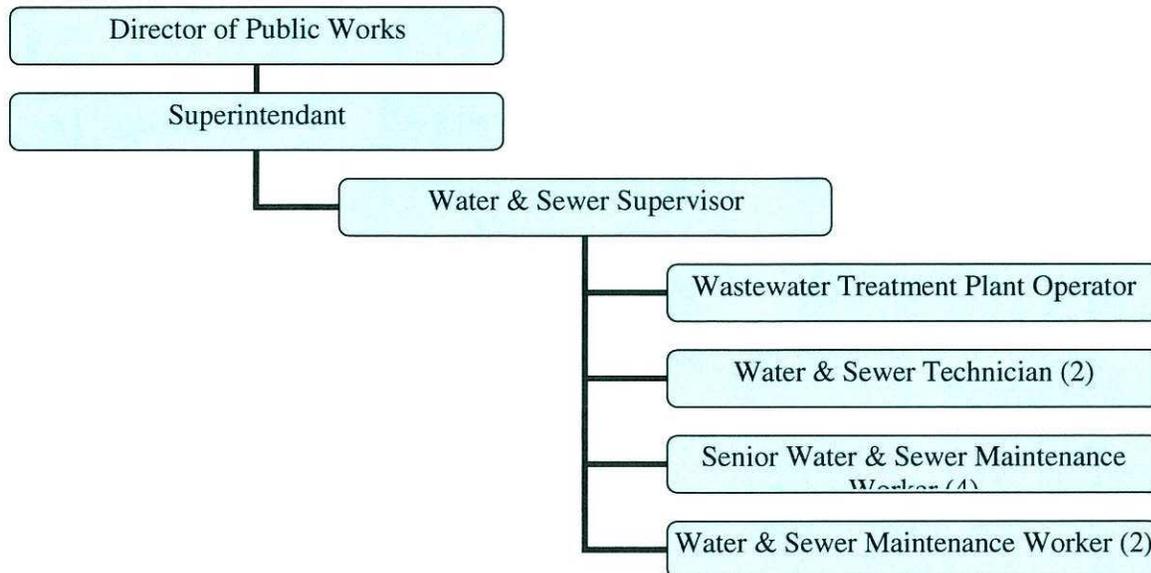
ENTERPRISE FUNDS -UTILITY

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2013 and 2014 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>	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Estimated
Water Meter Repair	750	760	770	780
Water services repaired	123	125	130	125
Acre feet of water distributed	12927	12920	12989	12902
Line Locations	1396	1399	1401	1402

UTILITIES-WASTEWATER



MISSION STATEMENT/ACTIVITY DESCRIPTION

The Water and Wastewater Division provides and maintains water and sewer services. These services are provided for its customers and are in place to safeguard the health and safety of the public. The Wastewater Division is responsible for operating and maintaining the sewage collection and treatment system in compliance with federal and state public health laws and regulations administered by the Nevada Division of Environmental Protection.

The Wastewater Division currently has an authorized work force of 10 full-time positions and works with other Public Works divisions to maintain the sewage system.

Key levels of service are to:

- Provide reliable sewer services to our customers
- Provide timely response to customer service calls during business hours and/or after hours
- Achieve compliance with all sewer regulatory requirements

Key wastewater facilities:

- Wastewater Treatment Plant
- 3 sewage lift (pump) stations
- 80 miles of sewer main
- 2 miles force main (Hemenway Valley)

ENTERPRISE FUNDS -UTILITY

GOALS & STRATEGIC ISSUES

- Keep up with continual changes to maintain regulatory compliance with the Nevada of Environmental Protection (NDEP)
- Ensure collection of all wastewater connected to the Boulder City Sewer System
- Maintain plumbing at all 62 city facilities
- Treat all wastewater to a quality that meets or exceeds the limits established in the (NDEP) permit
- Discharge treated effluent in a manner that promotes environmental health, conservation, and satisfies the conditions of the NDEP permit
- Achieve sustainability goal in the strategic plan by developing an effluent reuse project

The Boulder City Wastewater Treatment Plant (WWTP) consists of influent flow monitoring, headworks, series of complete and partial-mix lagoons, disinfection channel, and two earthen percolation channels south of the plant for all effluent. The plant is permitted for an annual average daily flow of 1.4 million gallons per day (MGD) and is currently treating about 1.3 MGD. Over the past year, the effluent channel berms experienced many breaches that have caused concern with City staff, Nevada Department of Environment Protection, and Clark County Environmental Management. City staff has worked towards berm maintenance, sediment, and debris removal. This has taken a large portion of staffing in the Water and Street divisions. Our effluent discharge permit issued by NDEP requires that we follow the WWTP Operation and Maintenance Manual which requires daily inspections of the channels, regular deadwood removal and berm and percolation channel maintenance.

With current staffing levels, aging infrastructure, and consistency of the effluent channels, it is recommended to look at opportunities for the use of the reclaimed (recycled) water. Improved treatment processes at the WWTP will be needed to begin reuse of reclaimed water for landscaped areas.

This brings us the opportunity to achieve the sustainability goal in the strategic plan to develop a reuse project. Major benefits would include increased managing of our water resources, increase our NDEP discharge permit limits, decrease in wastewater discharges to natural earthen channels. Water recycling has proven to be effective and successful in creating a new and reliable water supply, while not compromising public health.

BUDGET HIGHLIGHTS

- **Personnel Funded:** The Public Works Water & Sewer Division Budget consist of ten positions; Water & Sewer Supervisor, one Wastewater Treatment Plant Operator, two Water & Sewer Technicians, four Senior Water & Sewer Maintenance Workers, and two Water & Sewer Maintenance Workers.
- **Other:** Maintaining compliance with NDEP laws and regulations requires a large amount of coordination and the effort to comply increases every year due to new and ever evolving regulations. 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. Travel & Training budget must be maintained to ensure employees maintain Commercial Driver's Licenses, state certifications in Water Distribution and Wastewater Treatment, training in new technologies and to obtain CEUs to maintain certifications required by the state of Nevada. 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

ENTERPRISE FUNDS -UTILITY

UTILITY FUND - WASTEWATER

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	220,240	245,558	233,028	250,304	210,791
1002	Part-time/Temporary	0	0	0	0	0
1003	Overtime	15,336	14,716	15,000	13,779	15,000
1004	Commissions					
	Total	235,576	260,274	248,028	264,083	225,791
Benefits						
1501	Health Insurance	35,761	39,311	40,364	39,454	37,269
1502	PERS Retirement	49,442	59,609	50,632	60,977	58,142
1503	Workers Comp	4,088	4,149	4,296	5,115	4,366
1504	Medicare	3,445	3,812	2,836	3,865	3,274
1505	Disability/Social Security					
	Total	92,736	106,881	98,128	109,411	103,051
Services and Supplies						
2000	Maintenance	17,111	16,658	276,200	93,847	301,200
3000	Material & Supplies	58,715	93,243	78,000	85,441	136,327
4000	Travel & Training	310	1,443	3,600	1,651	3,600
5000	Contractual Services	106,609	52,400	50,500	32,654	50,500
6000	Other Operating Exp.	0	30	500	73	500
	Total	182,745	163,774	408,800	213,666	492,127
Total Operating Costs		511,057	530,929	754,956	587,160	820,969
7000	Capital Costs	1,140	0	0	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
	Depreciation	0	0	743,000	0	743,000
Total Expenditures		512,197	530,929	1,497,956	587,160	1,563,969

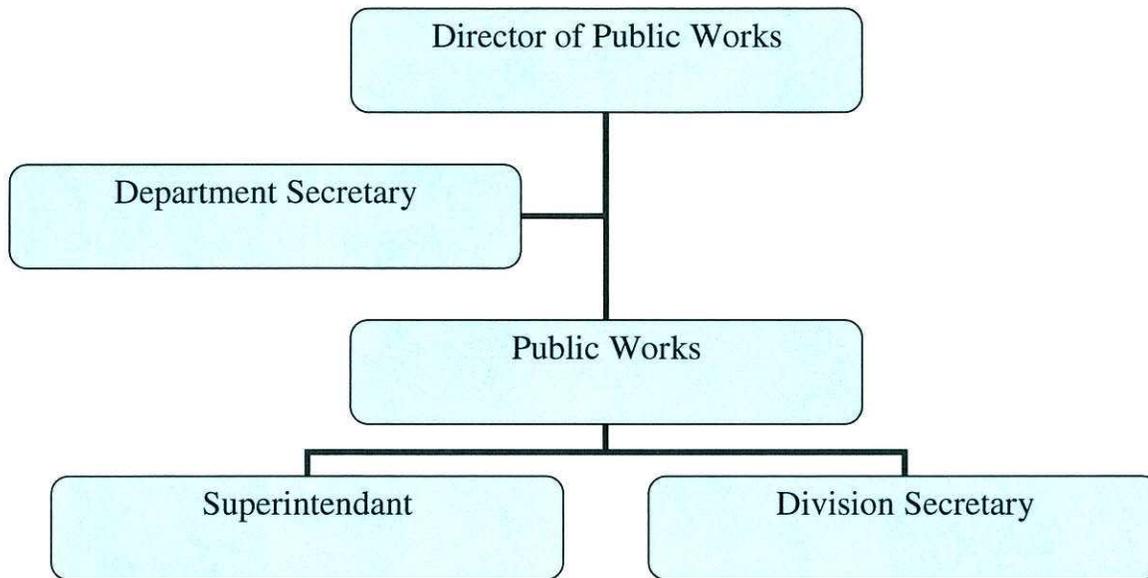
ENTERPRISE FUNDS -UTILITY

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2013 and 2014 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>FY 2011 Actual</u>	<u>FY 2012 Actual</u>	<u>FY 2013 Estimated</u>	<u>FY 2014 Estimated</u>
Feet of sewer cleaned	115,000	114,000	114,500	114,500
Line Locations (Call before you dig)	1,423	1,414	1,430	1,440
Acre ft of wastewater treated	1,600	1,600	1,600	1,600

UTILITIES-ADMINISTRATION



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).

ENTERPRISE FUNDS -UTILITY

GOALS & STRATEGIC ISSUES

- Manage consultant contracts to advertise CIP projects on schedule and with good plans.
- Manage the construction of CIP projects to achieve completion on schedule and within budget.
- Work with the Nevada Department of Transportation (NDOT) to insure the Boulder City Bypass & Improvements to US 93 progress as quickly as possible
- Work with SNWA to provide consistent water delivery to Boulder City at the most economical rates and within the State permit
- Provide the citizens of Boulder City and City employees with the best parks, safe streets, and safe buildings, water and sewer services.
- 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
- Support the Change Leadership Team to achieve the goals of the City
- Establish professional development procedures & fees similar to the other entities in Clark County
- Create an electronic Global Information System (GIS) database for the Boulder City Municipal Cemetery and update the policy and procedures manual for the cemetery.

BUDGET HIGHLIGHTS

- Budget maintained at current levels.

ENTERPRISE FUNDS -UTILITY

UTILITY FUND - ADMINISTRATION

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	54,272	53,945	53,903	91,009	219,013
1002	Part-time/Temporary	0	6,268	25,600	9,296	25,600
1003	Overtime	19	39	2,600	29	600
1004	Commissions					
	Total	54,291	50,252	82,103	100,334	245,213
Benefits						
1501	Health Insurance	10,648	10,648	10,648	19,179	26,621
1502	PERS Retirement	11,594	12,709	12,902	22,840	56,396
1503	Workers Comp	1,208	1,310	1,617	2,154	4,006
1504	Medicare	782	874	1,008	1,540	3,556
1505	Disability/Social Security	0	389	967	279	1,624
	Total	24,232	25,930	27,142	45,992	92,203
Services and Supplies						
2000	Maintenance	0	0	3,265	0	3,265
3000	Material & Supplies	637	351	2,300	922	2,300
4000	Travel & Training	0	0	1,000	1,807	1,000
5000	Contractual Services	2,667	485	535	220	535
6000	Other Operating Exp.	0	0	500	264	500
	Total	3,304	836	7,600	3,213	7,600
Total Operating Costs		81,827	87,018	116,845	149,539	345,016
7000	Capital Costs	0	0	0	0	0
8000	Depreciation	0	0	0	0	0
Total Expenditures		81,827	87,018	116,845	149,539	345,016

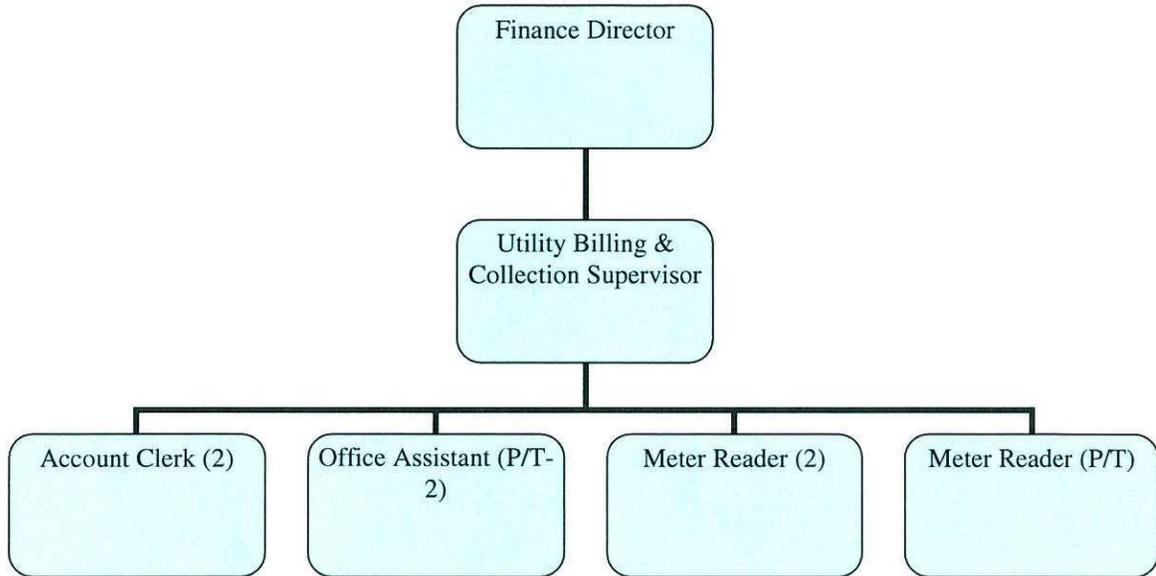
ENTERPRISE FUNDS -UTILITY

OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2013 and 2014 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>	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Estimated
Work Orders entered or completed	4899	4875	4890	4900
Invoice/purchase orders processed weekly	51	53	54	55
Meter input weekly	30	30	30	30
Daily payroll entries, # of employees	44	44	43	44

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 \$50 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.

- 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.

ENTERPRISE FUNDS -UTILITY

BUDGET HIGHLIGHTS.

- The recommended budget funds 5 full-time positions, Utility Billing Supervisor, 2 Account Clerks, 2 Meter Readers and 2 part-time office assistants and 1 part-time meter reader.

UTILITY FUND - BILLING AND COLLECTION

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
Salaries & Wages						
1001	Regular Salaries	297,885	297,898	295,683	311,724	295,683
1002	Part-time/Temporary	97,486	93,420	73,340	82,023	99,612
1003	Overtime	21,668	2,162	5,000	5,226	5,000
1004	Commissions					
	Total	417,039	393,480	374,023	398,973	400,295
Benefits						
1501	Health Insurance	53,242	53,242	53,245	53,242	53,245
1502	PERS Retirement	84,393	91,885	85,994	92,355	101,788
1503	Workers Comp	9,084	8,531	9,048	9,971	9,687
1504	Medicare	6,021	5,715	5,330	5,827	5,732
1505	Disability/Social Security	91	0	0	244	0
	Total	152,831	159,373	153,617	161,639	170,452
Services and Supplies						
2000	Maintenance	6,960	5,746	10,350	4,334	11,925
3000	Material & Supplies	65,184	44,188	68,000	168,731	101,200
4000	Travel & Training	263	122	2,000	337	2,000
5000	Contractual Services	57,109	71,201	44,050	45,472	50,000
6000	Other Operating Exp.	96	341	500	0	500
	Total	129,612	121,598	124,900	218,874	165,625
Total Operating Costs		699,482	674,451	652,540	779,486	736,372
7000	Capital Costs	7,310	0	0	0	0
	Other one-time					
8000	Costs	-87,231	0	0	0	0
	Depreciation	16,369	12,774	0	6,684	0
Total Expenditures		635,930	687,225	652,540	786,170	736,372

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 2013 and 2014 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>	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Estimated
# Bills Sent	95163	95190	95200	95225
Reminders/Shut Off Notices Sent (#)	15996/5203	15976/5163	15900/5200	15890/6240
Payments Processed (#)	102820	102853	102790	103980
Business/Liquor Licenses issued (#)	371/25	370/24	370/25	400/25
Penalties Applied (\$)	1146897	114699	126600	135880
Liens filed (\$)	6/879	6/698	6/700	10/3090

ENTERPRISE FUNDS - OTHER

Aviation Fund Revenues

Building and Ground Leases – Revenues received for the rental of hangars at the airport. (86%)

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. (2%)

Fuel Taxes – Revenues received from fuel sales taxes from airplanes fueling at the airport. (10%)

Aviation Fund Expenses

Airport Operations – Expenditures for salaries and benefits for the daily operation of the airport. (65%)

Supplies and Services – Expenditures for the daily operation of the airport. (35%)

Cemetery Fund Revenues

Sale of Lots – Charges for lots and funerals located in the cemetery. (68%)

Other – Charges for ongoing care of the landscaping and overall cemetery property. (30%)

Interest Income – Interest earned on the investment of the fund's idle cash balance. (2%)

Cemetery Fund Expenses

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

ENTERPRISE FUNDS - AVIATION

AVIATION FUND			
		ACTUAL	FINAL
PROPRIETARY FUND	ACTUAL	UNAUDITED	BUDGET
	FY 12	FY 13	FY 14
OPERATING REVENUE			
Rents and Royalties	\$ 481,001	\$ 341,100	\$ 421,335
Miscellaneous	12,072	4,735	9,220
Total Operating Revenue	493,073	345,835	430,555
OPERATING EXPENSE			
Airport Operations			
Salaries and Wages	261,160	240,899	242,584
Supplies and Services	183,224	890,700	153,412
Depreciation/Amortization	493,519	375,000	375,000
Total Operating Expense	937,903	1,506,599	770,996
Operating Income or (Loss)	(444,830)	(1,160,764)	(340,441)
NONOPERATING REVENUES			
Interest Earned	678	5,584	8,500
FAA Grant	3,568,126	392,740	0
Fuel Taxes	44,984	42,992	50,000
Total Nonoperating Revenues	3,613,788	441,316	58,500
NONOPERATING EXPENSES			
Capital Outlays	-	-	-
Loss on Disposition of Assets			
Total Nonoperating Expenses			
Net Income before	3,168,958	(719,448)	(281,941)
Operating Transfers			
Operating Transfers			
In	-	-	-
Out	-	-	-
Net Operating Transfers	-	-	-
NET INCOME	\$ 3,168,958	\$ (719,448)	\$ (281,941)

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 2013-14, the Airport will be completing the update of the Airport Layout Plan (an element of the Airport Master Plan), as well as final work on the wildlife hazard assessment and mitigation plan as well as 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 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 2013 and 2014 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>	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Estimated
Take-off's & Landings	21085	21555	22200	23200
Available Hangars	140	140	140	140
Airport Committee Meeting Agenda Items	50	50	50	50

ENTERPRISE FUNDS - AVIATION

AVIATION FUND

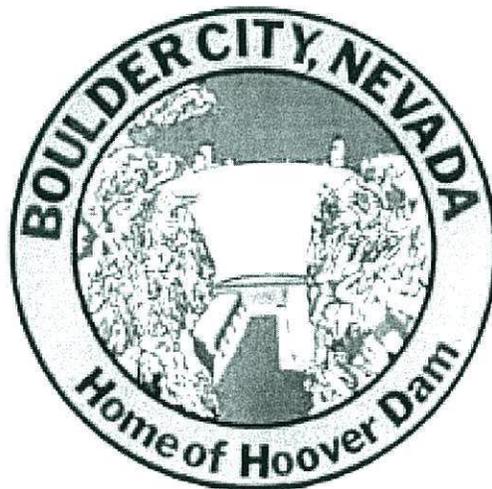
	FY 2011	FY 2012	FY 2013	FY 2013 Actual- Unaudited	FY 2014 Approved Budget
	Actual	Actual	Budget		Budget
Revenues					
Intergovernmental Revenue-FAA	320,729	3,568,126	1,894,491	392,740	0
Aviation Fuel Tax	43,469	44,984	45,000	42,992	50,000
Airport Build Lease	73,263	131,333	-	54,494	-
Airport Tiedowns	24,795	20,738	30,400	18,295	28,000
Airport Fuel Sales	54,315	53,183	50,000	40,780	50,000
Airport Landing Fees	(1,500)	6,500	5,000	0	5,000
Airport Ground Leases	354,074	269,246	338,335	231,709	338,335
Miscellaneous	8,224	12,072	9,850	6,141	17,720
Total Fund Revenue	877,369	4,106,182	2,373,076	787,151	489,055
Airport Expenditures					
Salaries & Wages	156,372	194,112	155,493	170,757	170,354
Overtime	-	-	-	-	-
Employee Benefits	62,168	67,048	60,929	70,142	72,230
Maintenance	10,771	9,260	46,500	8,558	51,000
Material & Supplies	19,281	27,666	74,150	45,733	47,000
Travel & Training	6,482	5,162	6,000	4,908	6,000
Contractual Services	137,401	83,752	138,543	828,614	49,412
Other Operating Exp.	6,400	7,134	0	2,887	0
Capital Costs	5,304	50,249	1,890,000	0	0
Other/New Requests	41,474	0	0	0	0
Depreciation	372,426	493,519	375,000	375,000	375,000
Total Airport Expenditures	818,079	937,902	2,746,615	1,506,599	770,996
Fund Balance Increase (Decrease)	59,290	3,168,958	(373,539)	(719,448)	(281,941)
Fund Balance					
Add: Beginning Fund Balance	9,148,038	9,207,328	12,376,286	12,376,286	12,002,747
Ending Fund Balance	9,207,328	12,376,286	12,002,747	11,656,838	11,720,806

ENTERPRISE FUNDS - CEMETERY

CEMETERY FUND SUMMARY			
		Actual	Final
PROPRIETARY FUND	Actual	Unaudited	Budget
	FY 12	FY 13	FY 14
OPERATING REVENUE			
Sale of Lots	\$ 27,891	\$ 24,310	\$ 24,000
Opening & Closing	38,450	35,750	25,000
Other Revenue	23,331	21,460	22,000
Total Operating Revenue	89,672	81,520	71,000
OPERATING EXPENSE			
Maintenance and Supplies	35,843	15,053	60,700
Utility Expense	0	0	0
Depreciation/Amortization	18,767	-	-
Total Operating Expense	54,610	15,053	60,700
Operating Income or (Loss)	35,062	66,467	10,300
NONOPERATING REVENUES			
Interest Earned	3,086	1,341	1,500
Total Nonoperating Revenues	3,086	1,341	1,500
NONOPERATING EXPENSES			
Loss on Disposition	-	-	-
Capital Outlay			
Total Nonoperating Expenses	-	-	-
Net Income before			
Operating Transfers	38,148	67,808	11,800
Operating Transfers			
In			
Out	(46,000)	(46,000)	(46,000)
Net Operating Transfers	(46,000)	(46,000)	(46,000)
NET INCOME	\$ (7,852)	\$ 21,808	\$(34,200)

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OTHER FUNDS



OTHER FUNDS

CAPITAL IMPROVEMENT FUND

	Actual FY 12	Actual Unaudited FY 13	Final Budget FY 14
REVENUES:			
Interest Earnings	\$ 7,551	\$ 2,698	\$ 3,000
Leases	1,066,170	1,705,571	1,920,896
Land Sales			-
Other	15,186	1,956	-
Beginning Fund Balance	2,783,045	2,694,752	2,101,706
TOTAL RESOURCES:	\$3,871,952	\$4,404,977	\$4,025,602
EXPENDITURES:			
Voter approved Fire Truck	\$0	\$0	\$0
Operating Transfers Out	1,177,200	2,303,271	1,954,249
Ending Fund Balance	2,694,752	2,101,706	2,071,353
TOTAL COMMITMENTS AND FUND BALANCE:	\$3,871,952	\$4,404,977	\$4,025,602

REDEVELOPMENT AUTHORITY

	Actual FY 12	Actual Unaudited FY 13	Final Budget FY 14
REVENUES:			
Property Tax	\$ 661,101	\$ 505,844	\$ 590,000
Interest Earnings	3,105	1,705	2,500
Miscellaneous	41	-	-
Beginning Fund Balance	2,915,578	2,393,002	727,277
TOTAL RESOURCES:	\$3,579,823	\$2,900,551	\$1,319,777
EXPENDITURES:			
Redevelopment Projects	\$ 383,615	\$ 566,260	\$ 385,684
Operating Expenses	53,206	57,014	56,816
Capital items	-	-	-
Operating Transfers Out	750,000	1,550,000	150,000
Ending Fund Balance	2,393,002	727,277	727,277
TOTAL COMMITMENTS AND FUND BALANCE:	\$3,579,823	\$2,900,551	\$1,319,777

OTHER FUNDS

GOLF COURSE IMPROVEMENT

	Actual FY 12	Actual Unaudited FY 13	Final Budget FY 14
REVENUES:			
Golf Course (surcharge)	\$ 118,863	\$ 84,213	\$ 112,500
Beginning Fund Balance	181,308	116,012	155,792
TOTAL RESOURCES:	\$ 300,171	\$ 200,225	\$ 268,292
EXPENDITURES:			
Golf Course Improvements	\$ 184,159	\$ 44,433	\$65,000
Operating Transfer Out	-	-	-
Ending Fund Balance	116,012	155,792	203,292
TOTAL COMMITMENTS AND FUND BALANCE:	\$300,171	\$ 200,225	\$268,292

RESIDENTIAL CONSTRUCTION TAX

	Actual FY 12	Actual Unaudited FY 13	Final Budget FY 14
REVENUES:			
Residential Construction Tax	\$ 6,000	\$11,000	\$3,000
Beginning Fund Balance	74,294	80,294	52,294
TOTAL RESOURCES:	\$80,294	\$91,294	\$55,294
EXPENDITURES:			
Service and Supplies	\$ -	\$ -	\$ -
Operating Transfers Out	0	39,000	0
Ending Fund Balance	80,294	52,294	55,294
TOTAL COMMITMENTS AND FUND BALANCE:	\$80,294	\$91,294	\$55,294

OTHER FUNDS

MUNICIPAL COURT ASSESSED FEES FUND

	Actual FY 12	Actual Unaudited FY 13	Final Budget FY 14
REVENUES:			
Fines and Forfeiture	\$ 120,699	\$ 151,589	\$ 165,000
Operating Transfers In		40,832	
Beginning Fund Balance	359,241	395,485	495,091
TOTAL RESOURCES:	\$479,940	\$587,906	\$660,091
EXPENDITURES:			
Judicial	\$ 84,455	\$ 92,815	\$ 236,257
Capital Outlay	0	0	-
Ending Fund Balance	395,485	495,091	423,834
TOTAL COMMITMENTS AND FUND BALANCE:	\$479,940	\$587,906	\$660,091

POLICE ¼ CENT SALES TAX

	Actual FY 12	Actual Unaudited FY 13	Final Budget FY 14
REVENUES:			
Sales Tax	\$ 587,166	\$ 607,957	\$700,000
Operating Transfer In	161,866	155,845	0
Beginning Fund Balance	80,609	0	0
TOTAL RESOURCES:	\$ 829,641	\$763,802	\$700,000
EXPENDITURES:			
Public Safety	829,641	763,802	676,795
Operating Transfers Out	-	-	-
Ending Fund Balance	0	-	23,205
TOTAL COMMITMENTS AND FUND BALANCE:	\$ 829,641	\$763,802	\$700,000

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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 2000 to the year 2010, Boulder City's population increased by just 1 percent, an annual growth rate of 0.08 percent. Over the past 30 years, Boulder City's growth rate has been declining (from a 2.7% annual rate in the 1980's to a 0.08% rate during the 2000'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 %	Annual %
			Increase	Increase
1980	9,590	-	-	-
1990	12,567	2,977	31%	2.70%
2000	14,966	2,399	19%	1.76%
2010	15,329	363	0.4%	0.08%

The following table presents the population by age distribution for Boulder City for the period from 1980 to 2010. 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		2010	
	Number	%	Number	%	Number	%	Number	%
Under 5	524	5%	566	5%	561	4%	625	4%
5-19	2,248	23%	2,512	20%	2,764	19%	2,475	16%
20-44	2,786	29%	3,429	27%	3,683	25%	3,284	22%
45-64	2,448	26%	3,264	26%	4,398	29%	4,847	32%
65+	1,584	17%	2,796	22%	3,560	24%	4,098	25%
Total	9,590	100%	12,567	100%	14,966	100%	15,329	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 2000 and 2010 are of the 1-unit, detached/attached type.

Boulder City Housing Unit Type and Age

	1990		2000		2010	
Total Housing Units	5,390		6,979		5,486	
Units in Structure	Number	%	Number	%	Number	%
1-unit, detached/attached	3,337	61.9	4,541	65.1	3,917	71.4
2 to 4 units	435	8	577	8.2	464	8.5
5 to 9 units	185	3.4	255	3.7	410	7.5
10 to 19 units	108	2	108	1.5	57	1.1
20 or more units	83	1.5	153	2.2	127	2.3
Mobile Home	1,157	21.5	1,274	18.3	511	9.3
Boat, RV, van, etc.	84	1.5	71	1	0	0
Year Structure Built						
2000 to 2010					422	7.7
1990 to 1999	-	-			837	15.3
1970 to 1989	-	-			2,707	49.3
1940 to 1969	-	-			1,054	19.2
1939 or earlier	-	-			466	8.5

SUPPLEMENTAL INFORMATION

Housing Values

Over the past ten years the value of housing has steadily increased in Boulder City. With nearly 88% of the total in the year 2010, 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		2010	
	Number	%	Number	%	Number	%
Specified Owner-occupied Housing Units	2,612	100	3,549	100	3,452	100
Less than \$50,000	38	1.5	6	0.2	160	4.6
\$50,000 to \$99,999	765	29	201	5.7	106	3.1
\$100,000 to \$149,999	1,072	41	887	25	162	4.7
\$150,000 to \$199,999	381	15	1,264	35.6	166	4.8
\$200,000 to \$299,999	207	7.9	597	16.8	796	23.1
\$300,000 to \$499,000*	149	5.7	432	12.2	1,362	39.5
\$500,000 or more	-	-	162	4.6	700	20.3
Median (dollars)	\$120,800		\$172,500		\$333,900	

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

Household Characteristics

Boulder City's household size has been increased from 2.32 persons per household in 2000 to 3.06 persons per household in 2010. 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	2010
Total Population in Household	9,590	12,567	14,860	15,023
Occupied Housing Units	3,634	4,998	6,385	4,909
Person Per Household	2.64	2.51	2.32	3.06
Median Household Income	\$ 22,934	\$ 34,255	\$ 50,523	\$ 60,420

SUPPLEMENTAL INFORMATION

Employment and Industry

The County's unemployment rate has more than tripled in the past few years due to the bad economy after remaining fairly steady since 1990.

Year	Unemployment Rate
1980	7.0%
1990	4.7%
2000	4.5%
2010	14.7%

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		Persons Employed		Persons Employed	
	in 1990	%	in 2000	%	in 2010	%
Mining	25	0.5	20	0.3	18	0.3
Construction	485	9.3	832	13.2	856	16.3
Manufacturing	362	6.9	323	5.1	155	2.9
Transportation, Communication, Utilities	389	7.4	320	5.1	322	6.1
Wholesale Trade	111	2.1	147	2.3	71	1.4
Retail Trade	785	1.5	671	10.6	485	9.2
Finance, Insurance, Real Estate	383	7.3	354	5.6	291	5.5
Services	2,148	41	1,619	25.7	968	18.4
Other	547	24	2,021	32.1	2,087	39.7
Total Employed Persons 16 years and over	5,235	76	6,307	67.9	5,253	67.9

Demographics:

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

1995	13,640	2005	15,229
1996	14,460	2006	15,095
1997	14,493	2007	15,020
1998	14,730	2008	14,954
1999	14,860	2009	14,896
2000	14,966	2010	15,023
2001	15,241	2011	15,359
2002	15,287	2012	15,335
2003	15,264	2013	15,759
2004	15,266		

SUPPLEMENTAL INFORMATION

Population by Age

0-24 years old	24.7%
25-54 years old	33.7%
55 & over	41.6%

Median Age	47.0
Median Household Income	\$60,420
Number of Households	4,909

Source: U.S. Census Bureau

Major Employers

Employer	Product/Service	Employees
1 U.S. Bureau of Reclamation	Government	500
2 U.S. National Park Service	Government	243
3 Clark County School District	School District	193
4 City of Boulder City	Government	154
5 Boulder City Hospital	Health Care	130
6 Papillon Airways, Inc	Aerial sightseeing	105
7 Albertson's	Retail Food	92
8 Von's	Retail Food	80
9 U.S. Department of Energy- Western Area Power	Government	77
10 Fisher Pen	Manufacturing	55

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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