



City of Boulder City Fiscal Year 2022 - 2023 Budget in Summary



Adopted Version

Last updated 12/20/22





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INTRODUCTION



Transmittal Letter

We are pleased to present to the residents of Boulder City, the City's Budget in Summary for Fiscal Year 2023 (FY 2023). The budget reflects the priorities of the City Council and responds to the fiscal challenges of the City. This document provides information about the City's General Fund, other major Governmental Funds and Enterprise Funds.

This budget includes 16 governmental type funds, including the Redevelopment Agency Fund, with estimated expenditures of \$61,568,094 and 3 enterprise funds with estimated expenses of \$66,112,278.

The development of this budget came with a rare challenge; that is, preparing a budget with the continued uncertainty of the impact of the COVID-19 Pandemic on our local economy. Unlike most other Nevada cities/counties, the City does not receive gaming revenue and has city-owned land under lease that generates significant revenues to support our community. Luckily, as we have seen over the past year, the fiscal impact is not as bad as it could be here in Boulder City.

We are happy to report we have a balanced budget and have set a fiscally stable course for our community. In this document, we have highlighted opportunities and cost-saving initiatives, as well as some interesting facts about the City's departments. We hope you enjoy the budget summary, and share our excitement about what the future holds for the City of Boulder City.

Open Finance Portal

Beginning January 1, 2020, the City has made it easier to review the City's finances. This website provides detailed information about revenues, expenditures, vendors who are paid, project expenditure status, and more. For more information, please visit:

<https://bcnv.finance.socrata.com/>



GFOA FY22 Budget Award

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Boulder City, Nevada, for its Annual Budget for the fiscal year beginning July 01, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of only one year. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Boulder City
Nevada**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morrill

Executive Director

Guide to the Boulder City Budget Book

This guide provides the reader with a brief overview of the City of Boulder City budget document. This document is divided into sections that take the reader from general budget information and policy to specific information on departmental operations, followed by supplementary information. Refer to the Table of Contents, or the banner at the top of the webpage, for the location of each section.

For a brief overview of the budget, you can pick up a copy of the Budget Executive Summary at City Hall or visit www.bcnv.org/finance/publications.

The following are the sections to the City of Boulder City budget:

Introduction: The Introduction contains a Community Profile of the City and surrounding area with Miscellaneous Statistics about the City government and infrastructure, and regional Demographics. Additionally, this section outlines the City's Budget Structure describing the funds and fund types used by the City, Policies, and Procedures used by staff to develop and implement the budget, a chart of the organization, and the budget calendar.

Budget Overview: This section will contain the City Manager's budget message describing the major issues facing the City this year and in the future, summary information that describes the City's overall goals and the City Council Priorities, and a listing of position totals by department or function.

Fund Summaries: The Fund Summaries section provides an overview of the City's budget by fund group, and summary table showing the change in financial position for each fund. The major revenue sources and expenses by function for all funds are described. General Fund revenues and expenses are briefly described as well. Summary tables and charts are used throughout this section.

Funding Sources: The Funding Sources section provides an explanation and financial data for the City's various revenue streams.

Departments: The Department and Program Budgets section describes each operating department in total and by program, with regard to funding, staffing, and revenue sources. The program pages describe the purpose and objectives of the program and the performance measures used to calculate success.

Capital Improvements: The section on the Capital Improvement Plan (CIP) briefly describes the process used to identify the City's capital requirements for the next five years and issues for the current year. Summary tables list the projects approved for this year along with funding sources.

Debt: The Debt Administration section describes the City's debt policies, current debt obligations, and the expected tax rate required to service existing debt.

Appendix: Provides a Glossary defining some common terms and acronyms used in the budget.

Elected Officials

Mayor Kiernan McManus

Kiernan McManus is a native of Boulder City. He was born in 1957 at the original Boulder City Hospital. His parents moved to Boulder City in 1953 when his father accepted a position at Boulder City High School where he taught for many years.

A graduate of BCHS in 1975, Kiernan pursued a degree in Political Science at the University of Nevada, Las Vegas. He later transferred to his father's alma mater, the University of New Hampshire, to complete his Bachelor of Arts degree.

Having grown up in Boulder City, Kiernan had the opportunity to absorb the history of the City directly from the 31'ers who proudly spoke of the efforts and sacrifices needed to construct Hoover Dam. The pride and camaraderie of those same people were the genesis of the creation our beautiful community of Boulder City.

As a young adult, McManus witnessed the discussions and planning that resulted in Boulder City's current conservative growth policies. The same growth policies that have preserved our community and our small town qualities well into the 21st century.

Elected as a member of The Boulder City Council in 2017, Kiernan has worked to bring transparency to our City government and ensure City finances are sound. He recognizes the importance of preserving our history and heritage for future generations and has worked diligently to implement workable solutions for preservation.

Mr. McManus's professional career includes nearly 2 decades of work for Fortune 500 corporations primarily in Information Technology. He earned two additional Associate of Applied Science degrees during this period of time. He continues to work part-time in the technology field.

Mr. McManus was first elected to the City Council in 2017. In 2019 he became our mayor. The term runs through 2022.



Councilwoman Claudia Bridges



Councilwoman Bridges was elected in June 2019. Her term runs through the November 2022 election. She was selected as Mayor pro tem in July 2021.

Claudia was born in California, grew up in the Chicago area, and raised children in Scottsdale after moving there for her husband to advance in his career in aviation. While the children attended school, she also returned to school and earned an MBA in Finance and PhD in Marketing at Arizona State University. After a ten-year stay in Scottsdale, a job offer as a Professor of Marketing at Sacramento State University took her and her family to Sacramento, where she worked until retiring in 2012. She and her husband decided to retire in Boulder City (having heard about it from some other pilots her husband knew), where she fell in love with its small-town feel. Her husband, Marty, retired in 2017 from Southwest Airlines and shares her love for their new "hometown."

Her background in finance, marketing, and grant writing brought her to Emergency Aid of Boulder City where she has been volunteering for eight years as a grant coordinator, newsletter editor, and, at one point, the treasurer. She feels that this is her way of giving back for all that she has been able to accomplish in her life. She tries to carry this appreciation into everything she does with a desire to be of service to others and her community. She also practices yoga and enjoys the outdoor activities available in Boulder City.

Claudia has three adult children, one son-in-law, and four beautiful granddaughters who she visits or has them visit her and her husband whenever possible. She also has two dogs who live the good life, and they spend this good life in their home that was built in the 1930s and appreciates the historical significance of the buildings in Boulder City.

Claudia is Boulder City's representative on the Regional Transportation Commission, the Southern Nevada Regional Planning Coalition, and Debt Management Commission.

Councilman James Howard Adams

Councilman James Adams has called Boulder City his home for over 25 years. He was elected to the Boulder City City Council in 2019.

In addition to serving on the Southern Nevada Water Authority, Adams also serves on the Board of Health for the Southern Nevada Health District.

As a professional performer and musician, Adams studied classical cello performance, and has seen the country through the windshield of a rock band's tour van. His love of music and welcoming personality have also led to his involvement in the organization and promotion of arts and cultural events large and small, throughout Southern Nevada, often benefiting local charities.

Adams earned his degree in Deaf Studies from the College of Southern Nevada. It was through these studies, and his work in the arts, that he learned his love for strengthening communities wherever there is opportunity.



Councilwoman Sherri Jorgensen



Councilwoman Jorgensen has lived in Boulder City for over 20 years and has raised her family here. With my last child graduating from High School, I am now in a place where I can dedicate more time to serving the city that has so faithfully served me. I want to be the person that represents all the citizens of Boulder City. I do not come with any preconceived agenda but rather a listening ear ready to hear my community. I believe being a city council member provides a unique opportunity to listen to the citizens that live in Boulder City and then make decisions based on that input. My parents have retired here, I have raised my children here, and I plan on staying here. I love that Boulder City is filled with history and charm. I love that we have a growth ordinance and no gambling. I love that we support each other. There is so much that is unique and good about this city, and I plan on working hard to keep it that way.

Councilman Matthew Fox

Councilman Matt Fox was sworn in on July 13, 2021. He serves as the Nevada League of Cities Alternate/Legislative Committee and Workforce Connections Committee.

My name is Matt Fox, of Fox Smokehouse BBQ. My family and I have been Boulder City residents for a couple years. I grew up in Southern California, but spent my summers in Boulder City. I spent most of my career in the food service sales industry where I learned how to strategically grow, retain, and manage a large territory. I made the jump to the other side of the food industry to help my parents with Fox Smokehouse BBQ and use my knowledge to effectively run and grow the family business. Who I am is a resident, husband, father, son, and businessman. I will not try to sell you on something I am not. Like you, I want what is best for Boulder City. My wife Kelly, and my 3 boys James, Jacob, and Joseph love Boulders small town charm. We plan to continue to put our roots deeper into Boulder, doing our role in the community. We are completely vested in Boulder City and hope to play a pivotal role in the future of Boulder City.



City Leadership Team

Appointed Officials



City Manager
Taylor Tedder, CEcD



City Clerk
Tami McKay



City Attorney
Brittany Walker, Esq.



Municipal Judge
Hon. Victor Miller

Department Directors



Administrative
Services Director
Bryce Boldt



Finance Director
Diane Pelletier, CPA



Police Chief
Timothy Shea



Fire Chief
William Gray, C.F.O.



Community
Development Director
Michael Mays, AICP



Parks & Recreation
Director
Roger Hall



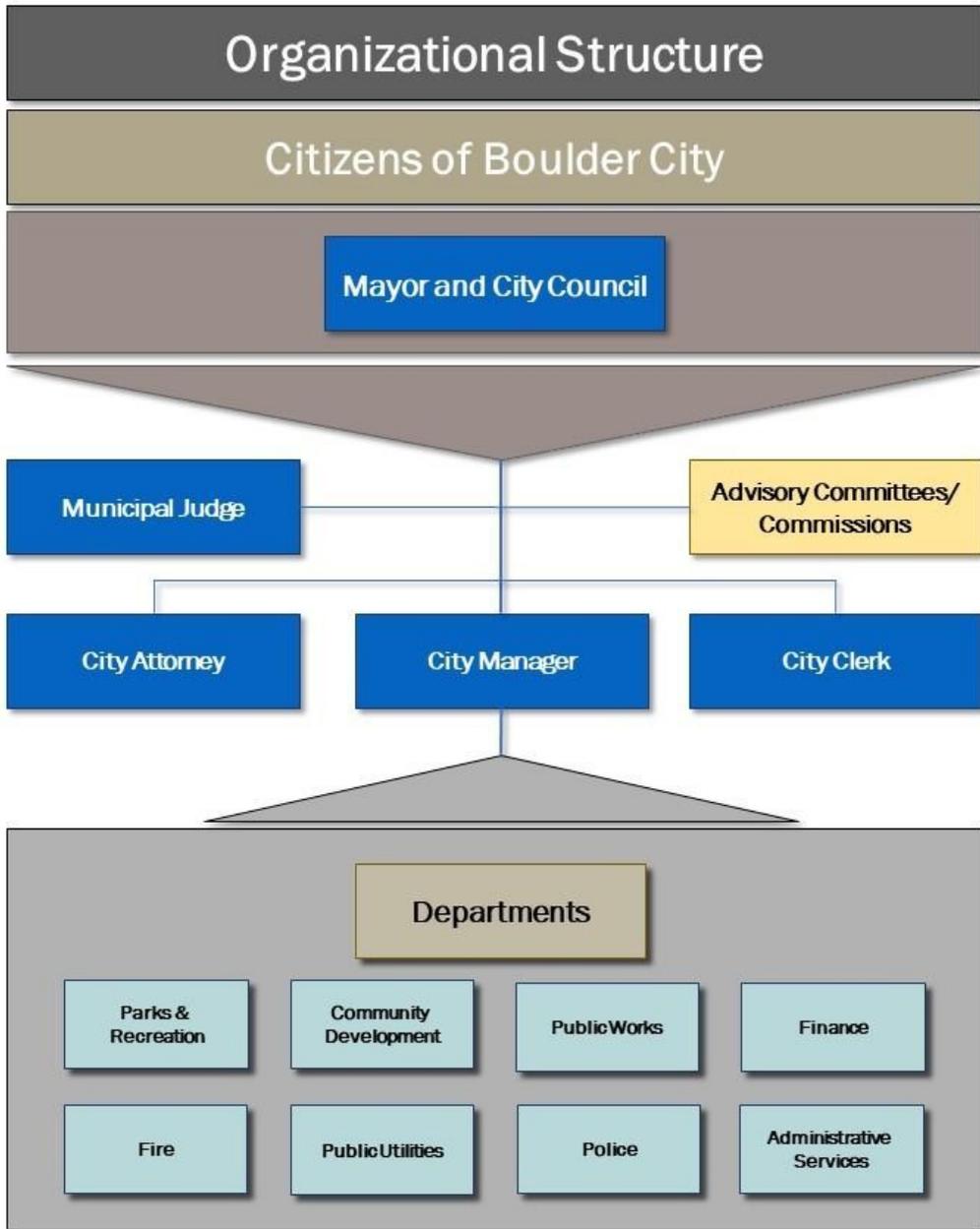
Public Works Director
Keegan Littrell, P.E.



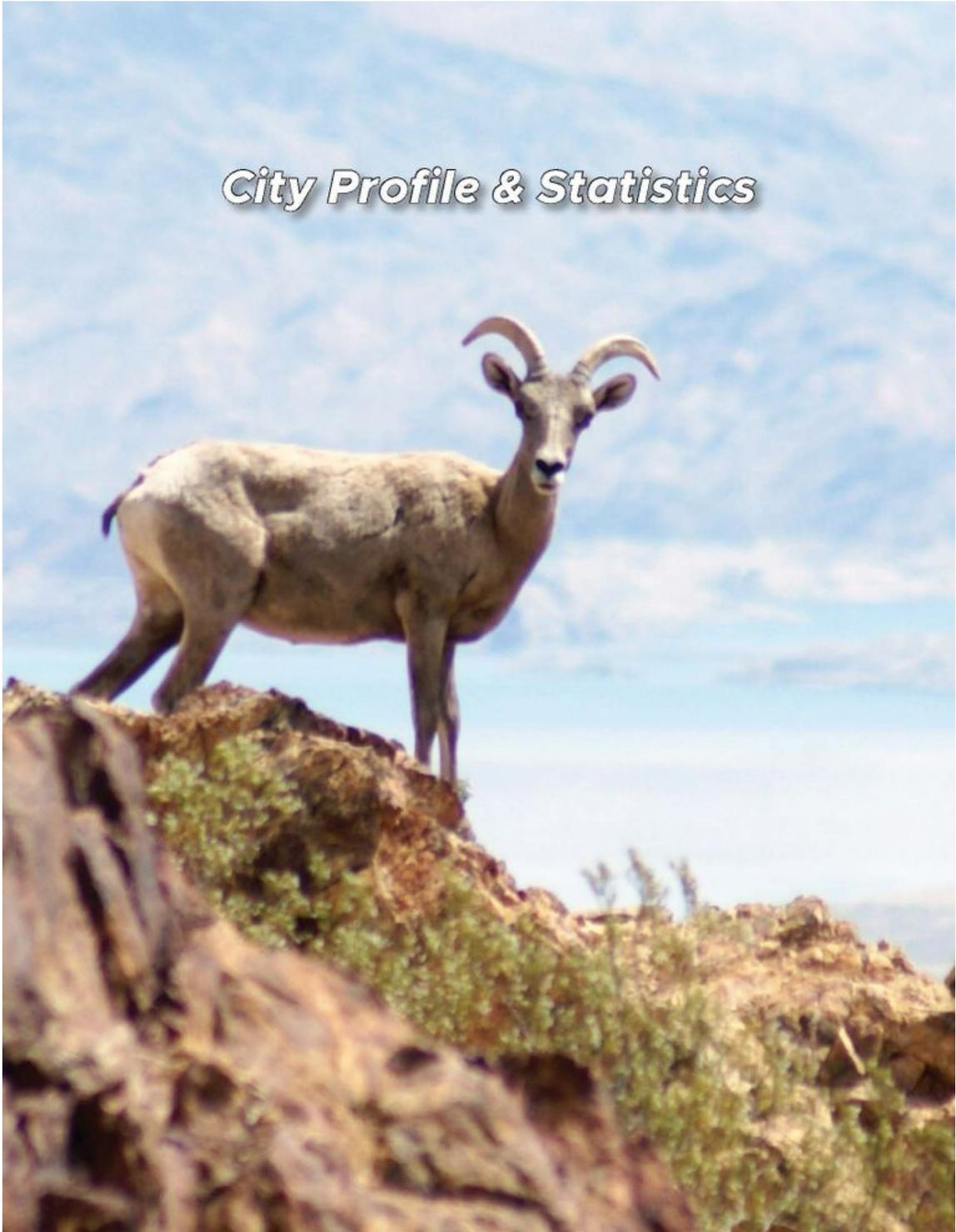
Utilities Director
Joe Stubitz, P.E.



Organization Chart



City Profile & Statistics



History of City



Boulder City At A Glance

Boulder City is a beautiful high oasis in the desert (elevation 2,500 feet above sea level) 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 twenty miles south of Las Vegas, the “Entertainment Capital of the World.”

Boulder City is known as the city that housed over 4,000 workers during the construction of the Hoover Dam, which lasted from 1931 to 1935. The City is still home to many of the surviving original Dam workers, fondly called “31ers,” and their families. One thousand five hundred (1,500) 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 primary 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 the Federal Government owned all land in and around the City.

Through the 1940s, the 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.

In 1958, the Federal Government passed the Boulder City Act and established the City as an independent municipal government. Under the Act, the Federal Government turned over the existing townsite, 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% or less per year.

In 1995, the City acquired the Eldorado Transfer Area consisting of approximately 107,000 acres south and west of the original townsite in the 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 ’60s, which consisted of developing this area for residential and industrial purposes. Creating a large developed area so near to the 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. Once the acquisition was complete, the City has worked 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 are used for renewable power generation projects.

In 1997, the citizens approved a ballot question that 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.

The City's July 1, 2021, population of 15,189 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 City 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. The 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.

The 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, motocross, horseback riding, model airplane flying, car and boat racing, BMX competitions, golf, hiking, off-road biking, and fishing. Within the City, there are 71 acres of landscaped park and plaza areas and 36 miles of hiking and mountain bike trails.

Tourism plays an important part in the City's economy. Of particular interest to the City tourist trade is the 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 2021 population estimate for Clark County is 2.32 million compared to actual state population of less than 3.15 million. The rate of growth in Boulder City is expected to continue at less than 2% per year. The July 1, 2021 population estimate of 15,189 represents less than 1% 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 the 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, the City was honored for its efforts to preserve and enrich the environmental quality of life, specifically through its Boulder City Renaissance program.

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's website can be found at:

www.bcnv.org

Information about our two golf courses can also be found at:

www.bouldercitygolf.com

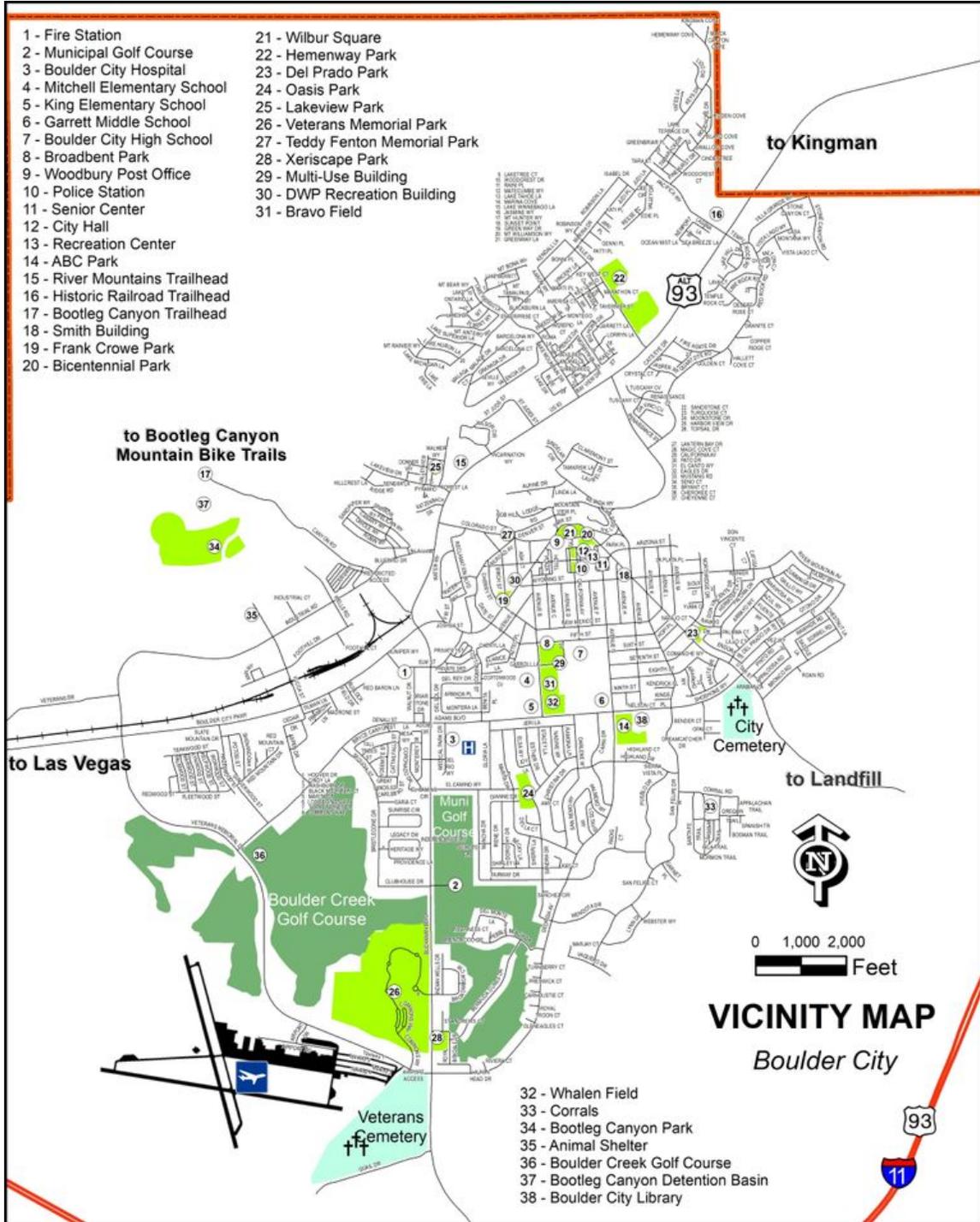
www.bouldercreekgc.com

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





Map of Key City Facilities



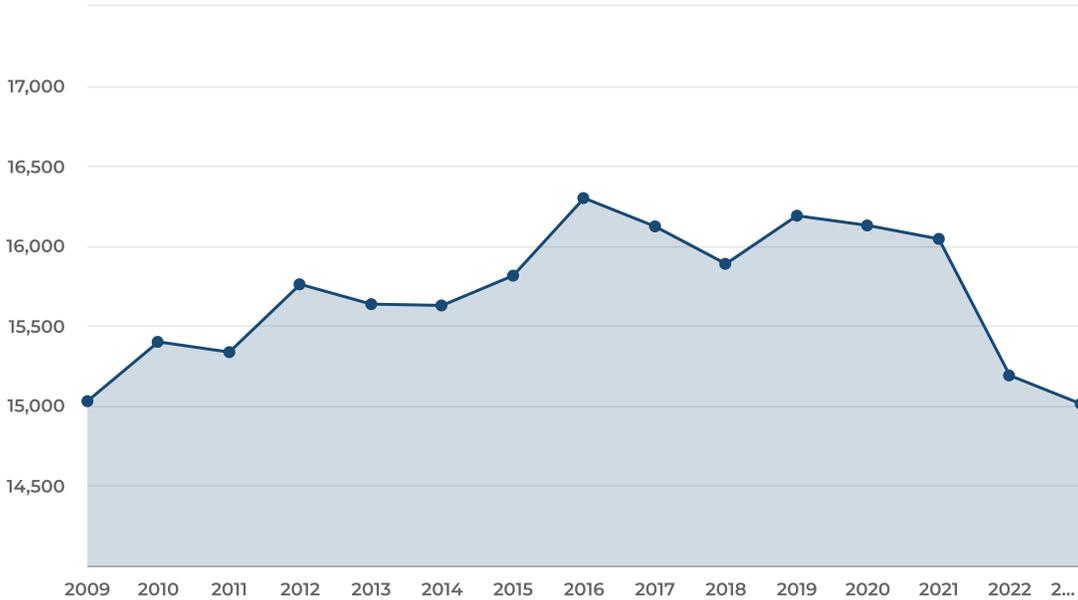
Population Overview



TOTAL POPULATION

15,012

▼ **1.2%**
vs. 2022



* Data Source: Client entered data for year 2023



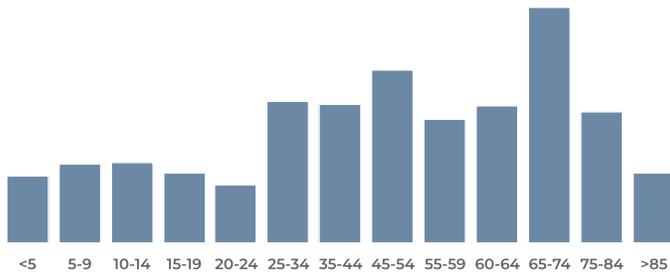
DAYTIME POPULATION

14,529

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

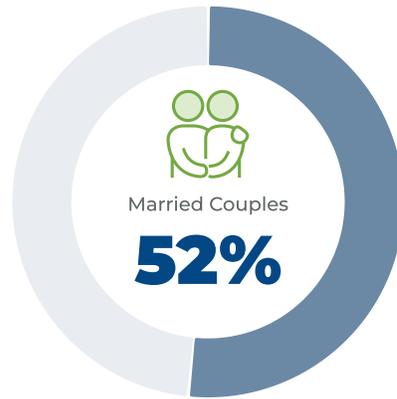
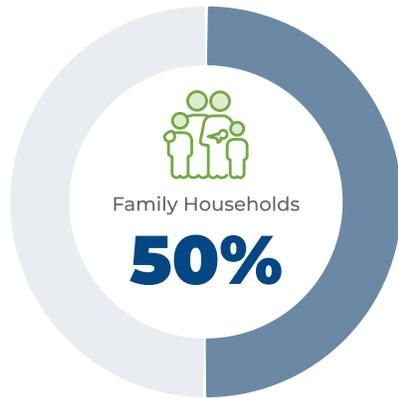
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

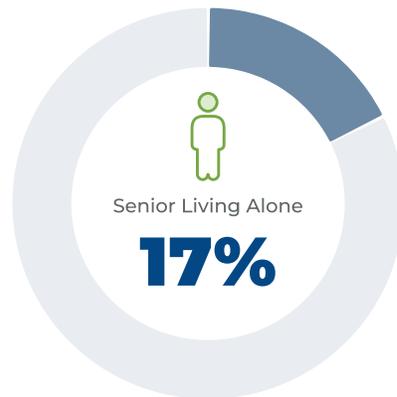
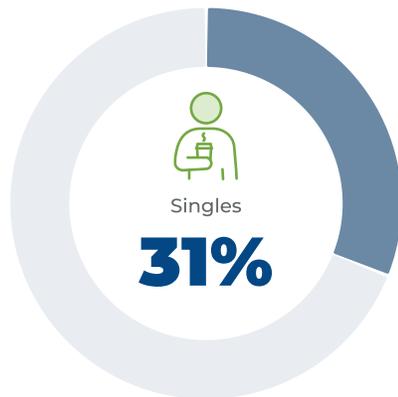
6,156

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▲ 16%

higher than state average



▲ 8%

higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

HOUSEHOLD INCOME

Median Income

\$69,620

** Data Source: Boulder City, NV 2021*

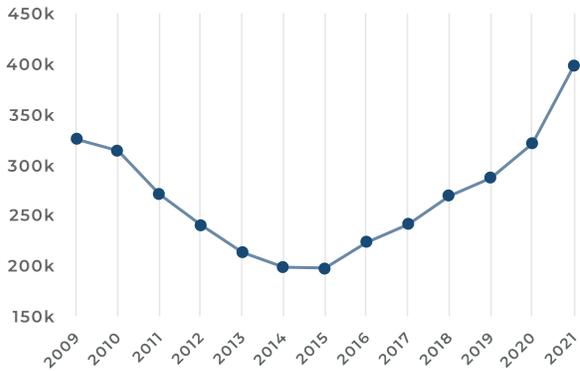


Housing Overview



2021 MEDIAN HOME VALUE

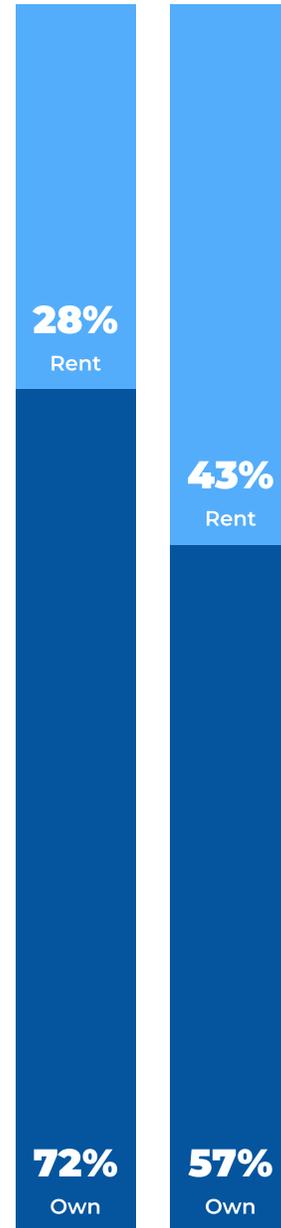
\$398,001



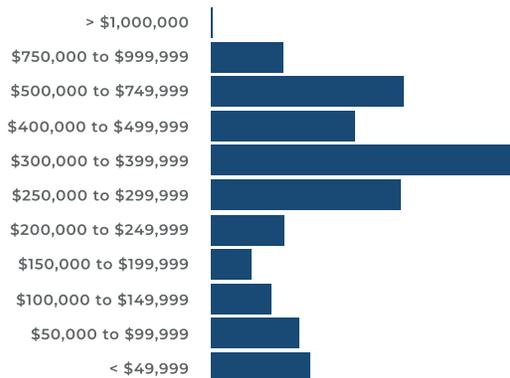
* Data Source: Boulder City, NV 2021

HOME OWNERS VS RENTERS

Boulder City State Avg.



HOME VALUE DISTRIBUTION



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



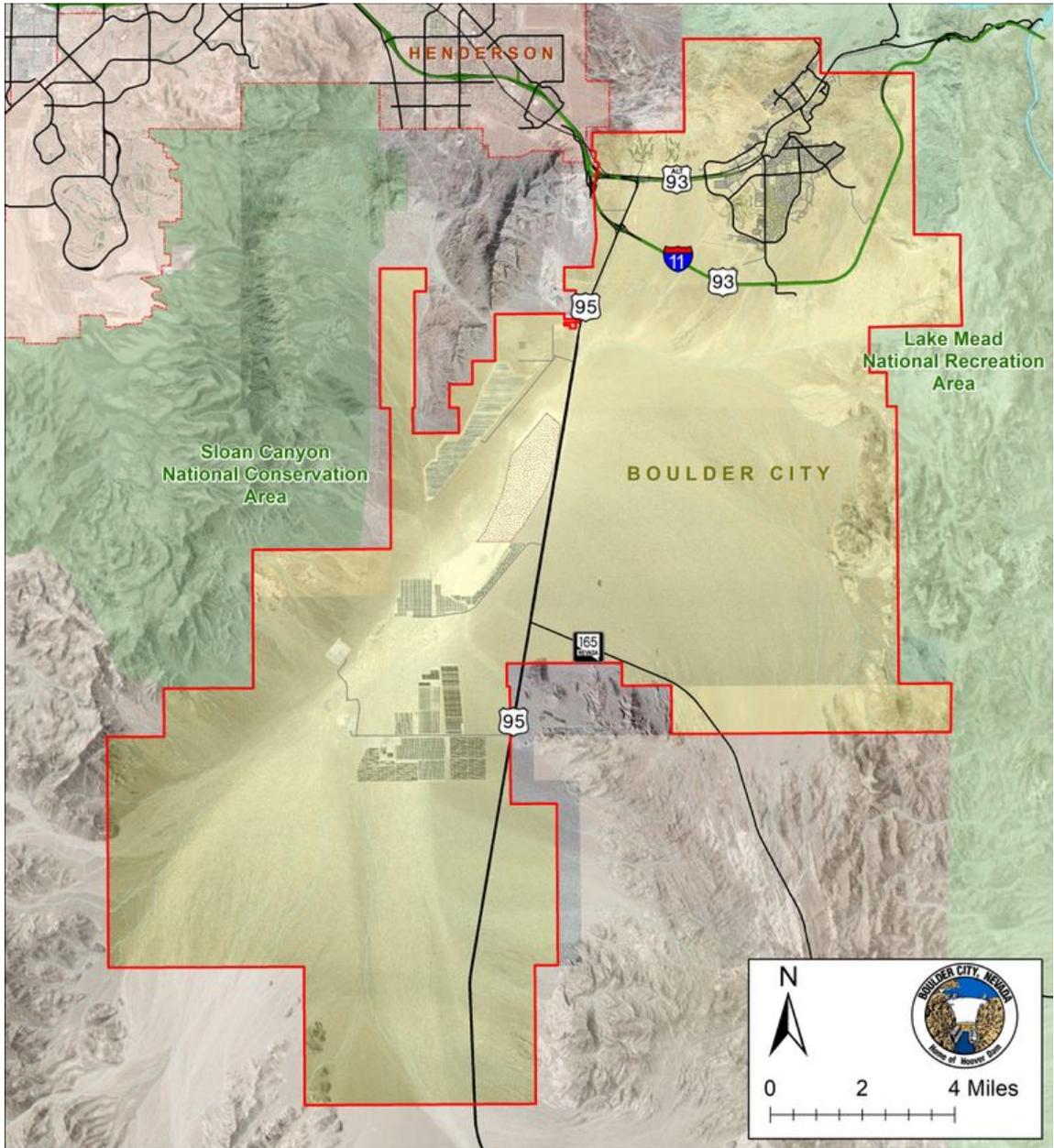
Geography



Geography

Established in 1930 as a Federal Reservation to house the Hoover Dam construction workers, Boulder formally became an incorporated City in 1960. Originally the City contained 35 square miles. Today, the City is the largest city in the State of Nevada in terms of area at just over 207 square miles.

The City is unique in that it is also the largest land owner within the City limits. In 1995, the City purchased 167 square miles of the Eldorado Valley from the Federal Government to ensure that it would maintain its beauty and not be developed with housing tracts.



Other Interesting Information about Boulder City

Education

Public Elementary Schools

Andrew Mitchell (grades K-2) with 392 students

Martha P. King (grades 3-5) with 319 students

Private Elementary School

Grace Christian Academy (grades K-6) with 40 students

Middle School

Elton M. Garret (grades 6-8) with 494 students

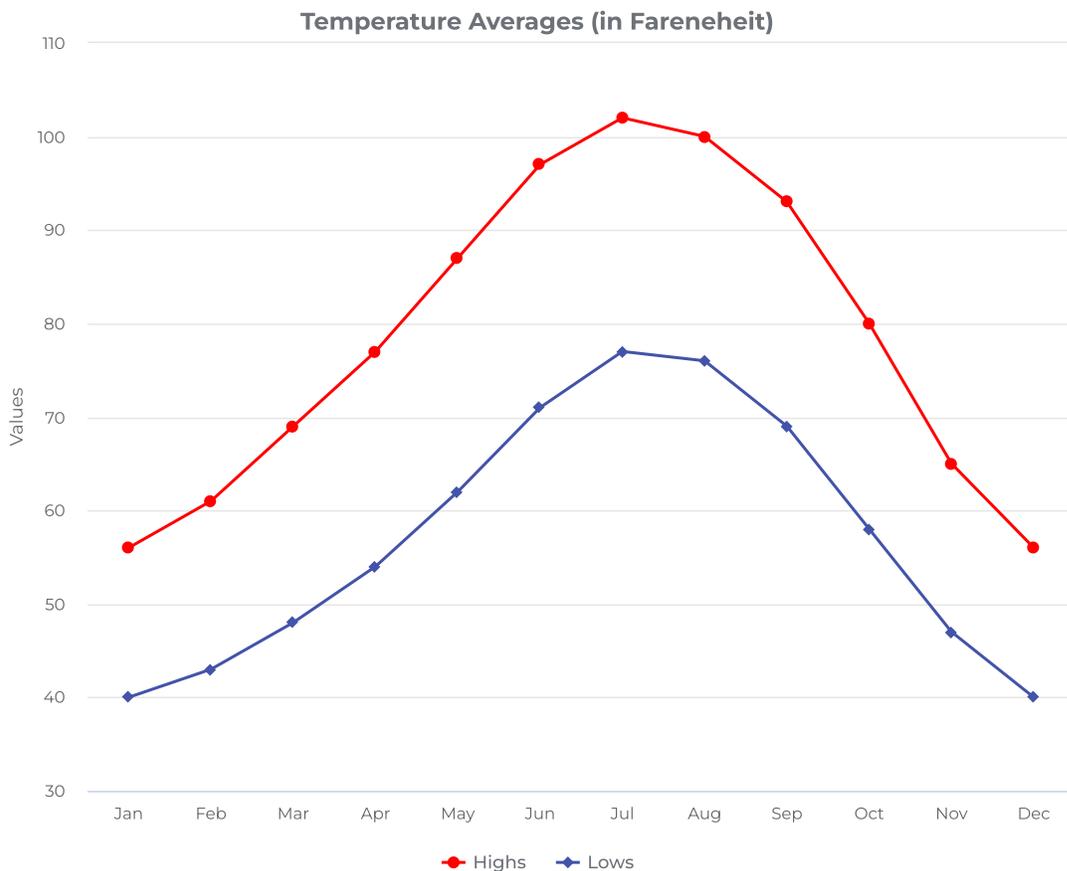
High School

Boulder City High School (grades 9-12) with 631 students

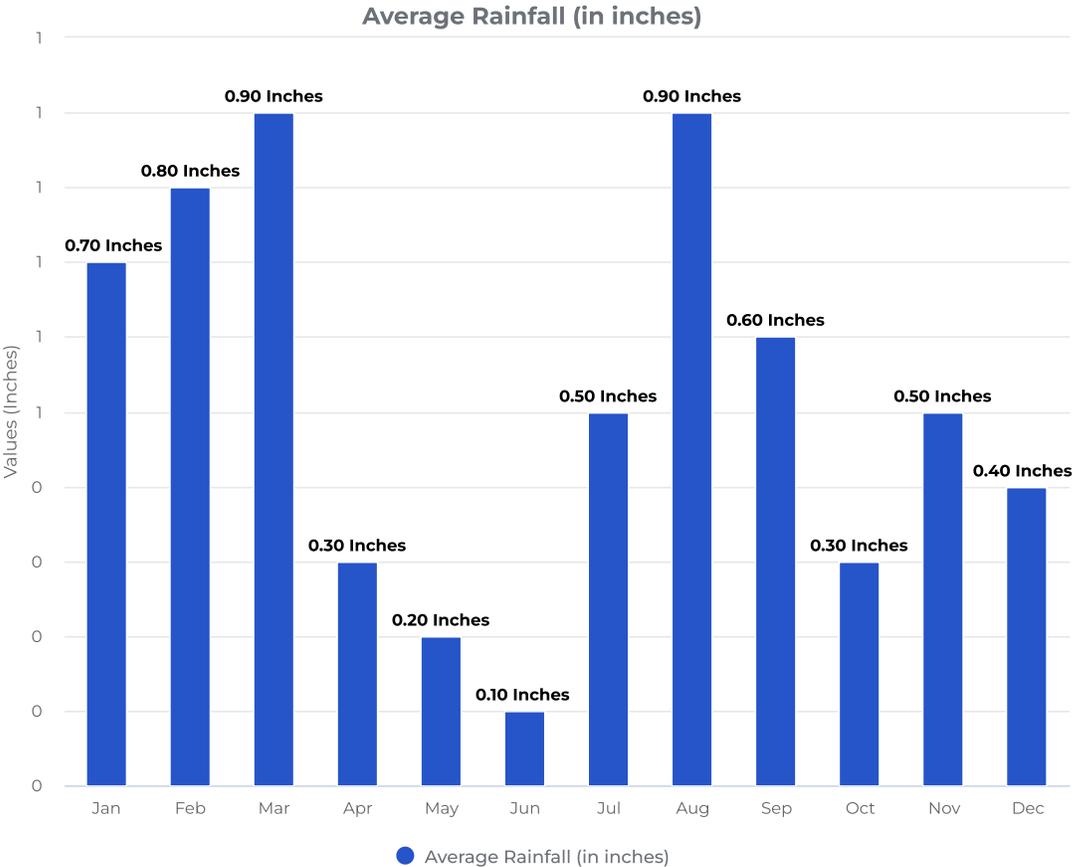
Health Care

Approximately 100 doctors are on staff at the Boulder City Hospital. The 72 bed hospital has facilities which include a 24-hour emergency unit, two operating rooms, clinical lab, skilled nursing facility, ICU Radiology Department with mammogram, C-T and MRI scanners and nuclear medicine capabilities.

Average Temperatures



Average Rainfall

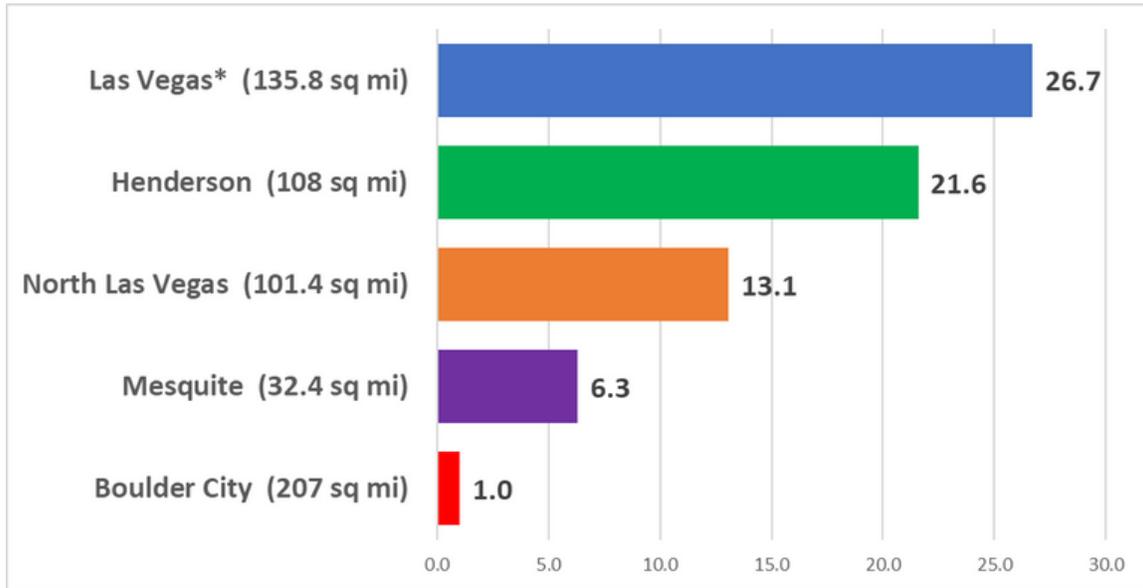


Employee Ratio per Square Mile

Boulder City is responsible for public safety and general municipal services for 207 square miles. The efficient allocation of employee resources enables the City to maintain one of the lowest employee to city mass ratios in the State, if not the country.

Not captured in the graph below is that the actual service territory goes well beyond the City's boundaries. The City responds to many incidences in NW Arizona and southern Clark County, all areas which are well beyond our City limits.

*Data for the City of Las Vegas does not include the Metropolitan Police Department employee count.



Property Taxes

Property Taxes

The current combined total tax rate for Boulder City residents continues to be one of the lowest in the State at \$.2600 per \$100 assessed value. This compares with \$.7408 for the City of Henderson, \$1.0515 for the City of Las Vegas, \$1.1587 for the City of North Las Vegas and \$.5520 for the City of Mesquite.

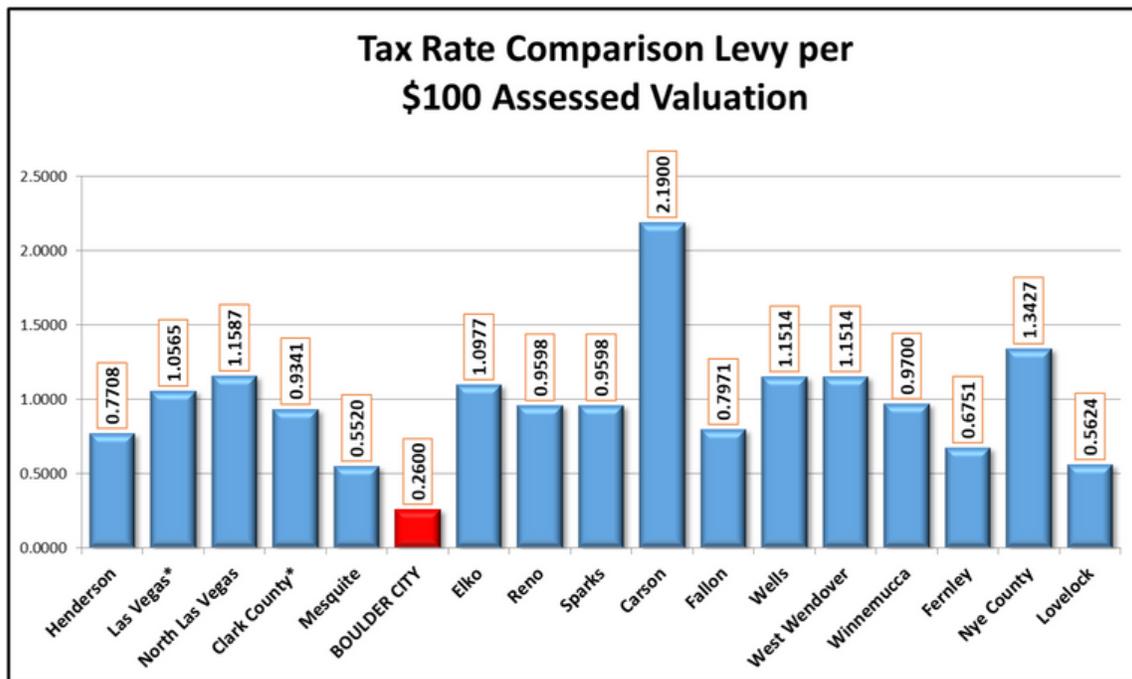


Overlapping Property Tax Rate Breakdown*

State of Nevada	
State of Nevada	0.1700
Indigent Accident Fund	0.0150
Assistance to Indigent Persons	0.1000
State Cooperative Extension	0.0100
Boulder City	
Boulder City	0.2600
Boulder City Library District	
Boulder City Library	0.2222
Clark County	
Clark County Capital	0.0500
Clark County Family Court	0.0192
Clark County General Operating	0.4599
Clark County School District	
Clark County School District Debt (Bonds)	0.5534
Clark County School District Maintenance & Operation	0.7500
TOTAL PROPERTY TAX RATE	2.6097

Source: Clark County Treasurers Department

*Tax District 50 used in this example



Daily Property Tax Allocation

What does your City Portion of Property Tax Pay for Each Day?

For an average house in the lower girl streets (i.e., Dorthy, Shirley, Irene, etc) that is assessed at **an average taxable value of \$76,519** (the value that the County Treasurer uses to assess your tax burden), you would pay in tax year 2021 **a total of \$1,996.92 in property taxes**. Of that amount, approximately 10% is for your **Boulder City property tax assessment, or \$198.95**. The taxes you pay to each day to Boulder City equates to fifty-five cents.

Taxing Entity	Tax Rate	Percent of overall Tax Rate	Where Your Dollar Goes	Tax Dollars Towards Each Entity	Tax Support Each Month	Tax Support Each Day
Boulder City	0.2600	9.96%	\$0.10	\$198.95	\$16.58	\$0.55
BC Library District	0.2222	8.51%	0.09	170.03	14.17	0.47
Clark County	0.5291	20.27%	0.20	404.86	33.74	1.11
CC School District	1.3034	49.94%	0.50	997.35	83.11	2.73
State of Nevada	0.2950	11.30%	0.11	225.73	18.81	0.62
TOTAL	2.6097	100%	\$1.00	\$1,996.92	\$166.41	\$5.47

Fifty-five cents per day provides the following services to the average taxpayer from the Girl Streets:

	Percent of City Budget	Daily Taxpayer Contribution
General Government	11.82%	\$0.07
Municipal Court	2.27%	0.01
Police	17.88%	0.10
Fire	13.92%	0.08
911 Dispatch	3.08%	0.02
Animal Control	1.11%	0.01
Public Works	15.58%	0.08
Parks and Recreation	15.81%	0.09
Community Development	3.49%	0.02
Community Grants	0.87%	0.00
Capital Projects	4.95%	0.03
Reserve Funds	7.76%	0.04
Contingency	2.48%	0.01
TOTAL	100%	\$0.55



Interstate 11 Corridor



Interstate 11 Corridor

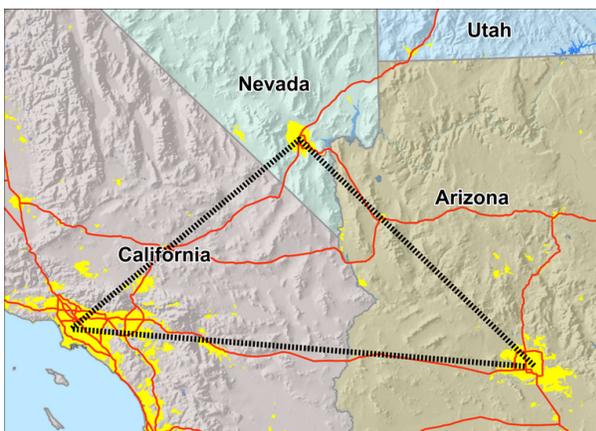
Interstate 11 is an Interstate Highway, officially designated by the U.S. Congress in the 2012 Surface Transportation Act. The current phase planned route begins at Casa Grande, Arizona and ends in Las Vegas, Nevada. Ultimately, Interstate 11 is envisioned to extend to the Canadian and Mexican borders. Of that initial phase, only the segment from the Nevada-Arizona border to Las Vegas has been constructed to date.

Transportation is a key enabler of economic development. As an example, in recent years, major infrastructure investments were made to increase capacity and reduce delays at Texas land ports of entry with Mexico. As a result, Mexican trade flows with Texas are approximately 10 times those with Arizona and Mexico.

Southwest Triangle Megaregion

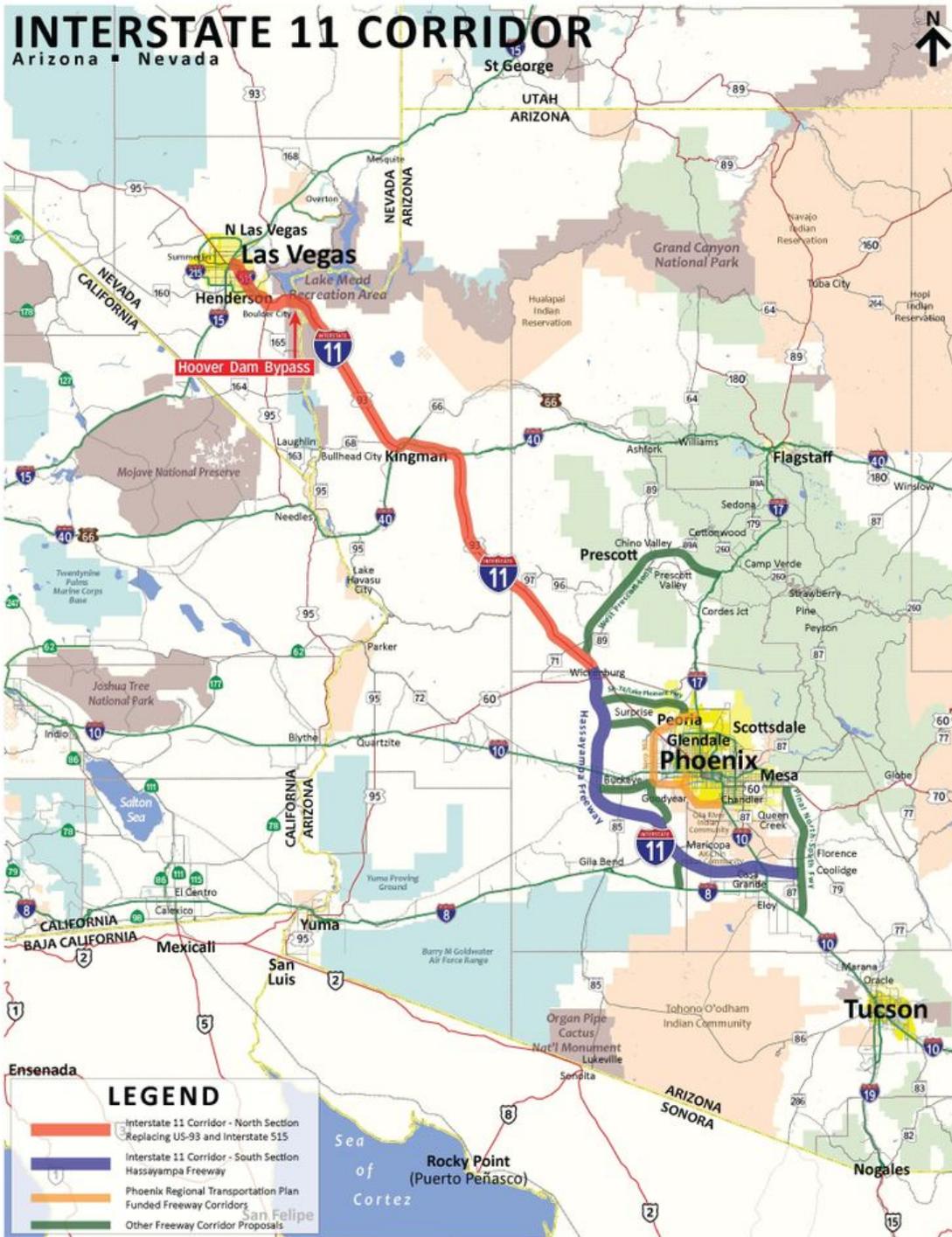
The I-11 corridor offers the opportunity to realize the full promise of cross-border economic integration for Arizona and Nevada. Extended, it has the potential to become a major multi-modal north-south transcontinental corridor through the intermountain west, connecting cities, trade hubs, ports, intersecting highways, and railroads.

The completion of the I-11 corridor supports the transportation infrastructure for the strong Southwest Triangle Megaregion. Inland ports within Nevada expand trade opportunities for all communities within the State.



When?

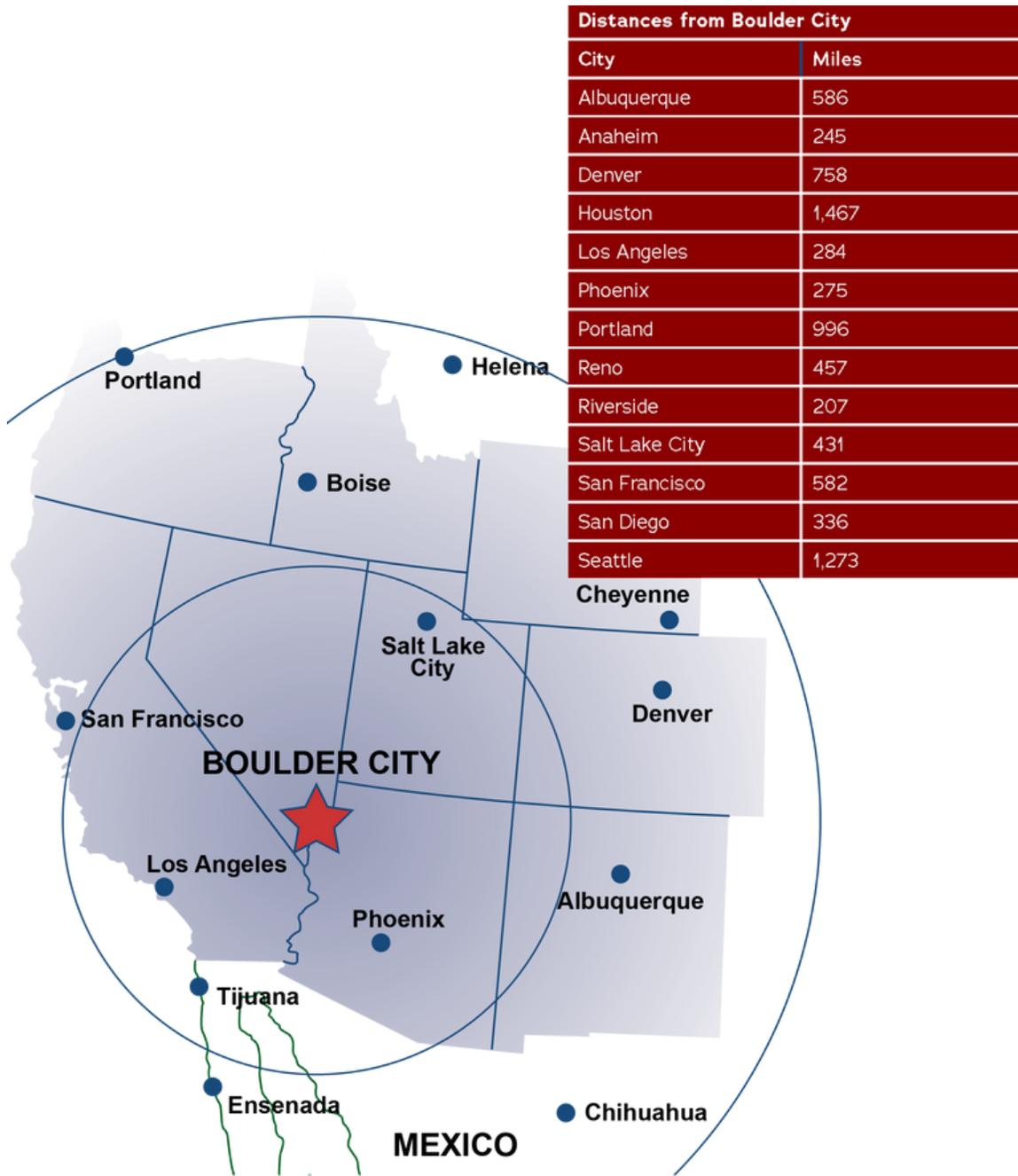
The Nevada section of the I-11 corridor has been completed. Arizona is also working on their improvements and will be in the design phase soon. The I-11 route through Arizona will follow the existing US 93 route.



Ground Transportation

Ground Transportation

Boulder City is situated on U.S. 93/95/I-11 just minutes east of Las Vegas. This central location offers trucking routes east to Phoenix and beyond, through Las Vegas, and to all points in the western states.



Aviation

Air Transportation

Harry Reid International Airport (formerly McCarran International Airport) is an easy 22-mile drive from Boulder City.

An estimated 51.6 million passengers passed through Reid in 2019. It serves as a hub for Allegiant Air and Southwest Airlines. LAS is served by a multitude of domestic and international airlines offering direct and connecting flights to all points of the globe.



Aviation

Boulder City Municipal Airport

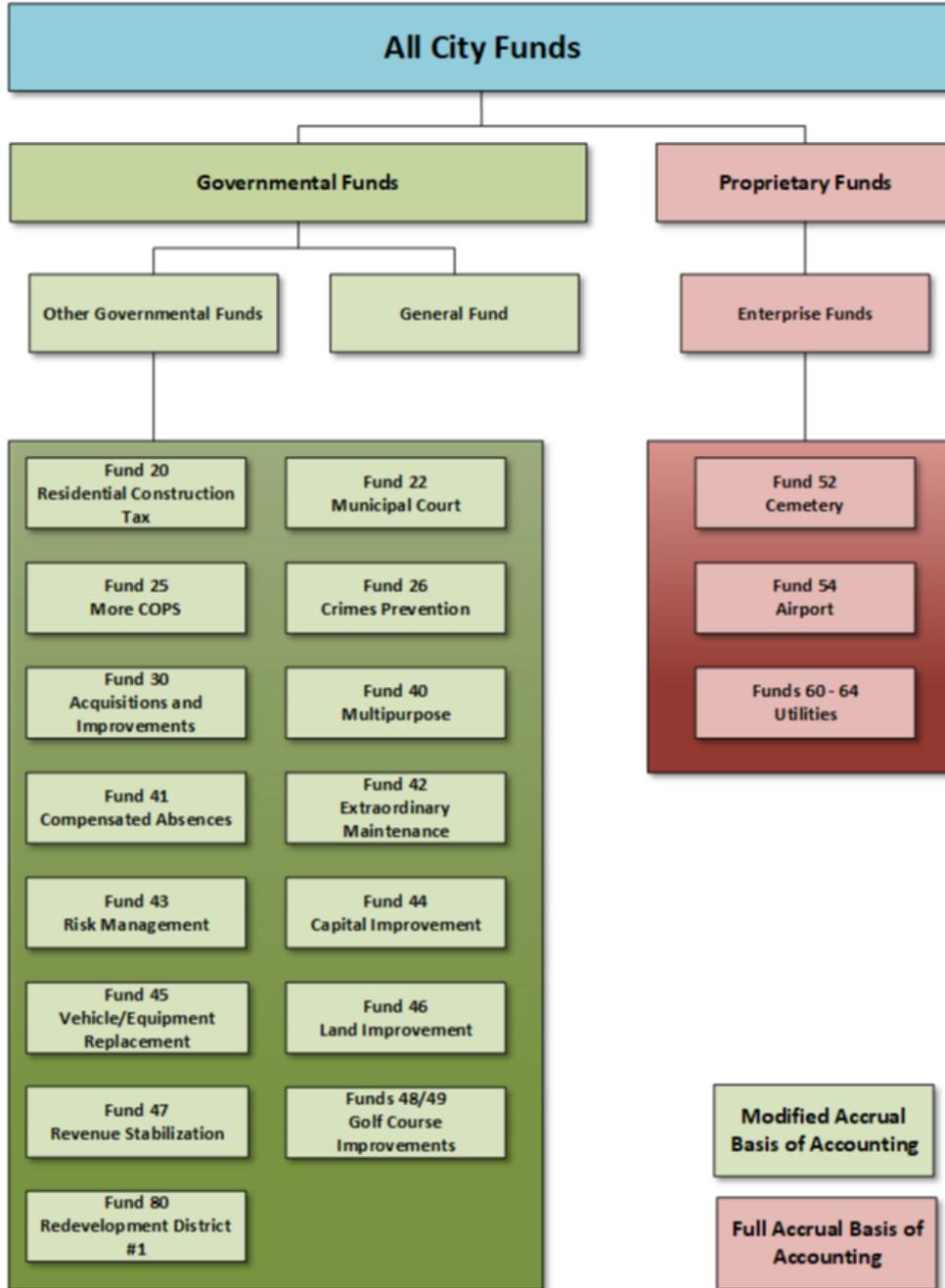
The Boulder City Airport is designed to accommodate single engine and light twin engine planes and small private jets.

The Airport serves the citizens of Boulder City and the surrounding communities. It is used by pilots and passengers for personal, business, and recreational flying activities. It offers aeronautical services such as charter and air taxi flights, flight training, parachuting, emergency medical evacuation and transport.

The airport has 140 private hangars used for general aviation. Four tour operators (3 helicopter and 1 fixed wing) fly tours daily to Lake Mead, Hoover Dam, and the Grand Canyon. Approximately 400 people work for the various companies at the Airport. The Airport has two lit runways Runway 9R/27L (5,200ft long) and Runway 15/33 (3,850ft long).



Fund Structure



Governmental Fund Types

General Fund - The general fund is the general operating fund of the City. All general tax revenues and other receipts that are not required either legally or by generally accepted accounting principles (GAAP) to be accounted for in other funds are accounted for in the general fund.

Other Governmental Funds - Other governmental funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Proprietary Funds - Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City's enterprise funds consist of the Utility Funds (electric, water, wastewater and landfill), the Aviation Fund, and the Cemetery Fund.

Basis of Budgeting

Basis and Financial Structure

City's Organizational Units

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its revenues and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in these funds based upon the purposes for which they are to be spent and the means by which spending activities are funded.

Departments are responsible for carrying out a major governmental activity, such as Police, Fire, and Public Works services. A department is comprised of one or more unique divisions to define further a service delivery, such as the Streets Division of the Department of Public Works.

Budgeting by Function

Presentation of the operating budget is also structured by functions, which delineate budget expenditures in terms of broad goals and objectives.

Major functions include:

1. General Government
2. Judicial
3. Public Safety
4. Public Works
5. Parks and Recreation
6. Community Support

Functions are prescribed by the Governmental Accounting Standards Board (GASB). Functions may transcend specific fund or departmental boundaries in that a function encompasses all associated activities, regardless of fund or department, directed toward the attainment of a general goal or objective.

Financial Structure

For accounting purposes, a local government is not treated as a single, integral entity. Rather, a government is viewed as a smaller collection of separate entities known as "funds." All funds used by the City are classified into one of four fund types. The City appropriates budgets for all City funds represented in this budget book.

Measurement Focus

Governmental fund types are accounted for on a "spending" or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on the balance sheets. Accordingly, the reported undesignated fund balances are considered a measure of available, spendable, or appropriable resources. Governmental fund type operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Proprietary and fiduciary fund types are accounted for on an "income determination" measurement focus. Accordingly, all assets and liabilities are included on their statements of net position, and the reported fund net position (total reported assets less total reported liabilities and deferred inflows of resources) provides an indication of the economic net worth of the fund. Operating statements for proprietary fund types (on an income determination measurement focus) report increases (revenues) and decreases (expenses) in total economic net position.

Basis of Accounting and Measurement Focus

The City develops the revenue and expenditure/expense estimates contained in the annual budget in accordance with GAAP. Enterprise fund budgets are prepared in conformance with GAAP, except that capital outlay expenses are subsequently recorded as fixed assets at year-end. Depreciation expense is budgeted.



Because the revenue and expenditure/expense estimates are based on GAAP, it is important for the reader to have an understanding of accounting principles as they relate to these estimates. The following is a brief overview of the measurement focus and basis of accounting.

All governmental fund types are accounted for using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when they become measurable and available.

Primary revenues, including property taxes, special assessments, intergovernmental revenues, and charges for services, are treated as susceptible to accrual under the modified accrual basis. Other revenue sources are not considered measurable and available and are not treated as susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Exceptions to this general rule include (1) principal and interest on general long-term debt which is recognized when due; (2) accumulated sick pay and vacation pay, which are not recorded as expenditures until paid; and (3) certain inventories of supplies which are considered expenditures when purchased.

All Proprietary Funds use the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when incurred.

Relationship between Budget and Accounting

During the year, the accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored monthly via accounting system reports. Accounting adjustments are made at fiscal year-end to conform to GAAP. The major differences between the adopted budget and GAAP for governmental fund types are: (a) encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of fund balance (GAAP); (b) certain revenues and expenditures, (e.g., compensated absences) not recognized for budgetary purposes are accrued (GAAP).

Enterprise Fund differences include:

1. encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of fund balance (GAAP);
2. certain items, e.g., principal expense and capital outlay are recorded as expenditures for budgetary purposes as opposed to adjustments of the appropriate balance sheet accounts (GAAP);
3. depreciation is recorded as an expense (GAAP) at year-end.

Financial Policies

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.

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.

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 Accounting Manager 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.

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.

Budget Timeline

Budget Development Process

The development of the Final Budget for FY 2023 was accomplished by soliciting input from a variety of sources: The Citizens of Boulder City, Mayor, Council Members, City Manager, and City Department Heads.

The Mayor and City Council conducted special council meetings during the development of the budget on March 3, March 16 (Citizen Workshop), and April 7.

These meetings allowed for public input, as well as staff direction for the development of the Final Budget, which was considered for adoption at a regular meeting of the City Council on May 24, 2022.

The basic budgetary premise for the development of the FY 2023 Final Budget was to present a clear picture to the Residents, City Council, and Staff regarding the City's financial direction. In addition to providing for the daily operating needs of the City, the FY 2023 budget includes identifying Capital Improvement Projects, other discretionary spending items and improving the overall financial tracking mechanisms for the City.

The FY 2023 Final Budget is being presented with a Capital Improvement Plan that includes \$3,660,000 from the General Fund and \$20,094,196 in the Utility Fund for projects, vehicles, and equipment. There is also \$2,135,000 for vehicle replacement in the Vehicle Equipment Replacement Fund.

Budget Amendment or Augmentation Process

To amend the adopted budget, the City follows the requirements and process outlined in the Nevada Revised Statutes (NRS):

“NRS 354.598005 Procedures and requirements for augmenting or amending budget.

If anticipated resources available during a budget period exceed those estimated, the City may augment the budget. The city council shall, by majority vote, adopt a resolution reciting the appropriations to be augmented, and the nature of the unanticipated resources intended to be used for the augmentation. Before the adoption of the resolution, the governing body shall publish notice of its intention in a newspaper of general circulation in the county for at least one publication. No vote may be taken upon the resolution until 3 days after the publication of the notice. An augmented budget for an enterprise fund does not need to go to the Department of Taxation, instead the City would need to include the budget augmentation in the next quarterly report. Budget appropriations may be transferred between functions, funds or contingency accounts if such a transfer does not increase the total appropriation for any fiscal year and is not in conflict with other statutory provisions.”







BUDGET OVERVIEW



Executive Overview

CITY OF BOULDER CITY BUDGET MESSAGE

To the Mayor, City Council and Residents of Boulder City:

The City of Boulder City Management Team is pleased to present the City Manager's recommended budget for the Fiscal Year from July 1, 2022 to June 30, 2023 (FY 2023) for your review and consideration. Through the leadership of the governing body and constructive input of residents and staff throughout the year, this budget reflects the vision and values of the people of Boulder City.

Budget Development

The development of the Budget for FY 2023 is accomplished by soliciting input from a variety of sources: The Citizens of Boulder City, Mayor, Council Members, City Manager and Department Heads.

Special budget meetings were held on March 3 and April 7th with the Mayor and City Council. The Citizen Budget Workshop was on March 16th and provides the chance for residents of Boulder City to ask questions about the budget and provide feedback on their desires in the budget.

These meetings allow for public input, as well as staff direction for the development of the Final Budget, which will be considered for adoption during the public hearing meeting on May 24, 2022.

The basic budgetary premise for the development of the FY 2023 Final Operating and Capital Budget is to present a clear picture to the Residents, City Council and Staff regarding the City's financial direction. In addition to providing for the daily operating needs of the City, the FY 2023 budget includes identifying Capital Improvement Projects, other discretionary spending items and improving the overall financial tracking mechanisms for the City.

Revenue and Expenditure Projections

Boulder City's revenue stream is comprised primarily of taxes, charges for services, leases, fines, and fees. The City's revenue streams, although stable, have remained relatively flat. The revenue included in the budget was developed by reviewing prior years' revenues and by projecting future revenues based upon the most recent performance metrics. The consolidated tax estimate is provided by the Nevada Department of Taxation and has proven historically to be conservative within actual receipts. The long-term impacts of the Covid-19 Pandemic on the economy of Southern Nevada are still yet to be known and will continue to be a consideration for future revenue projections.

Each revenue category was carefully reviewed and adjusted based upon analysis and the information that was available. Conservative revenue estimation has always been the City's approach, and the FY 2023 projections are no exception.

The Budget includes revenue from the leasing of commercial property that is producing reliable, long-term, stable revenue sources that will enable the City to provide exceptional public services.

The FY 2023 budgeted expenditures include the projected impact of inflation on the purchase of operating supplies and financial impact on capital projects due to demand and supply chain issues.

Property Taxes

The current combined total tax rate for Boulder City residents continues to be one of the lowest in the State at \$.2600 per \$100 assessed value. This compares with \$.7408 for the City of Henderson, \$1.0515 for the City of Las Vegas, \$1.1587 for the City of North Las Vegas and \$.5520 for the City of Mesquite.

Utility Fund

Changes in the Utility Fund from prior years are adding additional expenses to reflect inflation costs, including the large increase in the expected cost of electricity and capital improvement projects costs.

Personnel

The City of Boulder City employs 207.8 full-time equivalent employees and over 120 part-time employees. The FY 2023 Budget includes the addition of a full-time Graphic Designer/Web Editor, converting a Parks and Recreations part-time PERSable position to full-time and removing a full-time meter reader position and replacing it with a part-time Utility Billing Worker and part-time PERSable Office Assistant. These changes increase the total Full Time Equivalent (FTE) count for the city by one with 208.8 full-time employees.



Boulder City's labor costs have been driven primarily by the Las Vegas metropolitan area labor market. Although the 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.

Conclusion:

The FY 2023 budget addresses current issues and provides the services the residents of Boulder City have come to expect. This City Manager's Recommended Budget is submitted for your review.



Taylor Tedder, CECD

City Manager

City of Boulder City, NV

Post-Covid-19 Response

COVID-19 Pandemic Recovery

The Covid-19 restrictions have lifted, and Boulder City has weathered the storm in relatively good shape. While the reduction in tourism for southern Nevada has impacted our revenue streams to a limited degree, overall, the City is in good financial health. During the pandemic, the city provided testing clinics, vaccination services and provided grants through the CARES Act to local businesses and groups.

American Rescue Plan Act of 2021



City of Boulder City as a recipient of a Coronavirus State and Local Fiscal Recovery Funds (“SLFRF”) award has discretion to use the award funds in the ways that best suit the needs of constituents – as long as such use fits into one of the following four statutory categories:

Statutory Eligible Uses

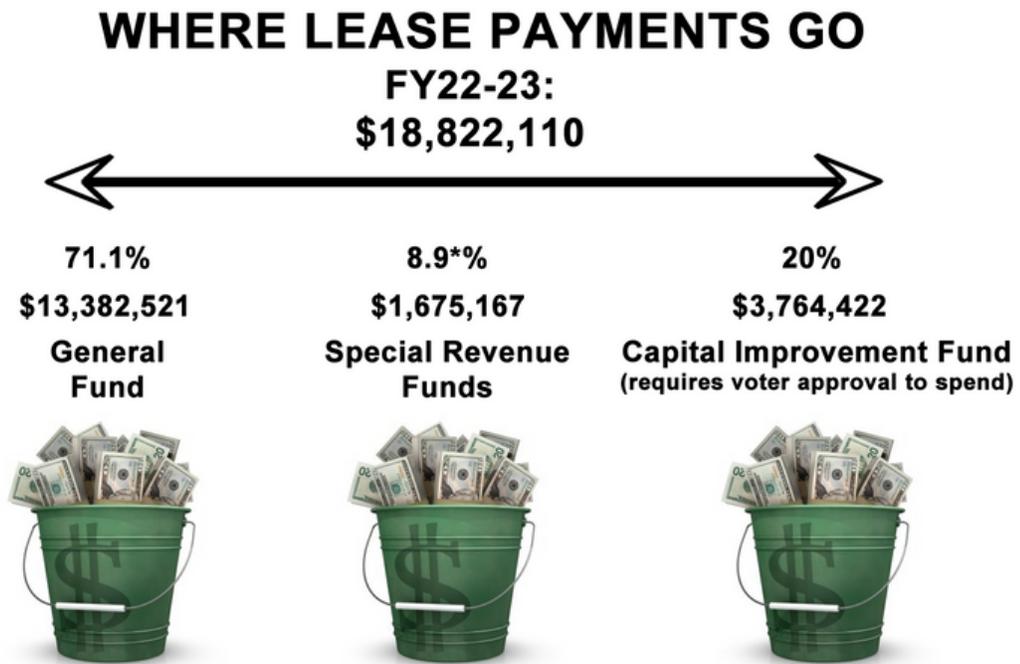
1. To respond to the COVID-19 public health emergency or its negative economic impacts;
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to such eligible workers of the recipient, or by providing grants to eligible employers that have eligible workers who performed essential work;
3. For the provision of government services, to the extent of the reduction in revenue of such recipient due to the COVID-19 public health emergency, relative to revenues collected in the most recent full fiscal year of the recipient prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.

Lease Revenue and Land Sales at Work

Lease Revenue and Land Sales at Work

As a large landowner in Southern Nevada, Boulder City is able to leverage its land resource into recurring revenues to help balance the annual budget and provide revenues for important capital projects. Boulder City is home to fourteen active solar leases, two natural gas-fired electric energy generation leases, and several substation and transmission line leases. The City also receives revenues from three solar option agreements (future solar leases), and communication site leases. These recurring revenues are split with 71.1% into the City's General Fund for day-to-day operations, 8.9% into Other Governmental funds (combined to 80% towards Governmental Funds) and 20% into the Capital Improvement Fund for voter-approved capital projects.

The City is also permitted to sell land by voter-approval. Proceeds from those land sales are restricted to specific uses approved by the voters.



*Note: Revenue Stabilization Reserve Fund is near its maximum balance, and its portion is assigned to the General Fund.

**Benefits Provided to Non-Profits and CCSD
at Boulder City's Expense
For FY 2022**

	<u>In-Kind</u>	<u>Cash</u>
Emergency Aid (Free Rent & Utilities for use of LADWP Building)	\$53,760	
Red Mountain Music Company (Free Rent & Utilities for use of LADWP Building and Smith Building)	35,509	
Senior Center of Boulder City (From the City's General Fund)		\$221,913
Boulder City Museum and Historical Association (From the City's General Fund)		65,000
Community Homeless Winter Shelter (From the City's General Fund)		7,500
Special Event Advertising Grants		
- Christmas Parade		4,000
- Art in the Park		5,000
Clark County School District (Free rent and use of city parks, rec center gymnasiums, softball/baseball fields and golf courses)	173,000	
TOTAL	\$262,269	\$303,413
Total Value of donated city assets to the community for non-profit or school district use:		\$565,682



Strategic Plan

Vision

The City of Boulder City is committed to preserving its status as a small town, with a small-town charm, historical heritage and unique identity, while proactively addressing our needs and enhancing our quality of life.

Mission

The City of Boulder City's mission is to deliver outstanding services to enhance the quality of life within our community, our economic vitality, and the safety of those who reside, work in, visit, or travel through our community.

Core Values

*Accessible, Caring and Responsible Customer Service
Fiscal Responsibility
Integrity
Professional Excellence
Transparent Communication
Openness to Innovation and Technology*

Strategic Plan

Strategic Plan

The Strategic Plan, adopted in 2019, which covers a five-year period through 2025, reflects the current priorities of the Mayor and Council members with input from community stakeholders and City staff.

The strategic planning process has resulted in a document that provides the City Council with a clear vision of where Boulder City is headed and provides policy direction for the City Manager and staff as they prepare budgets and workplans for the future.

The strategic plan contains seven major elements. The first five (reproduced in this document), the vision, mission, core values, goals, and strategies/policies, set direction for City staff. The last two, implementation action plans and progress reports, provide staff's response to the direction provided.

The Goals and Strategies/Policies are listed below:

Goal A. Achieve Prudent Financial Stewardship

Strategies/Policies:

- Balance the budget
- Diversify revenue sources through greater use of grants, self-sustaining funds and leases
- Ensure budget reserves are 20% of all funds
- Maintain emergency funds
- Support non-profit and volunteer groups
- Establish a five-year rolling financial plan
- Evaluate the value of expenditures for outsourced services
- Communicate and share financial successes with the community
- Adopt and integrate best practices into department's programs and operations
- Hire and retain a high-quality staff

Goal B. Invest in Infrastructure

Strategies/Policies:

- Prioritize Capital Improvement Plan projects to address health and safety while maximizing available funds
- Prepare and update source documents to guide and inform the Capital Improvement Plan process
- Maximize the use of outside funding sources for infrastructure
- Inventory and prepare a life-cycle cost analysis to guide the efficient replacement or rehabilitation of City assets and infrastructure
- Update the City's Comprehensive Asset Management Plan, including an assessment of current conditions

Goal C. Manage Growth and Development

Strategies/Policies:

- Identify opportunities for new and small-business development that will provide a diverse revenue stream with minimal impact on the quality of life
- Create an economic development plan
- Determine the best use of available land to advance City priorities and goals
- Identify and prioritize areas for residential infill development
- Assess the need for mix-use development within emerging residential areas
- Promote multi-modal development and connectivity
- Create development standards for the business corridors that acknowledge the City's history



- Develop a plan to incorporate way-finding and directional signage in business corridors and along thoroughfares
- Demonstrate adherence to the Controlled Growth Ordinance
- Promote the integration of City resources, including the airport, golf courses, Railroad Pass, Lake Mead, and other regional assets
- Designate areas of the Eldorado Dry Lake Bed for preservation

Goal D. Historic Preservation

Strategies/Policies:

- Develop a mission statement based on state and national standards
- Develop an Historic Preservation Plan
- Explore adding new Historic Preservation Districts (e.g., old Airport)
- Amend existing codes to achieve historic preservation goals
- Identify financial incentives to promote historic preservation
- Promote economic development through historic preservation
- Develop an educational campaign about the many historic artifacts in Boulder City
- Identify historic buildings to repurpose and reuse as appropriate for a given area

Goal E. Sustain a High Level of Public Safety Services

Strategies/Policies:

- Recruit and retain highly trained public safety staff
- Ensure adequate staffing
- Define and disseminate standards to ensure a high level of public safety services
- Support a unified approach to police, fire, courts, and code enforcement
- Identify and embrace the latest technology to improve effectiveness and efficiency of public safety services
- Communicate and celebrate the low crime rate and other service excellence
- Promote inter-agency support and collaboration

This Strategic Plan provides the direction to realize the vision the Mayor and City Council have for Boulder City. Next, staff will develop an Implementation Action Plan to ensure the goals and strategies are achieved. The action plan will contain the details to accomplish the ideas in this Strategic Plan. Milestones and success factors will be developed to monitor progress.

Throughout the next five years, staff will work to implement the goals and strategies in the plan and periodically provide a progress report to Council members and residents about what has been achieved. Other management tools and plans, such as the budget, Capital Improvement Program, Comprehensive Plan, and other tactical documents as appropriate will be aligned with the Strategic Plan, to ensure all City efforts are working toward common ends.



Short-term Factors

The impacts of the COVID-19 Pandemic on the Southern Nevada economy continue to create uncertainties, even as we move into the post-pandemic phase. However, there is optimism that there are brighter days ahead, and recent economic indicators only bolster that hope. The uncertainties from a budgeting perspective involve the local impact of financial challenges at the state and county levels, as well as direct financial impacts. At the local level, the passage on March 11, 2021 of the American Recovery Plan Act certainly provided additional resources for the City of Boulder City; however, those resources are temporary in nature and therefore need to be administered wisely.

Short-Term Factors

Coronavirus (COVID-19) Pandemic - Health & Economic Shock

- Health of the Community
- Economic viability of Businesses
- Increased number of under- and unemployed due to tourism fluctuations and a slow return to pre-Covid levels
- Housing crisis; shortage of affordable housing exasperated
- Uncertainty about the length of the recovery period

Deferred Capital Projects

- Capacity to manage deferred capital projects
- Capacity to manage deferred major maintenance projects

Unfunded Mandates

- Recent changes in State Law created unfunded mandates for how the city operates its Municipal Court.
- Unpredictability in what new unfunded mandates may arise out of the 2023 State Legislative Session may impact this budget and beyond

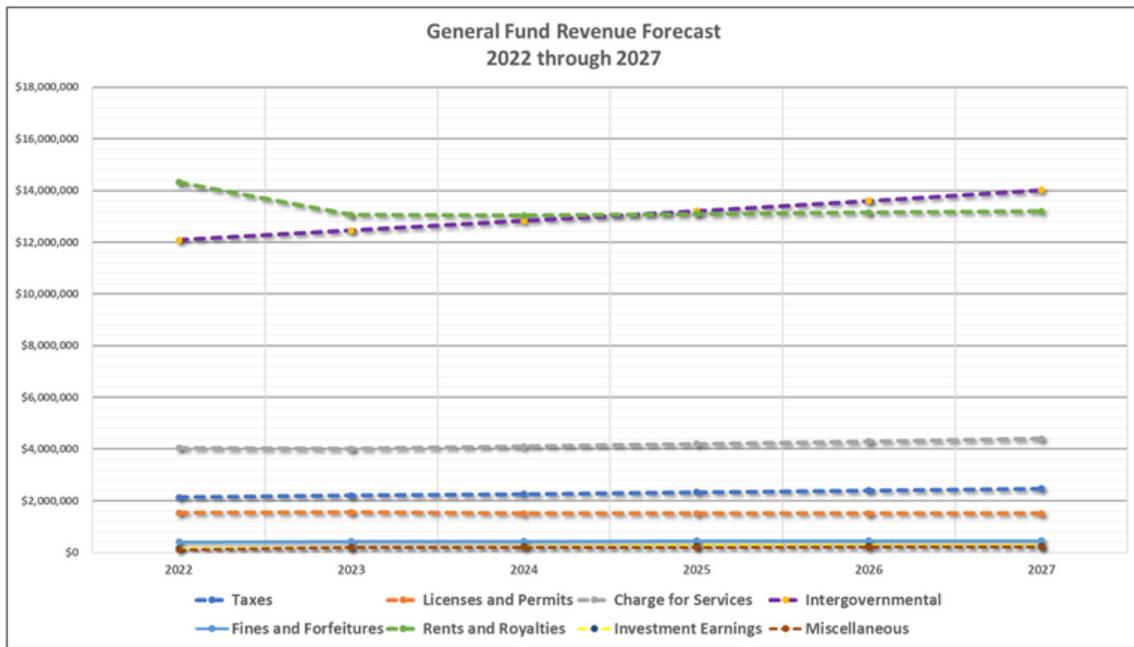
Long Range Financial Forecast

Long Range Financial Planning

The City uses a 5-year planning model for the General Fund which projects revenues and expenditures over a long-term period using assumptions about economic conditions and future spending scenarios. This model is developed internally and focuses on the anticipated future funding necessary to meet the City's strategic goals.

The projected revenues in the 5-year planning model are based on the regional growth in the Consolidated Tax ("C-Tax"), a 3% average growth in property tax collections (which are limited in growth to no more than 3% by State Law), and a rolling 5-year average growth rate for all other revenue sources except for leases. Lease projections are based on known land leases that energy and communication companies have with the City and the terms of those leases.

The projected expenditures in the 5-year planning model incorporate anticipated department needs necessary to meet the City's strategic goals and to maintain our current level of service to the community.



Priorities & Issues

Priorities

The City Council has established the following priorities and policies to implement those priorities as guiding principles in the development of our operational and capital budgets.

Achieve Prudent Financial Stewardship through the implementation of the following policies:

- Balance the budget
- Diversify revenue sources through greater use of grants, self-sustaining funds and leases
- Ensure budget reserves are 20% of all funds
- Maintain emergency funds
- Support non-profit and volunteer groups
- Establish a five-year rolling financial plan
- Evaluate the value of expenditures for outsourced services
- Communicate and share financial successes with the community
- Adopt and integrate best practices into department's programs and operations
- Hire and retain a high-quality staff

Invest in Infrastructure through the implementation of the following policies:

- Prioritize Capital Improvement Plan projects to address health and safety while maximizing available funds
- Prepare and update source documents to guide and inform the Capital Improvement Plan process
- Maximize the use of outside funding sources for infrastructure
- Inventory and prepare a life-cycle cost analysis to guide the efficient replacement or rehabilitation of City assets and infrastructure
- Update the City's Comprehensive Asset Management Plan, including an assessment of current conditions

Manage Growth and Development in our community through the following policies:

- Identify opportunities for new and small-business development that will provide a diverse revenue stream with minimal impact on the quality of life
- Create an economic development plan
- Determine the best use of available land to advance City priorities and goals
- Identify and prioritize areas for residential infill development
- Assess the need for mix-use development within emerging residential areas
- Promote multi-modal development and connectivity
- Create development standards for the business corridors that acknowledge the City's history
- Develop a plan to incorporate way-finding and directional signage in business corridors and along thoroughfares
- Demonstrate adherence to the Controlled Growth Ordinance
- Promote the integration of City resources, including the airport, golf courses, Railroad Pass, Lake Mead, and other regional assets

Preserve our unique history through the implementation of the following policies:

- Develop a mission statement based on state and national standards
- Develop an Historic Preservation Plan
- Explore adding new Historic Preservation Districts (e.g., old Airport)
- Amend existing codes to achieve historic preservation goals
- Identify financial incentives to promote historic preservation
- Promote economic development through historic preservation
- Develop an educational campaign about the many historic artifacts in Boulder City
- Identify historic buildings to repurpose and reuse as appropriate for a given area

Sustain our high level of Public Safety Services through the following policies:

- Recruit and retain highly trained public safety staff
- Ensure adequate staffing



- Define and disseminate standards to ensure a high level of public safety services
- Support a unified approach to police, fire, courts, and code enforcement
- Identify and embrace the latest technology to improve effectiveness and efficiency of public safety services
- Communicate and celebrate the low crime rate and other service excellence
- Promote inter-agency support and collaboration

Issues

C-Tax Collections

The primary economic driver for the southern nevadan economy is tourism, centered primarily on the gaming corridor in Clark County in the Las Vegas Valley. The economic impact of direct visitor spending is \$36.9B (data for 2019, source: Las Vegas Convention and Visitors Authority, <https://www.lvcva.com/research>). In 2021, the average visitor spent \$1,034 per visit on items such as food, shopping, transportation, shows and sightseeing.

As a suburb to the Las Vegas Metropolitan area, Boulder City is dependent, in part, on the success of the tourism industry. The City receives its portion of the Consolidated Tax and Room Tax based on the total tax collections for Clark County. The distribution formula is set by the State Legislature, and is reviewed each legislative session. The legislature will be meeting during the winter/spring of 2023. Any change could negatively impact the City's revenue stream.

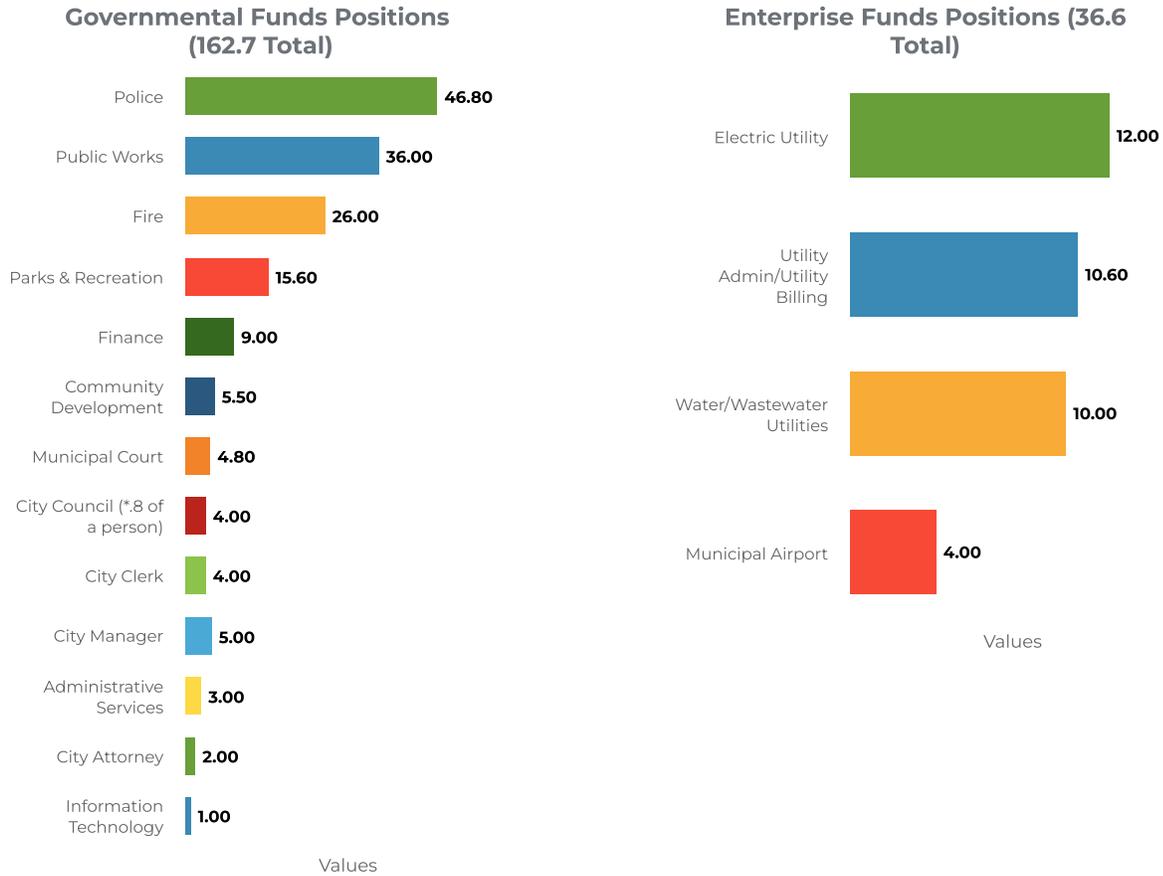
Growth Limitations

First - not a criticism of the City's Growth Control Ordinance. The growth limits have and continue to serve the City well to ensure that the revenue growth can maintain pace to support necessary municipal services to its constituents. However, the same growth limits do limit how fast other revenue streams can grow. The city is always looking for the proper balance in growth, whether it be residential, commercial or industrial, to achieve that balance.

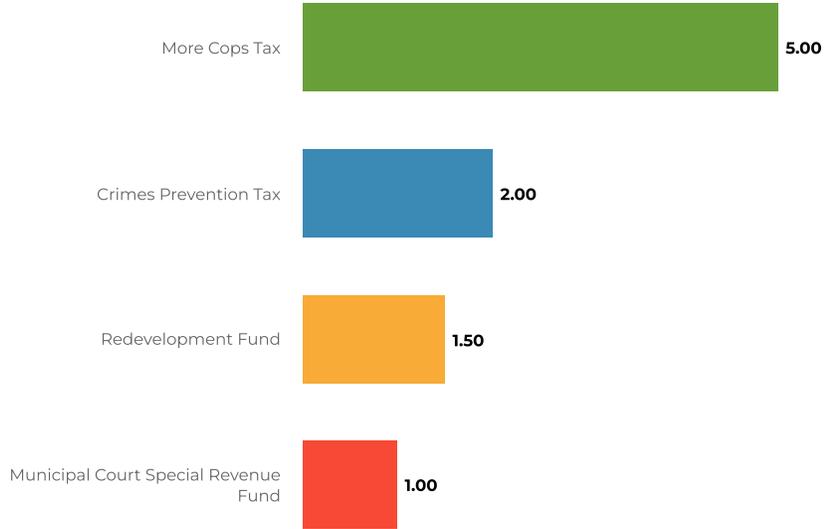
Full-Time Equivalent (FTE's)

Boulder City continues to maintain a lean workforce to match our overall population density of 73.4 persons per square mile inspite of having an overall service territory of 207 square miles, resulting in 1 employee per square mile of service territory. In comparison, the City of Las Vegas with the State's highest population density of 4,811 persons per square mile, also has the highest ratio of employees at 26.7 employees per square mile of service territory.

The fluctuation in total number of employees from fiscal year to fiscal year is attributed to backfilling vacant positions.



Special Funding Sources Positions (9.5 Total)



Values



Personnel Changes

Full Time Approved Positions by Department

	Fiscal Year Ending 2020 (actual)	Fiscal Year Ending 2021 (actual)	Fiscal Year Ending 2022 (estimated)	Fiscal Year Ending 2023 (estimated)
General Government Positions				
City Council (*.8 of person)	4	4	4	4
City Attorney	2	2	2	2
City Clerk	3	3	4	4
City Manager	5	5	4	5
Community Development	4.5	4	5.5	5.5
Finance	9	9	9	9
Fire	26	26	26	26
Administrative Services	2	2	3	3
IT	1	1	1	1
Police	45.5	45.8	46.8	46.8
Municipal Court	4.8	4.8	4.8	4.8
Public Works	36	36	36	36
Parks & Recreation	15.4	15.4	15.4	15.6
TOTAL GENERAL GOVERNMENT POSITIONS	158.2	158	161.5	162.7
Proprietary Funds Positions				
Utilities Admin/Billing	10	10.8	10.8	10.6
Electric Utility	12	12	12	12
Water/Wastewater Utilities	10	10	10	10
Municipal Airport	4	4	4	4
Total Proprietary Funded Positions	36	36.8	36.8	36.6
Special Funding Sources Positions				
Crime Prevention Tax	2	2	2	2
More Cops Tax	6	6	5	5
Redevelopment Fund	1	2	1.5	1.5
Municipal Court Special Revenue Fund	1	1	1	1
Total Special Funding Sources Positions	10	11	9.5	9.5
TOTAL EMPLOYEES	204.2	205.8	207.8	208.8

Boulder City continues to maintain a lean workforce to match our overall population density of 73.4 persons per square mile, in spite of having an overall service territory of 207 square miles, resulting in 1 employee per square mile of service territory. In comparison, the City of Las Vegas with the State's highest population density of 4,811 persons per square mile, also has the highest ratio of employees at 26.7 employees per square mile of service territory.

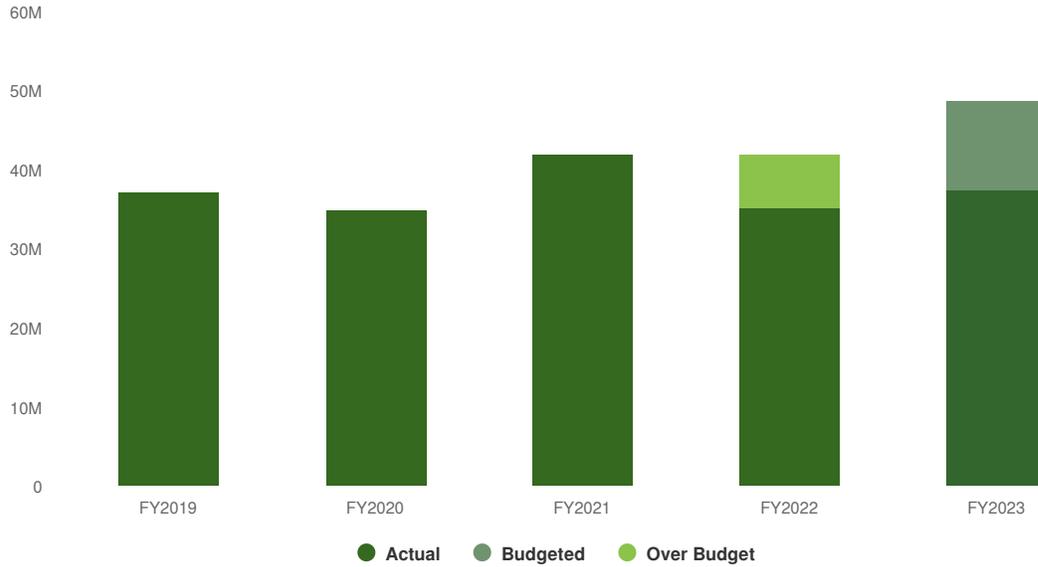
FUNDING SOURCES



General Fund Sources Summary

\$48,732,494 **\$13,717,914**
(39.18% vs. prior year)

General Fund Revenue Sources Proposed and Historical Budget vs. Actual



General Fund Revenues by Source

Taxes (Ad Valorem Tax)

The State calculates the tax rate and revenues received from Ad Valorem for all local governments. The formula used to calculate the tax rate and revenues is set by statute. The City Council may adopt a tax rate below that determined by the formula, but they may not increase it above the formula without voter approval. The current total overlapping tax rate for the City of Boulder City is \$2.6097 per \$100 of assessed valuation. By state law, property is assessed at 35% of taxable value. The taxable value equals the replacement value of improvements, less depreciation, plus the value of the land. The formula used to calculate the Ad Valorem tax rate and allowable revenues is summarized as follows:

$$\begin{array}{l}
 \text{Step 1} \quad \text{PY's Ad Valorem Revenue Base} \times 1.03 \text{ (3\% growth)} + \text{Value of Property on PY's Tax Roll} \times 100 = \text{Base Tax Rate} \\
 \text{Greater of: Revenue} \\
 \text{Step 2} \quad \text{Base Rate from Step 1 or PY's Base Tax Rate} \times \text{CY Assessed Value} + \text{Allowed Ad Valorem Revenue Base} + \text{Allowed by Voter or Legislative Overrides} = \text{Total Allowed Ad Valorem Revenue}
 \end{array}$$

Ad Valorem revenues are accounted for in the General Fund.

Property Tax Cap/Abatement

In April 2005, the Nevada State Legislature passed a law that caps a primary residential property's tax increase over the prior tax year to 3%, with the exception of property tax that is new to the tax roll. Per Nevada State Law, property taxes on primary residential properties could only go up 3% from the prior tax year unless the General Tax Cap is less than 3%.

The General Tax Cap is calculated to be the greater of either:

1. twice the consumer price index (CPI) percent change in the prior year, or
2. the rolling percentage average change of assessed value over a 10-year period for each county.

Licenses and Permits

Licenses and Permits include all building permits, engineering permits, excavation permits, business licenses, franchise fees, and other related licenses issued by the City. Included in this category are revenues received for building permits for large utility-scale solar energy plants.

Intergovernmental

Intergovernmental consists of principally the Consolidated Tax also referred to as the C-Tax. The C-Tax is a combination of sales tax, liquor tax, cigarette tax, real estate property transfer tax, and government services tax.

Charge for Service

Charges for services consist of a variety of revenues generated by City departments and include all revenues related to services performed, whether received from private individuals or other government units. Charges for services include court fees, city clerk fees, planning, and land development fees, public safety fees, special inspector services, swimming pool fees, and parks and recreation fees.

Fines and Forfeitures

This category includes all fines levied by the Municipal Court for legal matters.

Rents and Royalties (Leases)

The City is the largest landowner within the incorporated City limits. City policy is to lease land, rather than sell land, for the use of City lands. This category includes all revenues received from the land leases of City-owned land throughout the community.

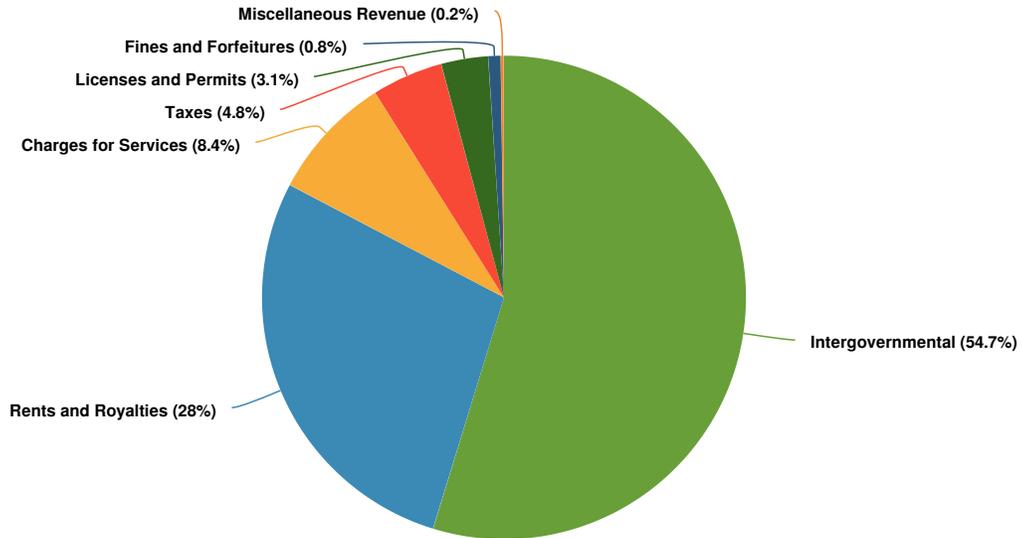
Miscellaneous

This revenue source includes interest on investments, court administrative assessments, contributions and donations, reimbursements, and other revenue. Interest income is a function of the relationship between the City's available cash balances and the interest rate. The City earns interest on its funds through various investment vehicles in accordance with the Nevada Revised Statutes. The City's investment policy stresses

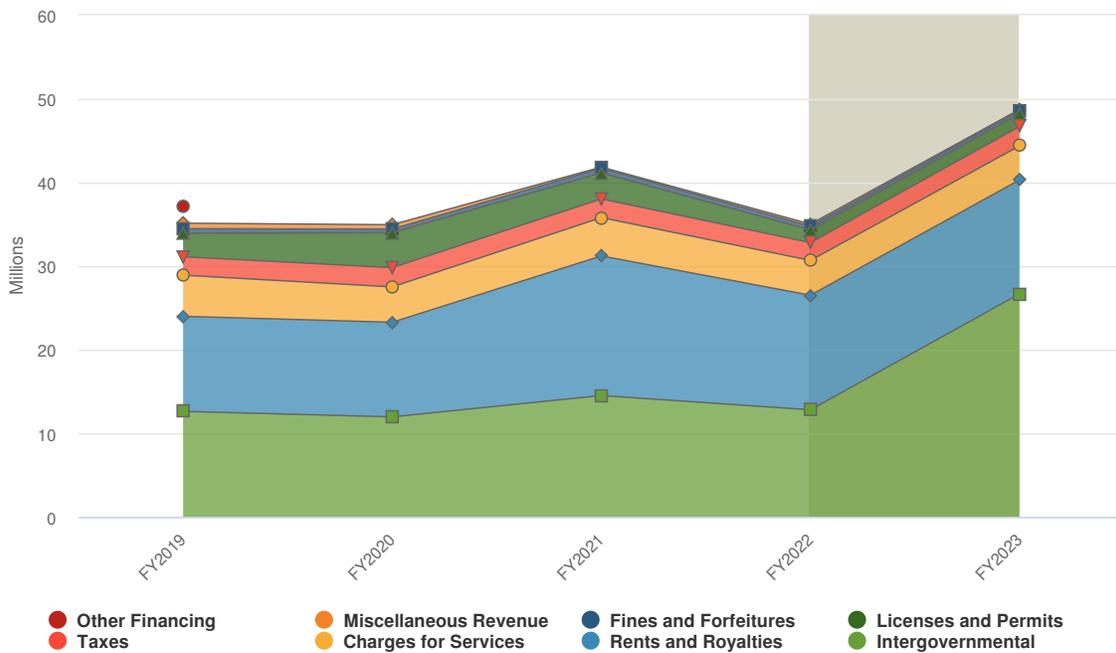


safety above yield and allows investments in U.S. Treasury and Agency obligations, certificates of deposit, commercial paper, banker's acceptances, money market funds, and the State of Nevada's Local Government Investment Pool.

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Revenue Source							
Taxes							
Ad Valorem	\$1,668,611	\$1,772,934	\$1,919,710	\$1,929,685	\$1,866,968	\$2,000,220	3.7%
Ad Valorem Delinquent	\$0	\$7,960	\$38,222	\$0	\$171,059	\$0	0%
Room Tax	\$537,276	\$528,543	\$283,205	\$200,000	\$527,552	\$320,000	60%
Total Taxes:	\$2,205,887	\$2,309,438	\$2,241,136	\$2,129,685	\$2,565,579	\$2,320,220	8.9%
Licenses and Permits							
Business Licenses	\$303,094	\$228,148	\$359,316	\$220,000	\$323,303	\$220,000	0%
Liquor Licenses	\$34,038	\$21,890	\$48,325	\$20,000	\$6,893	\$20,000	0%
Other Licenses	\$3,287	\$3,179	\$2,371	\$3,000	\$2,694	\$3,000	0%
Franchise Fees - Gas	\$512,104	\$505,187	\$604,258	\$500,000	\$525,216	\$500,000	0%
Franchise Fees - Phone	\$108,687	\$167,222	\$95,756	\$100,000	\$115,150	\$100,000	0%
Franchise Fees-Cable Tv	\$183,600	\$179,826	\$133,330	\$125,000	\$169,699	\$125,000	0%
Building Permits	\$1,357,143	\$2,662,679	\$1,518,295	\$240,000	\$231,515	\$240,000	0%
Other Permits	\$219,092	\$111,764	\$120,190	\$120,000	\$85,362	\$120,000	0%
Trailer Park-Occupant Fee	\$17,306	\$20,543	\$21,143	\$15,000	\$24,182	\$15,000	0%
Bldg Permit Plan Check Fe	\$80,179	\$154,855	\$156,191	\$80,000	\$70,244	\$80,000	0%
Misc Building Permit Fees	\$3,682	\$4,995	\$3,352	\$3,000	\$3,360	\$3,000	0%
Misc Solar Permit Fee	\$0	\$109,760	\$47,040	\$100,000	\$176,400	\$100,000	0%
Total Licenses and Permits:	\$2,822,212	\$4,170,048	\$3,109,567	\$1,526,000	\$1,734,017	\$1,526,000	0%
Intergovernmental							
Federal Grants	\$0	\$39,869	\$1,508,491	\$144,500	\$69,378	\$9,982,186	6,808.1%
CDBG - HUD	\$27,871	\$69,138	\$0	\$0	\$112,548	\$38,008	N/A
F.E.M.A.	\$0	\$0		\$0	\$15,168	\$0	0%
G.E.M.T. (Grd Em Med Trsprt)	\$0	\$0	\$328,763			\$0	N/A
Us Justice Department	\$737	\$0		\$0	\$2,519	\$0	0%
Dept. Of Transportation	-\$23	\$0					N/A
Motor Vehicle Fuel Tax	\$482,007	\$379,302	\$334,955	\$303,639	\$332,980	\$180,341	-40.6%
Optional Motor Fuel Tax	\$86,353	\$67,714	\$113,536	\$54,334	\$119,152	\$160,461	195.3%
Consolidated Tax	\$11,730,051	\$11,172,736	\$11,930,028	\$11,730,976	\$14,119,434	\$13,777,554	17.4%
St. Of Nv - Dept.Of Tran.	\$66,778	\$0					N/A
Office Of Traffic Safety	\$32,930	\$35,638	\$31,574	\$0	\$36,780	\$45,500	N/A
St Of Nv - Other	\$0	\$23,000		\$0	\$33,091	\$1,927,800	N/A
Pool Pact Grant	\$0	\$0		\$0	\$2,000	\$0	0%
Clark County - Grants	\$64,831	\$0		\$0	\$182,776	\$0	0%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Clk.Cnty.Fld.Cntrl.Dist.	\$119,097	\$165,009	\$257,576	\$563,500	\$196,685	\$563,500	0%
Total Intergovernmental:	\$12,610,632	\$11,952,405	\$14,504,923	\$12,796,949	\$15,222,511	\$26,675,350	108.5%
Charges for Services							
Court Attorney Fees	\$0	\$10,234	\$5,790	\$0	\$6,639	\$5,000	N/A
Ambulance Fees	\$970,537	\$980,579	\$430,347	\$1,000,000	\$478,141	\$400,000	-60%
Fire Permits	\$0	\$0		\$0	\$6,115	\$0	0%
Fire - Cadet Training	\$0	\$0		\$0	\$8,000	\$0	0%
Fire - Miscellaneous	\$61,201	\$53,361	\$117,020	\$50,000	\$41,675	\$50,000	0%
Outside Fire Details	\$5,016	\$5,571	\$1,105	\$3,000	\$7,041	\$3,000	0%
Outside Police Details	\$24,463	\$206,815	\$142,850	\$100,000	\$42,642	\$80,000	-20%
Police - Miscellaneous	\$4,499	\$3,838	\$9,101	\$0	\$2,944	\$0	0%
Police-Towing Fees	\$15,100	\$13,700	\$16,900	\$12,000	\$13,800	\$12,000	0%
Outside Bldg Insp Detail	\$101,229	-\$25,219	\$0				N/A
Planning Fees	\$90	\$3,542	\$641	\$0	\$9,104	\$0	0%
Zoning Application Fees	\$950	\$2,050	\$750	\$0	\$1,750	\$0	0%
Eng Insp And Plan Check	\$80,223	\$4,293	\$45,720	\$5,000	\$12,884	\$5,000	0%
Tortoise Application Fee	\$275	\$450	\$225	\$0	\$225	\$0	0%
Culture & Recreation	\$0	-\$70					N/A
Swimming Pool Fees	\$79,386	\$64,609	\$82,286	\$50,000	\$89,051	\$50,000	0%
Misc Park & Recreation	\$0	\$0		\$0	\$210	\$0	0%
Special Classes	\$79,361	\$50,895	\$35,005	\$60,000	\$60,914	\$60,000	0%
Tiny Tots	\$45,279	\$30,750	\$38,680	\$40,000	\$37,715	\$40,000	0%
Safekey	\$117,532	\$116,664	\$38,370	\$130,000	\$86,174	\$100,000	-23.1%
Fitness Center	\$44,893	\$32,194	\$30,191	\$33,000	\$37,195	\$33,000	0%
Adult Sports	\$5,755	\$6,900	\$1,780	\$10,000	\$8,100	\$10,000	0%
Youth Sports	\$25,872	\$23,315	\$15,711	\$30,000	\$22,390	\$0	-100%
Facility Rental And Token	\$70,825	\$53,056	\$45,708	\$36,000	\$80,436	\$50,000	38.9%
Art Center	\$16,076	\$12,399	\$5,150	\$7,500	\$16,397	\$12,000	60%
Bootleg Canyon Trl	\$20,300	\$32,910	\$16,345	\$12,000	\$30,435	\$25,000	108.3%
Locker Revenue	\$2,453	\$1,183	\$86	\$1,500	\$850	\$1,500	0%
Racquetball Court Fees	\$5,091	\$2,306	\$1,585	\$3,900	\$3,063	\$3,900	0%
Racquetball Sales & Rent	\$107	\$21		\$0	\$43	\$0	0%
Muni Golf Green Fees	\$531,571	\$709,452	\$1,351,244	\$920,000	\$1,456,622	\$1,000,000	8.7%
Muni Golf Cart Fees	\$399,556	\$139,070					N/A
Muni Golf Range Balls	\$22,752	\$15,532	\$25,205	\$13,800	\$27,889	\$20,000	44.9%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Muni Golf Membership Sale	\$0	\$0	\$11,375	\$0	\$54,360	\$30,000	N/A
Muni Golf Concessions	\$14,992	\$0					N/A
Muni Golf Merchant Sales	\$6,880	\$5,144	\$6,422	\$5,000	\$6,868	\$5,000	0%
Boulder Creek Green Fees	\$1,889,962	\$1,491,623	\$1,877,876	\$1,500,000	\$2,422,016	\$1,900,000	26.7%
Boulder Cr-Merch. Sales	\$99,074	\$9,288	\$12,652	\$10,000	\$14,817	\$10,000	0%
Boulder Cr-Pavillion Rent	\$11,000	\$17,445	\$5,515	\$9,000	\$17,000	\$15,000	66.7%
Boulder Cr-Food & Beverag	\$37,636	-\$12,541	\$11,760				N/A
Golf Membership Fees	\$88,181	\$89,819	\$115,705	\$75,000	\$95,898	\$85,000	13.3%
Boulder Creek Restaurant Lease	\$30,081	\$48,510	\$47,440	\$30,000	\$69,826	\$45,000	50%
Muni Golf Restaurant Lease	\$9,256	\$14,521	\$27,376	\$12,000	\$28,506	\$20,000	66.7%
Boulder Creek Golf Lessons	\$2,391	\$6,085	\$8,582	\$4,000	\$257	\$4,000	0%
Muni Golf Lessons	\$0	\$200	\$969				N/A
Bc Disc Golf	\$1,475	\$10,256	\$4,701	\$0	\$885		N/A
Total Charges for Services:	\$4,921,318	\$4,230,750	\$4,588,167	\$4,162,700	\$5,298,873	\$4,074,400	-2.1%
Fines and Forfeitures							
Court Fines	\$532,607	\$433,650	\$551,083	\$430,000	\$342,630	\$400,000	-7%
Bond Fees	\$4,925	\$3,775	\$6,550	\$3,000	\$4,250	\$3,000	0%
Total Fines and Forfeitures:	\$537,532	\$437,425	\$557,633	\$433,000	\$346,880	\$403,000	-6.9%
Rents and Royalties							
Misc Land/Lease Fees	\$58,484	\$89,191	\$2,924,147	\$76,405	\$93,739	\$77,175	1%
Other - Building Rents	\$20,609	\$20,332	\$23,624	\$20,000	\$21,055	\$20,000	0%
Communication Site Leases	\$349,116	\$305,289	\$351,011	\$340,766	\$319,815	\$296,741	-12.9%
Cascata Golf Course	\$0	\$0					N/A
Lease Revenue	\$10,943,941	\$10,903,285	\$13,400,796	\$13,273,775	\$13,327,057	\$13,233,608	-0.3%
Copper Mtn Peaker	\$0	\$0					N/A
Copper Mtn 1	\$0	\$0					N/A
Taihen Techren Solar	\$0	\$0					N/A
Boulder Solar Llc - 1	\$0	\$0					N/A
Boulder Solar Llc - 2	\$0	\$0					N/A
Skylar	\$0	\$0					N/A
Copper Mt Solar 5	\$0	\$0					N/A



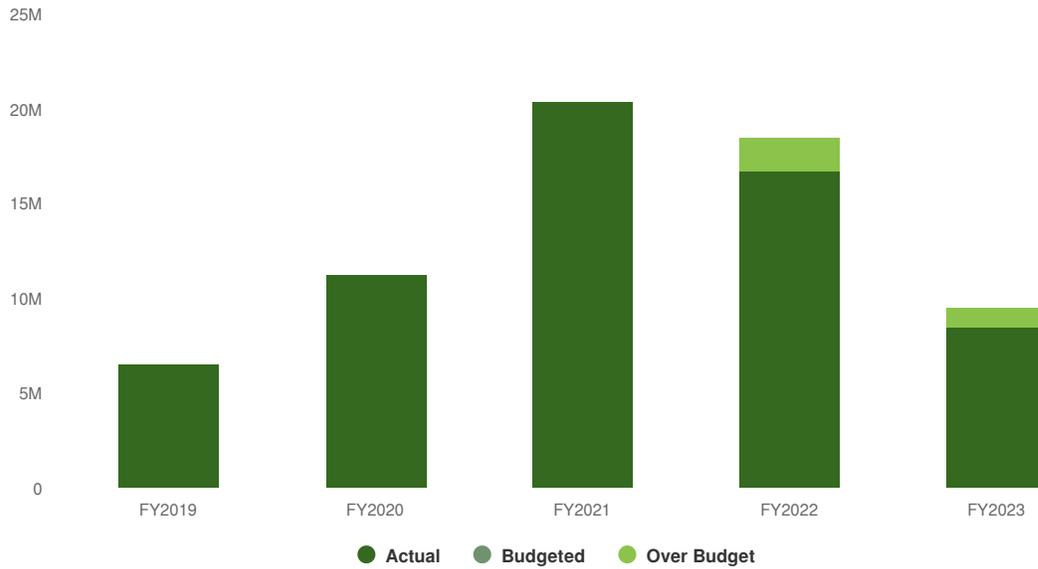
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Gridliance West Transco	\$0	\$0					N/A
GASB 87				\$0	-\$3,906,037		N/A
Total Rents and Royalties:	\$11,372,150	\$11,318,096	\$16,699,578	\$13,710,946	\$9,855,629	\$13,627,524	-0.6%
Miscellaneous Revenue							
Miscellaneous Revenue	\$169,196	\$8,459	\$0				N/A
Insurance Claims	\$4,099	\$0	\$0				N/A
Risk Management Subrogation	\$0	\$7,012	\$260	\$0	\$330		N/A
Surplus / Internet Sales	\$135,465	\$110,143	\$83,010	\$100,000	\$138,047	\$100,000	0%
Passport Service Fees	\$11,865	\$4,725	\$1,860	\$5,000	\$20,027	\$5,000	0%
Miscellaneous Other	\$341	\$543	\$3,425	\$300	\$31,373	\$1,000	233.3%
Interest Income	\$259,164	\$284,308	\$108,310	\$150,000	\$171,553	\$0	-100%
Fair Market Value Adjustment	\$0	\$104,358	-\$47,939	\$0	-\$271,110	\$0	0%
Penalties	\$765	\$1,575	\$1,100	\$0	\$1,270	\$0	0%
Chemical Analysis Fee	\$0	\$3,070	\$2,700	\$0	\$4,625	\$0	0%
Cash - Over/Short	-\$1,483	\$13	-\$16,827	\$0	\$22,225	\$0	0%
Sales Of Fixed Assets	\$75,064	\$0		\$0	\$6,000		N/A
GASB 87				\$0	\$6,551,137		N/A
Total Miscellaneous Revenue:	\$654,476	\$524,206	\$135,898	\$255,300	\$6,675,476	\$106,000	-58.5%
Other Financing							
Transfers In	\$2,088,900	\$0					N/A
Proceeds From Debt Issuance	\$0	\$0		\$0	\$196,605	\$0	0%
Total Other Financing:	\$2,088,900	\$0	\$0	\$0	\$196,605	\$0	0%
Total Revenue Source:	\$37,213,105	\$34,942,368	\$41,836,902	\$35,014,580	\$41,895,572	\$48,732,494	39.2%



Special Revenues Summary

\$8,462,788 **-\$8,189,768**
(-49.18% vs. prior year)

Special Revenues Proposed and Historical Budget vs. Actual



Note: In the above chart, bars with red color are an indication that the various revenue sources exceeded the projected budgeted revenue for that fiscal year. Also known as a good thing.

Revenues by Source

Residential Construction Tax (*Fund 20*). Nevada Revised Statute 278.4983, grants Cities and Counties the authority to establish residential construction tax and to set district boundaries and collect fees. City Ordinance authorizes a residential impact fee on new construction for the purpose of financing the development of neighborhood parks and park amenities.

Municipal Court Assessment Fee (*Fund 22*). Revenues derived from court assessment fees as authorized by Nevada Revised Statute 176.059.

Municipal Court Facility Fee (*Fund 22*). This special revenue fund tracks revenue and expenditures related to a ten dollar administrative court assessment as authorized by Nevada Revised Statute 176.061.

Municipal Court Collection Fee (*Fund 22*). This special revenue fund is used to track revenue and expenditures related to Municipal Court collection fees for unpaid administrative assessment fees or fines as authorized by Nevada Revised Statute 176.064.

More Cops Fund (*Fund 25*). Revenue derived from a portion of sales tax used for eligible law enforcement purposes, as specified by NRS. This special revenue fund was established as a result of approval of Assembly Bill 418 by the Nevada Legislature in the 2005 session. It is used to track revenue and expenditures related to the funding of police officers; and expires by limitation on October 1, 2025 unless otherwise extended.

Crimes Prevention Special Revenue Fund (*Fund 26*). Revenue derived from a portion of sales tax. This special revenue fund was established as a result of approval of Assembly Bill 1 by the Nevada Legislature in the 2016 special session. It is used to track revenue and expenditures related to the funding of police officers.

Multipurpose Fund (*Fund 40*). This fund is used to account for all donations made to the City for specific purposes or activities. For example, it is common for donations to be made to buy food for the animal shelter. Various other programs require a method to account for donations related to their special program - such as the drug court. The following provide detail about each donation subcategory.

Personnel Donation

This tracks donations to the City for the specific purpose of the annual employee recognition gathering, and the City's Safety Committee.

Animal Control Donation

This tracks donations to the City for the specific purpose of the animal control function, generally to provide amenities and food for the animal shelter.

Recreation Donation

This tracks donations to the City for the specific purpose of the recreation department.

Police Department Donation

This tracks donations and forfeitures to the City for the specific purpose of the Police Department.

Fire Department Donation

This tracks donations to the City for the specific purpose of the Fire Department function, generally to provide amenities and equipment for the firefighters.

Community Gardens Donation

This tracks donations to the City for the specific purpose of the community gardens, generally to provide amenities for the gardens.

Court Program Donation

This tracks donations to the City for the specific purpose of the drug court program and related expenses.



Compensated Absences Special Revenue Fund (Fund 41). Funding for this restricted fund shall be derived from the following revenue sources: one point one percent (1.1%) of all lease revenues that are designated for distribution to the City's general fund (see section 1-9-13); ten-percent (10%) of the greater than anticipated revenue received in the general fund, reduced by total general fund expenditures if greater than budgeted expenditures as identified in the prior years' Comprehensive Annual Financial Report, and other sources as may be determined from time to time by Resolution of the City Council. Allocation of revenues from these sources shall be suspended once the Compensated Absences Fund reaches a balance equal to the total leave obligation accumulation of all employees.

Extraordinary Maintenance and Repair Special Revenue Fund (Fund 42). This Fund was created as authorized under Nevada Revised Statutes Section 354.6105. Funding for this restricted account shall be derived from the following revenue sources: one point one percent (1.1%) of all lease revenues that are designated for distribution to the City's general fund (see section 1-9-13 of the Boulder City Municipal Code); ten-percent (10%) of the greater than anticipated revenue received in the general fund, reduced by total general fund expenditures if greater than budgeted expenditures as identified in the prior years' Comprehensive Annual Financial Report, and other sources as may be determined from time to time by Resolution of the City Council. As limited by Nevada Law, allocation of revenues from these sources shall be suspended once the Fund reaches a balance of five percent (5%) of the capital assets of the governmental activities as identified in the most recent Comprehensive Annual Financial Report.

Risk Management Special Revenue Fund (Fund 43). Among other identified sources by ordinance, this fund receives its operating capital derived from the following revenue sources: one point one percent (1.1%) of all lease revenues that are designated for distribution to the City's general fund (see section 1-9-13 of the Boulder City Municipal Code); ten-percent (10%) of the greater than anticipated revenue received in the general fund, reduced by total general fund expenditures if greater than budgeted expenditures as identified in the prior years' Comprehensive Annual Financial Report, and other sources as may be determined from time to time by Resolution of the City Council. The balance in the fund shall not exceed ten percent (10%) of the expenditures from the general fund for the previous fiscal year, excluding any federal funds expended by the City, as determined by the most recent Comprehensive Annual Financial Report.

Capital Improvement Special Revenue Fund (Fund 44) Revenues are derived from 20% of all land lease revenues and 100% of land sale revenues. Fund expenditures require voter approval.

Vehicle and Equipment Replacement Special Revenue Fund (Fund 45). Among other identified sources by ordinance, this fund receives its operating capital derived from the following revenue sources: five point six percent (5.6%) of all lease revenues that are designated for distribution to the City's general fund (see section 1-9-13 of the Boulder City Municipal Code); ten-percent (10%) of the greater than anticipated revenue received in the general fund, reduced by total general fund expenditures if greater than budgeted expenditures as identified in the prior years' Comprehensive Annual Financial Report, and other sources as may be determined from time to time by Resolution of the City Council.

Land Improvement Special Revenue Fund (Fund 46). This fund is established by City Charter. Revenues are from up to 2% of proceeds from land sales.

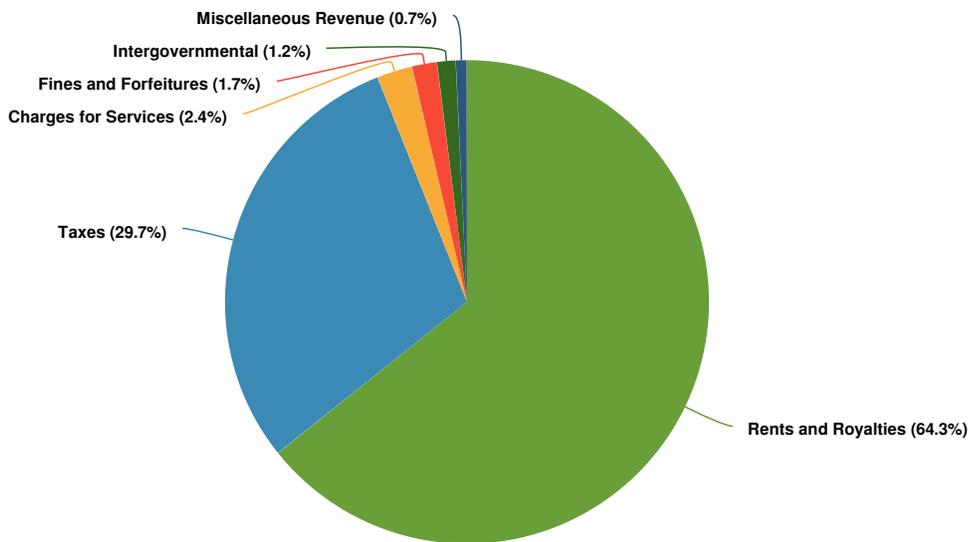
Revenue Stabilization Special Revenue Fund (Fund 47). Funding for this restricted fund shall be derived from the following revenue sources: one point one percent (1.1 %) of all lease revenues that are designated for distribution to the City's general fund (see section 1-9-13 of the Boulder City Municipal Code); ten-percent (10%) of the greater than anticipated revenue received in the general fund, reduced by total general fund expenditures if greater than budgeted expenditures as identified in the prior years' Comprehensive Annual Financial Report, and other sources as may be determined from time to time by Resolution of the City Council. The balance in the Fund shall not exceed ten percent (10%) of the expenditures from the general fund for the previous fiscal year, excluding any federal funds expended by the City, as determined by the most recent Comprehensive Annual Financial Report.

Municipal Golf Course Surcharge Special Revenue Fund (Fund 48). Revenues are comprised of a surcharge on each round of golf played to be spent on course improvements specifically for the municipal golf course.

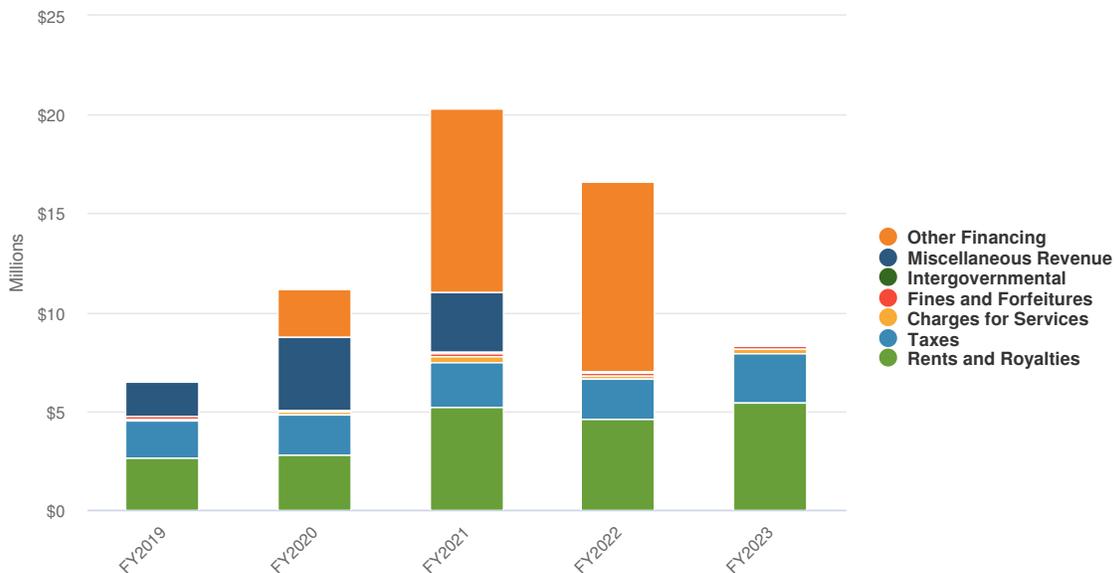
Boulder Creek Golf Course Improvement Special Revenue Fund (Fund 49). Revenues are comprised of a surcharge on each round of golf played to be spent on course improvements specifically for the Boulder Creek Golf Course..

Redevelopment District #1 Special Revenue Fund (Fund 80). Revenues from tax increment on properties that lie within the Redevelopment Plan Area.

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Revenue Source							
Taxes							
Ad Valorem	\$571,912	\$785,847	\$999,894	\$984,820	\$1,136,207	\$1,274,138	29.4%
Ad Valorem Delinquent	\$0	\$15,863	\$16,605	\$0	\$30,335	\$0	0%
More Cops Tax	\$916,512	\$949,394	\$951,675	\$800,000	\$1,213,998	\$950,000	18.8%
Crimes Prevention Tax	\$307,031	\$252,278	\$255,477	\$200,000	\$327,419	\$250,000	25%
Residential Const. Tax	\$59,000	\$36,000	\$38,000	\$40,000	\$41,000	\$40,000	0%
Total Taxes:	\$1,854,455	\$2,039,382	\$2,261,651	\$2,024,820	\$2,748,959	\$2,514,138	24.2%
Intergovernmental							
Office Of Traffic Safety			\$15,749	\$0	\$16,053	\$0	0%
St Of Nv - Other	\$0	\$0	\$30,000	\$31,200	\$30,082	\$30,000	-3.8%
Clark County - Grants						\$75,000	N/A
Barrier Removal Grant				\$0	\$5,000		N/A
Total Intergovernmental:	\$0	\$0	\$45,749	\$31,200	\$51,135	\$105,000	236.5%
Charges for Services							
Muni Golf Surcharge Fee	\$113,210	\$138,435	\$269,513	\$200,000	\$284,921	\$200,000	0%
Property Reimbursement	\$0	\$5,283	\$6,873	\$0	\$4,600	\$0	0%
Labor Reimbursement	\$0	\$779	\$12,122	\$0	\$335	\$0	0%
Vehicle Reimbursement	\$0	\$5,343	\$6,547	\$0	\$287	\$0	0%
Total Charges for Services:	\$113,210	\$149,840	\$295,055	\$200,000	\$290,142	\$200,000	0%
Fines and Forfeitures							
Court Admin. Assessment	\$22,876	\$18,802	\$23,674	\$22,000	\$13,123	\$22,000	0%
Collection Fees	\$91,087	\$81,180	\$93,459	\$90,000	\$81,514	\$90,000	0%
Court Facility Fee	\$32,264	\$26,881	\$33,315	\$30,000	\$18,965	\$30,000	0%
Total Fines and Forfeitures:	\$146,227	\$126,863	\$150,448	\$142,000	\$113,602	\$142,000	0%
Rents and Royalties							
Misc Land/Lease Fees	\$1,400	\$960	\$696,796	\$17,825	\$19,153	\$21,206	19%
Communication Site Leases	\$90,005	\$77,379	\$125,929	\$116,641	\$112,890	\$120,610	3.4%
Lease Revenue	\$2,585,056	\$2,681,396	\$4,423,112	\$4,468,069	\$4,636,533	\$5,297,765	18.6%
GASB 87				\$0	-\$1,644,621		N/A
Total Rents and Royalties:	\$2,676,461	\$2,759,735	\$5,245,837	\$4,602,535	\$3,123,955	\$5,439,581	18.2%

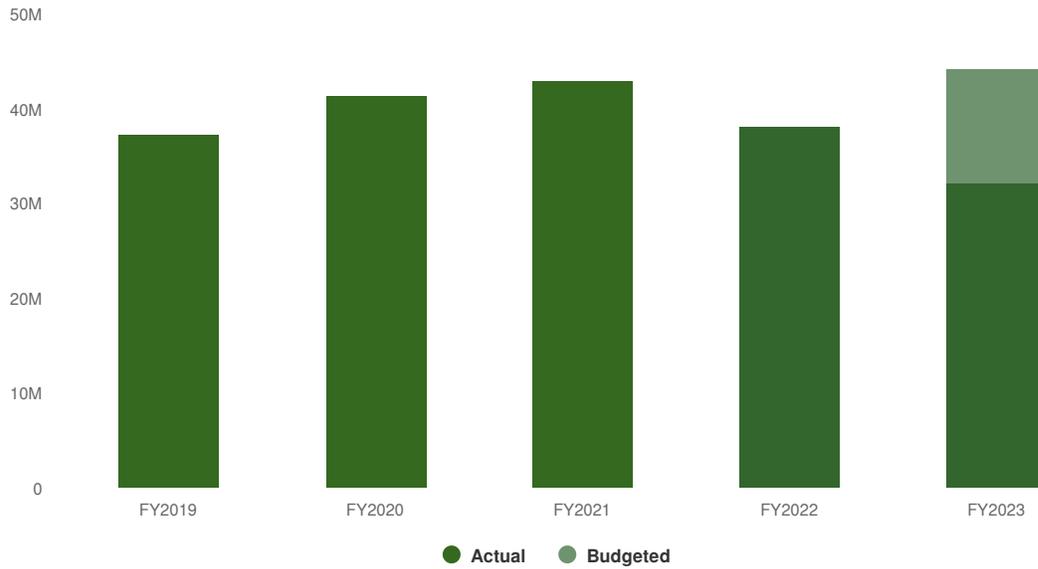


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Miscellaneous Revenue							
Miscellaneous Revenue	\$1,533,373	\$90,071	\$3,038				N/A
Miscellaneous Other	\$0	\$0	\$6,356	\$6,600	\$89,525	\$600	-90.9%
Interest Income	\$178,102	\$190,015	\$134,668	\$0	\$135,344	\$0	0%
Fair Market Value Adjustment	\$0	\$89,893	-\$59,731	\$0	-\$383,801	\$0	0%
Donations	\$0	\$0	\$36,432	\$25,000	\$17,397	\$61,469	145.9%
Sales Of Fixed Assets	\$12,750	\$3,317,226	\$2,881,413	\$20,000	\$92,171	\$0	-100%
GASB 87				\$0	\$2,756,692		N/A
Total Miscellaneous Revenue:	\$1,724,225	\$3,687,206	\$3,002,176	\$51,600	\$2,707,327	\$62,069	20.3%
Other Financing							
Transfers In	\$0	\$2,448,650	\$9,346,546	\$9,410,401	\$9,410,401		N/A
Use Of Fund Balance	\$0	\$0	\$0	\$190,000	\$0		N/A
Total Other Financing:	\$0	\$2,448,650	\$9,346,546	\$9,600,401	\$9,410,401	\$0	-100%
Total Revenue Source:	\$6,514,579	\$11,211,676	\$20,347,462	\$16,652,556	\$18,445,520	\$8,462,788	-49.2%

Utility Enterprise Fund Revenues Summary

\$44,164,213 **\$6,062,639**
(15.91% vs. prior year)

Utility Enterprise Fund Revenues Proposed and Historical Budget vs. Actual

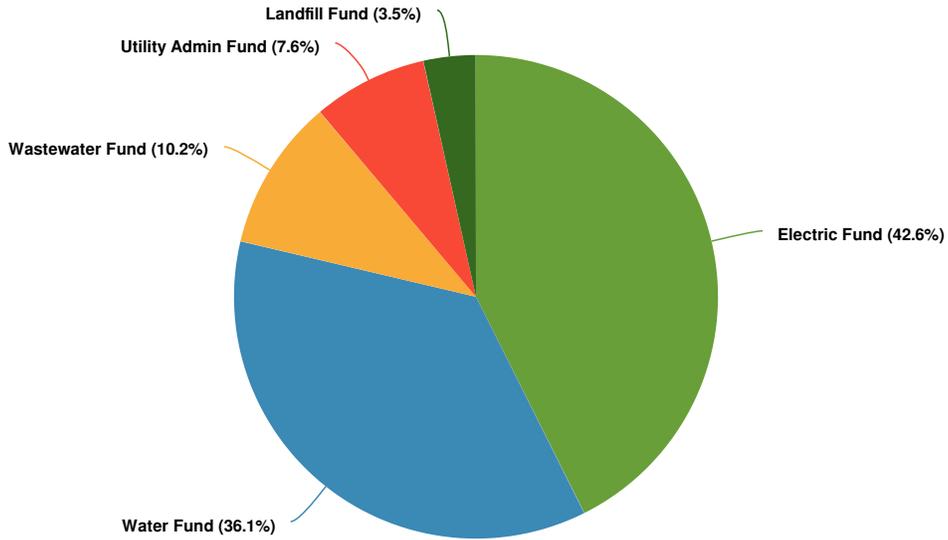


Prior to fiscal 2019, the Utility Funds were not tracked as separate subfunds and were accounted for in a different org/obj account in the City's accounting system.

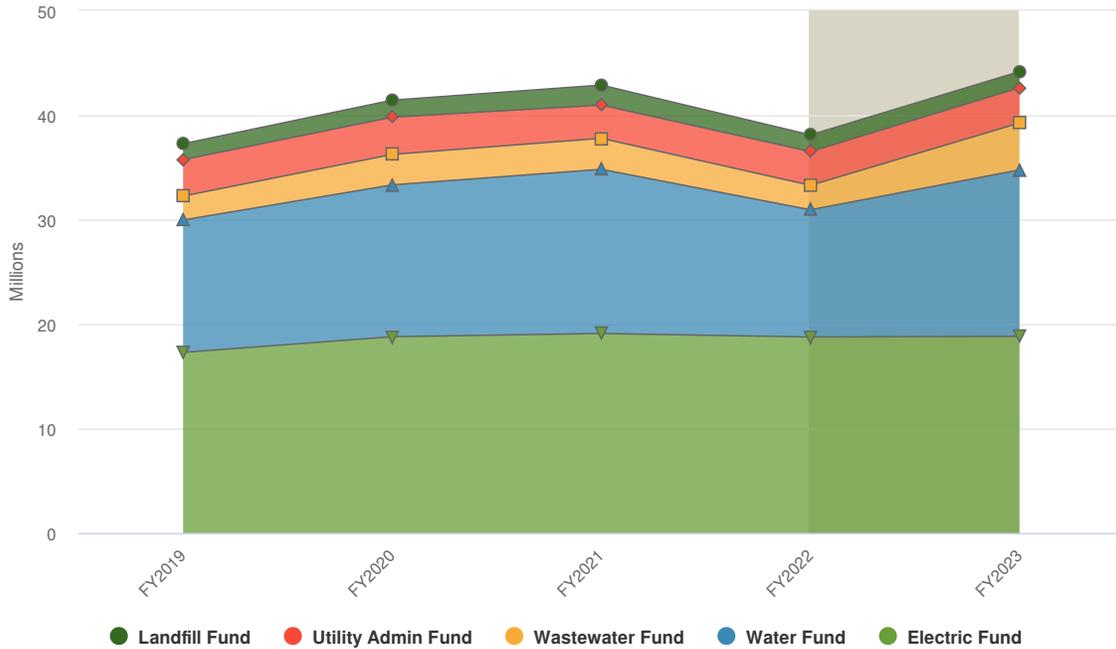
Revenue by Fund

The Utility Enterprise Fund derives its revenues principally from user fees such as payments for electricity, water, sewer or trash removal. Minor revenue sources include penalties imposed for late payments by customers, interest charges, hook-up fees, infrastructure sales tax, and landfill tipping fees.

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



Grey background indicates budgeted figures.



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Utility Admin Fund							
Miscellaneous Revenue							
MISCELLANEOUS REVENUE	\$298	\$0					N/A
INSURANCE CLAIMS	\$1,153	\$0	\$0				N/A
INTEREST INCOME	\$271,158	\$93,514	\$42,307	\$0	\$30,625	\$0	0%
FAIR MARKET VALUE ADJUSTMENT	\$0	\$46,554	-\$17,662	\$0	-\$85,762	\$0	0%
PENALTIES	\$2,134	\$3,727	\$2,925	\$0	\$2,750	\$0	0%
CASH - OVER/SHORT	\$9	\$23	-\$28	\$0	-\$20	\$0	0%
SALES OF FIXED ASSETS	\$0	\$3,990					N/A
Total Miscellaneous Revenue:	\$274,752	\$147,808	\$27,542	\$0	-\$52,407	\$0	0%
Other Financing							
TRANSFERS IN	\$3,212,248	\$3,412,211	\$3,157,052	\$3,227,820	\$2,970,489	\$3,378,056	4.7%
Total Other Financing:	\$3,212,248	\$3,412,211	\$3,157,052	\$3,227,820	\$2,970,489	\$3,378,056	4.7%
Total Utility Admin Fund:	\$3,487,000	\$3,560,019	\$3,184,594	\$3,227,820	\$2,918,082	\$3,378,056	4.7%
Electric Fund							
Charges for Services							
UTILITY CHARGES	\$0	\$50	\$100				N/A
ELECTRIC CHARGES	\$16,511,201	\$16,693,384	\$16,886,832	\$16,187,200	\$16,267,056	\$16,535,162	2.1%
ELECTRICAL HOOK-UP FEES	\$194,750	\$154,608	\$182,930	\$210,000	\$190,132	\$210,000	0%
Total Charges for Services:	\$16,705,951	\$16,848,041	\$17,069,862	\$16,397,200	\$16,457,188	\$16,745,162	2.1%
Miscellaneous Revenue							
MISCELLANEOUS REVENUE	-\$73,112	\$13,548		\$0	-\$299		N/A
Miscellaneous other	\$0	\$0	\$49,367	\$0	\$32,377	\$0	0%
INTEREST INCOME	\$185	\$167,851	\$89,464	\$0	\$57,418	\$0	0%
FAIR MARKET VALUE ADJUSTMENT	\$0	\$69,228	-\$38,841	\$0	-\$159,908	\$0	0%
PENALTIES	\$133,238	\$90,993	\$470	\$0	\$110,498	\$0	0%
CASH - OVER/SHORT	-\$623	-\$23	-\$1,197	\$0	\$2	\$0	0%
SALES OF FIXED ASSETS	\$19,475	\$5,320	\$24,890	\$0	\$15,675		N/A
Total Miscellaneous Revenue:	\$79,164	\$346,916	\$124,153	\$0	\$55,763	\$0	0%
Other Financing							



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
TRANSFERS IN	\$500,000	\$0	\$0	\$600,000	\$600,000	\$2,074,612	245.8%
TRANSFERS IN	\$0	\$90,000					N/A
TRANSFERS IN	\$0	\$0	\$1,200,000				N/A
TRANSFERS IN	\$0	\$250,000					N/A
TRANSFERS IN	\$0	\$750,000					N/A
TRANSFERS IN	\$0	\$500,000					N/A
TRANSFERS IN VA San Felipe - M	\$0	\$0	\$500,000				N/A
TRANSFERS IN VA Circuit 45-61-	\$0	\$0	\$200,000				N/A
USE OF FUND BALANCE	\$0	\$0	\$0	\$1,760,854	\$0		N/A
Total Other Financing:	\$500,000	\$1,590,000	\$1,900,000	\$2,360,854	\$600,000	\$2,074,612	-12.1%
Total Electric Fund:	\$17,285,115	\$18,784,958	\$19,094,014	\$18,758,054	\$17,112,951	\$18,819,774	0.3%
Water Fund							
Taxes							
INFRASTRUCTURE SALES TAX	\$1,072,968	\$895,405	\$942,423	\$800,000	\$1,169,653	\$1,000,000	25%
Total Taxes:	\$1,072,968	\$895,405	\$942,423	\$800,000	\$1,169,653	\$1,000,000	25%
Intergovernmental							
FEDERAL GRANTS ARPA				\$550,000	\$889,483	\$3,915,000	611.8%
BUREAU OF RECLAMATION				\$75,000	\$0	\$0	-100%
Total Intergovernmental:	\$0	\$0	\$0	\$625,000	\$889,483	\$3,915,000	526.4%
Charges for Services							
WATER CHARGES	\$11,087,664	\$11,522,719	\$11,810,970	\$9,644,200	\$10,317,100	\$10,762,901	11.6%
WATER HOOK-UP FEES	\$459,252	\$322,728	\$2,308,126	\$255,600	\$296,432	\$255,600	0%
METER REPLACEMENT	\$0	\$185		\$0	\$1,067		N/A
METER REPLACEMENT LABOR	\$0	\$110					N/A
Total Charges for Services:	\$11,546,916	\$11,845,742	\$14,119,096	\$9,899,800	\$10,614,599	\$11,018,501	11.3%
Miscellaneous Revenue							
MISCELLANEOUS REVENUE	\$8,665	\$0					N/A
Miscellaneous other	\$0	\$0	\$100	\$0	\$16,944		N/A
INTEREST INCOME	\$0	\$169,182	\$74,785	\$0	\$70,344	\$0	0%
FAIR MARKET VALUE ADJUSTMENT	\$0	\$104,227	-\$32,716	\$0	-\$202,377	\$0	0%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
CASH - OVER/SHORT	\$0	\$0	-\$10				N/A
SALES OF FIXED ASSETS	\$40,850	\$16,150	\$404				N/A
Total Miscellaneous Revenue:	\$49,515	\$289,559	\$42,562	\$0	-\$115,089	\$0	0%
Other Financing							
TRANSFERS IN	\$0	\$0	\$0	\$850,000	\$850,000		N/A
TRANSFERS IN	\$0	\$500,000					N/A
TRANSFERS IN	\$0	\$100,000					N/A
TRANSFERS IN	\$0	\$200,000					N/A
TRANSFERS IN	\$0	\$400,000	\$100,000				N/A
TRANSFERS IN	\$0	\$250,000					N/A
TRANSFERS IN	\$0	\$50,000					N/A
TRANSFERS IN VA Rebuild Pressu	\$0	\$0	\$100,000				N/A
TRANSFERS IN VA Install PRV on	\$0	\$0	\$250,000				N/A
TRANSFERS IN VA Reservoir Impr	\$0	\$0	\$80,000				N/A
TRANSFERS IN VA Replace 8" But	\$0	\$0	\$80,000				N/A
Total Other Financing:	\$0	\$1,500,000	\$610,000	\$850,000	\$850,000	\$0	-100%
Total Water Fund:	\$12,669,398	\$14,530,705	\$15,714,081	\$12,174,800	\$13,408,646	\$15,933,501	30.9%
Wastewater Fund							
Intergovernmental							
FEDERAL GRANTS ARPA				\$0	\$150,861	\$2,206,000	N/A
Total Intergovernmental:	\$0	\$0	\$0	\$0	\$150,861	\$2,206,000	N/A
Charges for Services							
SEWER CHARGES	\$2,174,144	\$2,279,774	\$2,525,804	\$2,000,000	\$2,524,181	\$2,243,882	12.2%
SEWER HOOK-UP FEES	\$116,000	\$87,400	\$90,800	\$40,000	\$74,500	\$40,000	0%
Total Charges for Services:	\$2,290,144	\$2,367,174	\$2,616,604	\$2,040,000	\$2,598,681	\$2,283,882	12%
Miscellaneous Revenue							
INTEREST INCOME	\$0	\$47,940	\$20,768	\$0	\$21,048	\$0	0%
FAIR MARKET VALUE ADJUSTMENT	\$0	\$28,591	-\$9,087	\$0	-\$59,093	\$0	0%
CASH - OVER/SHORT	\$0	\$0	-\$18				N/A
Total Miscellaneous Revenue:	\$0	\$76,530	\$11,663	\$0	-\$38,045	\$0	0%

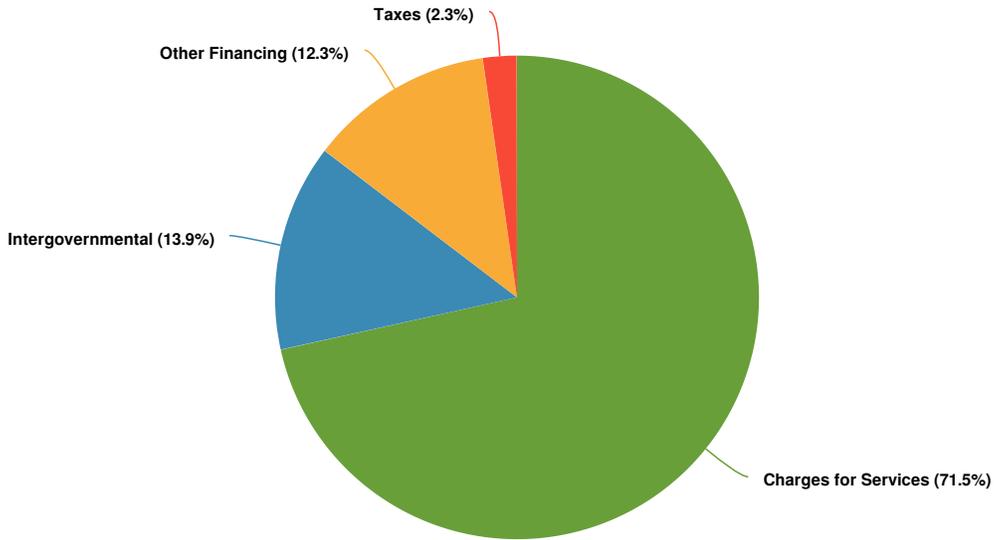


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Other Financing							
TRANSFERS IN	\$0	\$74,185	\$0	\$300,000	\$300,000		N/A
TRANSFERS IN	\$0	\$400,000					N/A
TRANSFERS IN VA Evaluate Hemen	\$0	\$0	\$100,000				N/A
TRANSFERS IN VA Sewage Lift St	\$0	\$0	\$120,000				N/A
TRANSFERS IN VA Rehabilitate S	\$0	\$0	\$120,000				N/A
Total Other Financing:	\$0	\$474,185	\$340,000	\$300,000	\$300,000	\$0	-100%
Total Wastewater Fund:	\$2,290,144	\$2,917,889	\$2,968,267	\$2,340,000	\$3,011,497	\$4,489,882	91.9%
Landfill Fund							
Charges for Services							
REFUSE CHARGES	\$1,058,066	\$1,134,308	\$1,111,481	\$1,086,900	\$1,156,636	\$1,093,000	0.6%
LANDFILL RECEIPTS	\$189,887	\$193,115	\$225,942	\$264,000	\$190,755	\$200,000	-24.2%
LANDFILL CLOSURE FEE	\$92,117	\$85,802	\$86,652	\$85,000	\$76,195	\$85,000	0%
CONSTRUCTION FEE	\$184,017	\$166,502	\$173,437	\$165,000	\$152,477	\$165,000	0%
Total Charges for Services:	\$1,524,086	\$1,579,728	\$1,597,513	\$1,600,900	\$1,576,063	\$1,543,000	-3.6%
Miscellaneous Revenue							
INTEREST INCOME	\$0	\$38,853	\$21,742	\$0	\$16,559	\$0	0%
FAIR MARKET VALUE ADJUSTMENT	\$0	\$16,763	-\$9,251	\$0	-\$46,170	\$0	0%
CASH - OVER/SHORT	\$0	-\$6	-\$5	\$0	-\$1		N/A
Total Miscellaneous Revenue:	\$0	\$55,610	\$12,486	\$0	-\$29,613	\$0	0%
Other Financing							
TRANSFERS IN VA Perimeter Fenc	\$0	\$0	\$300,000				N/A
Total Other Financing:	\$0	\$0	\$300,000	\$0	\$0	\$0	0%
Total Landfill Fund:	\$1,524,086	\$1,635,338	\$1,909,999	\$1,600,900	\$1,546,451	\$1,543,000	-3.6%
Total:	\$37,255,743	\$41,428,909	\$42,870,955	\$38,101,574	\$37,997,626	\$44,164,213	15.9%

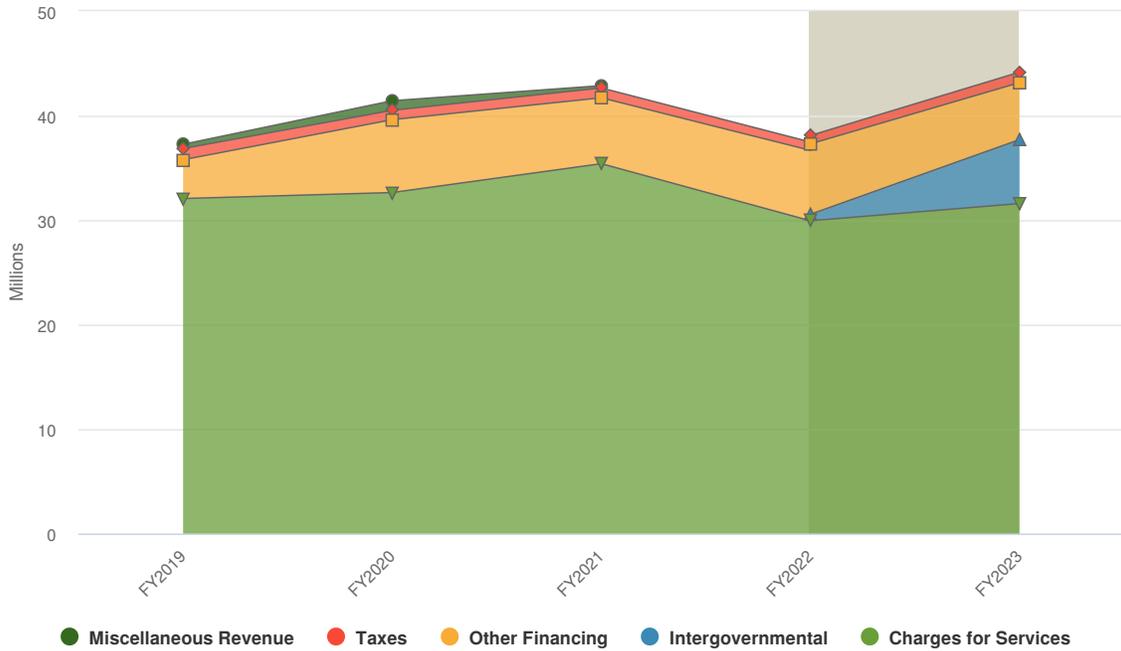


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Revenue Source							
Taxes							
Infrastructure Sales Tax	\$1,072,968	\$895,405	\$942,423	\$800,000	\$1,169,653	\$1,000,000	25%
Total Taxes:	\$1,072,968	\$895,405	\$942,423	\$800,000	\$1,169,653	\$1,000,000	25%
Intergovernmental							
Federal Grants	\$0	\$0		\$550,000	\$1,040,344	\$6,121,000	1,012.9%
Bureau Of Reclamation				\$75,000	\$0	\$0	-100%
Total Intergovernmental:	\$0	\$0	\$0	\$625,000	\$1,040,344	\$6,121,000	879.4%
Charges for Services							
Utility Charges	\$0	\$50	\$100				N/A
Electric Charges	\$16,511,201	\$16,693,384	\$16,886,832	\$16,187,200	\$16,267,056	\$16,535,162	2.1%
Electrical Hook-Up Fees	\$194,750	\$154,608	\$182,930	\$210,000	\$190,132	\$210,000	0%
Water Charges	\$11,087,664	\$11,522,719	\$11,810,970	\$9,644,200	\$10,317,100	\$10,762,901	11.6%
Water Hook-Up Fees	\$459,252	\$322,728	\$2,308,126	\$255,600	\$296,432	\$255,600	0%
Sewer Charges	\$2,174,144	\$2,279,774	\$2,525,804	\$2,000,000	\$2,524,181	\$2,243,882	12.2%
Sewer Hook-Up Fees	\$116,000	\$87,400	\$90,800	\$40,000	\$74,500	\$40,000	0%
Meter Replacement	\$0	\$185		\$0	\$1,067		N/A
Meter Replacement Labor	\$0	\$110					N/A
Refuse Charges	\$1,058,066	\$1,134,308	\$1,111,481	\$1,086,900	\$1,156,636	\$1,093,000	0.6%
Landfill Receipts	\$189,887	\$193,115	\$225,942	\$264,000	\$190,755	\$200,000	-24.2%
Landfill Closure Fee	\$92,117	\$85,802	\$86,652	\$85,000	\$76,195	\$85,000	0%
Construction Fee	\$184,017	\$166,502	\$173,437	\$165,000	\$152,477	\$165,000	0%
Total Charges for Services:	\$32,067,097	\$32,640,685	\$35,403,074	\$29,937,900	\$31,246,531	\$31,590,545	5.5%
Miscellaneous Revenue							
Miscellaneous Revenue	-\$64,149	\$13,548		\$0	-\$299		N/A
Insurance Claims	\$1,153	\$0	\$0				N/A
Miscellaneous Other	\$0	\$0	\$49,467	\$0	\$49,321	\$0	0%
Interest Income	\$271,343	\$517,340	\$249,066	\$0	\$195,993	\$0	0%
Fair Market Value Adjustment	\$0	\$265,363	-\$107,557	\$0	-\$553,310	\$0	0%
Penalties	\$135,372	\$94,720	\$3,395	\$0	\$113,248	\$0	0%
Cash - Over/Short	-\$614	-\$6	-\$1,258	\$0	-\$19	\$0	0%
Sales Of Fixed Assets	\$60,325	\$25,460	\$25,294	\$0	\$15,675		N/A



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Total Miscellaneous Revenue:	\$403,431	\$916,423	\$218,406	\$0	-\$179,391	\$0	0%
Other Financing							
Transfers In	\$3,712,248	\$6,976,396	\$6,307,052	\$4,977,820	\$4,720,489	\$5,452,668	9.5%
Use Of Fund Balance	\$0	\$0	\$0	\$1,760,854	\$0		N/A
Total Other Financing:	\$3,712,248	\$6,976,396	\$6,307,052	\$6,738,674	\$4,720,489	\$5,452,668	-19.1%
Total Revenue Source:	\$37,255,743	\$41,428,909	\$42,870,955	\$38,101,574	\$37,997,626	\$44,164,213	15.9%

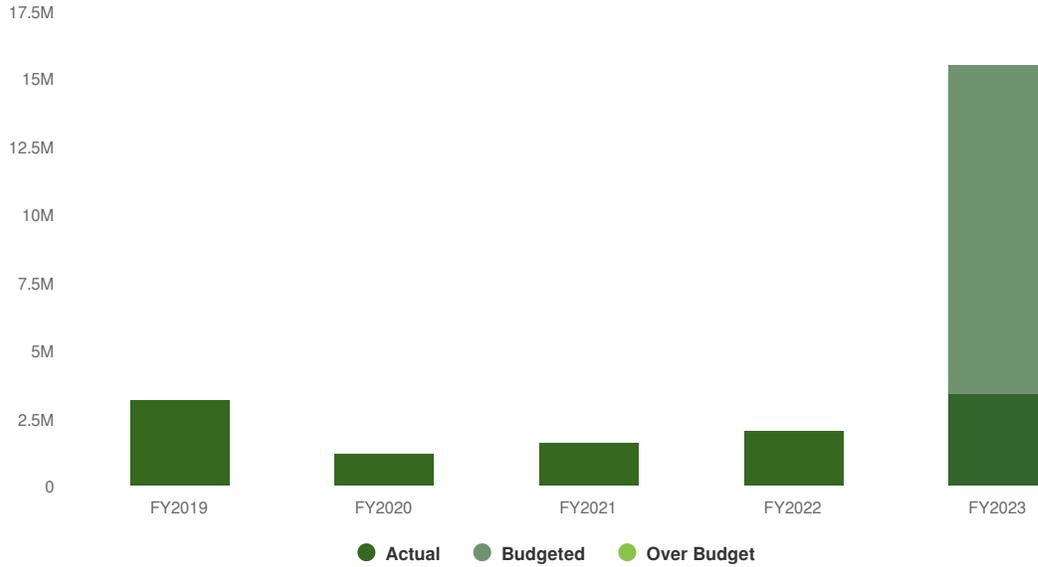


Aviation Enterprise Fund Summary

The large increase in revenue in Fiscal Year 2023 is due to Capital Improvement Projects match in funding from the FAA.

\$15,492,781 **\$13,443,936**
(656.17% vs. prior year)

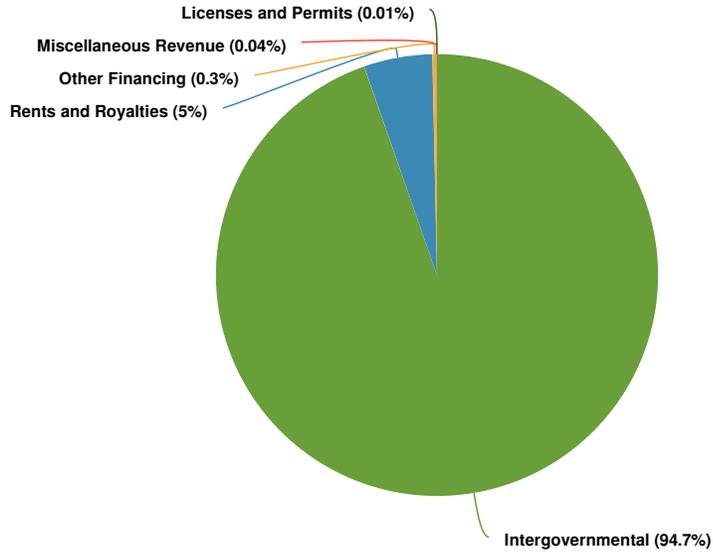
Aviation Enterprise Fund Proposed and Historical Budget vs. Actual



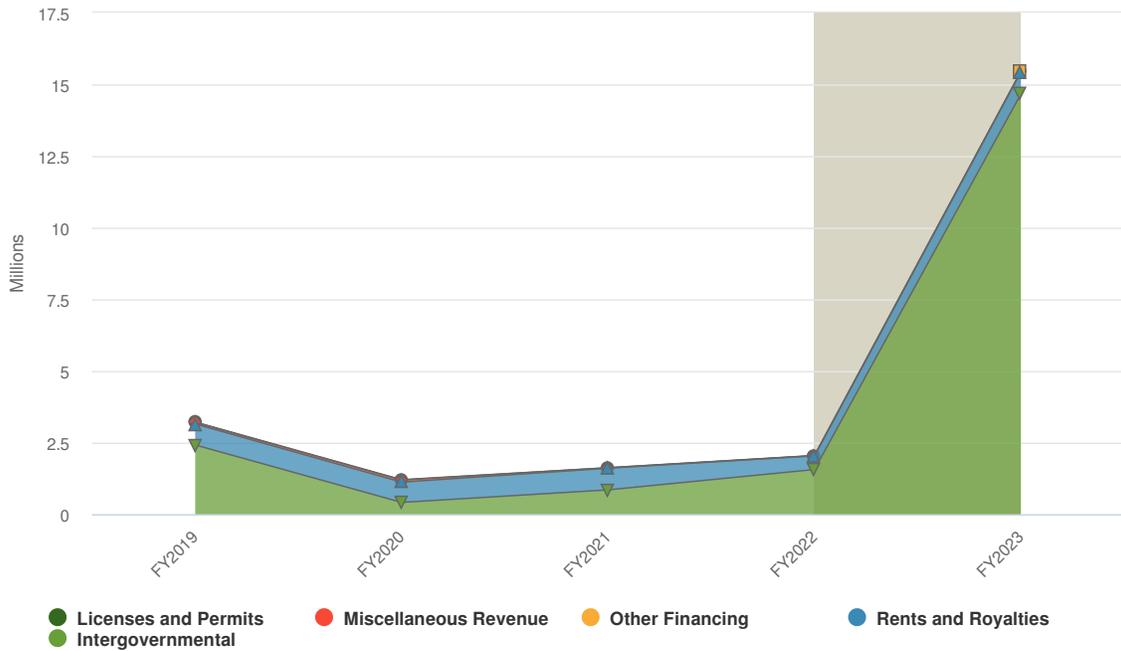
Revenues by Source

The airport operates as an enterprise fund and derives all revenues principally from user fees, land rents, aviation fuel tax, and federal grants.

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Revenue Source							
Licenses and Permits							
License & Permit	\$13,550	\$10,737	\$1,185	\$5,000	\$2,640	\$2,000	-60%
Total Licenses and Permits:	\$13,550	\$10,737	\$1,185	\$5,000	\$2,640	\$2,000	-60%
Intergovernmental							
Federal Grants	\$0	\$352,590	\$499,161	\$884,581	\$349,715	\$624,369	-29.4%
FAA	\$2,308,068	\$0	\$335,211	\$656,250	\$745,380	\$14,017,341	2,036%
Aviation Fuel Tax	\$82,731	\$45,803	\$15,368	\$19,432	\$23,314	\$23,000	18.4%
Nv Aviation Match	\$26,003	\$13,864					N/A
Total Intergovernmental:	\$2,416,802	\$412,256	\$849,741	\$1,560,263	\$1,118,410	\$14,664,710	839.9%
Rents and Royalties							
Airport Tiedowns	\$37,914	\$44,697	\$38,648	\$36,000	\$41,415	\$36,000	0%
Airport Fuel Sales	\$0	\$21,862	\$39,536	\$40,000	\$31,191	\$40,000	0%
Airport Fuel Flowage Fees	\$89,158	\$55,902	\$24,183	\$25,000	\$29,501	\$25,000	0%
Airport Fuel Storage	\$109,165	\$70,116	\$13,723	\$13,500	\$41,338	\$13,500	0%
Commercial Service Fees	\$500	\$10,000	\$2,500	\$2,500	\$1,500	\$2,500	0%
Commercial Ground Lease	\$381,637	\$385,632	\$395,478	\$96,250	\$421,751	\$396,250	311.7%
Private Ground Lease	\$114,628	\$120,834	\$100,033	\$101,736	\$102,450	\$101,736	0%
Hangar Rentals	\$0	\$0	\$141,711	\$162,596	\$176,093	\$162,596	0%
GASB 87				\$0	-\$63,302		N/A
Total Rents and Royalties:	\$733,001	\$709,043	\$755,811	\$477,582	\$781,938	\$777,582	62.8%
Miscellaneous Revenue							
Miscellaneous Revenue	\$4,987	\$9,013	\$0				N/A
Miscellaneous Other	\$0	\$0	\$6,309	\$5,500	\$62,439	\$5,500	0%
Interest Income	\$0	\$17,820	\$10,279	\$0	\$10,353	\$0	0%
Fair Market Value Adjustment	\$0	\$8,212	-\$4,632	\$0	-\$28,942	\$0	0%
Penalties	\$172	\$405	\$1,416	\$0	\$102	\$0	0%
Access Agreement Fees	\$46,851	\$35,739					N/A
Security/Badge Fees	\$3,265	\$1,615	\$1,470	\$500	\$1,335	\$500	0%
GASB 87				\$0	\$108,988		N/A
Total Miscellaneous Revenue:	\$55,274	\$72,803	\$14,841	\$6,000	\$154,274	\$6,000	0%
Other Financing							



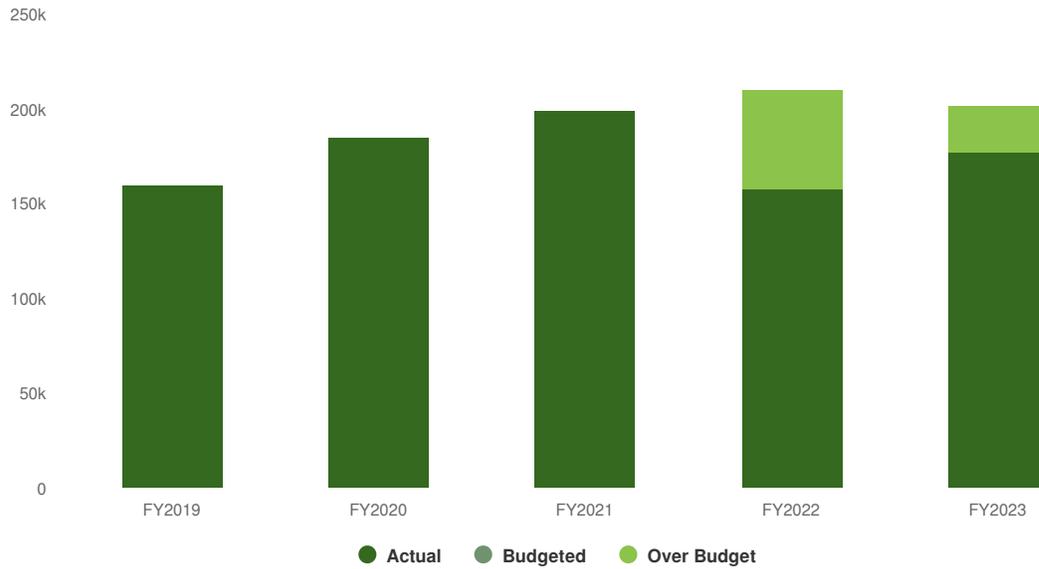
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Use Of Fund Balance	\$0	\$0	\$0			\$42,489	N/A
Total Other Financing:	\$0	\$0	\$0			\$42,489	N/A
Total Revenue Source:	\$3,218,627	\$1,204,839	\$1,621,578	\$2,048,845	\$2,057,262	\$15,492,781	656.2%



Cemetery Enterprise Fund Summary

\$177,000 **\$20,000**
(12.74% vs. prior year)

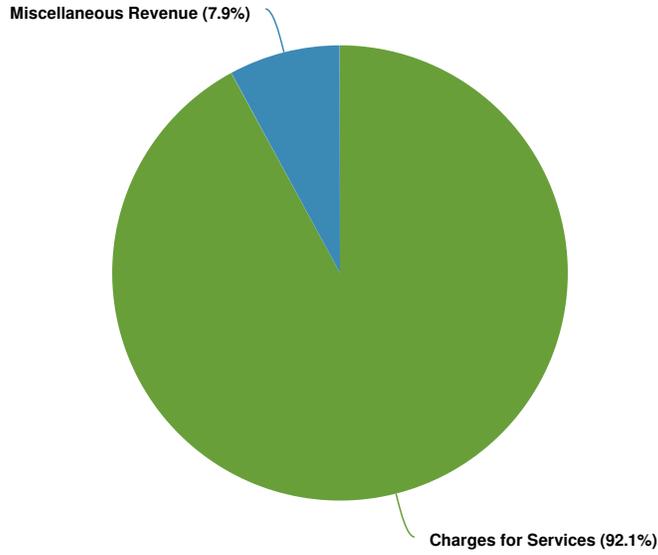
Cemetery Enterprise Fund Proposed and Historical Budget vs. Actual



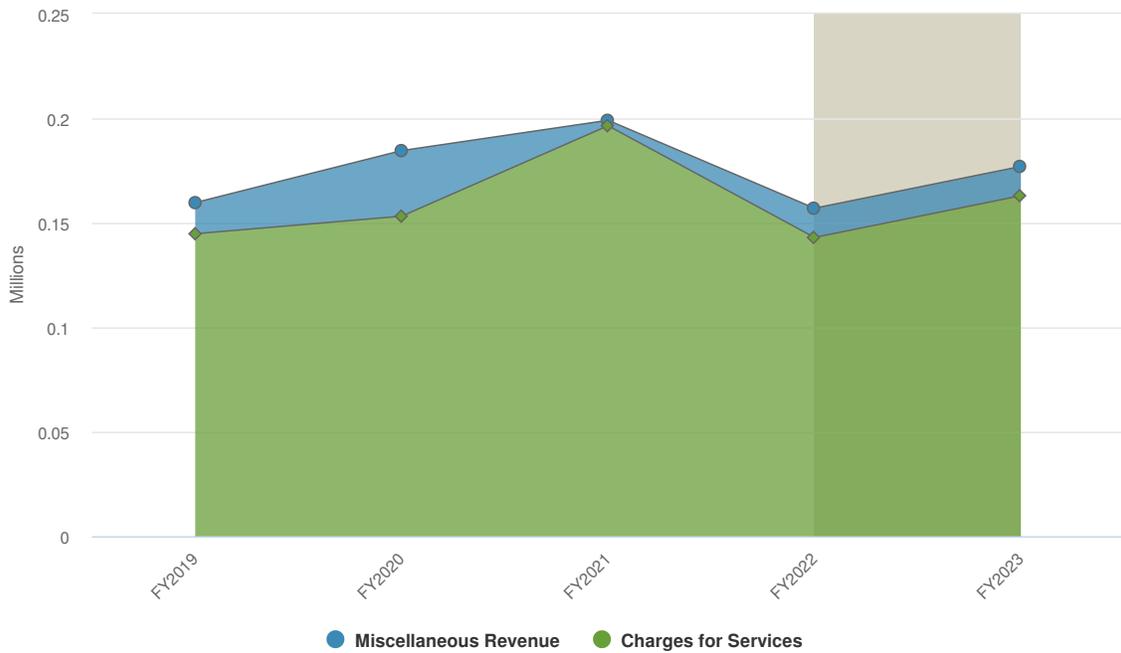
Revenues by Source

The Cemetery Fund operates as an enterprise fund and derives its revenues principally from the sale of burial plots.

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



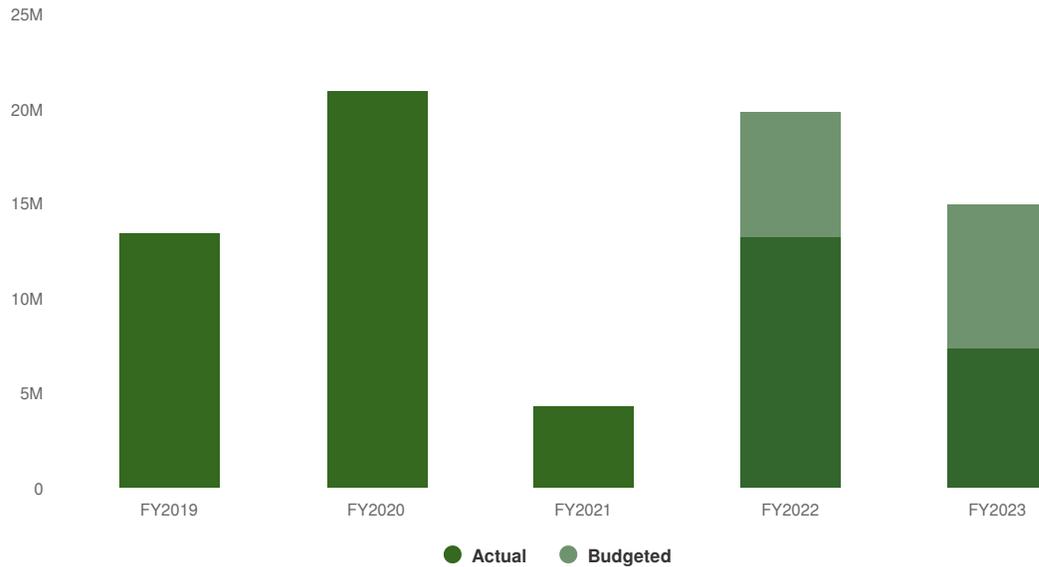
Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Revenue Source							
Charges for Services							
Sale Of Lots	\$89,826	\$92,582	\$107,199	\$90,000	\$114,401	\$90,000	0%
Opening & Closing	\$18,999	\$26,938	\$31,712	\$20,000	\$34,339	\$20,000	0%
Perpetual Care	\$35,952	\$33,661	\$36,550	\$33,000	\$44,063	\$33,000	0%
Other Cemetery Charges	\$0	\$0	\$21,012	\$0	\$23,002	\$20,000	N/A
Total Charges for Services:	\$144,778	\$153,180	\$196,473	\$143,000	\$215,805	\$163,000	14%
Miscellaneous Revenue							
Miscellaneous Revenue	\$14,889	\$18,744	\$121				N/A
Miscellaneous Other	\$0	\$0		\$14,000	\$0	\$14,000	0%
Interest Income	\$0	\$8,616	\$4,346	\$0	\$3,508	\$0	0%
Fair Market Value Adjustment	\$0	\$4,025	-\$1,863	\$0	-\$9,717	\$0	0%
Total Miscellaneous Revenue:	\$14,889	\$31,385	\$2,605	\$14,000	-\$6,208	\$14,000	0%
Total Revenue Source:	\$159,667	\$184,565	\$199,078	\$157,000	\$209,596	\$177,000	12.7%

Acquisitions and Improvements Fund (CIP) Summary

\$14,913,286 **-\$4,915,275**
(-24.79% vs. prior year)

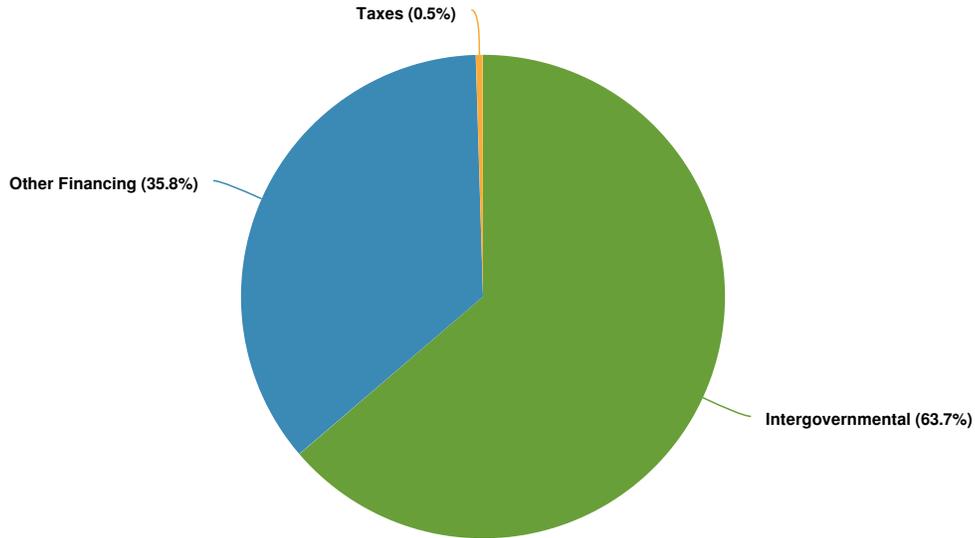
Acquisitions and Improvements Fund (CIP) Proposed and Historical Budget vs. Actual



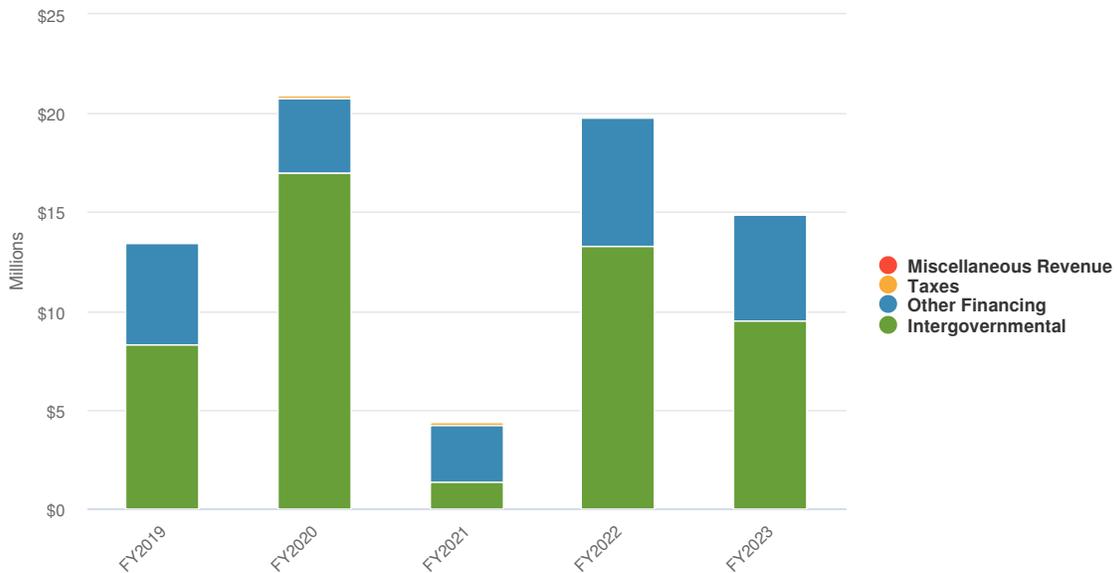
Revenues by Source

Acquisitions and Improvements Capital Projects Fund (Fund 30). Funding source are interfund transfers from either special revenue funds, grant funds from outside sources (such as the State, Regional Transportation Commission, Regional Flood Control District, etc.) or as a budgeted transfer from the unencumbered general fund balance.

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Note: The chart above incorrectly shows that in FY21 that the funding category "Other Financing" is a negative number. It is not. Technical issues prevent the City from correcting the chart to properly show the data. The table below properly shows the accounting of the fund and funding sources.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Revenue Source							
Taxes							
Special \$.05 Ad Valorem	\$0	\$86,593	\$84,173	\$70,000	\$94,878	\$70,000	0%
Total Taxes:	\$0	\$86,593	\$84,173	\$70,000	\$94,878	\$70,000	0%
Intergovernmental							
Federal Grants	\$0	\$0	\$0	\$72,000	\$0	\$185,000	156.9%
CDBG - HUD	\$0	\$0				\$1,102,456	N/A
F.E.M.A.				\$147,952	\$147,952		N/A
Ndot Reimbursed Admin Salary	\$0	\$640,000					N/A
St. Of Nv - Dept.Of Tran.	\$0	\$0	\$0	\$380,997	\$0		N/A
St Of Nv - Other	\$20,000	\$0					N/A
Pool Pact Grant	\$119,262	\$0					N/A
Clark County - Grants	\$0	\$0	\$0	\$0	\$174,869		N/A
Cc Fld Reimbursed Admin Salary	\$0	\$0		\$0	\$1,722	\$0	0%
Clk.Cnty.Fld.Cntrl.Dist.	\$4,767,079	\$86,962	\$0	\$5,202,802	\$4,221,218	\$565,830	-89.1%
Cc Fld Reimbursed Engin Salary	\$0	\$0		\$0	\$12,700	\$0	0%
Rtc Reimbursed Admin Salary	\$0	\$21,246	\$1,015	\$0	\$14,305	\$0	0%
R.T.C.	\$3,402,630	\$16,177,718	\$1,358,846	\$7,461,944	\$2,771,433	\$7,650,000	2.5%
Rtc Reimbursed Engineer Salary	\$0	\$46,717	\$20,009	\$0	\$53,486	\$0	0%
Rtc Reimbursed Electric Salary	\$0	\$8,229		\$0	\$1,145		N/A
Rtc Reimbursed Streets Salary	\$0	\$8,139	\$1,048	\$0	\$29,051	\$0	0%
Total Intergovernmental:	\$8,308,972	\$16,989,012	\$1,380,918	\$13,265,695	\$7,427,882	\$9,503,286	-28.4%
Miscellaneous Revenue							
Interest Income	\$0	\$31,185	\$27,501	\$0	\$29,668	\$0	0%
Fair Market Value Adjustment	\$0	\$13,576	-\$10,864	\$0	-\$80,621	\$0	0%
Total Miscellaneous Revenue:	\$0	\$44,762	\$16,637	\$0	-\$50,954	\$0	0%
Other Financing							
Transfers In	\$4,852,425	\$3,818,720	\$2,878,000	\$4,600,000	\$4,600,000	\$4,660,000	1.3%
Proceeds From Debt Issuance	\$319,379	\$0	\$0	\$1,747,802	\$1,103,424	\$0	-100%
Use Of Fund Balance	\$0	\$0	\$0	\$145,064	\$0	\$680,000	368.8%
Total Other Financing:	\$5,171,804	\$3,818,720	\$2,878,000	\$6,492,866	\$5,703,424	\$5,340,000	-17.8%
Total Revenue Source:	\$13,480,775	\$20,939,087	\$4,359,728	\$19,828,561	\$13,175,231	\$14,913,286	-24.8%



FUND SUMMARIES



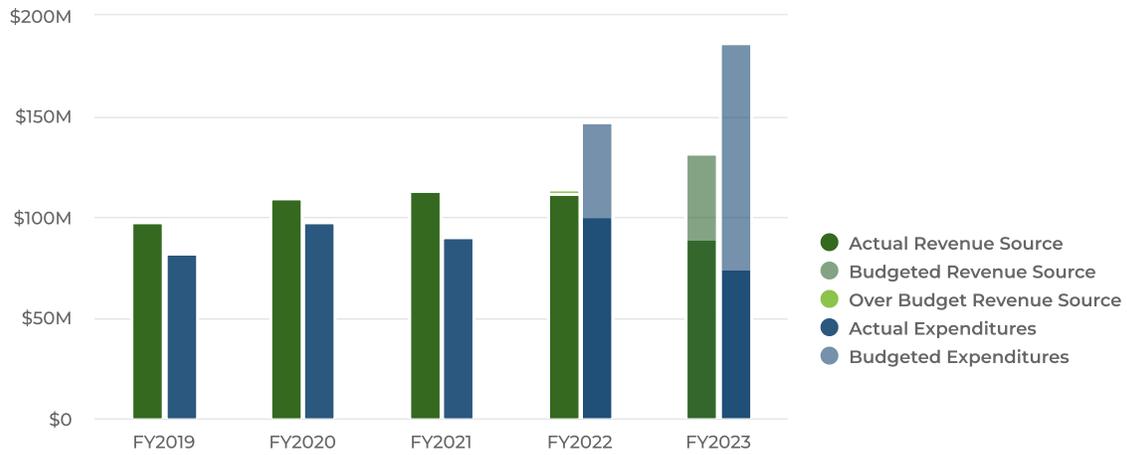


All Funds Summary

The All Fund summaries below break-down the City of Boulder City budget for the General, Special Revenue, and Enterprise Funds. The summaries outline the Revenues and Expenses of the City by source, fund, type, and department. For more information on each fund, you can reference the individual fund summary pages that follow.

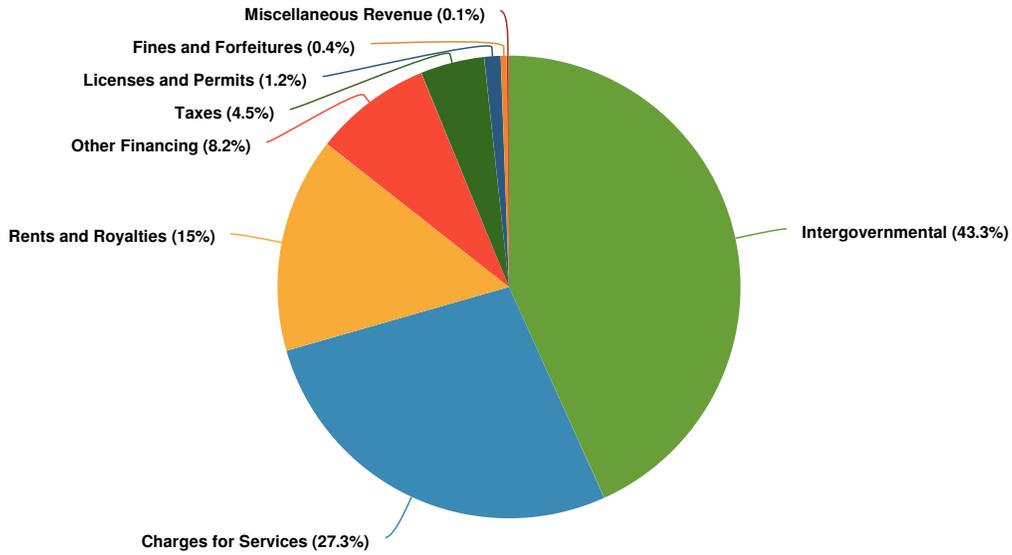
Summary

City of Boulder City is projecting \$131.94M of revenue in FY2023, which represents a 18% increase over the prior year. Budgeted expenditures are projected to increase by 26.6% or \$39.18M to \$186.47M in FY2023.

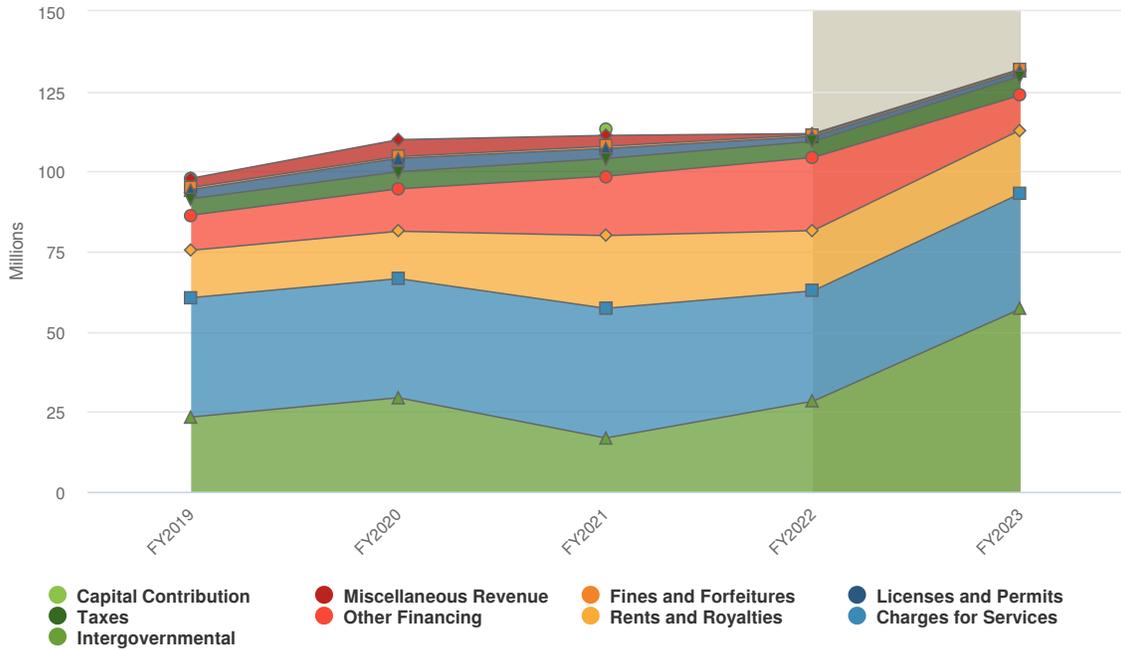


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

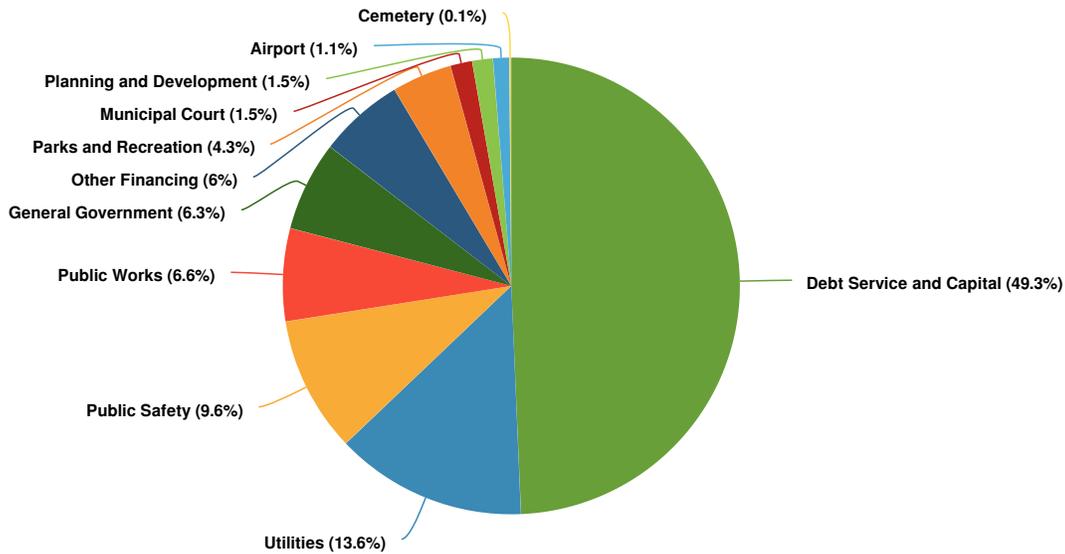
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Capital Contribution	25	30	15	30	30	55	43%
Taxes	20	25	20	25	25	25	0%
Intergovernmental	25	25	25	25	25	25	0%
Miscellaneous Revenue	5	5	5	5	5	5	0%
Other Financing	10	10	10	10	10	10	0%
Fines and Forfeitures	10	10	10	10	10	10	0%
Rents and Royalties	15	15	15	15	15	15	0%
Licenses and Permits	35	35	35	35	35	35	0%
Charges for Services	35	35	35	35	35	35	0%



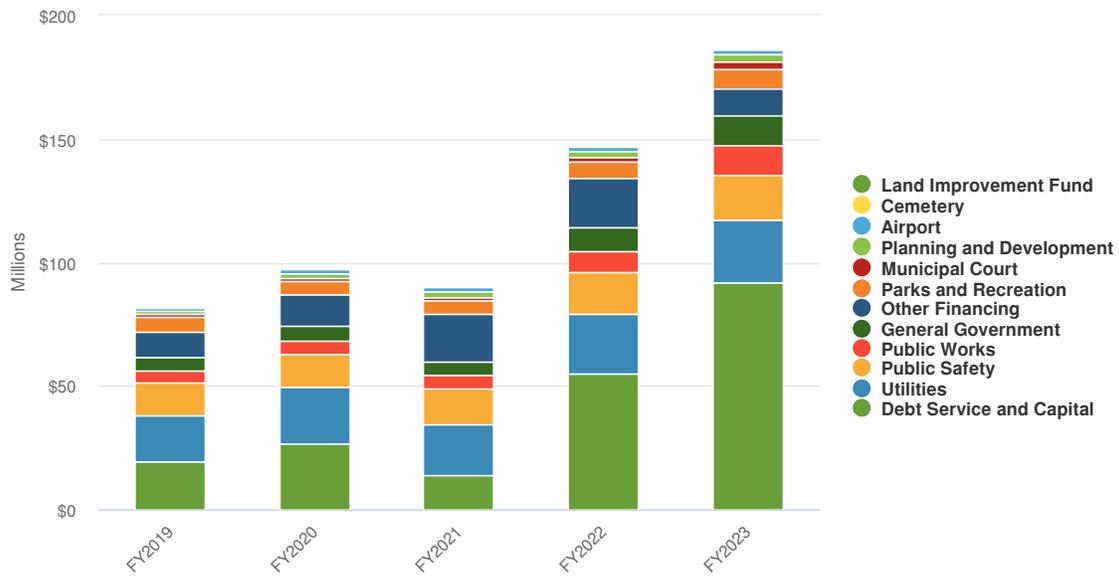
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Revenue Source							
Taxes	\$5,133,310	\$5,330,817	\$5,529,383	\$5,024,505	\$6,579,069	\$5,904,358	17.5%
Licenses and Permits	\$2,835,761	\$4,180,785	\$3,110,752	\$1,531,000	\$1,736,657	\$1,528,000	-0.2%
Intergovernmental	\$23,336,405	\$29,353,673	\$16,781,330	\$28,279,107	\$24,860,282	\$57,069,345	101.8%
Charges for Services	\$37,246,403	\$37,174,455	\$40,482,769	\$34,443,600	\$37,051,351	\$36,027,945	4.6%
Fines and Forfeitures	\$683,759	\$564,289	\$708,081	\$575,000	\$460,482	\$545,000	-5.2%
Rents and Royalties	\$14,781,612	\$14,786,874	\$22,701,227	\$18,791,063	\$13,761,522	\$19,844,687	5.6%
Miscellaneous Revenue	\$2,852,295	\$5,276,785	\$3,390,564	\$326,900	\$9,300,525	\$188,069	-42.5%
Capital Contribution	\$209,734	\$0	\$1,976,709	\$0	\$0	\$0	0%
Other Financing	\$10,972,951	\$13,243,766	\$18,531,598	\$22,831,941	\$20,030,920	\$10,835,157	-52.5%
Total Revenue Source:	\$98,052,231	\$109,911,444	\$113,212,413	\$111,803,116	\$113,780,807	\$131,942,562	18%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

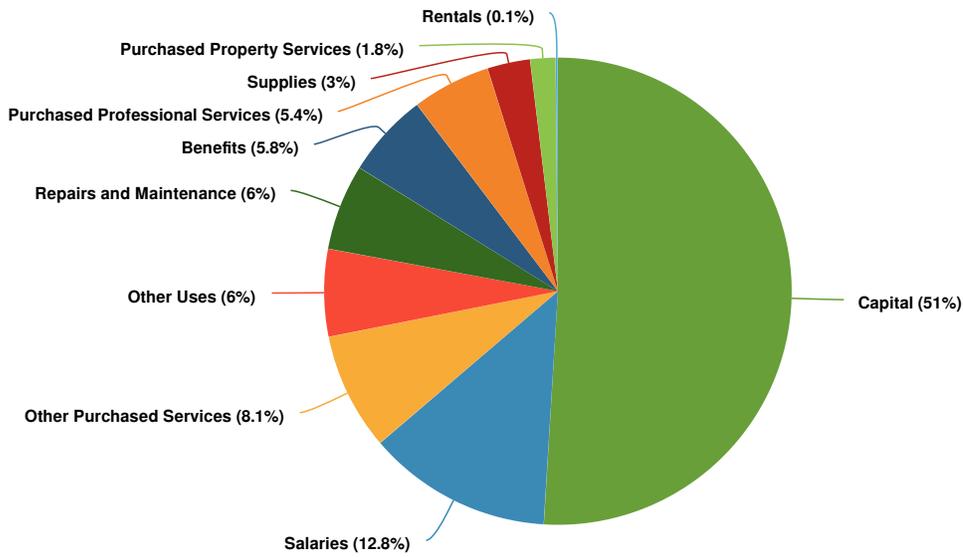


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expenditures							
Municipal Court	\$1,053,337	\$1,062,162	\$1,084,552	\$1,941,474	\$1,137,148	\$2,872,953	48%
Land Improvement Fund	\$29,000	\$16,937	\$22,441	\$45,000	\$23,585	\$45,500	1.1%
General Government	\$5,440,340	\$5,874,047	\$5,867,902	\$9,622,019	\$6,152,792	\$11,825,680	22.9%
Public Safety	\$13,192,060	\$13,755,506	\$14,437,794	\$16,705,184	\$15,478,821	\$17,927,145	7.3%
Public Works	\$5,019,421	\$5,220,224	\$5,162,492	\$8,451,352	\$5,431,989	\$12,270,135	45.2%
Parks and Recreation	\$5,736,859	\$5,639,979	\$5,648,639	\$6,673,295	\$5,962,655	\$7,926,410	18.8%
Planning and Development	\$1,392,856	\$1,782,106	\$2,262,935	\$2,435,242	\$1,671,874	\$2,738,532	12.5%
Other Financing	\$10,464,673	\$12,971,166	\$19,017,940	\$19,793,218	\$18,535,887	\$11,251,736	-43.2%
Debt Service and Capital	\$19,201,616	\$26,370,165	\$13,716,653	\$54,804,115	\$23,377,185	\$91,989,107	67.9%
Utilities	\$18,820,027	\$22,888,696	\$20,913,650	\$24,586,162	\$21,815,429	\$25,282,124	2.8%
Airport	\$1,536,118	\$1,796,803	\$1,973,022	\$2,012,247	\$1,304,291	\$2,122,967	5.5%
Cemetery	\$83,042	\$87,574	\$108,621	\$213,955	\$90,881	\$213,955	0%
Total Expenditures:	\$81,969,350	\$97,465,365	\$90,216,639	\$147,283,263	\$100,982,538	\$186,466,245	26.6%

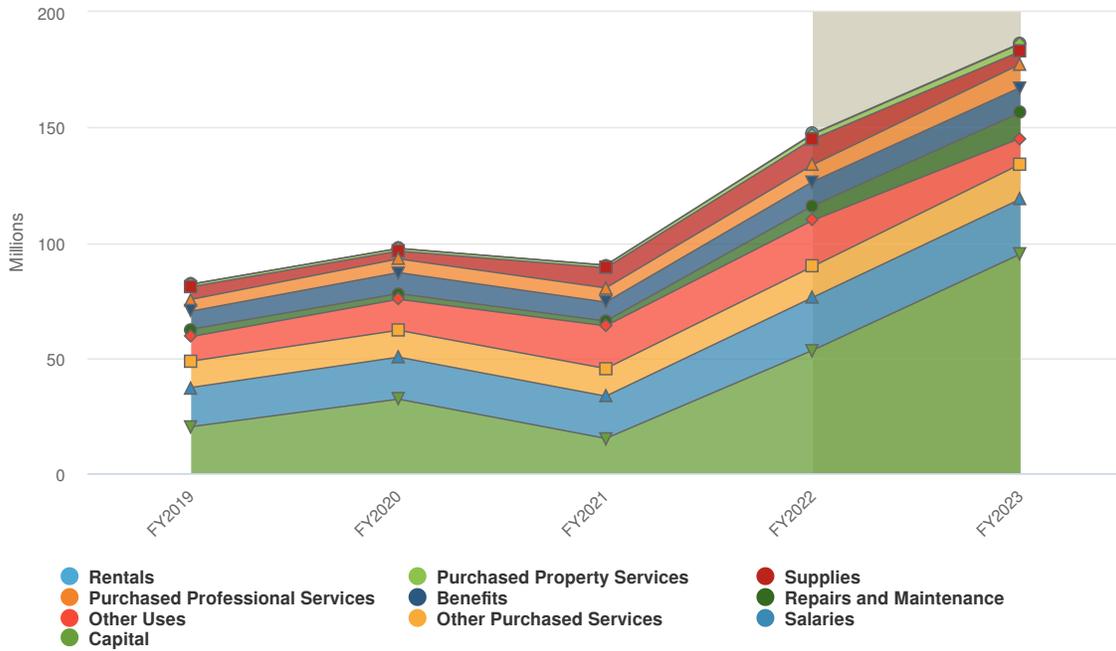


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries	\$17,000,827	\$18,218,138	\$18,346,508	\$22,942,530	\$19,559,636	\$23,846,775	3.9%
Benefits	\$7,814,736	\$9,108,649	\$8,187,392	\$10,416,747	\$9,126,136	\$10,901,109	4.6%
Purchased Professional Services	\$5,122,787	\$5,948,950	\$6,156,746	\$7,312,803	\$4,533,084	\$10,122,237	38.4%
Purchased Property Services	\$1,117,736	\$1,129,600	\$1,152,314	\$2,087,427	\$1,962,844	\$3,275,036	56.9%
Repairs and Maintenance	\$3,203,226	\$2,462,309	\$2,089,884	\$6,367,911	\$2,547,384	\$11,111,863	74.5%
Rentals	\$14,372	\$21,596	\$19,616	\$227,463	\$177,472	\$275,363	21.1%
Other Purchased Services	\$11,418,252	\$11,660,709	\$11,955,284	\$13,422,048	\$12,231,214	\$15,135,460	12.8%
Supplies	\$5,460,743	\$3,371,352	\$8,712,364	\$11,137,994	\$10,236,479	\$5,502,169	-50.6%
Capital	\$20,163,099	\$32,102,896	\$15,064,931	\$53,380,119	\$21,877,398	\$95,044,497	78.1%
Other Uses	\$10,653,573	\$13,441,166	\$18,531,598	\$19,988,221	\$18,730,890	\$11,251,736	-43.7%
Total Expense Objects:	\$81,969,350	\$97,465,365	\$90,216,639	\$147,283,263	\$100,982,538	\$186,466,245	26.6%



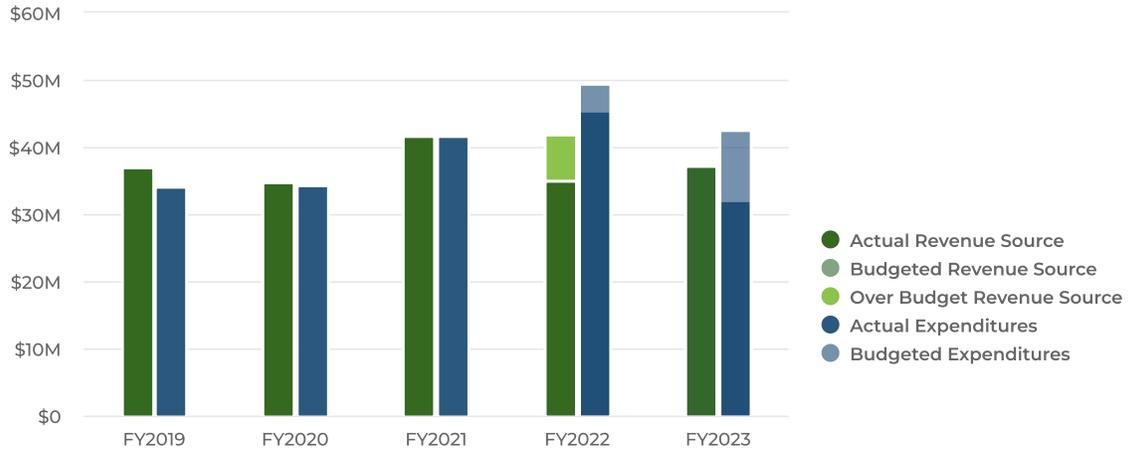


General Fund

The **General Fund** is a Major Fund and is used to account for resources traditionally associated with government which are not required by law, regulation, or sound financial management policy to be accounted for in another fund.

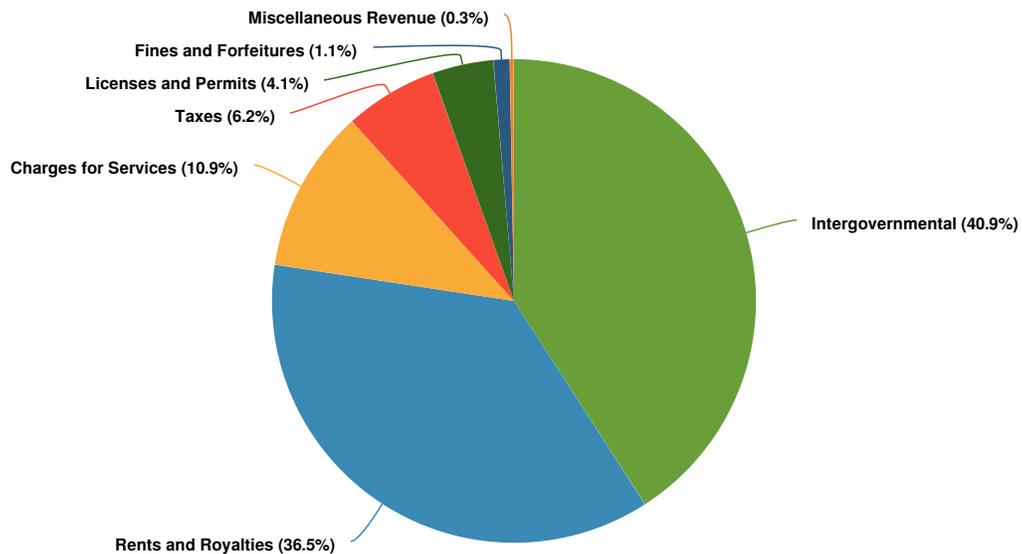
Summary

City of Boulder City is projecting \$37.32M of revenue in FY2023, which represents a 6.6% increase over the prior year. Budgeted expenditures are projected to decrease by 13.7% or \$6.81M to \$42.77M in FY2023.

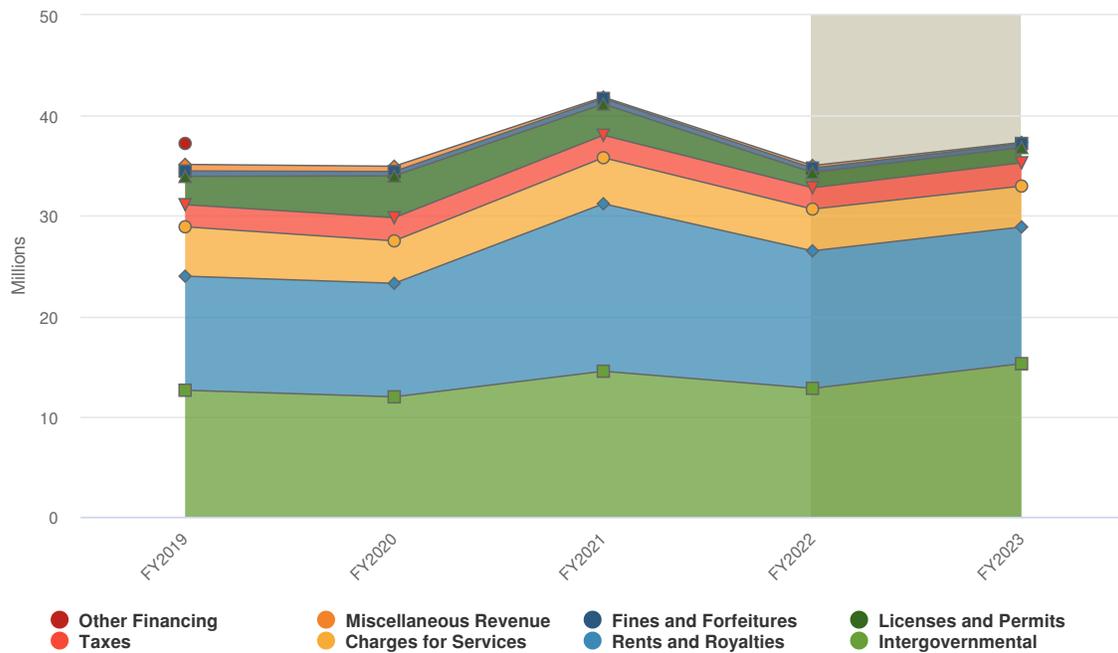


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

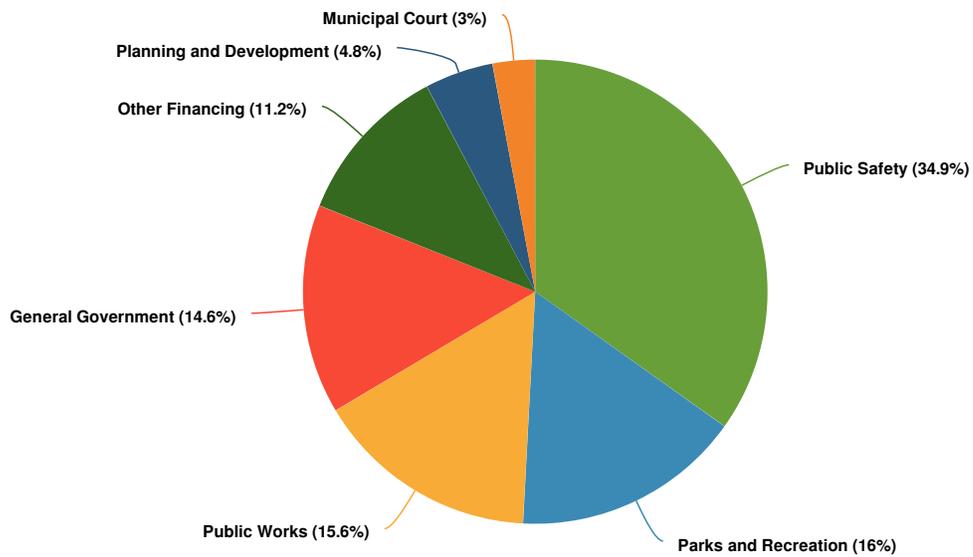


Grey background indicates budgeted figures.

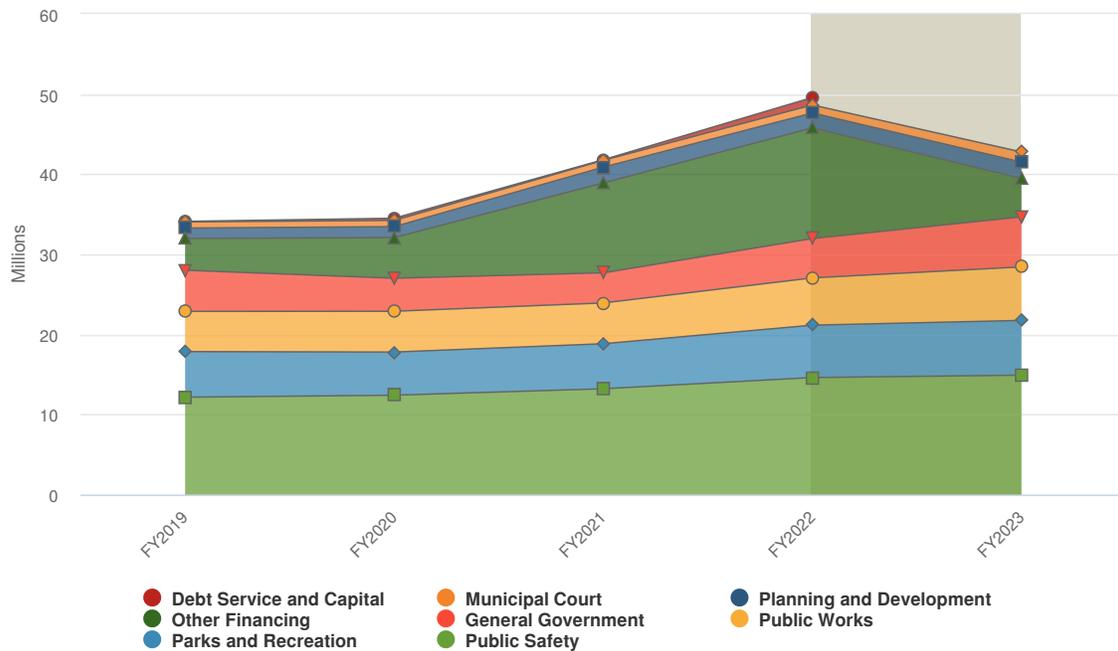
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Revenue Source							
Taxes	\$2,205,887	\$2,309,438	\$2,241,136	\$2,129,685	\$2,565,579	\$2,320,220	8.9%
Licenses and Permits	\$2,822,212	\$4,170,048	\$3,109,567	\$1,526,000	\$1,734,017	\$1,526,000	0%
Intergovernmental	\$12,610,632	\$11,952,405	\$14,504,923	\$12,796,949	\$15,222,511	\$15,261,364	19.3%
Charges for Services	\$4,921,318	\$4,230,750	\$4,588,167	\$4,162,700	\$5,298,873	\$4,074,400	-2.1%
Fines and Forfeitures	\$537,532	\$437,425	\$557,633	\$433,000	\$346,880	\$403,000	-6.9%
Rents and Royalties	\$11,372,150	\$11,318,096	\$16,699,578	\$13,710,946	\$9,855,629	\$13,627,524	-0.6%
Miscellaneous Revenue	\$654,476	\$524,206	\$135,898	\$255,300	\$6,675,476	\$106,000	-58.5%
Other Financing	\$2,088,900	\$0	\$0	\$0	\$196,605	\$0	0%
Total Revenue Source:	\$37,213,105	\$34,942,368	\$41,836,902	\$35,014,580	\$41,895,572	\$37,318,508	6.6%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



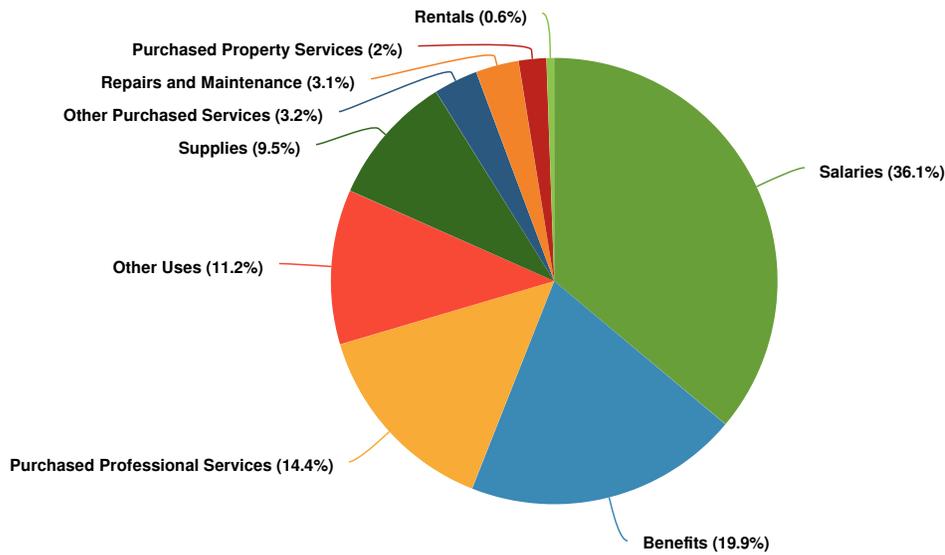
Grey background indicates budgeted figures.



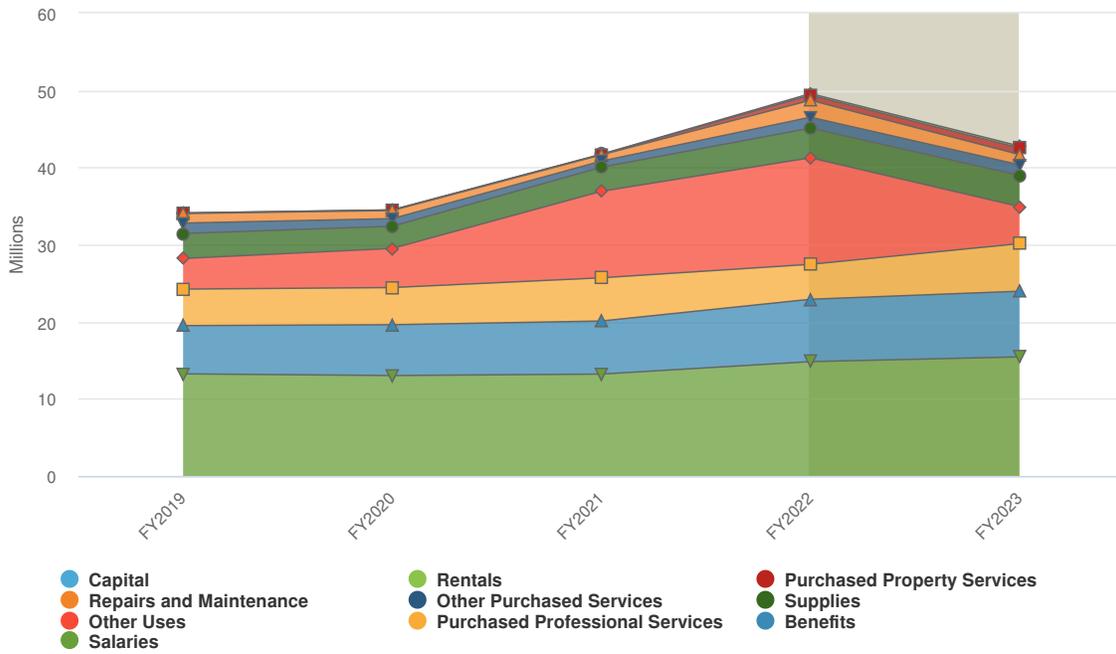
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expenditures							
Municipal Court	\$763,073	\$778,276	\$850,518	\$997,325	\$934,218	\$1,262,905	26.6%
General Government	\$5,139,822	\$4,125,104	\$3,761,754	\$4,914,095	\$4,590,158	\$6,246,919	27.1%
Public Safety	\$12,159,031	\$12,407,820	\$13,213,558	\$14,612,155	\$14,382,516	\$14,909,236	2%
Public Works	\$5,019,421	\$5,092,559	\$5,093,124	\$5,901,352	\$5,371,440	\$6,680,135	13.2%
Parks and Recreation	\$5,692,105	\$5,385,601	\$5,619,642	\$6,539,013	\$5,892,455	\$6,835,548	4.5%
Planning and Development	\$1,291,734	\$1,366,455	\$1,967,309	\$1,863,646	\$1,422,628	\$2,038,174	9.4%
Other Financing	\$3,972,425	\$5,074,150	\$11,224,546	\$13,815,398	\$12,815,398	\$4,799,068	-65.3%
Debt Service and Capital	\$74,241	\$270,725	\$77,662	\$936,838	\$164,589	\$0	-100%
Total Expenditures:	\$34,111,852	\$34,500,691	\$41,808,113	\$49,579,822	\$45,573,401	\$42,771,985	-13.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



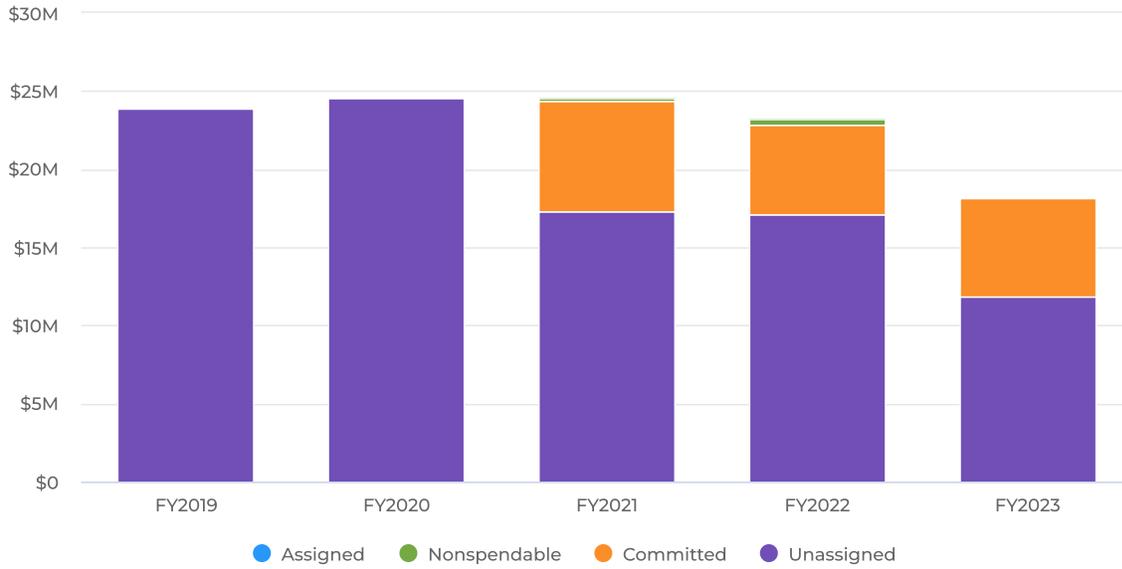
Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries	\$13,236,022	\$13,020,148	\$13,208,264	\$14,821,980	\$14,441,440	\$15,437,456	4.2%
Benefits	\$6,256,405	\$6,585,605	\$6,878,019	\$8,086,330	\$7,716,746	\$8,514,952	5.3%
Purchased Professional Services	\$4,733,740	\$4,819,966	\$5,601,585	\$4,532,303	\$3,941,533	\$6,171,237	36.2%
Purchased Property Services	\$66,650	\$64,365	\$66,557	\$653,627	\$596,038	\$858,346	31.3%
Repairs and Maintenance	\$1,236,020	\$1,057,469	\$812,051	\$2,199,991	\$1,170,174	\$1,332,078	-39.5%
Rentals	\$13,507	\$16,345	\$12,550	\$209,513	\$133,584	\$236,413	12.8%
Other Purchased Services	\$1,350,716	\$984,967	\$792,477	\$1,416,593	\$884,448	\$1,369,562	-3.3%
Supplies	\$3,239,347	\$2,877,676	\$3,118,854	\$3,844,087	\$3,086,487	\$4,052,873	5.4%
Capital	\$7,020	\$0	\$93,211	\$0	\$787,554	\$0	0%
Other Uses	\$3,972,425	\$5,074,150	\$11,224,546	\$13,815,398	\$12,815,398	\$4,799,068	-65.3%
Total Expense Objects:	\$34,111,852	\$34,500,691	\$41,808,113	\$49,579,822	\$45,573,401	\$42,771,985	-13.7%



Fund Balance

Projections



	FY2019	FY2020	FY2021
Fund Balance	Actual	Actual	Actual
Unassigned	\$23,883,513	\$24,535,048	\$17,259,206
Assigned	\$36,199	\$23,050	\$0
Committed	\$0	\$0	\$7,070,482
Nonspendable	\$0	\$0	\$257,197
Total Fund Balance:	\$23,919,712	\$24,558,097	\$24,586,885

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are restricted by law or policy to expenditures for a particular purpose. For the reader's convenience, they are shown both in the aggregate (this section), and by individual funds (individual pages that follow this summary section). The City's Special Revenue Funds are:

Residential Construction Tax (Fund 20). Nevada Revised Statute 278.4983, grants Cities and Counties the authority to establish residential construction tax and to set district boundaries and collect fees. City Ordinance authorizes a residential impact fee on new construction for the purpose of financing the development of neighborhood parks and park amenities.

Municipal Court Special Revenue Fund (Fund 22)

- [Municipal Court Assessment Fee.](#) Revenues derived from court assessment fees used for Municipal Court improvements and equipment. This special revenue fund is used to track revenue and expenditures related to Municipal Court administrative assessment fees as authorized by Nevada Revised Statute 176.059.
- [Municipal Court Facility Fee.](#) This special revenue fund tracks revenue and expenditures related to a ten dollar administrative court assessment as authorized by Nevada Revised Statute 176.061. Use of proceeds is limited to costs related to the provision of court facilities.
- [Municipal Court Collection Fee.](#) This special revenue fund is used to track revenue and expenditures related to Municipal Court collection fees for unpaid administrative assessment fees or fines as authorized by Nevada Revised Statute 176.064.

More Cops Fund (Fund 25). Revenue derived from a portion of sales tax used for eligible law enforcement purposes, as specified by NRS. This special revenue fund was established as a result of approval of Assembly Bill 418 by the Nevada Legislature in the 2005 session. It is used to track revenue and expenditures related to the funding of police officers; and expires by limitation on October 1, 2025 unless otherwise extended.

Crimes Prevention Special Revenue Fund (Fund 26) Revenue derived from a portion of sales tax, used for eligible law enforcement purposes as, specified by NRS. This special revenue fund was established as a result of approval of Assembly Bill 1 by the Nevada Legislature in the 2016 special session. It is used to track revenue and expenditures related to the funding of police officers.

Acquisitions and Improvements Capital Projects Fund (Fund 30). This fund provides resources for all capital projects not otherwise funded by the Enterprise Funds. Funding source are interfund transfers from either special revenue funds, grant funds from outside sources (such as the State, Regional Transportation Commission, Regional Flood Control District, etc.) or as a budgeted transfer from the unencumbered general fund balance. Projects to be funded are identified through the City's Five-Year Capital Improvement Plan program.

Miscellaneous Special Revenue Fund (Fund 40). This fund is used to account for all donations made to the City for specific purposes or activities. For example, it is common for donations to be made to buy food for the animal shelter. Various other programs require a method to account for donations related to their special program - such as the drug court. The following shows a summary of known donations to be made for FY 2022, and provide detail about each donation subcategory and their budgeted expenditure for this fiscal year.

- [Personnel Donation](#) This tracks donations to the City for the specific purpose of the annual employee recognition gathering, and the City's Safety Committee.
- [Animal Control Donation](#) This tracks donations to the City for the specific purpose of the animal control function, generally to provide amenities and food for the animal shelter.
- [Recreation Donation](#) This tracks donations to the City for the specific purpose of the recreation department. Generally donations are earmarked for specific purposes operated by the recreation department, such as Tiny Tots, Youth Sports or park improvements.
- [Police Department Donation](#) This tracks donations and forfeitures to the City for the specific purpose of the Police Department. Expenditures must be spent for eligible activities as governed by State or Federal Law for forfeitures.
- [Fire Department Donation](#) This tracks donations to the City for the specific purpose of the Fire Department function, generally to provide amenities and equipment for the firefighters.



Special Revenue Funds

- [Community Gardens Donation](#) This tracks donations to the City for the specific purpose of the community gardens, generally to provide amenities for the gardens.
- [Court Program Donation](#) This tracks donations to the City for the specific purpose of the drug court program and related expenses.

Compensated Absences Special Revenue Fund (Fund 41). The fund is used for the payout of accumulated leave balances of General Fund funded employees upon separation and no other purpose.

Extraordinary Maintenance and Repair Special Revenue Fund (Fund 42). This Fund was created as authorized under Nevada Revised Statutes Section 354.6105. Use of this fund is limited strictly for general fund purposes and shall not be transferred to any other fund.

Risk Management Special Revenue Fund (Fund 43). The purpose of this fund is to stabilize general fund governmental operations in the event of losses not covered under the City's insurance policies. This fund replaces the general liability insurance reserve account.

Capital Improvement Special Revenue Fund (Fund 44) Revenues are derived from 20% of all land lease revenues and 100% of land sale revenues. Fund expenditures require voter approval. Fund expenditures are restricted by City Charter.

Vehicle and Equipment Replacement Special Revenue Fund (Fund 45). The purpose of the Vehicle and Equipment Replacement Fund, or "VERF", is to establish a process and criteria for purchase, replacement, elimination, and disposition of vehicles and equipment (the "fleet"). The Policy establishes procedures to ensure that adequate funds will be available to purchase fleet assets and to fund that part of the City's capital budget related to the purchases, thereby stabilizing the budgeting for major fleet purchases.

Land Improvement Special Revenue Fund (Fund 46). This fund is established by City Charter. Revenues are from up to 2% of proceeds from land sales. This fund is used to pay for costs associated with selling or leasing land. Typical use of the fund is to pay for land appraisals prior to land being sold or leased and any parcel maps necessary to close on the sale. Appraisal and map preparation costs are reimbursed to the fund.

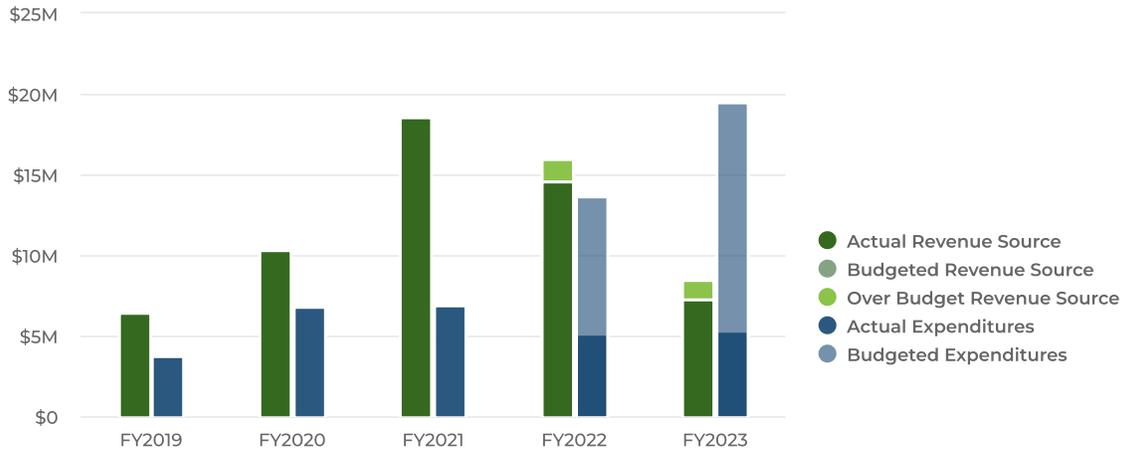
Revenue Stabilization Special Revenue Fund (Fund 47). The purpose of this fund is to stabilize general fund revenues to cover operations in the event of an economic downturn or natural disaster that interrupts the projected revenue streams. This fund does not replace the Emergency Capital Reserve Account.

Golf Course Improvement Fund. The City operates two public golf courses, and each charge a surcharge for each round of golf played. For accounting convenience purposes only, they are tracked in separate funds to ensure that expenditures stay with the golf course that generated the revenue.

- [Municipal Golf Course Surcharge Special Revenue Fund \(Fund 48\).](#) Revenues are comprised of a surcharge on each round of golf played to be spent on course improvements specifically for the municipal golf course.
- [Boulder Creek Golf Course Improvement Special Revenue Fund \(Fund 49\).](#) Revenues are comprised of a surcharge on each round of golf played to be spent on course improvements specifically for the Boulder Creek Golf Course.

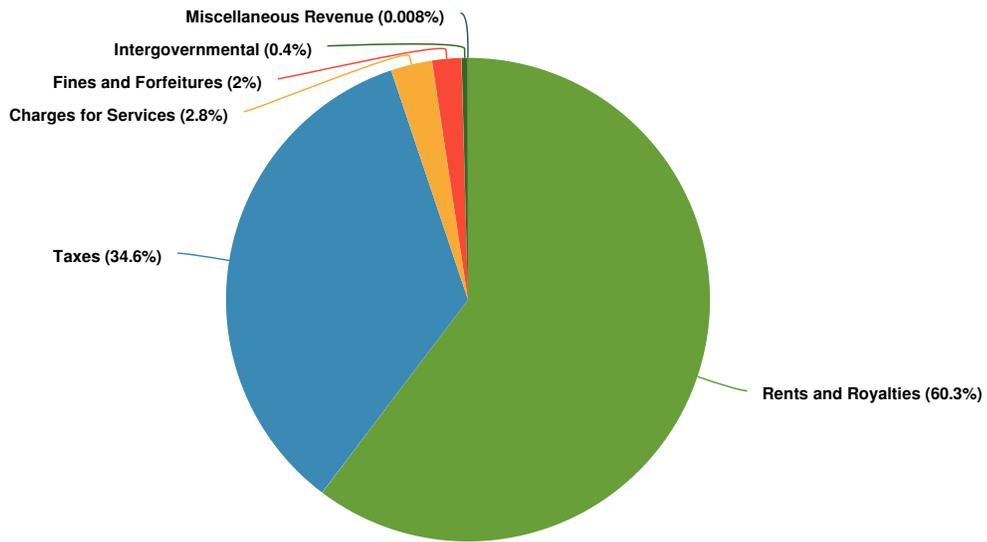
Redevelopment District #1 Special Revenue Fund (Fund 80). Revenues from tax increment on properties that lie within the Redevelopment Plan Area to be spent on eligible activities as specified by NRS and the City's Redevelopment Plan document.

Summary

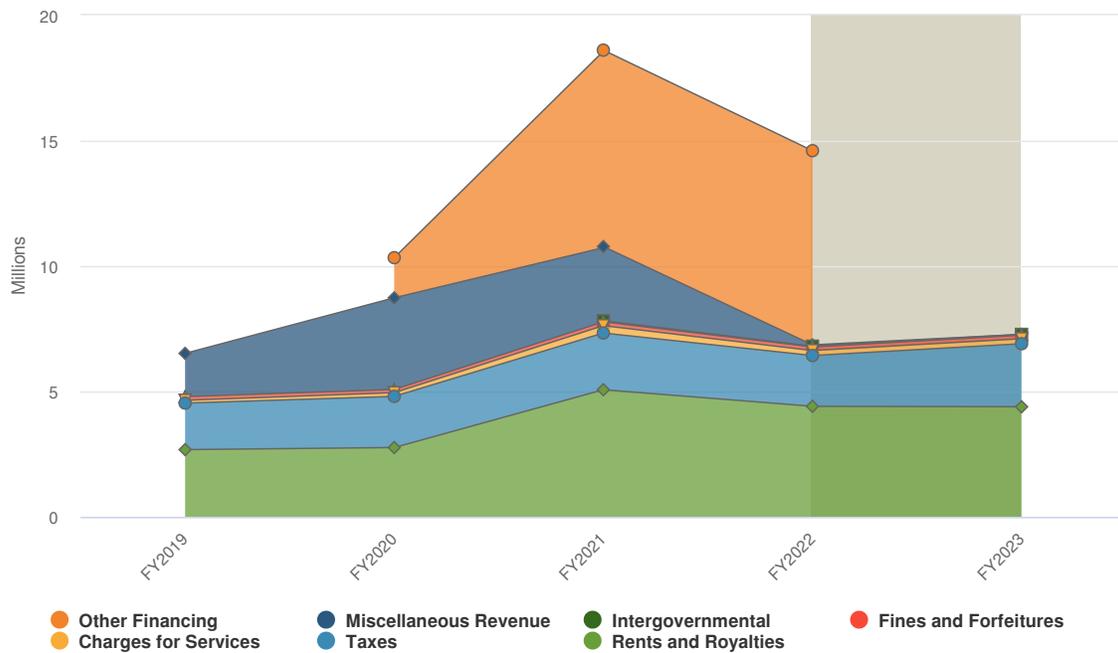


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



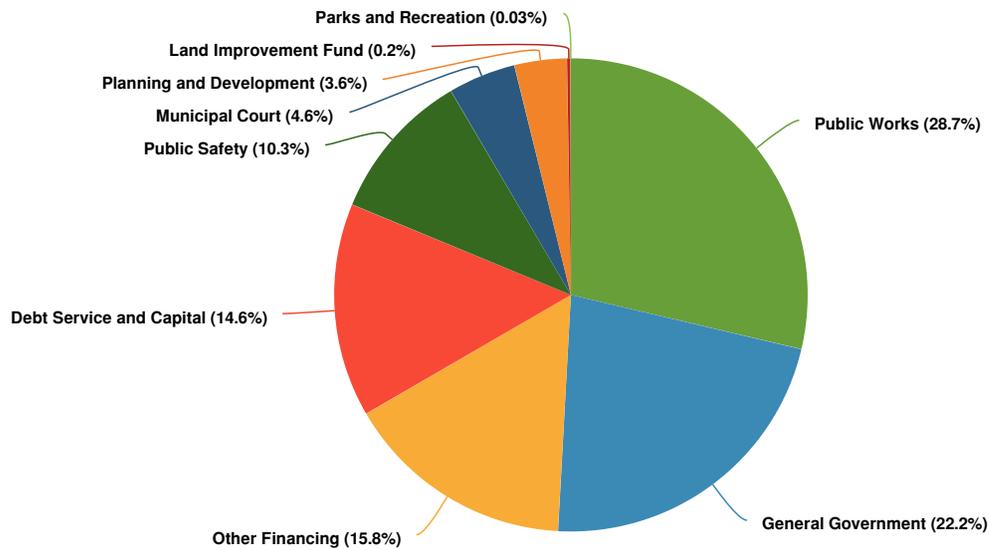
Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Revenue Source							
Taxes	\$1,854,455	\$2,039,382	\$2,261,651	\$2,024,820	\$2,748,959	\$2,514,138	24.2%
Intergovernmental	\$0	\$0	\$45,749	\$31,200	\$51,135	\$30,000	-3.8%
Charges for Services	\$113,210	\$149,840	\$295,055	\$200,000	\$290,142	\$200,000	0%
Fines and Forfeitures	\$146,227	\$126,863	\$150,448	\$142,000	\$113,602	\$142,000	0%
Rents and Royalties	\$2,676,461	\$2,759,720	\$5,064,593	\$4,403,994	\$3,082,508	\$4,385,545	-0.4%
Miscellaneous Revenue	\$1,724,225	\$3,654,763	\$2,957,652	\$51,600	\$2,182,817	\$600	-98.8%
Other Financing	\$0	\$1,600,920	\$7,833,341	\$7,745,198	\$7,555,198	\$0	-100%
Total Revenue Source:	\$6,514,579	\$10,331,488	\$18,608,488	\$14,598,812	\$16,024,360	\$7,272,283	-50.2%

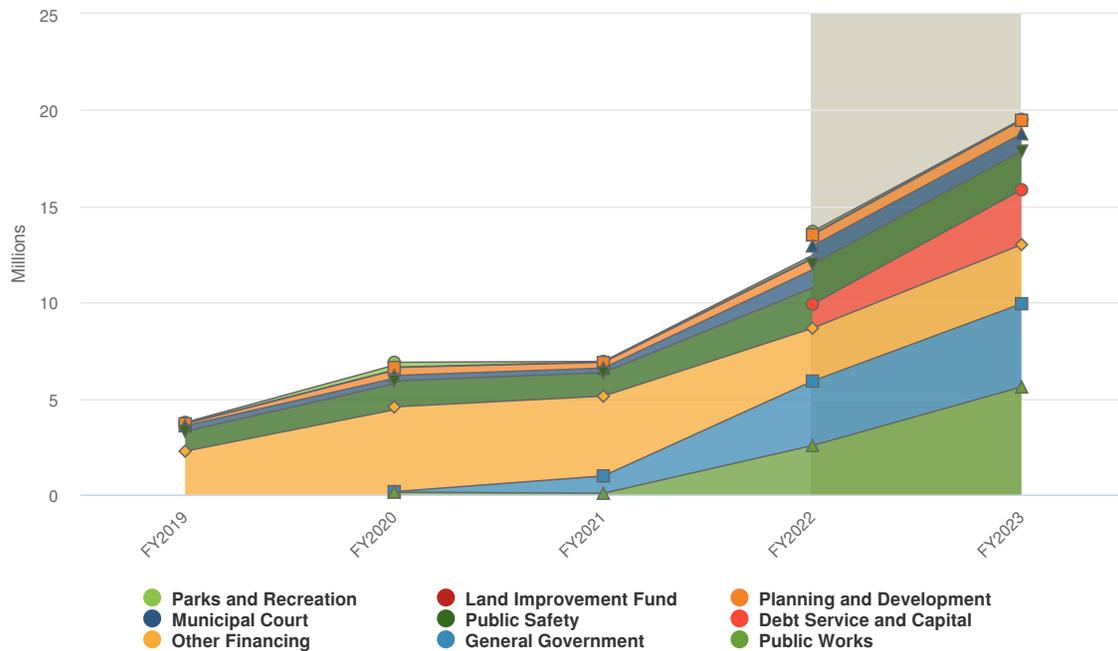


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



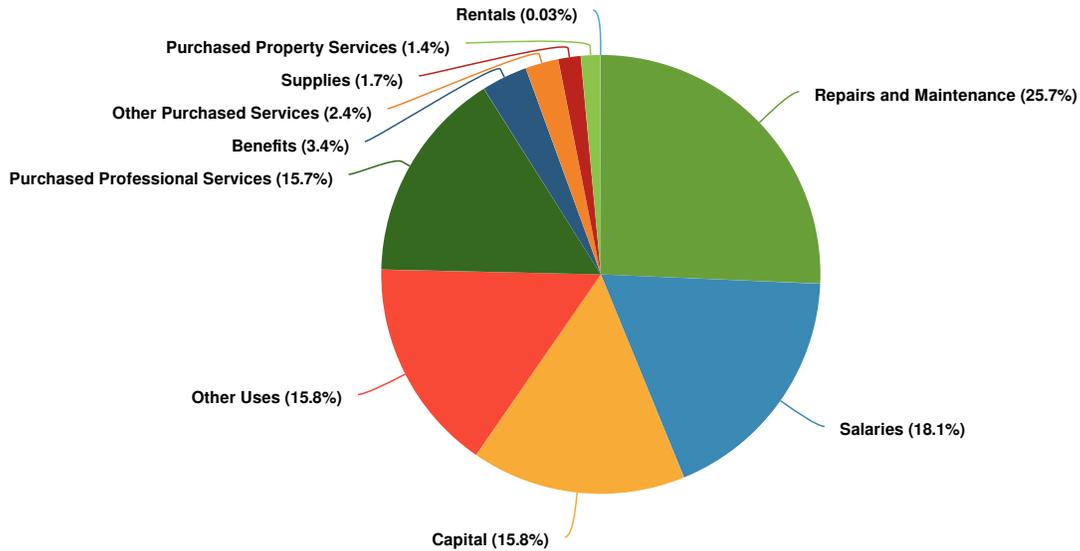
Grey background indicates budgeted figures.



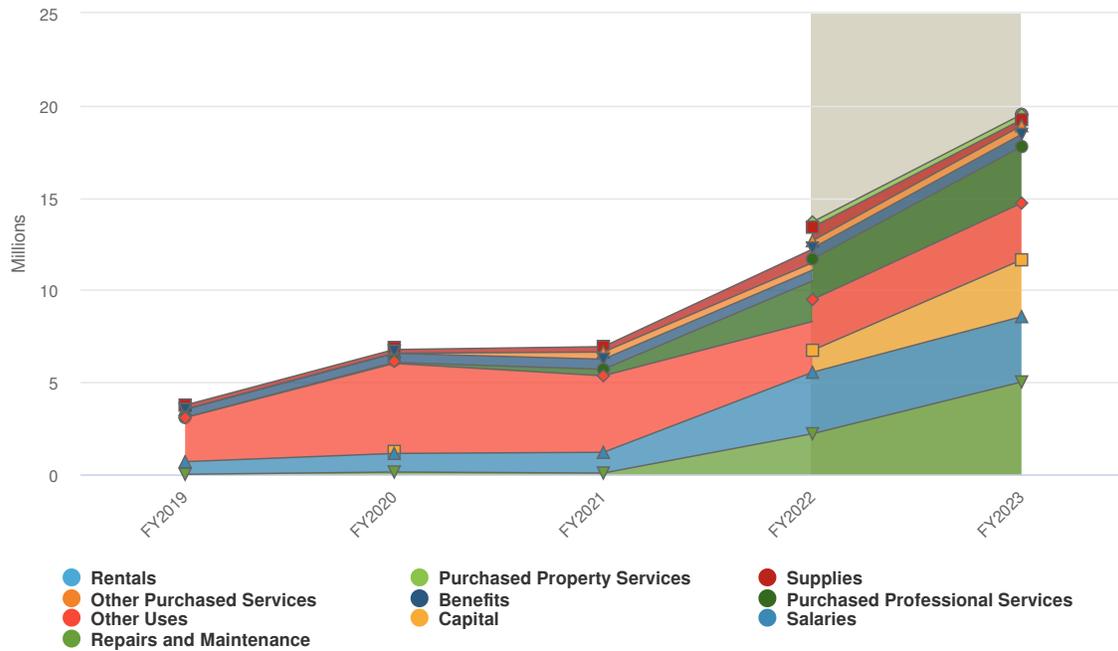
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expenditures							
Municipal Court	\$290,264	\$283,886	\$234,034	\$944,149	\$202,930	\$901,495	-4.5%
Land Improvement Fund	\$29,000	\$16,937	\$22,441	\$45,000	\$23,585	\$45,500	1.1%
General Government	\$0	\$23,905	\$900,039	\$3,354,404	\$442,039	\$4,328,774	29%
Public Safety	\$1,033,029	\$1,347,686	\$1,224,236	\$2,093,029	\$1,096,306	\$2,007,493	-4.1%
Public Works	\$0	\$127,666	\$69,368	\$2,550,000	\$60,550	\$5,600,000	119.6%
Parks and Recreation	\$44,755	\$254,378	\$28,997	\$134,282	\$70,200	\$5,000	-96.3%
Planning and Development	\$101,123	\$415,651	\$295,625	\$571,596	\$249,246	\$699,348	22.4%
Other Financing	\$2,255,000	\$4,410,620	\$4,150,000	\$2,750,000	\$2,750,000	\$3,074,612	11.8%
Debt Service and Capital	\$0	\$0	\$0	\$1,245,000	\$281,924	\$2,854,310	129.3%
Total Expenditures:	\$3,753,170	\$6,880,728	\$6,924,739	\$13,687,460	\$5,176,780	\$19,516,532	42.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries	\$683,985	\$1,006,298	\$1,123,359	\$3,330,858	\$826,140	\$3,540,760	6.3%
Benefits	\$433,472	\$490,726	\$545,057	\$586,374	\$485,397	\$660,510	12.6%
Purchased Professional Services	\$14,187	\$54,436	\$352,159	\$2,200,000	\$93,536	\$3,065,000	39.3%
Purchased Property Services	\$0	\$0	\$0	\$284,900	\$66,031	\$279,900	-1.8%
Repairs and Maintenance	\$6,761	\$130,137	\$73,800	\$2,206,400	\$62,513	\$5,012,800	127.2%
Rentals	\$0	\$0	\$0	\$0	\$19,600	\$5,000	N/A
Other Purchased Services	\$3,480	\$4,543	\$387,386	\$402,976	\$415,700	\$475,162	17.9%
Supplies	\$226,285	\$202,804	\$292,978	\$734,438	\$404,513	\$322,492	-56.1%
Capital	\$0	\$111,166	\$0	\$1,191,514	\$53,350	\$3,080,296	158.5%
Other Uses	\$2,385,000	\$4,880,620	\$4,150,000	\$2,750,000	\$2,750,000	\$3,074,612	11.8%
Total Expense Objects:	\$3,753,170	\$6,880,728	\$6,924,739	\$13,687,460	\$5,176,780	\$19,516,532	42.6%





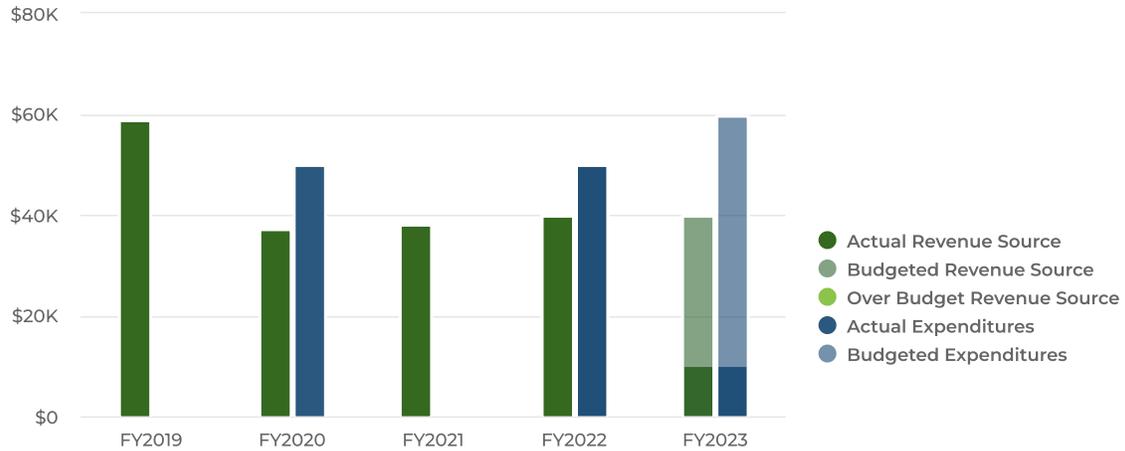


Residential Const Tax

Residential Construction Tax (Fund 20). Nevada Revised Statute 278.4983, grants Cities and Counties the authority to establish residential construction tax and to set district boundaries and collect fees. City Ordinance authorizes a residential impact fee on new construction for the purpose of financing the development of neighborhood parks and park amenities.

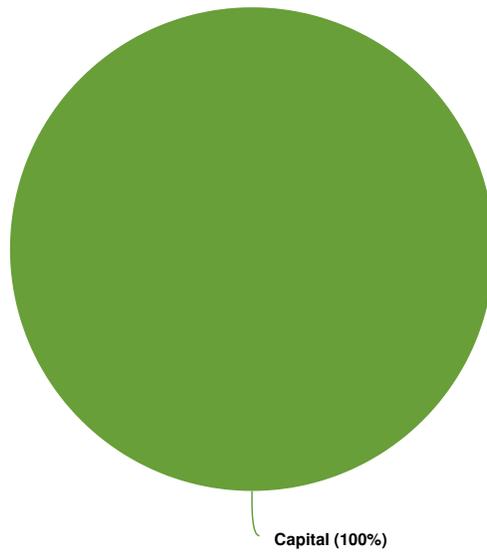
Summary

City of Boulder City is projecting \$40K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 20% or \$10K to \$60K in FY2023.

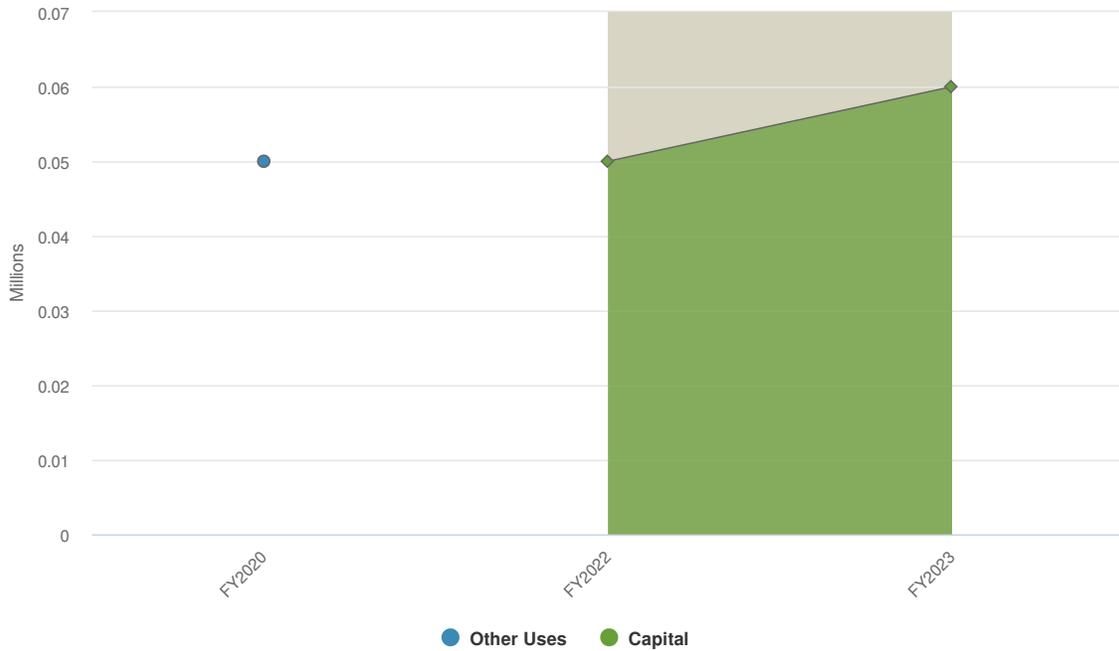


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Capital	\$0	\$0	\$0	\$50,000	\$49,955	\$60,000	20%
Other Uses	\$0	\$50,000					N/A
Total Expense Objects:	\$0	\$50,000	\$0	\$50,000	\$49,955	\$60,000	20%

Fund Balance



	FY2019	FY2020	FY2021
Fund Balance	Actual	Actual	Actual
Unassigned	\$108,689	\$96,008	\$0
Restricted	\$0	\$0	\$134,299
Total Fund Balance:	\$108,689	\$96,008	\$134,299



Muni Ct Assessed Fees

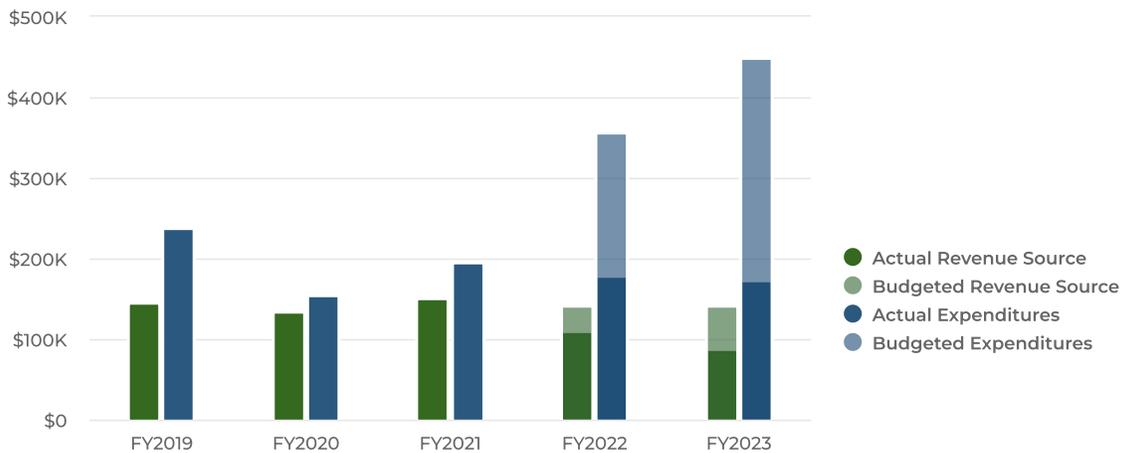
Municipal Court Assesment Fee (Fund 22). Revenues derived from court assessment fees used for Municipal Court improvements and equipment. This special revenue fund is used to track revenue and expenditures related to Municipal Court administrative assessment fees as authorized by Nevada Revised Statute 176.059.

Municipal Court Facility Fee (Fund 22). This special revenue fund tracks revenue and expenditures related to a ten dollar administrative court assessment as authorized by Nevada Revised Statute 176.061. Use of proceeds is limited to costs related to the provision of court facilities.

Municipal Court Collection Fee (Fund 22). This special revenue fund is used to track revenue and expenditures related to Municipal Court collection fees for unpaid administrative assessment fees or fines as authorized by Nevada Revised Statute 176.064.

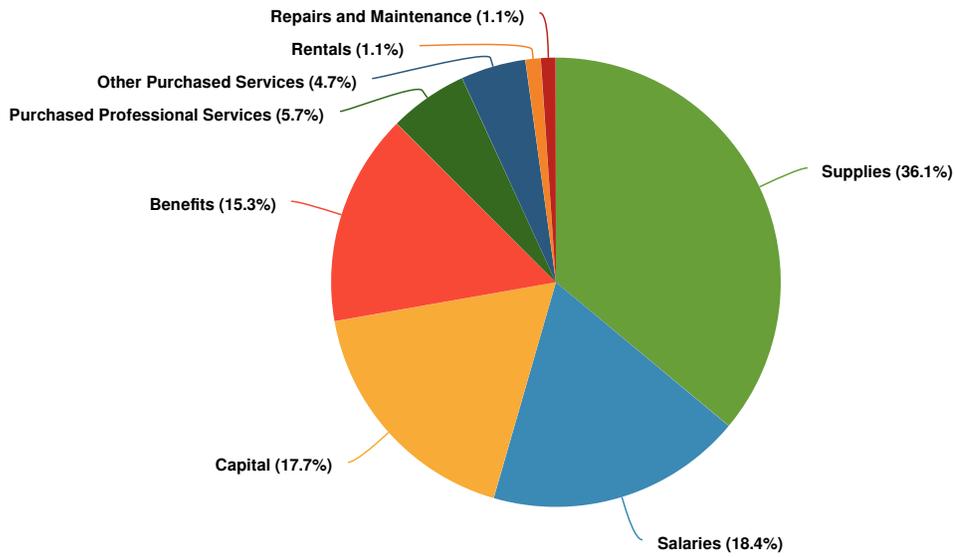
Summary

City of Boulder City is projecting \$142K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 25.8% or \$92.57K to \$450.73K in FY2023.

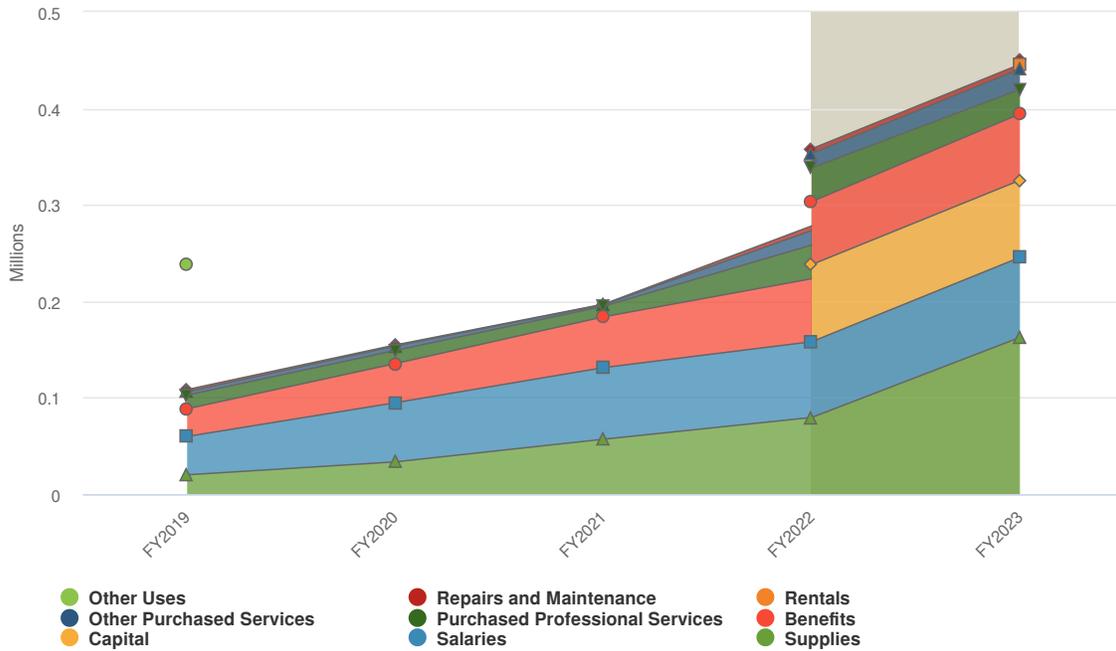


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



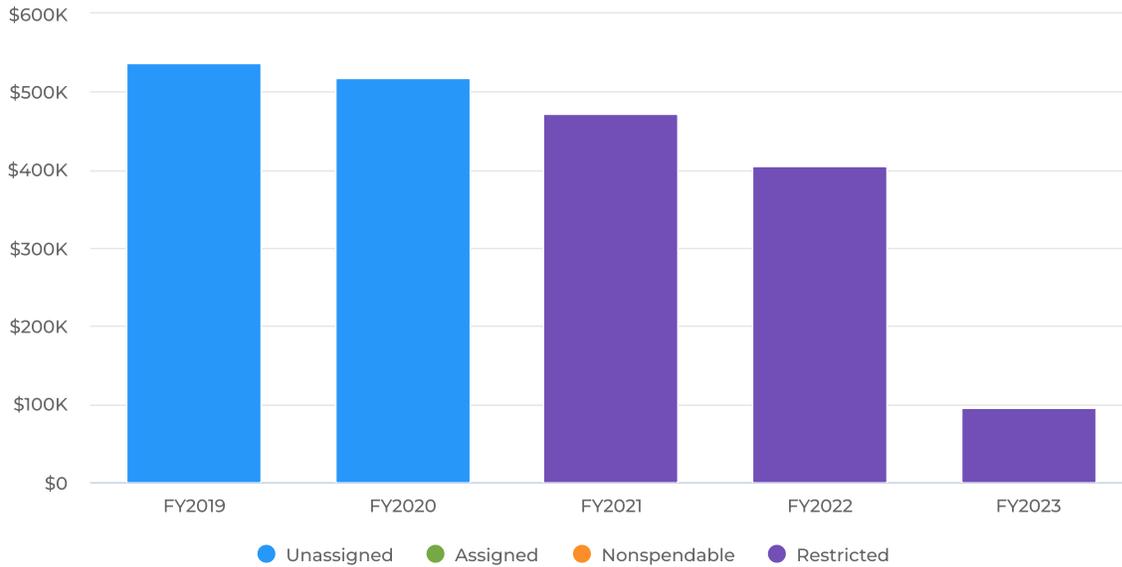
Grey background indicates budgeted figures.



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries	\$39,778	\$61,357	\$74,270	\$78,558	\$80,033	\$83,031	5.7%
Benefits	\$28,731	\$40,603	\$52,687	\$65,302	\$57,617	\$68,812	5.4%
Purchased Professional Services	\$14,187	\$13,602	\$11,000	\$35,000	\$5,240	\$25,500	-27.1%
Repairs and Maintenance	\$2,230	\$1,170	\$408	\$4,800	\$712	\$4,800	0%
Rentals	\$0	\$0	\$0			\$5,000	N/A
Other Purchased Services	\$3,480	\$4,543	\$1,670	\$15,000	\$12,196	\$21,088	40.6%
Supplies	\$19,985	\$33,406	\$56,908	\$79,500	\$19,561	\$162,500	104.4%
Capital	\$0	\$0	\$0	\$80,000	\$3,395	\$80,000	0%
Other Uses	\$130,000	\$0	\$0	\$0	\$0	\$0	0%
Total Expense Objects:	\$238,390	\$154,680	\$196,943	\$358,160	\$178,754	\$450,731	25.8%

Fund Balance

Projections



	FY2022 Actual	FY2023 Budget	% Change
Fund Balance	Actual	Budget	
Unassigned	\$0	\$0	0%
Assigned	\$0	\$0	0%
Restricted	\$405,076	\$96,344	-76.2%
Total Fund Balance:	\$405,076	\$96,344	-76.2%



	FY2022	FY2023	% Change
Nonspendable	\$0	\$0	0%
Total Fund Balance:	\$405,076	\$96,344	-76.2%





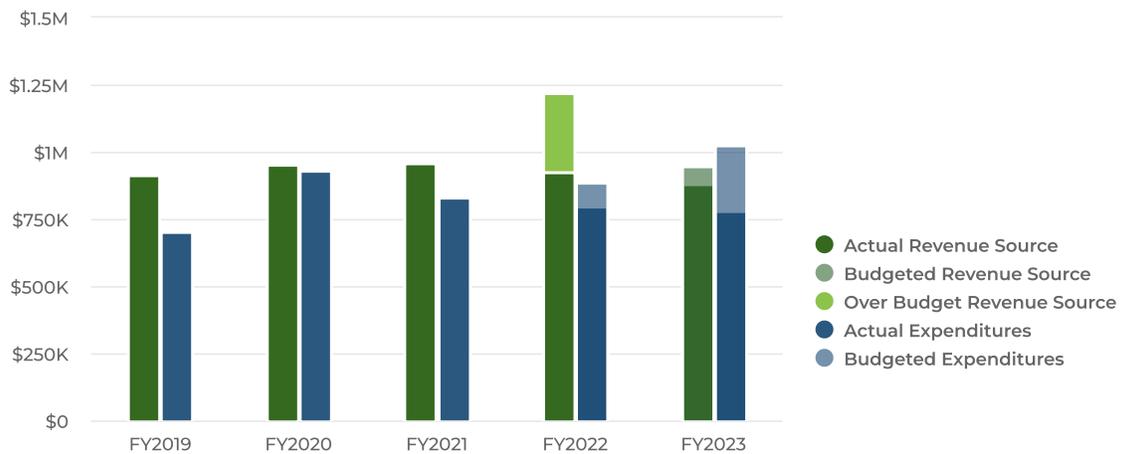
Police More Cops

More Cops Fund (Fund 25). Revenue derived from a portion of sales tax used for eligible law enforcement purposes, as specified by NRS. This special revenue fund was established as a result of approval of Assembly Bill 418 by the Nevada Legislature in the 2005 session. It is used to track revenue and expenditures related to the funding of police officers.

Funds collected from this sales tax are to be used strictly for the hiring and equipping of new police officers. It is intended that eighty percent (80%) of any additional police officers employed and equipped pursuant to this act be assigned to uniform operations for marked patrol units in the community and for the control of traffic. It is further intended that each police department establish a program that promotes community participation in the protection of the residents.

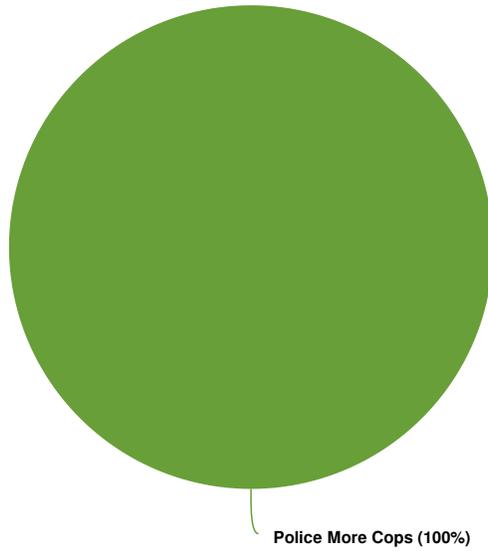
Summary

City of Boulder City is projecting \$950K of revenue in FY2023, which represents a 2.2% increase over the prior year. Budgeted expenditures are projected to increase by 15% or \$133.85K to \$1.03M in FY2023.

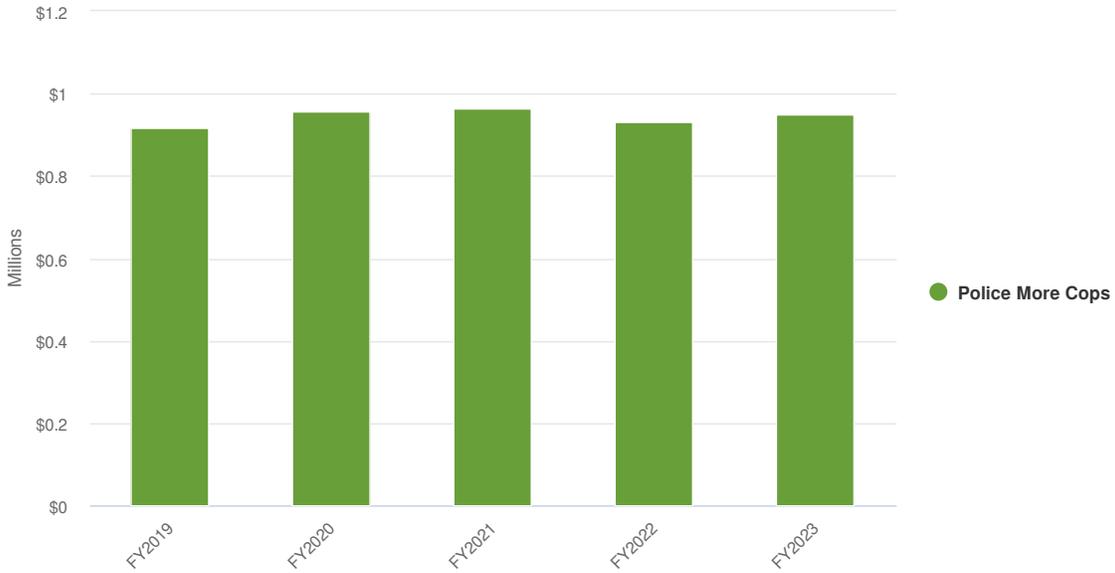


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund

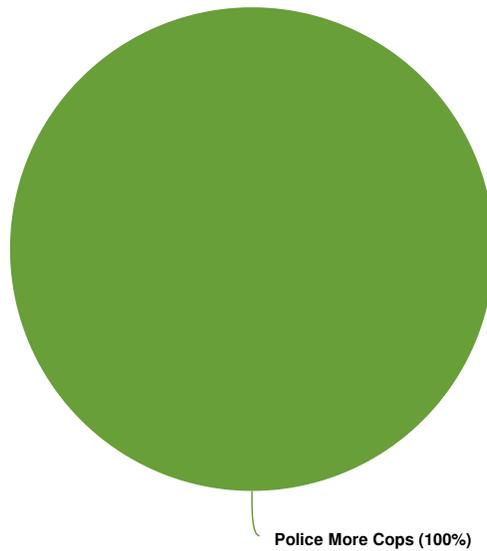


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Police More Cops	\$916,512	\$955,310	\$963,744	\$930,000	\$1,221,939	\$950,000	2.2%
Total Police More Cops:	\$916,512	\$955,310	\$963,744	\$930,000	\$1,221,939	\$950,000	2.2%

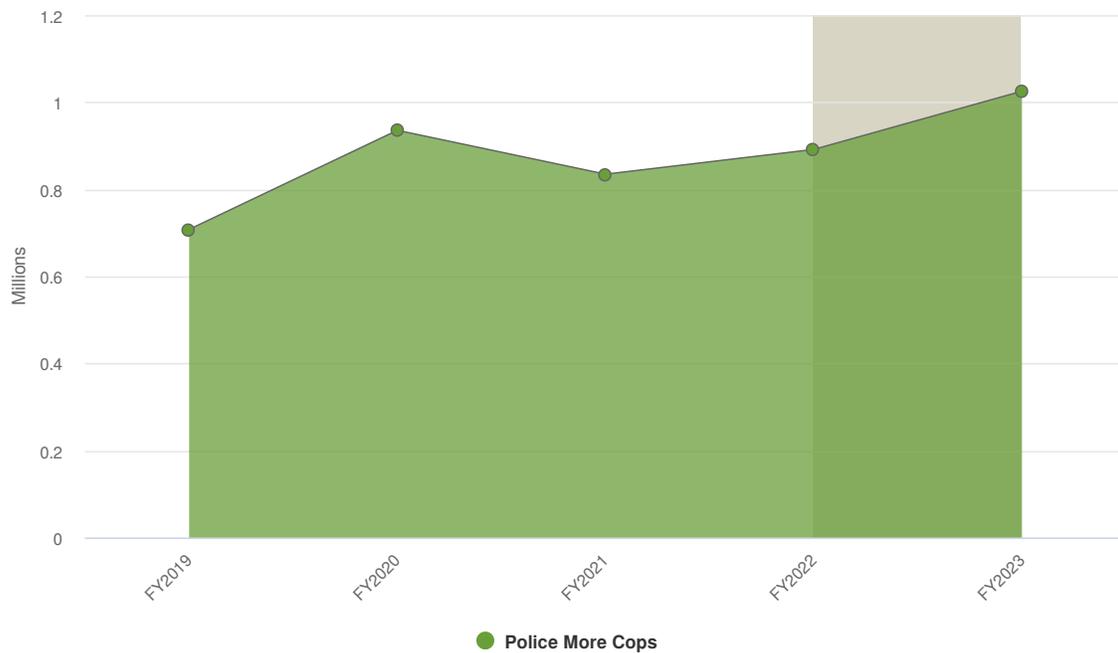


Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund



Grey background indicates budgeted figures.

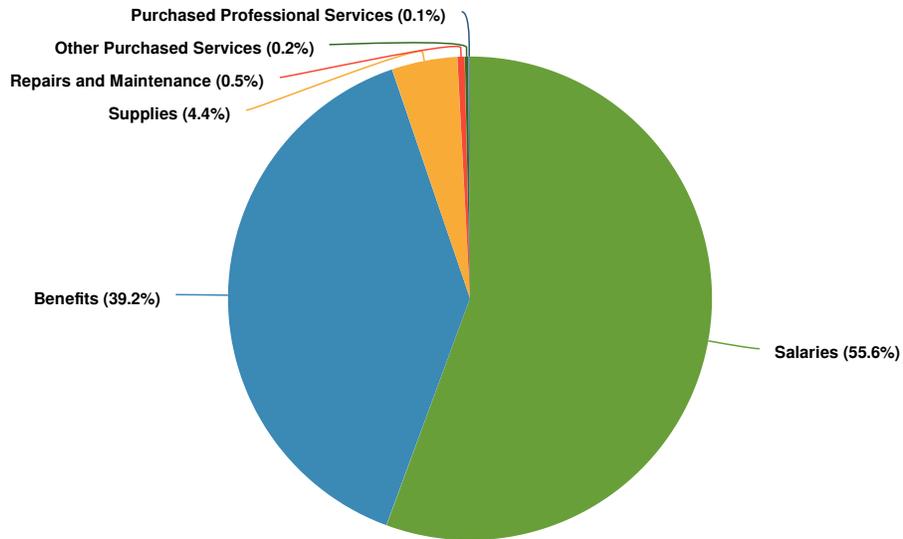
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Police More Cops	\$707,934	\$935,571	\$834,798	\$891,635	\$801,274	\$1,025,488	15%



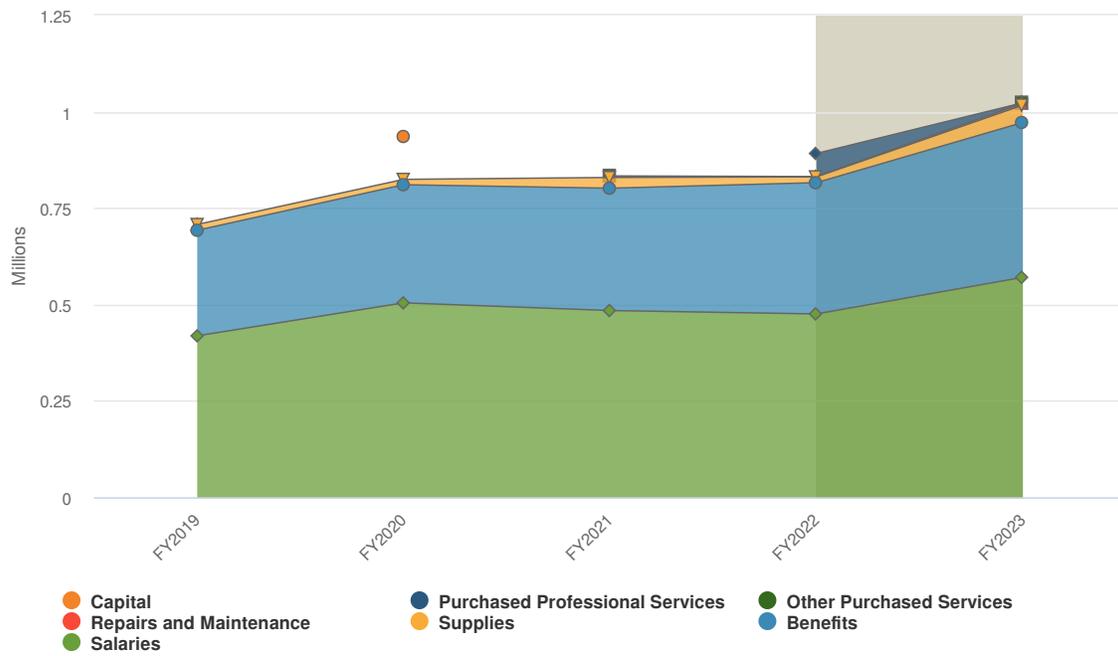
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Total Police More Cops:	\$707,934	\$935,571	\$834,798	\$891,635	\$801,274	\$1,025,488	15%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

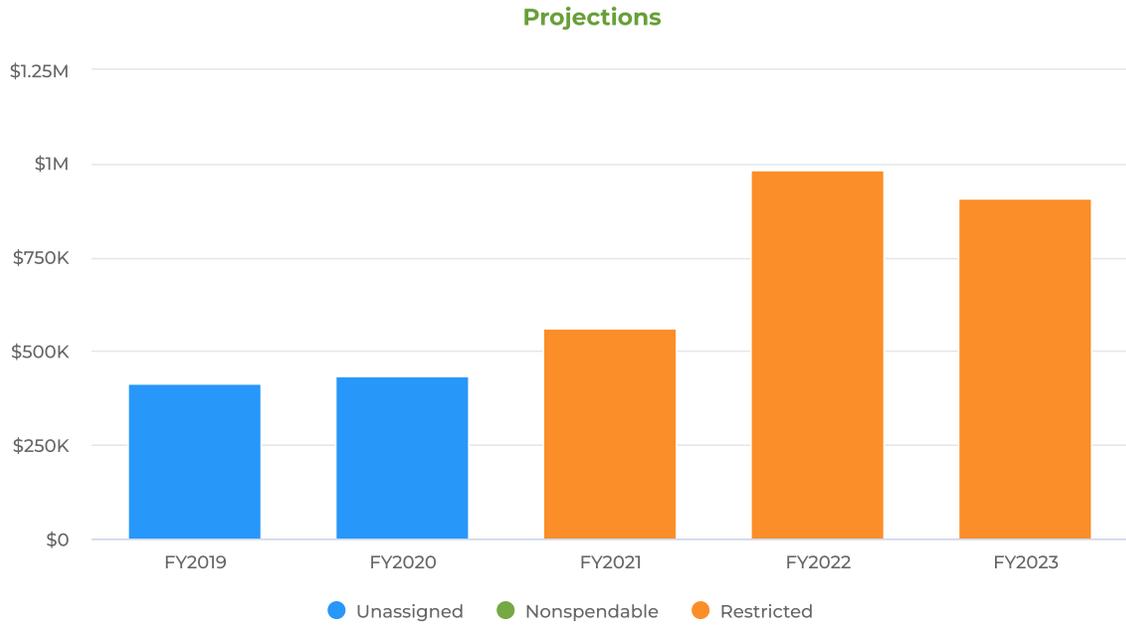


Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries	\$418,631	\$504,265	\$484,291	\$475,468	\$450,122	\$570,443	20%
Benefits	\$273,771	\$306,228	\$317,178	\$340,367	\$277,430	\$401,545	18%
Purchased Professional Services			\$0	\$60,000	\$3,625	\$1,000	-98.3%
Repairs and Maintenance	\$534	\$0	\$4,024	\$800	\$17,550	\$5,000	525%
Rentals	\$0	\$0	\$0	\$0	\$14,000	\$0	0%
Other Purchased Services	\$0	\$0	\$1,486	\$0	\$3,196	\$2,500	N/A
Supplies	\$14,998	\$13,913	\$27,818	\$15,000	\$35,352	\$45,000	200%
Capital		\$111,166					N/A
Total Expense Objects:	\$707,934	\$935,571	\$834,798	\$891,635	\$801,274	\$1,025,488	15%



Fund Balance



	FY2019	FY2020	FY2021
Fund Balance	Actual	Actual	Actual
Unassigned	\$414,495	\$434,233	\$0
Restricted	\$0	\$0	\$560,554
Nonspendable	\$0	\$0	\$2,625
Total Fund Balance:	\$414,495	\$434,233	\$563,179



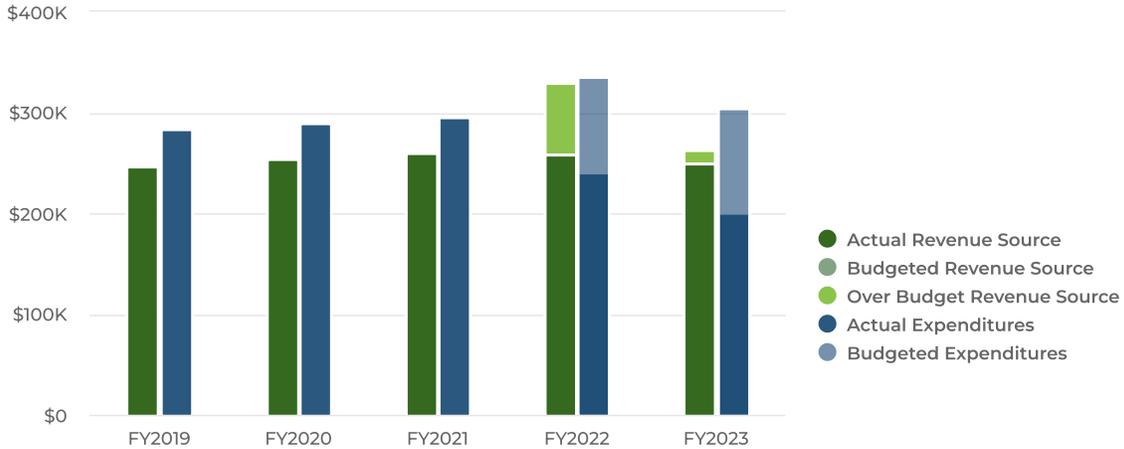
Crimes Prevention Tax

Crimes Prevention Special Revenue Fund (Fund 26) Revenue derived from a portion of sales tax, used for eligible law enforcement purposes as, specified by NRS. This special revenue fund was established as a result of approval of Assembly Bill 1 by the Nevada Legislature in the 2016 special session. It is used to track revenue and expenditures related to the funding of police officers.

Funds collected from this sales tax are to be used strictly for the employing and equipping of additional police officers. Funds are to be used solely for law enforcement and crime prevention within the respective portions of the County, must not supplant, replace, offset or otherwise reduce police funding allocations, measured by either funding levels or staffing allocation, for police protection in the City, and must not be used to pay salary or salary increases for any person who is employed by the respective police department before October 1, 2016.

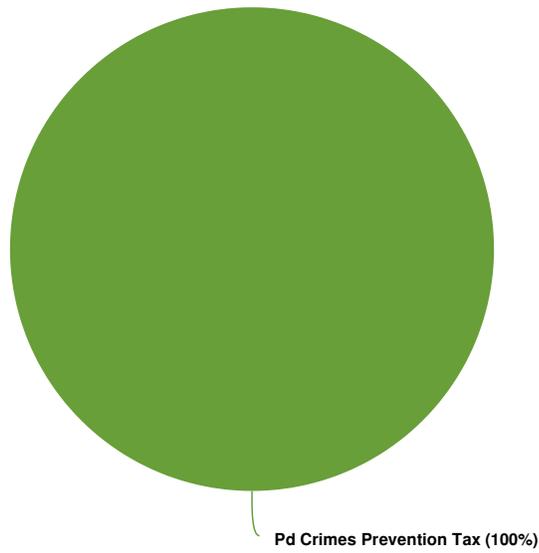
Summary

City of Boulder City is projecting \$250K of revenue in FY2023, which represents a 3.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 9.1% or \$30.45K to \$305.67K in FY2023.

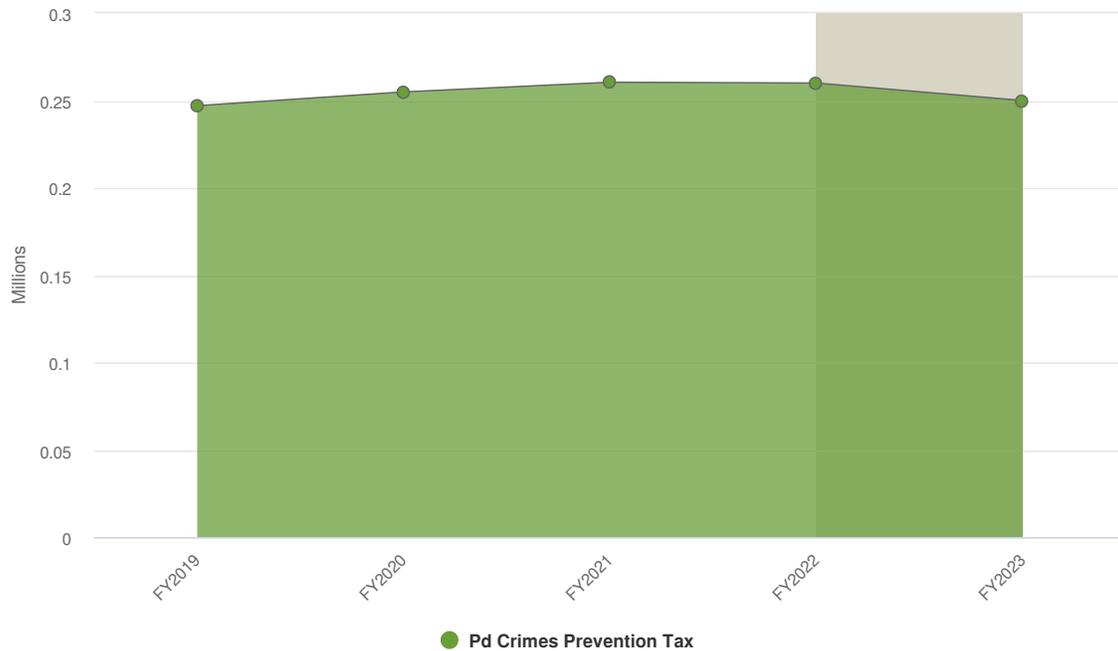


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



Grey background indicates budgeted figures.

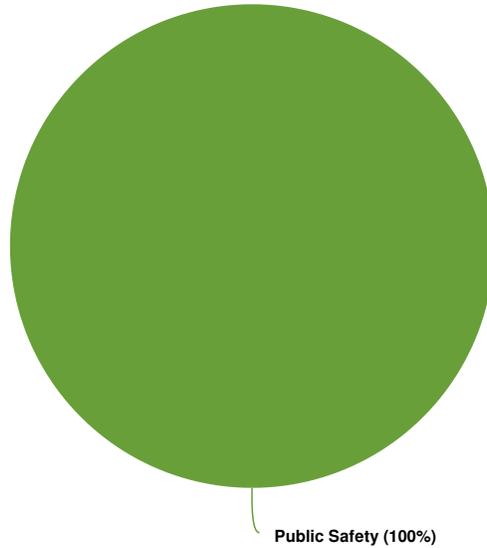
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Pd Crimes Prevention Tax	\$247,031	\$254,916	\$260,467	\$260,000	\$330,493	\$250,000	-3.8%



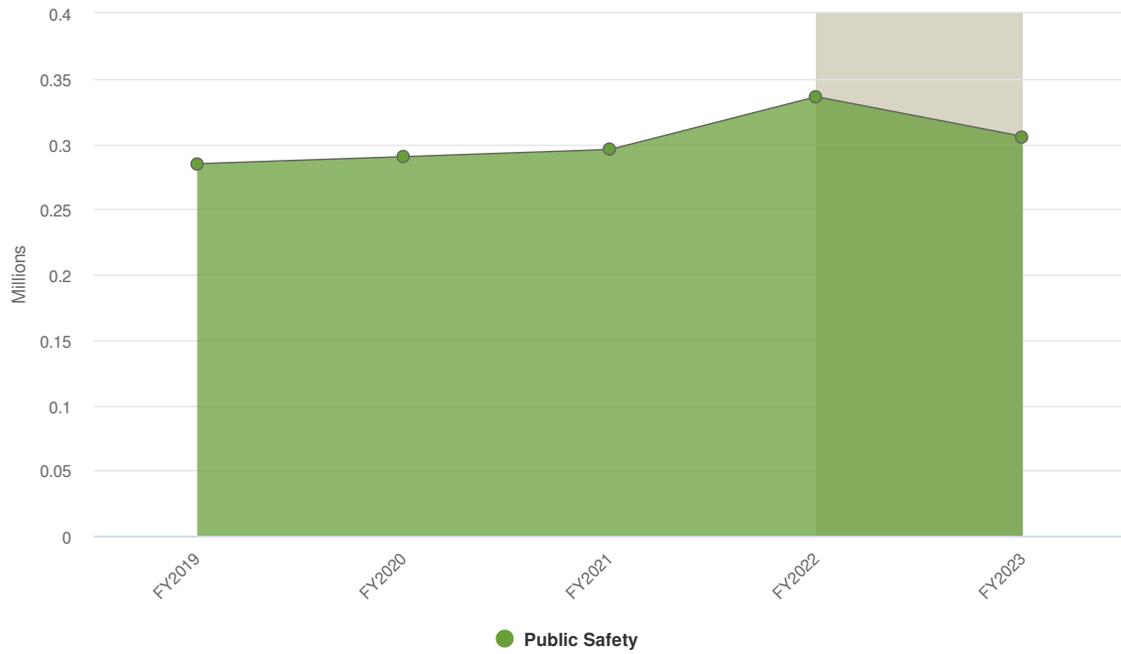
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Total Pd Crimes Prevention Tax:	\$247,031	\$254,916	\$260,467	\$260,000	\$330,493	\$250,000	-3.8%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

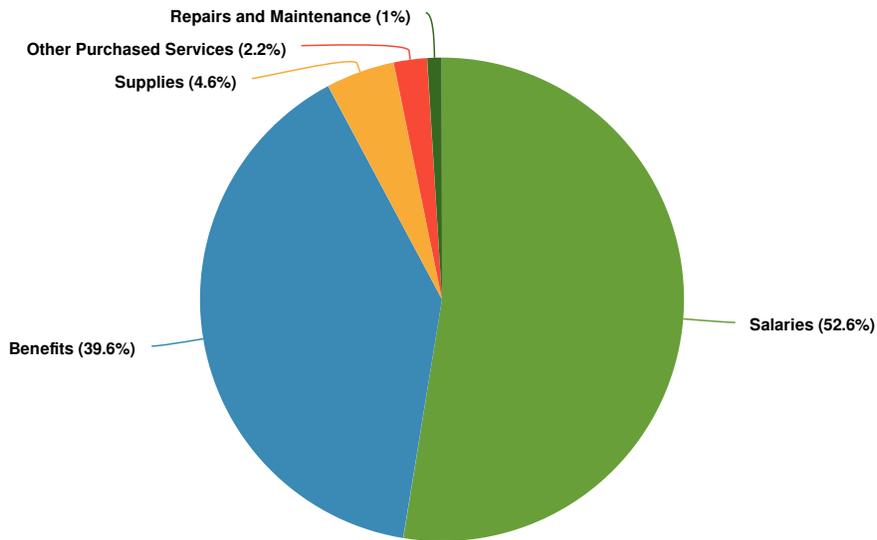


Grey background indicates budgeted figures.

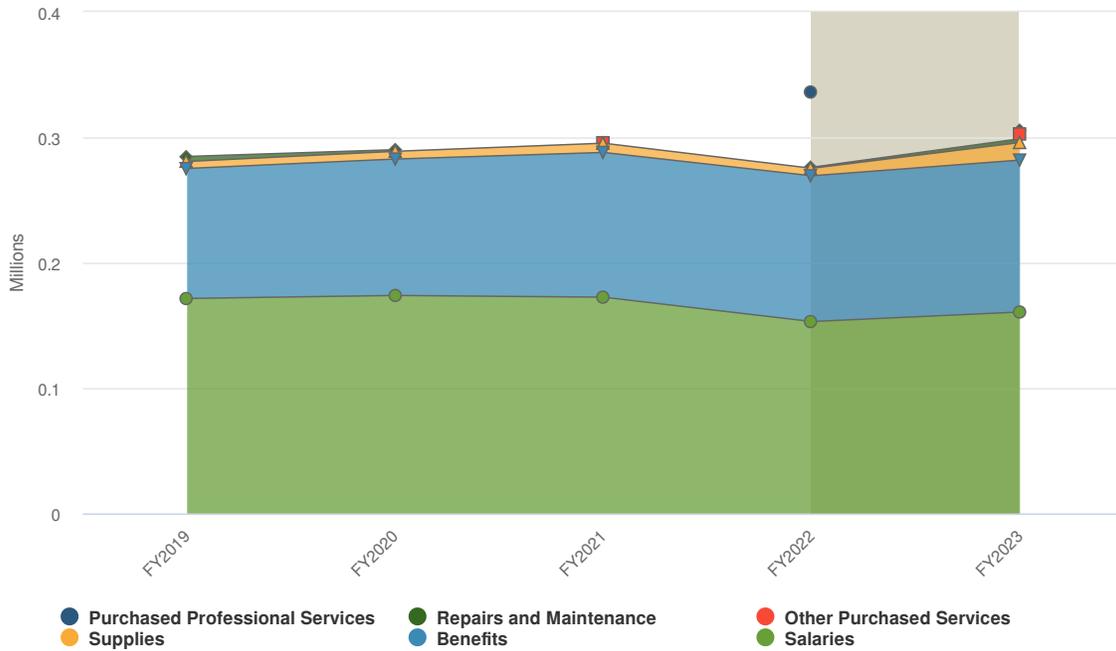
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expenditures							
Public Safety	\$284,755	\$290,161	\$295,708	\$336,123	\$242,070	\$305,673	-9.1%
Total Expenditures:	\$284,755	\$290,161	\$295,708	\$336,123	\$242,070	\$305,673	-9.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

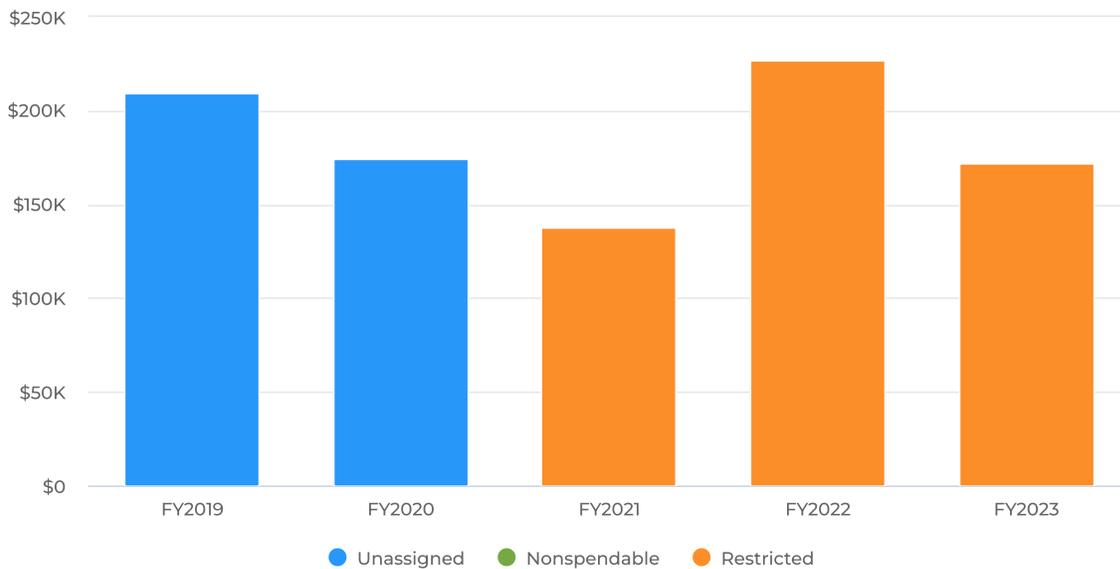


Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries	\$171,485	\$173,879	\$172,514	\$153,083	\$126,544	\$160,686	5%
Benefits	\$103,685	\$108,823	\$115,441	\$116,240	\$88,558	\$121,187	4.3%
Purchased Professional Services	\$0	\$0	\$0	\$60,000	\$1,635	\$0	-100%
Repairs and Maintenance	\$3,997	\$1,301	\$0	\$800	\$8,291	\$3,000	275%
Rentals				\$0	\$5,600	\$0	0%
Other Purchased Services	\$0	\$0	\$375	\$0	\$706	\$6,800	N/A
Supplies	\$5,588	\$6,158	\$7,378	\$6,000	\$10,736	\$14,000	133.3%
Total Expense Objects:	\$284,755	\$290,161	\$295,708	\$336,123	\$242,070	\$305,673	-9.1%

Fund Balance

Projections



	FY2022 Actual	FY2023 Budget	% Change
Fund Balance	Actual	Budget	
Unassigned	\$0	\$0	0%
Restricted	\$227,268	\$171,594	-24.5%
Nonspendable	\$0	\$0	0%
Total Fund Balance:	\$227,268	\$171,594	-24.5%



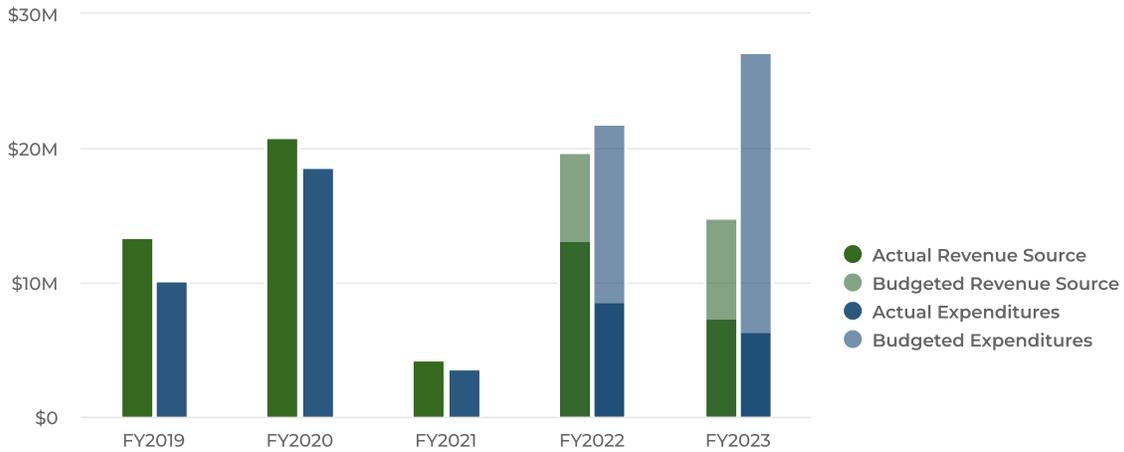


Acquisitions and Improvements Fund

Acquisitions and Improvements Capital Projects Fund (Fund 30). This fund provides resources for all capital projects not otherwise funded by the Enterprise Funds. Funding source are interfund transfers from either special revenue funds, grant funds from outside sources (such as the State, Regional Transportation Commission, Regional Flood Control District, etc.) or as a budgeted transfer from the unencumbered general fund balance. Projects to be funded are identified through the City's Five-Year Capital Improvement Plan program.

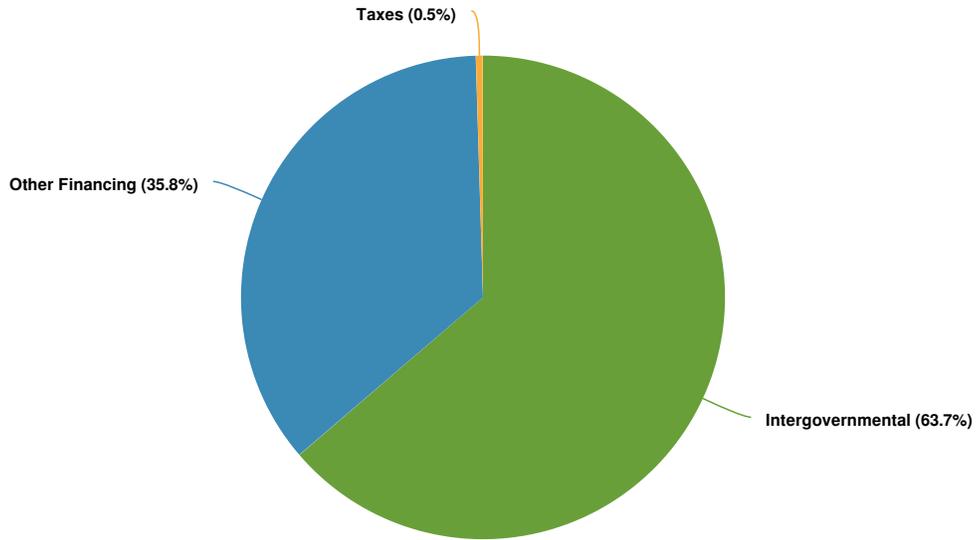
Summary

City of Boulder City is projecting \$14.91M of revenue in FY2023, which represents a 24.8% decrease over the prior year. Budgeted expenditures are projected to increase by 24.5% or \$5.35M to \$27.21M in FY2023.

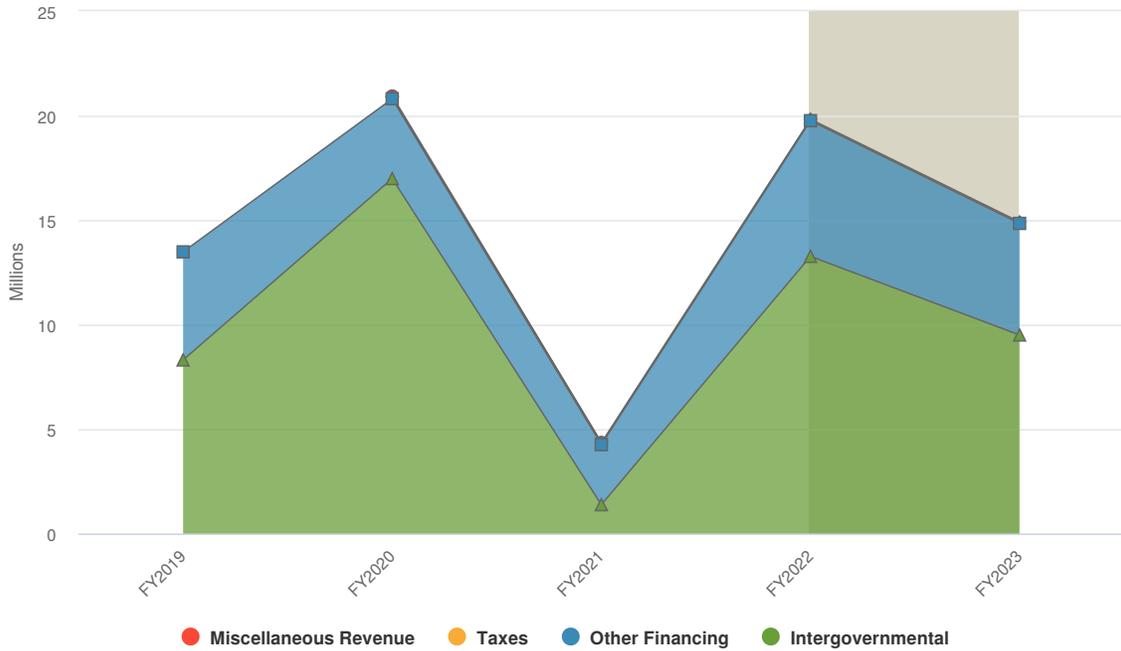


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

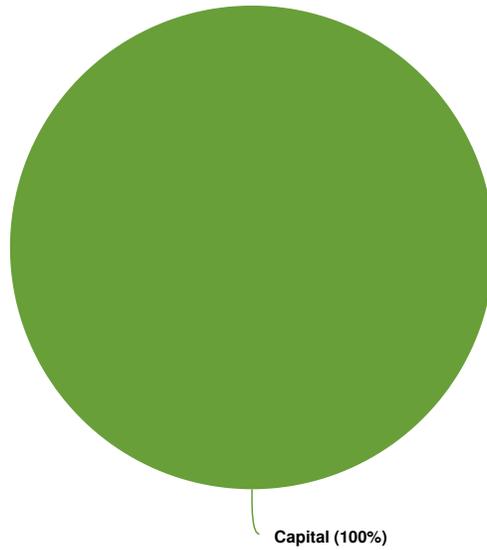
In the table below, "Other Financing" is the accounting software section where transfers in from other funds is accounted for.



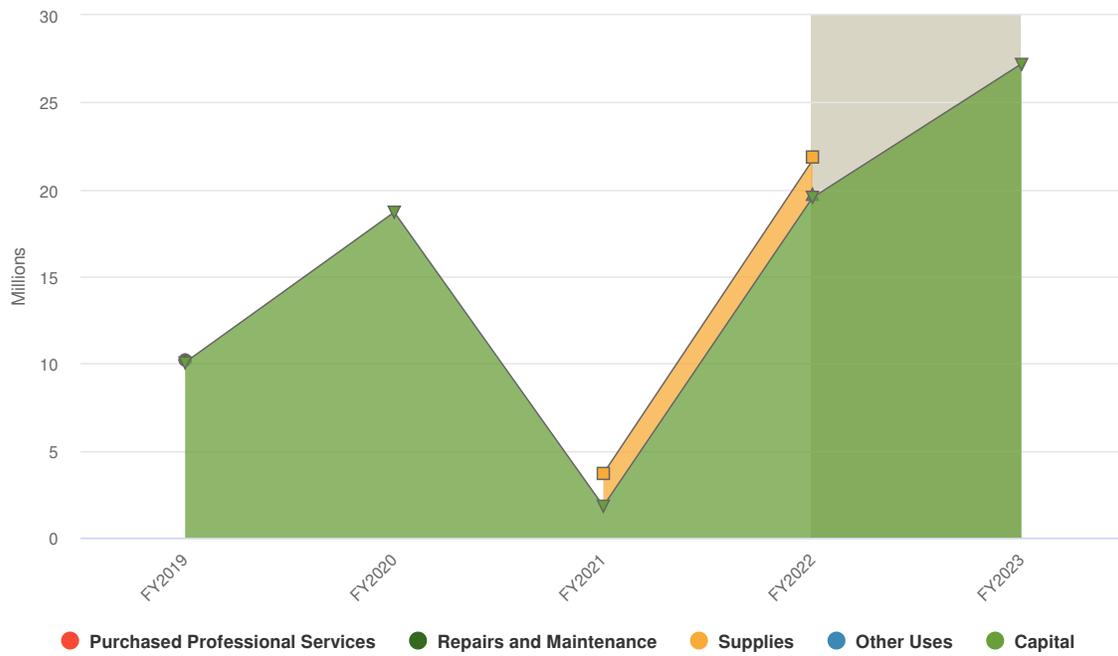
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Revenue Source							
Taxes	\$0	\$86,593	\$84,173	\$70,000	\$94,878	\$70,000	0%
Intergovernmental	\$8,308,972	\$16,989,012	\$1,380,918	\$13,265,695	\$7,427,882	\$9,503,286	-28.4%
Miscellaneous Revenue	\$0	\$44,762	\$16,637	\$0	-\$50,954	\$0	0%
Other Financing	\$5,171,804	\$3,818,720	\$2,878,000	\$6,492,866	\$5,703,424	\$5,340,000	-17.8%
Total Revenue Source:	\$13,480,775	\$20,939,087	\$4,359,728	\$19,828,561	\$13,175,231	\$14,913,286	-24.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



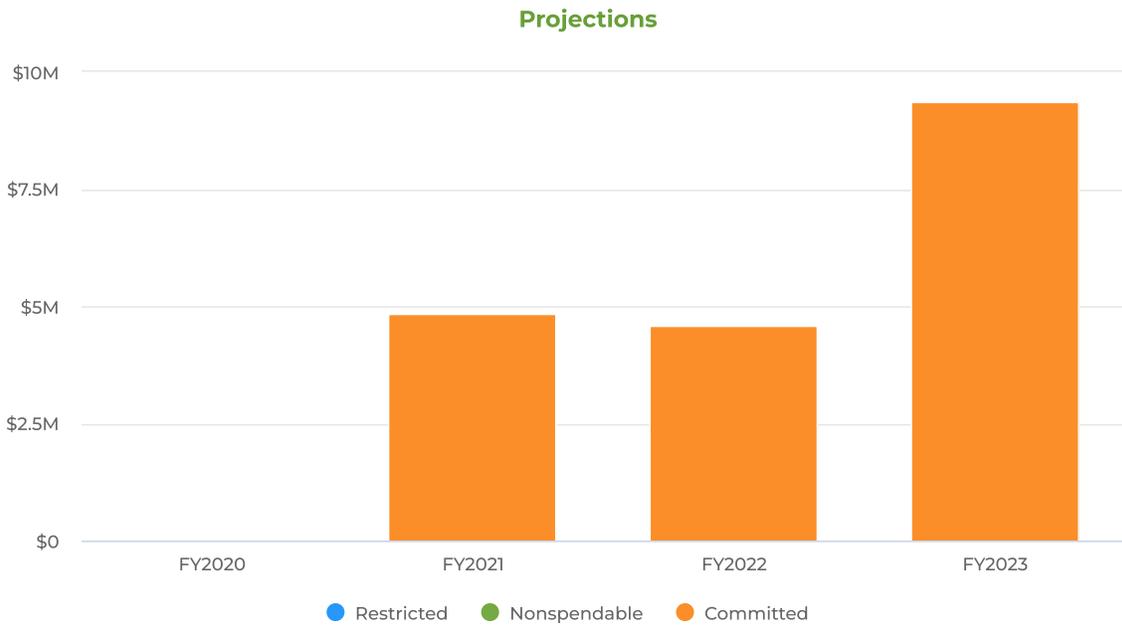
Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Purchased Professional Services	\$13,278	\$0					N/A
Repairs and Maintenance	\$144,387	\$0	\$0	\$0	\$0	\$0	0%
Supplies	\$0	\$0	\$1,863,578	\$2,142,594	\$2,142,558	\$0	-100%
Capital	\$10,061,350	\$18,688,552	\$1,812,389	\$19,523,943	\$6,317,954	\$27,213,707	39.4%
Other Uses	\$0	\$0		\$195,003	\$195,003		N/A
Total Expense Objects:	\$10,219,015	\$18,688,552	\$3,675,967	\$21,861,540	\$8,655,515	\$27,213,707	24.5%

Fund Balance



	FY2022	FY2023	% Change
Fund Balance	Actual	Budget	
Committed	\$4,583,861	\$9,358,247	104.2%
Restricted	\$0	\$0	0%
Nonspendable	\$0	\$0	0%
Total Fund Balance:	\$4,583,861	\$9,358,247	104.2%



Special Revenue

(Fund 40) This fund is used to account for all donations made to the City for specific purposes or activities. For example, it is common for donations to be made to buy food for the animal shelter. Various other programs require a method to account for donations related to their special program - such as the drug court. The following shows a summary of known donations to be made for FY 2022, and provide detail about each donation subcategory and their budgeted expenditure for this fiscal year.

Personnel Donation

This tracks donations to the City for the specific purpose of the annual employee recognition gathering, and the City's Safety Committee.

Animal Control Donation

This tracks donations to the City for the specific purpose of the animal control function, generally to provide amenities and food for the animal shelter.

Recreation Donation

This tracks donations to the City for the specific purpose of the recreation department. Generally donations are earmarked for specific purposes operated by the recreation department, such as Tiny Tots, Youth Sports or park improvements.

Police Department Donation

This tracks donations and forfeitures to the City for the specific purpose of the Police Department. Expenditures must be spent for eligible activities as governed by State or Federal Law for forfeitures.

Fire Department Donation

This tracks donations to the City for the specific purpose of the Fire Department function, generally to provide amenities and equipment for the firefighters.

Community Gardens Donation

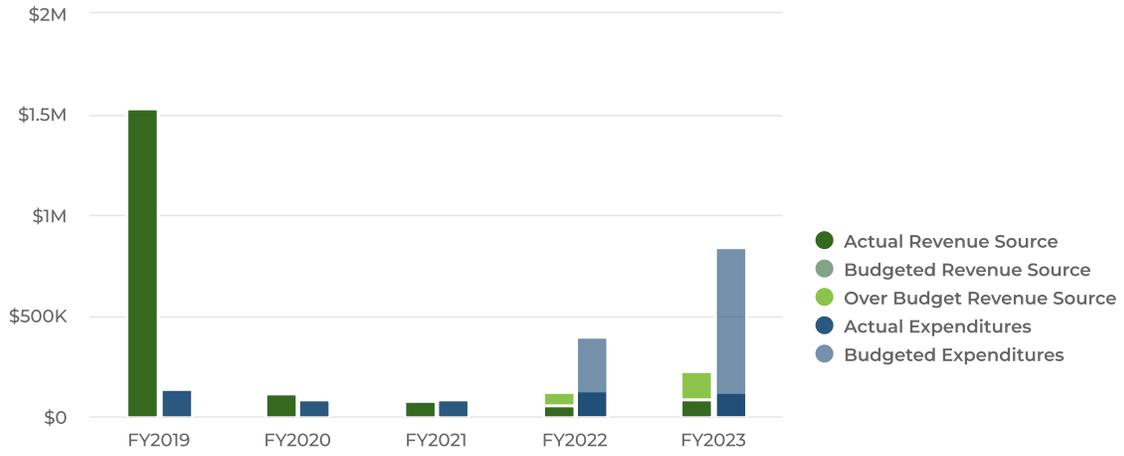
This tracks donations to the City for the specific purpose of the community gardens, generally to provide amenities for the gardens.

Court Program Donation

This tracks donations to the City for the specific purpose of the drug court program and related expenses.

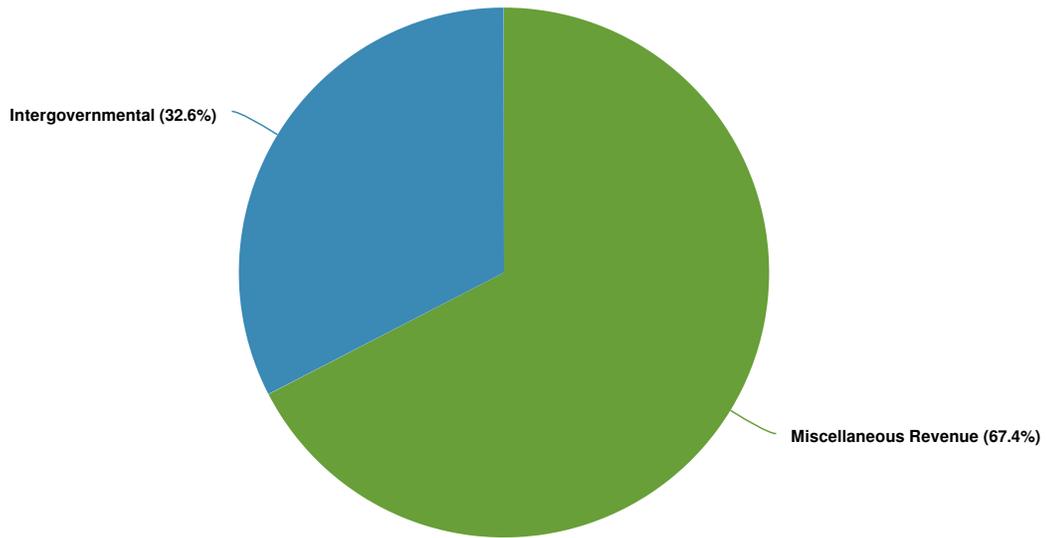
Summary

City of Boulder City is projecting \$92.07K of revenue in FY2023, which represents a 46.6% increase over the prior year. Budgeted expenditures are projected to increase by 109.7% or \$441.07K to \$843.04K in FY2023.

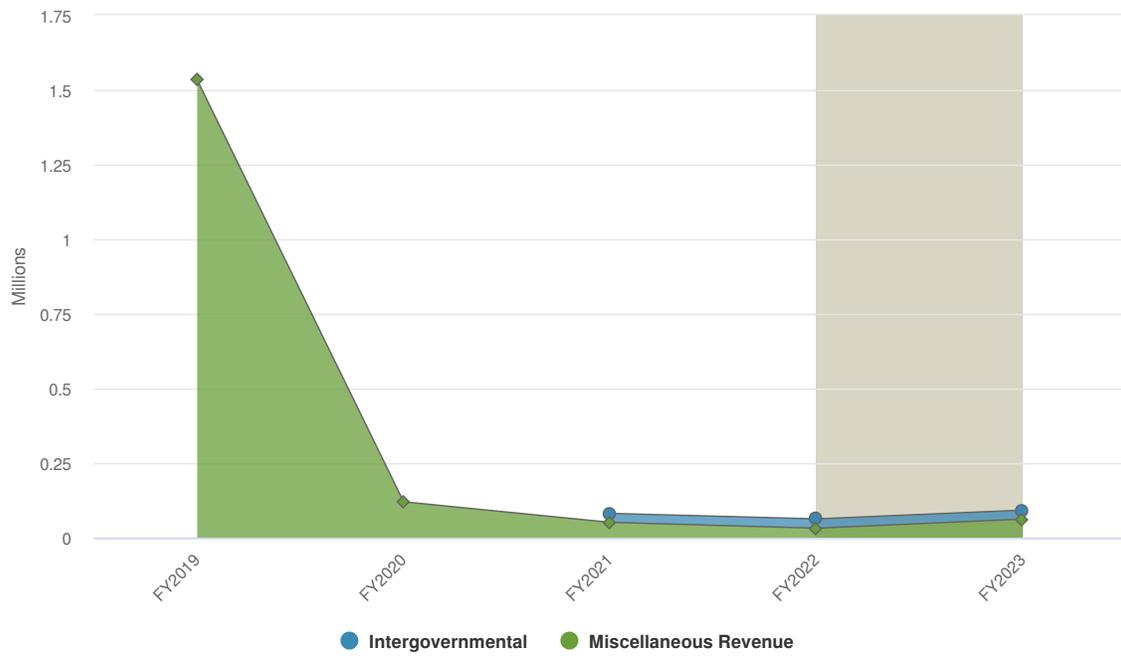


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

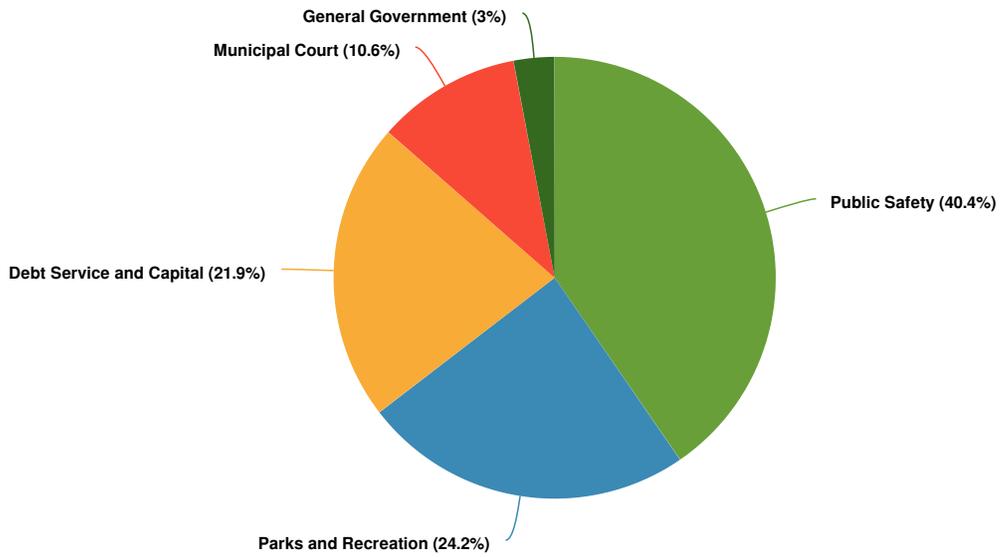


Grey background indicates budgeted figures.

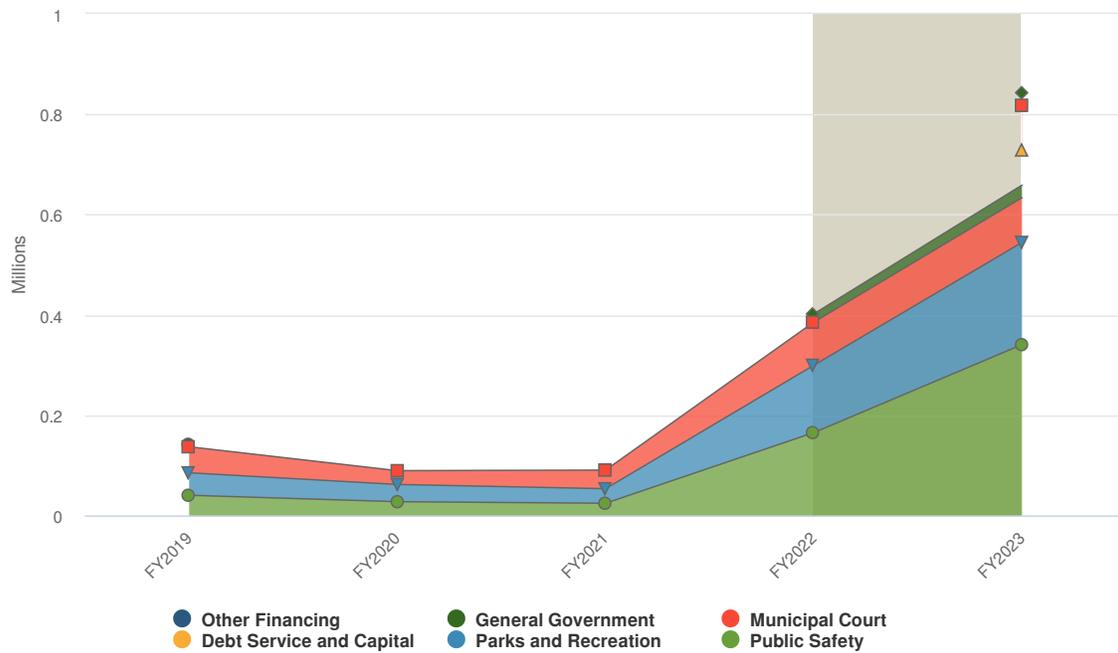
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Revenue Source							
Intergovernmental	\$0	\$0	\$30,000	\$31,200	\$35,082	\$30,000	-3.8%
Miscellaneous Revenue	\$1,533,373	\$120,035	\$51,202	\$31,600	\$92,585	\$62,069	96.4%
Total Revenue Source:	\$1,533,373	\$120,035	\$81,202	\$62,800	\$127,666	\$92,069	46.6%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



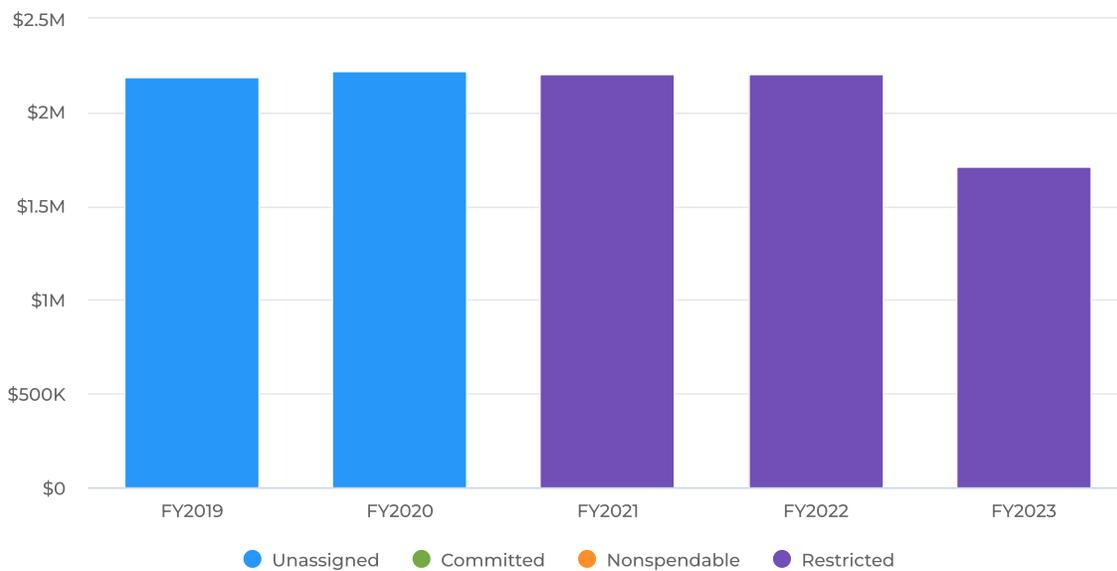
Grey background indicates budgeted figures.



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expenditures							
Municipal Court	\$51,874	\$27,529	\$37,091	\$85,989	\$24,176	\$89,163	3.7%
General Government	\$0	\$0	\$0	\$16,428	\$1,400	\$25,084	52.7%
Public Safety	\$40,339	\$27,460	\$24,369	\$165,271	\$40,330	\$340,615	106.1%
Parks and Recreation	\$44,755	\$34,378	\$28,997	\$134,282	\$70,200	\$203,862	51.8%
Other Financing	\$5,000	\$0	\$0	\$0	\$0	\$0	0%
Debt Service and Capital	\$0	\$0	\$0			\$184,310	N/A
Total Expenditures:	\$141,968	\$89,367	\$90,457	\$401,970	\$136,106	\$843,035	109.7%

Fund Balance

Projections



	FY2022 Actual	FY2023 Budget	% Change
Fund Balance			
Unassigned	\$0	\$0	0%
Committed	\$0	\$0	0%
Restricted	\$2,205,674	\$1,709,633	-22.5%
Nonspendable	\$0	\$0	0%
Total Fund Balance:	\$2,205,674	\$1,709,633	-22.5%





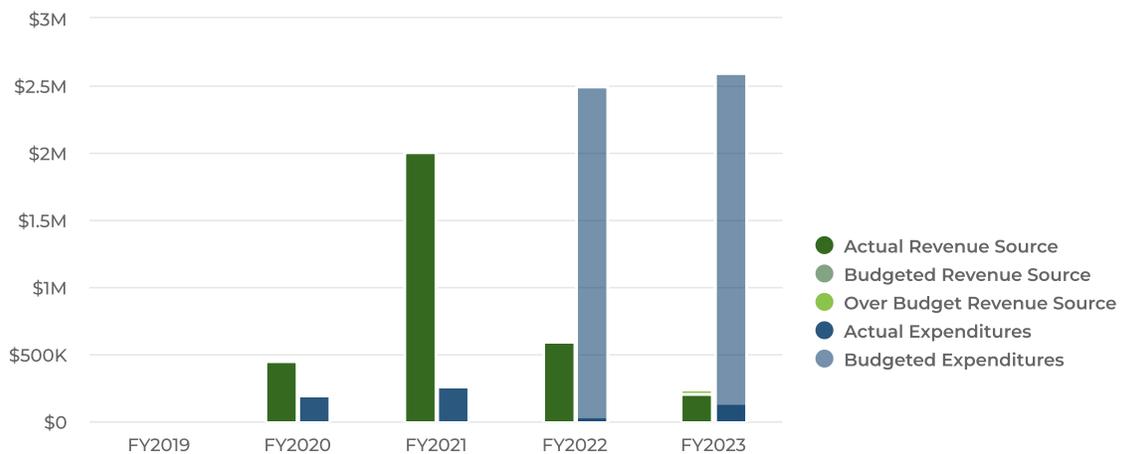
Compensated Absence Fund

Compensated Absences Special Revenue Fund (Fund 41). The fund shall only be used for the payout of accumulated leave balances of General Fund funded employees upon separation and no other purpose. No funds shall be transferred to any other operating, reserve, or restricted fund of the City, except in those instances wherein the fund balance exceeds the fund balance requirement. Funding for this restricted fund shall be derived from the following revenue sources: one point one percent (1.1%) of all lease revenues that are designated for distribution to the City's general fund (see section 1-9-13); ten-percent (10%) of the greater than anticipated revenue received in the general fund, reduced by total general fund expenditures if greater than budgeted expenditures as identified in the prior years' Comprehensive Annual Financial Report, and other sources as may be determined from time to time by Resolution of the City Council. Allocation of revenues from these sources shall be suspended once the Compensated Absences Fund reaches a balance equal to the total leave obligation accumulation of all employees.

IMPORTANT NOTE: For money to be spent from this fund, it must appear as a budgeted expense at the adoption of the budget. As it is unknown in any given year how many employees will separate employment and the resultant payout of accrued benefits, the City budgets the entire fund balance for potential expenditure. Any unspent funds at the conclusion of the fiscal year are returned to the Fund 41 fund balance for future appropriation..

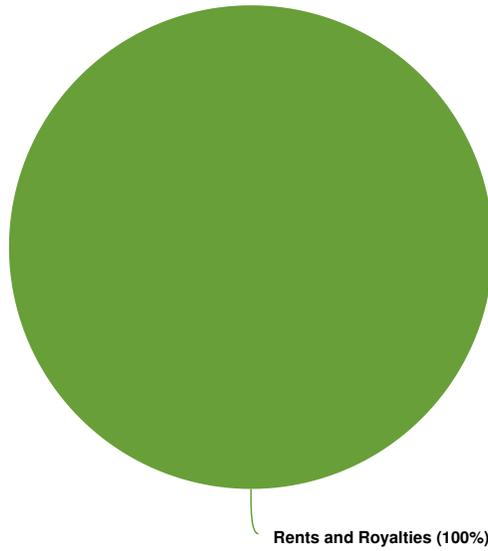
Summary

City of Boulder City is projecting \$207.04K of revenue in FY2023, which represents a 65.4% decrease over the prior year. Budgeted expenditures are projected to increase by 4% or \$100K to \$2.6M in FY2023.

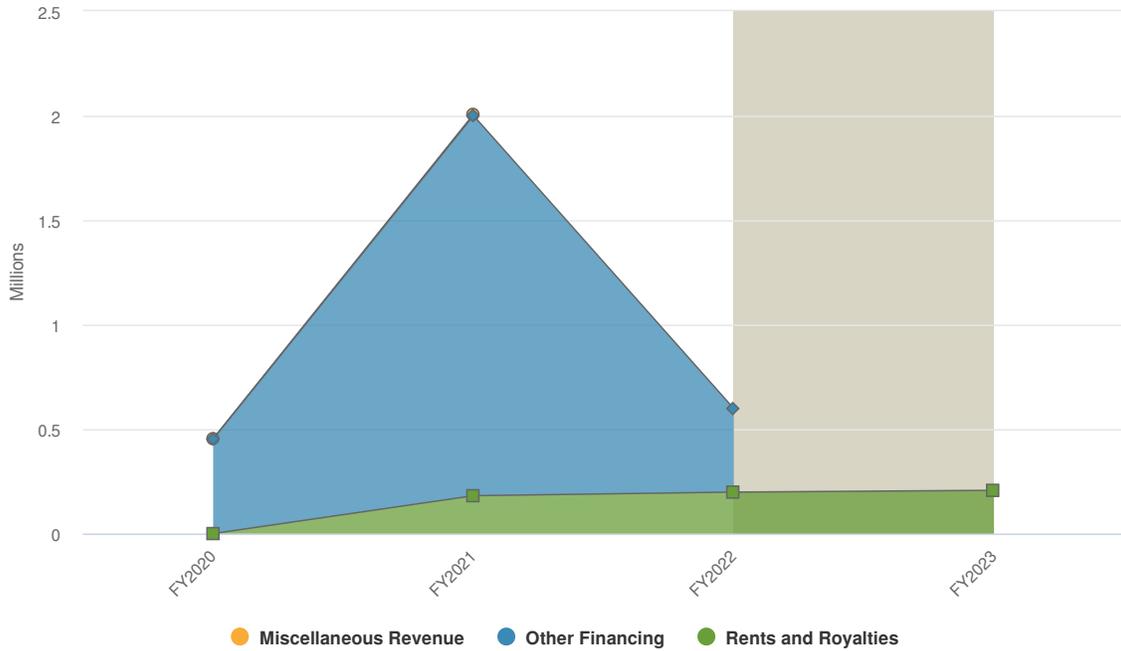


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

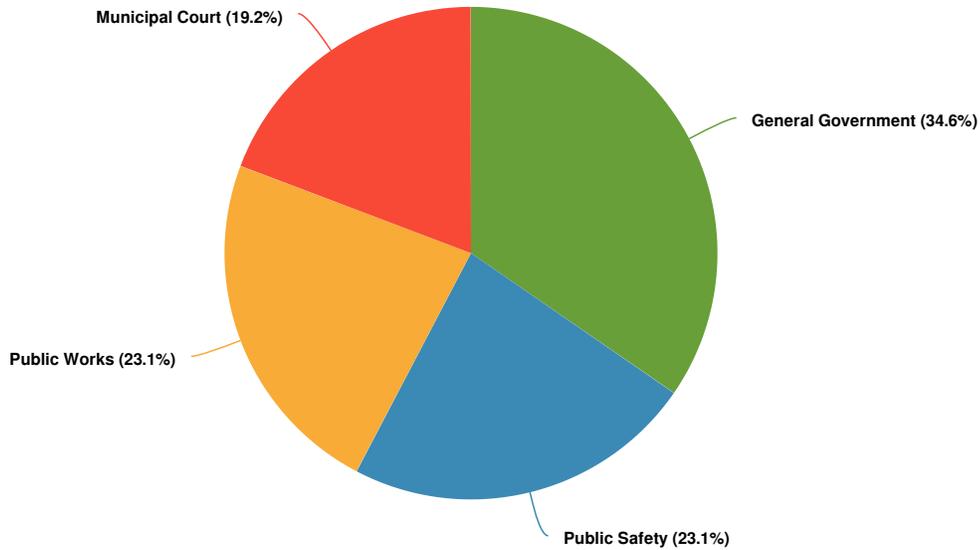
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Revenue Source							



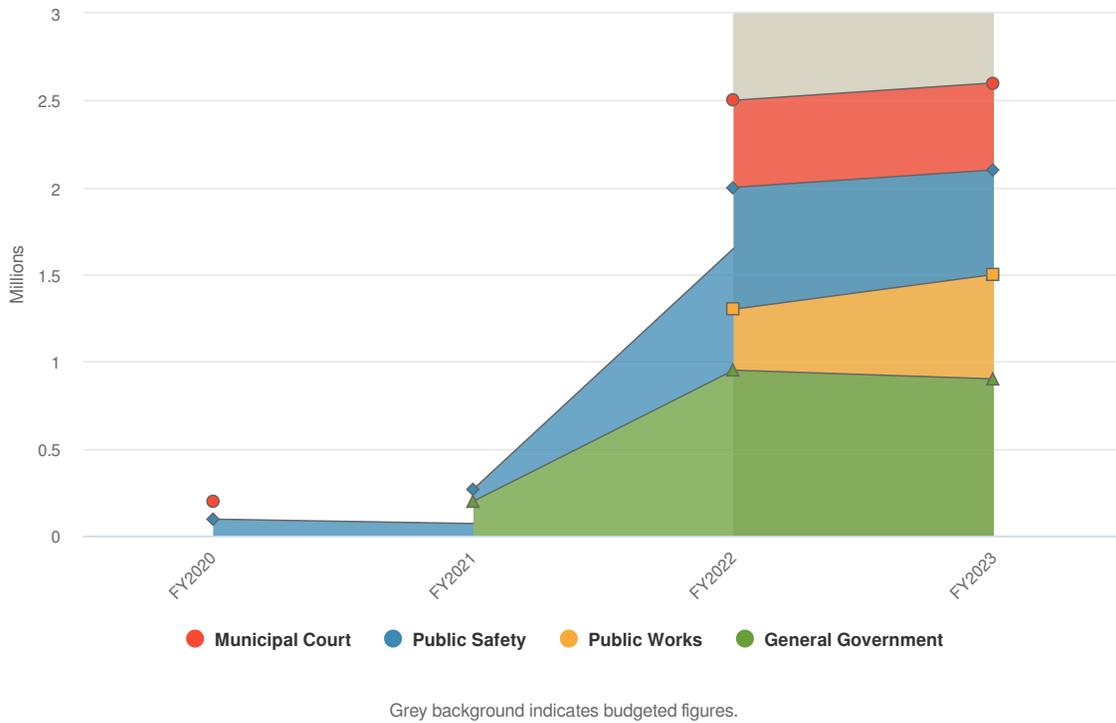
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Rents and Royalties	\$0	\$15	\$181,245	\$198,541	\$129,788	\$207,041	4.3%
Miscellaneous Revenue	\$0	\$1,548	\$5,402	\$0	\$86,019	\$0	0%
Other Financing	\$0	\$452,730	\$1,819,552	\$400,000	\$400,000		N/A
Total Revenue Source:	\$0	\$454,293	\$2,006,198	\$598,541	\$615,807	\$207,041	-65.4%

Expenditures by Function

Budgeted Expenditures by Function

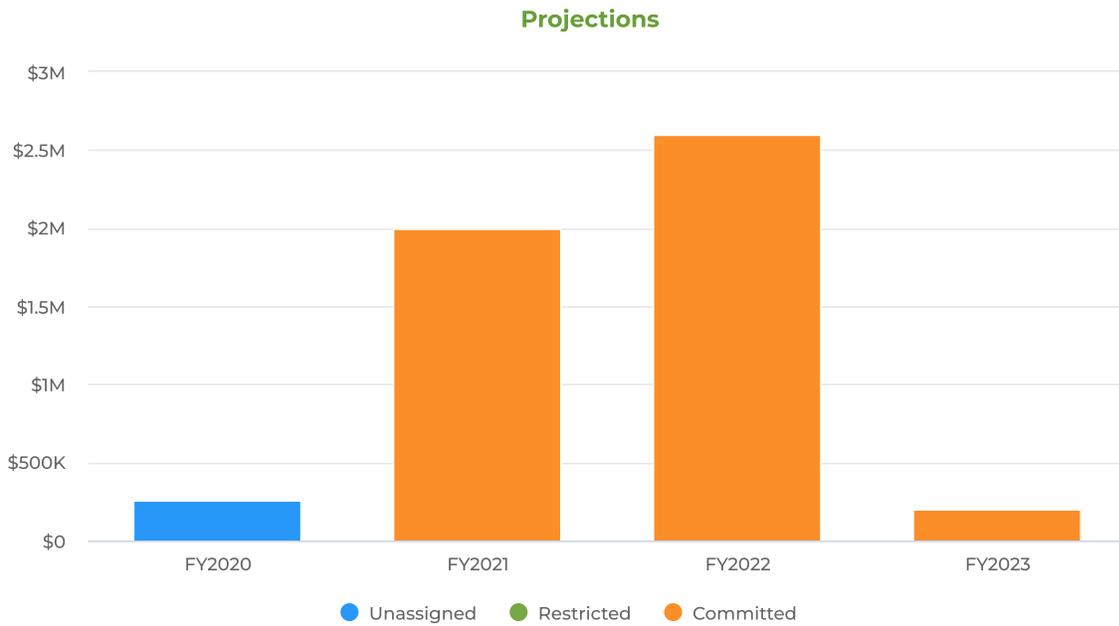


Budgeted and Historical Expenditures by Function



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expenditures							
Municipal Court	\$0	\$101,677		\$500,000	\$0	\$500,000	0%
General Government	\$0	\$0	\$197,466	\$950,000	\$10,798	\$900,000	-5.3%
Public Safety	\$0	\$94,493	\$69,361	\$700,000	\$12,631	\$600,000	-14.3%
Public Works	\$0	\$0	\$0	\$350,000	\$24,590	\$600,000	71.4%
Total Expenditures:	\$0	\$196,170	\$266,827	\$2,500,000	\$48,018	\$2,600,000	4%

Fund Balance



	FY2022	FY2023	% Change
Fund Balance	Actual	Budget	
Unassigned	\$0	\$0	0%
Committed	\$2,595,333	\$202,375	-92.2%
Restricted	\$0	\$0	0%
Total Fund Balance:	\$2,595,333	\$202,375	-92.2%





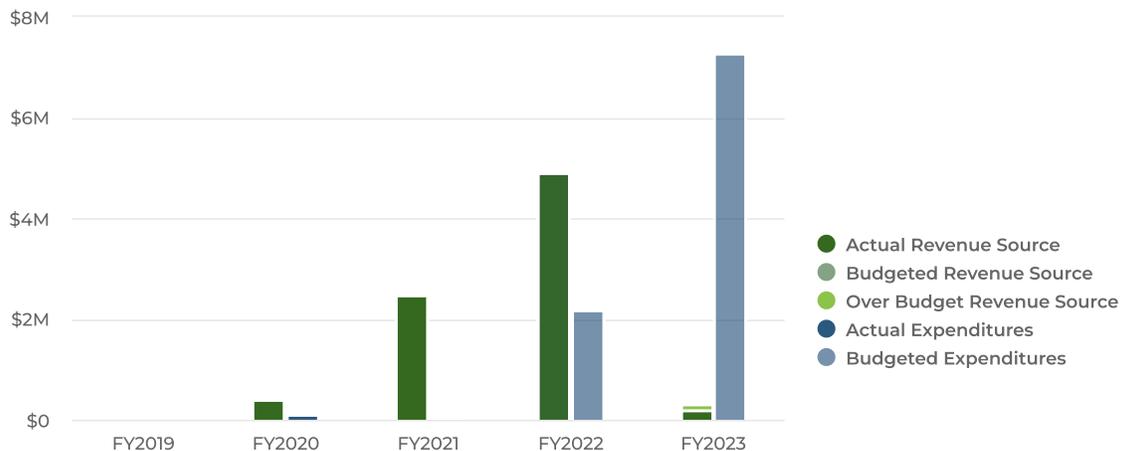
Extraordinary Maintenance Fund

Extraordinary Maintenance and Repair Special Revenue Fund (Fund 42).

This Fund was created as authorized under Nevada Revised Statutes Section 354.6105. For purposes of expenditure from this fund, “extraordinary maintenance, repair or improvement” means all expenses ordinarily incurred not more than once every five (5) years to maintain a local governmental facility or capital asset in a fit operating condition. Use of this fund is limited strictly for those general fund purposes and shall not be transferred to any other fund. Funding for this restricted account shall be derived from the following revenue sources: one point one percent (1.1%) of all lease revenues that are designated for distribution to the City’s general fund (see section 1-9-13 of the Boulder City Municipal Code); ten-percent (10%) of the greater than anticipated revenue received in the general fund, reduced by total general fund expenditures if greater than budgeted expenditures as identified in the prior years’ Comprehensive Annual Financial Report, and other sources as may be determined from time to time by Resolution of the City Council. As limited by Nevada Law, allocation of revenues from these sources shall be suspended once the Fund reaches a balance of five percent (5%) of the capital assets of the governmental activities as identified in the most recent Comprehensive Annual Financial Report.

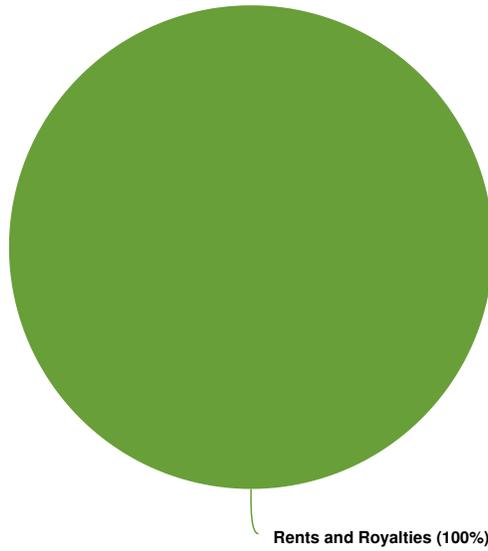
Summary

City of Boulder City is projecting \$207.04K of revenue in FY2023, which represents a 95.8% decrease over the prior year. Budgeted expenditures are projected to increase by 231.8% or \$5.1M to \$7.3M in FY2023.

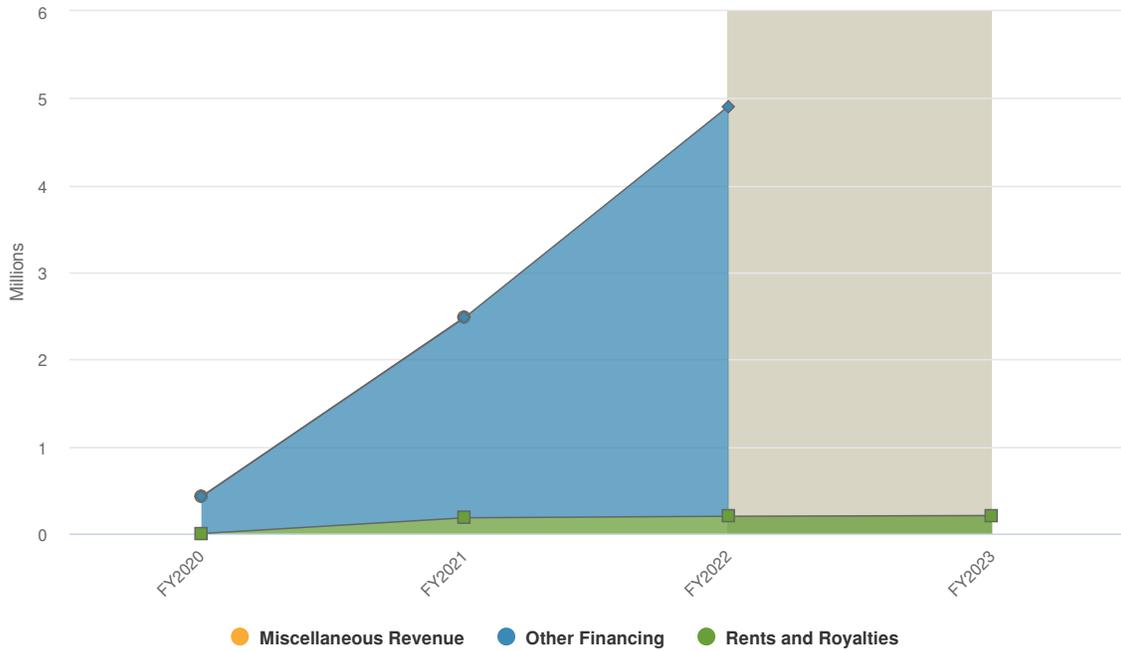


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



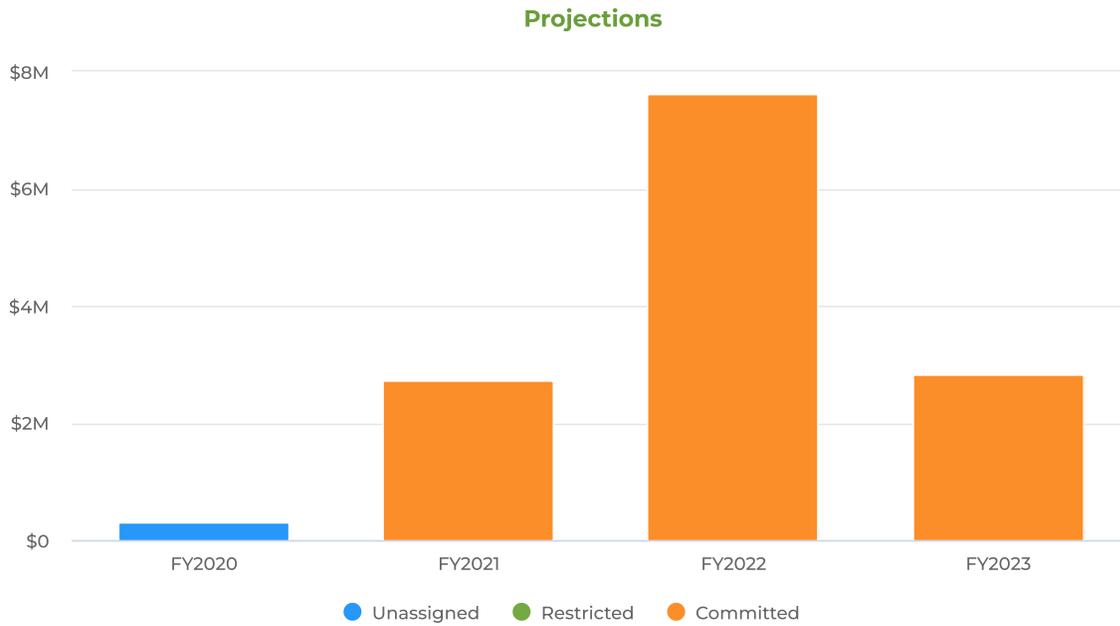
Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Revenue Source							



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Rents and Royalties	\$0	\$15	\$181,244	\$198,541	\$129,784	\$207,041	4.3%
Miscellaneous Revenue	\$0	\$1,676	\$5,092	\$0	\$64,033	\$0	0%
Other Financing	\$0	\$422,730	\$2,302,173	\$4,712,016	\$4,712,016		N/A
Total Revenue Source:	\$0	\$424,421	\$2,488,509	\$4,910,557	\$4,905,833	\$207,041	-95.8%

Fund Balance



	FY2022 Actual	FY2023 Budget	% Change
Fund Balance	Actual	Budget	
Unassigned	\$0	\$0	0%
Committed	\$7,615,820	\$2,822,862	-62.9%
Restricted	\$0	\$0	0%
Total Fund Balance:	\$7,615,820	\$2,822,862	-62.9%



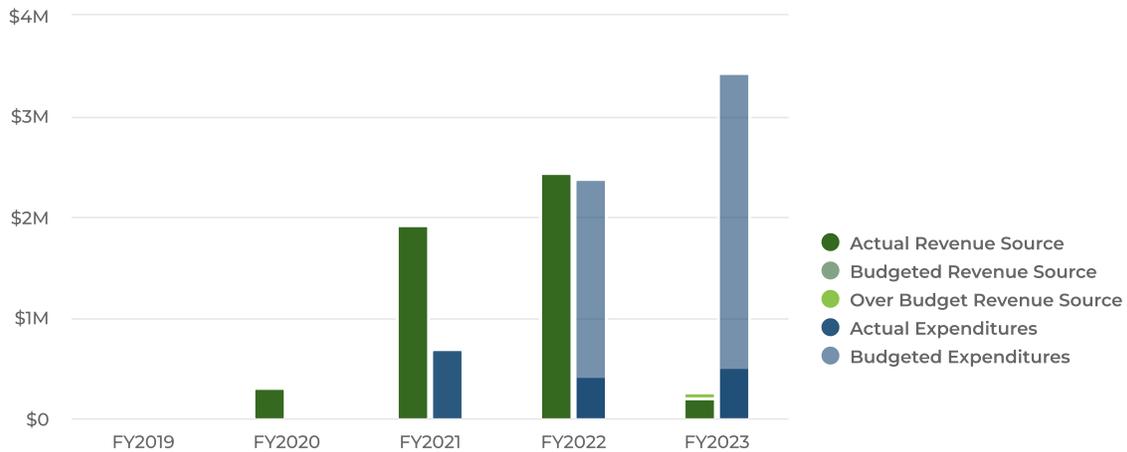


Risk Management Fund

Risk Management Special Revenue Fund (Fund 43). The purpose of this fund is to stabilize general fund governmental operations in the event of losses not covered under the City’s insurance policies. This fund replaces the general liability insurance reserve account. This fund shall only be used to pay for the City’s property, liability, and workers’ compensation insurance premiums and deductibles, or expenditures for claims against the City’s governmental funds not covered by insurance, including but not limited to legal defense expenses and settlement proceeds. Among other identified sources by ordinance, this fund receives its operating capital derived from the following revenue sources: one point one percent (1.1%) of all lease revenues that are designated for distribution to the City’s general fund (see section 1-9-13 of the Boulder City Municipal Code); ten-percent (10%) of the greater than anticipated revenue received in the general fund, reduced by total general fund expenditures if greater than budgeted expenditures as identified in the prior years’ Comprehensive Annual Financial Report, and other sources as may be determined from time to time by Resolution of the City Council.

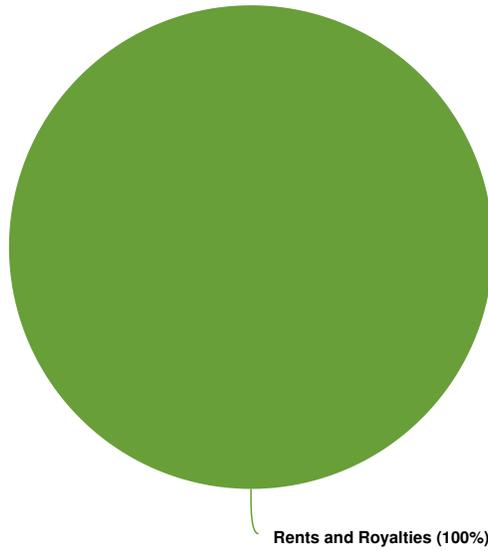
Summary

City of Boulder City is projecting \$207.04K of revenue in FY2023, which represents a 91.5% decrease over the prior year. Budgeted expenditures are projected to increase by 43.7% or \$1.04M to \$3.43M in FY2023.

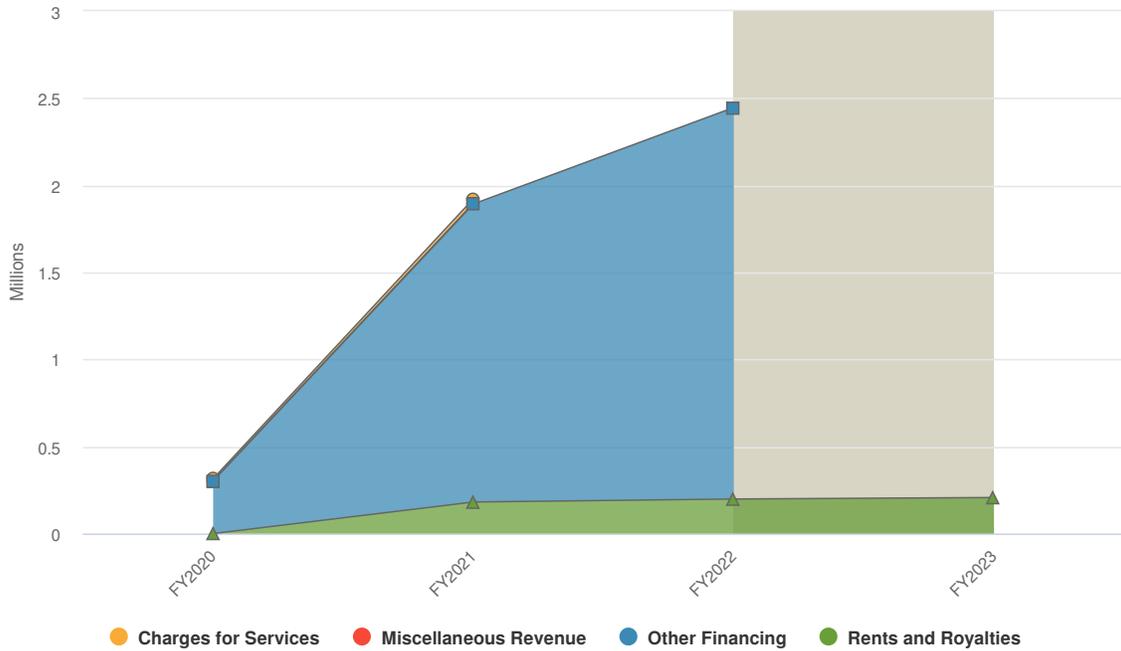


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

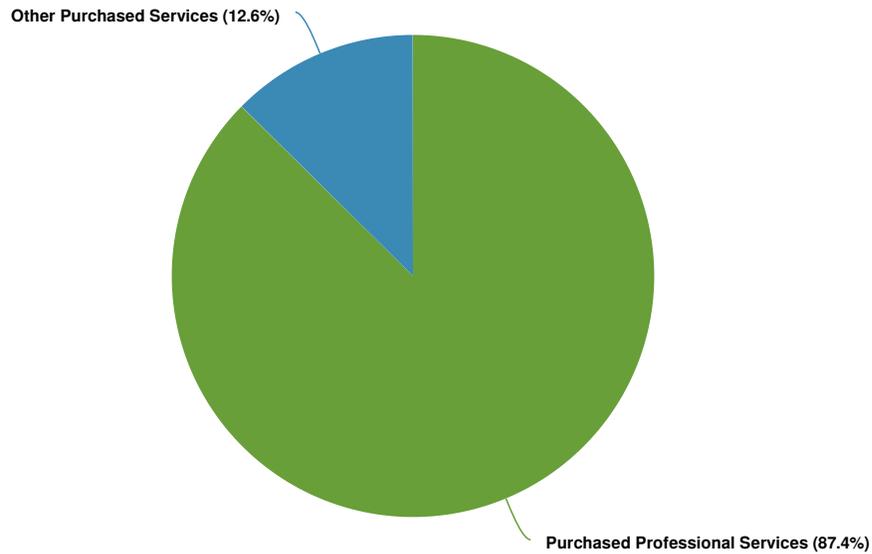
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Revenue Source							



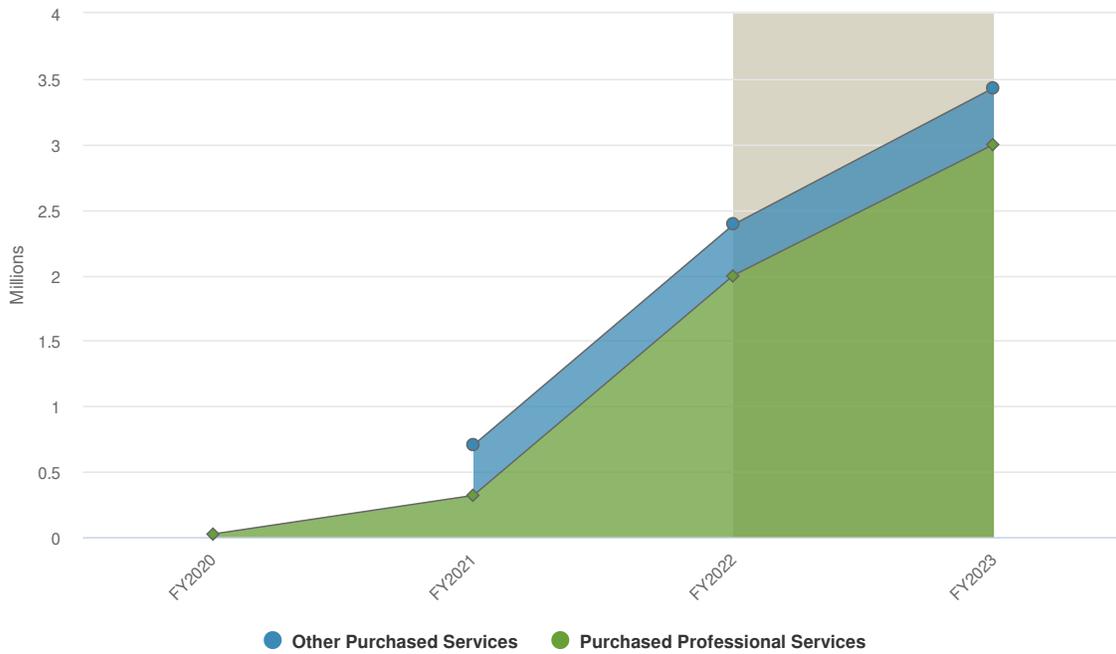
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Charges for Services	\$0	\$11,405	\$25,542	\$0	\$5,221	\$0	0%
Rents and Royalties	\$0	\$15	\$181,244	\$198,541	\$129,784	\$207,041	4.3%
Miscellaneous Revenue	\$0	\$1,219	\$4,414	\$0	\$81,246	\$0	0%
Other Financing	\$0	\$302,730	\$1,711,617	\$2,248,179	\$2,248,179		N/A
Total Revenue Source:	\$0	\$315,369	\$1,922,816	\$2,446,720	\$2,464,431	\$207,041	-91.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



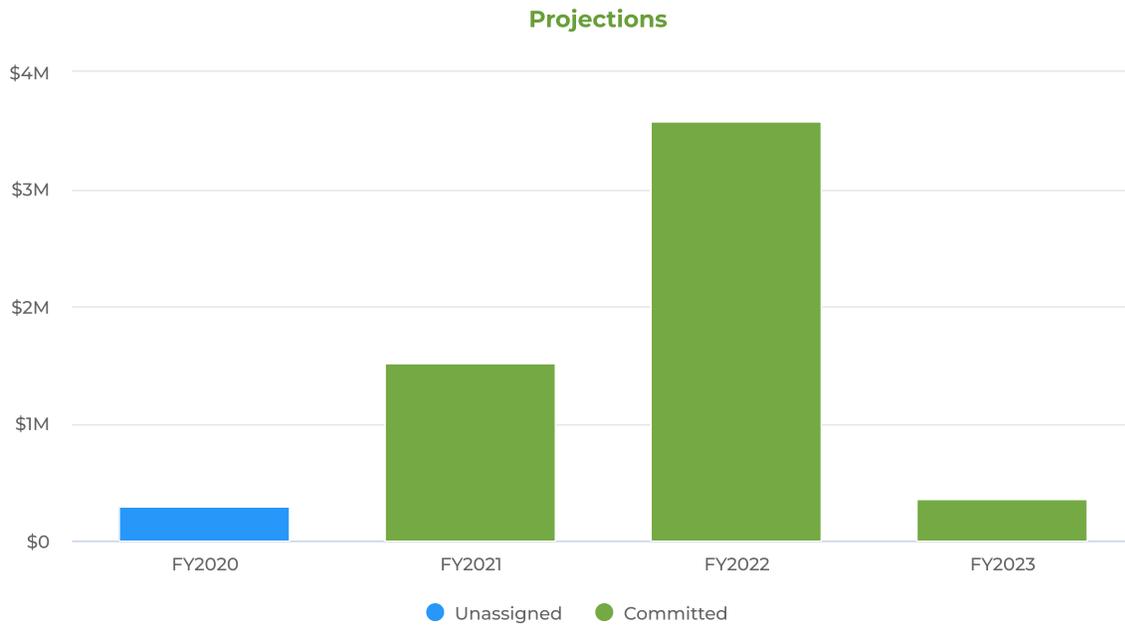
Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Purchased Professional Services	\$0	\$23,905	\$318,739	\$2,000,000	\$37,657	\$3,000,000	50%
Other Purchased Services	\$0	\$0	\$383,834	\$387,976	\$392,185	\$431,774	11.3%
Total Expense Objects:	\$0	\$23,905	\$702,573	\$2,387,976	\$429,842	\$3,431,774	43.7%

Fund Balance



	FY2022	FY2023	% Change
Fund Balance	Actual	Budget	
Unassigned	\$0	\$0	0%
Committed	\$3,576,346	\$351,613	-90.2%
Total Fund Balance:	\$3,576,346	\$351,613	-90.2%



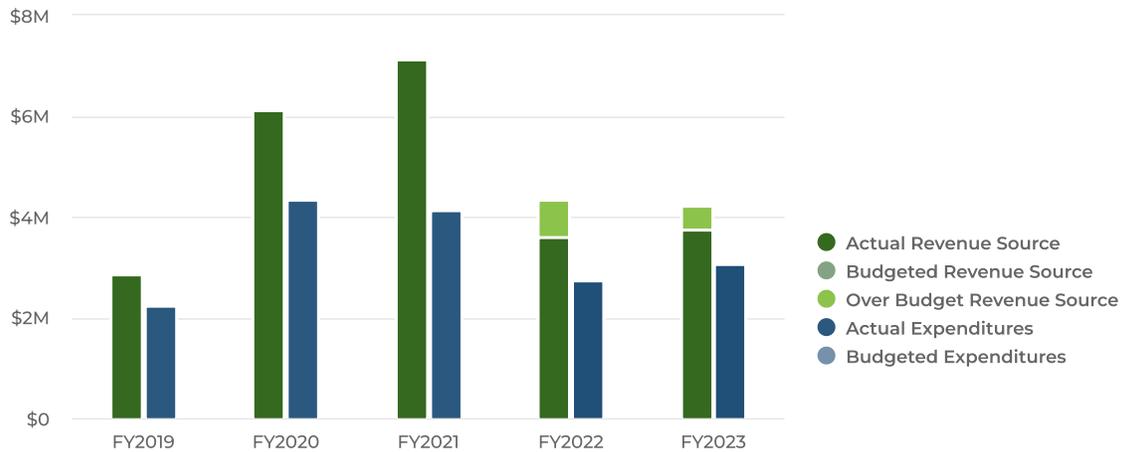
Capital Improvement Fund

Capital Improvement Special Revenue Fund (Fund 44) Revenues are derived from 20% of all land lease revenues and 100% of land sale revenues. Fund expenditures require voter approval. There are currently three (3) authorized expenditures from the Capital Improvement Fund:

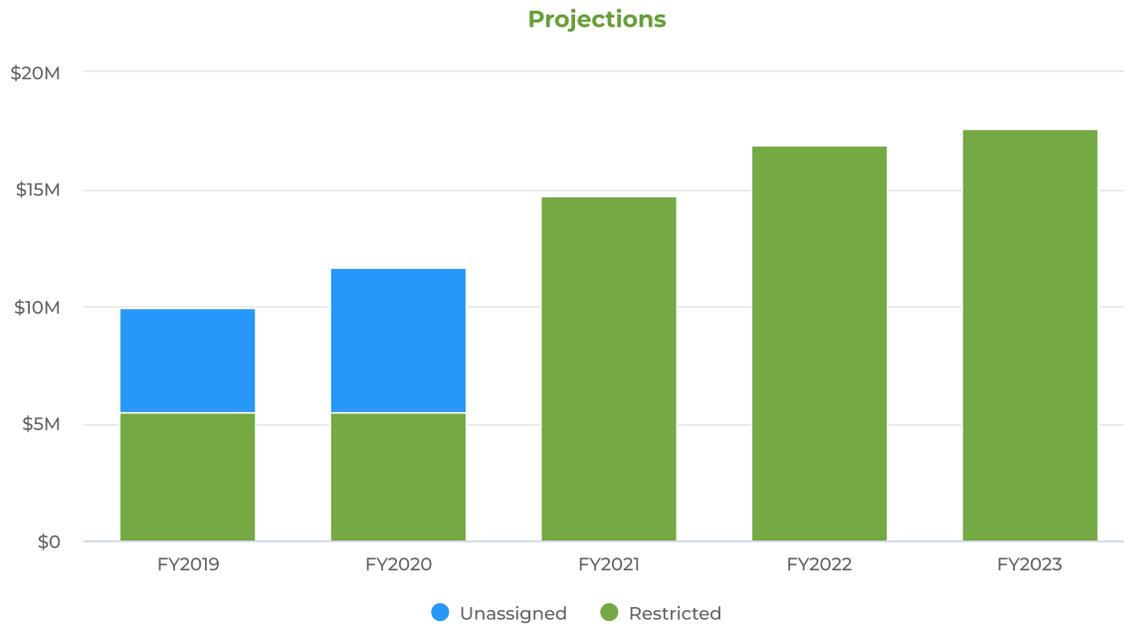
- \$1,000,000 per year for City facility improvements.
- Proceeds from the sale of Tract 349 for utility infrastructure improvements.
- Proceeds from the sale of Tract 350 divided up as follows: 10% for Public Safety facility/equipment needs; 90% towards the swimming pool recreation project.

Summary

City of Boulder City is projecting \$3.76M of revenue in FY2023, which represents a 4.3% increase over the prior year. Budgeted expenditures are projected to increase by 11.8% or \$324.61K to \$3.07M in FY2023.



Fund Balance



	FY2022	FY2023	% Change
Fund Balance	Actual	Budget	
Unassigned	\$0	\$0	0%
Restricted	\$16,887,023	\$17,576,833	4.1%
Total Fund Balance:	\$16,887,023	\$17,576,833	4.1%



Vehicle Equip Replacement Fund

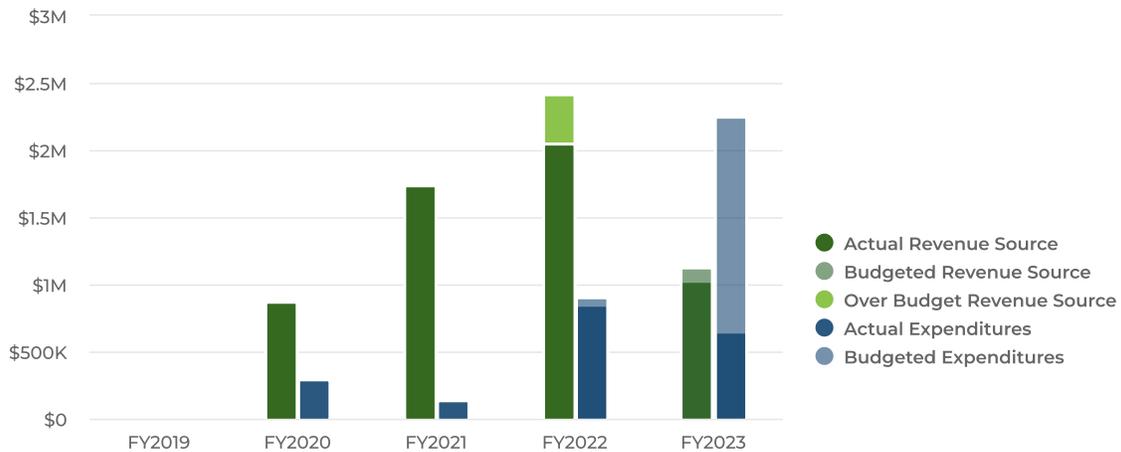
Vehicle and Equipment Replacement Special Revenue Fund (Fund 45).

The purpose of the Vehicle and Equipment Replacement Fund, or “VERF”, is to establish a process and criteria for purchase, replacement, elimination, and disposition of vehicles and equipment (the “fleet”). The Policy establishes procedures to ensure that adequate funds will be available to purchase fleet assets and to fund that part of the City’s capital budget related to the purchases, thereby stabilizing the budgeting for major fleet purchases. The VERF is intended to:

- Ensure adequate funds are available to fund the replacement of vehicles, technology, and equipment.
- Stabilize budgeting for major purchases.
- Ensure Boulder City is using fuel-efficient equipment and deploying vehicles powered by alternative fuels when feasible.
- Provide sufficient cash flows for annual purchases of equipment.

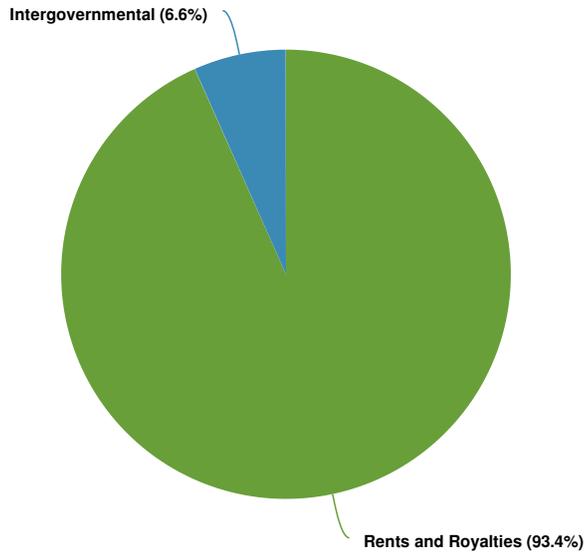
Summary

City of Boulder City is projecting \$1.13M of revenue in FY2023, which represents a 45% decrease over the prior year. Budgeted expenditures are projected to increase by 148% or \$1.34M to \$2.25M in FY2023.

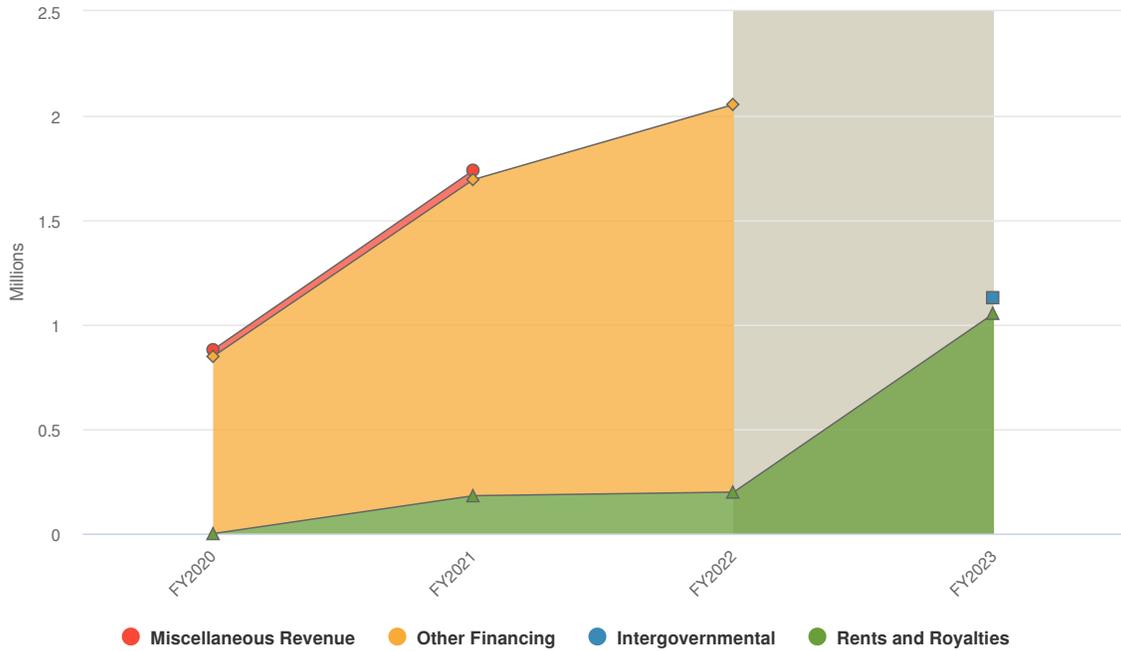


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

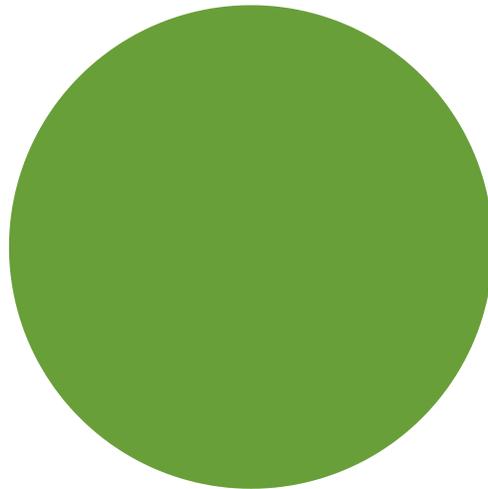
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Revenue Source							



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Intergovernmental						\$75,000	N/A
Rents and Royalties	\$0	\$15	\$181,244	\$198,541	\$41,448	\$1,054,036	430.9%
Miscellaneous Revenue	\$0	\$32,443	\$44,524	\$0	\$524,509	\$0	0%
Other Financing	\$0	\$847,730	\$1,513,206	\$1,855,203	\$1,855,203		N/A
Total Revenue Source:	\$0	\$880,188	\$1,738,973	\$2,053,744	\$2,421,160	\$1,129,036	-45%

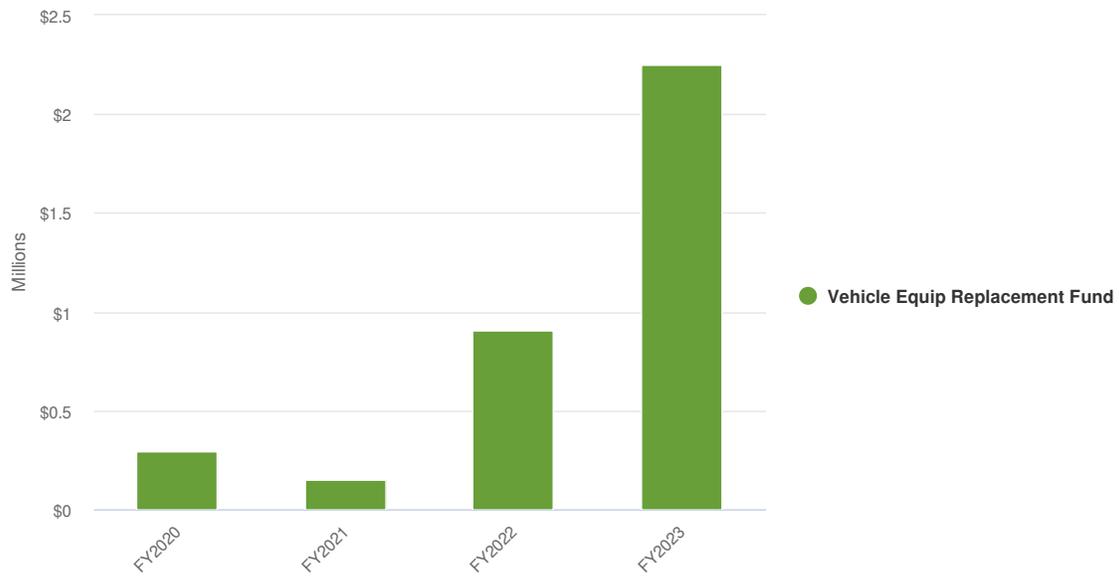
Expenditures by Fund

2023 Expenditures by Fund



Vehicle Equip Replacement Fund (100%)

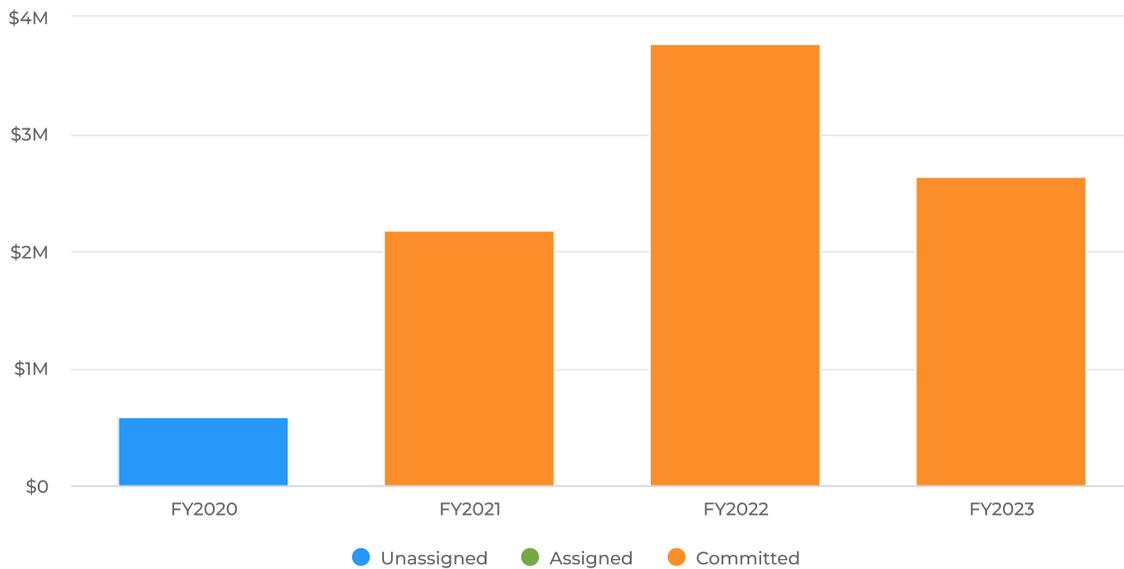
Budgeted and Historical 2023 Expenditures by Fund



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Vehicle Equip Replacement Fund	\$0	\$295,904	\$149,467	\$907,748	\$860,224	\$2,251,350	148%
Total Vehicle Equip Replacement Fund:	\$0	\$295,904	\$149,467	\$907,748	\$860,224	\$2,251,350	148%

Fund Balance

Projections



	FY2022	FY2023	% Change
Fund Balance	Actual	Budget	
Unassigned	\$0	\$0	0%
Assigned	\$0	\$0	0%
Committed	\$3,764,776	\$2,642,462	-29.8%
Total Fund Balance:	\$3,764,776	\$2,642,462	-29.8%

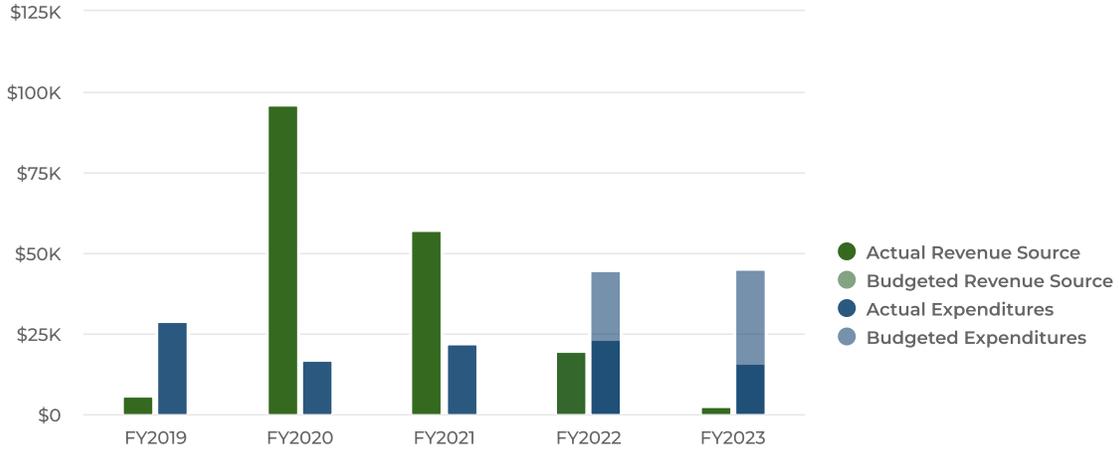


Land Improvement Fund

Land Improvement Special Revenue Fund (Fund 46). This fund is established by City Charter. Revenues are from up to 2% of proceeds from land sales. This fund is used to pay for costs associated with selling or leasing land. Typical use of the fund is to pay for land appraisals prior to land being sold or leased and any parcel maps necessary to close on the sale. Appraisal and map preparation costs are reimbursed to the fund.

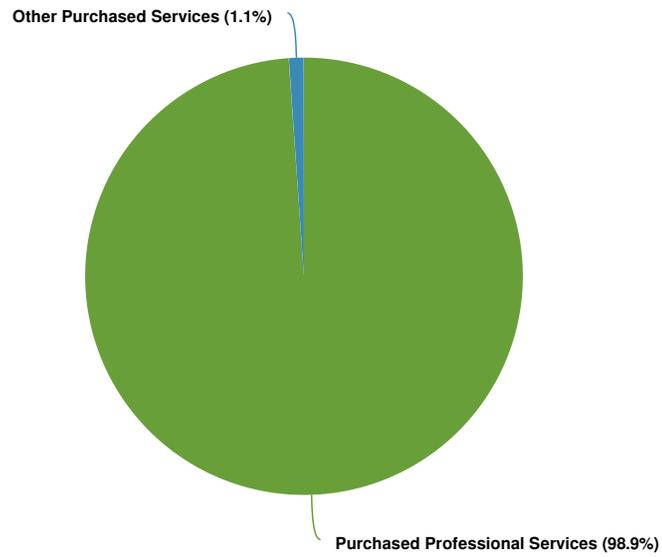
Summary

City of Boulder City is projecting N/A of revenue in FY2023, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to increase by 1.1% or \$500 to \$45.5K in FY2023.

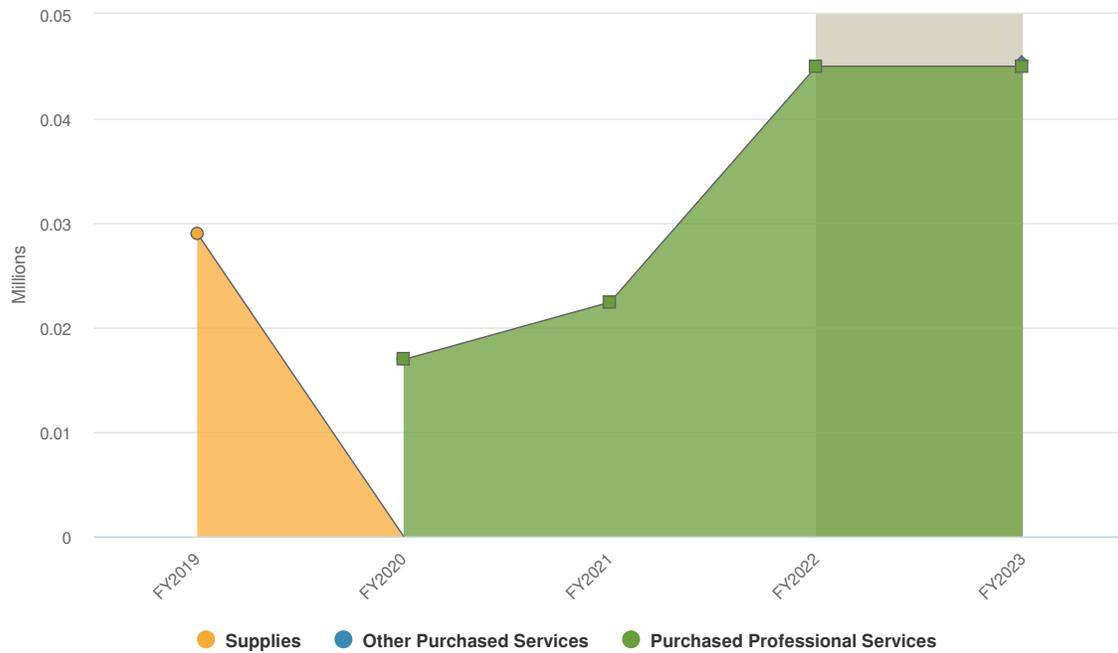


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



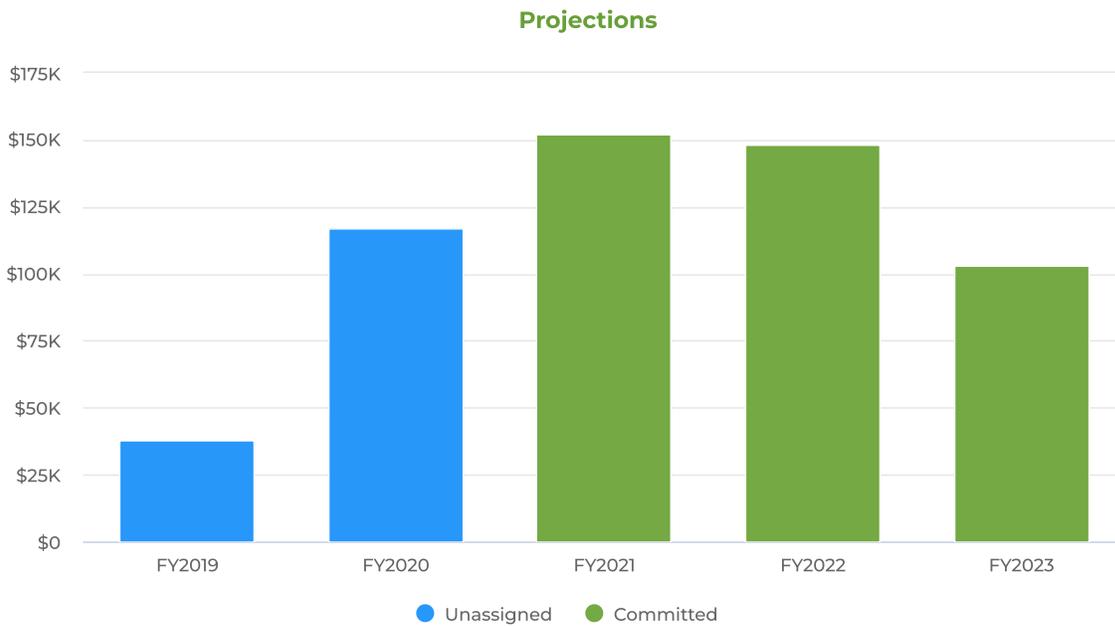
Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Purchased Professional Services	\$0	\$16,929	\$22,420	\$45,000	\$23,383	\$45,000	0%
Other Purchased Services	\$0	\$0	\$21	\$0	\$202	\$500	N/A
Supplies	\$29,000	\$8					N/A
Total Expense Objects:	\$29,000	\$16,937	\$22,441	\$45,000	\$23,585	\$45,500	1.1%

Fund Balance



	FY2022 Actual	FY2023 Budget	% Change
Fund Balance			
Unassigned	\$0	\$0	0%
Committed	\$148,428	\$102,928	-30.7%
Total Fund Balance:	\$148,428	\$102,928	-30.7%

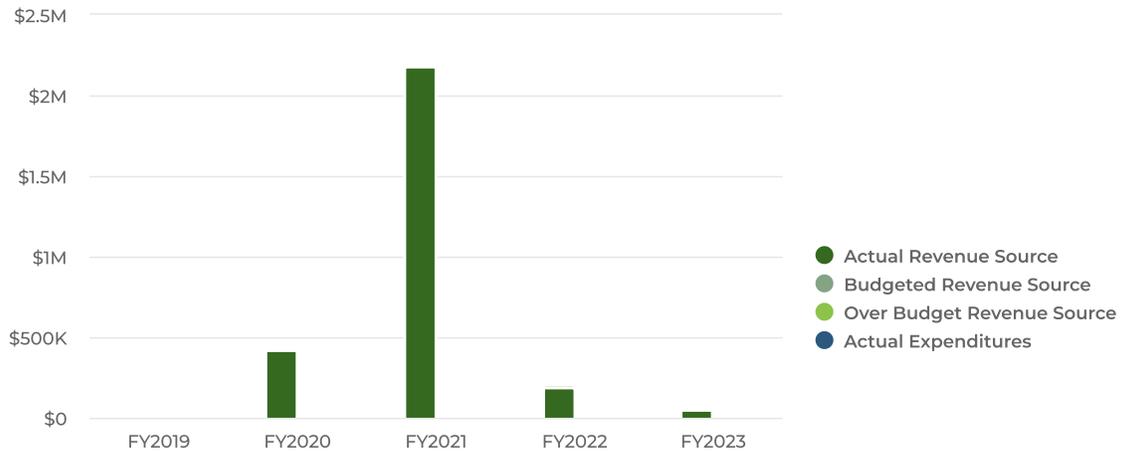


Revenue Stabilization Fund

Revenue Stabilization Special Revenue Fund (Fund 47). The purpose of this fund is to stabilize general fund revenues to cover operations in the event of an economic downturn or natural disaster that interrupts the projected revenue streams. This fund does not replace the Emergency Capital Reserve Account. This fund shall only be used if (a) the total actual revenue falls at least ten percent (10%) short of the total anticipated revenue in the general fund for the fiscal year said revenue is budgeted for receipt; or (b) to pay the expenses incurred by Boulder City to mitigate the effects of a natural disaster. Funding for this restricted fund shall be derived from the following revenue sources: one point one percent (1.1 %) of all lease revenues that are designated for distribution to the City's general fund (see section 1-9-13 of the Boulder City Municipal Code); ten-percent (10%) of the greater than anticipated revenue received in the general fund, reduced by total general fund expenditures if greater than budgeted expenditures as identified in the prior years' Comprehensive Annual Financial Report, and other sources as may be determined from time to time by Resolution of the City Council. The balance in the Fund shall not exceed ten percent (10%) of the expenditures from the general fund for the previous fiscal year, excluding any federal funds expended by the City, as determined by the most recent Comprehensive Annual Financial Report.

Summary

City of Boulder City is projecting N/A of revenue in FY2023, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.



Expenditures by Fund

Note: No expenditures have been made from this fund since its creation, for this reason there are no charts or tables explaining past expenditures.

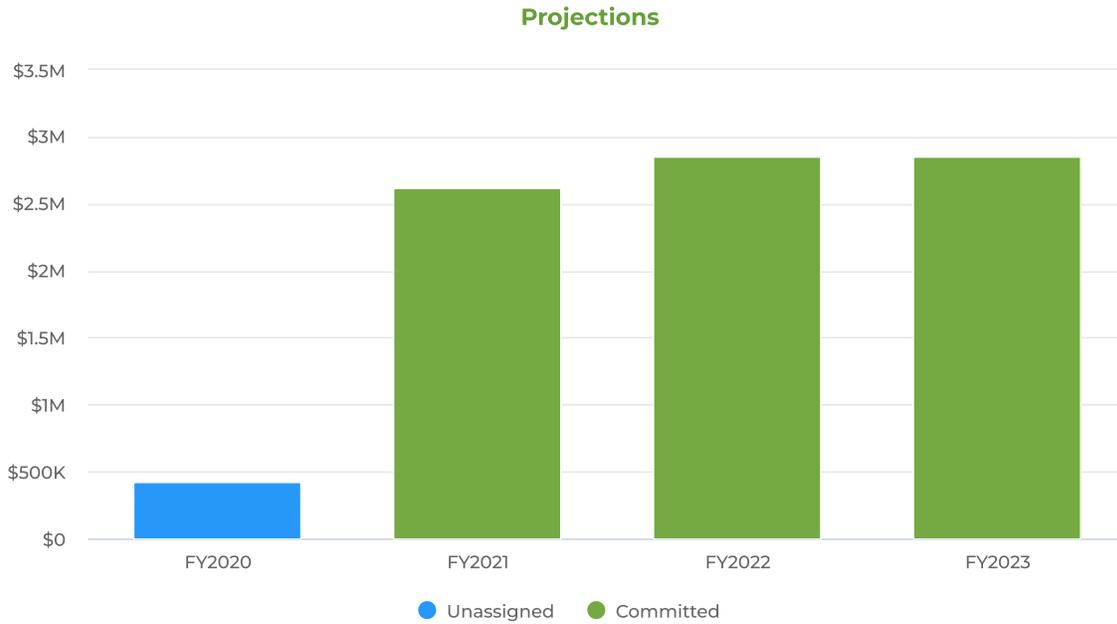
2023 Expenditures by Fund

Budgeted and Historical 2023 Expenditures by Fund



Name	FY2019 Actual	FY2020 Actual	FY2022 undefined vs. FY2023 Budgeted (% Change)
No Data To Display			

Fund Balance



	FY2022	FY2023	% Change
Fund Balance	Actual	Budget	
Unassigned	\$0	\$0	0%
Committed	\$2,858,339	\$2,858,339	0%
Total Fund Balance:	\$2,858,339	\$2,858,339	0%



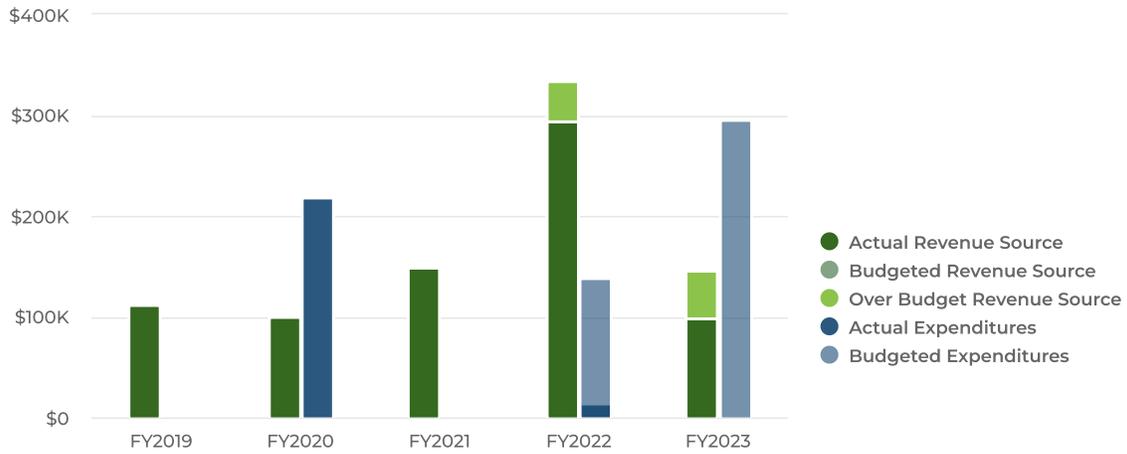


Golf Course Improvement Fund

Municipal Golf Course Surcharge Special Revenue Fund (Fund 48).
 Revenues are comprised of a surcharge on each round of golf played to be spent on course improvements specifically for the municipal golf course.

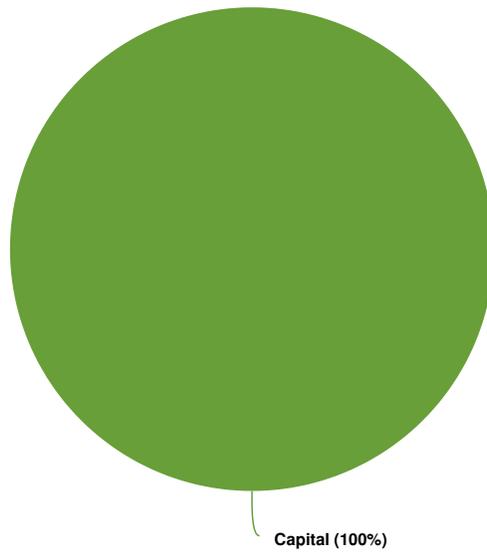
Summary

City of Boulder City is projecting \$100K of revenue in FY2023, which represents a 66.1% decrease over the prior year. Budgeted expenditures are projected to increase by 111.4% or \$155.9K to \$295.9K in FY2023.

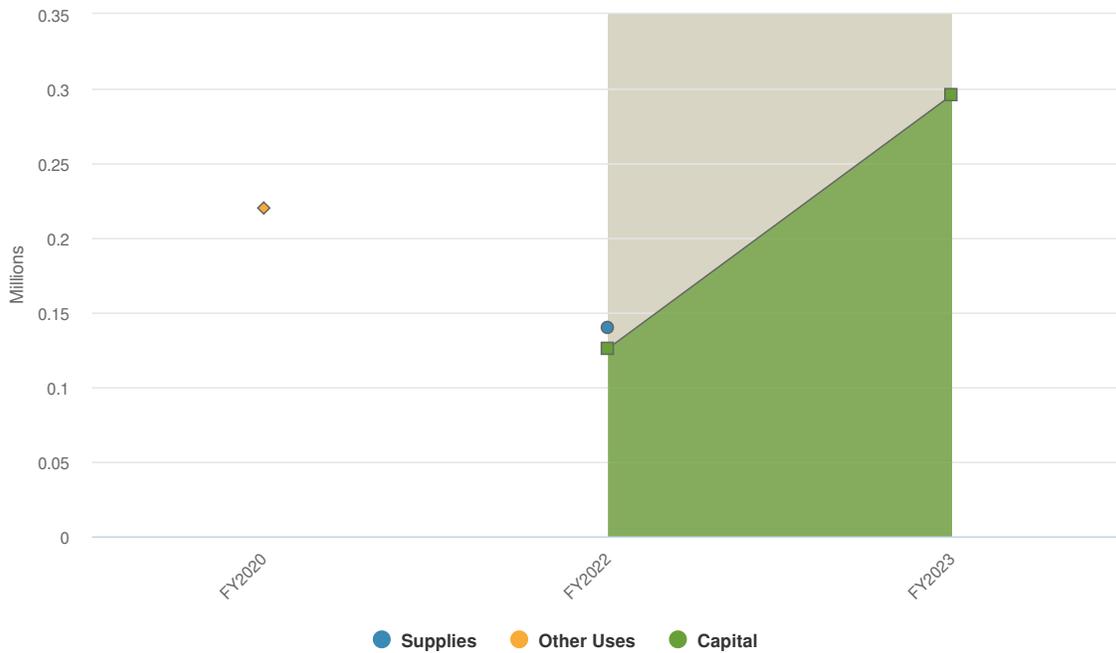


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



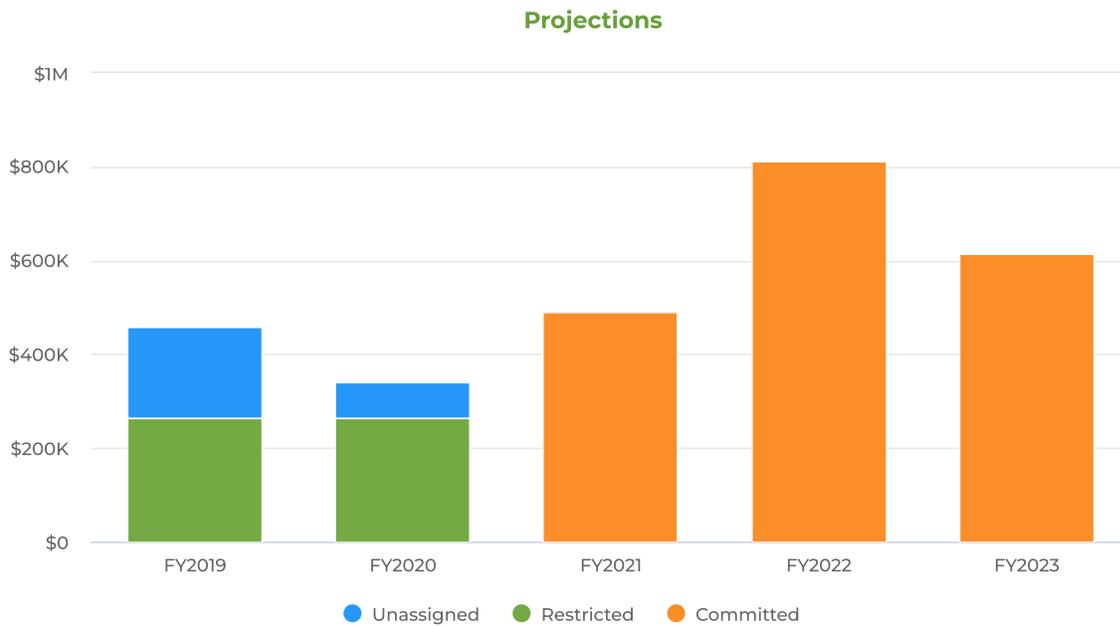
Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Supplies				\$14,097	\$14,097		N/A
Capital	\$0	\$0	\$0	\$125,903	\$0	\$295,903	135%
Other Uses	\$0	\$220,000					N/A
Total Expense Objects:	\$0	\$220,000	\$0	\$140,000	\$14,097	\$295,903	111.4%

Fund Balance



	FY2022 Actual	FY2023 Budget	% Change
Fund Balance			
Unassigned	\$0	\$0	0%
Committed	\$810,861	\$614,958	-24.2%
Restricted	\$0	\$0	0%
Total Fund Balance:	\$810,861	\$614,958	-24.2%

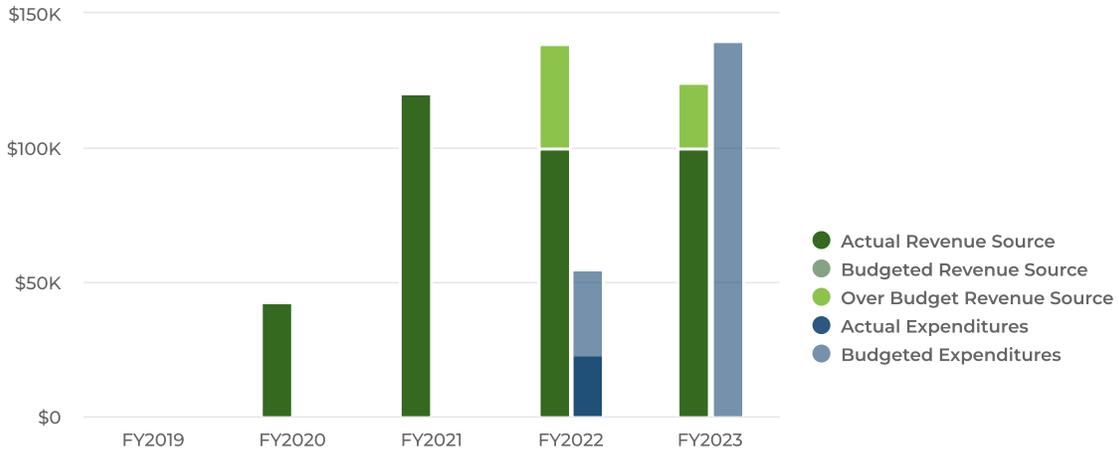


Boulder Crk Gc Improvement Fun

Boulder Creek Golf Course Improvement Special Revenue Fund (Fund 49). Revenues are comprised of a surcharge on each round of golf played to be spent on course improvements specifically for the Boulder Creek Golf Course..

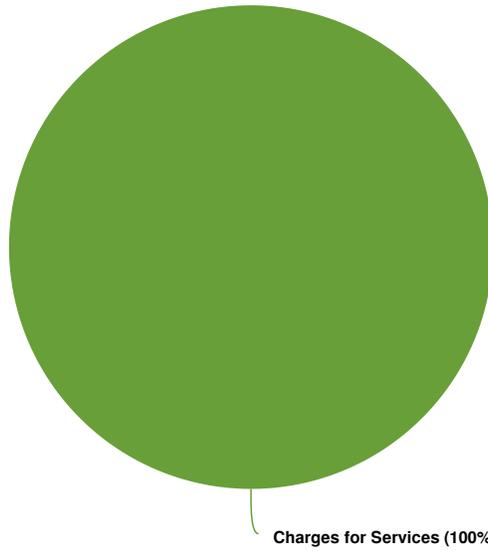
Summary

City of Boulder City is projecting \$100K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 154.5% or \$85K to \$140K in FY2023.

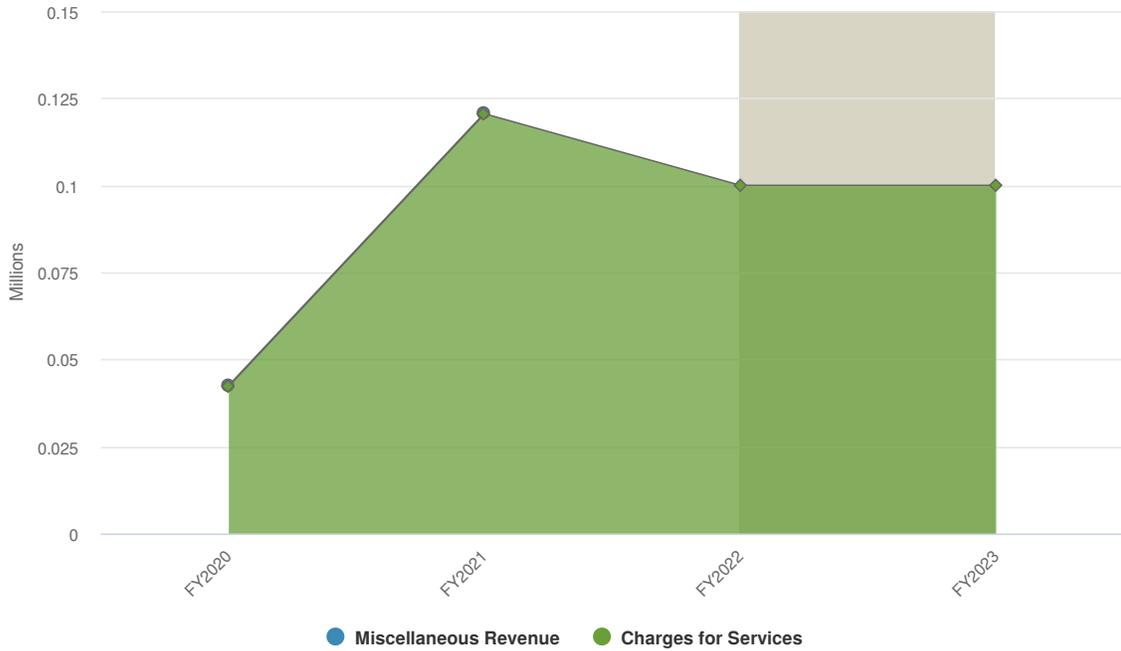


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

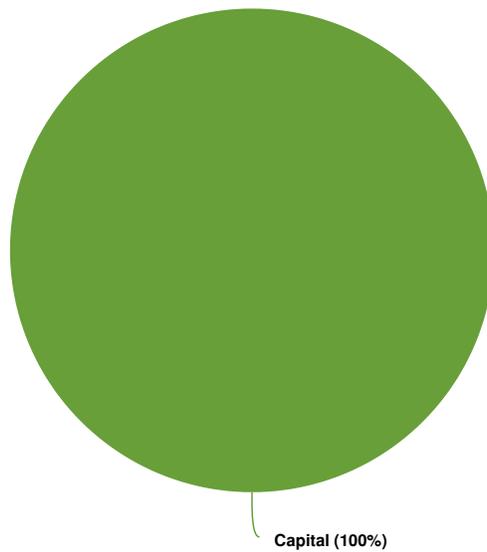
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Revenue Source							



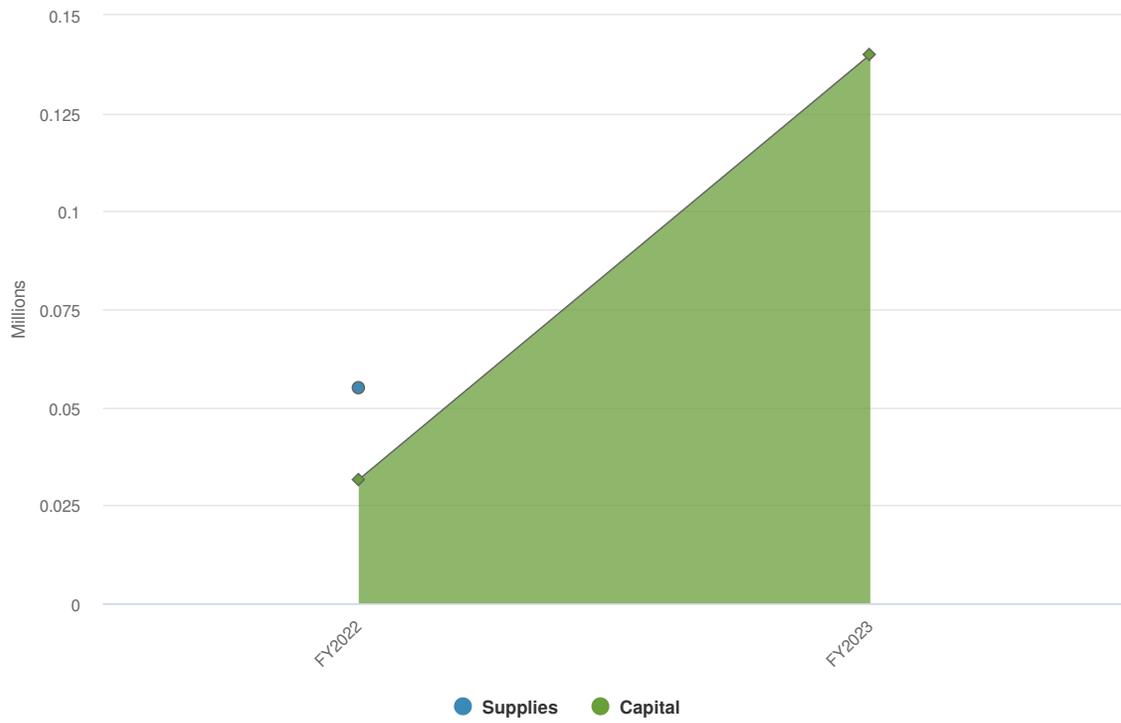
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Charges for Services	\$0	\$42,314	\$120,540	\$100,000	\$140,520	\$100,000	0%
Miscellaneous Revenue	\$0	\$277	\$255	\$0	-\$1,385	\$0	0%
Total Revenue Source:	\$0	\$42,591	\$120,795	\$100,000	\$139,135	\$100,000	0%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

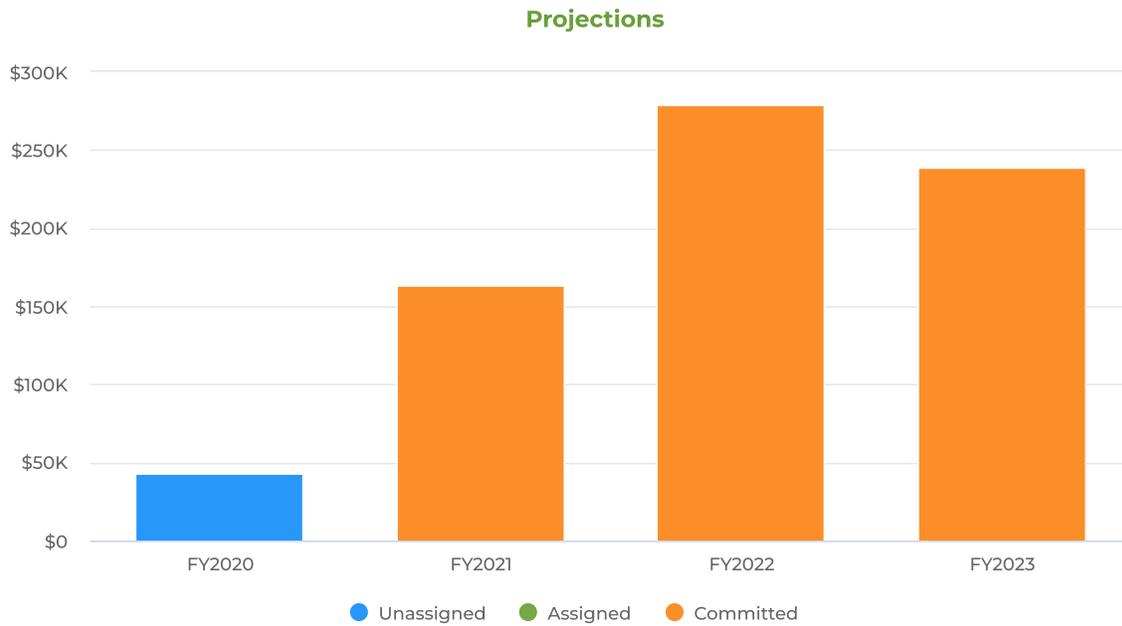


Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Supplies				\$23,438	\$23,438		N/A
Capital	\$0	\$0	\$0	\$31,562	\$0	\$140,000	343.6%
Total Expense Objects:	\$0	\$0	\$0	\$55,000	\$23,438	\$140,000	154.5%

Fund Balance



	FY2022	FY2023	% Change
Fund Balance	Actual	Budget	
Unassigned	\$0	\$0	0%
Assigned	\$0	\$0	0%
Committed	\$279,083	\$239,083	-14.3%
Total Fund Balance:	\$279,083	\$239,083	-14.3%



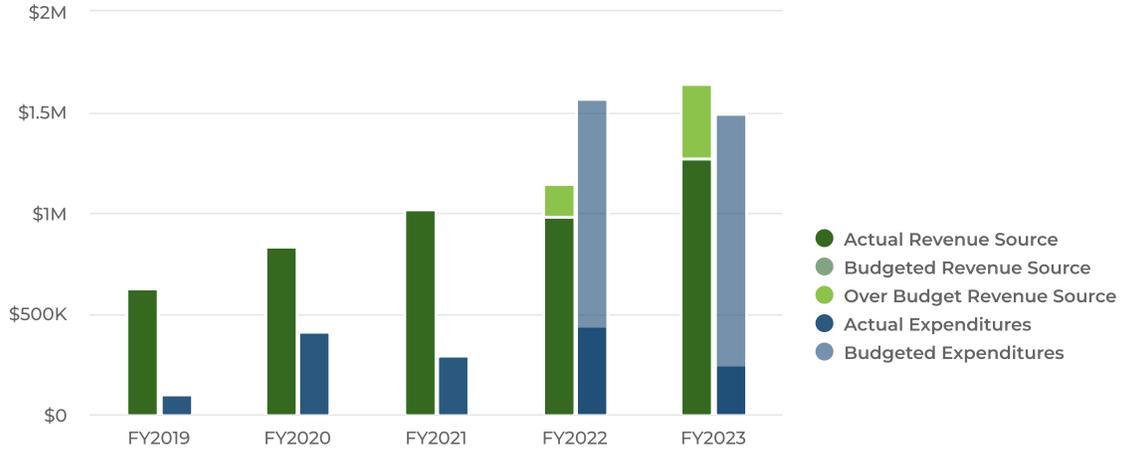


Redevelopment District Fund

Redevelopment District #1 Special Revenue Fund (Fund 80). Revenues from tax increment on properties that lie within the Redevelopment Plan Area to be spent on eligible activities as specified by NRS and the City's Redevelopment Plan document.

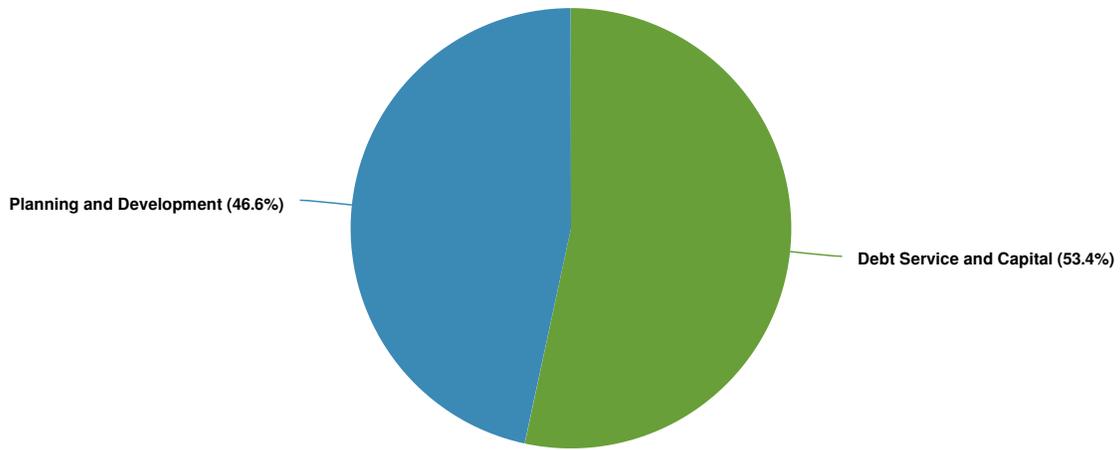
Summary

City of Boulder City is projecting \$1.27M of revenue in FY2023, which represents a 29.4% increase over the prior year. Budgeted expenditures are projected to decrease by 4.6% or \$72.75K to \$1.5M in FY2023.

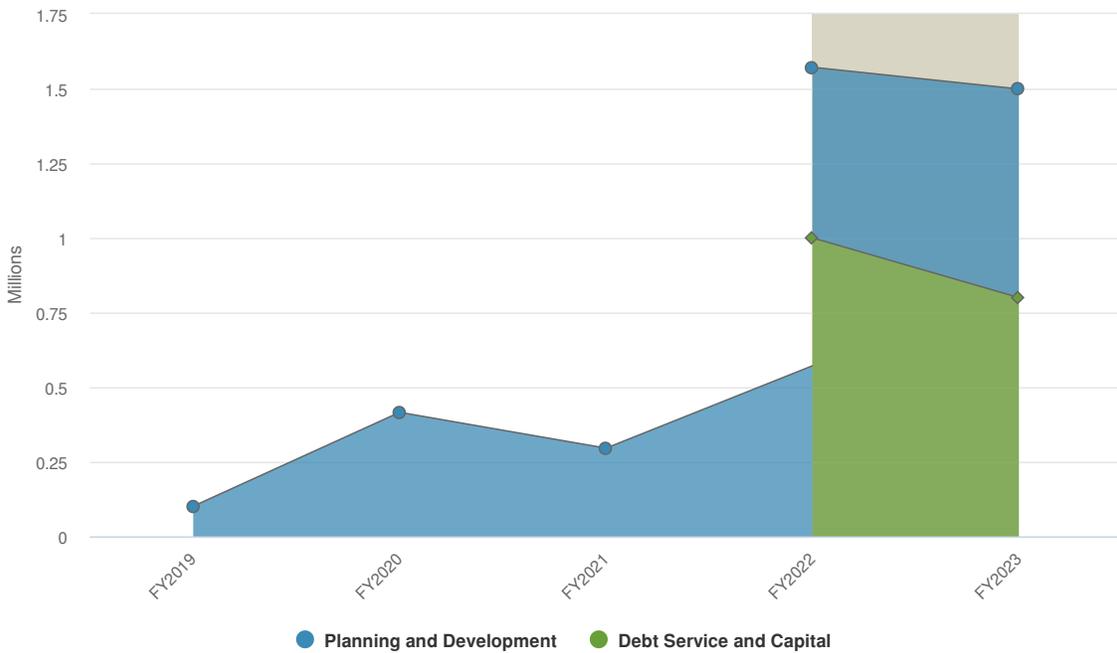


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

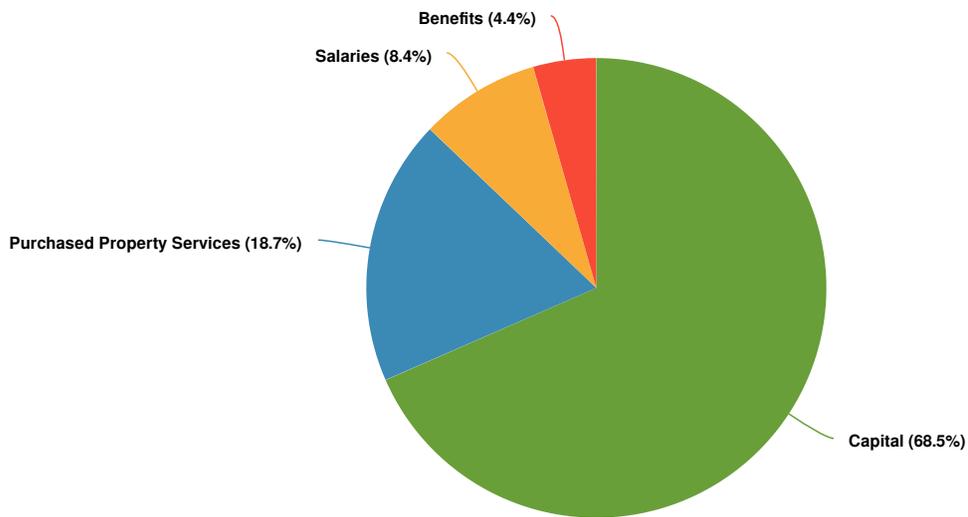


Grey background indicates budgeted figures.

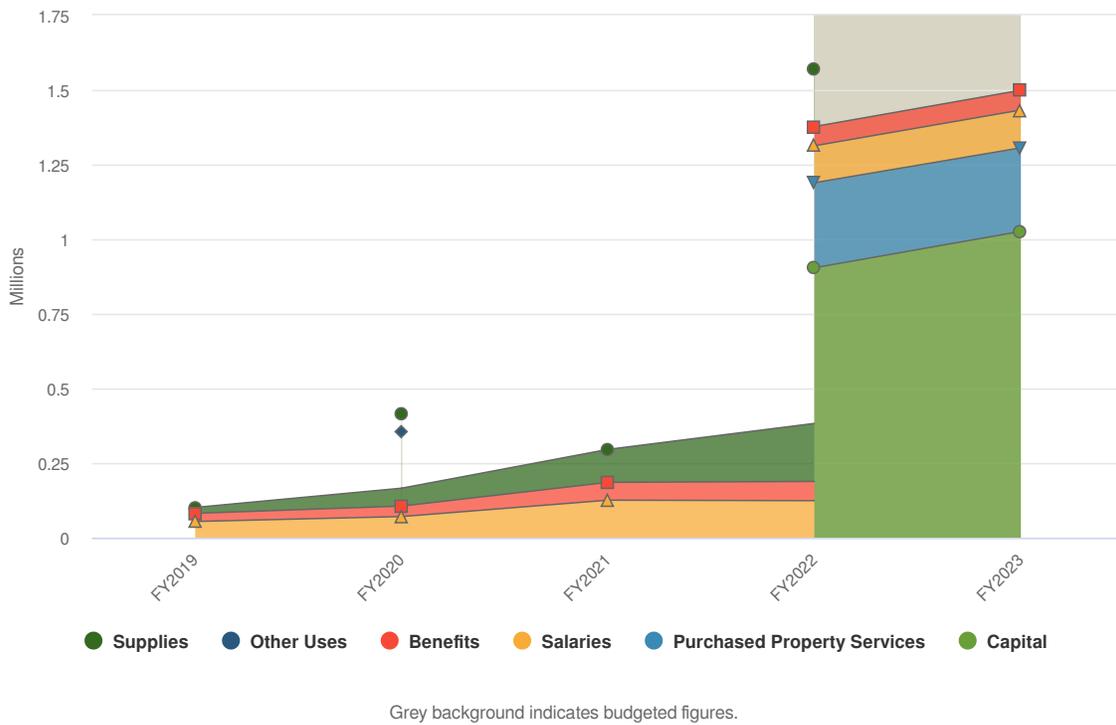
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expenditures							
Planning and Development	\$101,123	\$415,651	\$295,625	\$571,596	\$249,246	\$698,842	22.3%
Debt Service and Capital	\$0	\$0	\$0	\$1,000,000	\$194,433	\$800,000	-20%
Total Expenditures:	\$101,123	\$415,651	\$295,625	\$1,571,596	\$443,679	\$1,498,842	-4.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

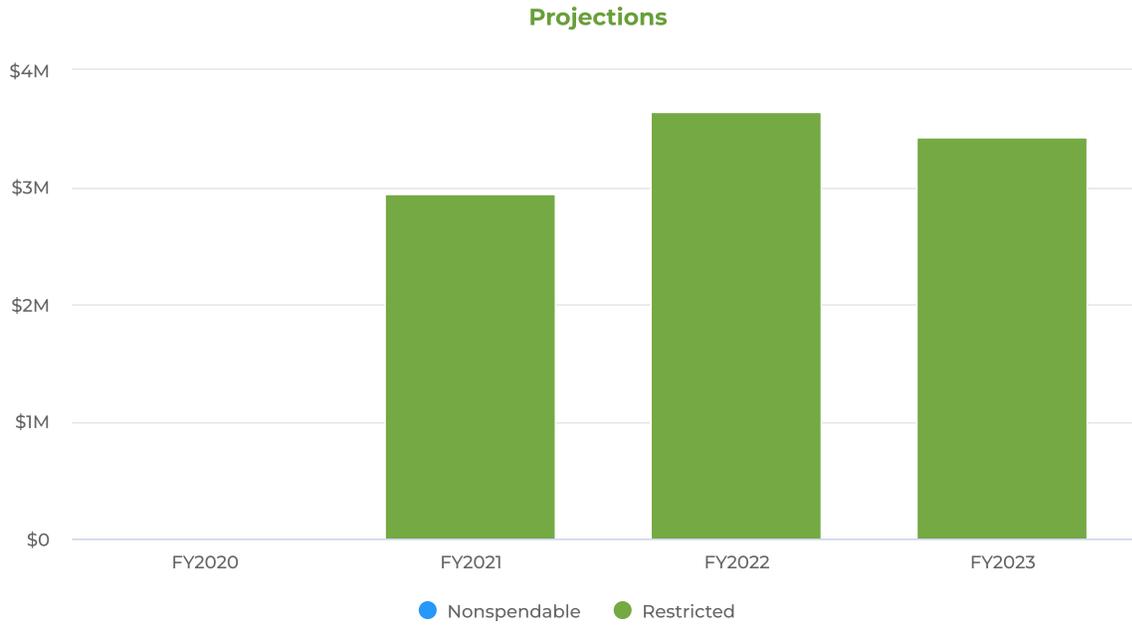


Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries	\$54,091	\$70,627	\$125,458	\$123,749	\$121,423	\$126,600	2.3%
Benefits	\$27,285	\$35,072	\$59,750	\$64,465	\$61,792	\$66,356	2.9%
Purchased Property Services	\$0	\$0	\$0	\$284,900	\$66,031	\$279,900	-1.8%
Supplies	\$19,747	\$59,952	\$110,417	\$194,433	\$194,433	\$0	-100%
Capital	\$0	\$0	\$0	\$904,049	\$0	\$1,025,986	13.5%
Other Uses	\$0	\$250,000					N/A
Total Expense Objects:	\$101,123	\$415,651	\$295,625	\$1,571,596	\$443,679	\$1,498,842	-4.6%

Fund Balance



	FY2022	FY2023	% Change
Fund Balance	Actual	Budget	
Restricted	\$3,647,109	\$3,422,405	-6.2%
Nonspendable	\$0	\$0	0%
Total Fund Balance:	\$3,647,109	\$3,422,405	-6.2%



Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the City is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. For the readers convenience, they are shown both in the aggregate (in this section) and individually (following sections). The City's enterprise funds are:

Cemetery Fund. The Cemetery Fund provides traditional burial services on a 17.5 acre site, with room for expansion. The Cemetery Fund maintains a perpetual care fund. As an enterprise fund, it is required to be self-sustaining, generating its operating revenues from the burials and sales of plots.

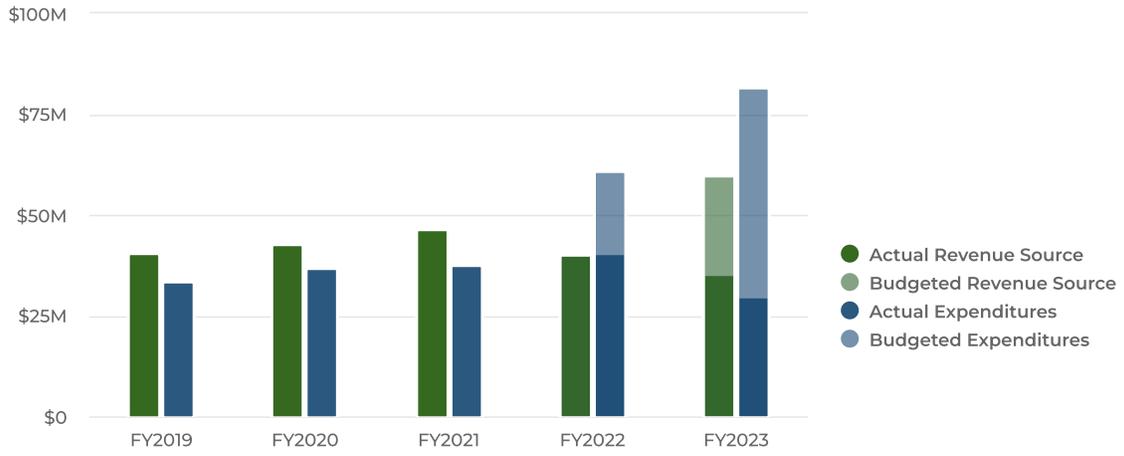
Aviation Fund. The Municipal Airport operates as a stand-alone fund, utilizing all revenues derived from rents and other revenue sources for its operations. The Airport is home to 140 general aviation hangars, and home to five tour operators who fly tourists to the Grand Canyon and other locales for sightseeing tours. The airport regularly ranks in the top 150 airports nationally (out of 2,000) in terms of passenger enplanements.

Utility Fund. The Utility Fund provides basic utility services to our residents, using revenues from the sale of electricity, water, treatment of wastewater and disposal of solid waste to fund its operations. For accounting purposes, the fund is separated into distinct funds to ensure each operation is self-sustaining. Those distinct funds are:

- Utility Administration – provides administrative support for the utility fund, including the utility billing and collection function
- Electric – provides for the distribution of electricity to our rate payers, and associated maintenance and repair of the City's electric utility infrastructure.
- Water – provides for the distribution of potable and raw water to our rate payers, and associated maintenance and repair of the City's water utility infrastructure.
- Wastewater – provides for the treatment of all wastewater to meet the Clean Water Act standards, and associated maintenance and repair of the City's wastewater utility infrastructure.
- Landfill – provides for the collection of refuse from rate payers, and proper disposal in the City's certificated landfill.

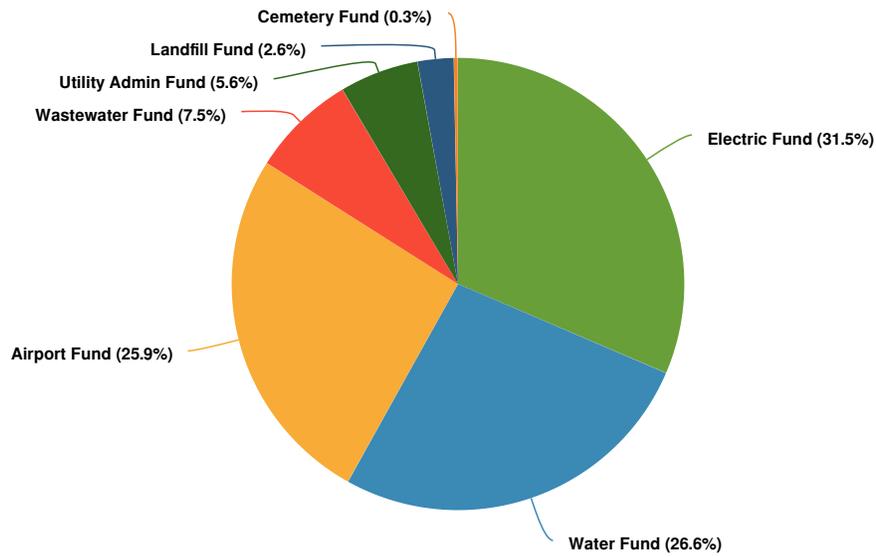
Summary

City of Boulder City is projecting \$59.83M of revenue in FY2023, which represents a 48.4% increase over the prior year. Budgeted expenditures are projected to increase by 33.5% or \$20.5M to \$81.74M in FY2023.

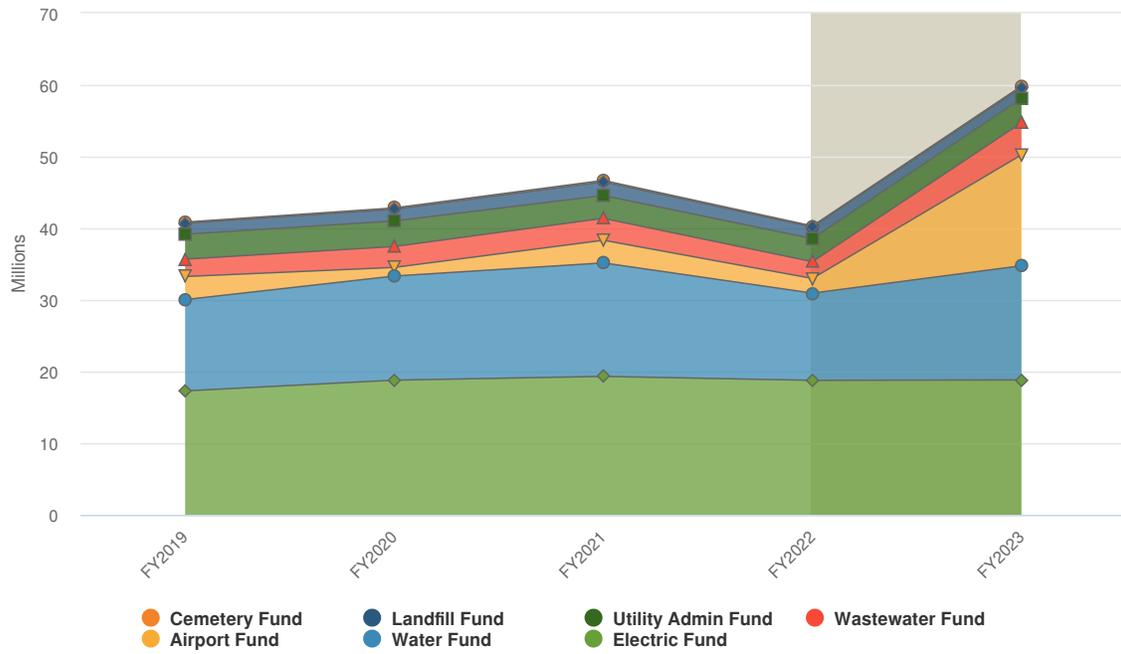


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



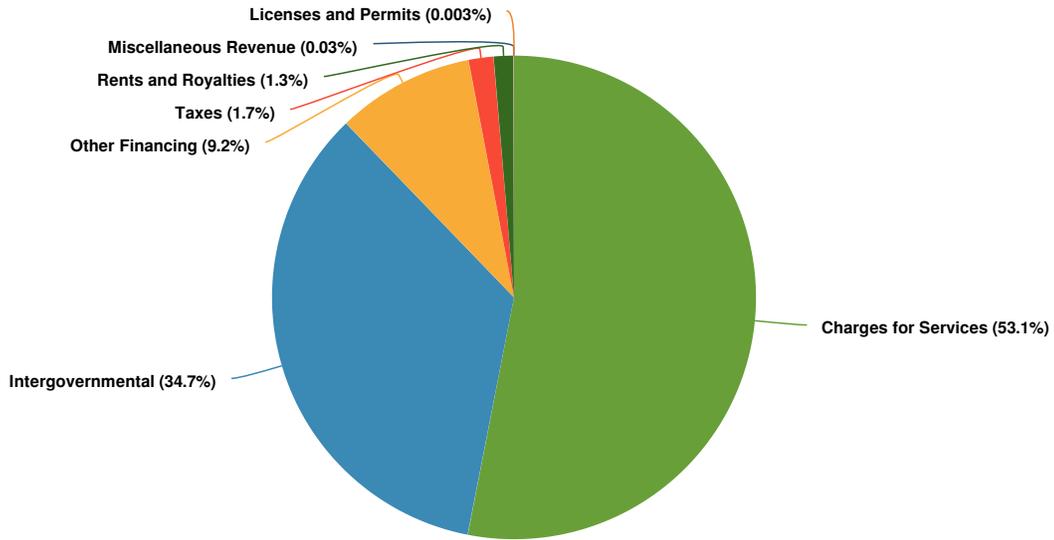
Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Cemetery Fund	\$159,667	\$184,565	\$199,078	\$157,000	\$209,596	\$177,000	12.7%
Airport Fund	\$3,218,627	\$1,204,839	\$3,164,385	\$2,048,845	\$2,057,262	\$15,492,781	656.2%
Utility Admin Fund	\$3,487,000	\$3,560,019	\$3,184,594	\$3,227,820	\$2,918,082	\$3,378,056	4.7%
Electric Fund	\$17,285,115	\$18,784,958	\$19,310,008	\$18,758,054	\$17,112,951	\$18,819,774	0.3%
Water Fund	\$12,743,649	\$14,530,705	\$15,839,943	\$12,174,800	\$13,408,646	\$15,933,501	30.9%
Wastewater Fund	\$2,425,627	\$2,917,889	\$3,060,315	\$2,340,000	\$3,011,497	\$4,489,882	91.9%
Landfill Fund	\$1,524,086	\$1,635,338	\$1,909,999	\$1,600,900	\$1,546,451	\$1,543,000	-3.6%
Total:	\$40,843,771	\$42,818,313	\$46,668,321	\$40,307,419	\$40,264,484	\$59,833,994	48.4%

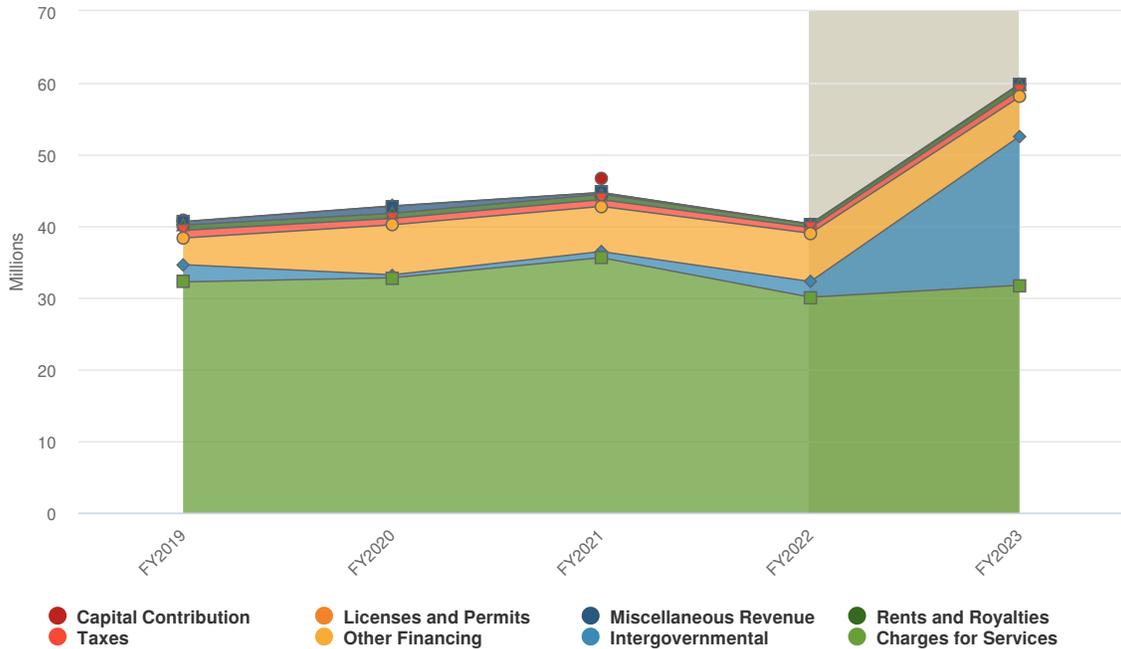


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

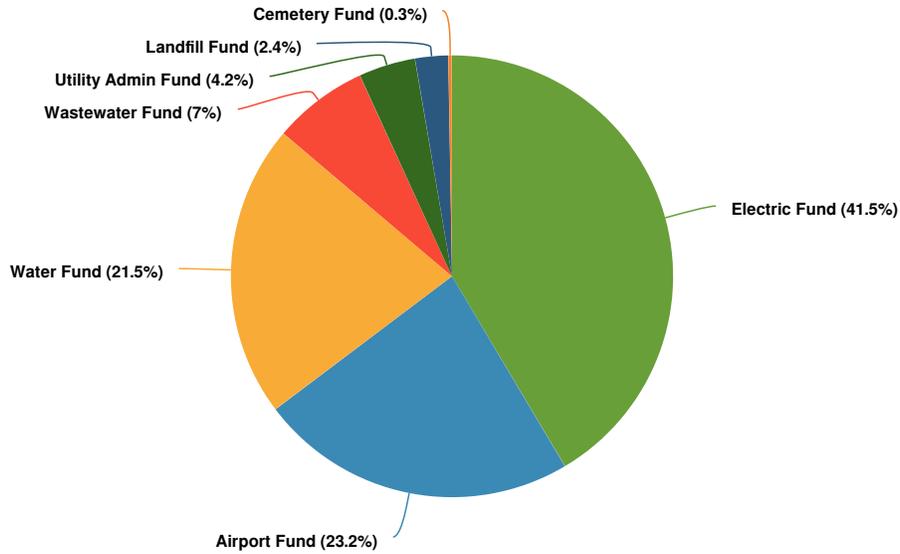
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Charges for Services	32	33	36	30	32	32	0%
Intergovernmental	2	1	1	2	2	20	90%
Other Financing	5	7	7	7	7	15	114%
Taxes	1	1	1	1	1	1	0%
Rents and Royalties	1	1	1	1	1	1	0%
Miscellaneous Revenue	1	1	1	1	1	1	0%
Capital Contribution	1	1	1	1	1	1	0%
Licenses and Permits	1	1	1	1	1	1	0%



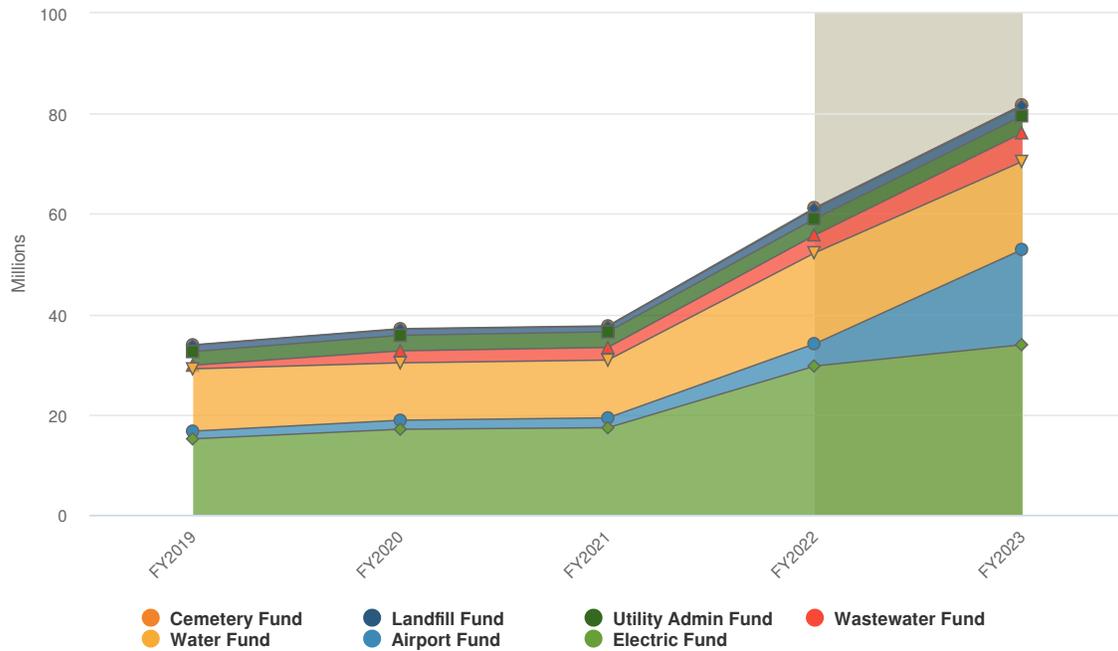
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Revenue Source							
Taxes	\$1,072,968	\$895,405	\$942,423	\$800,000	\$1,169,653	\$1,000,000	25%
Licenses and Permits	\$13,550	\$10,737	\$1,185	\$5,000	\$2,640	\$2,000	-60%
Intergovernmental	\$2,416,802	\$412,256	\$849,741	\$2,185,263	\$2,158,754	\$20,785,710	851.2%
Charges for Services	\$32,211,875	\$32,793,865	\$35,599,547	\$30,080,900	\$31,462,336	\$31,753,545	5.6%
Rents and Royalties	\$733,001	\$709,043	\$755,811	\$477,582	\$781,938	\$777,582	62.8%
Miscellaneous Revenue	\$473,594	\$1,020,611	\$235,853	\$20,000	-\$31,325	\$20,000	0%
Capital Contribution	\$209,734	\$0	\$1,976,709	\$0	\$0	\$0	0%
Other Financing	\$3,712,248	\$6,976,396	\$6,307,052	\$6,738,674	\$4,720,489	\$5,495,157	-18.5%
Total Revenue Source:	\$40,843,771	\$42,818,313	\$46,668,321	\$40,307,419	\$40,264,484	\$59,833,994	48.4%

Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund



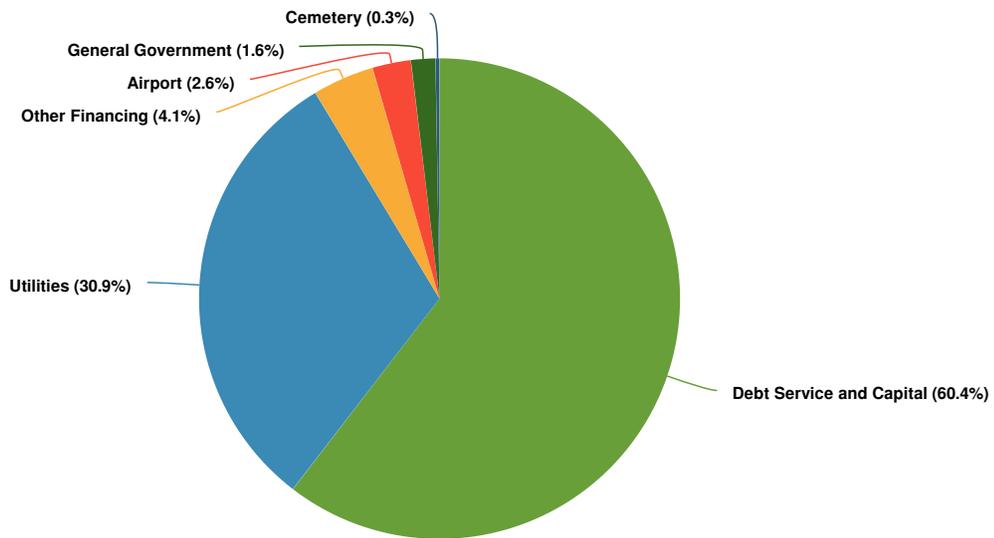
Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Cemetery Fund	\$83,042	\$87,574	\$108,621	\$213,955	\$90,881	\$213,955	0%
Airport Fund	\$1,536,118	\$1,796,803	\$1,973,022	\$4,455,411	\$1,818,618	\$19,003,634	326.5%
Utility Admin Fund	\$2,708,746	\$3,102,541	\$3,124,516	\$3,245,297	\$2,918,082	\$3,392,924	4.5%
Electric Fund	\$15,136,349	\$17,048,465	\$17,348,184	\$29,662,422	\$22,079,285	\$33,904,117	14.3%
Water Fund	\$12,414,287	\$11,446,111	\$11,514,252	\$18,134,808	\$10,656,404	\$17,555,314	-3.2%
Wastewater Fund	\$738,834	\$2,387,823	\$2,518,473	\$3,545,300	\$1,750,407	\$5,695,974	60.7%
Landfill Fund	\$1,267,937	\$1,230,174	\$1,071,285	\$1,989,500	\$1,402,941	\$1,977,741	-0.6%
Total:	\$33,885,313	\$37,099,490	\$37,658,353	\$61,246,693	\$40,716,618	\$81,743,659	33.5%

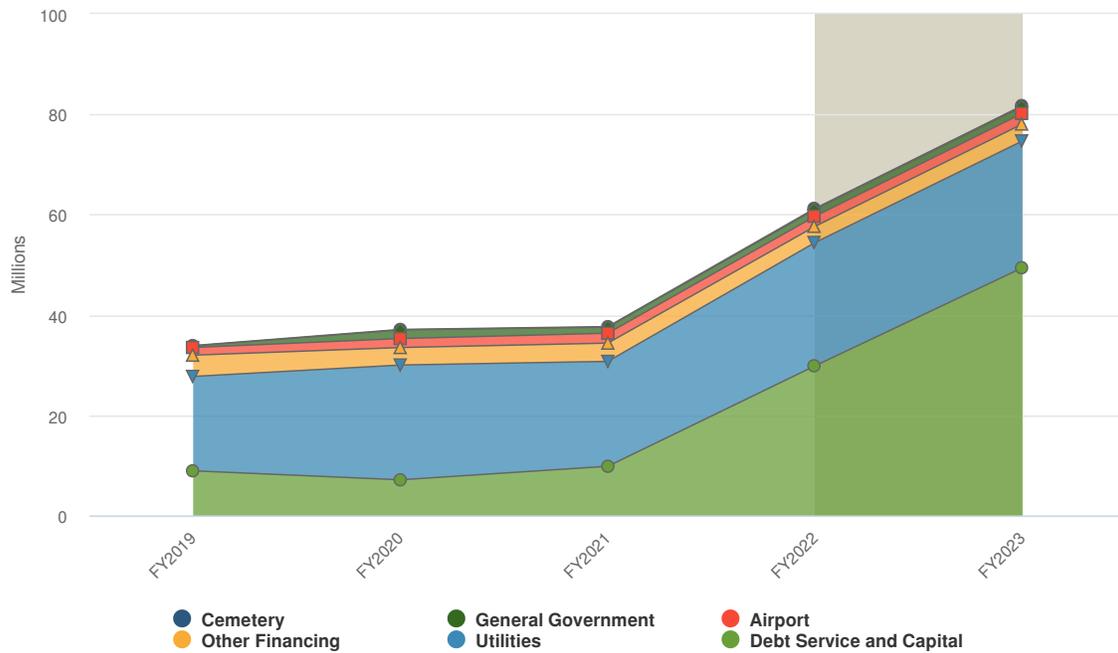


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



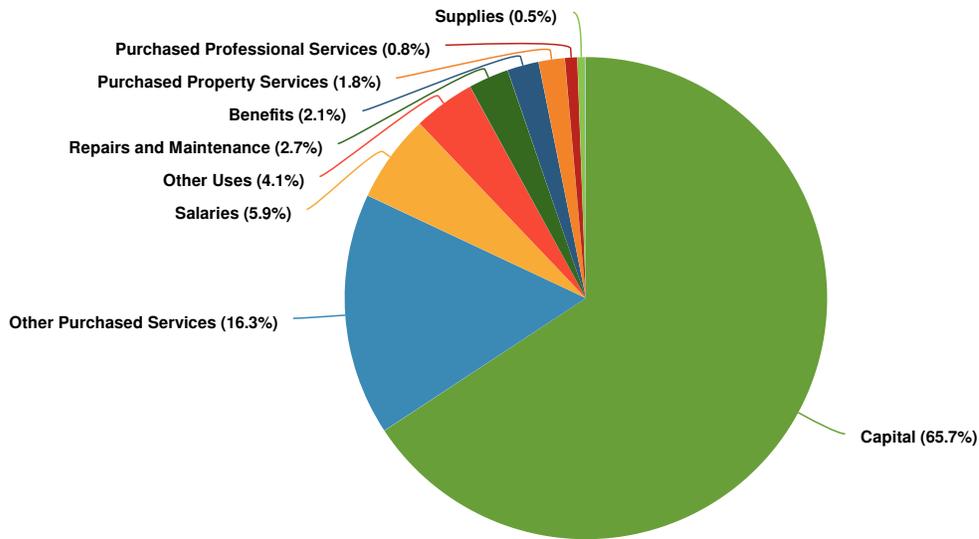
Grey background indicates budgeted figures.



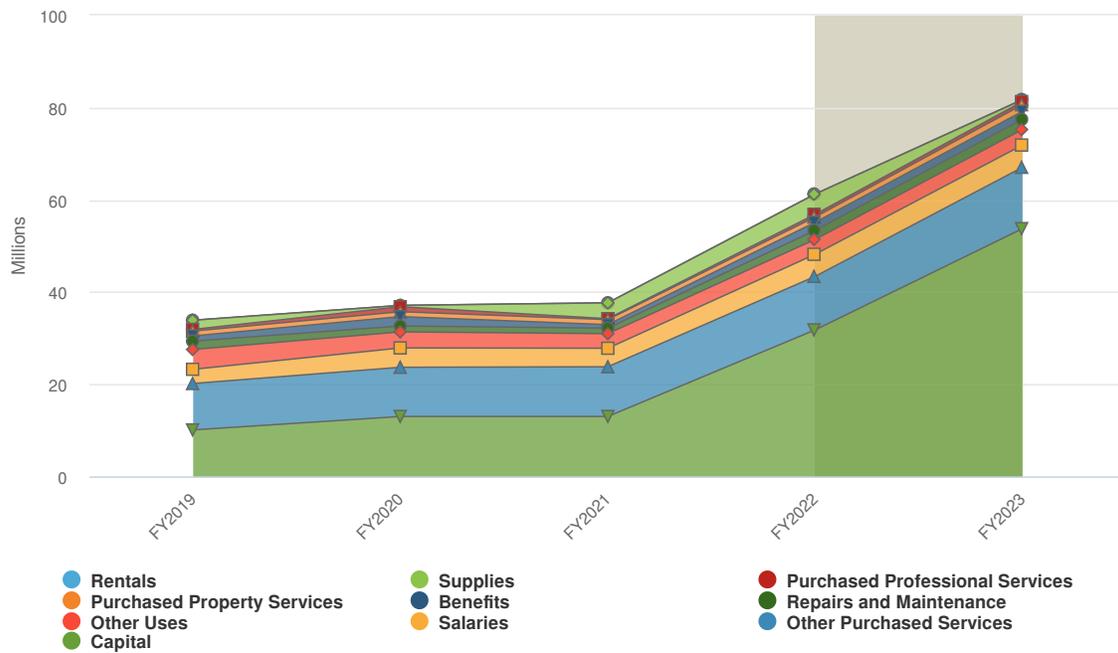
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expenditures							
General Government	\$300,518	\$1,725,038	\$1,206,109	\$1,353,520	\$1,120,594	\$1,339,020	-1.1%
Other Financing	\$4,237,248	\$3,486,396	\$3,643,394	\$3,227,820	\$2,970,489	\$3,378,056	4.7%
Debt Service and Capital	\$8,908,360	\$7,114,984	\$9,813,557	\$29,852,989	\$13,414,933	\$49,407,537	65.5%
Utilities	\$18,820,027	\$22,888,696	\$20,913,650	\$24,586,162	\$21,815,429	\$25,282,124	2.8%
Airport	\$1,536,118	\$1,796,803	\$1,973,022	\$2,012,247	\$1,304,291	\$2,122,967	5.5%
Cemetery	\$83,042	\$87,574	\$108,621	\$213,955	\$90,881	\$213,955	0%
Total Expenditures:	\$33,885,313	\$37,099,490	\$37,658,353	\$61,246,693	\$40,716,618	\$81,743,659	33.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries	\$3,080,820	\$4,191,692	\$4,014,885	\$4,789,692	\$4,292,057	\$4,823,059	0.7%
Benefits	\$1,124,859	\$2,032,318	\$764,316	\$1,744,043	\$923,993	\$1,728,257	-0.9%
Purchased Professional Services	\$361,582	\$1,074,548	\$203,002	\$580,500	\$498,014	\$675,500	16.4%
Purchased Property Services	\$1,051,086	\$1,065,235	\$1,085,757	\$1,148,900	\$1,300,775	\$1,441,790	25.5%
Repairs and Maintenance	\$1,816,058	\$1,274,703	\$1,204,033	\$1,961,520	\$1,314,697	\$2,207,520	12.5%
Rentals	\$865	\$5,251	\$7,067	\$17,950	\$24,289	\$37,950	111.4%
Other Purchased Services	\$10,064,055	\$10,671,200	\$10,775,421	\$11,602,479	\$10,931,066	\$13,292,704	14.6%
Supplies	\$1,995,111	\$290,873	\$3,436,419	\$4,389,914	\$4,575,961	\$417,736	-90.5%
Capital	\$10,094,729	\$13,007,274	\$13,010,401	\$31,783,875	\$13,885,276	\$53,741,087	69.1%
Other Uses	\$4,296,148	\$3,486,396	\$3,157,052	\$3,227,820	\$2,970,489	\$3,378,056	4.7%
Total Expense Objects:	\$33,885,313	\$37,099,490	\$37,658,353	\$61,246,693	\$40,716,618	\$81,743,659	33.5%



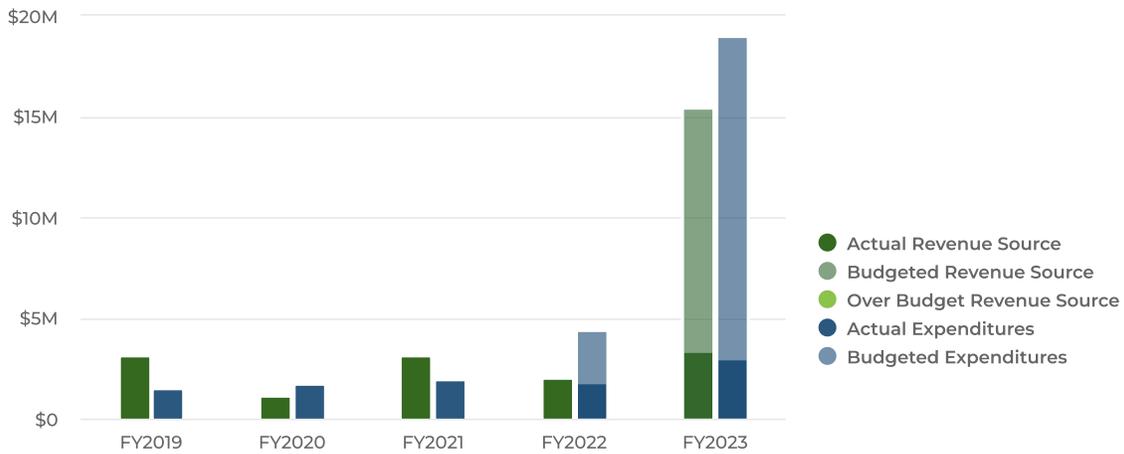
Airport Fund

The Municipal Airport operates as a stand-alone fund, utilizing all revenues derived from rents and other revenue sources for its operations. The Airport, established at its current location in 1989, has the unique distinction of being the first publicly-owned commercial air service airport in the State of Nevada (1931). The Airport is home to 140 general aviation hangars, and home to five tour operators who fly tourists to the Grand Canyon and other locales for sight seeing tours. The airport regularly ranks in the top 150 airports nationally (out of 2,000) in terms of passenger enplanements.

The Airport provides two runways, with the longest being 4,800 feet running generally east/west. The Airport also provides self-service fueling for AvGas, and truck delivery for Jet A fuel. There is one primary Fixed Base Operator (FBO), with several ancillary services provided by others for airframe, mechanical or avionics services.

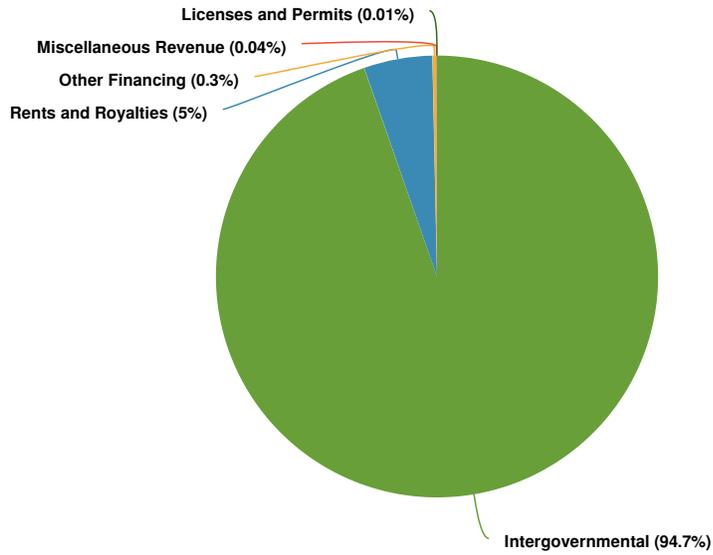
Summary

City of Boulder City is projecting \$15.49M of revenue in FY2023, which represents a 656.2% increase over the prior year. Budgeted expenditures are projected to increase by 326.5% or \$14.55M to \$19M in FY2023.

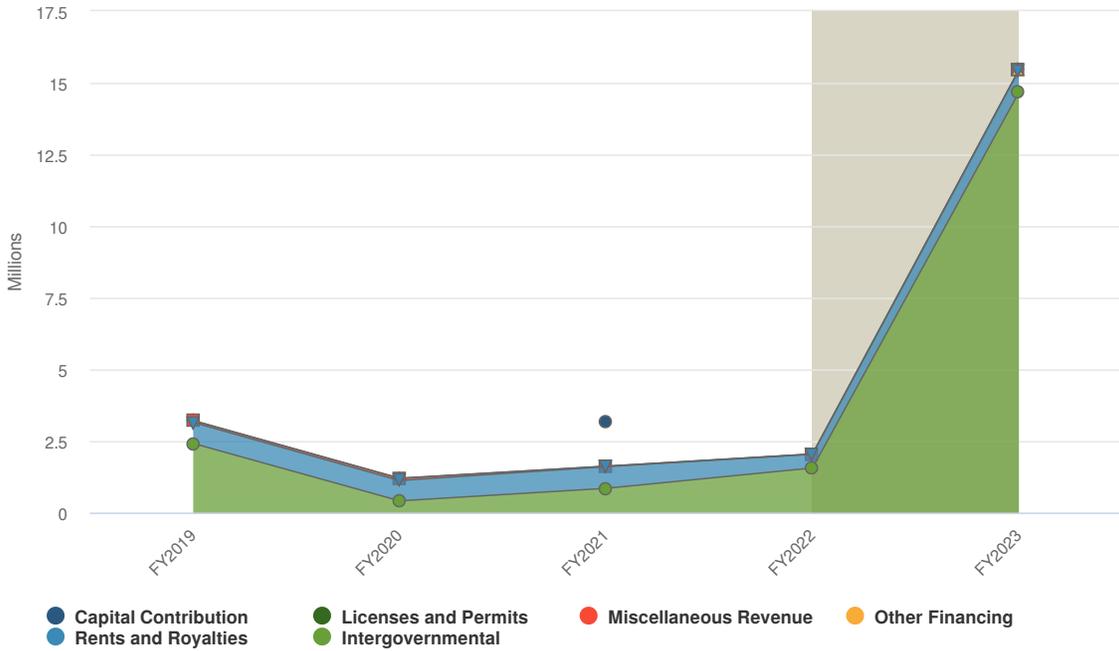


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

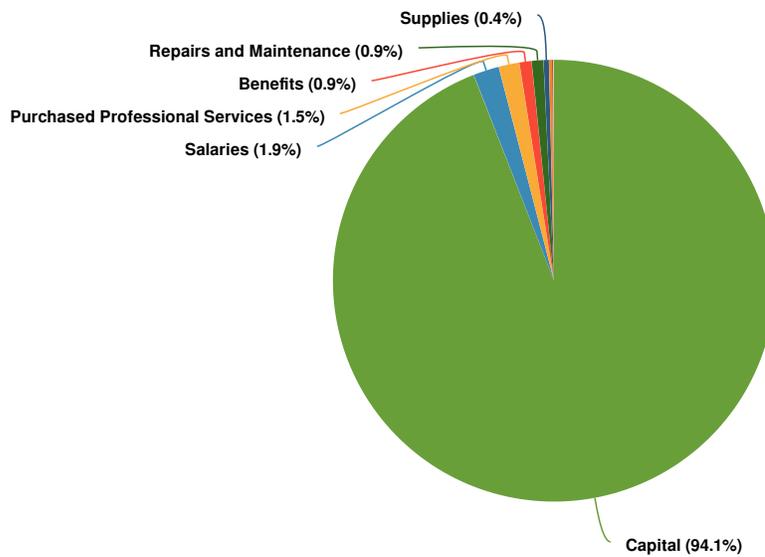
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Revenue Source							



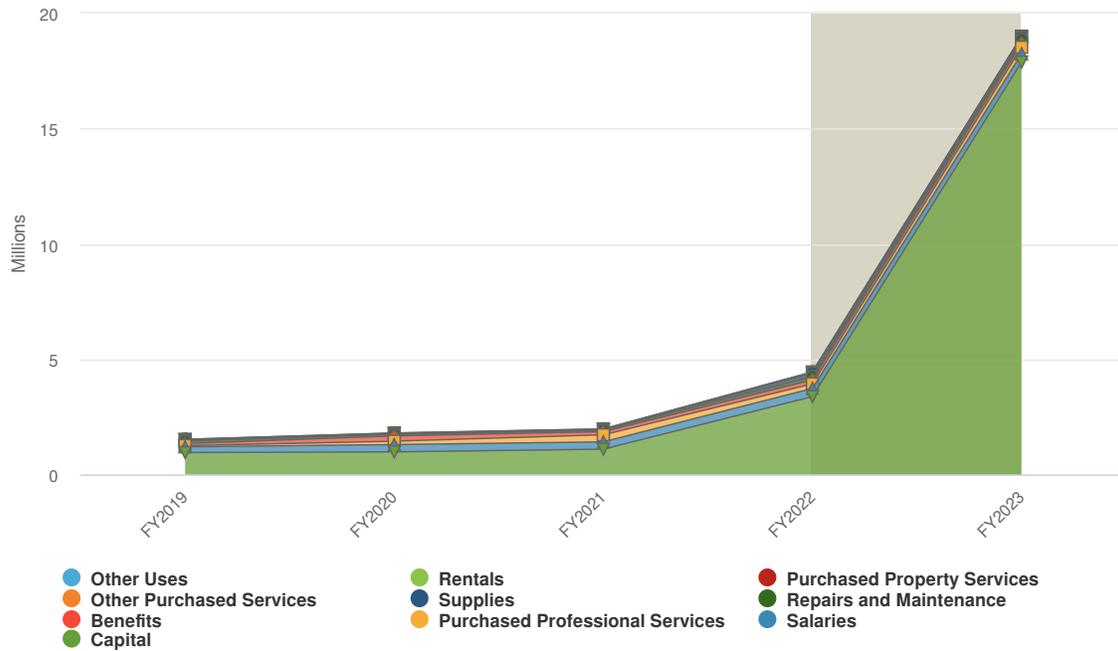
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Licenses and Permits	\$13,550	\$10,737	\$1,185	\$5,000	\$2,640	\$2,000	-60%
Intergovernmental	\$2,416,802	\$412,256	\$849,741	\$1,560,263	\$1,118,410	\$14,664,710	839.9%
Rents and Royalties	\$733,001	\$709,043	\$755,811	\$477,582	\$781,938	\$777,582	62.8%
Miscellaneous Revenue	\$55,274	\$72,803	\$14,841	\$6,000	\$154,274	\$6,000	0%
Capital Contribution	\$0	\$0	\$1,542,807				N/A
Other Financing	\$0	\$0	\$0			\$42,489	N/A
Total Revenue Source:	\$3,218,627	\$1,204,839	\$3,164,385	\$2,048,845	\$2,057,262	\$15,492,781	656.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries	\$248,157	\$315,776	\$316,350	\$352,812	\$307,679	\$361,102	2.3%
Benefits	\$91,220	\$229,525	\$135,492	\$172,571	\$100,832	\$170,982	-0.9%
Purchased Professional Services	\$50,838	\$147,102	\$305,925	\$200,000	\$212,454	\$285,000	42.5%
Purchased Property Services	\$6,654	\$6,057	\$6,675	\$7,700	\$9,878	\$16,600	115.6%
Repairs and Maintenance	\$108,251	\$72,857	\$67,198	\$147,700	\$105,627	\$163,700	10.8%
Rentals	\$0	\$0	\$0	\$9,200	\$3,303	\$9,200	0%
Other Purchased Services	\$24,624	\$28,692	\$24,951	\$49,598	\$48,560	\$41,731	-15.9%
Supplies	\$43,981	\$18,586	\$20,338	\$139,616	\$86,147	\$74,652	-46.5%
Capital	\$949,492	\$978,208	\$1,096,092	\$3,376,214	\$944,138	\$17,880,667	429.6%
Other Uses	\$12,900	\$0					N/A
Total Expense Objects:	\$1,536,118	\$1,796,803	\$1,973,022	\$4,455,411	\$1,818,618	\$19,003,634	326.5%



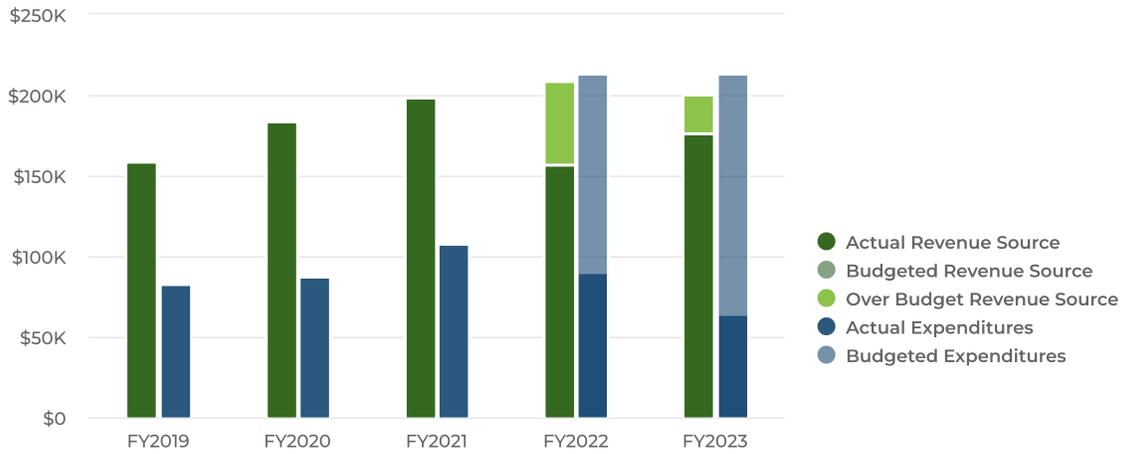


Cemetery Fund

The Cemetery Fund provides traditional burial services on a 17.5 acres site, with room for expansion. The Cemetery Fund maintains a perpetual care fund. As an enterprise fund, it is required to be self-sustaining, generating its operating revenues from the burials and sales of plots.

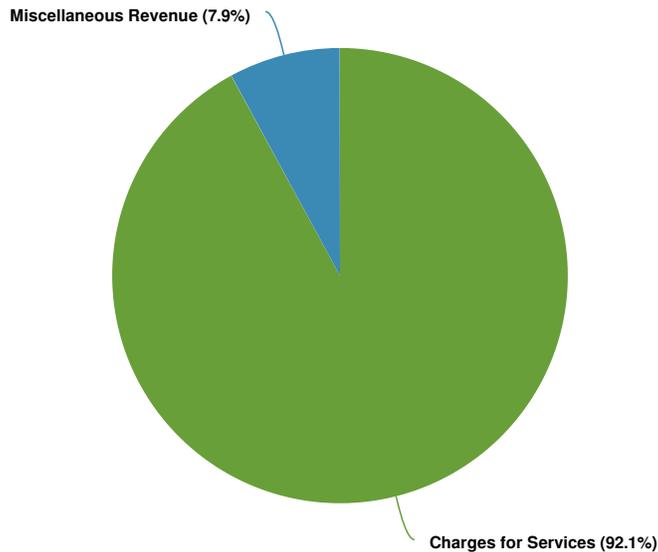
Summary

City of Boulder City is projecting \$177K of revenue in FY2023, which represents a 12.7% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$213.96K in FY2023.

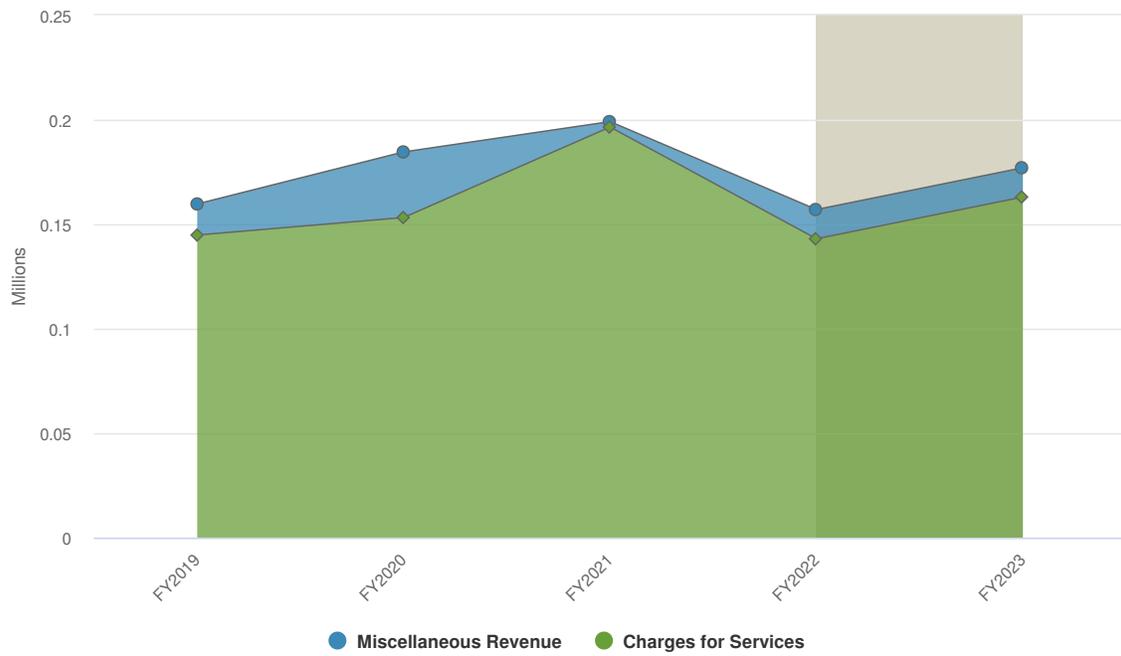


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

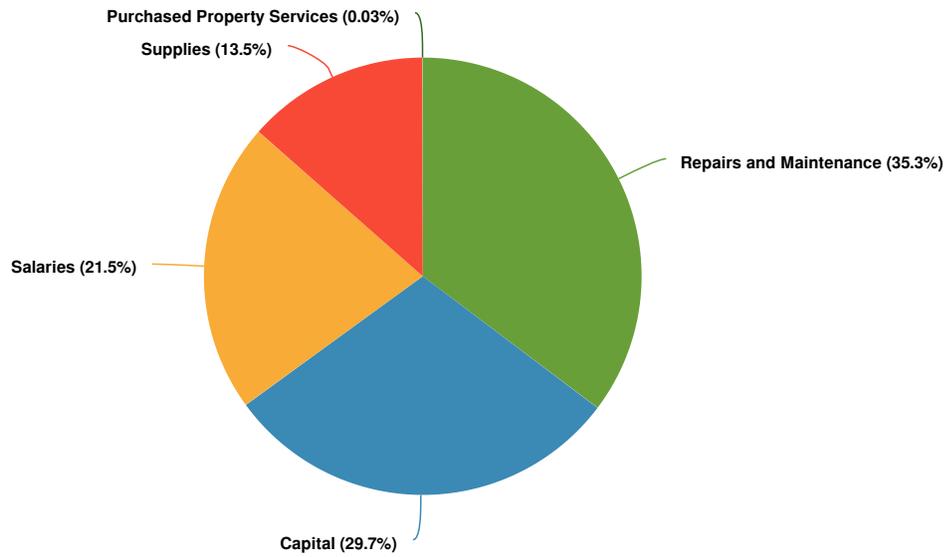


Grey background indicates budgeted figures.

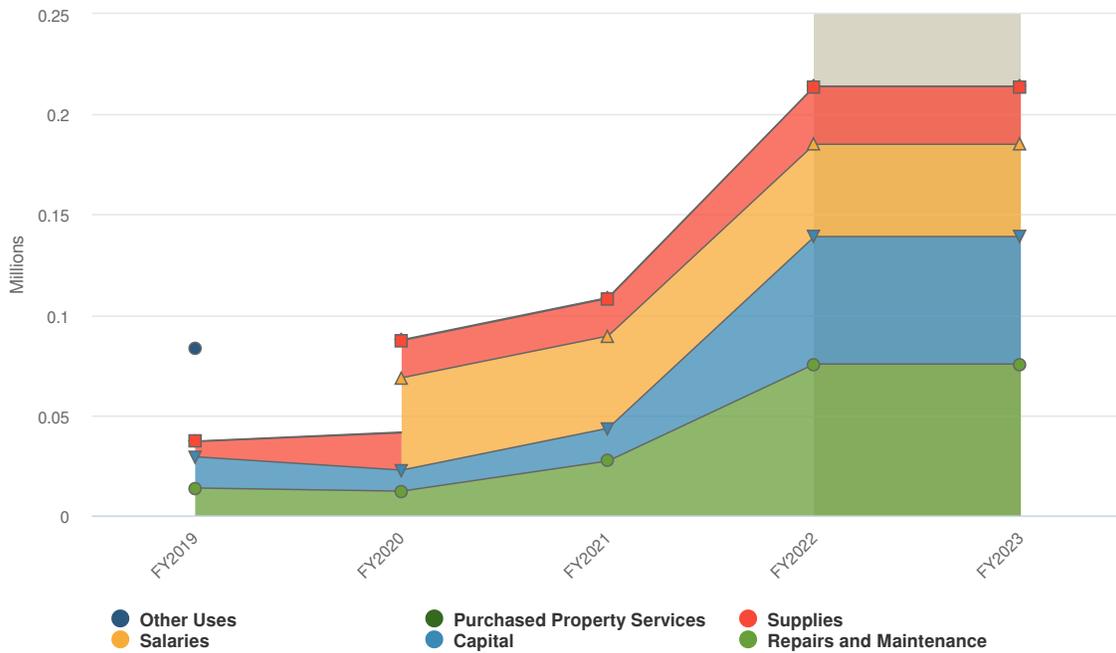
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Revenue Source							
Charges for Services	\$144,778	\$153,180	\$196,473	\$143,000	\$215,805	\$163,000	14%
Miscellaneous Revenue	\$14,889	\$31,385	\$2,605	\$14,000	-\$6,208	\$14,000	0%
Total Revenue Source:	\$159,667	\$184,565	\$199,078	\$157,000	\$209,596	\$177,000	12.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries	\$0	\$46,000	\$46,000	\$46,000	\$46,000	\$46,000	0%
Purchased Property Services	\$175	\$385	\$385	\$70	\$420	\$70	0%
Repairs and Maintenance	\$13,706	\$12,136	\$27,185	\$75,500	\$25,689	\$75,500	0%
Supplies	\$7,600	\$18,561	\$18,756	\$28,835	\$8,353	\$28,835	0%
Capital	\$15,561	\$10,492	\$16,294	\$63,550	\$10,420	\$63,550	0%
Other Uses	\$46,000	\$0					N/A
Total Expense Objects:	\$83,042	\$87,574	\$108,621	\$213,955	\$90,881	\$213,955	0%



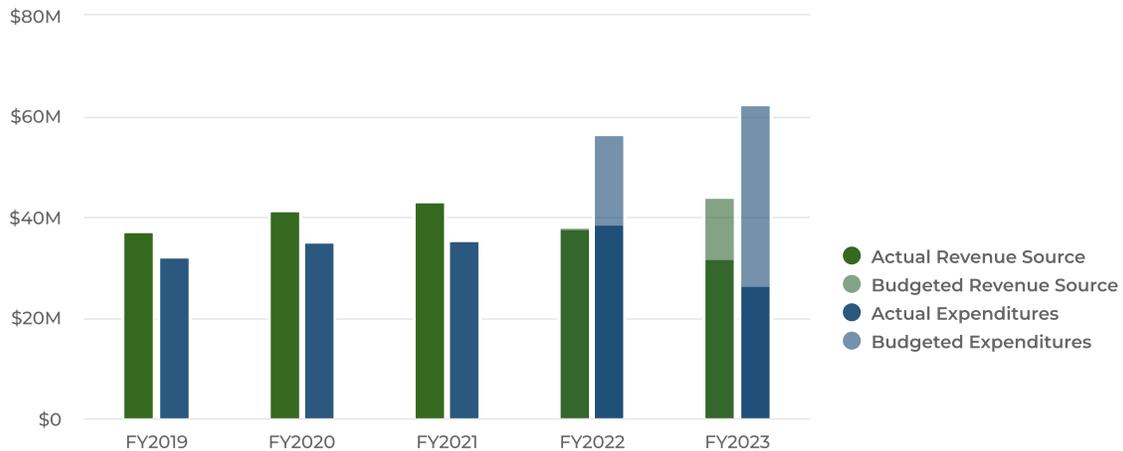
Utilities Fund

Utility Fund. The Utility Fund provides basic utility services to our residents, using revenues from the sale of electricity, water, treatment of wastewater and disposal of solid waste to fund its operations. For accounting purposes, the fund is separated into distinct funds to ensure each operation is self-sustaining. Those distinct funds are:

- Utility Administration – provides administrative support for the utility fund, including the utility billing and collection function
- Electric – provides for the distribution of electricity to our rate payers, and associated maintenance and repair of the City's electric utility infrastructure.
- Water – provides for the distribution of potable and raw water to our rate payers, and associated maintenance and repair of the City's water utility infrastructure.
- Wastewater – provides for the treatment of all wastewater to meet the Clean Water Act standards, and associated maintenance and repair of the City's wastewater utility infrastructure.
- Landfill – provides for the collection of refuse from rate payers, and proper disposal in the City's certificated landfill.

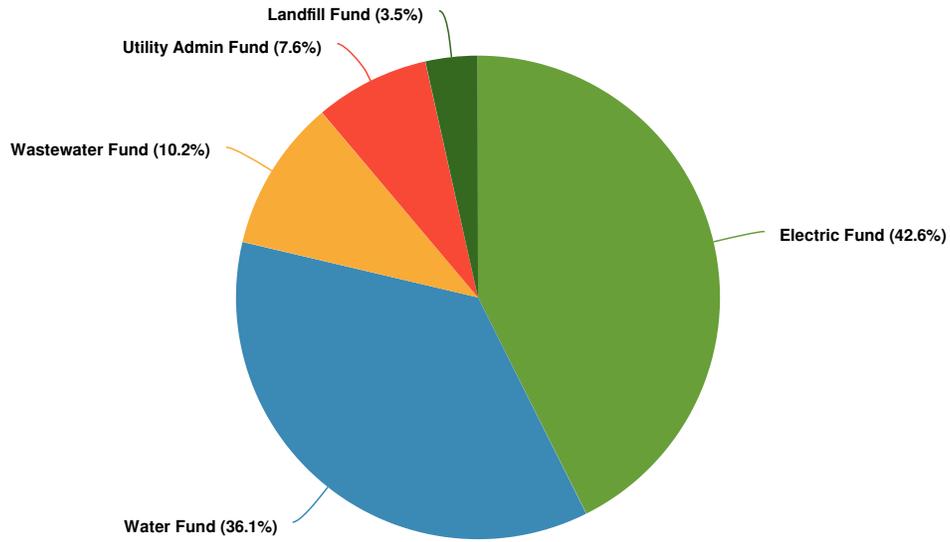
Summary

City of Boulder City is projecting \$44.16M of revenue in FY2023, which represents a 15.9% increase over the prior year. Budgeted expenditures are projected to increase by 10.5% or \$5.95M to \$62.53M in FY2023.

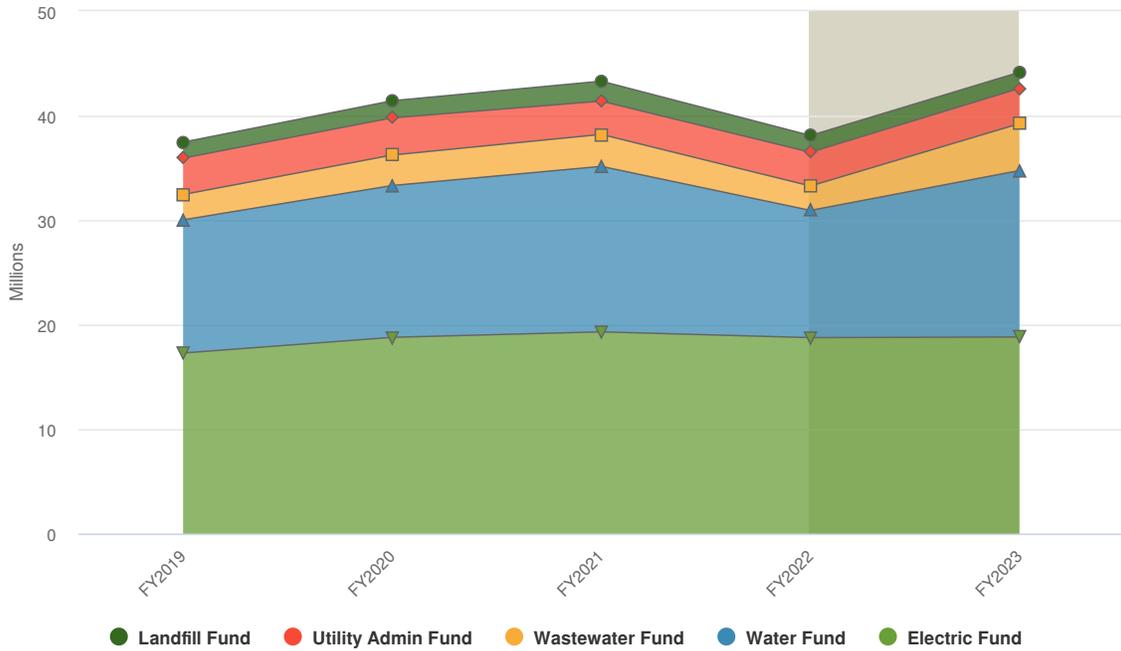


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



Grey background indicates budgeted figures.

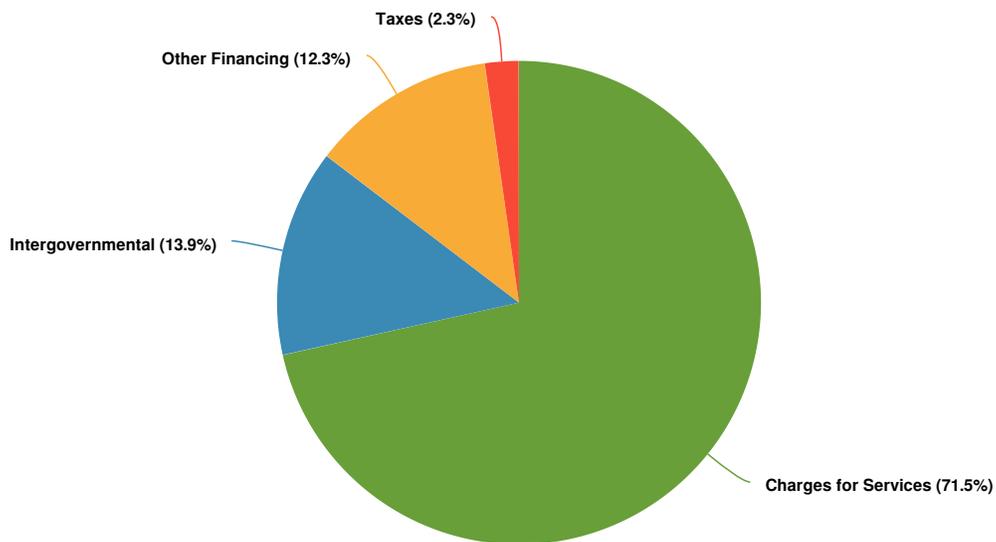
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Landfill Fund	1.5	2.0	2.0	1.5	1.5	2.0	-25%
Utility Admin Fund	3.5	4.0	4.0	3.5	3.5	4.0	-12.5%
Wastewater Fund	2.5	3.0	3.0	2.5	2.5	3.0	-16.7%
Water Fund	13.0	14.0	15.0	13.0	13.0	14.0	-9.1%
Electric Fund	17.5	19.0	19.0	17.5	17.5	19.0	-8.1%
Total	38.0	42.0	43.0	38.0	38.0	42.0	-9.1%



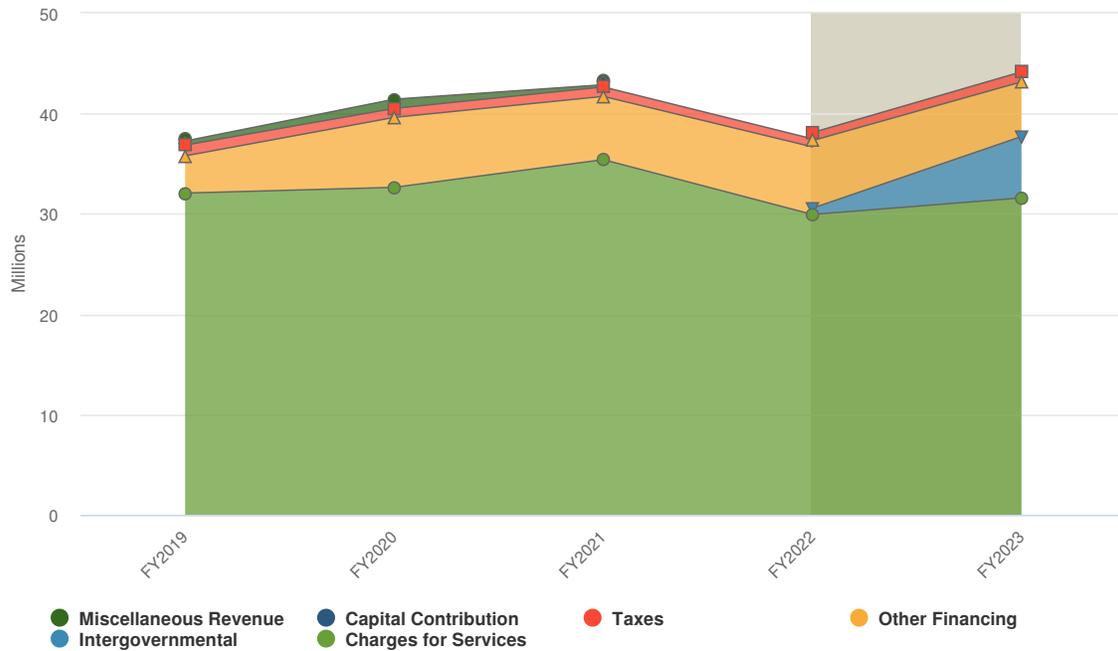
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Utility Admin Fund	\$3,487,000	\$3,560,019	\$3,184,594	\$3,227,820	\$2,918,082	\$3,378,056	4.7%
Electric Fund	\$17,285,115	\$18,784,958	\$19,310,008	\$18,758,054	\$17,112,951	\$18,819,774	0.3%
Water Fund	\$12,743,649	\$14,530,705	\$15,839,943	\$12,174,800	\$13,408,646	\$15,933,501	30.9%
Wastewater Fund	\$2,425,627	\$2,917,889	\$3,060,315	\$2,340,000	\$3,011,497	\$4,489,882	91.9%
Landfill Fund	\$1,524,086	\$1,635,338	\$1,909,999	\$1,600,900	\$1,546,451	\$1,543,000	-3.6%
Total:	\$37,465,477	\$41,428,909	\$43,304,858	\$38,101,574	\$37,997,626	\$44,164,213	15.9%

Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

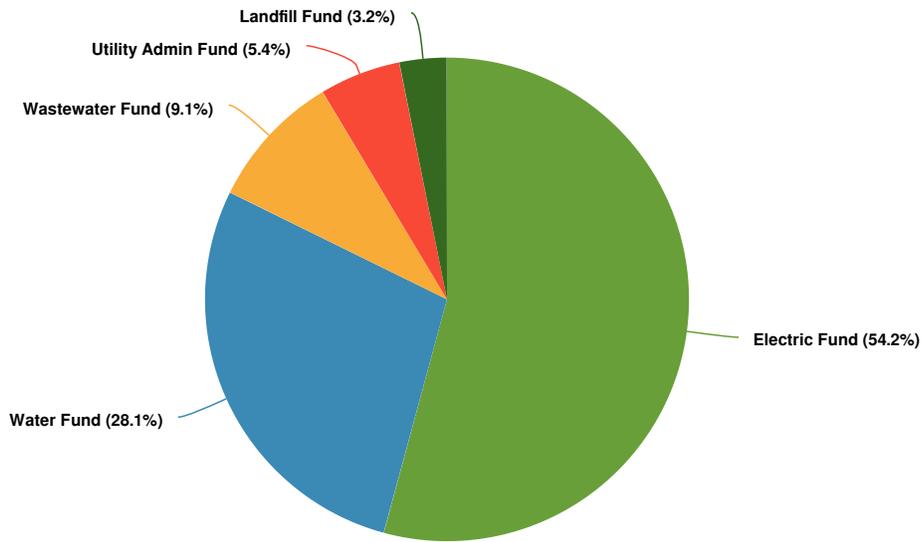


Grey background indicates budgeted figures.

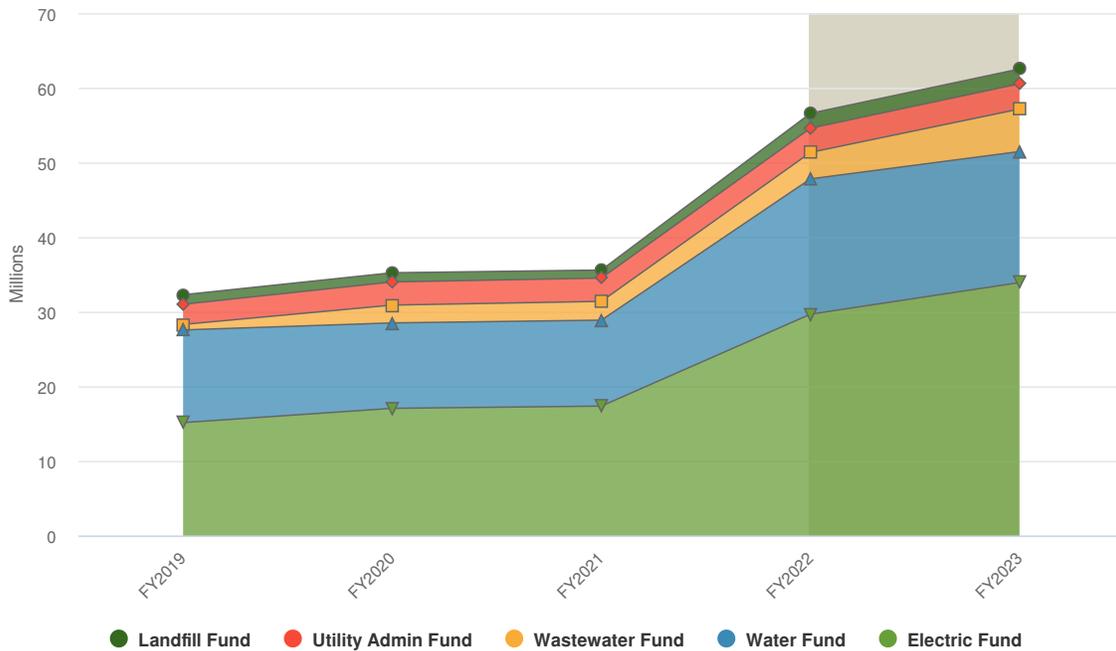
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Revenue Source							
Taxes	\$1,072,968	\$895,405	\$942,423	\$800,000	\$1,169,653	\$1,000,000	25%
Intergovernmental	\$0	\$0	\$0	\$625,000	\$1,040,344	\$6,121,000	879.4%
Charges for Services	\$32,067,097	\$32,640,685	\$35,403,074	\$29,937,900	\$31,246,531	\$31,590,545	5.5%
Miscellaneous Revenue	\$403,431	\$916,423	\$218,406	\$0	-\$179,391	\$0	0%
Capital Contribution	\$209,734	\$0	\$433,903	\$0	\$0	\$0	0%
Other Financing	\$3,712,248	\$6,976,396	\$6,307,052	\$6,738,674	\$4,720,489	\$5,452,668	-19.1%
Total Revenue Source:	\$37,465,477	\$41,428,909	\$43,304,858	\$38,101,574	\$37,997,626	\$44,164,213	15.9%

Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund



Grey background indicates budgeted figures.

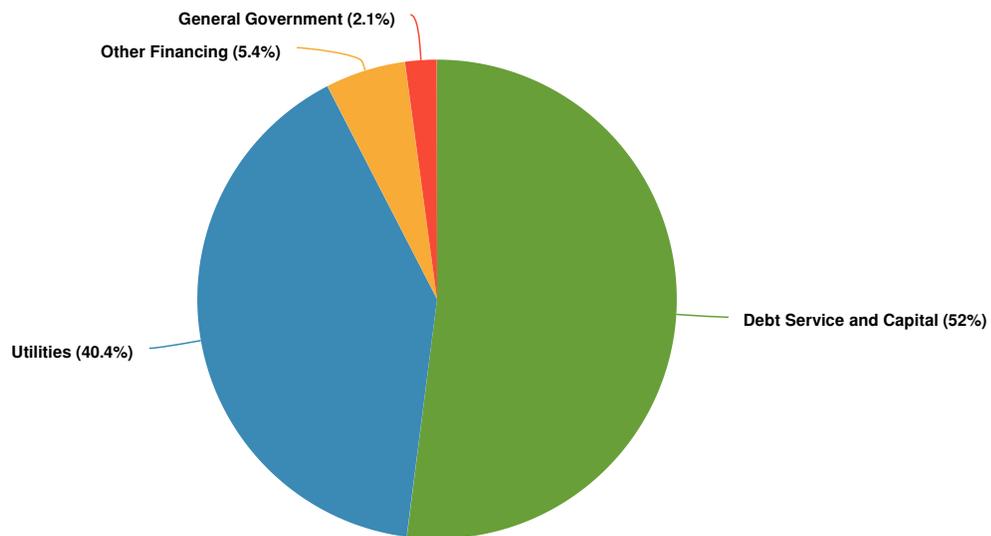
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Electric Fund	15.5	17.0	17.5	30.0	34.5	34.5	15%
Water Fund	12.5	11.5	11.5	18.0	17.5	17.5	-10%
Wastewater Fund	1.5	1.5	1.5	3.0	4.5	4.5	50%
Utility Admin Fund	1.5	1.5	1.5	3.0	4.5	4.5	50%
Landfill Fund	0.5	0.5	0.5	1.0	1.5	1.5	50%



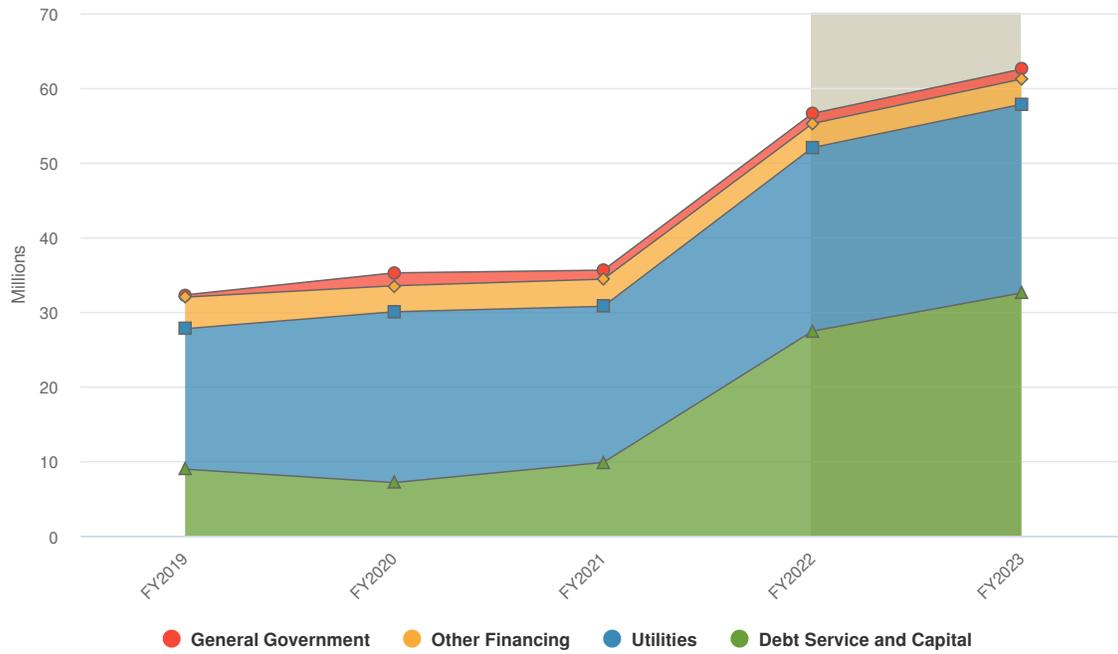
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Utility Admin Fund	\$2,708,746	\$3,102,541	\$3,124,516	\$3,245,297	\$2,918,082	\$3,392,924	4.5%
Electric Fund	\$15,136,349	\$17,048,465	\$17,348,184	\$29,662,422	\$22,079,285	\$33,904,117	14.3%
Water Fund	\$12,414,287	\$11,446,111	\$11,514,252	\$18,134,808	\$10,656,404	\$17,555,314	-3.2%
Wastewater Fund	\$738,834	\$2,387,823	\$2,518,473	\$3,545,300	\$1,750,407	\$5,695,974	60.7%
Landfill Fund	\$1,267,937	\$1,230,174	\$1,071,285	\$1,989,500	\$1,402,941	\$1,977,741	-0.6%
Total:	\$32,266,153	\$35,215,114	\$35,576,711	\$56,577,327	\$38,807,119	\$62,526,070	10.5%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

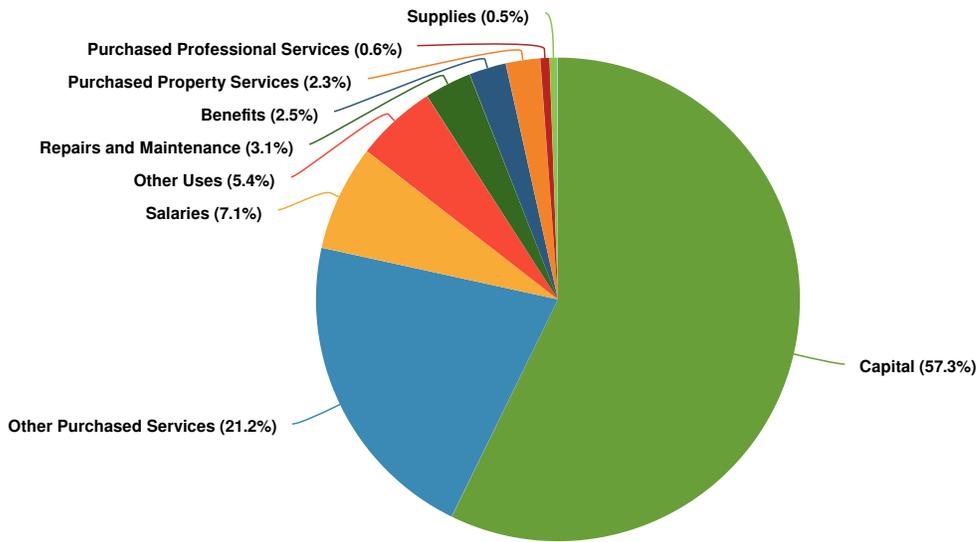


Grey background indicates budgeted figures.

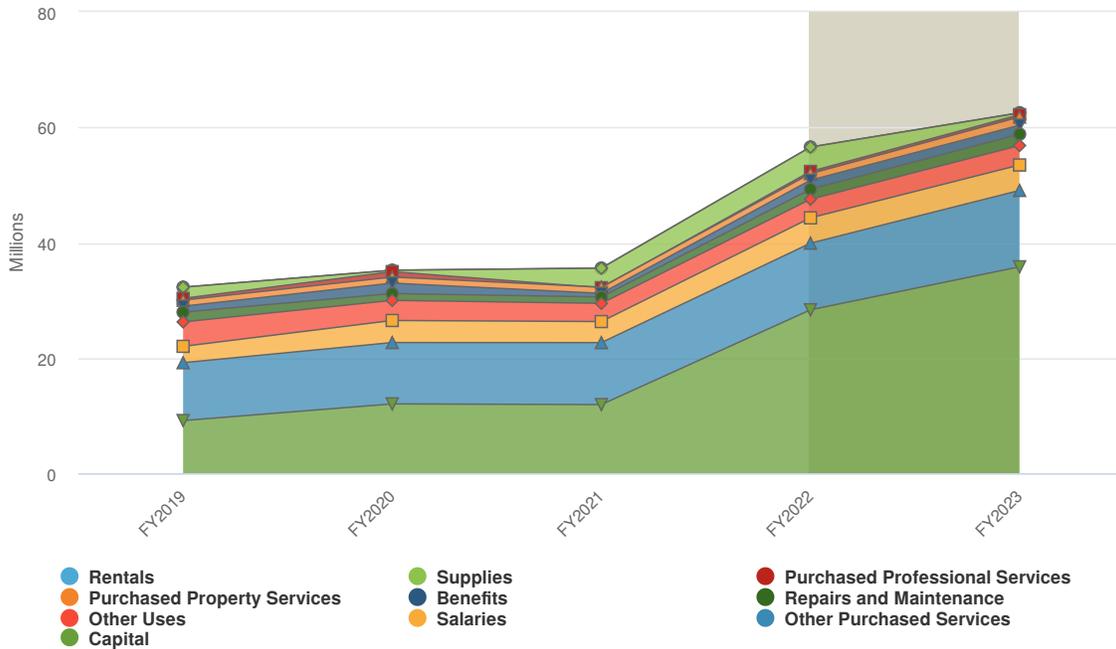
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expenditures							
General Government	\$300,518	\$1,725,038	\$1,206,109	\$1,353,520	\$1,120,594	\$1,339,020	-1.1%
Other Financing	\$4,237,248	\$3,486,396	\$3,643,394	\$3,227,820	\$2,970,489	\$3,378,056	4.7%
Debt Service and Capital	\$8,908,360	\$7,114,984	\$9,813,557	\$27,409,825	\$12,900,607	\$32,526,870	18.7%
Utilities	\$18,820,027	\$22,888,696	\$20,913,650	\$24,586,162	\$21,815,429	\$25,282,124	2.8%
Total Expenditures:	\$32,266,153	\$35,215,114	\$35,576,711	\$56,577,327	\$38,807,119	\$62,526,070	10.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries	\$2,832,663	\$3,829,916	\$3,652,535	\$4,390,880	\$3,938,378	\$4,415,957	0.6%
Benefits	\$1,033,639	\$1,802,794	\$628,825	\$1,571,472	\$823,161	\$1,557,275	-0.9%
Purchased Professional Services	\$310,744	\$927,446	-\$102,922	\$380,500	\$285,560	\$390,500	2.6%
Purchased Property Services	\$1,044,257	\$1,058,794	\$1,078,697	\$1,141,130	\$1,290,477	\$1,425,120	24.9%
Repairs and Maintenance	\$1,694,101	\$1,189,709	\$1,109,650	\$1,738,320	\$1,183,382	\$1,968,320	13.2%
Rentals	\$865	\$5,251	\$7,067	\$8,750	\$20,986	\$28,750	228.6%
Other Purchased Services	\$10,039,431	\$10,642,508	\$10,750,470	\$11,552,881	\$10,882,506	\$13,250,973	14.7%
Supplies	\$1,943,530	\$253,726	\$3,397,324	\$4,221,463	\$4,481,461	\$314,249	-92.6%
Capital	\$9,129,675	\$12,018,575	\$11,898,014	\$28,344,111	\$12,930,719	\$35,796,870	26.3%
Other Uses	\$4,237,248	\$3,486,396	\$3,157,052	\$3,227,820	\$2,970,489	\$3,378,056	4.7%
Total Expense Objects:	\$32,266,153	\$35,215,114	\$35,576,711	\$56,577,327	\$38,807,119	\$62,526,070	10.5%



DEPARTMENTS



City Council



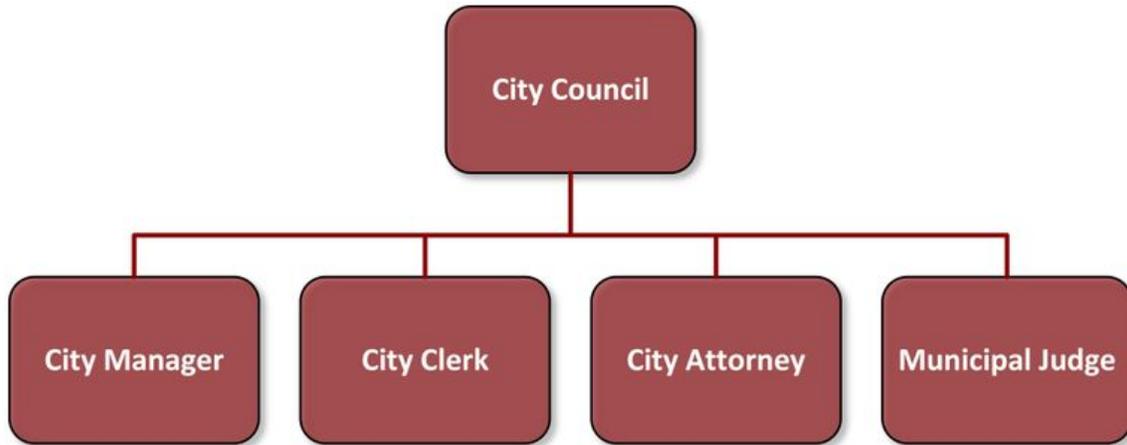
City Council of Boulder City

The Mayor and four City Council members are nonpartisan and elected at-large. The terms for the Mayor and City Council members are four years, and the terms are staggered. The City Council is the governing body of the City and exercises legislative power by enacting ordinances, resolutions, orders, and other policies necessary for the management and execution of the powers vested in the City through the City Charter. The Mayor serves as a member of the City Council and presides over its meetings. One of the Councilmembers is elected by the City Council to serve as Mayor pro tempore to act during the absence of the Mayor. The City Council appoints a City Manager, City Clerk, City Attorney, and Municipal Judge.

Currently serving:

- Mayor Kiernan McManus
- Councilmember James Howard Adams
- Councilmember Claudia Bridges
- Councilmember Matt Fox
- Councilmember Sherri Jorgensen

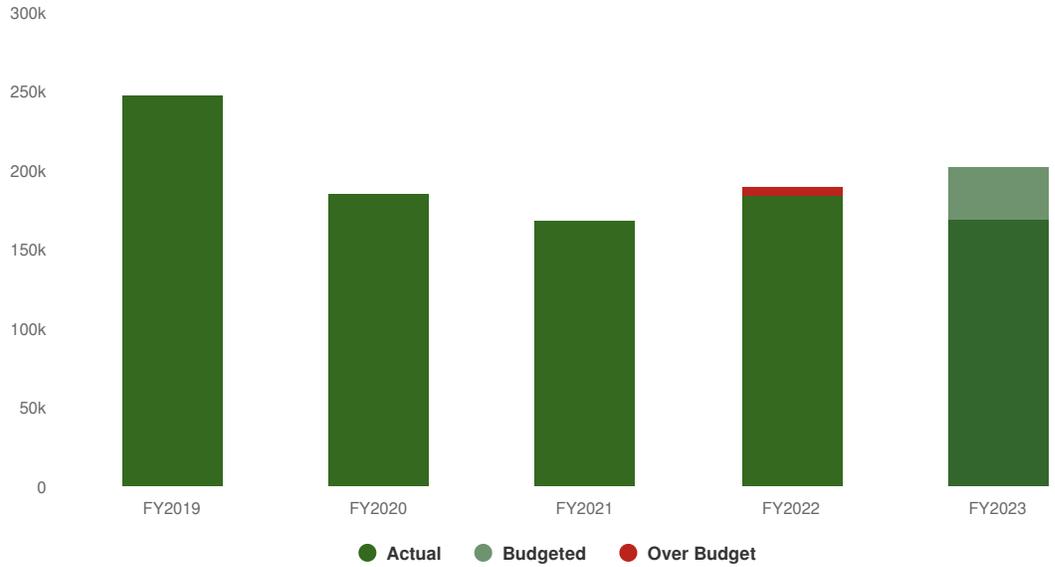
Organizational Chart



Expenditures Summary

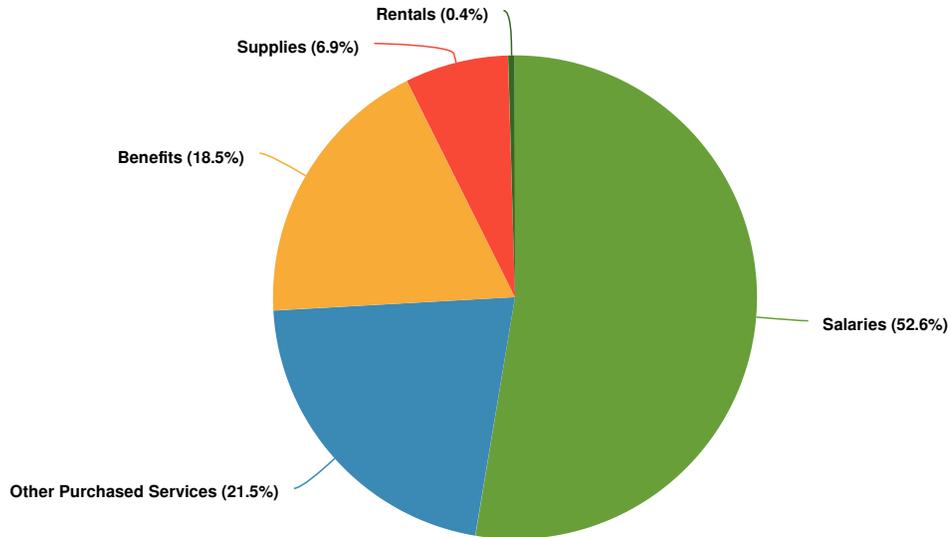
\$201,420 **\$17,604**
(9.58% vs. prior year)

City Council Proposed and Historical Budget vs. Actual

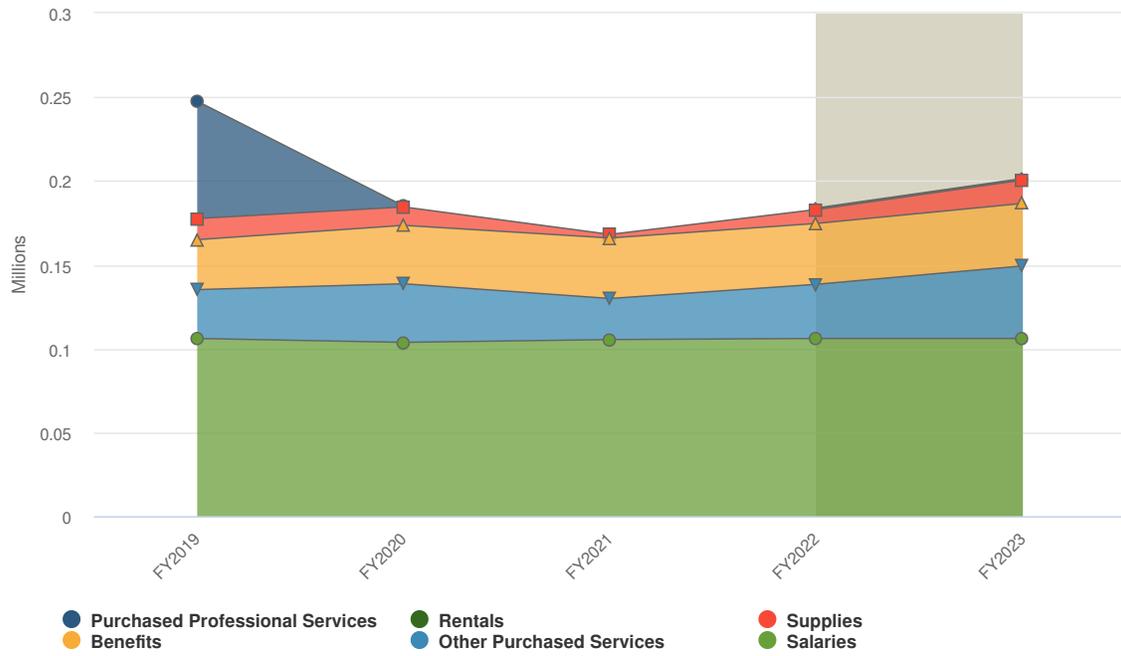


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



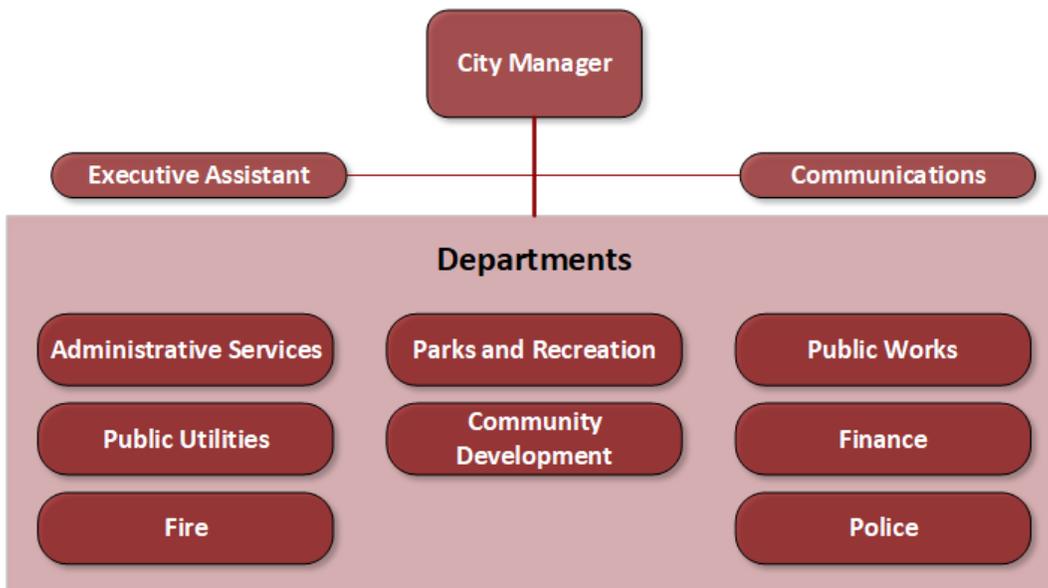
City Manager



Taylour Tedder
City Manager

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, Administrative Services Director, Police Chief, Fire Chief, Utilities Director, Parks and Recreation Director, Community Development Director and Finance Director report directly to the City Manager.

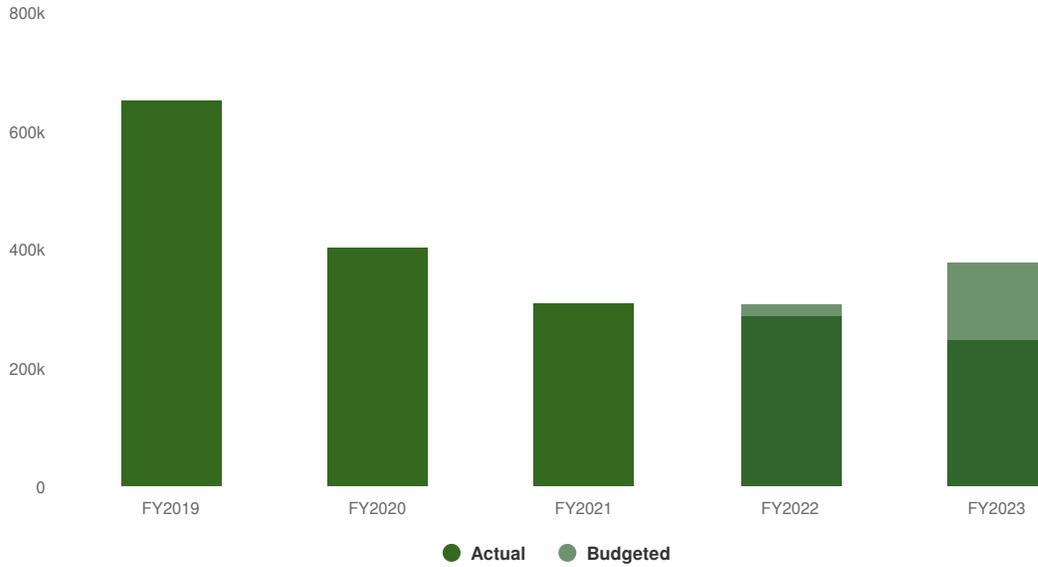
Organizational Chart



Expenditures Summary

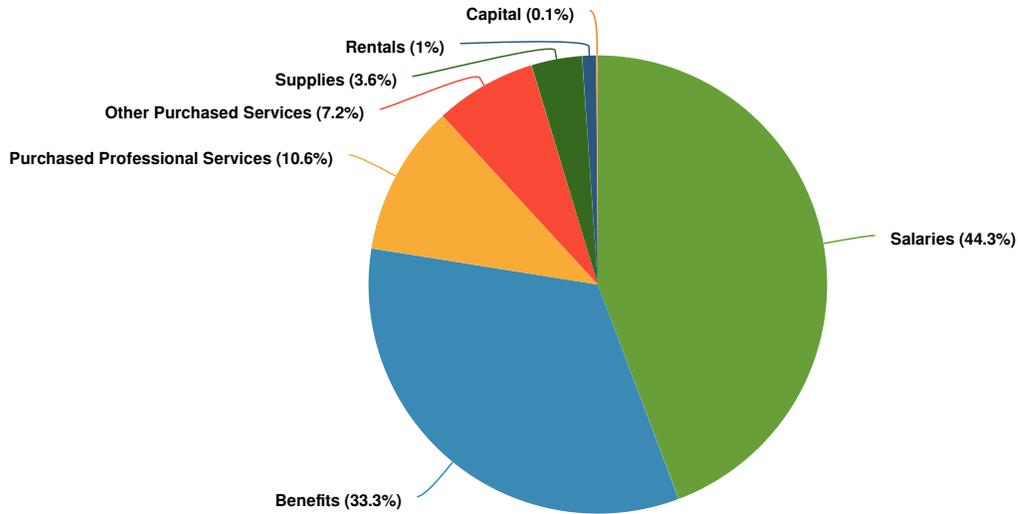
\$376,267 **\$69,559**
(22.68% vs. prior year)

City Manager Proposed and Historical Budget vs. Actual

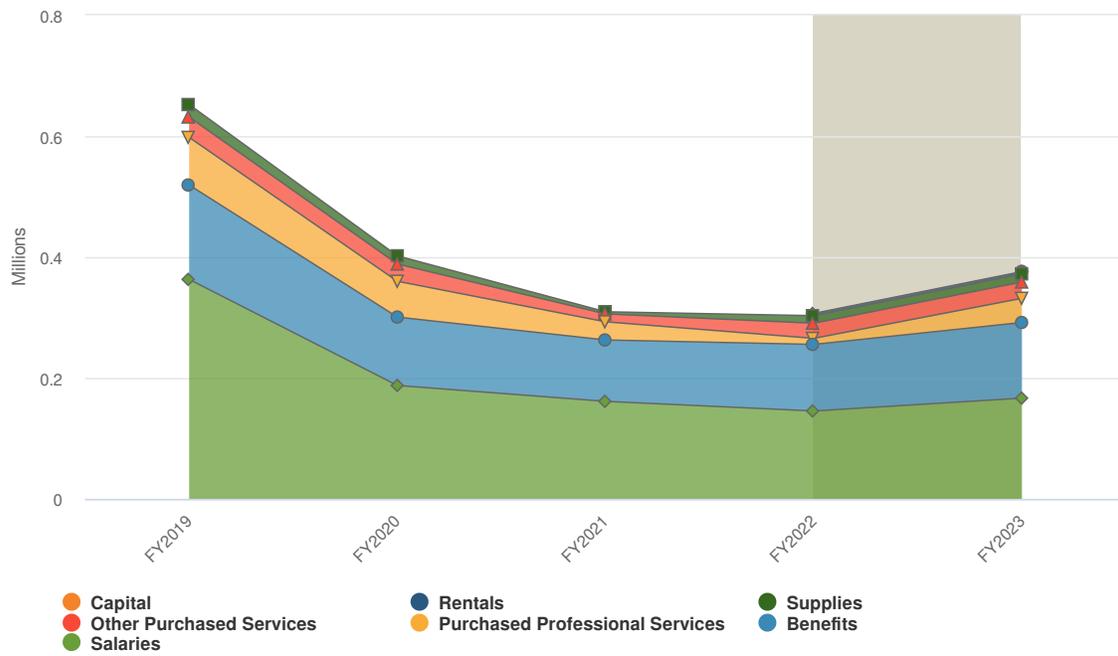


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

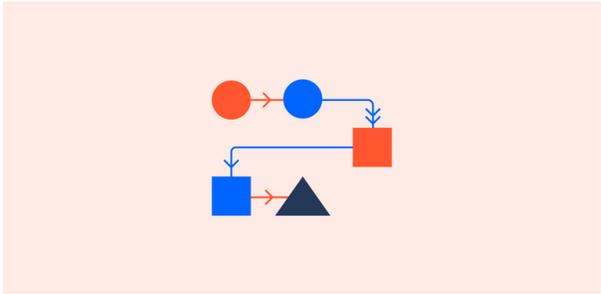
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$360,444	\$262,200	\$236,249	\$225,323	\$231,661	\$246,570	9.4%
Temporary	\$2,567	\$343					N/A
Interfund Salary Reimbursement	\$0	-\$75,000	-\$75,000	-\$80,000	-\$80,000	-\$80,000	0%
Total Salaries:	\$363,011	\$187,543	\$161,249	\$145,323	\$151,661	\$166,570	14.6%
Benefits							
Employees Retirement	\$101,298	\$77,509	\$69,090	\$67,034	\$64,328	\$73,354	9.4%
Siis Premiums	\$4,027	\$2,561	\$2,463	\$2,563	\$4,724	\$9,764	281%
Medicare	\$5,937	\$3,895	\$5,099	\$3,267	\$3,497	\$3,575	9.4%
Social Security	\$151	\$30					N/A
Group Health Insurance	\$39,950	\$23,100	\$22,377	\$27,600	\$26,350	\$28,800	4.3%
Other Employee Benefits	\$4,795	\$6,047	\$2,521	\$9,658	\$1,933	\$9,658	0%
Total Benefits:	\$156,158	\$113,142	\$101,550	\$110,122	\$100,833	\$125,151	13.6%
Purchased Professional Services							
Professional	\$78,790	\$59,219	\$30,033	\$10,000	\$100	\$40,000	300%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Total Purchased Professional Services:	\$78,790	\$59,219	\$30,033	\$10,000	\$100	\$40,000	300%
Repairs and Maintenance							
Maintenance Vehicles	\$0	\$0		\$0	\$28		N/A
Total Repairs and Maintenance:	\$0	\$0	\$0	\$0	\$28	\$0	0%
Rentals							
Rental Equipment				\$3,713	\$3,305	\$3,713	0%
Total Rentals:				\$3,713	\$3,305	\$3,713	0%
Other Purchased Services							
Communications	\$3,369	\$4,026	\$3,073	\$3,000	\$3,901	\$3,250	8.3%
Postage/Shipping	\$498	\$220	\$175	\$550	\$24	\$550	0%
Printing	\$53	\$3,713	\$3,628	\$0	\$0		N/A
Pubs Subs Dues Fees	\$3,135	\$3,635	\$1,668	\$4,000	\$733	\$4,000	0%
Travel & Training	\$26,580	\$16,250	\$1,768	\$17,000	\$12,701	\$18,516	8.9%
Software Licenses	\$0	\$734	\$2,755	\$500	\$130	\$650	30%
Total Other Purchased Services:	\$33,636	\$28,577	\$13,068	\$25,050	\$17,490	\$26,966	7.6%
Supplies							
Equipment Supplies	\$0	\$0	\$0	\$2,500	\$3,952	\$2,500	0%
Fuel	\$0	\$0		\$0	\$32		N/A
General Supplies	\$467	\$0		\$0	\$48	\$0	0%
Office Supplies	\$5,524	\$3,732	\$1,344	\$5,000	\$408	\$6,000	20%
Other Supplies	\$14,684	\$9,782	\$2,180	\$5,000	\$5,818	\$5,000	0%
Total Supplies:	\$20,675	\$13,514	\$3,524	\$12,500	\$10,257	\$13,500	8%
Capital							
Vehicles						\$367	N/A
Equipment				\$0	\$4,308		N/A
Total Capital:	\$0	\$0	\$0	\$0	\$4,308	\$367	N/A
Total Expense Objects:	\$652,268	\$401,996	\$309,423	\$306,708	\$287,982	\$376,267	22.7%

Goal #1

Complete evaluation of department structure/workflow and recommend adjustments



Goal #2

Further identify cost-savings and duplicity in City subscriptions, services, and software utilized City-wide



Communications



Lisa LaPlante
Communications

The Division of Communications is operated through the City Manager’s Office. The division plans, manages, and oversees the activities and operations of City communications. Duties of this division:

- Write and edit news releases for publications, broadcast, and internet
- Respond to media inquiries for ten departments/divisions
- Oversee broadcasting and streaming of meetings
- Programming of BCTV (Government Access Channel)
- Produce videos for BCTV and social media platforms
- Responsible for brand management for unified image for departmental materials and deliverables
- Analyze/utilize data from marketing campaigns and social media posts for future programming success
- Disseminate internal communications to 200+ City employees
- Create and edit content for city website, www.bcnv.org
- Publish newsletters, flyers, and booklets for widespread community distribution
- Promote and deliver excellent customer service to residents
- Write speeches and PowerPoint presentations for Mayor, Council Members, and City Manager as requested
- Public Information Officer for Boulder City Office of Emergency Management
- Develop and maintain relationships with news staff, lawmakers, and business/community leaders
- Manage policy and procedure of numerous social media platforms

BCTV is the government access channel operated by the City. It broadcasts on COX cable channel 2 in Boulder City, and a live stream can also be found on YouTube.

BCTV’s Digital Technician:

- Records and streams City Council, Commission and Committee meetings and workshops
- Programs BCTV (Government Access Channel) broadcasts, including videos, documentaries, and meetings
- Shoots and edits videos for BCTV, the website, and social media platforms

BCTV has been especially important through the pandemic, as the City had to navigate closures, restrictions on occupancy, and some residents were uncomfortable attending meeting in public. With advanced technologies, the City started streaming all meetings live in 2020 online and on the government access channel. Constituents can be involved through virtual meetings and video streaming, either by calling in during the public comment periods of the meetings or by submitting written public comments in advance. The availability of these options has provided transparency and accountability.

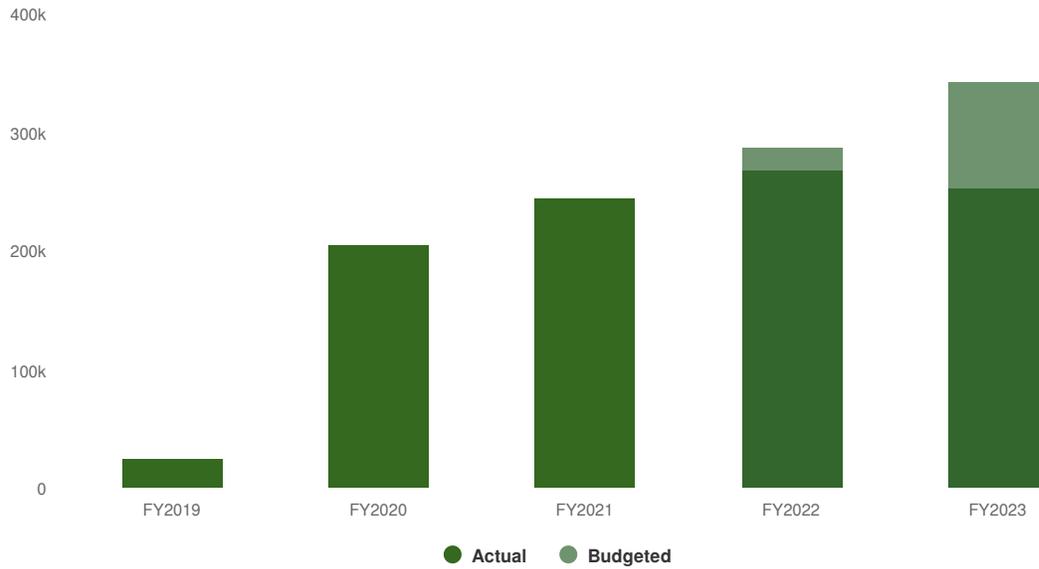
Organizational Chart



Expenditures Summary

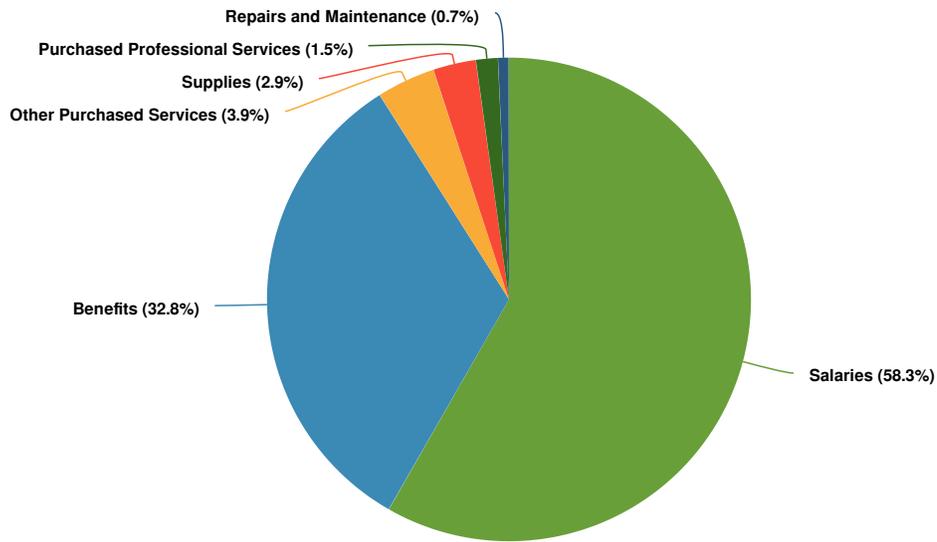
\$342,701 **\$55,685**
(19.40% vs. prior year)

Communications Proposed and Historical Budget vs. Actual

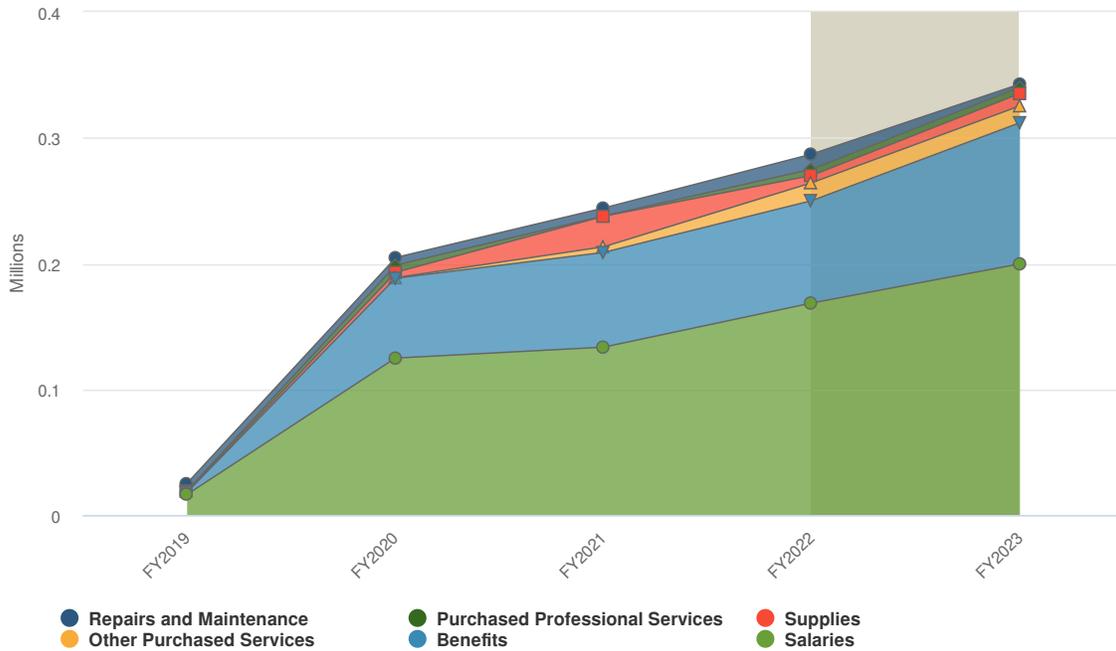


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$0	\$132,462	\$147,936	\$154,499	\$152,461	\$204,721	32.5%
Temporary	\$16,382	\$7,282	\$534	\$19,081	\$13,353	\$0	-100%
Interfund Salary Reimbursement	\$0	-\$15,000	-\$15,000	-\$5,000	-\$5,000	-\$5,000	0%
Total Salaries:	\$16,382	\$124,744	\$133,470	\$168,580	\$160,814	\$199,721	18.5%
Benefits							
Employees Retirement	\$0	\$38,745	\$43,271	\$45,963	\$45,283	\$60,904	32.5%
Siis Premiums	\$479	\$2,436	\$2,592	\$3,243	\$3,698	\$4,277	31.9%
Medicare	\$248	\$2,029	\$2,023	\$2,517	\$2,478	\$2,969	18%
Social Security	\$1,061	\$463	\$8	\$1,183	\$844	\$0	-100%
Group Health Insurance	\$0	\$18,900	\$26,300	\$27,600	\$27,500	\$43,200	56.5%
Other Employee Benefits	\$0	\$931	\$1,106	\$900	\$1,114	\$900	0%
Total Benefits:	\$1,788	\$63,504	\$75,301	\$81,406	\$80,917	\$112,250	37.9%
Purchased Professional Services							
Professional	\$0	\$5,700	\$0	\$3,000	\$0	\$3,000	0%
Technical	\$578	\$0	\$182	\$2,000	\$0	\$2,000	0%
Total Purchased Professional Services:	\$578	\$5,700	\$182	\$5,000	\$0	\$5,000	0%
Purchased Property Services							
Service Charges and Fees				\$0	\$7	\$0	0%
Total Purchased Property Services:	\$0	\$0	\$0	\$0	\$7	\$0	0%
Repairs and Maintenance							
Maintenance Equipment	\$5,952	\$6,038	\$6,356	\$12,000	-\$1,660	\$2,500	-79.2%
Total Repairs and Maintenance:	\$5,952	\$6,038	\$6,356	\$12,000	-\$1,660	\$2,500	-79.2%
Other Purchased Services							
Communications	\$0	\$336	\$755	\$1,230	\$806	\$1,230	0%
Advertising Marketing	\$0	\$0	\$969	\$7,500	\$2,058	\$2,500	-66.7%
Postage/Shipping	\$0	\$0		\$0	\$30		N/A
Pubs Subs Dues Fees	\$0	\$0	\$1,619	\$0	\$292	\$500	N/A
Travel & Training	\$0	\$122	\$0	\$5,500	\$494	\$5,500	0%
Software Licenses	\$0	\$0	\$1,158	\$0	\$5,561	\$3,700	N/A
Total Other Purchased Services:	\$0	\$459	\$4,501	\$14,230	\$9,241	\$13,430	-5.6%
Supplies							



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Equipment Supplies	\$0	\$3,862	\$4,848	\$4,500	\$17,760	\$8,500	88.9%
General Supplies	\$574	\$0	-\$21				N/A
Office Supplies	\$0	\$364	\$1,587	\$800	\$129	\$800	0%
Other Supplies	\$0	\$0	\$0	\$500	\$308	\$500	0%
Cip, Non-Capitalized	\$0	\$0	\$17,884				N/A
Uniform (Allowances Boot)	\$0	\$0	\$0	\$0	\$126	\$0	0%
Total Supplies:	\$574	\$4,226	\$24,298	\$5,800	\$18,322	\$9,800	69%
Total Expense Objects:	\$25,274	\$204,671	\$244,108	\$287,016	\$267,641	\$342,701	19.4%

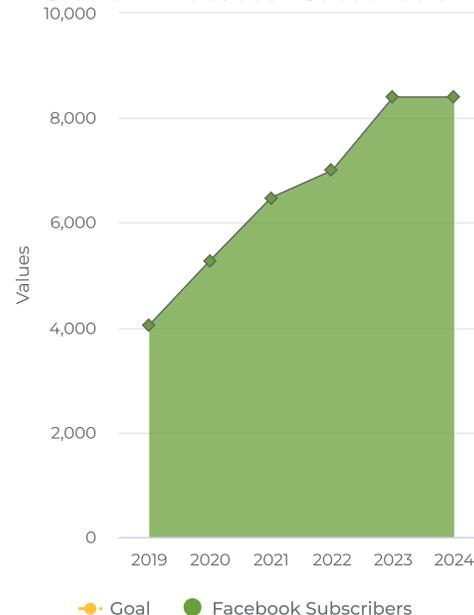
Performance Measures

Performance Measures	Actual	Estimate	Target	Target
	FY 2021	FY 2022	FY2023	FY2024
Number of Press Releases/News Flash Items	48	52	52	52
Growth in Facebook Subscribers	5,284	7,000	8,400	8,400
Growth in Twitter Subscribers	383	900	1,125	1,300
Growth in Instagram Subscribers	1,000	1,900	2,375	2,500
Number of Public Meetings Streamed/Recorded	109	80	90	90
Number of Unique Programs Prepared	8	15	20	25

Goal #1

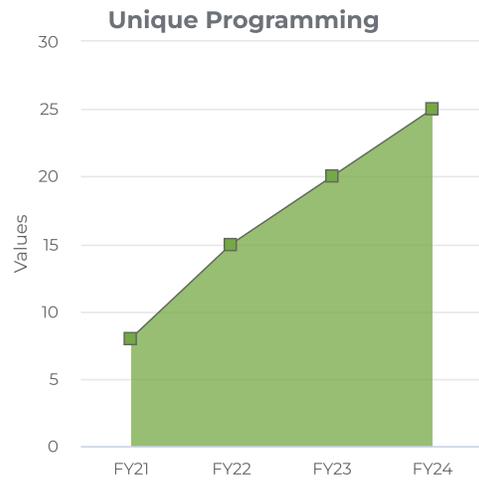
The City should use available social media outlets to improve the dissemination of information about city programs, activities, statistics, finances, and news. by expanding the number of subscribers on our digital platforms, we can reach more citizens effectively and quickly.

Growth in Facebook Subscribers



Goal #2

Prepare new programming that can be viewed on all platforms (social media, YouTube, BCTV) that help educate our citizens about Boulder City government



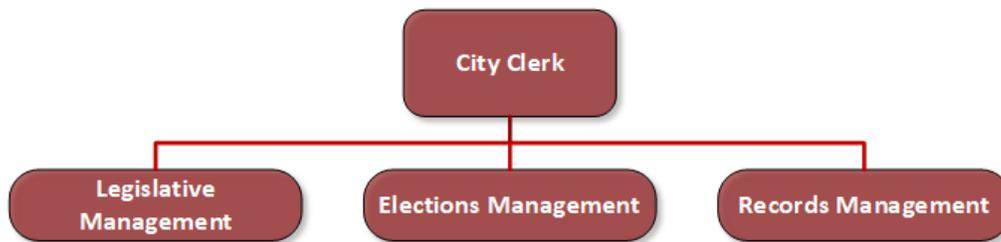
City Clerk



Tami McKay
City Clerk

The City Clerk is appointed by the Mayor and City Council and is responsible for the administration and facilitation of City Council and Redevelopment Agency meetings, municipal elections, and the city-wide records program. The City Clerk's office oversees the codification of the municipal code and provides administrative support to the Mayor and City Council and the City's advisory committees and commissions. The City Clerk's office's also administers a full-service passport acceptance program on behalf of the U.S. Department of State.

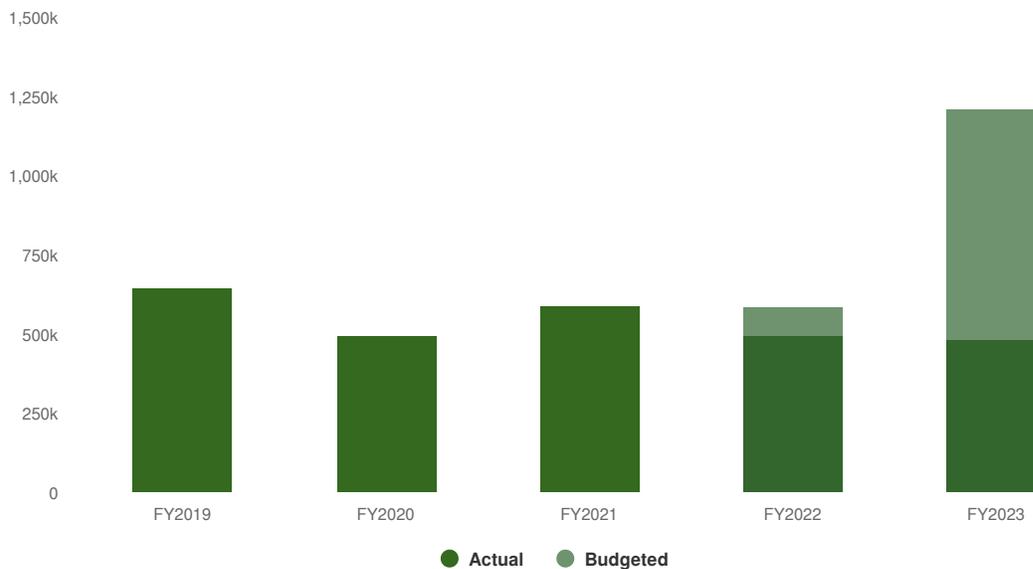
Organizational Chart



Expenditures Summary

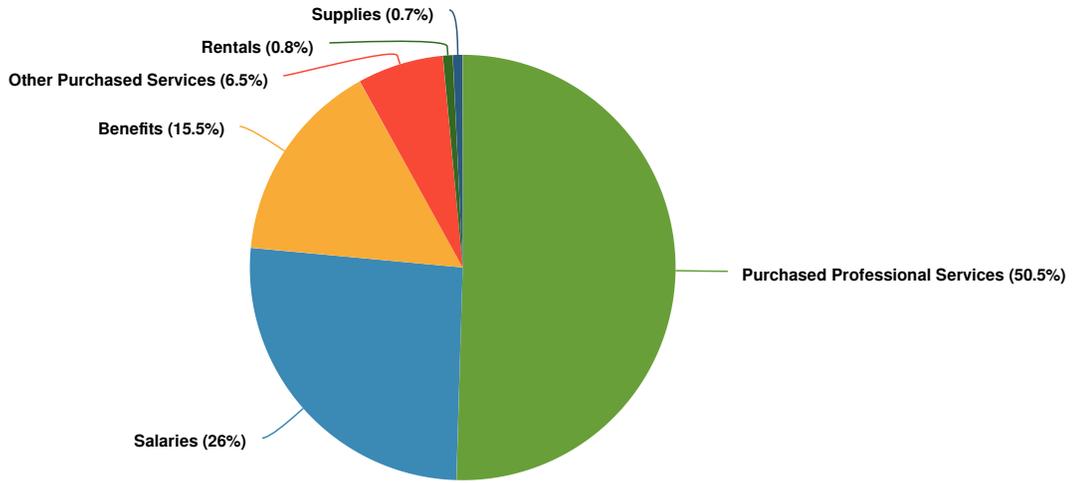
\$1,212,508 **\$629,713**
(108.05% vs. prior year)

City Clerk Proposed and Historical Budget vs. Actual

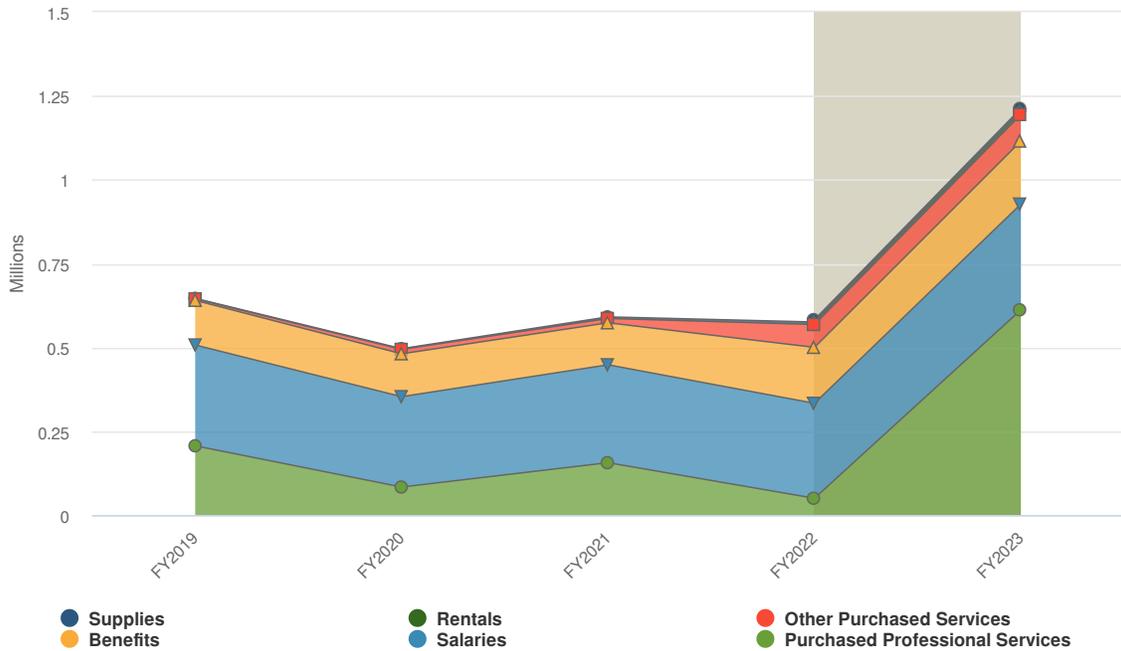


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$287,585	\$292,261	\$319,677	\$333,208	\$302,201	\$363,057	9%
Temporary	\$13,088	\$7,203	\$2,193	\$0	\$1,909	\$2,261	N/A
Interfund Salary Reimbursement	\$0	-\$30,000	-\$30,000	-\$50,000	-\$50,000	-\$50,000	0%
Total Salaries:	\$300,674	\$269,464	\$291,870	\$283,208	\$254,110	\$315,318	11.3%
Benefits							
Employees Retirement	\$83,103	\$85,455	\$77,592	\$99,129	\$89,408	\$108,009	9%
Siis Premiums	\$3,214	\$4,039	\$3,957	\$5,126	\$7,265	\$14,377	180.5%
Medicare	\$4,450	\$4,267	\$6,533	\$4,832	\$4,482	\$5,264	8.9%
Social Security	\$801	\$457	\$127	\$0	\$120	\$140	N/A
Group Health Insurance	\$39,150	\$31,500	\$35,050	\$55,200	\$45,979	\$57,600	4.3%
Other Employee Benefits	\$2,448	\$2,097	\$2,023	\$2,500	\$2,364	\$2,500	0%
Total Benefits:	\$133,165	\$127,815	\$125,283	\$166,787	\$149,618	\$187,890	12.7%
Purchased Professional Services							
Official Administrative	\$162,548	\$0	\$106,836	\$30,000	\$0	\$100,000	233.3%
Professional	\$17,239	\$19,944	\$5,312	\$10,000	\$7,960	\$510,000	5,000%
Other Prof Services	\$1,990	\$2,223	\$2,049	\$0	\$2,124	\$2,000	N/A
Technical	\$24,631	\$61,314	\$41,914	\$10,000	\$0	\$0	-100%
Total Purchased Professional Services:	\$206,408	\$83,482	\$156,112	\$50,000	\$10,084	\$612,000	1,124%
Rentals							
Rental Equipment				\$7,200	\$6,624	\$9,200	27.8%
Total Rentals:				\$7,200	\$6,624	\$9,200	27.8%
Other Purchased Services							
Communications	\$0	\$673	\$1,574	\$2,000	\$4,544	\$7,000	250%
Advertising Marketing	\$0	\$0		\$0	\$1,397	\$0	0%
Postage/Shipping	\$1,487	\$1,018	\$900	\$1,000	\$1,499	\$1,000	0%
Printing	\$71	\$7,256	\$7,119	\$0	\$0		N/A
Pubs Subs Dues Fees	\$1,802	\$1,627	\$1,027	\$2,000	\$1,096	\$2,500	25%
Travel & Training	\$835	\$1,882	\$1,070	\$2,000	\$460	\$2,500	25%
Software Licenses	\$112	\$734	\$1,260	\$61,200	\$51,714	\$66,200	8.2%
Total Other Purchased Services:	\$4,307	\$13,190	\$12,950	\$68,200	\$60,709	\$79,200	16.1%
Supplies							
Equipment Supplies	\$0	\$0	\$1,827	\$1,500	\$2,093	\$3,000	100%
Office Supplies	\$1,490	\$1,335	\$2,423	\$3,400	\$1,354	\$3,400	0%
Other Supplies	\$134	\$819	\$458	\$2,500	\$297	\$2,500	0%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Total Supplies:	\$1,624	\$2,154	\$4,707	\$7,400	\$3,744	\$8,900	20.3%
Capital							
Equipment				\$0	\$8,616		N/A
Total Capital:	\$0	\$0	\$0	\$0	\$8,616	\$0	0%
Total Expense Objects:	\$646,178	\$496,104	\$590,923	\$582,795	\$493,505	\$1,212,508	108.1%

Performance Measures

Performance Measures	Actual FY 2020	Actual FY 2021	Estimate FY 2022	Target FY 2023
Number of Public Meetings	95	119	85	90
Number of Public Records Requests Fulfilled	294	446	264	250

Goal #1

Post Public Meetings agendas in a timely manner and in compliance with Nevada Open Meeting Law, thereby avoiding any lawsuits, penalties, or any other negative consequences associated with violation of the Open Meeting Law.



Goal #2

Respond to city-wide records requests within five (5) business days.

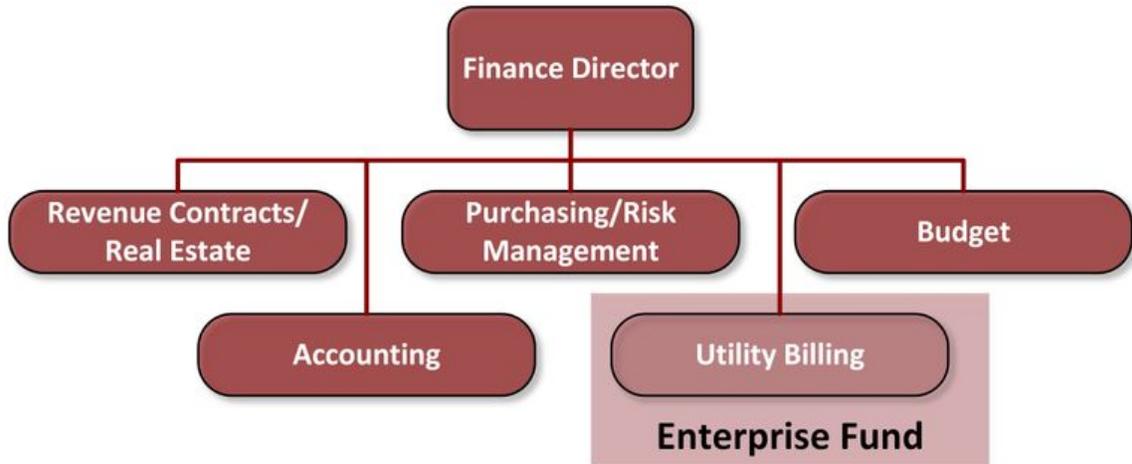


Finance



Diane Pelletier, CPA
Finance Director

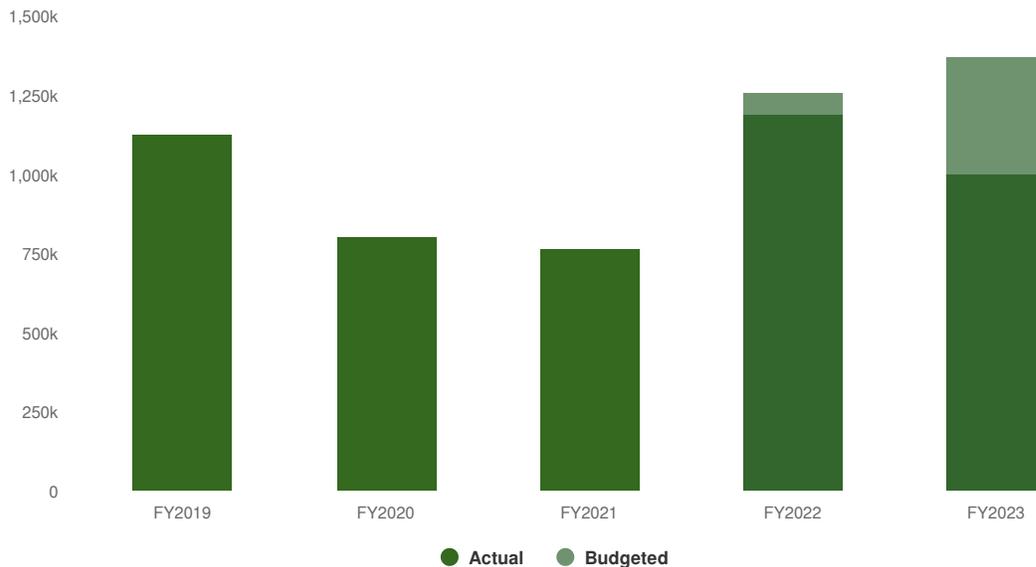
Organizational Chart



Expenditures Summary

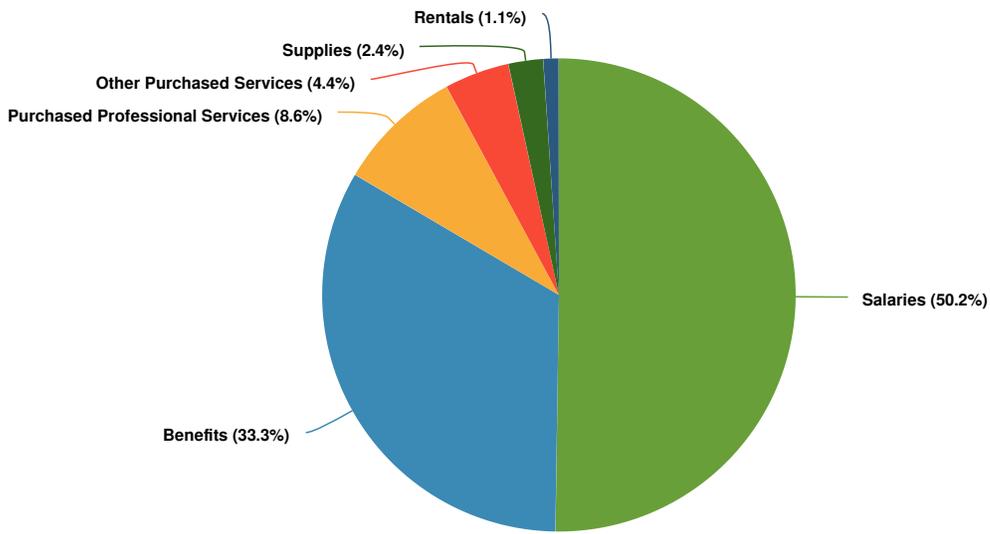
\$1,373,044 **\$113,024**
(8.97% vs. prior year)

Finance Proposed and Historical Budget vs. Actual

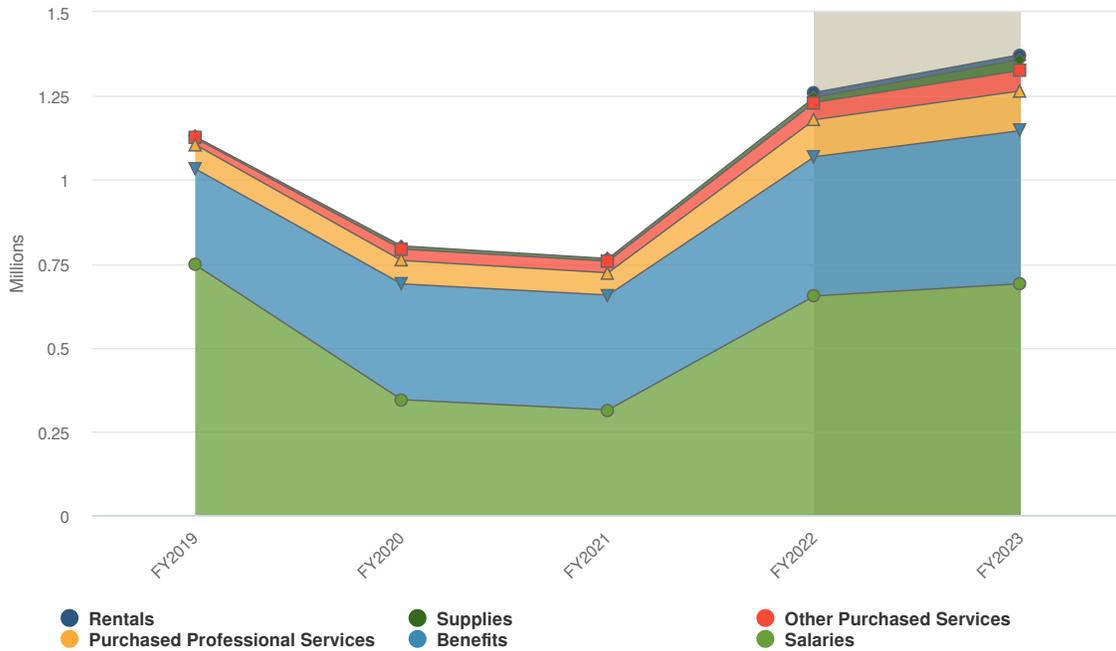


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$737,461	\$778,432	\$748,078	\$876,551	\$840,112	\$913,062	4.2%
Compensated Absences	\$8,942	\$0					N/A
Interfund Salary Reimbursement	\$0	-\$434,500	-\$434,500	-\$223,250	-\$223,250	-\$223,250	0%
Total Salaries:	\$746,403	\$343,932	\$313,578	\$653,301	\$616,862	\$689,812	5.6%
Benefits							
Employees Retirement	\$173,358	\$228,394	\$216,286	\$260,774	\$245,443	\$271,636	4.2%
Siis Premiums	\$9,099	\$12,059	\$10,154	\$11,535	\$15,346	\$36,157	213.5%
Medicare	\$10,860	\$11,024	\$11,312	\$12,710	\$12,572	\$13,239	4.2%
Group Health Insurance	\$88,527	\$88,200	\$98,600	\$124,200	\$114,573	\$129,600	4.3%
Other Employee Benefits	\$4,284	\$5,661	\$6,049	\$6,000	\$6,199	\$6,000	0%
Total Benefits:	\$286,129	\$345,338	\$342,402	\$415,219	\$394,133	\$456,632	10%
Purchased Professional Services							
Professional	\$72,097	\$69,902	\$66,397	\$110,400	\$67,815	\$118,500	7.3%
Total Purchased Professional Services:	\$72,097	\$69,902	\$66,397	\$110,400	\$67,815	\$118,500	7.3%
Purchased Property Services							
Service Charges and Fees				\$0	\$352		N/A
Total Purchased Property Services:	\$0	\$0	\$0	\$0	\$352	\$0	0%
Rentals							
Rental Equipment				\$14,500	\$12,850	\$14,500	0%
Total Rentals:				\$14,500	\$12,850	\$14,500	0%
Other Purchased Services							
Communications	\$4,598	\$4,647	\$5,796	\$5,000	\$5,822	\$6,500	30%
Advertising Marketing	\$206	\$168	\$0	\$1,200	\$0	\$1,200	0%
Postage/Shipping	\$2,764	\$2,402	\$2,297	\$3,600	\$2,606	\$3,600	0%
Printing	\$6	\$14,194	\$14,102	\$0	\$0		N/A
Pubs Subs Dues Fees	\$4,116	\$3,376	\$5,354	\$10,400	\$4,130	\$10,400	0%
Travel & Training	\$8,172	\$7,308	\$4,175	\$20,000	\$14,685	\$22,000	10%
Software Licenses	\$30	\$2,076	\$3,039	\$11,400	\$12,861	\$17,400	52.6%
Other	\$0	-\$190		\$0	\$21,879		N/A
Total Other Purchased Services:	\$19,892	\$33,980	\$34,762	\$51,600	\$61,983	\$61,100	18.4%
Supplies							



City Attorney



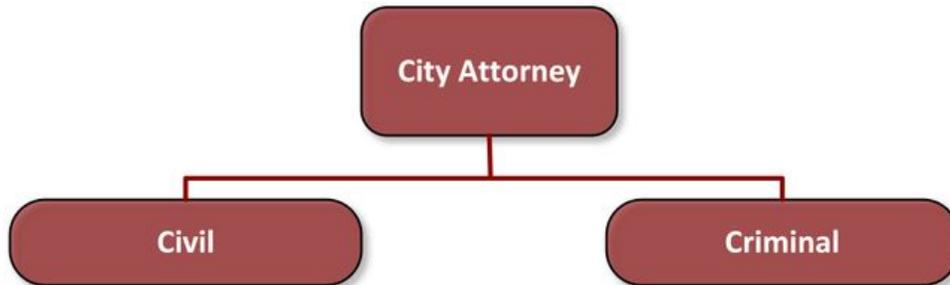
Brittany Walker, Esq.
City Attorney

To serve as the chief legal officer of the City in accordance with the Boulder City Charter and Boulder City Municipal Code.

The City Attorney provides a wide range of general legal services to the City including: serving as the chief legal advisor to the City Council, City Manager, Redevelopment District, City departments, and all appointed boards and commissions; managing all outside counsel; reviewing and negotiating City contracts, agreements, and ordinances; litigating civil cases; and prosecuting misdemeanors.

The City Attorney also serves the public interest by ensuring all meetings are conducted in accordance with Open Meeting Law, that public records are provided and kept in accordance with Public Records Law, and that contracts are drafted in compliance with all state and federal requirements for government contracts.

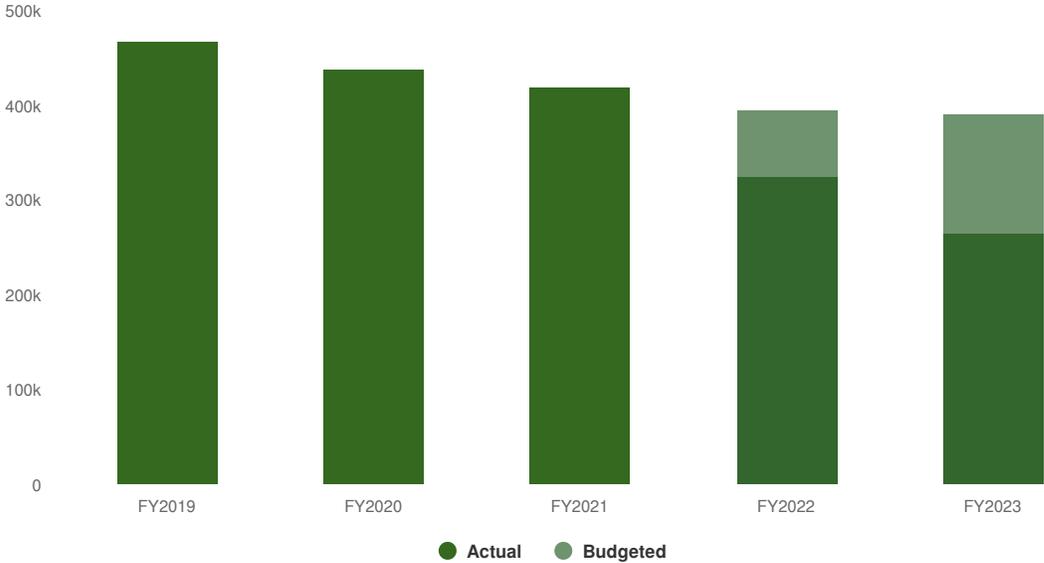
Organizational Chart



Expenditures Summary

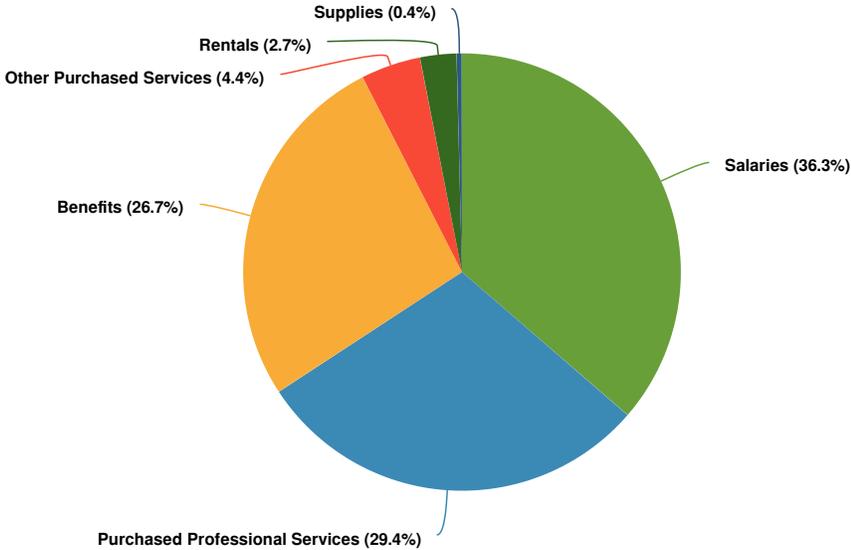
\$390,646 **-\$4,525**
(-1.15% vs. prior year)

City Attorney Proposed and Historical Budget vs. Actual

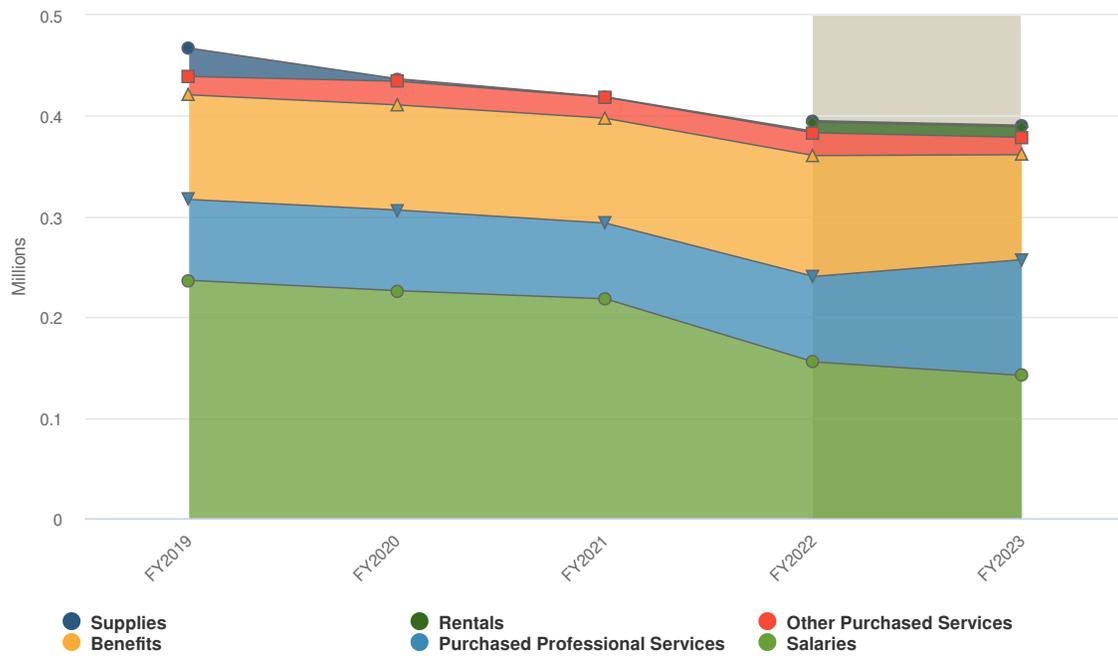


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$236,526	\$246,208	\$238,087	\$230,334	\$193,622	\$216,993	-5.8%
Interfund Salary Reimbursement	\$0	-\$20,000	-\$20,000	-\$75,000	-\$75,000	-\$75,000	0%
Total Salaries:	\$236,526	\$226,208	\$218,087	\$155,334	\$118,622	\$141,993	-8.6%
Benefits							
Employees Retirement	\$69,496	\$72,639	\$69,479	\$68,524	\$57,103	\$64,556	-5.8%
Siis Premiums	\$2,486	\$2,670	\$3,631	\$2,563	\$3,273	\$2,851	11.2%
Medicare	\$3,709	\$3,749	\$3,886	\$3,340	\$3,067	\$3,146	-5.8%
Group Health Insurance	\$26,100	\$21,000	\$25,200	\$40,710	\$25,200	\$28,800	-29.3%
Other Employee Benefits	\$2,202	\$4,440	\$2,054	\$5,000	\$1,475	\$5,000	0%
Total Benefits:	\$103,993	\$104,497	\$104,250	\$120,137	\$90,118	\$104,353	-13.1%
Purchased Professional Services							
Professional	\$80,347	\$80,169	\$75,264	\$85,000	\$79,088	\$115,000	35.3%
Other Prof Services	\$0	\$0	\$0	\$0	\$4,384	\$0	N/A
Total Purchased Professional Services:	\$80,347	\$80,169	\$75,264	\$85,000	\$83,471	\$115,000	35.3%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Rentals							
Rental Equipment				\$10,500	\$9,656	\$10,500	0%
Total Rentals:				\$10,500	\$9,656	\$10,500	0%
Other Purchased Services							
Communications	\$2,728	\$2,983	\$2,958	\$3,000	\$2,076	\$3,000	0%
Advertising Marketing	\$0	\$0		\$0	\$353	\$0	0%
Postage/Shipping	\$321	\$394	\$203	\$1,100	\$34	\$1,100	0%
Printing	\$0	\$10,201	\$10,611	\$0	\$0	\$0	0%
Pubs Subs Dues Fees	\$655	\$1,341	\$4,382	\$6,000	\$4,637	\$6,000	0%
Travel & Training	\$14,579	\$8,035	\$2,406	\$12,000	\$1,201	\$6,000	-50%
Software Licenses	\$0	\$579	\$242	\$600	\$56	\$1,200	100%
Total Other Purchased Services:	\$18,282	\$23,533	\$20,802	\$22,700	\$8,356	\$17,300	-23.8%
Supplies							
Equipment Supplies	\$24,550	\$1,738		\$0	\$429	\$0	0%
Office Supplies	\$3,605	\$696	\$423	\$1,500	\$357	\$1,500	0%
Other Supplies	\$0	\$0	\$56	\$0	\$22	\$0	0%
Total Supplies:	\$28,154	\$2,434	\$478	\$1,500	\$808	\$1,500	0%
Capital							
Equipment				\$0	\$12,924		N/A
Total Capital:	\$0	\$0	\$0	\$0	\$12,924	\$0	0%
Total Expense Objects:	\$467,303	\$436,842	\$418,882	\$395,171	\$323,955	\$390,646	-1.1%

Performance Measures

Performance Measures	Actual FY 2019	Actual FY 2020	Actual FY 2021	Estimate FY 2022	Target FY 2024	Target FY 2025
Prepare Criminal Complaints	385	257	269	280	280	280
Process Discovery Requests	135	137	36	98	100	100
Contracts Review			119	145	150	150
Prepare Legal Opinions			4	5	5	5

Goal #1

Create a process for civil enforcement



Goal #2

Coordinate the effort to update the City's municipal code



Administrative Services



Bryce Boldt
Administrative Services Director

The Administrative Services Department is responsible for the Office of Personnel Administration, Information Technology, and the City's Municipal Airport. The Department attempts to ensure that the City's management team and employees are in compliance with internal policies and procedures, local, state and federal statutes, mandates, entitlements and guidelines. Beyond compliance, the Office of Personnel Administration 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.

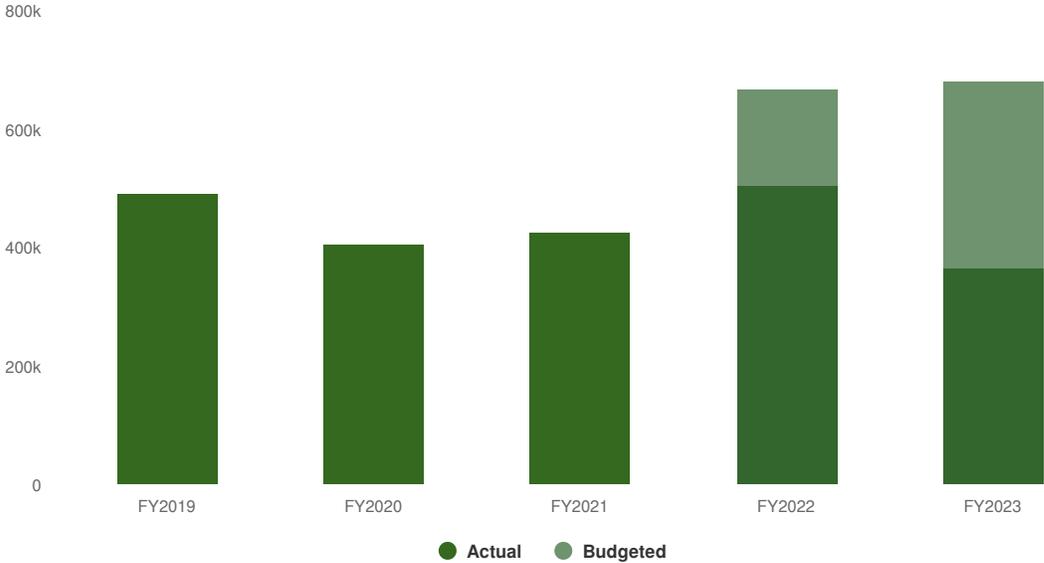
Organizational Chart



Expenditures Summary

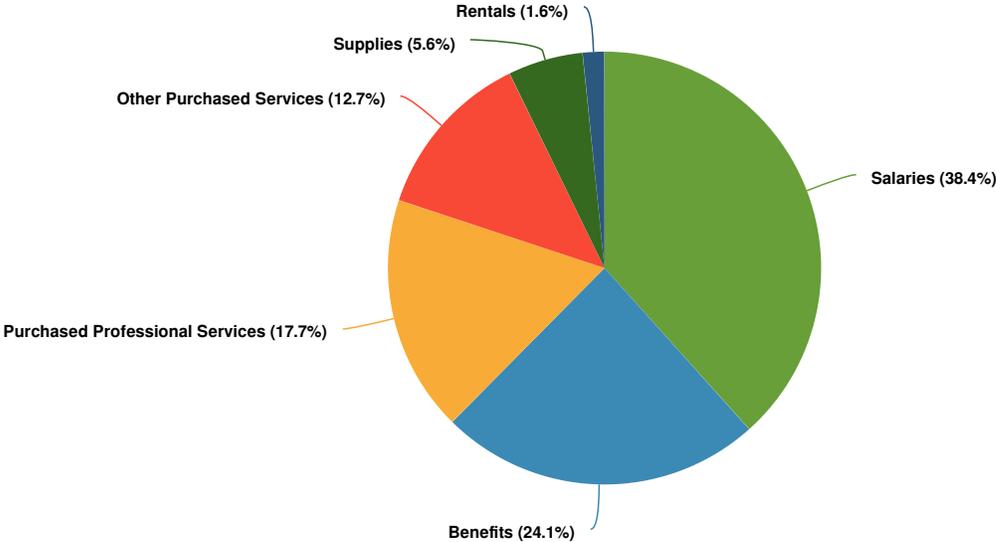
\$679,336 **\$13,787**
(2.07% vs. prior year)

Administrative Services Proposed and Historical Budget vs. Actual

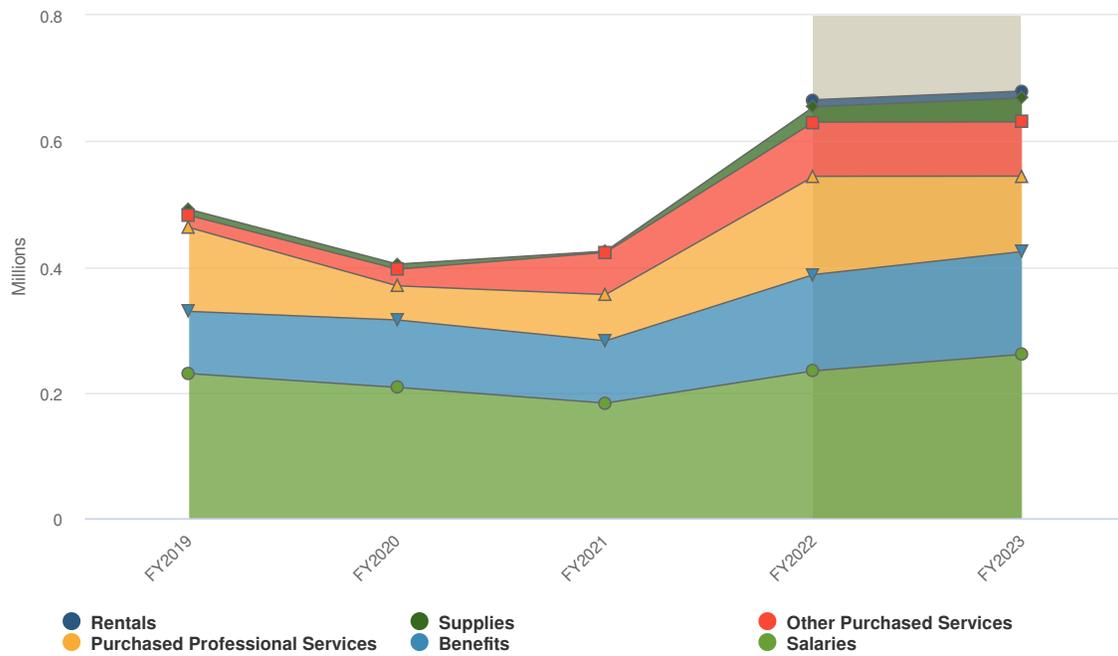


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$218,293	\$214,584	\$224,430	\$280,478	\$281,185	\$306,624	9.3%
Temporary	\$11,761	\$53,487	\$18,692	\$2,200	\$2,259	\$2,261	2.8%
Interfund Salary Reimbursement	\$0	-\$60,000	-\$60,000	-\$48,250	-\$48,250	-\$48,250	0%
Total Salaries:	\$230,054	\$208,071	\$183,123	\$234,428	\$235,194	\$260,635	11.2%
Benefits							
Employees Retirement	\$64,039	\$62,984	\$64,117	\$83,442	\$81,727	\$91,221	9.3%
Siis Premiums	\$2,145	\$4,127	\$3,187	\$3,859	\$5,115	\$4,206	9%
Medicare	\$3,500	\$3,983	\$3,337	\$4,099	\$4,218	\$4,479	9.3%
Social Security	\$679	\$3,366	\$1,099	\$136	\$192	\$140	2.9%
Group Health Insurance	\$26,748	\$20,475	\$25,673	\$40,710	\$38,392	\$42,480	4.3%
Other Employee Benefits	\$1,838	\$12,289	\$1,645	\$20,895	\$7,186	\$20,895	0%
Total Benefits:	\$98,950	\$107,224	\$99,058	\$153,141	\$136,830	\$163,421	6.7%
Purchased Professional Services							
Professional	\$133,350	\$54,330	\$73,537	\$156,200	\$79,896	\$120,000	-23.2%
Technical	\$0	\$0	\$0	\$0	\$1,148	\$0	0%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Total Purchased Professional Services:	\$133,350	\$54,330	\$73,537	\$156,200	\$81,044	\$120,000	-23.2%
Rentals							
Rental Equipment				\$11,000	\$9,647	\$11,000	0%
Total Rentals:				\$11,000	\$9,647	\$11,000	0%
Other Purchased Services							
Communications	\$656	\$1,108	\$1,826	\$1,080	\$1,837	\$1,080	0%
Advertising Marketing	\$5,390	\$1,504	\$1,018	\$5,000	\$0	\$5,000	0%
Postage/Shipping	\$22	\$64	\$71	\$200	\$47	\$200	0%
Printing	\$20	\$10,707	\$10,611	\$0	\$0		N/A
Pubs Subs Dues Fees	\$1,987	\$692	\$1,606	\$2,500	\$691	\$2,500	0%
Travel & Training	\$10,200	\$5,729	\$800	\$15,000	\$7,868	\$15,000	0%
Software Licenses	\$0	\$489	\$420	\$500	\$165	\$500	0%
Recruitment	\$1,062	\$6,200	\$50,708	\$62,000	\$5,723	\$62,000	0%
Total Other Purchased Services:	\$19,338	\$26,494	\$67,060	\$86,280	\$16,331	\$86,280	0%
Supplies							
Equipment Supplies	\$0	\$0		\$0	\$718		N/A
General Supplies	\$0	\$39					N/A
Office Supplies	\$1,220	\$749	\$325	\$2,000	\$798	\$2,000	0%
Other Supplies	\$8,356	\$7,243	\$1,642	\$22,500	\$6,398	\$36,000	60%
Total Supplies:	\$9,576	\$8,030	\$1,967	\$24,500	\$7,915	\$38,000	55.1%
Capital							
Equipment				\$0	\$15,292		N/A
Total Capital:	\$0	\$0	\$0	\$0	\$15,292	\$0	0%
Total Expense Objects:	\$491,267	\$404,149	\$424,744	\$665,549	\$502,253	\$679,336	2.1%

Information Technology

Ben Jurek
IT Specialist

The Information Technology Division builds, maintains, and supports the technical assets for all end user computing needs in the City. The assets include PCs, Laptops, Mobile Data Terminals, Servers, Networking equipment, and all the software applications used on these devices. The IT Team is also responsible for ensuring the security of all the IT Data Assets.

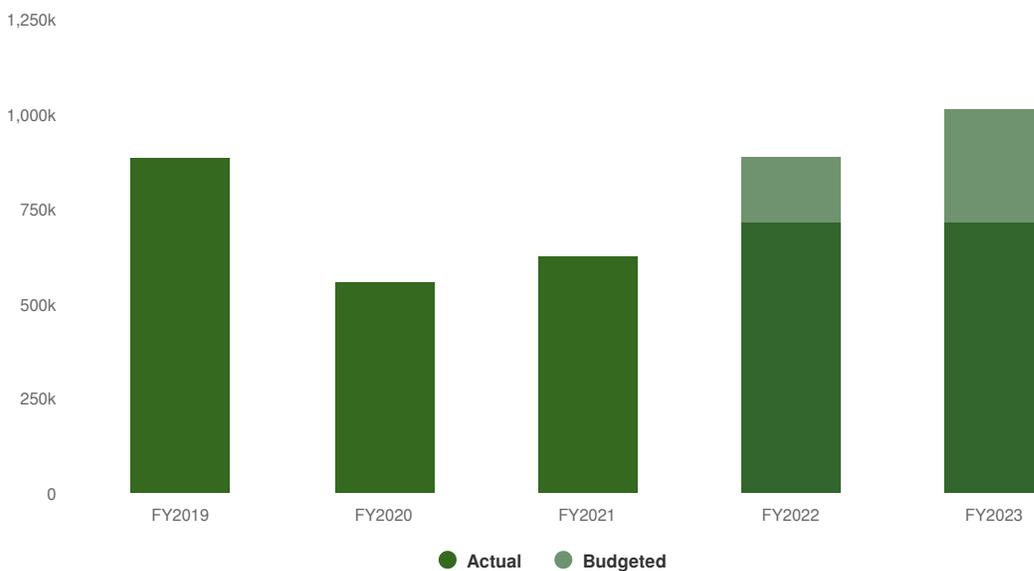
Organizational Chart



Expenditures Summary

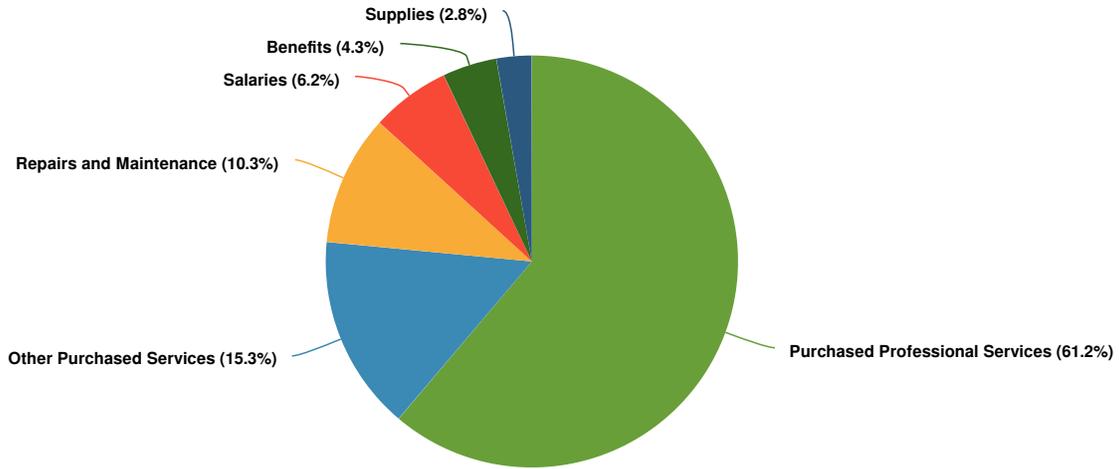
\$1,014,580 **\$127,547**
(14.38% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual

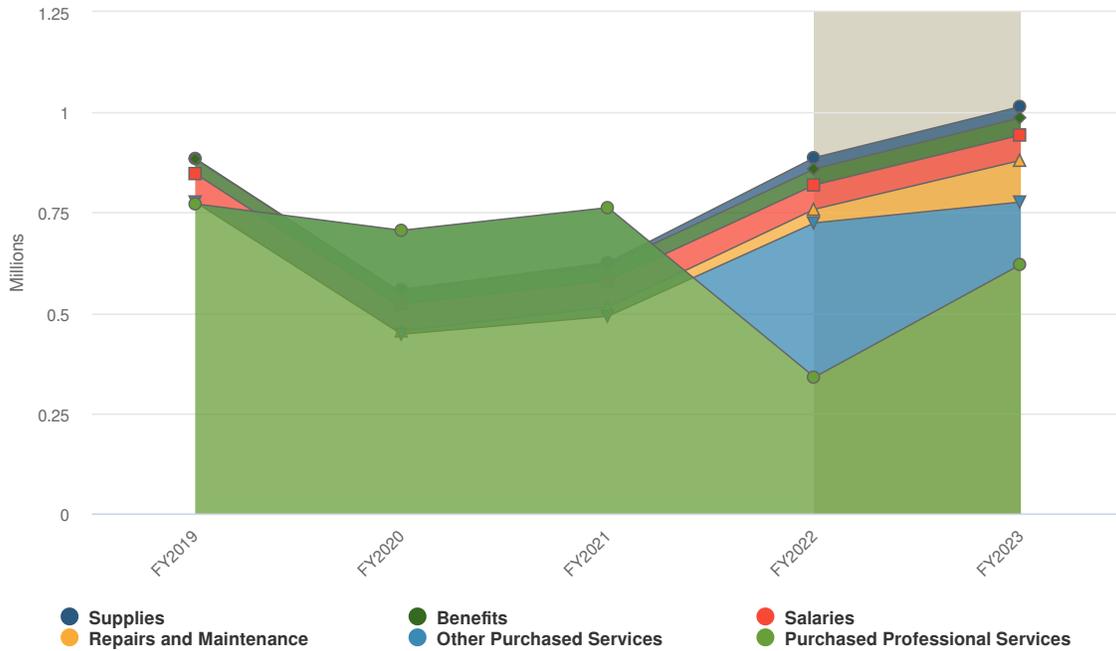


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$70,855	\$74,449	\$76,808	\$77,608	\$78,002	\$79,942	3%
Overtime Non Pers	\$0	\$3,061	\$0			\$0	N/A
Interfund Salary Reimbursement	\$0	-\$10,000	-\$10,000	-\$17,000	-\$17,000	-\$17,000	0%
Total Salaries:	\$70,855	\$67,510	\$66,808	\$60,608	\$61,002	\$62,942	3.9%
Benefits							
Employees Retirement	\$20,779	\$21,367	\$21,737	\$23,088	\$22,694	\$23,783	3%
Siis Premiums	\$961	\$1,287	\$1,310	\$1,282	\$1,596	\$3,166	147%
Medicare	\$1,078	\$1,135	\$1,051	\$1,125	\$1,169	\$1,159	3%
Group Health Insurance	\$13,050	\$10,500	\$13,150	\$13,800	\$13,750	\$14,400	4.3%
Other Employee Benefits	\$741	\$650	\$724	\$800	\$737	\$800	0%
Total Benefits:	\$36,610	\$34,938	\$37,973	\$40,095	\$39,945	\$43,308	8%
Purchased Professional Services							
Professional	\$552,552	\$568,633	\$637,041	\$339,800	\$463,810	\$620,800	82.7%
Other Prof Services	\$14,954	\$0					N/A
Technical	\$204,281	\$137,156	\$125,317	\$0	-\$3,500		N/A
Total Purchased Professional Services:	\$771,788	\$705,788	\$762,359	\$339,800	\$460,310	\$620,800	82.7%
Repairs and Maintenance							
Maintenance Facilities				\$0	\$2,448		N/A
Maintenance Equipment	\$0	\$8,397	\$22,780	\$34,000	\$4,287	\$104,000	205.9%
Total Repairs and Maintenance:	\$0	\$8,397	\$22,780	\$34,000	\$6,735	\$104,000	205.9%
Other Purchased Services							
Communications	\$2,187	\$476	\$1,648	\$103,880	\$114,099	\$103,880	0%
Pubs Subs Dues Fees	\$0	\$8,000	\$8,000	\$8,850	\$6,006	\$8,850	0%
Travel & Training	\$1,573	\$0	\$0	\$1,800	\$800	\$1,800	0%
Software Licenses	\$875	\$32,535	\$19,646	\$520,000	\$263,829	\$291,000	-44%
Interfund Expense Reimburse	\$0	-\$300,000	-\$300,000	-\$250,000	-\$250,000	-\$250,000	0%
Total Other Purchased Services:	\$4,635	-\$258,990	-\$270,705	\$384,530	\$134,734	\$155,530	-59.6%
Supplies							
Equipment Supplies	\$1,058	\$604	\$6,154	\$25,000	\$940	\$25,000	0%
Office Supplies	\$0	\$18	\$0	\$3,000	\$0	\$3,000	0%
Other Supplies	\$62	\$0					N/A
Total Supplies:	\$1,120	\$622	\$6,154	\$28,000	\$940	\$28,000	0%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Capital							
Equipment	\$0	\$0		\$0	\$12,980	\$0	0%
Total Capital:	\$0	\$0	\$0	\$0	\$12,980	\$0	0%
Total Expense Objects:	\$885,007	\$558,265	\$625,367	\$887,033	\$716,647	\$1,014,580	14.4%

Central Services

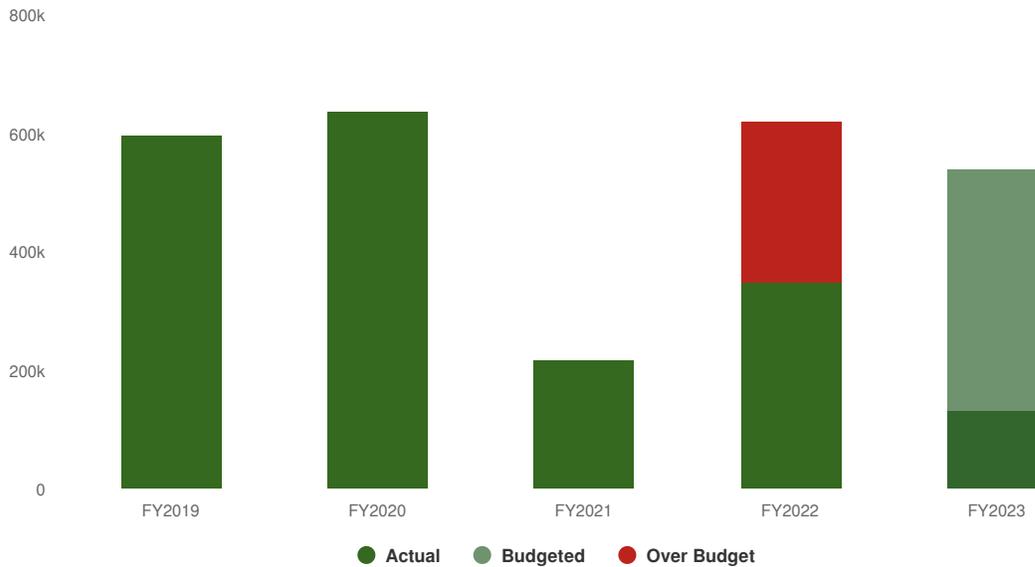
This budget provides for general services for all City departments that are not specifically related to a particular departmental budget. It includes the following major activities:

- Printing and Supplies
- Unemployment Compensation
- Postage
- Utilities (payment for consumption by city buildings)

Expenditures Summary

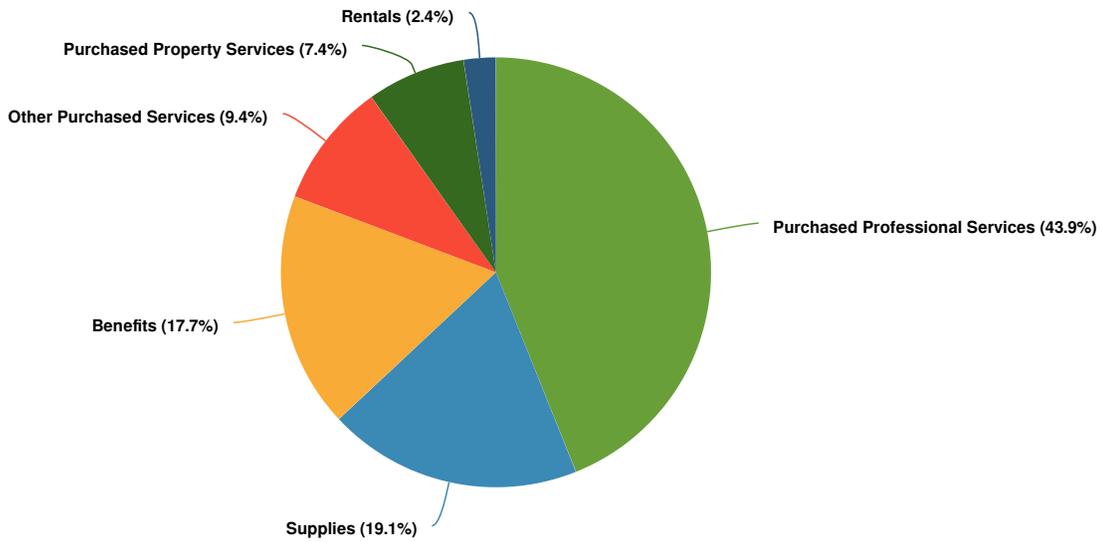
\$539,300 **\$193,313**
(55.87% vs. prior year)

Central Services Proposed and Historical Budget vs. Actual

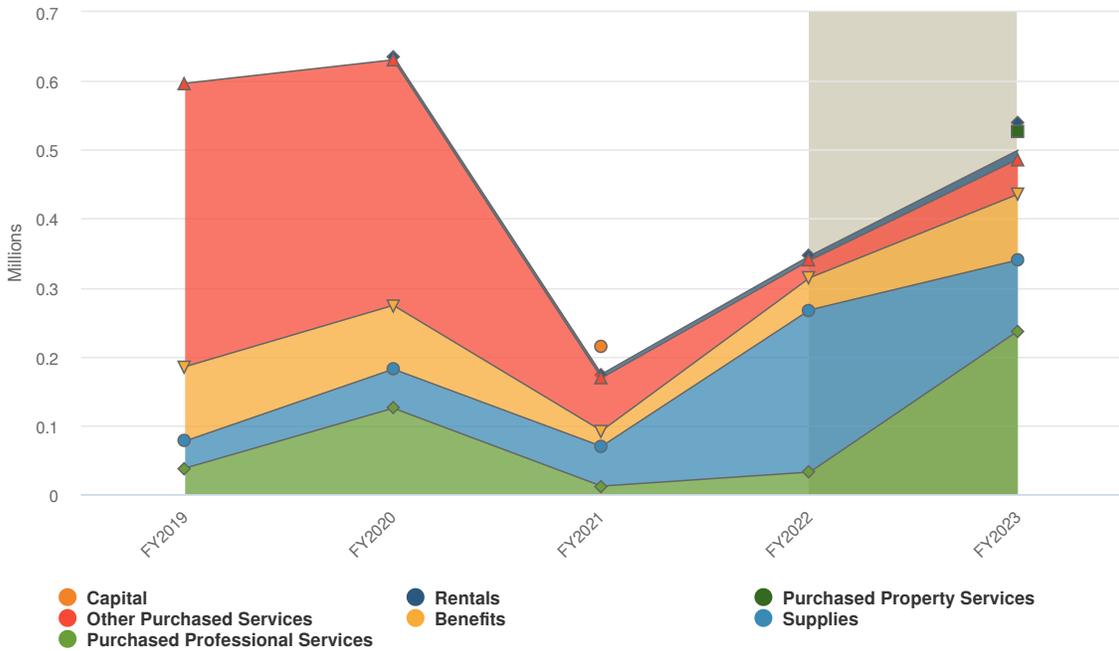


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Benefits							
Medicare	\$1,119	\$0					N/A
Group Health Insurance	\$105,203	\$89,875	\$23,792	\$3,187	\$6,732		N/A
Unemployment	\$1,219	\$2,684	\$13	\$20,000	\$8,521	\$45,000	125%
Other Employee Benefits	\$390	\$88	-\$1,166	\$23,500	\$9,773	\$50,500	114.9%
Total Benefits:	\$107,931	\$92,647	\$22,638	\$46,687	\$25,027	\$95,500	104.6%
Purchased Professional Services							
Professional	\$8,000	\$150	\$2,952	\$10,000	\$1,484	\$215,000	2,050%
Other Prof Services	\$14,616	\$124,486	\$8,723	\$20,000	\$3,917	\$20,000	0%
Technical	\$15,160	\$165	\$0	\$2,000	\$604	\$2,000	0%
Total Purchased Professional Services:	\$37,776	\$124,801	\$11,676	\$32,000	\$6,004	\$237,000	640.6%
Purchased Property Services							
Service Charges and Fees				\$0	\$30,197	\$40,000	N/A
Total Purchased Property Services:	\$0	\$0	\$0	\$0	\$30,197	\$40,000	N/A
Rentals							
Rental Equipment	\$0	\$5,006	\$5,372	\$6,500	\$2,590	\$13,000	100%
Total Rentals:	\$0	\$5,006	\$5,372	\$6,500	\$2,590	\$13,000	100%
Other Purchased Services							
Insurance	\$319,463	\$346,081	\$0				N/A
Communications	\$0	\$760	\$1,351	\$1,800	\$1,377	\$1,800	0%
Advertising Marketing	\$0	\$0		\$0	\$181		N/A
Postage/Shipping	\$5,966	\$503	\$442	\$1,000	\$0	\$1,000	0%
Printing	\$62,282	\$3,765	\$4,499	\$6,500	\$968	\$0	-100%
Pubs Subs Dues Fees	\$23,798	\$1,212	\$67,965	\$11,000	\$851	\$12,000	9.1%
Travel & Training	\$0	\$0		\$0	\$201		N/A
Software Licenses	\$0	\$4,141	\$2,520	\$5,000	\$2,600	\$6,000	20%
Other	\$0	\$0				\$30,000	N/A
Total Other Purchased Services:	\$411,509	\$356,461	\$76,777	\$25,300	\$6,178	\$50,800	100.8%
Supplies							
Equipment Supplies	\$0	\$0		\$0	\$1,287	\$0	0%
Office Supplies	\$2,856	\$5,291	\$2,458	\$7,500	\$2,543	\$15,000	100%
Other Supplies	\$6,872	\$19,172	\$21,417	\$191,000	\$17,143	\$51,000	-73.3%
Utility Services (City Provide)	\$29,629	\$32,224	\$33,827	\$37,000	\$31,654	\$37,000	0%
Total Supplies:	\$39,357	\$56,687	\$57,701	\$235,500	\$52,627	\$103,000	-56.3%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Capital							
Equipment				\$0	\$4,308		N/A
Debt Principal				\$0	\$4,198	\$0	0%
Debt Interest Other				\$0	\$287	\$0	0%
Bad Debt Expense	\$0	\$0	\$41,255	\$0	\$486,254		N/A
Total Capital:	\$0	\$0	\$41,255	\$0	\$495,046	\$0	0%
Total Expense Objects:	\$596,573	\$635,603	\$215,420	\$345,987	\$617,668	\$539,300	55.9%



Municipal Court



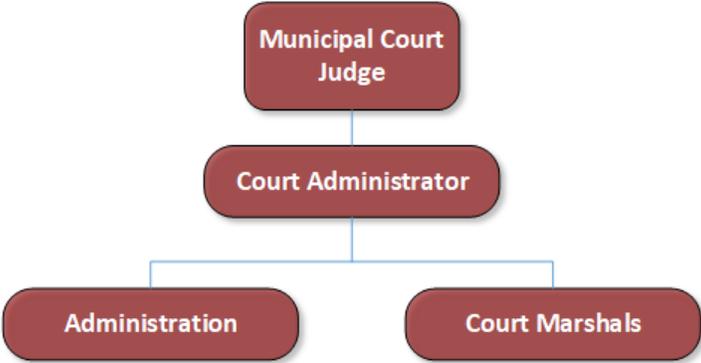
Victor Miller
Judge

It is the obligation of the Boulder City Municipal Court to adjudicate misdemeanor offenses in an ethical, fair and impartial manner; to provide efficient, professional, prompt, and 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.

- Utilize technology to enhance both services and management of our operations.
- Continue to improve the public's access to services and information using technology, city, and community support
- Continue providing timely and efficient service to all customers of the Municipal Court.
- Make necessary changes in statistical and financial reporting as required by State Administrative Office of the Courts directives.
- Make policy and staffing accommodations to seamlessly implement new legislative changes.
- Increase safety measures in and around the Municipal Court building.
- Continue with Municipal Court Capital Improvement projects.
- Provide input for upgrades to CourtView, the Case Management System, which will allow for better tracking of court financials and statistics.
- Continue to partner with grant and city agencies in attaining funds and resources to assist in participant recovery projects.

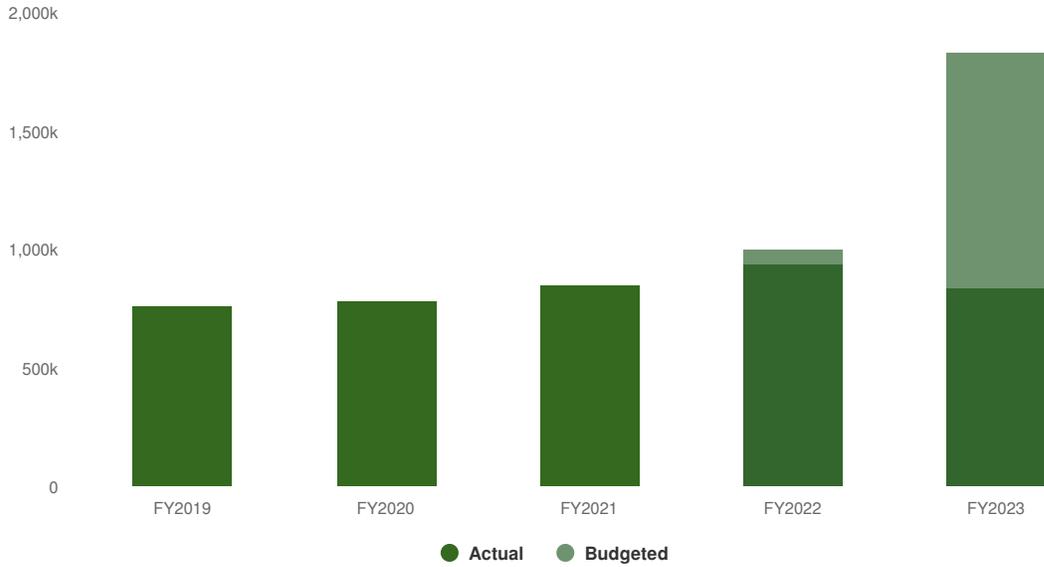
Organizational Chart



Expenditures Summary

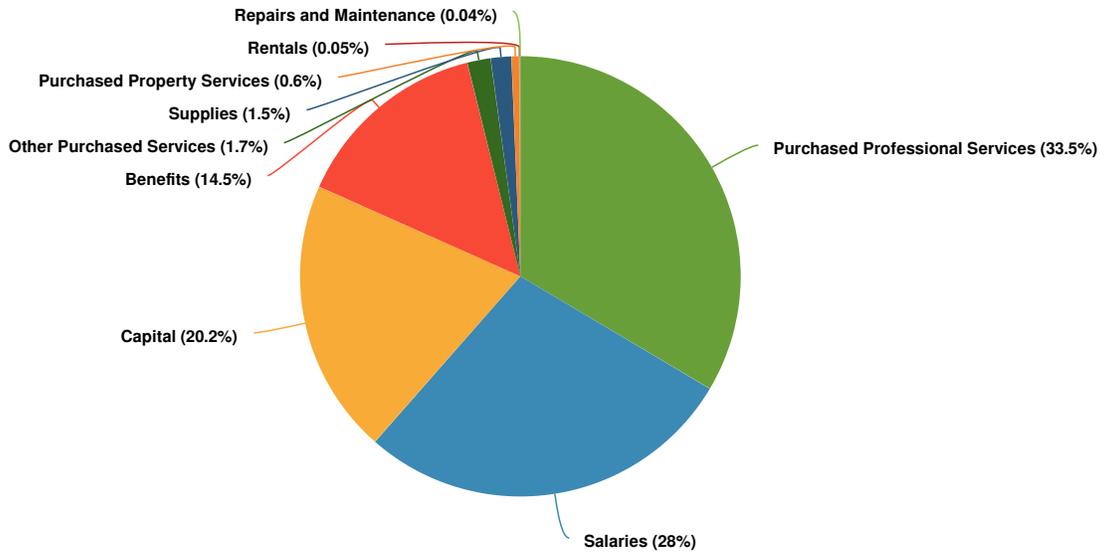
\$1,833,059 **\$835,734**
(83.80% vs. prior year)

Municipal Court Proposed and Historical Budget vs. Actual

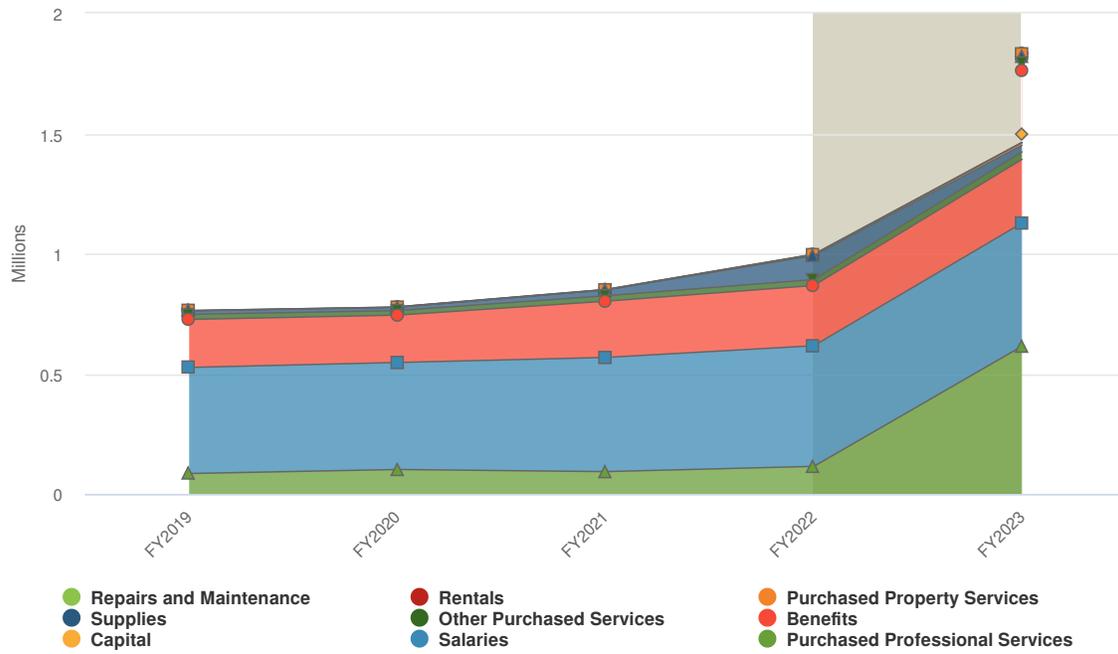


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$384,650	\$389,877	\$427,992	\$437,635	\$435,653	\$448,230	2.4%
Temporary	\$51,966	\$50,916	\$43,604	\$59,341	\$55,138	\$59,341	0%
Overtime Non Pers	\$4,872	\$4,457	\$3,562	\$5,000	\$4,138	\$5,000	0%
Total Salaries:	\$441,488	\$445,249	\$475,158	\$501,976	\$494,929	\$512,571	2.1%
Benefits							
Employees Retirement	\$116,222	\$117,577	\$131,995	\$141,391	\$138,580	\$145,139	2.7%
Siis Premiums	\$12,790	\$18,630	\$19,635	\$23,813	\$23,214	\$25,266	6.1%
Medicare	\$6,864	\$7,967	\$7,518	\$7,206	\$7,696	\$7,360	2.1%
Social Security	\$3,340	\$3,173	\$2,883	\$3,679	\$3,602	\$3,679	0%
Group Health Insurance	\$58,200	\$47,942	\$69,637	\$63,100	\$69,466	\$72,000	14.1%
Other Employee Benefits	\$2,293	\$1,872	\$2,374	\$11,500	\$6,243	\$11,500	0%
Total Benefits:	\$199,709	\$197,161	\$234,043	\$250,689	\$248,801	\$264,944	5.7%
Purchased Professional Services							
Official Administrative	\$0	\$0	\$33,953	\$15,000	\$0		N/A
Professional	\$80,080	\$79,969	\$46,630	\$85,500	\$102,877	\$600,500	602.3%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Other Prof Services	\$2,180	\$11,348	\$0	\$1,000	\$50	\$1,000	0%
Technical	\$2,466	\$10,124	\$11,945	\$13,000	\$456	\$13,000	0%
Total Purchased Professional Services:	\$84,725	\$101,440	\$92,528	\$114,500	\$103,383	\$614,500	436.7%
Purchased Property Services							
Monitoring Security Services	\$861	\$600	\$350	\$900	\$600	\$900	0%
Pest Control	\$252	\$252	\$210	\$3,200	\$1,550	\$3,200	0%
Solid Wastes Services	\$186	\$0					N/A
Service Charges and Fees				\$0	\$5,158	\$6,000	N/A
Total Purchased Property Services:	\$1,299	\$852	\$560	\$4,100	\$7,308	\$10,100	146.3%
Repairs and Maintenance							
Maintenance Facilities	\$0	\$0	\$221	\$0	\$53	\$0	0%
Maintenance Equipment	\$427	\$32	\$19	\$500	\$110	\$500	0%
Maintenance Vehicles	\$0	\$0		\$0	\$706	\$0	0%
Maintenance Office Equipment	\$15	\$0	\$0	\$200	\$13	\$200	0%
Total Repairs and Maintenance:	\$442	\$32	\$240	\$700	\$882	\$700	0%
Rentals							
Rental Equipment	\$0	\$969	\$1,196	\$1,000	\$0	\$1,000	0%
Total Rentals:	\$0	\$969	\$1,196	\$1,000	\$0	\$1,000	0%
Other Purchased Services							
Communications	\$4,934	\$6,378	\$8,884	\$9,000	\$6,571	\$12,600	40%
Postage/Shipping	\$3,025	\$850	\$1,776	\$2,160	\$1,282	\$11,160	416.7%
Printing	\$0	\$0	\$375	\$300	\$0	\$300	0%
Pubs Subs Dues Fees	\$8,744	\$5,596	\$6,889	\$9,000	\$1,746	\$3,000	-66.7%
Travel & Training	\$4,416	\$4,710	\$4,447	\$4,200	\$4,949	\$4,200	0%
Software Licenses	\$0	\$1,468	\$242	\$0	\$5,301	\$0	0%
Total Other Purchased Services:	\$21,119	\$19,002	\$22,613	\$24,660	\$19,849	\$31,260	26.8%
Supplies							
Equipment Supplies	\$0	\$0	\$10,116	\$81,500	\$22,990	\$11,550	-85.8%
Fuel	\$927	\$1,259	\$1,235	\$2,200	\$2,129		N/A
General Supplies	\$159	\$0		\$0	\$6,643	\$0	0%
Janitorial Supplies	\$0	\$0		\$0	\$19	\$0	0%
Office Supplies	\$1,383	\$3,221	\$3,063	\$4,000	\$3,125	\$4,000	0%
Other Supplies	\$7,350	\$1,829	\$1,129	\$3,000	\$430	\$3,000	0%
Range	\$0	\$0		\$0	\$155	\$0	0%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Cip, Non-Capitalized				\$0	\$14,218		N/A
Utility Services (City Provide)	\$4,474	\$5,359	\$5,594	\$6,000	\$5,634	\$6,280	4.7%
Uniform (Allowances Boot)	\$0	\$1,903	\$3,044	\$3,000	\$2,624	\$3,000	0%
Total Supplies:	\$14,292	\$13,571	\$24,181	\$99,700	\$57,966	\$27,830	-72.1%
Capital							
Impr Other Than Buildings						\$370,154	N/A
Debt Principal				\$0	\$1,034		N/A
Debt Interest Other				\$0	\$65		N/A
Total Capital:	\$0	\$0	\$0	\$0	\$1,099	\$370,154	N/A
Total Expense Objects:	\$763,073	\$778,276	\$850,518	\$997,325	\$934,218	\$1,833,059	83.8%

Performance Measures

Performance Measures	Actual FY 2019	Actual FY 2020	Actual FY 2021	Estimate FY 2022	Target FY 2023
Total Charges Filed (all categories)	5017	4124	4262	2500	2681
DUI Charges Filed	76	51	127	130	118
Drug Related Charges Filed	63	66	128	100	110
Domestic Violence Charges Filed	39	36	33	35	29
Drug Court Participants Enrolled	20	18	30	30	33
Drug Court Participants Graduated	4	11	10	10	10

Goal #1

Increase safety measures in and around the Municipal Court Building



Goal #2

Provide timely and efficient service to all customers of the Municipal Court

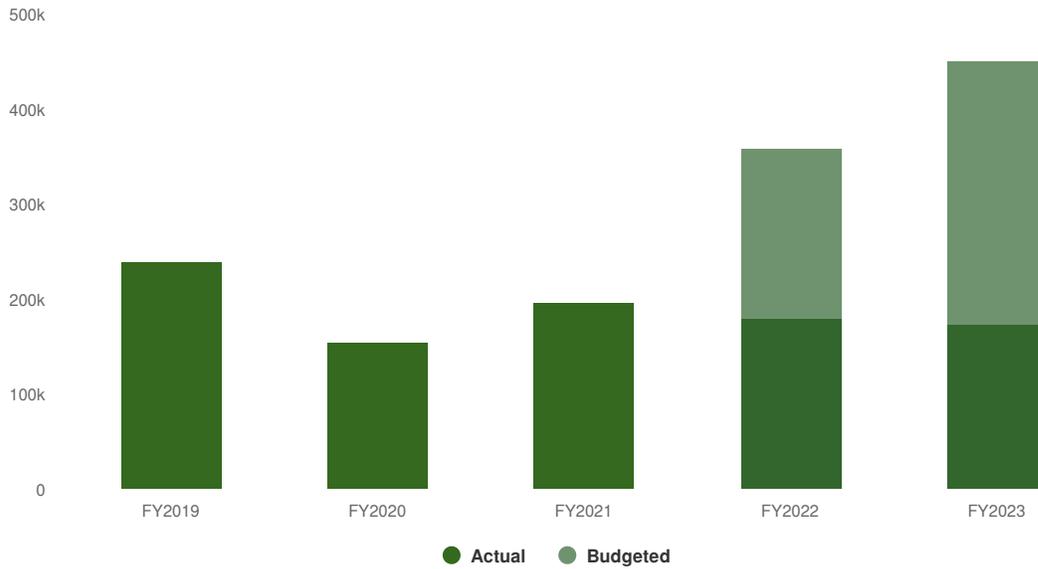


Court Assessment Fees

Expenditures Summary

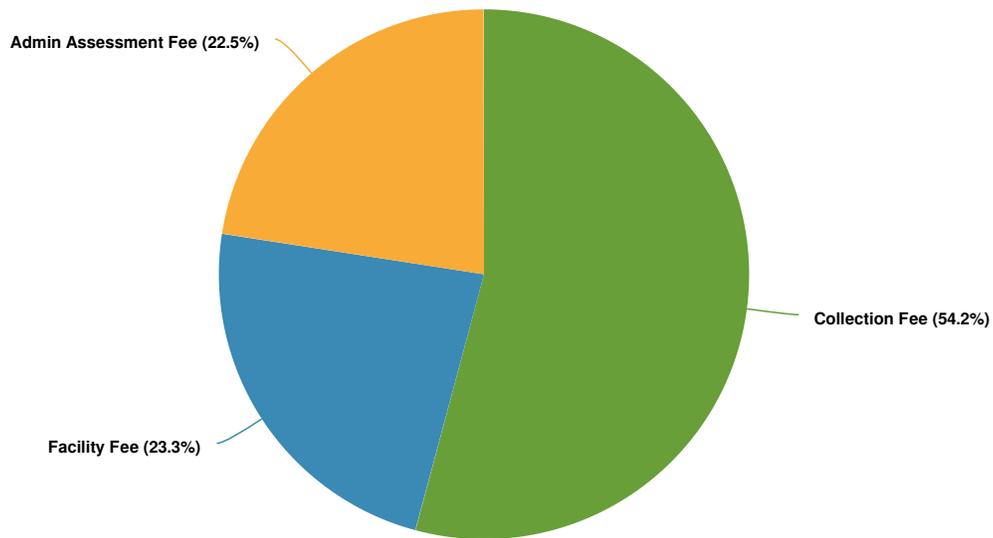
\$450,731 **\$92,571**
(25.85% vs. prior year)

Court Assessment Fees Proposed and Historical Budget vs. Actual

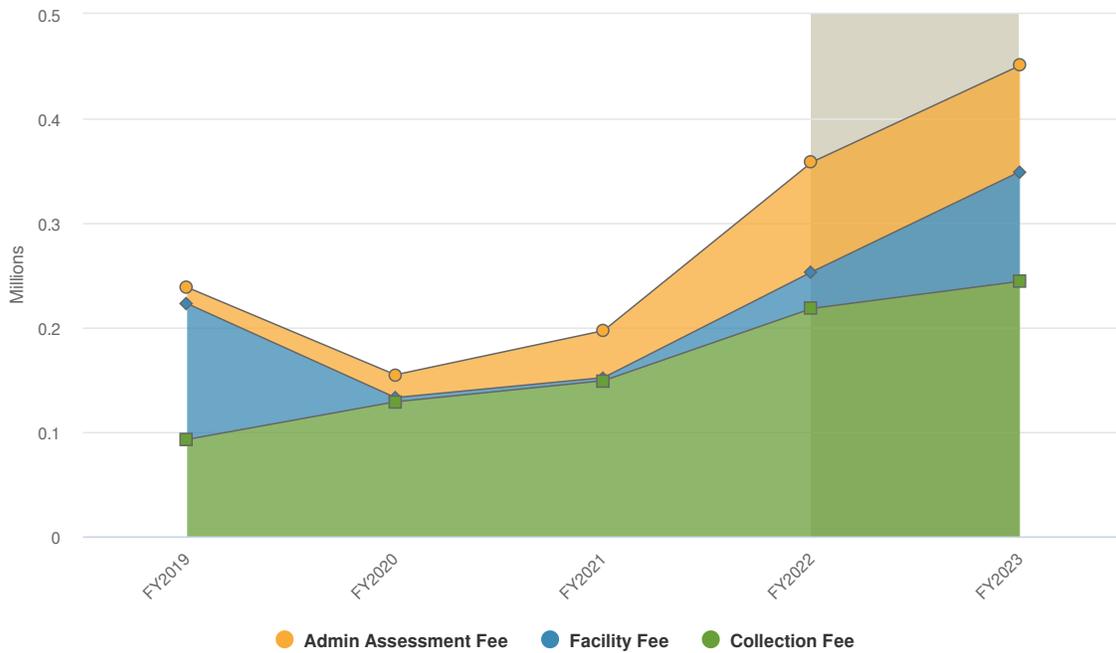


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expenditures							
Municipal Court							
Facility Fee							
Supplies							
EQUIPMENT SUPPLIES	\$0	\$0	\$1,400				N/A
OTHER SUPPLIES	\$0	\$4,052	\$1,556	\$35,000	\$0	\$105,000	200%
Total Supplies:	\$0	\$4,052	\$2,956	\$35,000	\$0	\$105,000	200%
Other Uses							
TRANSFERS OUT	\$130,000	\$0					N/A
Total Other Uses:	\$130,000	\$0					N/A
Total Facility Fee:	\$130,000	\$4,052	\$2,956	\$35,000	\$0	\$105,000	200%
Admin Assessment Fee							
Purchased Professional Services							
OTHER PROFESSIONAL SERVICES	\$14,092	\$13,534	\$11,000	\$25,000	\$470	\$9,000	-64%
Total Purchased Professional Services:	\$14,092	\$13,534	\$11,000	\$25,000	\$470	\$9,000	-64%
Other Purchased Services							
PUBS SUBS PERMITS AND DUES	\$0	\$0		\$0	\$960	\$2,588	N/A
TRAVEL & TRAINING	\$772	\$301					N/A
SOFTWARE LICENSES	\$0	\$0	\$0	\$0	\$9,500	\$10,000	N/A
Total Other Purchased Services:	\$772	\$301	\$0	\$0	\$10,460	\$12,588	N/A
Supplies							
EQUIPMENT SUPPLIES	\$0	\$0	\$27,272				N/A
OTHER SUPPLIES	\$719	\$7,973	\$393				N/A
CIP, Non-capitalized			\$6,288				N/A
Total Supplies:	\$719	\$7,973	\$33,953	\$0	\$0	\$0	0%
Capital							
Parking Lot Improvements				\$80,000	\$0	\$80,000	0%
Total Capital:	\$0	\$0	\$0	\$80,000	\$0	\$80,000	0%
Total Admin Assessment Fee:	\$15,583	\$21,808	\$44,953	\$105,000	\$10,930	\$101,588	-3.2%
Collection Fee							
Salaries							



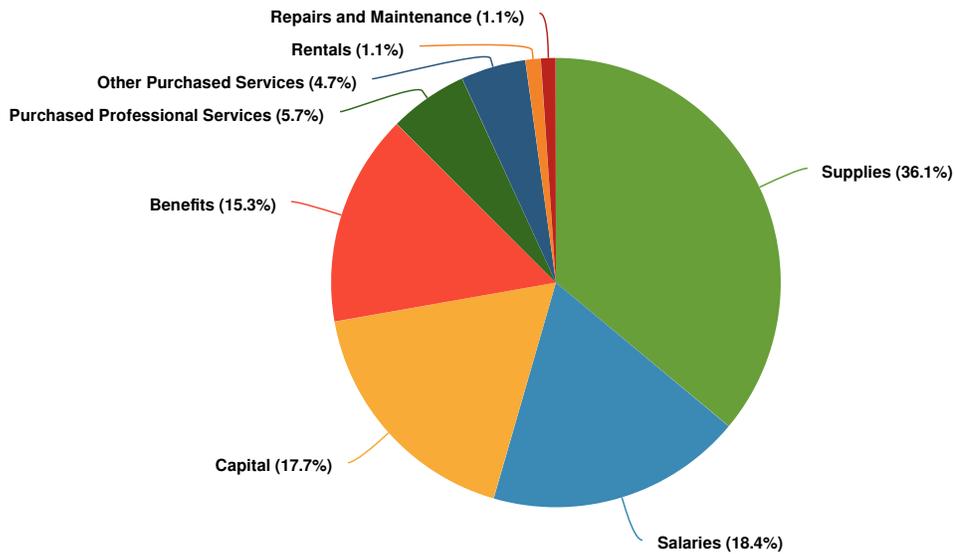
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
REGULAR	\$39,778	\$61,040	\$73,502	\$78,558	\$78,585	\$83,031	5.7%
OVERTIME NON PERS	\$0	\$317	\$767	\$0	\$1,448	\$0	0%
Total Salaries:	\$39,778	\$61,357	\$74,270	\$78,558	\$80,033	\$83,031	5.7%
Benefits							
EMPLOYEES RETIREMENT	\$16,307	\$23,696	\$30,876	\$34,566	\$33,778	\$36,534	5.7%
SIIS PREMIUMS	\$4,908	\$6,757	\$7,229	\$15,397	\$8,244	\$16,274	5.7%
MEDICARE	\$605	\$925	\$1,051	\$1,139	\$1,239	\$1,204	5.7%
SOCIAL SECURITY	\$0	\$8					N/A
GROUP HEALTH INSURANCE	\$6,525	\$8,758	\$12,959	\$13,800	\$13,750	\$14,400	4.3%
OTHER EMPLOYEE BENEFITS	\$386	\$458	\$571	\$400	\$606	\$400	0%
Total Benefits:	\$28,731	\$40,603	\$52,687	\$65,302	\$57,617	\$68,812	5.4%
Purchased Professional Services							
OTHER PROFESSIONAL SERVICES	\$95	\$68		\$10,000	\$4,771	\$16,500	65%
Total Purchased Professional Services:	\$95	\$68		\$10,000	\$4,771	\$16,500	65%
Repairs and Maintenance							
MAINTENANCE VEHICLES	\$2,230	\$1,170	\$408	\$4,800	\$712	\$4,800	0%
Total Repairs and Maintenance:	\$2,230	\$1,170	\$408	\$4,800	\$712	\$4,800	0%
Rentals							
RENTAL EQUIPMENT	\$0	\$0	\$0			\$5,000	N/A
Total Rentals:	\$0	\$0	\$0			\$5,000	N/A
Other Purchased Services							
COMMUNICATIONS	\$1,272	\$1,273	\$1,295	\$1,500	\$1,736	\$1,500	0%
TRAVEL, TRAINING & MEALS	\$1,436	\$2,970	\$0	\$7,000	\$0	\$7,000	0%
OTHER	\$0	\$0	\$375	\$6,500	\$0		N/A
Total Other Purchased Services:	\$2,708	\$4,242	\$1,670	\$15,000	\$1,736	\$8,500	-43.3%
Supplies							
EQUIPMENT, FURNITURE & TOOLS	\$0	\$0		\$35,000	\$16,599	\$53,000	51.4%
OTHER SUPPLIES	\$19,266	\$19,268	\$16,096	\$6,500	\$347	\$1,500	-76.9%
UNIFORM/BOOT ALLOWANCE	\$0	\$2,113	\$3,903	\$3,000	\$2,615	\$3,000	0%



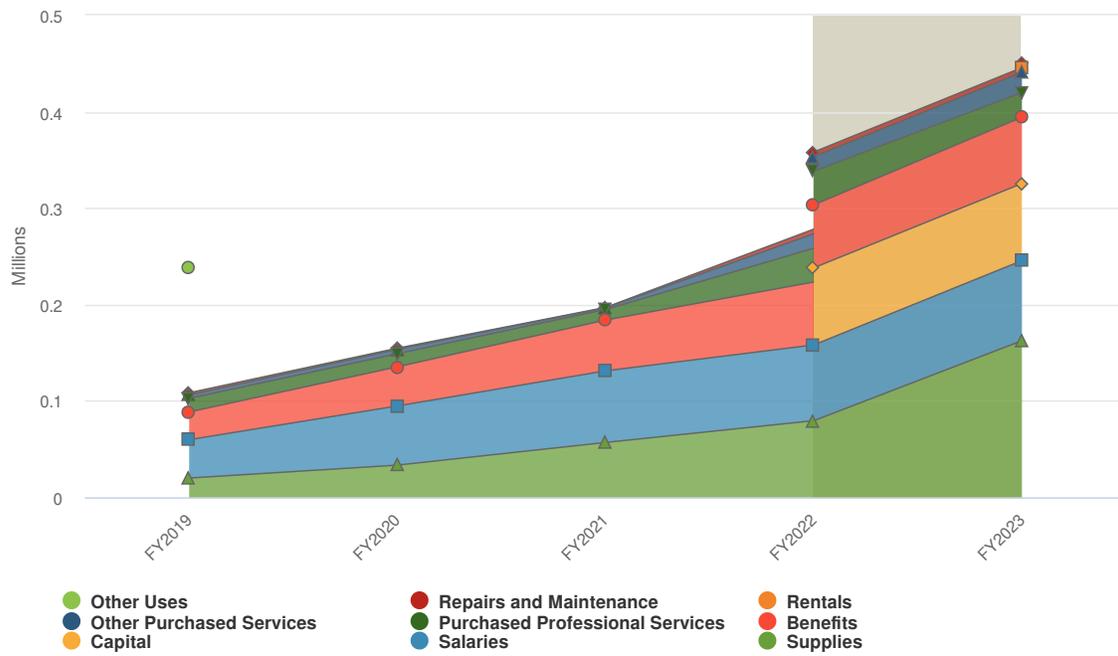
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Total Supplies:	\$19,266	\$21,381	\$19,999	\$44,500	\$19,561	\$57,500	29.2%
Capital							
Principal Body Camera Lease				\$0	\$3,194		N/A
Interest Body Camera Lease				\$0	\$201		N/A
Total Capital:	\$0	\$0	\$0	\$0	\$3,395	\$0	0%
Total Collection Fee:	\$92,807	\$128,820	\$149,033	\$218,160	\$167,824	\$244,143	11.9%
Total Municipal Court:	\$238,390	\$154,680	\$196,943	\$358,160	\$178,754	\$450,731	25.8%
Total Expenditures:	\$238,390	\$154,680	\$196,943	\$358,160	\$178,754	\$450,731	25.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$39,778	\$61,040	\$73,502	\$78,558	\$78,585	\$83,031	5.7%
Overtime Non Pers	\$0	\$317	\$767	\$0	\$1,448	\$0	0%
Total Salaries:	\$39,778	\$61,357	\$74,270	\$78,558	\$80,033	\$83,031	5.7%
Benefits							
Employees Retirement	\$16,307	\$23,696	\$30,876	\$34,566	\$33,778	\$36,534	5.7%
Siis Premiums	\$4,908	\$6,757	\$7,229	\$15,397	\$8,244	\$16,274	5.7%
Medicare	\$605	\$925	\$1,051	\$1,139	\$1,239	\$1,204	5.7%
Social Security	\$0	\$8					N/A
Group Health Insurance	\$6,525	\$8,758	\$12,959	\$13,800	\$13,750	\$14,400	4.3%
Other Employee Benefits	\$386	\$458	\$571	\$400	\$606	\$400	0%
Total Benefits:	\$28,731	\$40,603	\$52,687	\$65,302	\$57,617	\$68,812	5.4%
Purchased Professional Services							
Other Prof Services	\$14,187	\$13,602	\$11,000	\$35,000	\$5,240	\$25,500	-27.1%
Total Purchased Professional Services:	\$14,187	\$13,602	\$11,000	\$35,000	\$5,240	\$25,500	-27.1%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Repairs and Maintenance							
Maintenance Vehicles	\$2,230	\$1,170	\$408	\$4,800	\$712	\$4,800	0%
Total Repairs and Maintenance:	\$2,230	\$1,170	\$408	\$4,800	\$712	\$4,800	0%
Rentals							
Rental Equipment	\$0	\$0	\$0			\$5,000	N/A
Total Rentals:	\$0	\$0	\$0			\$5,000	N/A
Other Purchased Services							
Communications	\$1,272	\$1,273	\$1,295	\$1,500	\$1,736	\$1,500	0%
Pubs Subs Dues Fees	\$0	\$0		\$0	\$960	\$2,588	N/A
Travel & Training	\$2,208	\$3,270	\$0	\$7,000	\$0	\$7,000	0%
Software Licenses	\$0	\$0	\$0	\$0	\$9,500	\$10,000	N/A
Other	\$0	\$0	\$375	\$6,500	\$0	\$0	-100%
Total Other Purchased Services:	\$3,480	\$4,543	\$1,670	\$15,000	\$12,196	\$21,088	40.6%
Supplies							
Equipment Supplies	\$0	\$0	\$28,672	\$35,000	\$16,599	\$53,000	51.4%
Other Supplies	\$19,985	\$31,292	\$18,045	\$41,500	\$347	\$106,500	156.6%
Cip, Non-Capitalized			\$6,288				N/A
Uniform (Allowances Boot)	\$0	\$2,113	\$3,903	\$3,000	\$2,615	\$3,000	0%
Total Supplies:	\$19,985	\$33,406	\$56,908	\$79,500	\$19,561	\$162,500	104.4%
Capital							
Impr Other Than Buildings	\$0	\$0	\$0	\$80,000	\$0	\$80,000	0%
Debt Principal				\$0	\$3,194		N/A
Debt Interest Other				\$0	\$201		N/A
Total Capital:	\$0	\$0	\$0	\$80,000	\$3,395	\$80,000	0%
Other Uses							
Transfers Out	\$130,000	\$0	\$0	\$0	\$0	\$0	0%
Total Other Uses:	\$130,000	\$0	\$0	\$0	\$0	\$0	0%
Total Expense Objects:	\$238,390	\$154,680	\$196,943	\$358,160	\$178,754	\$450,731	25.8%

Police Department

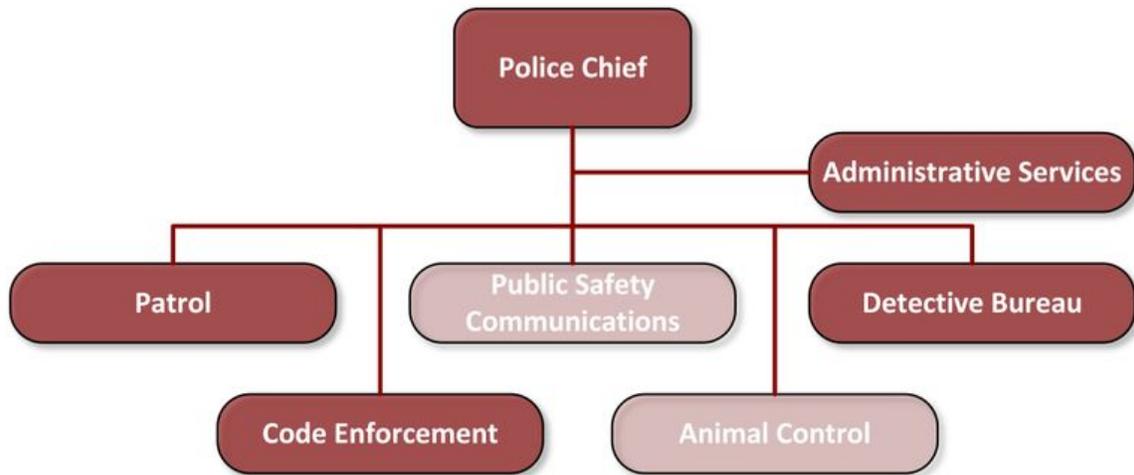


Tim Shea
Police Chief

The Police Department is comprised of bureaus, and units. The bureaus and units work together, in partnership with our community, to enhance the quality of life and reduce crime. Through Department's functions and operations municipal law enforcement services, such as criminal investigations, traffic enforcement, and crime prevention and detection are routinely provided. Additionally, specialized operations provide a host of other services such as Off-Road Vehicle enforcement, school resources officer, special event policing, animal control and shelter operations, public safety dispatching and other essentials for making our community a safer place to live and work.

The result. The crime rate in Boulder City is the lowest in the State. We once again have been rated as the "safest city in Nevada." A distinction Boulder City has enjoyed for a number of years running.

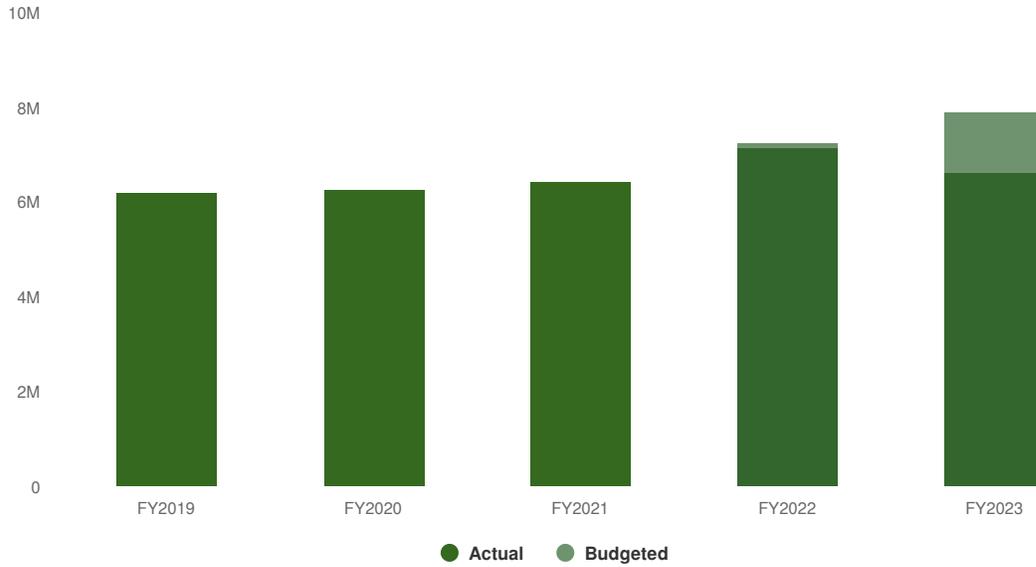
Organizational Chart



Expenditures Summary

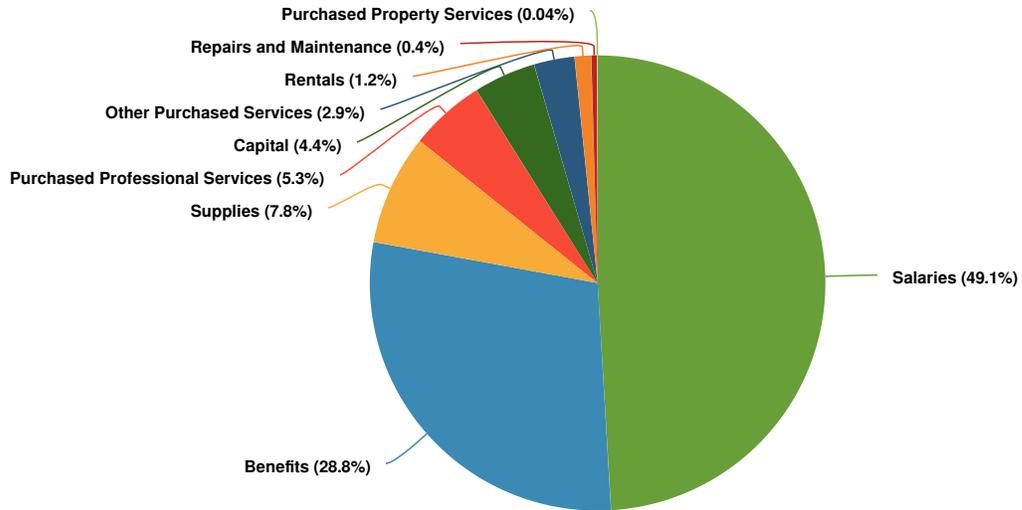
\$7,901,671 **\$672,029**
(9.30% vs. prior year)

Police Department Proposed and Historical Budget vs. Actual

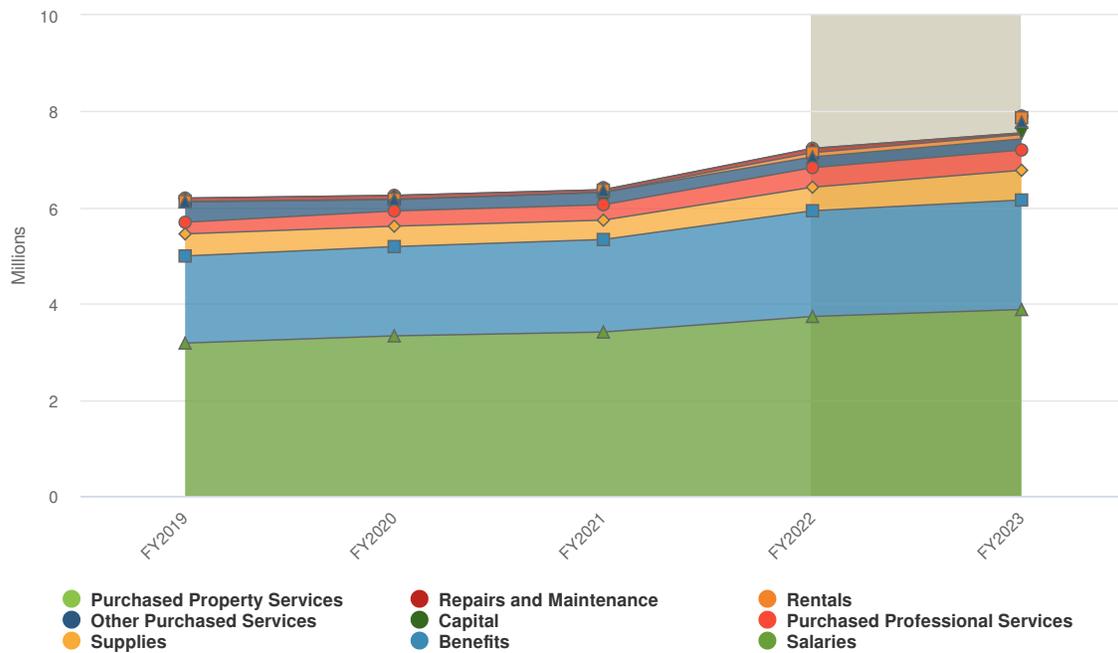


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$2,889,699	\$3,027,850	\$3,116,873	\$3,309,192	\$3,389,961	\$3,408,703	3%
Temporary	\$125,406	\$62,858	\$58,298	\$132,823	\$116,648	\$132,823	0%
Overtime Pers	\$6,418	\$9,003	\$13,226	\$10,000	\$13,478	\$10,000	0%
Overtime Non Pers	\$112,387	\$228,943	\$219,624	\$230,000	\$266,379	\$275,500	19.8%
Outside Details	\$0	\$0	\$0	\$50,000	\$0	\$50,000	0%
Compensated Absences	\$45,021	\$0					N/A
Total Salaries:	\$3,178,931	\$3,328,654	\$3,408,021	\$3,732,015	\$3,786,466	\$3,877,026	3.9%
Benefits							
Employees Retirement	\$1,133,517	\$1,196,300	\$1,222,352	\$1,381,684	\$1,386,148	\$1,442,438	4.4%
Siis Premiums	\$182,099	\$202,615	\$211,952	\$270,524	\$252,761	\$283,222	4.7%
Medicare	\$52,577	\$52,375	\$54,117	\$54,114	\$61,390	\$55,557	2.7%
Social Security	\$7,935	\$3,917	\$3,489	\$8,235	\$7,262	\$8,235	0%
Group Health Insurance	\$414,151	\$382,377	\$411,126	\$445,370	\$424,027	\$448,560	0.7%
Other Employee Benefits	\$21,484	\$19,571	\$21,837	\$40,000	\$30,286	\$40,000	0%
Total Benefits:	\$1,811,763	\$1,857,155	\$1,924,872	\$2,199,927	\$2,161,875	\$2,278,012	3.5%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Purchased Professional Services							
Official Administrative	\$0	\$50					N/A
Professional	\$27,958	\$46,698	\$68,392	\$100,000	\$63,578	\$100,000	0%
Other Prof Services	\$203,757	\$259,982	\$227,379	\$270,000	\$227,675	\$286,000	5.9%
Technical	\$10,465	\$10,069	\$24,677	\$36,500	\$23,016	\$36,500	0%
Total Purchased Professional Services:	\$242,180	\$316,799	\$320,448	\$406,500	\$314,268	\$422,500	3.9%
Purchased Property Services							
Janitorial Services	\$0	\$0		\$0	\$616		N/A
Pest Control	\$252	\$252	\$252	\$1,000	\$3,999	\$3,000	200%
Solid Wastes Services	\$186	\$432					N/A
Service Charges and Fees				\$0	\$45	\$0	0%
Total Purchased Property Services:	\$438	\$684	\$252	\$1,000	\$4,660	\$3,000	200%
Repairs and Maintenance							
Maintenance Facilities	\$10,723	\$198	\$630	\$5,000	\$14,027	\$5,000	0%
Maintenance Equipment	\$2,656	\$14,148	\$18	\$7,200	\$5,229	\$26,665	270.3%
Maintenance Vehicles	\$56,626	\$65,348	\$50,013	\$75,000	\$73,208		N/A
Maintenance Office Equipment	\$0	\$0		\$0	\$130		N/A
Total Repairs and Maintenance:	\$70,005	\$79,694	\$50,661	\$87,200	\$92,594	\$31,665	-63.7%
Rentals							
Rental Equipment	\$7,633	\$8,123	\$4,380	\$86,715	\$18,737	\$89,115	2.8%
Rental Storage				\$3,285	\$4,650	\$3,285	0%
Total Rentals:	\$7,633	\$8,123	\$4,380	\$90,000	\$23,387	\$92,400	2.7%
Other Purchased Services							
Communications	\$378,928	\$143,889	\$203,046	\$160,000	\$83,579	\$160,000	0%
Postage/Shipping	\$717	\$1,012	\$596	\$1,000	\$1,278	\$1,200	20%
Printing	\$1,261	\$14,555	\$14,239	\$1,000	\$269	\$1,000	0%
Pubs Subs Dues Fees	\$2,000	\$3,386	\$2,215	\$3,400	\$1,610	\$3,400	0%
Travel & Training	\$30,405	\$26,963	\$14,643	\$29,100	\$30,723	\$32,000	10%
Software Licenses	\$10,855	\$45,644	\$20,933	\$28,000	\$37,429	\$31,000	10.7%
Other	\$0	\$0	\$1,447				N/A
Total Other Purchased Services:	\$424,166	\$235,448	\$257,119	\$222,500	\$154,887	\$228,600	2.7%
Supplies							
Equipment Supplies	\$123,602	\$114,277	\$111,564	\$94,000	\$106,517	\$320,000	240.4%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Fuel	\$92,045	\$84,888	\$68,407	\$100,000	\$107,775	\$0	-100%
General Supplies	\$0	\$0		\$0	\$4,341	\$0	0%
Office Supplies	\$12,510	\$16,808	\$10,243	\$17,000	\$4,969	\$17,000	0%
Other Supplies	\$15,280	\$11,887	\$10,322	\$15,000	\$17,953	\$23,000	53.3%
Range	\$95,881	\$81,938	\$79,839	\$119,500	\$72,698	\$109,835	-8.1%
Utility Services (City Provide)	\$29,255	\$28,634	\$32,052	\$30,000	\$30,289	\$34,000	13.3%
Uniform (Allowances Boot)	\$90,951	\$86,414	\$90,719	\$115,000	\$92,089	\$115,000	0%
Total Supplies:	\$459,523	\$424,846	\$403,144	\$490,500	\$436,632	\$618,835	26.2%
Capital							
Vehicles	\$0	\$0	\$41,637	\$0	\$19,999	\$349,633	N/A
Equipment	\$0	\$0		\$0	\$73,417		N/A
Debt Principal				\$0	\$59,573	\$0	0%
Debt Interest Other				\$0	\$3,020	\$0	0%
Total Capital:	\$0	\$0	\$41,637	\$0	\$156,009	\$349,633	N/A
Total Expense Objects:	\$6,194,640	\$6,251,403	\$6,410,535	\$7,229,642	\$7,130,778	\$7,901,671	9.3%

Animal Control

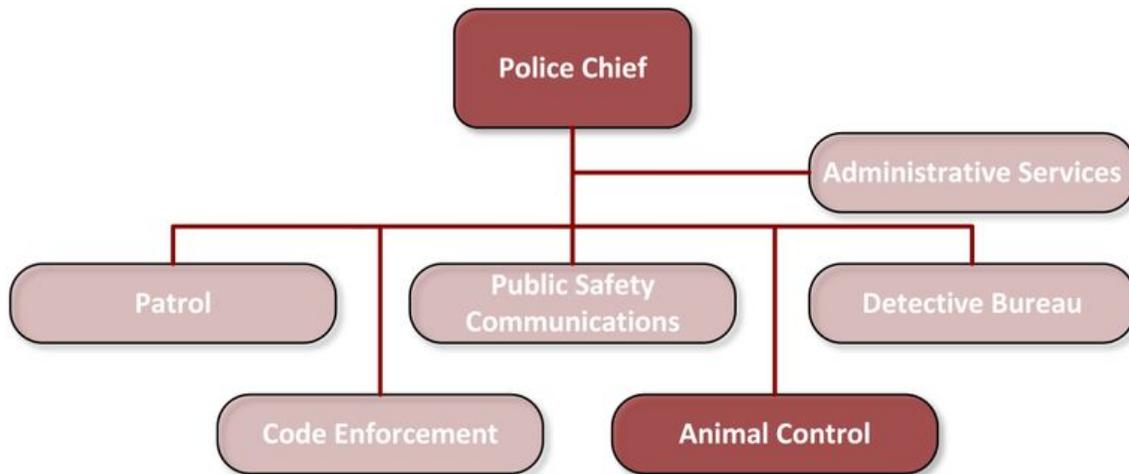
Ann Innabit
Animal Control Officer

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

- To improve the staffing level of volunteers at the animal shelter by increasing outreach efforts in the community to attract those who want to serve Boulder City.
- 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.
- To improve the marketing of adoptive animals to ensure that they are placed in deserving homes with responsible and caring families.
- To ensure that the full-time and volunteer staff have received the most up-to-date training in kennel operations.

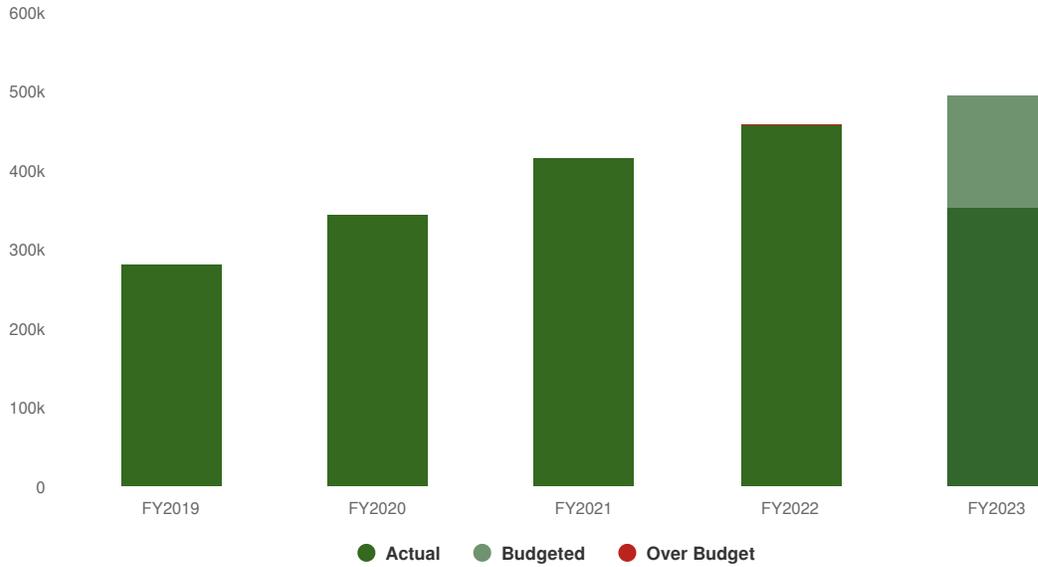
Organizational Chart



Expenditures Summary

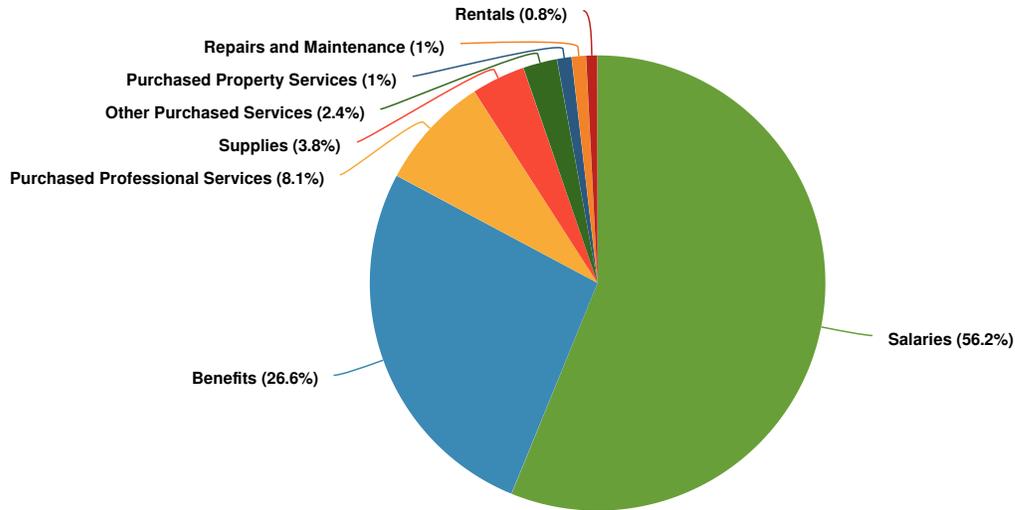
\$494,318 **\$37,680**
(8.25% vs. prior year)

Animal Control Proposed and Historical Budget vs. Actual

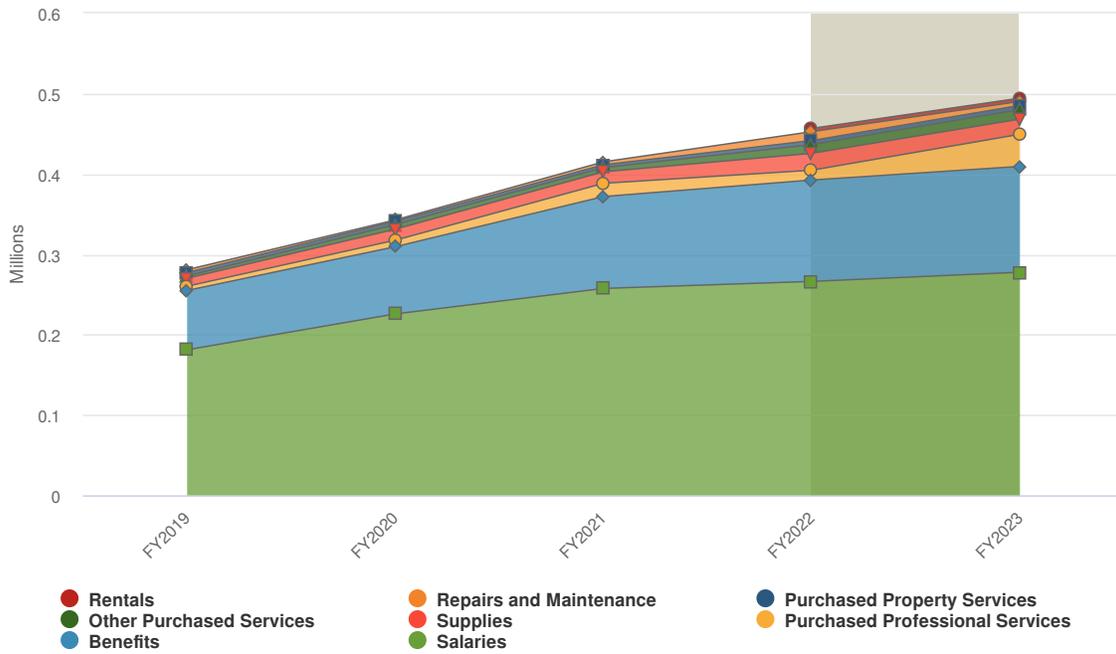


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$149,595	\$155,960	\$216,051	\$222,953	\$226,365	\$233,397	4.7%
Temporary	\$14,639	\$47,815	\$17,428	\$26,297	\$24,495	\$26,297	0%
Overtime Non Pers	\$16,905	\$22,019	\$24,020	\$17,000	\$12,195	\$18,000	5.9%
Total Salaries:	\$181,138	\$225,795	\$257,500	\$266,250	\$263,055	\$277,694	4.3%
Benefits							
Employees Retirement	\$41,251	\$53,030	\$66,977	\$74,020	\$72,630	\$77,029	4.1%
Siis Premiums	\$2,503	\$3,934	\$5,065	\$4,781	\$5,716	\$5,318	11.2%
Medicare	\$2,766	\$3,346	\$3,587	\$3,861	\$4,021	\$4,027	4.3%
Social Security	\$934	\$1,868	\$906	\$1,631	\$0	\$1,630	-0.1%
Group Health Insurance	\$26,100	\$21,000	\$37,300	\$41,400	\$41,250	\$43,200	4.3%
Other Employee Benefits	\$320	\$447	\$532	\$500	\$830	\$500	0%
Total Benefits:	\$73,873	\$83,626	\$114,368	\$126,193	\$124,446	\$131,704	4.4%
Purchased Professional Services							
Professional	\$5,249	\$8,120	\$16,466	\$12,200	\$17,049	\$40,000	227.9%
Total Purchased Professional Services:	\$5,249	\$8,120	\$16,466	\$12,200	\$17,049	\$40,000	227.9%

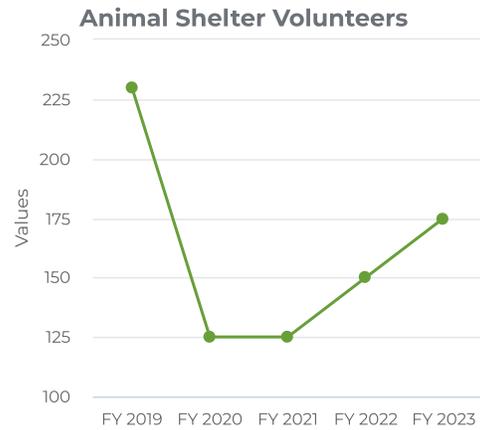


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Purchased Property Services							
Monitoring Security Services	\$600	\$420	\$200	\$600	\$240	\$600	0%
Pest Control	\$1,628	\$1,597	\$1,353	\$1,900	\$977	\$2,000	5.3%
Solid Wastes Services	\$1,804	\$1,848	\$1,881	\$2,500	\$1,903	\$2,500	0%
Service Charges and Fees				\$0	\$6		N/A
Total Purchased Property Services:	\$4,032	\$3,865	\$3,434	\$5,000	\$3,126	\$5,100	2%
Repairs and Maintenance							
Maintenance Facilities	\$0	\$0	\$0	\$1,000	\$19,491	\$4,500	350%
Maintenance Equipment	\$0	\$0	\$0	\$7,000	\$0	\$500	-92.9%
Maintenance Vehicles	\$3,567	\$1,764	\$3,706	\$3,075	\$614		N/A
Total Repairs and Maintenance:	\$3,567	\$1,764	\$3,706	\$11,075	\$20,105	\$5,000	-54.9%
Rentals							
Rental Equipment				\$4,000	\$3,178	\$4,000	0%
Total Rentals:				\$4,000	\$3,178	\$4,000	0%
Other Purchased Services							
Communications	\$2,719	\$2,247	\$1,453	\$3,000	\$1,418	\$4,100	36.7%
Postage/Shipping	\$356	\$0					N/A
Printing	\$0	\$3,517	\$3,491	\$0	\$0		N/A
Pubs Subs Dues Fees	\$184	\$100	\$310	\$200	\$250	\$200	0%
Travel & Training	-\$245	\$0	\$0	\$1,980	\$1,995	\$1,980	0%
Software Licenses	\$0	\$0		\$5,700	\$4,260	\$5,700	0%
Total Other Purchased Services:	\$3,015	\$5,864	\$5,255	\$10,880	\$7,923	\$11,980	10.1%
Supplies							
Equipment Supplies	\$2,009	\$2,375	\$981	\$6,500	\$1,179	\$6,500	0%
Fuel	\$1,348	\$2,121	\$1,872	\$2,200	\$4,387		N/A
General Supplies	\$0	\$0		\$0	\$988		N/A
Office Supplies	\$682	\$850	\$15	\$1,300	\$37	\$1,300	0%
Other Supplies	\$4,180	\$5,297	\$6,076	\$6,000	\$4,517	\$6,000	0%
Uniform (Allowances Boot)	\$1,729	\$3,080	\$5,408	\$5,040	\$4,316	\$5,040	0%
Total Supplies:	\$9,948	\$13,722	\$14,353	\$21,040	\$15,425	\$18,840	-10.5%
Capital							
Equipment	\$0	\$0		\$0	\$4,308		N/A
Total Capital:	\$0	\$0	\$0	\$0	\$4,308	\$0	0%
Total Expense Objects:	\$280,824	\$342,756	\$415,081	\$456,638	\$458,614	\$494,318	8.3%



Goal #1

Increase the number of volunteers providing assistance at the City's Animal Shelter year over year. From a recent high of 230 volunteers in FY 2019, the Shelter has seen a steep decline in the number of volunteers since that year. Animal Control staff is striving to rebuild the volunteer pool to reach 200 volunteers by FY 2024

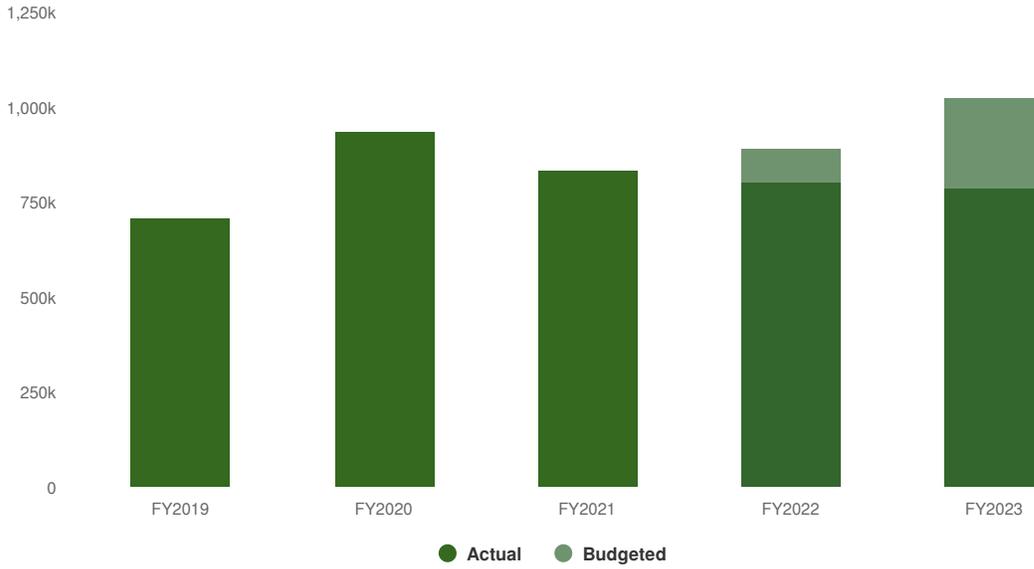


More Cops Fund

Expenditures Summary

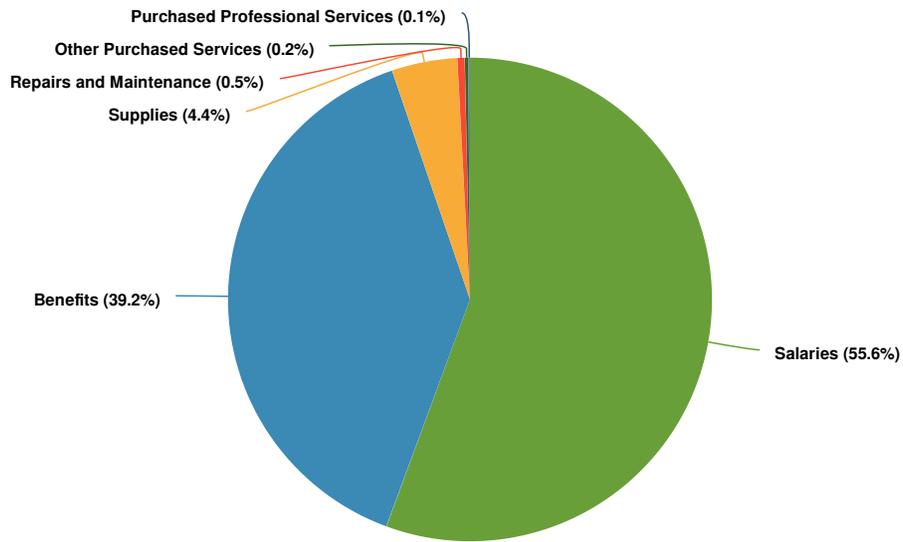
\$1,025,488 **\$133,853**
(15.01% vs. prior year)

More Cops Fund Proposed and Historical Budget vs. Actual

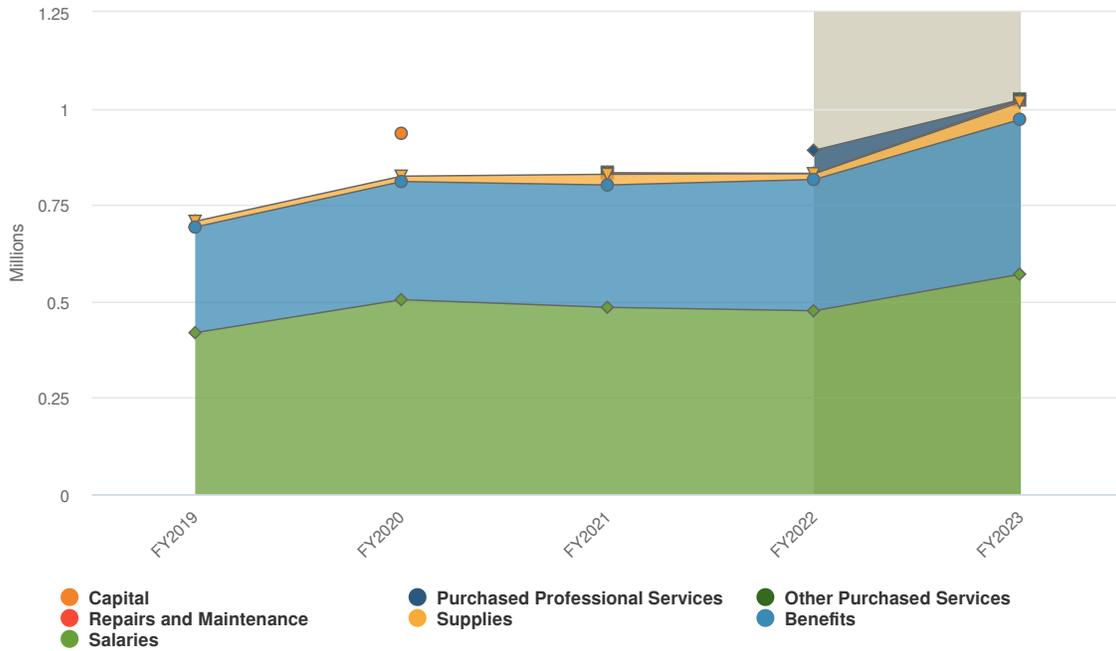


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$389,926	\$442,200	\$445,297	\$438,520	\$405,133	\$533,495	21.7%
Overtime Pers	\$0	\$0	\$199	\$0	\$435		N/A
Overtime Non Pers	\$28,704	\$62,064	\$38,796	\$36,948	\$44,554	\$36,948	0%
Total Salaries:	\$418,631	\$504,265	\$484,291	\$475,468	\$450,122	\$570,443	20%
Benefits							
Employees Retirement	\$158,414	\$184,447	\$182,829	\$190,948	\$169,720	\$216,701	13.5%
Siis Premiums	\$37,129	\$41,557	\$48,302	\$76,150	\$43,107	\$109,473	43.8%
Medicare	\$7,222	\$8,432	\$7,911	\$6,169	\$7,238	\$8,271	34.1%
Group Health Insurance	\$68,575	\$69,300	\$75,338	\$63,000	\$54,338	\$63,000	0%
Other Employee Benefits	\$2,431	\$2,491	\$2,798	\$4,100	\$3,027	\$4,100	0%
Total Benefits:	\$273,771	\$306,228	\$317,178	\$340,367	\$277,430	\$401,545	18%
Purchased Professional Services							
Professional			\$0	\$60,000	\$3,625	\$1,000	-98.3%
Total Purchased Professional Services:			\$0	\$60,000	\$3,625	\$1,000	-98.3%
Repairs and Maintenance							
Maintenance Equipment	\$534	\$0					N/A
Maintenance Vehicles	\$0	\$0	\$4,024	\$800	\$17,550	\$5,000	525%
Total Repairs and Maintenance:	\$534	\$0	\$4,024	\$800	\$17,550	\$5,000	525%
Rentals							
Rental Equipment				\$0	\$14,000	\$0	0%
Total Rentals:	\$0	\$0	\$0	\$0	\$14,000	\$0	0%
Other Purchased Services							
Communications			\$0	\$0	\$2,767	\$2,000	N/A
Travel & Training	\$0	\$0	\$1,486	\$0	\$429	\$500	N/A
Total Other Purchased Services:	\$0	\$0	\$1,486	\$0	\$3,196	\$2,500	N/A
Supplies							
Fuel	\$0	\$0	\$10,655	\$0	\$23,175	\$30,000	N/A
Uniform (Allowances Boot)	\$14,998	\$13,913	\$17,163	\$15,000	\$12,177	\$15,000	0%
Total Supplies:	\$14,998	\$13,913	\$27,818	\$15,000	\$35,352	\$45,000	200%
Capital							
Capital		\$111,166					N/A
Total Capital:		\$111,166					N/A



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Total Expense Objects:	\$707,934	\$935,571	\$834,798	\$891,635	\$801,274	\$1,025,488	15%

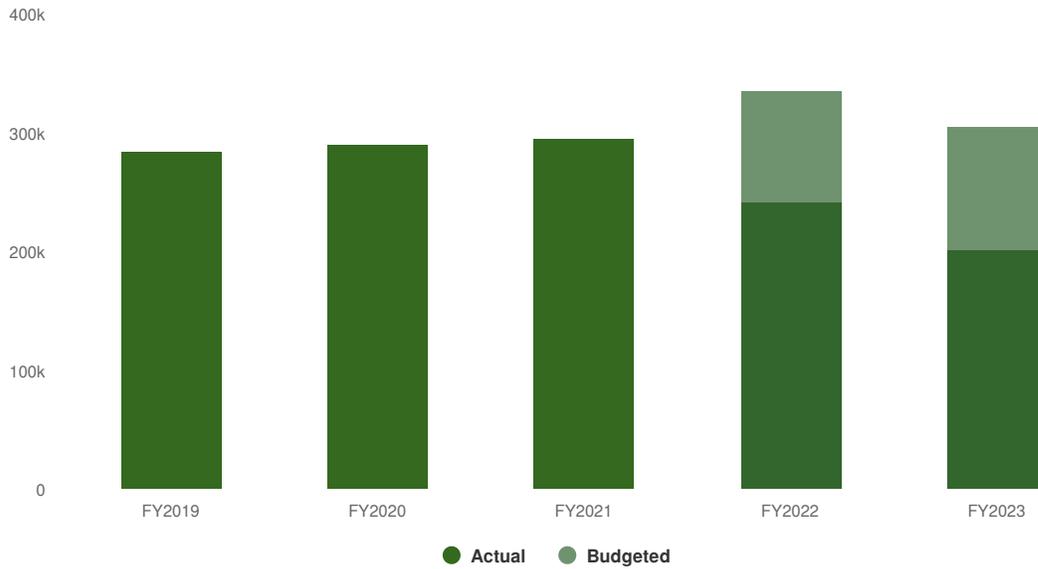


Crimes Prevention Fund

Expenditures Summary

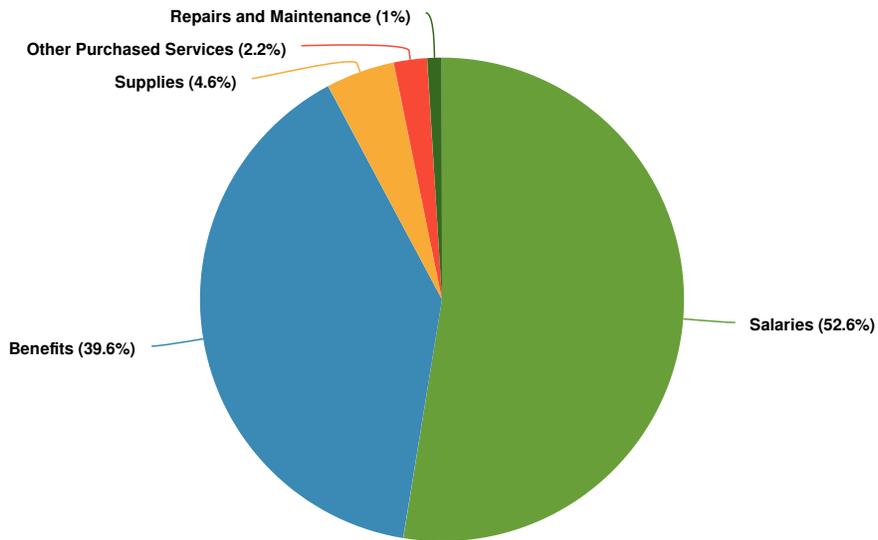
\$305,673 **-\$30,450**
(-9.06% vs. prior year)

Crimes Prevention Fund Proposed and Historical Budget vs. Actual

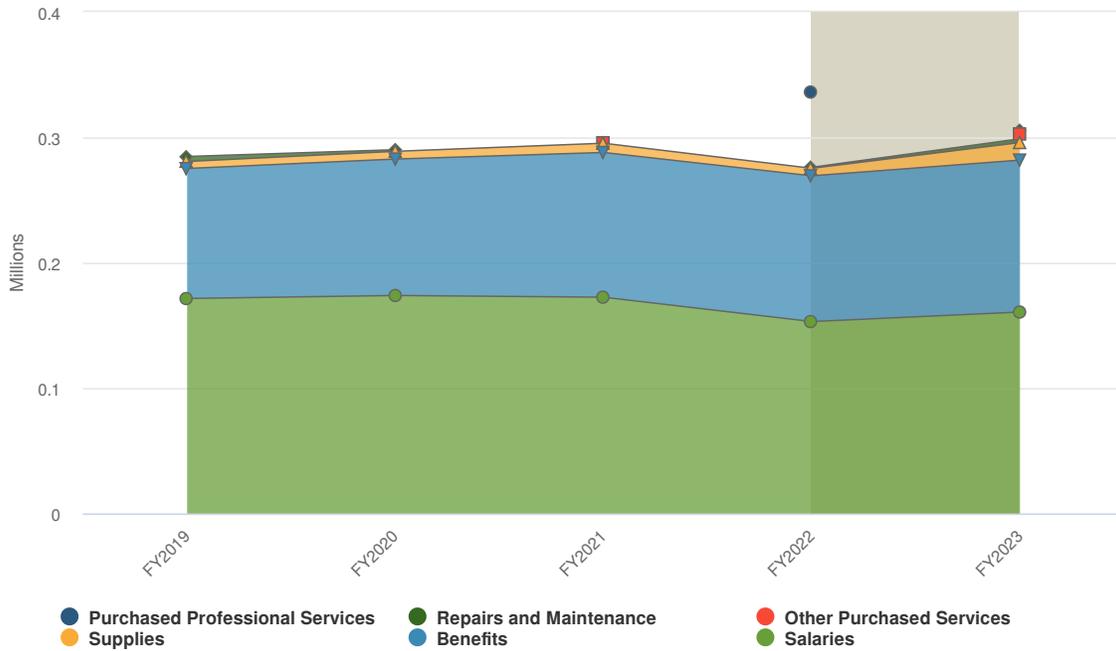


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$158,908	\$159,876	\$151,314	\$138,083	\$114,361	\$145,686	5.5%
Overtime Non Pers	\$12,577	\$14,003	\$21,200	\$15,000	\$12,183	\$15,000	0%
Total Salaries:	\$171,485	\$173,879	\$172,514	\$153,083	\$126,544	\$160,686	5%
Benefits							
Employees Retirement	\$62,465	\$67,821	\$61,988	\$60,756	\$45,308	\$64,102	5.5%
Siis Premiums	\$11,515	\$14,089	\$23,459	\$27,064	\$19,926	\$28,555	5.5%
Medicare	\$2,517	\$2,620	\$2,674	\$2,220	\$2,000	\$2,330	5%
Group Health Insurance	\$26,250	\$23,100	\$26,775	\$25,200	\$20,250	\$25,200	0%
Other Employee Benefits	\$938	\$1,192	\$546	\$1,000	\$1,074	\$1,000	0%
Total Benefits:	\$103,685	\$108,823	\$115,441	\$116,240	\$88,558	\$121,187	4.3%
Purchased Professional Services							
Professional			\$0	\$60,000	\$400	\$0	-100%
Other Prof Services				\$0	\$1,235		N/A
Total Purchased Professional Services:	\$0	\$0	\$0	\$60,000	\$1,635	\$0	-100%
Repairs and Maintenance							
Maintenance Vehicles	\$3,997	\$1,301	\$0	\$800	\$8,291	\$3,000	275%
Total Repairs and Maintenance:	\$3,997	\$1,301	\$0	\$800	\$8,291	\$3,000	275%
Rentals							
Rental Equipment				\$0	\$5,600	\$0	0%
Total Rentals:				\$0	\$5,600	\$0	0%
Other Purchased Services							
Communications			\$0	\$0	\$706	\$800	N/A
Travel & Training	\$0	\$0	\$375			\$6,000	N/A
Total Other Purchased Services:	\$0	\$0	\$375	\$0	\$706	\$6,800	N/A
Supplies							
Fuel	\$0	\$0	\$2,873	\$0	\$6,574	\$8,000	N/A
Uniform (Allowances Boot)	\$5,588	\$6,158	\$4,505	\$6,000	\$4,162	\$6,000	0%
Total Supplies:	\$5,588	\$6,158	\$7,378	\$6,000	\$10,736	\$14,000	133.3%
Total Expense Objects:	\$284,755	\$290,161	\$295,708	\$336,123	\$242,070	\$305,673	-9.1%



Fire Department

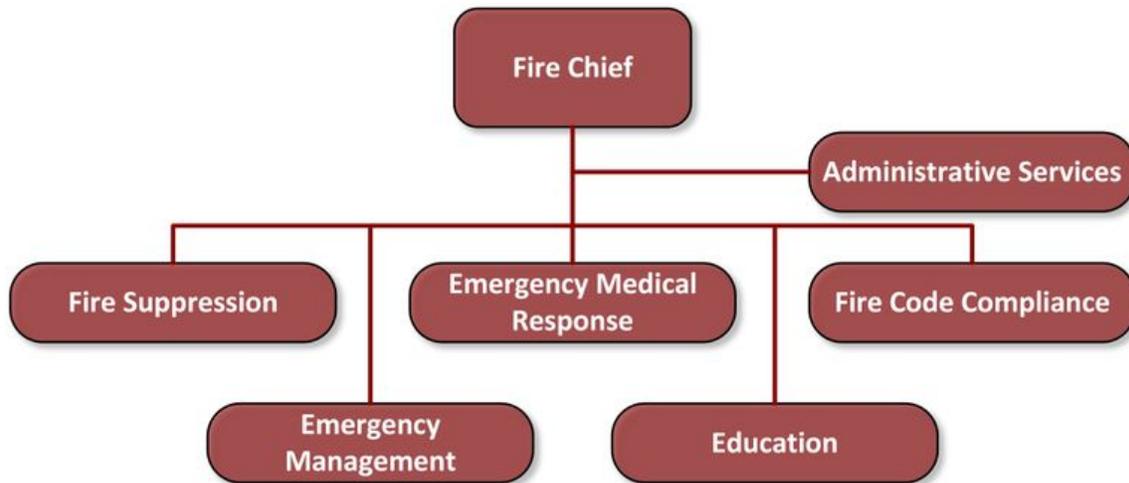


William Gray
Fire Chief

The Boulder City Fire Department operates out of one station and utilizes three, seven-person shifts to cover a service area of approximately 208 square miles. The department currently staffs three apparatus (one 3-person fire engine and two 2-person rescues) daily. An additional 2-person rescue is placed in service when needed, and staffing allows. In addition to providing fire protection for the residents of Boulder City, the businesses, and the large solar power generation facilities spread over the jurisdiction, the fire department responds to and transports patients for all emergency medical services calls, providing paramedic level of care. The fire department also provides technical rescue services and hazardous materials response. The department provides mutual aid response to Clark County Fire Department to the Hoover Dam Lodge and the city of Nelson, as needed. The department also responds to critical medical calls/fire calls in Lake Mead National Recreation Area and at the Hoover Dam. Finally, to reduce the risk within the community, the department has several prevention and safety programs, annual business and permit inspections, and is responsible for reviewing and inspecting applicable construction projects. Through the careful monitoring of these programs, the department continually enhances the level of safety for the citizens and visitors of Boulder City.

The fire department brings in revenue and grants to the city general fund for ambulance transport fees (approximately \$430,000.00 in FY21), and Ground Emergency Medical Transport (GEMT) grant funds (approximately \$328,000.00 in FY21). There are fees also collected for fire inspection and plan reviews (approximately \$117, 020 in FY21, but typically closer to the \$53,361.21 collected for FY20). This helps offset the overall cost of the fire department's total financial impact on the city.

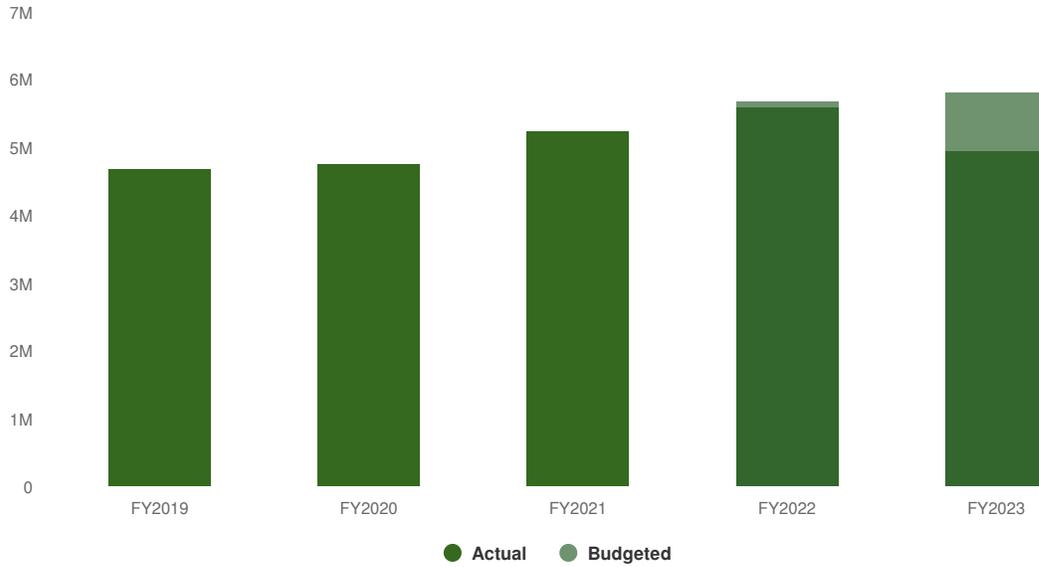
Organizational Chart



Expenditures Summary

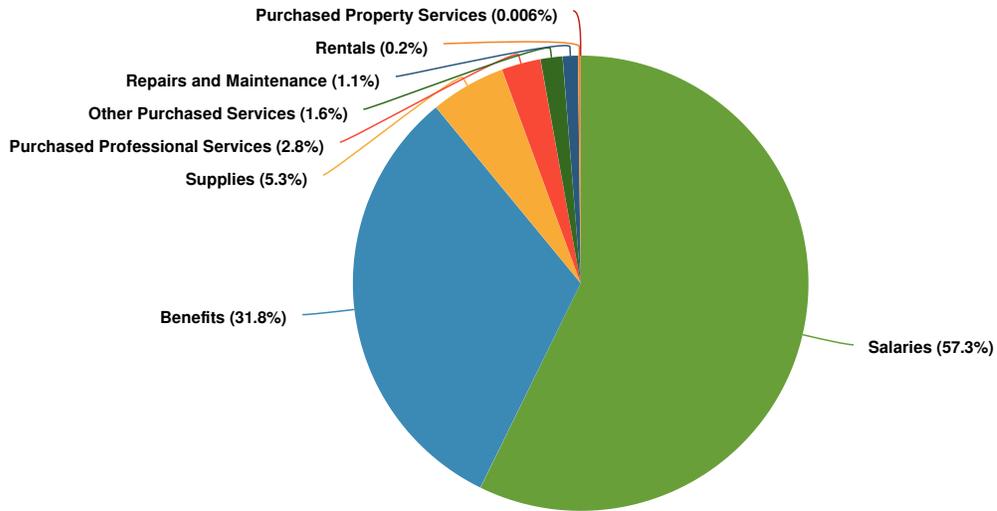
\$5,808,564 **\$126,443**
(2.23% vs. prior year)

Fire Department Proposed and Historical Budget vs. Actual

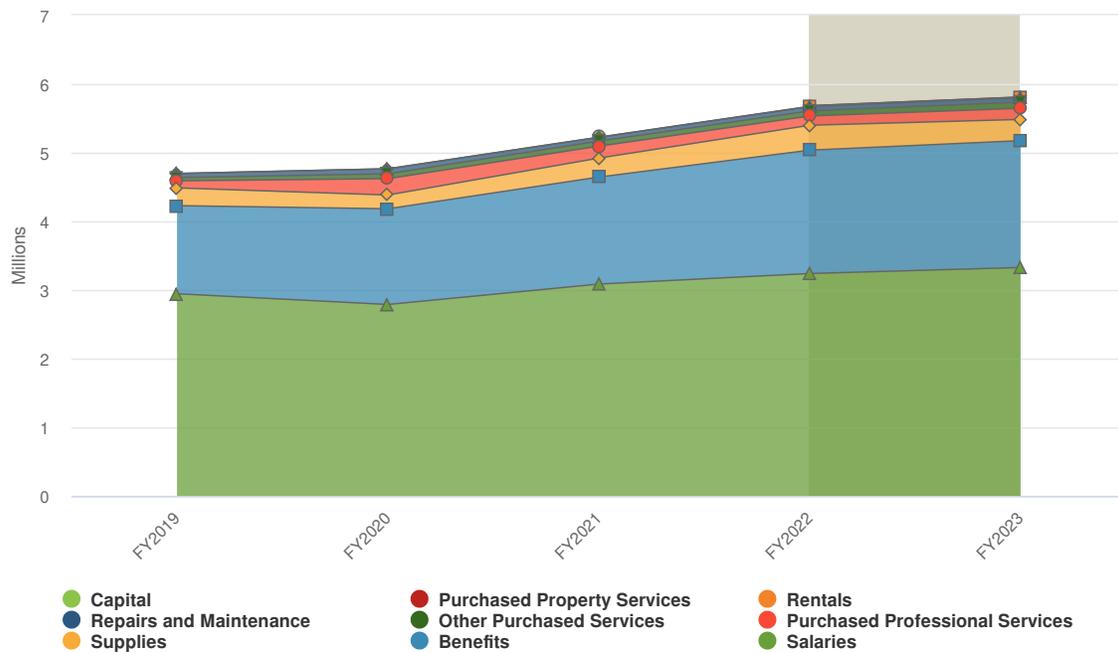


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$2,387,071	\$2,259,344	\$2,474,899	\$2,613,222	\$2,706,817	\$2,661,794	1.9%
Temporary	\$128,768	\$83,233	\$140,271	\$265,000	\$182,441	\$265,000	0%
Overtime Pers	\$45,826	\$41,156	\$43,554	\$37,000	\$26,260	\$37,000	0%
Overtime Non Pers	\$376,699	\$403,565	\$425,797	\$308,000	\$394,229	\$347,000	12.7%
Outside Details	\$0	\$0	\$0	\$15,000	\$0	\$15,000	0%
Compensated Absences	\$5,153	\$0					N/A
Total Salaries:	\$2,943,516	\$2,787,298	\$3,084,522	\$3,238,222	\$3,309,747	\$3,325,794	2.7%
Benefits							
Employees Retirement	\$874,888	\$884,880	\$956,207	\$1,086,817	\$1,065,780	\$1,106,189	1.8%
Siis Premiums	\$170,524	\$207,648	\$228,062	\$272,646	\$276,338	\$287,968	5.6%
Medicare	\$44,670	\$41,707	\$46,045	\$46,737	\$50,568	\$48,224	3.2%
Social Security	\$8,025	\$5,262	\$7,958	\$16,430	\$11,868	\$16,430	0%
Group Health Insurance	\$181,925	\$252,963	\$317,914	\$361,870	\$354,456	\$376,560	4.1%
Other Employee Benefits	\$3,336	\$1,251	\$1,941	\$12,024	\$7,607	\$12,024	0%
Total Benefits:	\$1,283,367	\$1,393,710	\$1,558,126	\$1,796,524	\$1,766,618	\$1,847,395	2.8%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Purchased Professional Services							
Official Administrative	\$0	\$2,079	\$116,444	\$60,000	\$49,934	\$93,500	55.8%
Professional	\$36,463	\$184,254	\$57,090	\$75,000	\$59,462	\$68,600	-8.5%
Other Prof Services	\$0	\$0		\$0	\$117		N/A
Technical	\$66,218	\$52,028					N/A
Total Purchased Professional Services:	\$102,680	\$238,361	\$173,534	\$135,000	\$109,514	\$162,100	20.1%
Purchased Property Services							
Pest Control	\$252	\$352	\$231	\$350	\$147	\$350	0%
Solid Wastes Services	\$422	\$0	\$868				N/A
Service Charges and Fees				\$0	\$23	\$0	0%
Total Purchased Property Services:	\$674	\$352	\$1,099	\$350	\$170	\$350	0%
Repairs and Maintenance							
Maintenance Facilities	\$4,652	\$10,795	\$3,256	\$8,000	\$8,498	\$8,000	0%
Maintenance Equipment	\$25,909	\$27,915	\$35,182	\$33,000	\$14,840	\$55,000	66.7%
Maintenance Vehicles	\$28,427	\$34,111	\$16,865	\$24,000	\$26,487	\$0	-100%
Total Repairs and Maintenance:	\$58,988	\$72,821	\$55,303	\$65,000	\$49,826	\$63,000	-3.1%
Rentals							
Rental Equipment	\$0	\$0		\$10,000	\$10,077	\$10,000	0%
Total Rentals:	\$0	\$0		\$10,000	\$10,077	\$10,000	0%
Other Purchased Services							
Communications	\$10,604	\$13,658	\$15,521	\$15,600	\$18,690	\$18,600	19.2%
Postage/Shipping	\$696	\$288	\$550	\$1,500	\$1,598	\$1,500	0%
Printing	\$131	\$10,721	\$10,964	\$1,000	\$197	\$1,000	0%
Pubs Subs Dues Fees	\$2,291	\$1,906	\$2,897	\$11,000	\$12,268	\$12,400	12.7%
Travel & Training	\$9,666	\$11,330	\$16,283	\$13,000	\$9,338	\$20,000	53.8%
Software Licenses	\$23,934	\$32,827	\$27,853	\$32,000	\$13,805	\$37,000	15.6%
Total Other Purchased Services:	\$47,322	\$70,729	\$74,068	\$74,100	\$55,897	\$90,500	22.1%
Supplies							
Equipment Supplies	\$122,025	\$56,637	\$111,949	\$105,000	\$85,568	\$89,500	-14.8%
Fuel	\$21,047	\$18,756	\$16,271	\$21,000	\$28,822		N/A
General Supplies	\$2,391	\$3,147	\$7,780	\$7,600	\$7,392	\$7,600	0%
Janitorial Supplies	\$2,469	\$3,710	\$2,327	\$4,000	\$2,615	\$4,000	0%
Natural Gas	\$1,510	\$1,504	\$1,380	\$2,000	\$1,761	\$2,000	0%
Office Supplies	\$1,327	\$1,799	\$1,264	\$2,000	\$855	\$2,000	0%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Other Supplies	\$47,354	\$56,096	\$72,591	\$65,225	\$67,413	\$65,225	0%
Utility Services (City Provide)	\$8,853	\$6,936	\$6,921	\$9,500	\$7,310	\$9,500	0%
Uniform (Allowances Boot)	\$51,500	\$52,001	\$56,250	\$57,600	\$57,117	\$57,600	0%
Community Risk Reduction	\$0	\$0	\$0	\$57,000	\$5,525	\$57,000	0%
Firefighter Reserves	\$0	\$0		\$32,000	\$28,786	\$15,000	-53.1%
Total Supplies:	\$258,475	\$200,586	\$276,734	\$362,925	\$293,164	\$309,425	-14.7%
Capital							
Vehicles	\$0	\$0	\$10,318				N/A
Equipment	\$0	\$0		\$0	\$4,308		N/A
Total Capital:	\$0	\$0	\$10,318	\$0	\$4,308	\$0	0%
Total Expense Objects:	\$4,695,022	\$4,763,857	\$5,233,704	\$5,682,121	\$5,599,319	\$5,808,564	2.2%

Performance Measures

Operating Statistics	Actual FY2019	Actual FY2020	Actual FY2021	Estimate FY2022	Target FY2023
Total Calls for Service	2,836	2,186	2,431	2,600	2,600
Actual Fire Calls	43	30	32	35	35
Rescue/EMS Calls	2,172	1,847	1,781	1,900	2,000
EMS Transports	1,356	1,163	1,046	1,200	1,300
Hazardous Conditions	32	16	7	20	20
Service Calls/False Alarms	587	293	661	480	480

Performance Measures

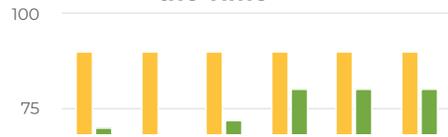
6:50 minute total response time (goal:90% of time)	No data	70%	51%	60%	60%
Business License Inspections (90% w/in 7 days of request)	No data	71%	84%	90%	95%
Conduct annual fire inspections	No data	40%	60%	75%	100%
Conduct 35 Community Risk Reduction Events	No data	36%	21%	50%	70%

Goal #1

Identify funding for a second fire station to increase the fire protection and response time performance to the north and east areas of the city. This would allow for response times in accordance with national standards.



6:50 Minute Response 90% of the Time



Goal #2

Identify funding for a two-story training facility/classroom next to Fire Station 121. This training building would include a burn building, area for rope rescue training, hazardous materials training, and joint training with our mutual aid partners and the Boulder City Police Department. The classroom would have seating for 50 people and be available to all city staff as needed.

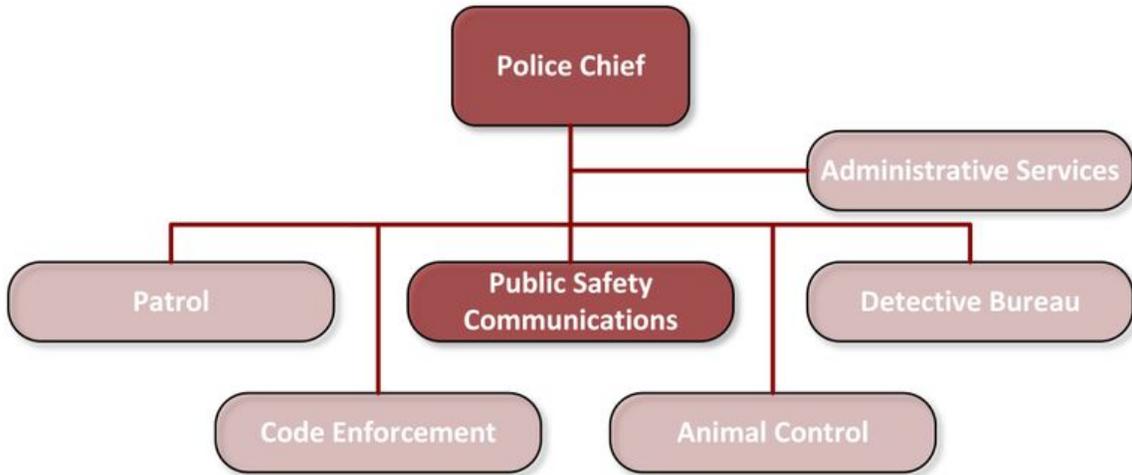
Note: image to the right is an example of what a fire training facility looks like. The facility designed for Boulder City would have similar features but focused more on the typical scenarios found in Southern Nevada and Boulder City.



Public Safety Communications

The Public Safety Communications Division is responsible for all secure communications with our police and fire units in the field. They also act as our 9-1-1 center for Boulder City, dispatching officers, fire and EMS units to 9-1-1 calls for service. Additionally, the Dispatch Center takes in non-emergency calls from the public, such as power outage reports, water main breaks, and other non-emergency issues.

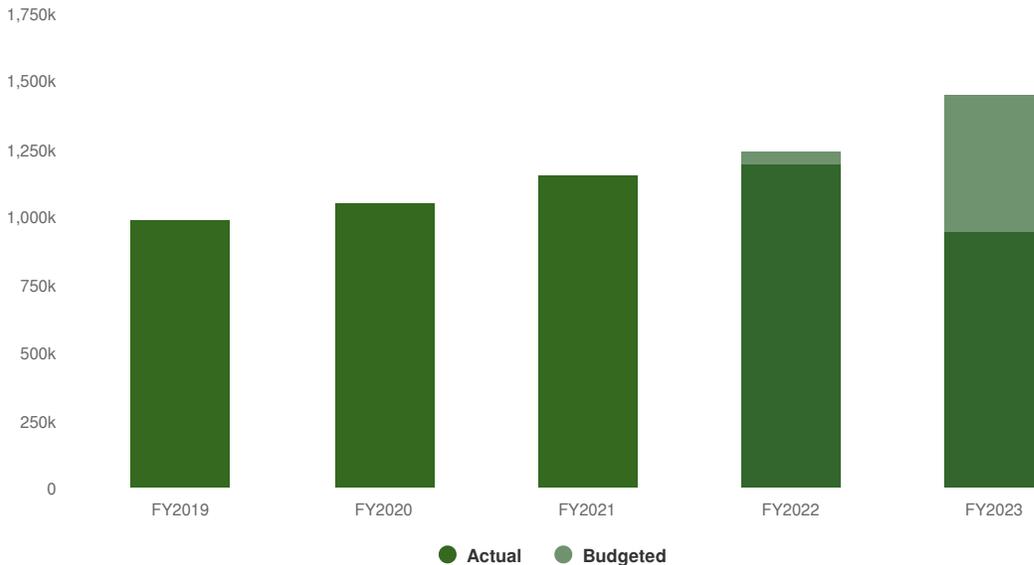
Organizational Chart



Expenditures Summary

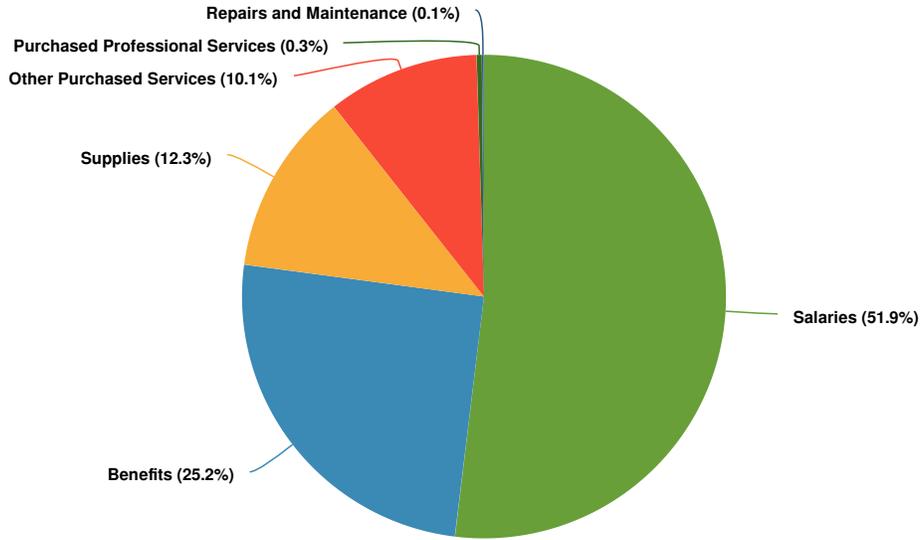
\$1,450,816 **\$207,062**
 (16.65% vs. prior year)

Public Safety Communications Proposed and Historical Budget vs. Actual

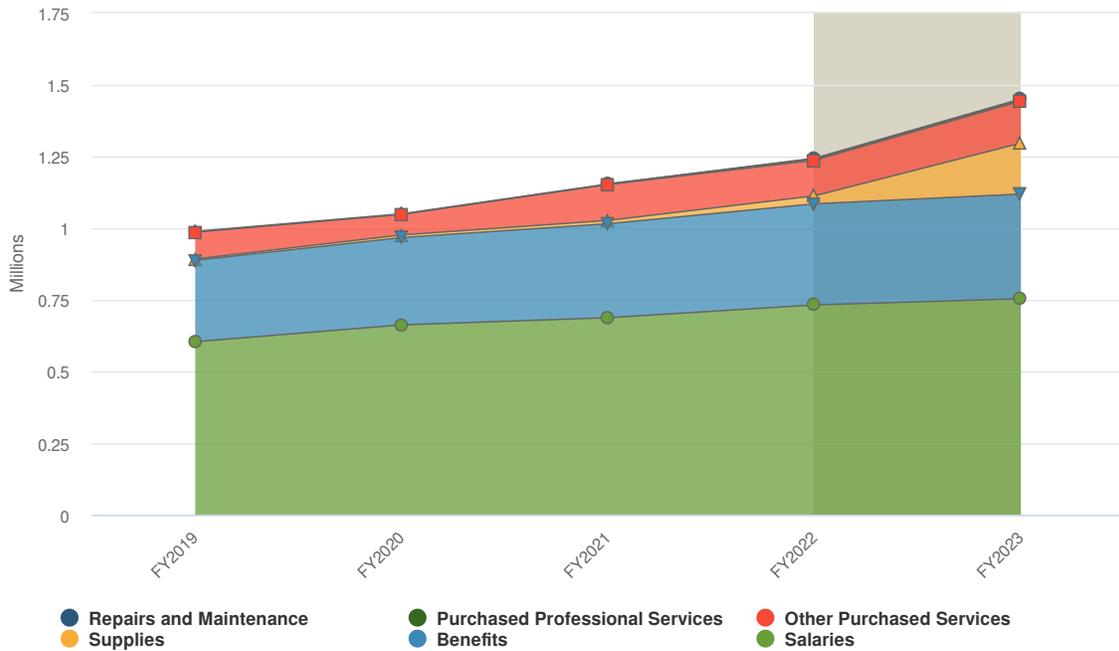


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$540,757	\$644,852	\$666,166	\$677,447	\$688,083	\$695,885	2.7%
Temporary	\$47,702	\$6,067	\$0	\$29,507	\$10,718	\$29,507	0%
Overtime Pers	\$1,104	\$1,420	\$0	\$0	\$564	\$0	0%
Overtime Non Pers	\$13,911	\$9,972	\$21,024	\$30,000	\$24,012	\$33,000	10%
Interfund Salary Reimbursement	\$0	\$0	\$0	-\$5,000	-\$5,000	-\$5,000	0%
Total Salaries:	\$603,473	\$662,310	\$687,190	\$731,954	\$718,376	\$753,392	2.9%
Benefits							
Employees Retirement	\$165,593	\$188,303	\$188,677	\$201,540	\$199,291	\$207,026	2.7%
Siis Premiums	\$8,970	\$12,085	\$12,021	\$12,585	\$15,761	\$13,999	11.2%
Medicare	\$9,101	\$9,545	\$10,065	\$10,686	\$10,762	\$10,997	2.9%
Social Security	\$1,152	\$327	\$0	\$1,829	\$656	\$1,829	0%
Group Health Insurance	\$99,400	\$94,461	\$117,250	\$124,200	\$118,150	\$129,600	4.3%
Other Employee Benefits	\$0	\$0	\$53	\$2,000	\$891	\$2,000	0%
Total Benefits:	\$284,216	\$304,721	\$328,066	\$352,840	\$345,511	\$365,451	3.6%
Purchased Professional Services							
Professional	\$1,431	\$1,381	\$1,381	\$1,700	\$1,381	\$1,800	5.9%
Other Prof Services	\$170	\$165	\$0	\$210	\$355	\$210	0%
Technical	\$1,228	\$699	\$896	\$3,000	\$0	\$3,000	0%
Total Purchased Professional Services:	\$2,829	\$2,245	\$2,277	\$4,910	\$1,736	\$5,010	2%
Repairs and Maintenance							
Maintenance Equipment	\$0	\$0	\$198	\$2,000	\$83	\$2,000	0%
Total Repairs and Maintenance:	\$0	\$0	\$198	\$2,000	\$83	\$2,000	0%
Other Purchased Services							
Communications	\$48,186	\$61,985	\$71,445	\$78,000	\$65,506	\$92,025	18%
Postage/Shipping	\$0	\$0	\$0	\$200	\$0	\$200	0%
Printing	\$0	\$0	\$0	\$200	\$0	\$200	0%
Pubs Subs Dues Fees	\$825	\$100	\$53	\$600	\$83	\$600	0%
Travel & Training	\$1,500	\$110	\$8,120	\$3,000	\$2,893	\$3,500	16.7%
Software Licenses	\$43,027	\$9,133	\$45,318	\$42,300	\$37,494	\$50,688	19.8%
Total Other Purchased Services:	\$93,537	\$71,327	\$124,935	\$124,300	\$105,976	\$147,213	18.4%
Supplies							
Equipment Supplies	\$452	\$3,352	\$7,608	\$16,250	\$14,419	\$166,250	923.1%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
General Supplies	\$0	\$0		\$0	\$215		N/A
Office Supplies	\$1,307	\$2,619	\$756	\$3,000	\$188	\$3,000	0%
Other Supplies	\$719	\$44	\$244	\$2,500	\$716	\$2,500	0%
Uniform (Allowances Boot)	\$2,013	\$3,186	\$2,963	\$6,000	\$2,275	\$6,000	0%
Total Supplies:	\$4,491	\$9,202	\$11,570	\$27,750	\$17,814	\$177,750	540.5%
Capital							
Equipment				\$0	\$4,308		N/A
Total Capital:	\$0	\$0	\$0	\$0	\$4,308	\$0	0%
Total Expense Objects:	\$988,545	\$1,049,805	\$1,154,237	\$1,243,754	\$1,193,804	\$1,450,816	16.6%

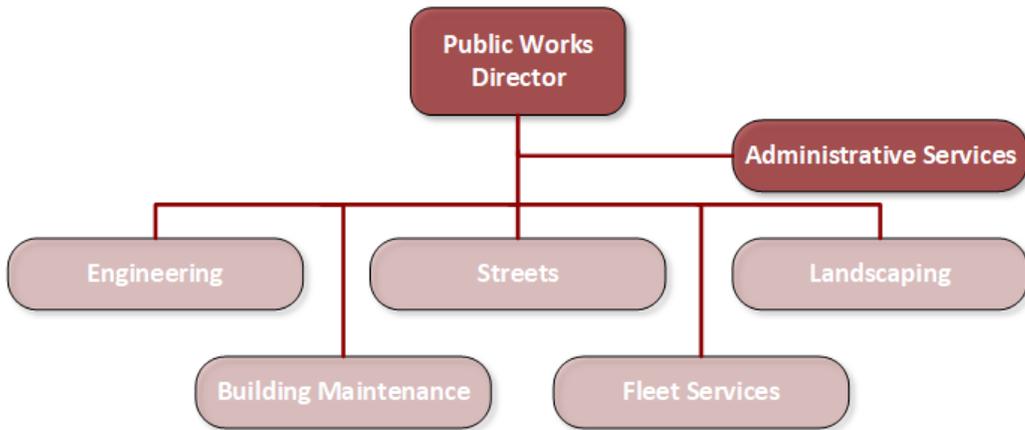
Public Works Administration



Jim Keane, P.E.
Interim Public Works Director

The Public Works Department Administration Division manages the four divisions of the department: Streets, Landscape Maintenance, Building Maintenance, and Engineering. The Administration Division also coordinates all aspects of the Capital Improvement Program for the City. In addition, Public Works Administration is responsible for managing the municipal cemetery. The Public Works Department professionally represents Boulder City in technical meetings at the Southern Nevada Water Authority (SNWA), Regional Transportation Commission (RTC), and Regional Flood Control District.

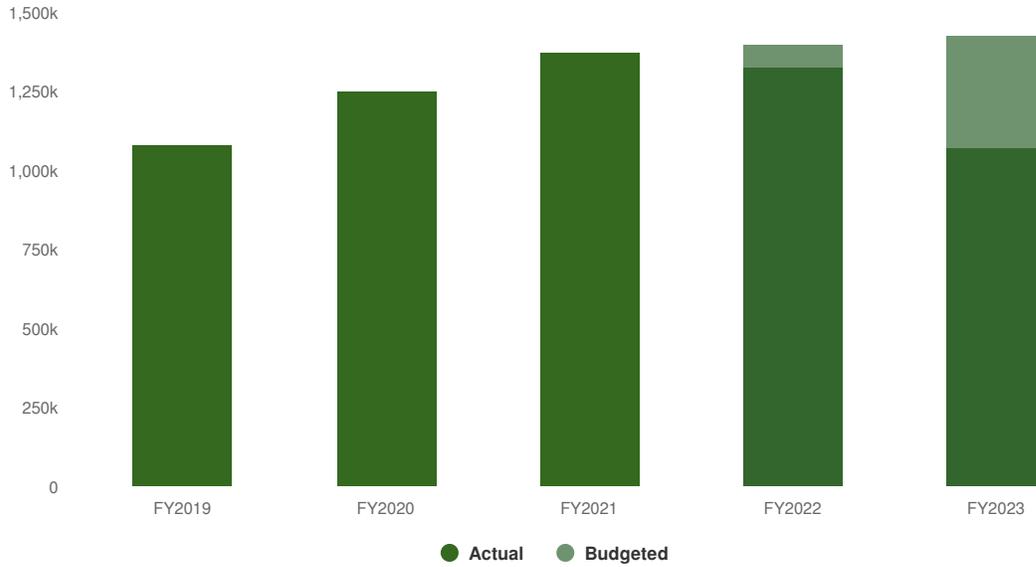
Organizational Chart



Expenditures Summary

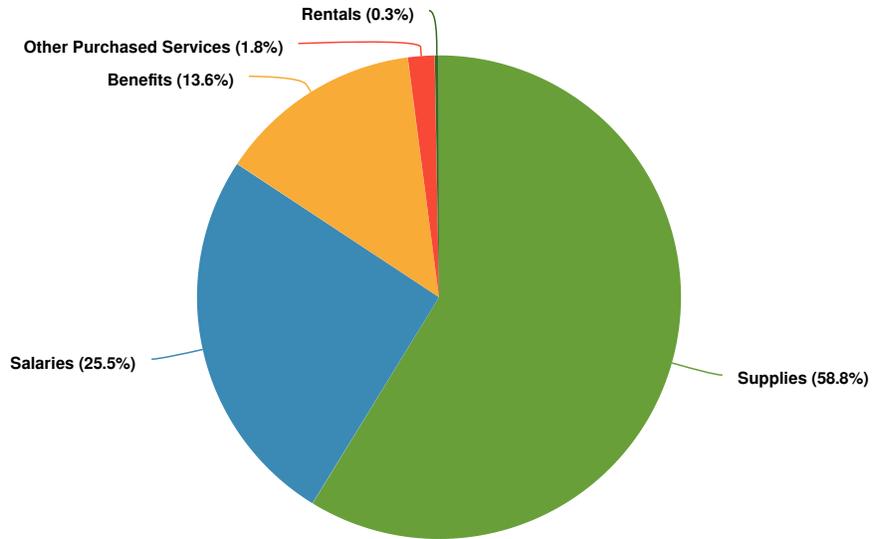
\$1,422,757 **\$25,292**
(1.81% vs. prior year)

Public Works Administration Proposed and Historical Budget vs. Actual

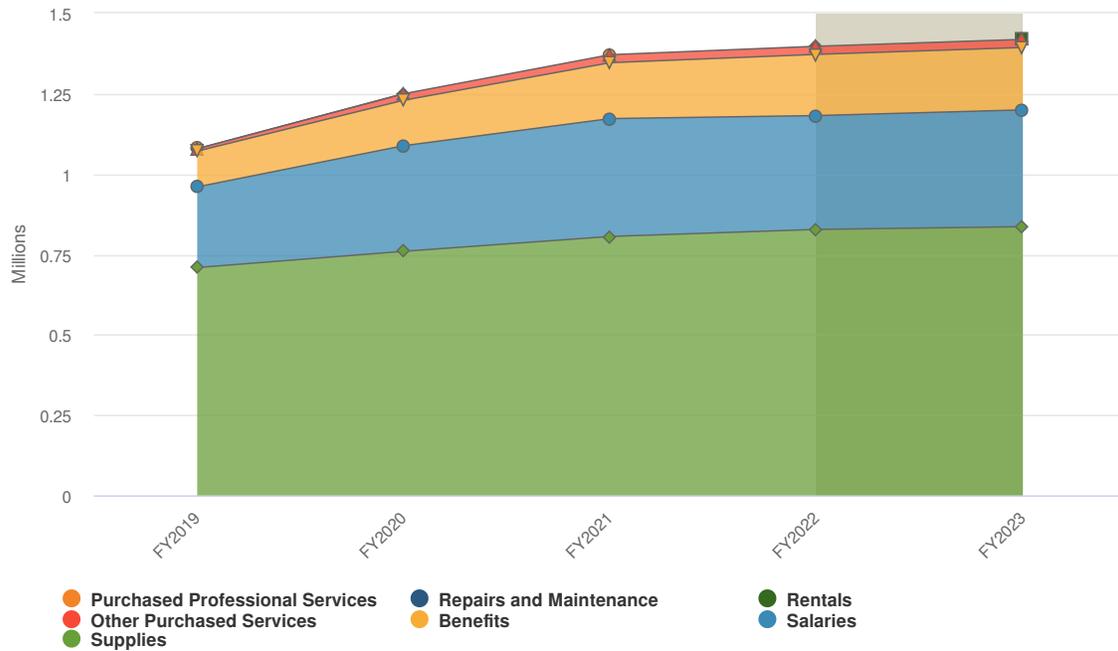


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$233,871	\$328,537	\$366,675	\$374,165	\$382,354	\$383,400	2.5%
Compensated Absences	\$17,103	\$0					N/A
Interfund Salary Reimbursement	\$0	\$0		-\$20,000	-\$20,000	-\$20,000	0%
Total Salaries:	\$250,975	\$328,537	\$366,675	\$354,165	\$362,354	\$363,400	2.6%
Benefits							
Employees Retirement	\$67,789	\$95,581	\$106,000	\$111,314	\$109,872	\$114,061	2.5%
Siis Premiums	\$3,074	\$4,682	\$5,088	\$4,870	\$6,051	\$5,417	11.2%
Medicare	\$3,746	\$4,752	\$6,218	\$5,426	\$6,006	\$5,559	2.5%
Group Health Insurance	\$35,362	\$35,175	\$54,984	\$54,440	\$50,819	\$54,720	0.5%
Other Employee Benefits	\$1,228	\$1,264	\$1,711	\$14,400	\$8,404	\$14,400	0%
Total Benefits:	\$111,199	\$141,454	\$174,000	\$190,450	\$181,152	\$194,157	1.9%
Purchased Professional Services							
Professional	\$3,000	\$0	\$549				N/A

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Total Purchased Professional Services:	\$3,000	\$0	\$549	\$0	\$0	\$0	0%
Repairs and Maintenance							
Maintenance Equipment	\$15	\$0					N/A
Maintenance Vehicles	\$40	\$105		\$150	\$106	\$0	-100%
Total Repairs and Maintenance:	\$55	\$105	\$0	\$150	\$106	\$0	-100%
Rentals							
Rental Equipment	\$0	\$0		\$0	\$3,173	\$4,000	N/A
Total Rentals:	\$0	\$0		\$0	\$3,173	\$4,000	N/A
Other Purchased Services							
Communications	\$820	\$4,439	\$12,122	\$11,950	\$9,149	\$11,950	0%
Postage/Shipping	\$494	\$55	\$3	\$50	\$58	\$50	0%
Printing	\$0	\$0	\$2,037	\$0	\$245		N/A
Pubs Subs Dues Fees	\$1,942	\$1,777	\$910	\$2,000	\$506	\$2,000	0%
Travel & Training	\$4,202	\$4,712	\$2,674	\$6,000	\$1,643	\$6,000	0%
Software Licenses	\$0	\$9,175	\$7,045	\$5,200	\$4,677	\$5,200	0%
Total Other Purchased Services:	\$7,459	\$20,158	\$24,790	\$25,200	\$16,278	\$25,200	0%
Supplies							
Equipment Supplies	\$0	\$0		\$0	\$2,456	\$0	0%
Fuel	\$176	\$312	\$341	\$500	\$423		N/A
General Supplies	\$0	\$0		\$0	\$55		N/A
Office Supplies	\$3,107	\$1,218	\$442	\$2,000	\$83	\$2,000	0%
Other Supplies	\$0	\$0	\$15			\$9,000	N/A
Utility Services (City Provide)	\$705,564	\$757,849	\$804,790	\$825,000	\$754,346	\$825,000	0%
Total Supplies:	\$708,847	\$759,380	\$805,588	\$827,500	\$757,362	\$836,000	1%
Capital							
Equipment				\$0	\$4,308		N/A
Total Capital:	\$0	\$0	\$0	\$0	\$4,308	\$0	0%
Total Expense Objects:	\$1,081,535	\$1,249,633	\$1,371,602	\$1,397,465	\$1,324,733	\$1,422,757	1.8%

Goal #1

Invest in strategic infrastructure to meet community desires while lowering the future annual cost of street maintenance by rehabilitating roads in poor condition and maintaining those in fair to good condition.

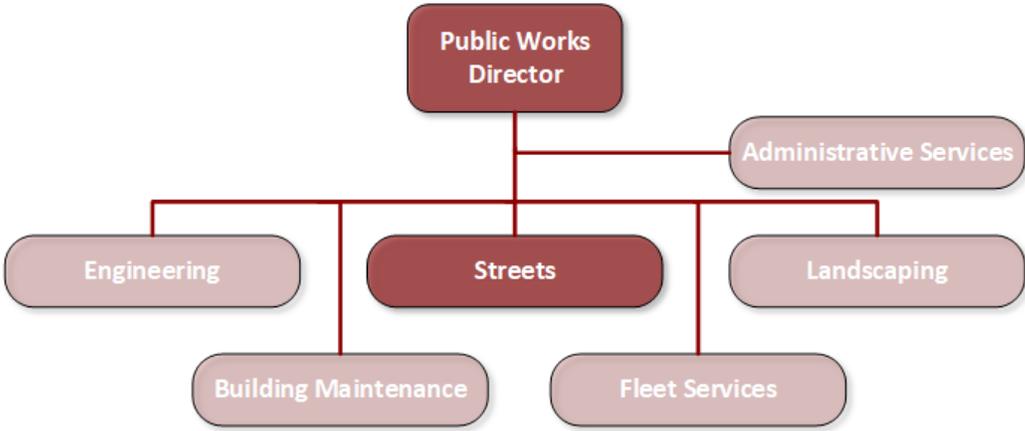


Streets Division

Tim Lynch
Streets Supervisor

The Streets Division is dedicated to providing a safe and high-quality street, sidewalks, and trail system for motorists, pedestrians, and cyclist with 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.

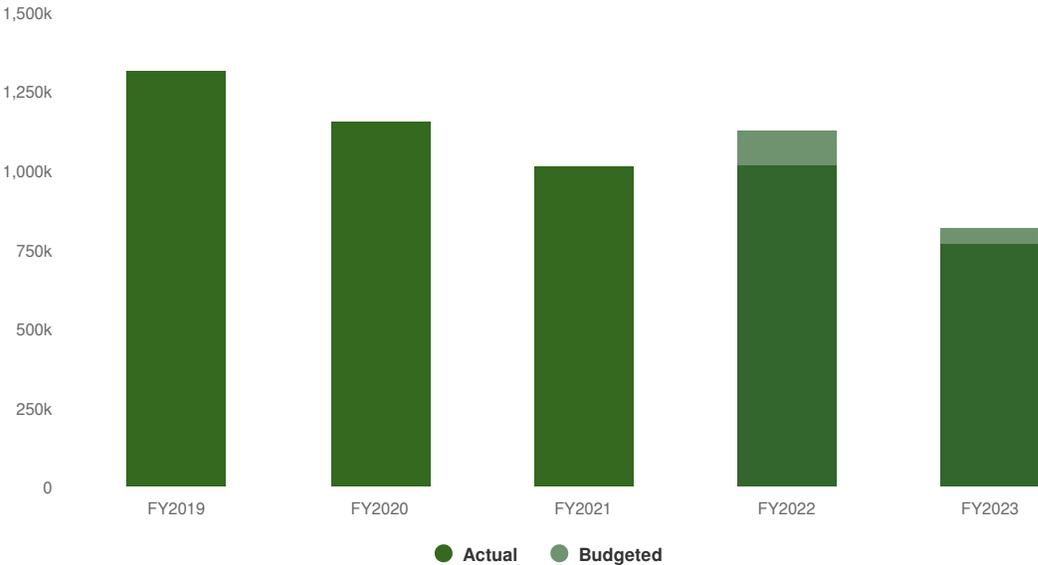
Organizational Chart



Expenditures Summary

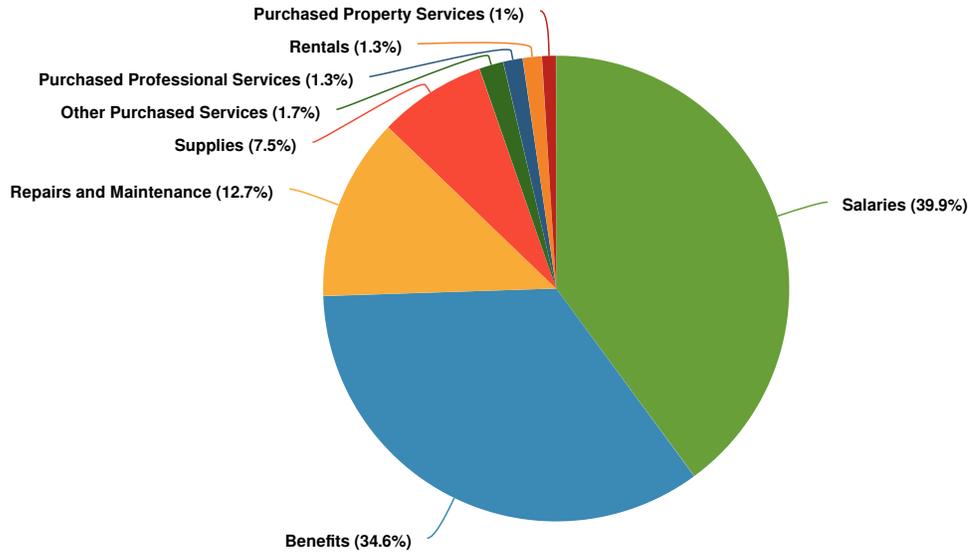
\$819,700 **-\$307,743**
(-27.30% vs. prior year)

Streets Division Proposed and Historical Budget vs. Actual

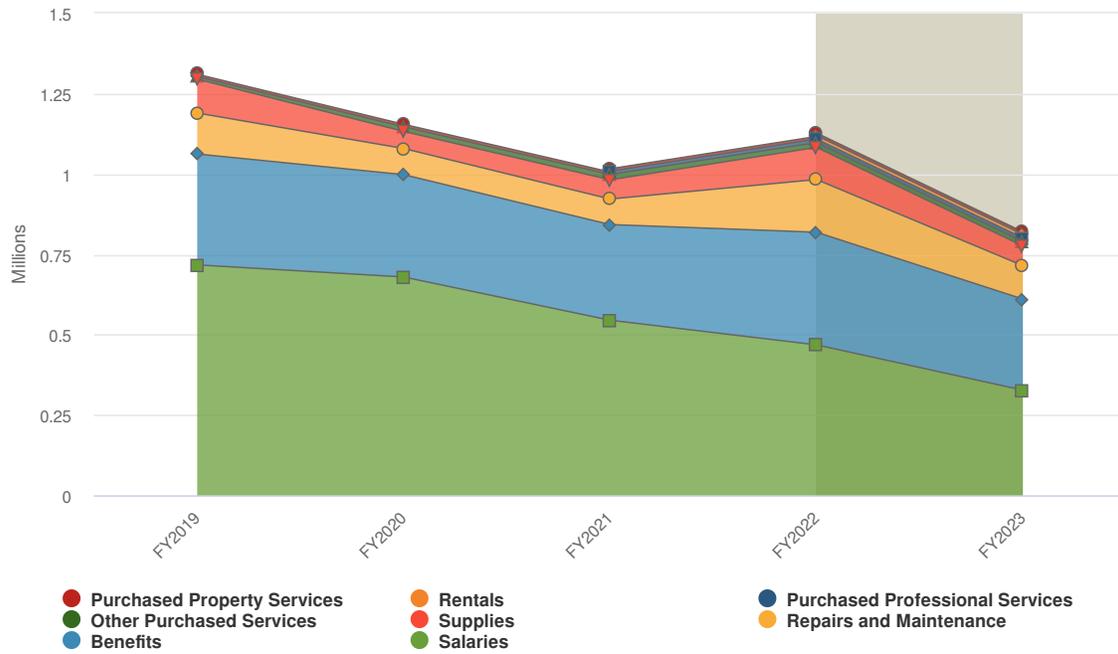


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$707,007	\$714,649	\$583,303	\$692,248	\$669,407	\$552,726	-20.2%
Overtime Pers	\$1,810	\$2,564	\$930	\$0	\$682	\$0	0%
Overtime Non Pers	\$8,273	\$12,165	\$10,635	\$13,000	\$15,240	\$11,500	-11.5%
Interfund Salary Reimbursement	\$0	-\$50,000	-\$50,000	-\$237,000	-\$237,000	-\$237,000	0%
Total Salaries:	\$717,090	\$679,378	\$544,869	\$468,248	\$448,329	\$327,226	-30.1%
Benefits							
Employees Retirement	\$201,869	\$198,465	\$170,638	\$204,456	\$197,598	\$164,436	-19.6%
Siis Premiums	\$9,385	\$12,411	\$10,422	\$11,535	\$14,995	\$9,979	-13.5%
Medicare	\$10,876	\$10,525	\$9,396	\$10,226	\$10,252	\$8,181	-20%
Group Health Insurance	\$122,848	\$97,125	\$107,112	\$124,200	\$119,677	\$100,800	-18.8%
Total Benefits:	\$344,977	\$318,525	\$297,568	\$350,417	\$342,521	\$283,396	-19.1%
Purchased Professional Services							
Professional	\$0	\$0	\$9,970	\$11,000	\$4,297	\$11,000	0%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Total Purchased Professional Services:	\$0	\$0	\$9,970	\$11,000	\$4,297	\$11,000	0%
Purchased Property Services							
Solid Wastes Services	\$7,280	\$7,868	\$7,590	\$8,000	\$7,680	\$8,000	0%
Total Purchased Property Services:	\$7,280	\$7,868	\$7,590	\$8,000	\$7,680	\$8,000	0%
Repairs and Maintenance							
Maintenance Facilities	\$68,434	\$36,180	\$32,749	\$89,000	\$78,491	\$64,000	-28.1%
Maintenance Equipment	\$40,341	\$28,054	\$15,181	\$40,000	\$15,589	\$40,000	0%
Maintenance Vehicles	\$18,786	\$17,019	\$31,614	\$35,000	\$17,689		N/A
Total Repairs and Maintenance:	\$127,560	\$81,253	\$79,543	\$164,000	\$111,769	\$104,000	-36.6%
Rentals							
Rental Equipment	\$4,240	\$0	\$0	\$10,900	\$10,012	\$10,900	0%
Total Rentals:	\$4,240	\$0	\$0	\$10,900	\$10,012	\$10,900	0%
Other Purchased Services							
Communications	\$4,252	\$3,915	\$5,724	\$5,700	\$5,813	\$5,700	0%
Postage/Shipping	\$0	\$1				\$0	N/A
Printing	\$24	\$5,315	\$5,271	\$0	\$0		N/A
Pubs Subs Dues Fees	\$618	\$750	\$4,677	\$5,678	\$455	\$5,678	0%
Travel & Training	\$2,903	\$4,070	\$787	\$3,500	\$2,146	\$2,500	-28.6%
Software Licenses	\$0	\$0	\$242	\$0	\$1,406	\$0	0%
Total Other Purchased Services:	\$7,797	\$14,051	\$16,702	\$14,878	\$9,820	\$13,878	-6.7%
Supplies							
Chemicals	\$0	\$0		\$0	\$285	\$0	0%
Equipment Supplies	\$28,684	\$10,862	\$29,154	\$50,000	\$29,142	\$50,000	0%
Fuel	\$26,371	\$23,433	\$18,369	\$32,000	\$26,106	\$0	-100%
General Supplies	\$37,017	\$1,680	\$385	\$0	\$12,768	\$0	0%
Janitorial Supplies	\$0	\$0		\$0	\$61		N/A
Natural Gas	\$1,216	\$1,577	\$1,931	\$1,500	\$1,286	\$0	-100%
Office Supplies	\$14	\$1,020	\$77	\$500	\$41	\$500	0%
Other Supplies	\$0	\$0		\$0	\$25		N/A
Uniform (Allowances Boot)	\$12,120	\$14,809	\$9,838	\$16,000	\$8,386	\$10,800	-32.5%
Total Supplies:	\$105,421	\$53,381	\$59,754	\$100,000	\$78,100	\$61,300	-38.7%
Capital							
Equipment	\$0	\$0		\$0	\$4,308	\$0	0%
Total Capital:	\$0	\$0	\$0	\$0	\$4,308	\$0	0%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Total Expense Objects:	\$1,314,365	\$1,154,456	\$1,015,996	\$1,127,443	\$1,016,837	\$819,700	-27.3%

Performance Measures

Performance Measures	Actual	Actual	Estimate	Target
	FY 2020	FY 2021	FY 2022	FY 2023
Number of LED Lighted Crosswalks	17	17	17	17
Miles of Roads Maintained	229	229	229	229

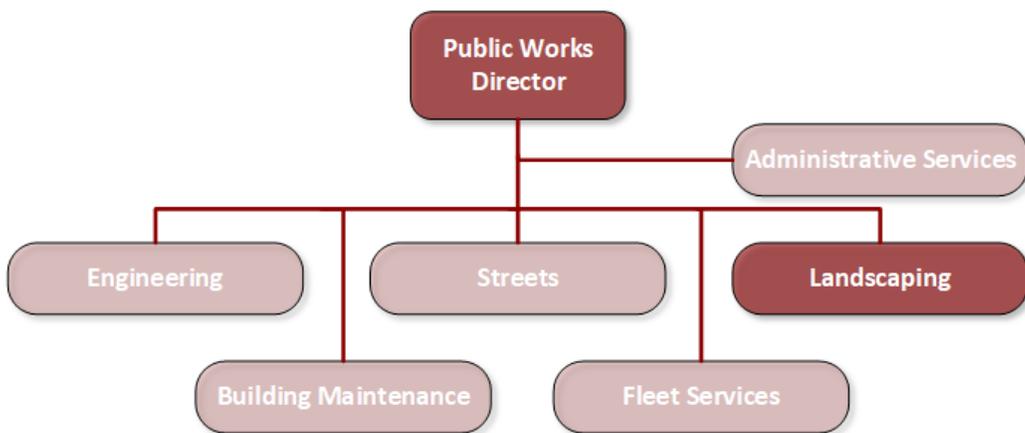


Landscaping

Sergio Solis-Sauri
Landscape Supervisor

The Landscape Division's mission is to maintain and upgrade all City parks, sports fields, and various other City landscapes in a safe and efficient manner, and 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.

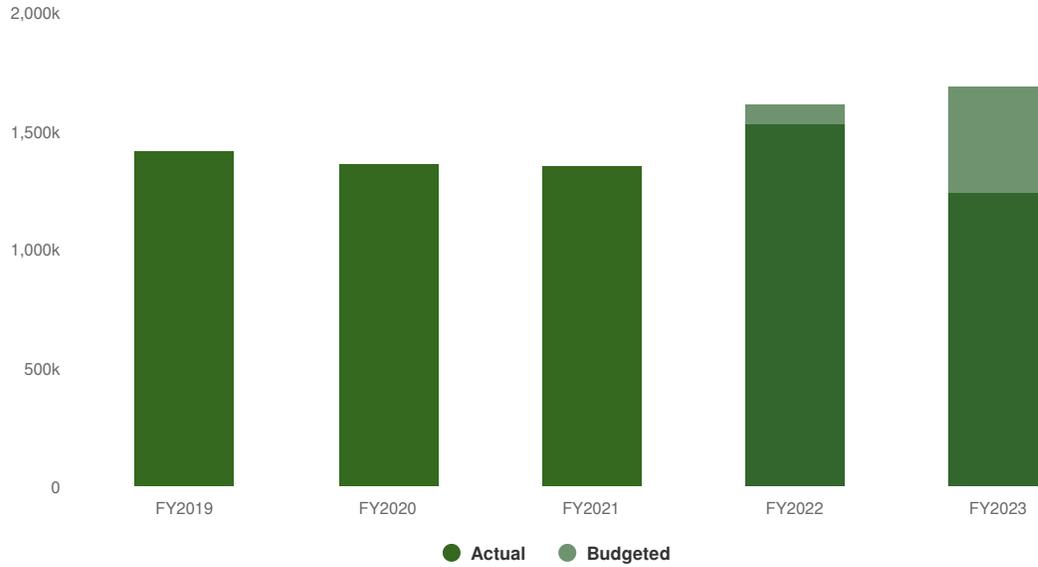
Organizational Chart



Expenditures Summary

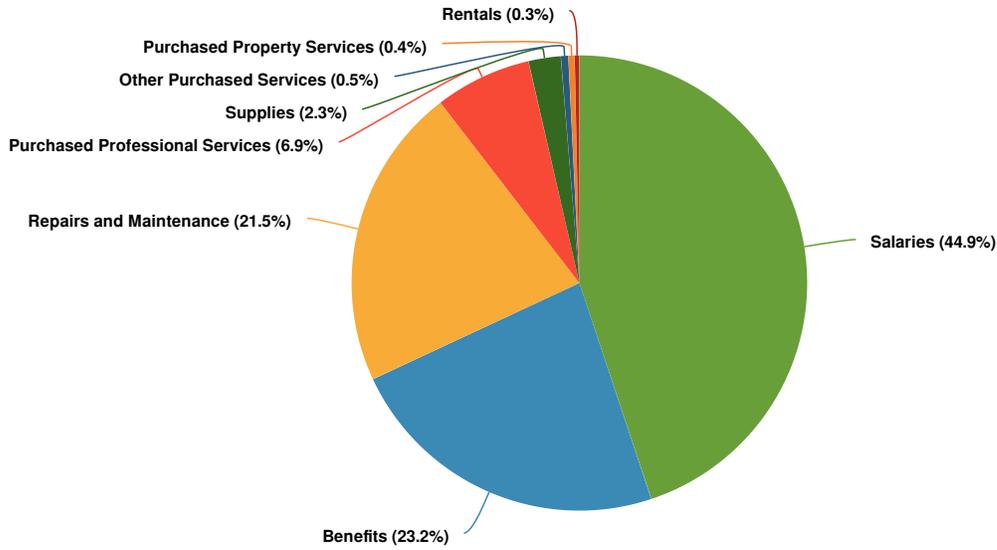
\$1,684,665 **\$74,779**
(4.64% vs. prior year)

Landscaping Proposed and Historical Budget vs. Actual

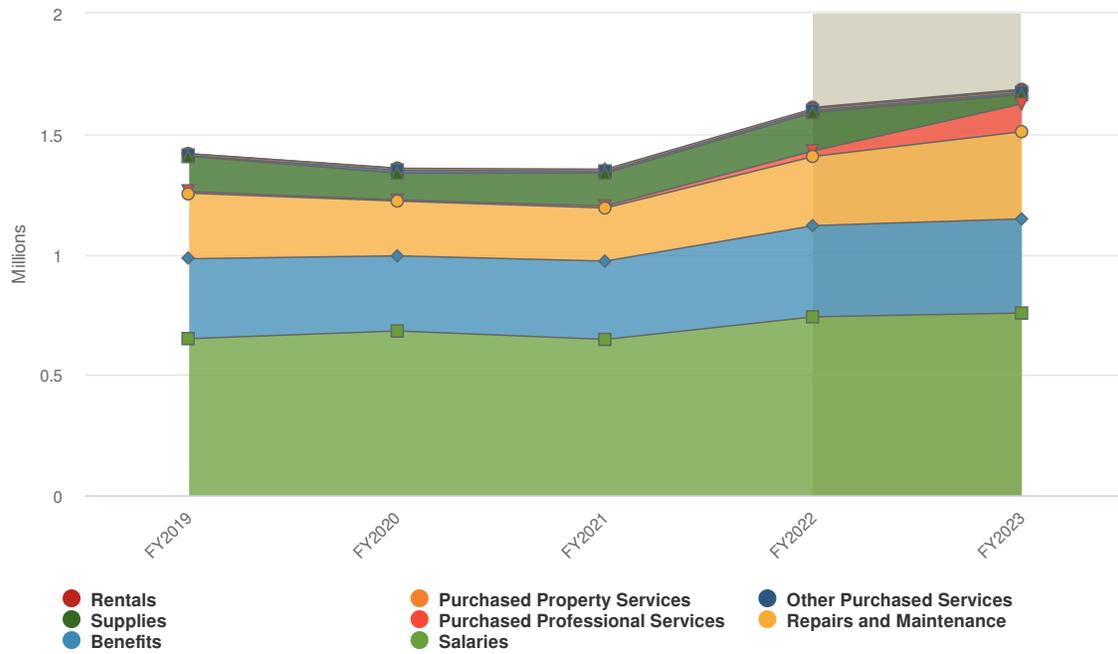


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$630,646	\$669,589	\$628,960	\$717,875	\$678,208	\$723,726	0.8%
Temporary	\$10,246	\$5,269	\$12,439	\$43,825	\$9,592	\$53,680	22.5%
Overtime Pers	\$1,998	\$2,285	\$1,647	\$0	\$1,901	\$0	0%
Overtime Non Pers	\$7,197	\$4,793	\$3,839	\$7,950	\$8,994	\$7,950	0%
Interfund Salary Reimbursement	\$0	\$0		-\$29,000	-\$29,000	-\$29,000	0%
Total Salaries:	\$650,087	\$681,936	\$646,884	\$740,650	\$669,695	\$756,356	2.1%
Benefits							
Employees Retirement	\$183,058	\$187,218	\$183,892	\$212,080	\$200,230	\$215,308	1.5%
Siis Premiums	\$10,451	\$13,064	\$12,408	\$14,376	\$17,811	\$16,382	14%
Medicare	\$9,782	\$10,092	\$8,958	\$11,160	\$10,626	\$11,388	2%
Social Security	\$666	\$334	\$704	\$2,717	\$638	\$3,328	22.5%
Group Health Insurance	\$127,500	\$100,800	\$118,963	\$138,000	\$132,528	\$144,000	4.3%
Total Benefits:	\$331,457	\$311,508	\$324,925	\$378,333	\$361,833	\$390,406	3.2%
Purchased Professional Services							



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Professional	\$0	\$0		\$15,000	\$0	\$107,000	613.3%
Technical	\$6,790	\$4,699	\$7,898	\$8,500	\$500	\$8,500	0%
Total Purchased Professional Services:	\$6,790	\$4,699	\$7,898	\$23,500	\$500	\$115,500	391.5%
Purchased Property Services							
Solid Wastes Services	\$7,280	\$7,454	\$7,590	\$7,500	\$8,454	\$7,500	0%
Total Purchased Property Services:	\$7,280	\$7,454	\$7,590	\$7,500	\$8,454	\$7,500	0%
Repairs and Maintenance							
Maintenance Facilities	\$0	\$0	\$34	\$0	\$3,157		N/A
Maintenance Equipment	\$15,885	\$18,789	\$15,826	\$22,000	\$20,610	\$22,000	0%
Maintenance Vehicles	\$16,405	\$6,930	\$18,659	\$15,000	\$14,152	\$0	-100%
Maintenance Grounds	\$239,601	\$201,651	\$185,647	\$250,000	\$363,163	\$340,000	36%
Total Repairs and Maintenance:	\$271,891	\$227,370	\$220,166	\$287,000	\$401,082	\$362,000	26.1%
Rentals							
Rental Equipment	\$143	\$645		\$5,400	\$4,792	\$5,400	0%
Total Rentals:	\$143	\$645		\$5,400	\$4,792	\$5,400	0%
Other Purchased Services							
Communications	\$1,420	\$1,207	\$1,360	\$1,750	\$2,094	\$1,750	0%
Postage/Shipping	\$0	\$0		\$0	\$12		N/A
Printing	\$0	\$5,313	\$5,271	\$0	\$0		N/A
Pubs Subs Dues Fees	\$30	\$0	\$16	\$278	\$16	\$278	0%
Travel & Training	\$2,220	\$6,082	\$1,648	\$6,975	\$2,740	\$6,975	0%
Software Licenses	\$0	\$0	\$242	\$0	\$2,498	\$0	0%
Total Other Purchased Services:	\$3,670	\$12,602	\$8,538	\$9,003	\$7,360	\$9,003	0%
Supplies							
Chemicals	\$33,051	\$32,194	\$31,180	\$34,000	\$50		N/A
Equipment Supplies	\$22,648	\$17,454	\$17,645	\$25,000	\$30,621	\$25,000	0%
Fuel	\$16,454	\$14,713	\$12,000	\$20,000	\$20,101		N/A
General Supplies	\$17,269	\$15,022	\$13,211	\$21,000	\$8,535	\$0	-100%
Janitorial Supplies	\$0	\$0		\$0	\$17	\$0	0%
Natural Gas	\$0	\$0		\$0	\$118	\$0	0%
Office Supplies	\$2,500	\$2,190	\$2,000	\$2,500	\$47	\$2,500	0%
Other Supplies	\$45,191	\$19,641	\$47,596	\$45,000	\$54		N/A
Uniform (Allowances Boot)	\$8,877	\$10,074	\$13,580	\$11,000	\$11,104	\$11,000	0%
Total Supplies:	\$145,990	\$111,287	\$137,212	\$158,500	\$70,648	\$38,500	-75.7%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Capital							
Equipment	\$0	\$0		\$0	\$4,308		N/A
Total Capital:	\$0	\$0	\$0	\$0	\$4,308	\$0	0%
Total Expense Objects:	\$1,417,307	\$1,357,503	\$1,353,213	\$1,609,886	\$1,528,671	\$1,684,665	4.6%

Performance Measures

Performance Measures	Actual	Actual	Estimate	Target
	FY 2020	FY 2021	FY 2022	FY 2023
Acres of Parks Maintained	109.50	109.50	109.50	109.50
Acres of Municipal Cemetery Maintained	9.05	9.05	9.05	9.05
Acres of Other Landscaped Areas	124.53	124.53	124.53	124.53

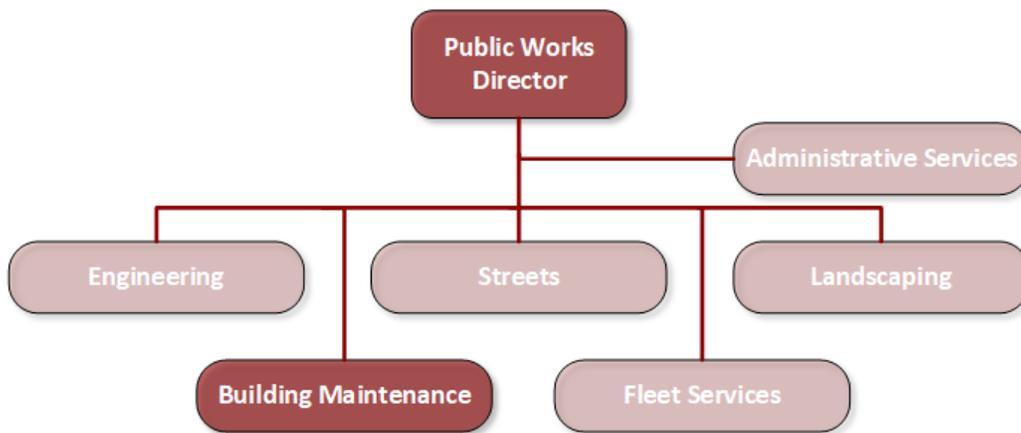


Building Maintenance

David Stanton
Building Maintenance Supervisor

The Building Maintenance Division is dedicated to providing facility maintenance and repairs with a timely and professional approach and also strives to meet the objectives outlined in the City's Strategic Plan. It provides the general public and employees with safety and functionality while utilizing City facilities. The Division is responsible for the maintenance and repairs of all City facilities, including buildings, HVAC maintenance, shade structures, lift stations, communication structures, bicycle and skate ramps, pool covers, etc. Included in the maintenance and repairs are multiple contracts pertaining to fire system inspections, pest control, and alarm monitoring. This division also performs small construction projects such as desk construction, shelf construction, billboard installation, and minor remodels. Graffiti abatement and other similar miscellaneous work requests are completed by Building Maintenance staff.

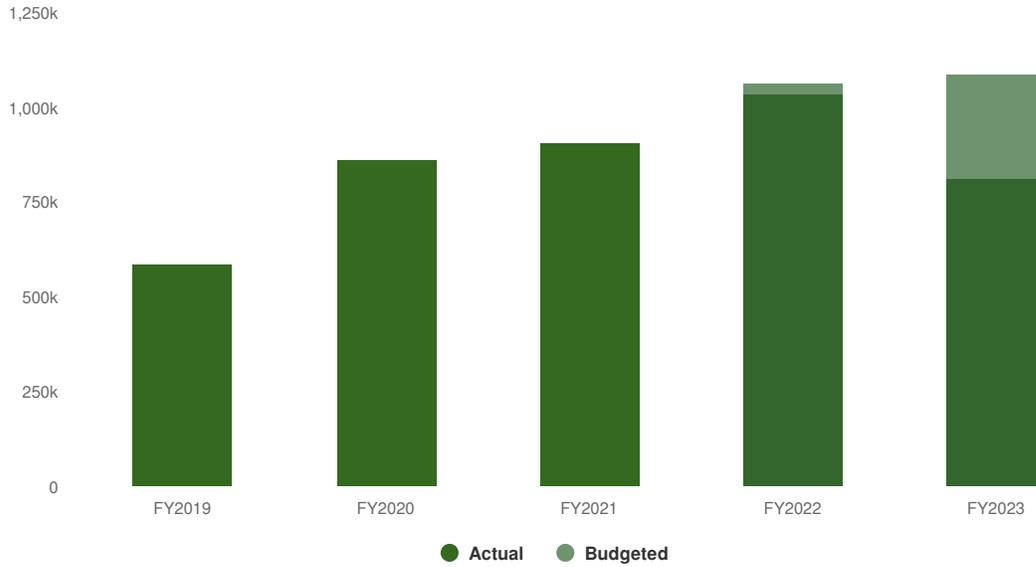
Organizational Chart



Expenditures Summary

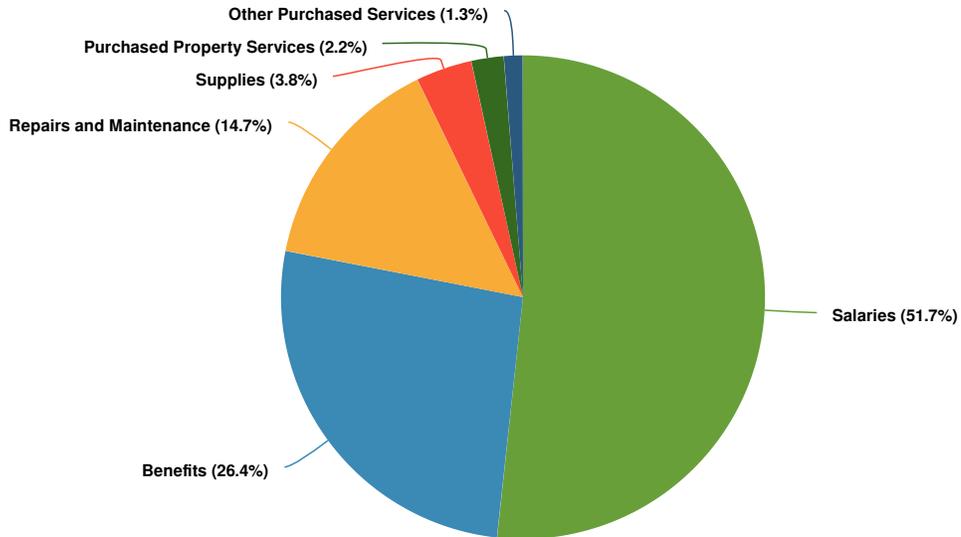
\$1,085,655 **\$26,274**
(2.48% vs. prior year)

Building Maintenance Proposed and Historical Budget vs. Actual

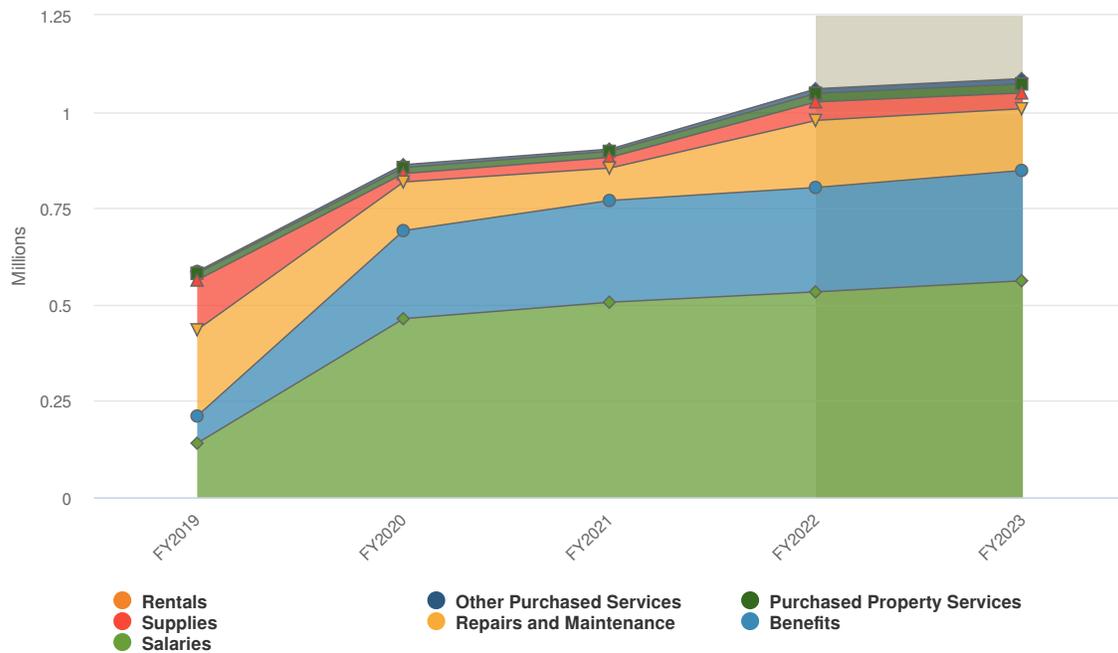


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$126,016	\$478,998	\$527,855	\$542,143	\$546,947	\$570,899	5.3%
Overtime Pers	\$278	\$6,519	\$3,798	\$0	\$430	\$0	0%
Overtime Non Pers	\$14,126	\$27,695	\$24,229	\$30,650	\$54,165	\$30,650	0%
Interfund Salary Reimbursement	\$0	-\$50,000	-\$50,000	-\$40,000	-\$20,000	-\$40,000	0%
Total Salaries:	\$140,421	\$463,211	\$505,883	\$532,793	\$581,541	\$561,549	5.4%
Benefits							
Employees Retirement	\$38,424	\$142,396	\$155,257	\$159,800	\$161,616	\$169,842	6.3%
Siis Premiums	\$2,754	\$9,892	\$9,149	\$8,715	\$11,135	\$9,694	11.2%
Medicare	\$2,201	\$7,339	\$8,051	\$8,305	\$9,015	\$8,722	5%
Group Health Insurance	\$27,050	\$68,775	\$91,386	\$93,840	\$93,665	\$97,920	4.3%
Total Benefits:	\$70,428	\$228,403	\$263,843	\$270,660	\$275,431	\$286,178	5.7%
Purchased Property Services							
Janitorial Services	\$0	\$0		\$0	\$720		N/A
Monitoring Security Services	\$1,800	\$1,620	\$1,737	\$1,800	\$13,569	\$3,000	66.7%



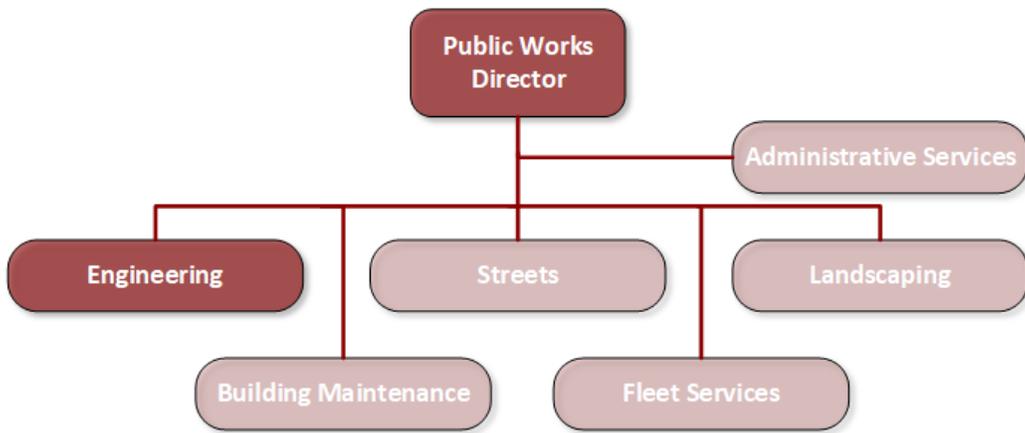
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Pest Control	\$12,114	\$10,993	\$10,704	\$16,000	\$9,851	\$16,000	0%
Solid Wastes Services	\$3,821	\$2,844	\$3,123	\$4,500	\$3,043	\$4,500	0%
Total Purchased Property Services:	\$17,735	\$15,457	\$15,564	\$22,300	\$27,183	\$23,500	5.4%
Repairs and Maintenance							
Maintenance Facilities	\$149,826	\$68,638	\$47,240	\$90,000	\$63,220	\$90,000	0%
Maintenance Equipment	\$71,928	\$50,080	\$35,924	\$70,000	\$38,752	\$70,000	0%
Maintenance Vehicles	\$1,758	\$7,327	\$898	\$14,000	\$1,997		N/A
Total Repairs and Maintenance:	\$223,511	\$126,045	\$84,062	\$174,000	\$103,969	\$160,000	-8%
Rentals							
Rental Equipment	\$55	\$0		\$0	\$218		N/A
Total Rentals:	\$55	\$0		\$0	\$218		N/A
Other Purchased Services							
Communications	\$2,269	\$4,571	\$4,982	\$6,500	\$4,548	\$6,500	0%
Postage/Shipping	\$0	\$0		\$0	\$27	\$0	0%
Pubs Subs Dues Fees	\$0	\$100	\$176	\$678	\$103	\$1,678	147.5%
Travel & Training	\$2,145	\$2,892	\$376	\$4,500	\$216	\$5,500	22.2%
Software Licenses	\$0	\$0	\$242	\$0	\$938	\$0	0%
Total Other Purchased Services:	\$4,414	\$7,563	\$5,775	\$11,678	\$5,831	\$13,678	17.1%
Supplies							
Equipment Supplies	\$122,320	\$12,221	\$12,102	\$31,000	\$19,361	\$31,000	0%
Fuel	\$1,182	\$2,583	\$4,533	\$4,200	\$9,215		N/A
General Supplies	\$1,858	\$503	\$956	\$2,500	\$3,912	\$2,500	0%
Janitorial Supplies	\$0	\$0		\$0	\$25		N/A
Natural Gas	\$0	\$0		\$0	\$118	\$0	0%
Office Supplies	\$71	\$107	\$111	\$250	\$97	\$250	0%
Other Supplies	\$0	\$0		\$0	\$180	\$0	0%
Uniform (Allowances Boot)	\$3,530	\$6,430	\$10,053	\$10,000	\$6,319	\$7,000	-30%
Total Supplies:	\$128,962	\$21,844	\$27,755	\$47,950	\$39,227	\$40,750	-15%
Total Expense Objects:	\$585,527	\$862,523	\$902,882	\$1,059,381	\$1,033,401	\$1,085,655	2.5%

Engineering

Jim Keane
City Engineer

The Engineering Division's mission is to provide contract administration, inspections of capital projects, design and construction management for the development and maintenance of Boulder City's buildings and infrastructure, and oversight of all work done in the public right-of-way. The Engineering Division also provides design review, permitting and inspection of infrastructure improvements for private developments. The Pavement Maintenance Program is managed by the Engineering Division to ensure efficient and timely maintenance and reconstruction of the City's roadways. They serve as an information resource for citizens, businesses, and community groups regarding capital improvement projects. The Engineering Division represents the Public Works Department on several regional committees for transportation, quality assurance, and utility standards.

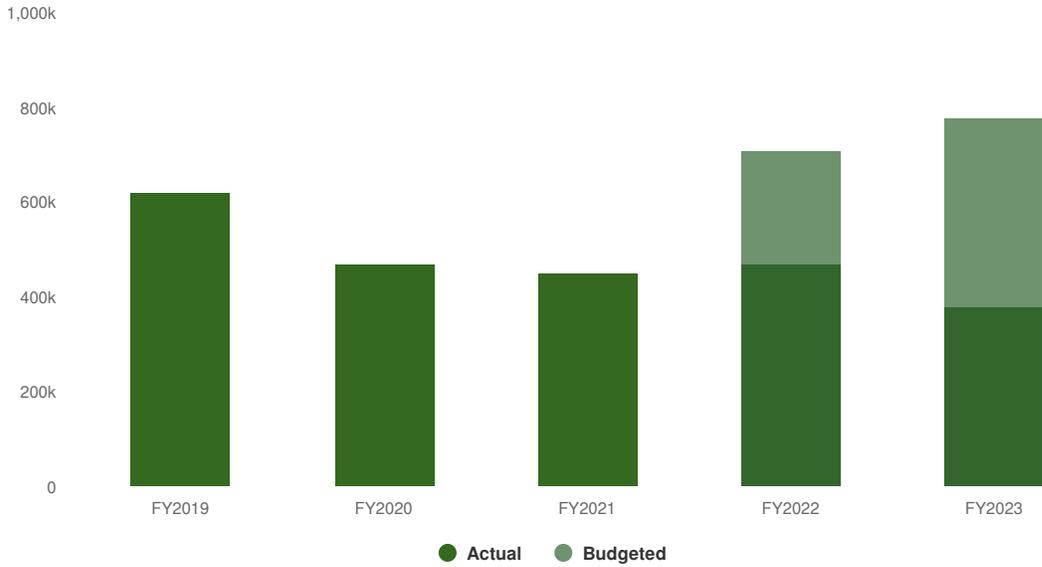
Organizational Chart



Expenditures Summary

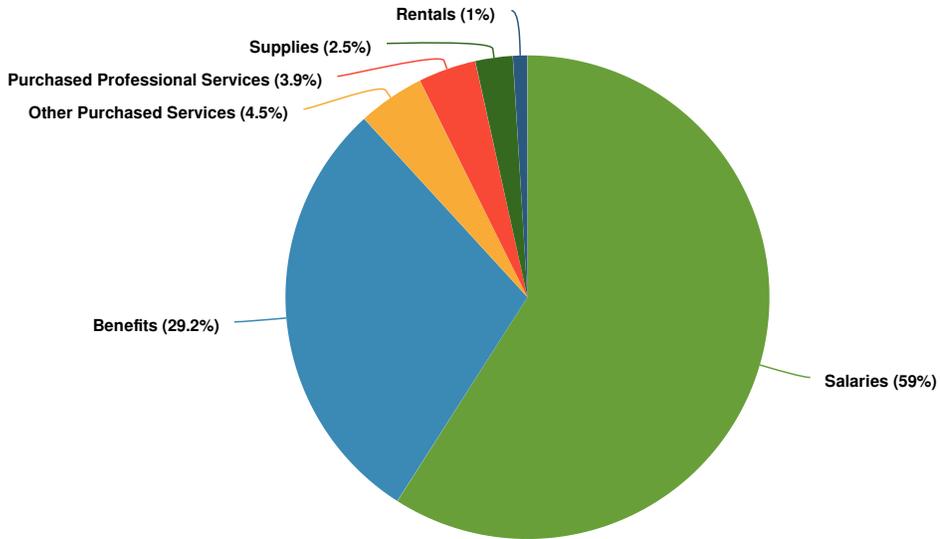
\$775,267 **\$68,090**
(9.63% vs. prior year)

Engineering Proposed and Historical Budget vs. Actual

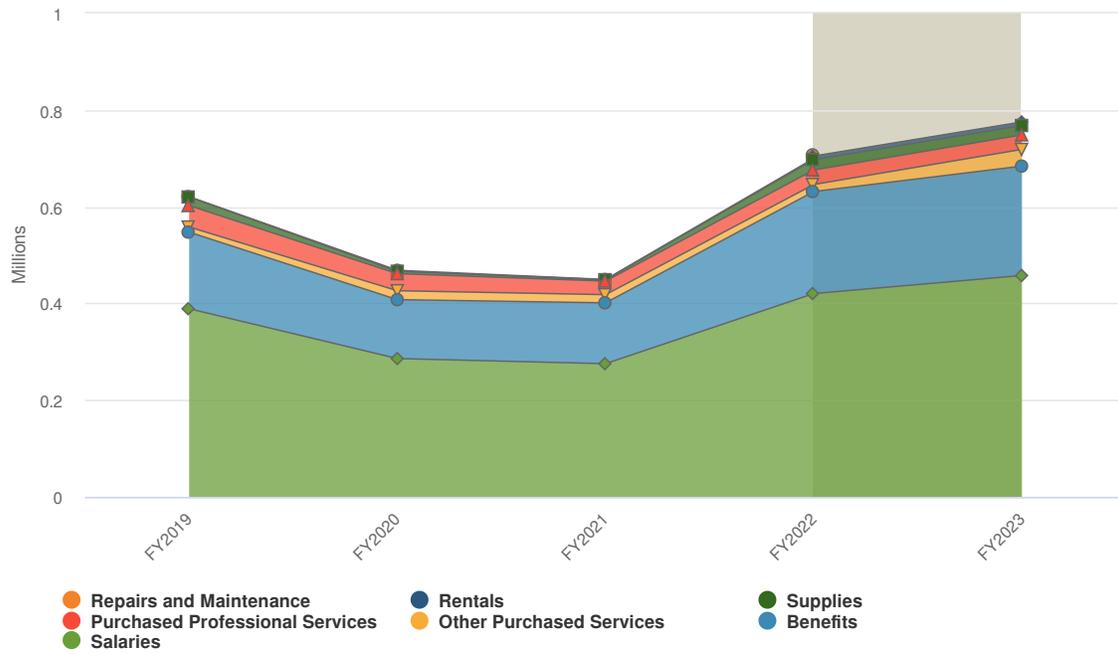


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$390,554	\$286,987	\$272,215	\$435,030	\$289,753	\$472,391	8.6%
Overtime Pers	-\$6,079	\$0					N/A
Overtime Non Pers	\$4,488	-\$1,072	\$3,134	\$5,300	\$2,611	\$5,300	0%
Interfund Salary Reimbursement	\$0	\$0		-\$20,000	-\$20,000	-\$20,000	0%
Total Salaries:	\$388,964	\$285,915	\$275,349	\$420,330	\$272,364	\$457,691	8.9%
Benefits							
Employees Retirement	\$98,149	\$82,248	\$78,177	\$129,421	\$85,574	\$140,536	8.6%
Siis Premiums	\$3,996	\$4,614	\$3,682	\$6,151	\$4,395	\$6,843	11.3%
Medicare	\$6,256	\$4,240	\$4,346	\$6,385	\$5,094	\$6,927	8.5%
Group Health Insurance	\$47,100	\$28,613	\$37,517	\$66,240	\$36,838	\$69,120	4.3%
Other Employee Benefits	\$2,852	\$2,116	\$2,101	\$2,800	\$2,276	\$2,800	0%
Total Benefits:	\$158,353	\$121,831	\$125,824	\$210,997	\$134,176	\$226,226	7.2%
Purchased Professional Services							
Professional	\$19,880	\$21,301	\$20,472	\$25,000	\$13,841	\$25,000	0%
Technical	\$24,444	\$13,971	\$7,589	\$5,000	\$0	\$5,000	0%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Total Purchased Professional Services:	\$44,324	\$35,272	\$28,061	\$30,000	\$13,841	\$30,000	0%
Repairs and Maintenance							
Maintenance Equipment	\$0	\$0		\$0	\$929		N/A
Maintenance Vehicles	\$688	\$2,042	\$454	\$2,500	\$7,770		N/A
Maintenance Office Equipment	\$0	\$0		\$0	\$1,116		N/A
Total Repairs and Maintenance:	\$688	\$2,042	\$454	\$2,500	\$9,815	\$0	-100%
Rentals							
Rental Equipment				\$7,400	\$6,478	\$7,400	0%
Total Rentals:				\$7,400	\$6,478	\$7,400	0%
Other Purchased Services							
Communications	\$2,851	\$3,023	\$3,573	\$3,200	\$3,207	\$3,200	0%
Postage/Shipping	\$419	\$193	\$151	\$400	\$46	\$400	0%
Printing	\$220	\$7,272	\$7,119	\$0	\$0		N/A
Pubs Subs Dues Fees	\$485	\$475	\$1,086	\$750	\$416	\$750	0%
Travel & Training	\$2,537	\$4,170	\$2,231	\$4,000	\$2,400	\$4,000	0%
Software Licenses	\$4,159	\$3,322	\$2,722	\$6,200	\$4,325	\$26,200	322.6%
Total Other Purchased Services:	\$10,671	\$18,454	\$16,882	\$14,550	\$10,393	\$34,550	137.5%
Supplies							
Equipment Supplies	\$1,343	\$8	\$761	\$4,200	\$14,370	\$4,200	0%
Fuel	\$1,214	\$953	\$724	\$2,000	\$1,219		N/A
General Supplies	\$0	\$26	\$27	\$200	\$0	\$200	0%
Office Supplies	\$15,132	\$3,942	\$1,350	\$15,000	\$678	\$15,000	0%
Uniform (Allowances Boot)	\$0	\$0		\$0	\$156	\$0	0%
Total Supplies:	\$17,689	\$4,929	\$2,862	\$21,400	\$16,423	\$19,400	-9.3%
Capital							
Equipment	\$0	\$0		\$0	\$4,308		N/A
Total Capital:	\$0	\$0	\$0	\$0	\$4,308	\$0	0%
Total Expense Objects:	\$620,687	\$468,444	\$449,431	\$707,177	\$467,798	\$775,267	9.6%

Performance Measures

Performance Measures	Actual FY 2020	Actual FY 2021	Estimate FY 2022	Target FY 2023
# of Engineering Permits Processed	398	400	400	401



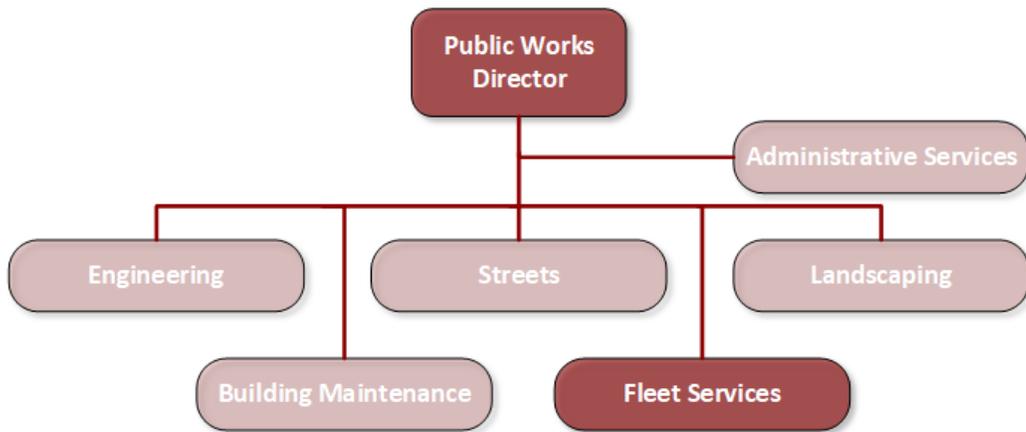
Fleet Services

Gary Poindexter

Public Works Superintendent

The Fleet Maintenance Division's primary function is to manage the City's vehicles, mechanical equipment and fueling operations, which include preventative maintenance, repairs, regulatory compliance, and surplus disposal. Fleet services consist of two full time mechanics and the Street Division Supervisor that oversee preventative maintenance, repairs, and inspections of 167 licensed vehicles along with 243 equipment assets that range from heavy equipment to small equipment such as chain saws. Compliance and reporting is completed by the Public Works Superintendent.

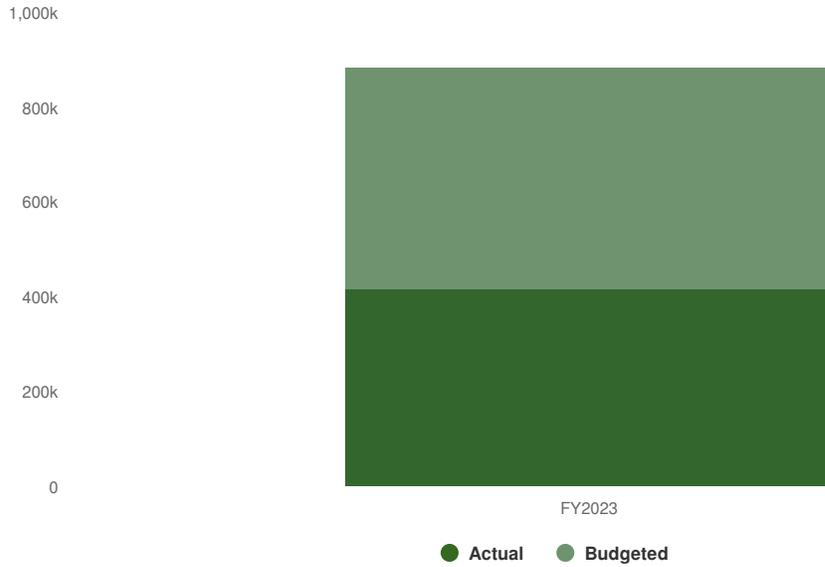
Organizational Chart



Expenditures Summary

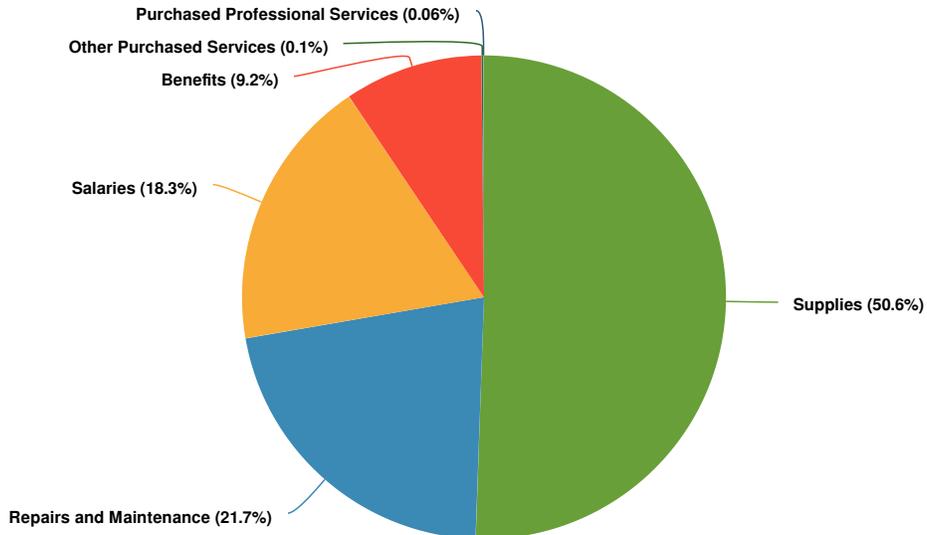
\$882,091 \$882,091
(% vs. prior year)

Fleet Services Proposed and Historical Budget vs. Actual

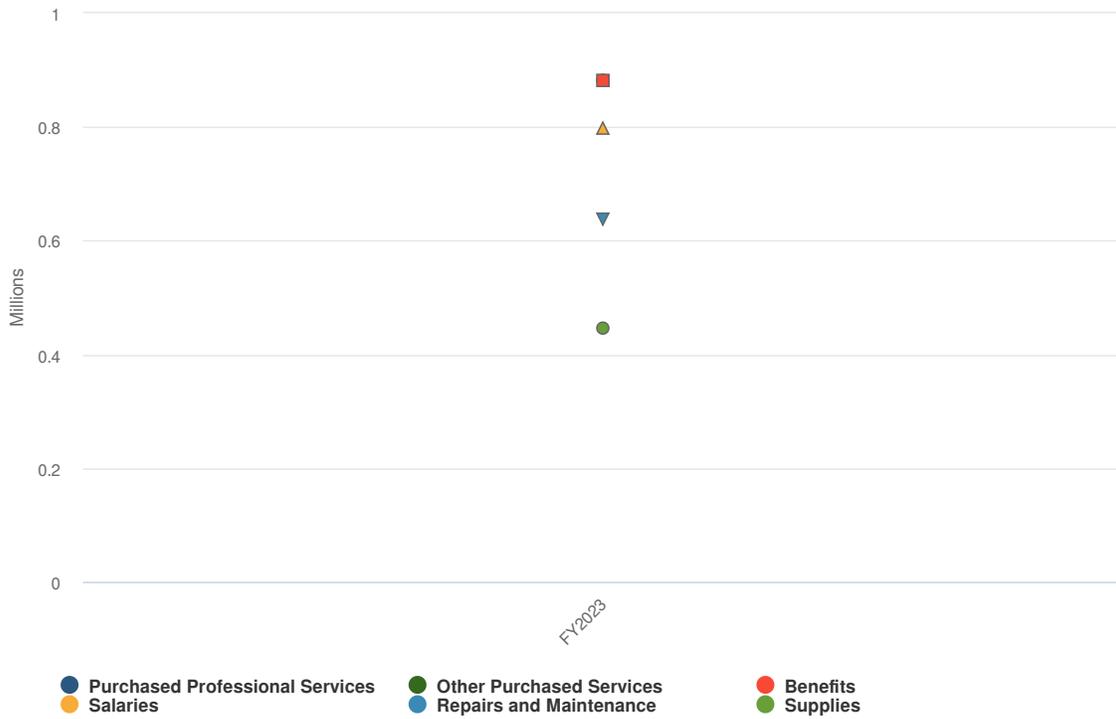


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2022 undefined vs. FY2023 Budgeted (% Change)
Expense Objects		
Salaries		
Regular	\$159,933	N/A
Overtime Non Pers	\$1,500	N/A
Total Salaries:	\$161,433	N/A
Benefits		
Employees Retirement	\$47,580	N/A
Siis Premiums	\$2,851	N/A
Medicare	\$2,341	N/A
Group Health Insurance	\$28,800	N/A
Total Benefits:	\$81,572	N/A
Purchased Professional Services		
Professional	\$500	N/A
Total Purchased Professional Services:	\$500	N/A
Repairs and Maintenance		
Maintenance Vehicles	\$191,650	N/A
Total Repairs and Maintenance:	\$191,650	N/A



Name	FY2023 Budgeted	FY2022 undefined vs. FY2023 Budgeted (% Change)
Other Purchased Services		
Travel & Training	\$1,000	N/A
Total Other Purchased Services:	\$1,000	N/A
Supplies		
Fuel	\$437,236	N/A
General Supplies	\$5,000	N/A
Natural Gas	\$1,500	N/A
Uniform (Allowances Boot)	\$2,200	N/A
Total Supplies:	\$445,936	N/A
Total Expense Objects:	\$882,091	N/A

Parks and Recreation Administration



Roger Hall
Parks & Recreation Director

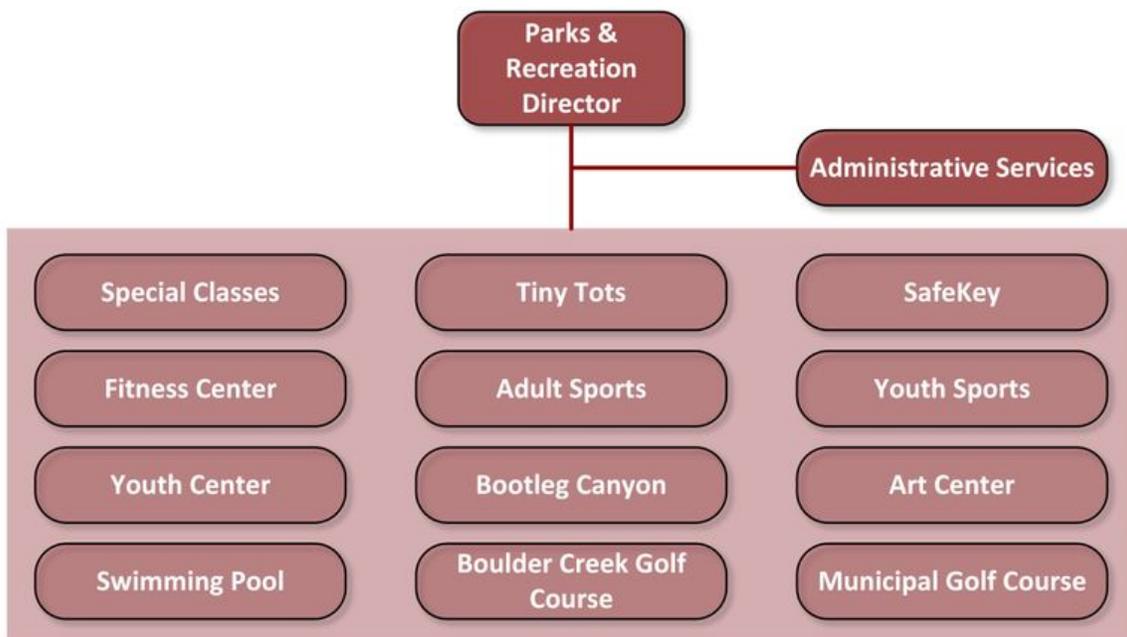
MISSION STATEMENT:

The Boulder City Parks and Recreation Department strives to provide high-quality and cost-effective recreation activities for all residents of Boulder City. These programmed activities include workshops, labs, tournaments, camps and classes, as well as activities in aquatics, arts, golf, and special events. We are striving to meet the community's recreational needs in all phases of our operation.

DESCRIPTION:

The Parks & Recreation Director manages the day-to-day operations of the Parks & Recreation Department. The department was established in 1974 and is made up of three major divisions including the Recreation Division, Aquatics Division and Golf Course Division. The Parks & Recreation Director is responsible for coordinating all major special events within the city including film shoots and video productions. The following positions report to the Parks & Recreation Director: Parks & Recreation Manager, Recreation Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, and Custodians. The Parks & Recreation Department has 9 full time employees and relies on approximately 100 dedicated part time staff to operate the many programs, classes, sports, and events that the Parks & Recreation Department manages. The department is comprised of 13 individual budget units including Recreation Administration, Special Interest Classes, Tiny Tots, Safekey, Weight Room, Adult Sports, Youth Sports, Youth Center, Art Center, Bootleg Canyon, Swimming Pool, Boulder Creek Golf Course and Boulder City Municipal Golf Course.

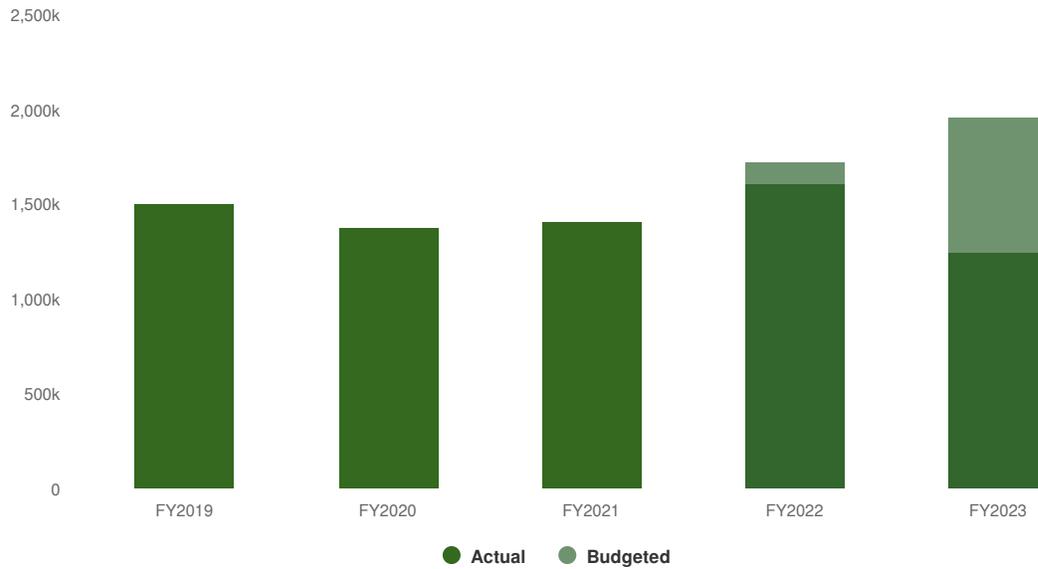
Organizational Chart



Expenditures Summary

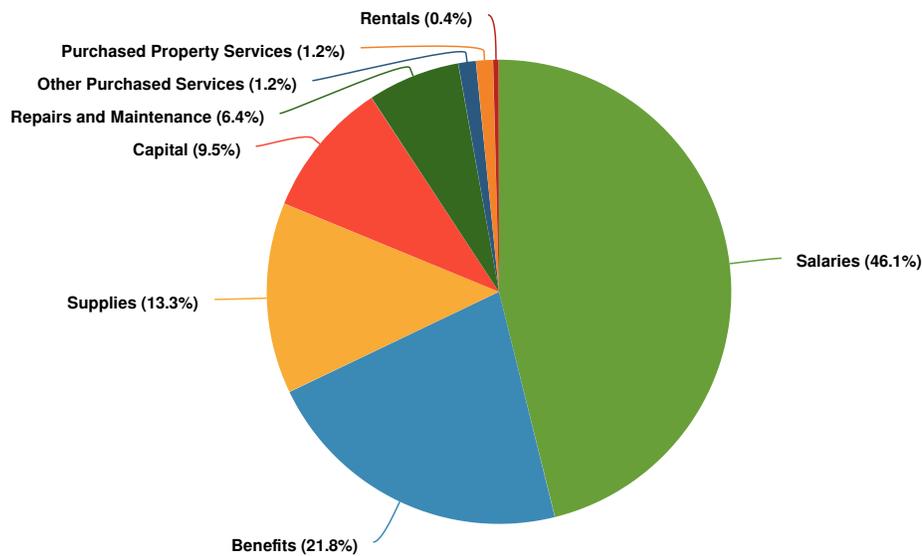
\$1,958,918 **\$236,667**
 (13.74% vs. prior year)

Parks and Recreation Administration Proposed and Historical Budget vs. Actual

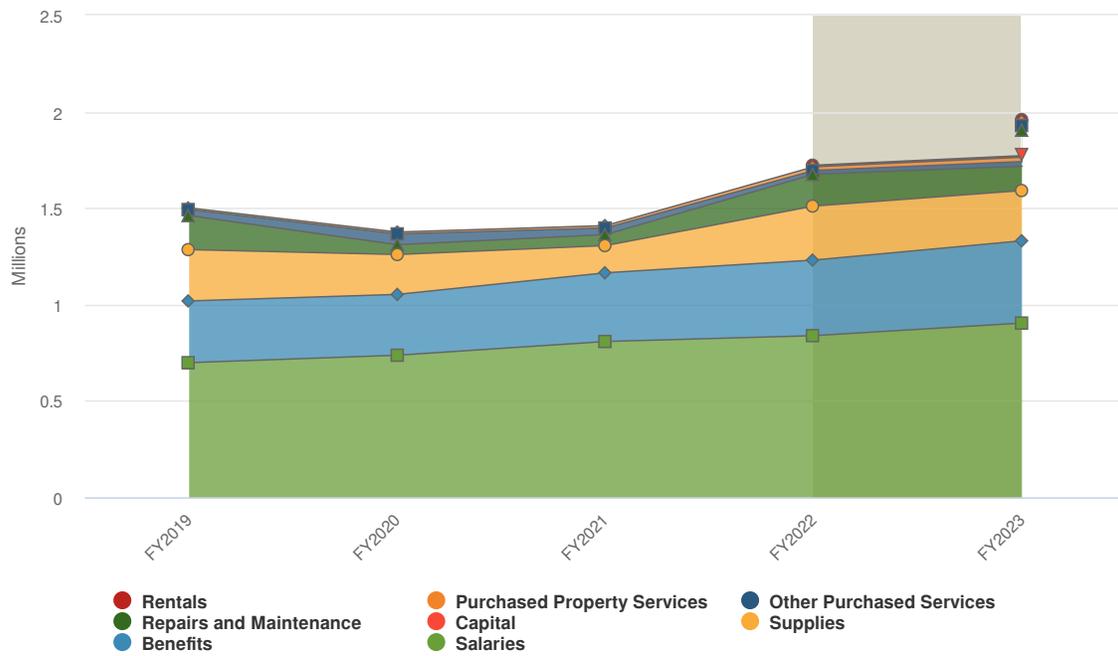


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$595,000	\$620,975	\$657,961	\$668,136	\$701,492	\$761,833	14%
Temporary	\$103,013	\$135,864	\$169,348	\$173,740	\$184,504	\$145,402	-16.3%
Overtime Non Pers	\$343	\$0	\$733	\$1,500	\$1,444	\$1,500	0%
Interfund Salary Reimbursement	\$0	-\$20,000	-\$20,000	-\$5,000	-\$5,000	-\$5,000	0%
Total Salaries:	\$698,356	\$736,840	\$808,042	\$838,376	\$882,440	\$903,735	7.8%
Benefits							
Employees Retirement	\$183,485	\$201,280	\$216,237	\$229,672	\$232,220	\$244,739	6.6%
Siis Premiums	\$11,669	\$15,109	\$16,542	\$16,438	\$20,191	\$18,588	13.1%
Medicare	\$8,246	\$8,708	\$9,395	\$12,229	\$10,582	\$13,177	7.8%
Social Security	\$9,998	\$5,806	\$4,594	\$10,772	\$5,240	\$9,015	-16.3%
Group Health Insurance	\$104,400	\$81,939	\$106,688	\$111,400	\$112,754	\$129,600	16.3%
Other Employee Benefits	\$2,235	\$2,564	\$2,938	\$11,500	\$6,881	\$11,500	0%
Total Benefits:	\$320,033	\$315,407	\$356,393	\$392,011	\$387,867	\$426,619	8.8%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Purchased Property Services							
Monitoring Security Services	\$3,000	\$3,600	\$6,527	\$4,500	\$3,600	\$4,500	0%
Pest Control	\$1,671	\$2,220	\$2,029	\$4,416	\$2,041	\$4,416	0%
Solid Wastes Services	\$3,608	\$3,695	\$3,762	\$3,950	\$4,199	\$3,950	0%
Service Charges and Fees				\$6,500	\$10,027	\$10,000	53.8%
Total Purchased Property Services:	\$8,279	\$9,515	\$12,317	\$19,366	\$19,867	\$22,866	18.1%
Repairs and Maintenance							
Maintenance Facilities	\$81,512	\$10,932	\$17,298	\$94,000	\$67,209	\$79,000	-16%
Maintenance Equipment	\$4,586	\$7,269	\$1,376	\$8,000	\$1,374	\$8,000	0%
Maintenance Vehicles	\$6,142	\$6,692	\$4,699	\$13,500	\$2,228		N/A
Maintenance Grounds	\$84,250	\$25,884	\$33,485	\$49,076	\$29,561	\$39,076	-20.4%
Total Repairs and Maintenance:	\$176,489	\$50,777	\$56,858	\$164,576	\$100,372	\$126,076	-23.4%
Rentals							
Rental Equipment				\$8,000	\$6,510	\$8,000	0%
Total Rentals:				\$8,000	\$6,510	\$8,000	0%
Other Purchased Services							
Communications	\$12,309	\$13,147	\$7,054	\$14,000	\$6,002	\$14,000	0%
Advertising Marketing	\$0	\$0		\$0	\$1,502	\$400	N/A
Postage/Shipping	\$538	\$236	\$131	\$477	\$421	\$477	0%
Printing	\$411	\$7,724	\$7,119	\$0	\$0		N/A
Pubs Subs Dues Fees	\$7,825	\$7,851	\$8,229	\$320	\$711	\$1,200	275%
Travel & Training	\$10,322	\$16,465	\$4,599	\$5,000	\$8,676	\$8,000	60%
Software Licenses	\$0	\$10,764	\$7,155			\$0	N/A
Total Other Purchased Services:	\$31,406	\$56,187	\$34,287	\$19,797	\$17,311	\$24,077	21.6%
Supplies							
Course Class	\$25	\$661		\$0	\$2,967	\$0	0%
Equipment Supplies	\$140,618	\$57,249	\$12,369	\$100,000	\$28,906	\$86,420	-13.6%
Fuel	\$4,610	\$4,475	\$4,707	\$6,000	\$8,279	\$0	-100%
General Supplies	\$2,575	\$3,156	\$1,776	\$2,625	\$1,875	\$2,625	0%
Janitorial Supplies	\$29,079	\$44,256	\$32,106	\$50,000	\$36,949	\$50,000	0%
Natural Gas	\$2,475	\$2,834	\$1,343	\$3,500	\$2,122	\$3,500	0%
Office Supplies	\$1,536	\$1,250	\$1,219	\$3,000	\$1,376	\$3,000	0%
Other Supplies	\$0	\$27		\$0	\$303	\$0	0%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Utility Services (City Provide)	\$77,924	\$85,764	\$79,529	\$105,000	\$89,808	\$105,000	0%
Uniform (Allowances Boot)	\$7,309	\$7,285	\$8,091	\$10,000	\$8,568	\$10,000	0%
Total Supplies:	\$266,151	\$206,958	\$141,141	\$280,125	\$181,150	\$260,545	-7%
Capital							
Equipment	\$0	\$0		\$0	\$8,616		N/A
Impr Other Than Buildings						\$187,000	N/A
Total Capital:	\$0	\$0	\$0	\$0	\$8,616	\$187,000	N/A
Total Expense Objects:	\$1,500,714	\$1,375,683	\$1,409,038	\$1,722,251	\$1,604,133	\$1,958,918	13.7%

Performance Measures

The following performance measures are for all Divisions within the Parks and Recreation Department with the exception of the Boulder Creek Golf Course and Municipal Golf Course. Their numbers are presented along with their detailed budget information in the pages following:

Performance Measures-Revenue	Actual FY 2019	Actual FY 2020	Actual FY 2021	Estimate FY 2022	Target FY 2023
Special Interest Program	\$ 79,360.50	\$ 50,895.00	\$ 35,004.50	\$ 60,000.00	\$ 60,000.00
Tiny Tots	\$ 45,279.00	\$ 30,750.00	\$ 38,680.00	\$ 40,000.00	\$ 40,000.00
Safekey	\$ 117,531.00	\$ 116,663.00	\$ 38,370.00	\$ 130,000.00	\$ 100,000.00
Weight Room	\$ 44,893.00	\$ 32,194.36	\$ 30,191.24	\$ 33,000.00	\$ 33,000.00
Adult Sports	\$ 5,755.00	\$ 6,900.00	\$ 1,780.00	\$ 10,000.00	\$ 10,000.00
Youth Sports	\$ 25,872.00	\$ 23,315.00	\$ 15,711.00	\$ 30,000.00	\$ 35,000.00
Art Center	\$ 16,076.00	\$ 12,399.00	\$ 5,150.00	\$ 7,500.00	\$ 12,000.00
Boot Leg Canyon	\$ 20,300.00	\$ 32,910.00	\$ 16,345.00	\$ 25,000.00	\$ 25,000.00
Swimming Pool	\$ 79,386.00	\$ 64,608.00	\$ 82,285.74	\$ 50,000.00	\$ 50,000.00
Facility Rentals	\$ 70,824.50	\$ 53,055.50	\$ 45,708.00	\$ 60,000.00	\$ 60,000.00

Goal #1

Provide Quality and cost-effective Parks and Recreation programs and activities for the residents of Boulder City. Utilize professional organizations like NRPA and adopt best practices of the national organizations.



Goal #2

Secure a registration software program that is capable of managing online registrations and capturing registration data to better serve our patrons.

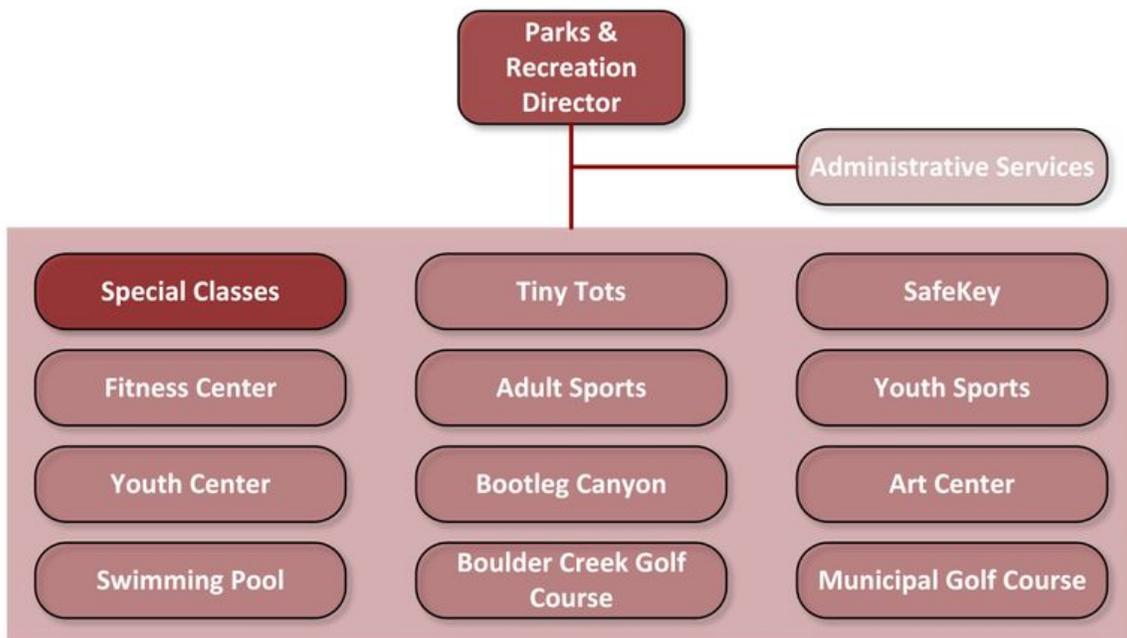


Special Classes

The Parks & Recreation Department strives to provide the community with cost effective and high quality recreation programs, classes, and activities for all the residents of Boulder City. Parks & Recreation offers a variety of special interest classes for all ages. Our classes enhance the wellbeing of those in our community. They bring together people of all ages and abilities to be active. Approximately 30 different classes are offered for participants from 6 months to 99+ years old. Instructors, that are City employees, lead these classes and earn a percentage of the registration fee.

Special interest classes take time to build participation numbers. With our classes completely shutting down for months at a time, it has been a process to get them all back to “pre-covid” standings. Things are looking up; starting in October 2021 we surpassed the revenue from October 2019 at the Art Center. In the special interest classes revenue totals, November 2021 was back to the level of November 2019. There is hope that we will continue to build and surpass the revenue from pre-Covid. Gymnastics and basketball camp were the final special interest classes to resume. We do have new special interest classes including square dancing that wants to begin a special interest class once indoor restrictions have lifted.

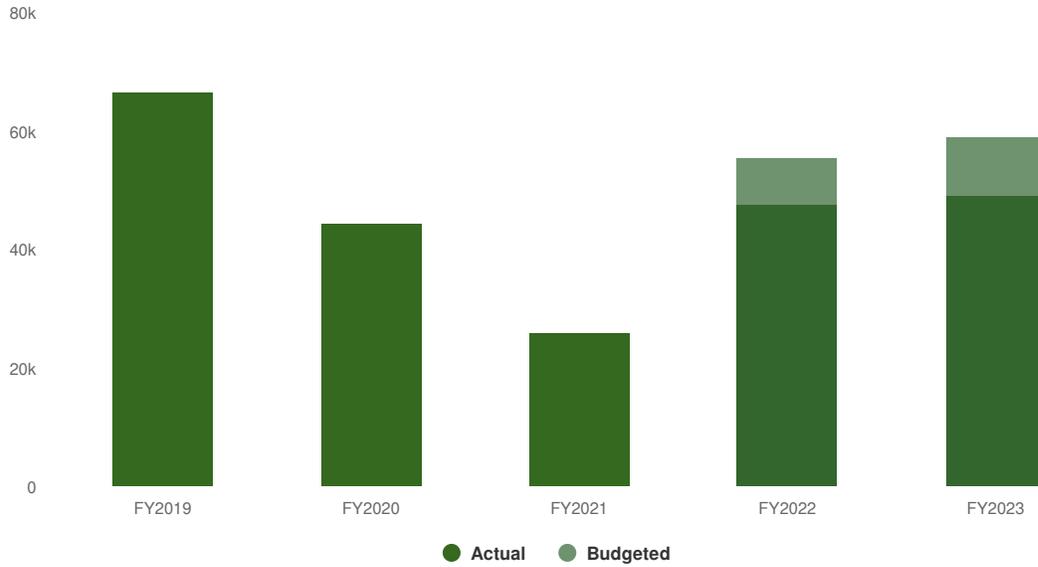
Organizational Chart



Expenditures Summary

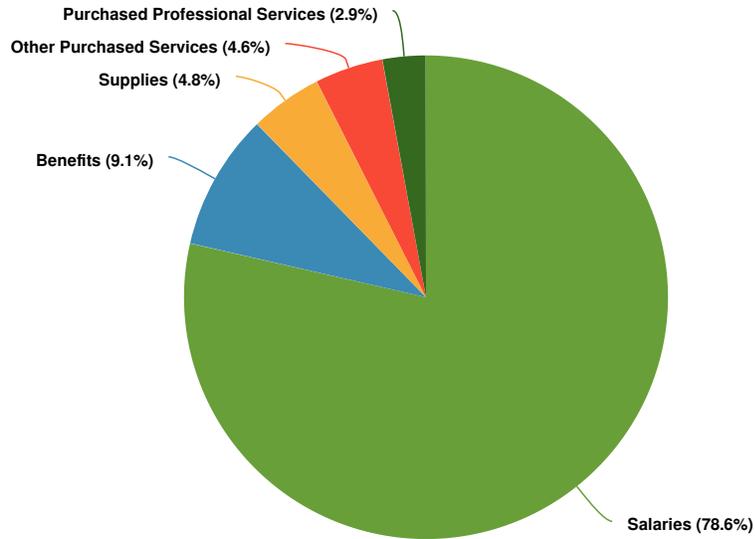
\$58,984 **\$3,558**
 (6.42% vs. prior year)

Special Classes Proposed and Historical Budget vs. Actual

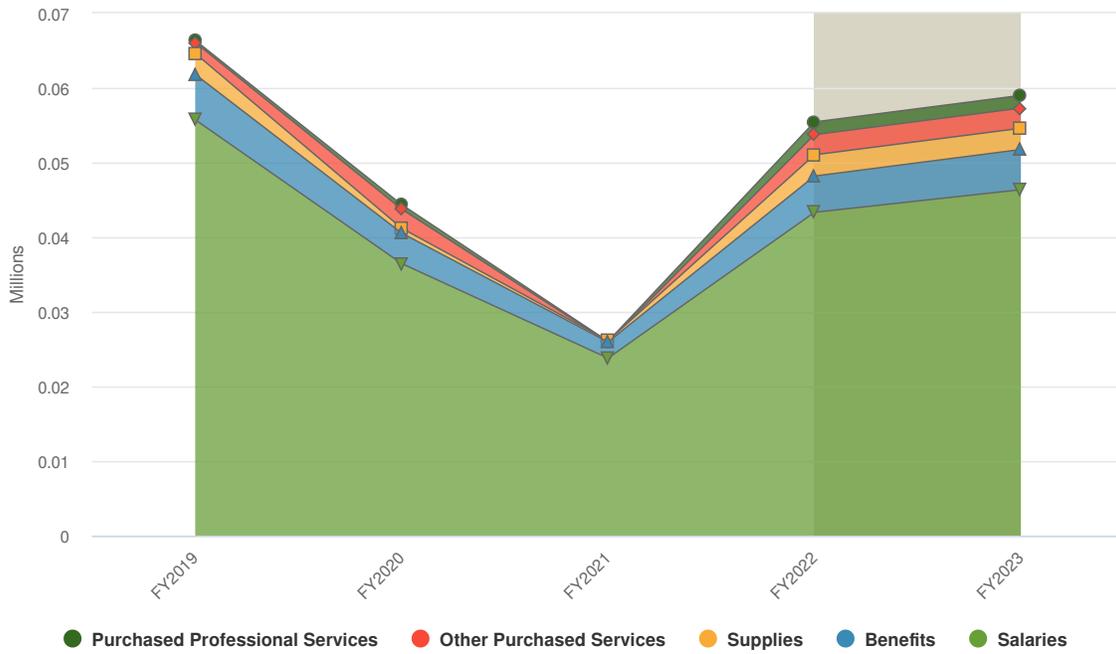


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Temporary	\$55,720	\$36,453	\$23,775	\$43,320	\$40,690	\$46,352	7%
Total Salaries:	\$55,720	\$36,453	\$23,775	\$43,320	\$40,690	\$46,352	7%
Benefits							
Siis Premiums	\$1,625	\$1,269	\$581	\$1,542	\$1,711	\$1,836	19.1%
Medicare	\$847	\$534	\$299	\$628	\$630	\$672	7%
Social Security	\$3,613	\$2,284	\$1,280	\$2,686	\$2,694	\$2,874	7%
Total Benefits:	\$6,085	\$4,087	\$2,160	\$4,856	\$5,035	\$5,382	10.8%
Purchased Professional Services							
Professional	\$273	\$602	\$84	\$1,700	\$0	\$1,700	0%
Total Purchased Professional Services:	\$273	\$602	\$84	\$1,700	\$0	\$1,700	0%
Other Purchased Services							
Insurance	\$1,022	\$2,380	\$0	\$2,000	\$1,316	\$2,000	0%
Pubs Subs Dues Fees	\$438	\$0	\$0	\$700	\$0	\$700	0%
Travel & Training	\$0	\$175	-\$175				N/A



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Total Other Purchased Services:	\$1,460	\$2,555	-\$175	\$2,700	\$1,316	\$2,700	0%
Supplies							
Course Class	\$2,687	\$495	\$153	\$2,000	\$478	\$2,000	0%
Equipment Supplies	\$0	\$0	\$32	\$650	\$109	\$650	0%
General Supplies	\$113	\$0				\$0	N/A
Office Supplies	\$0	\$157					N/A
Other Supplies	\$19	\$0	\$0	\$200	\$0	\$200	0%
Total Supplies:	\$2,819	\$652	\$184	\$2,850	\$588	\$2,850	0%
Total Expense Objects:	\$66,357	\$44,349	\$26,028	\$55,426	\$47,629	\$58,984	6.4%

Goal #1

Provide excellent internal and external customer service in all phases of our operation. Conduct

Goal #2

Increase Parks and Recreation programming to serve the needs of Boulder City's aging population. Add two new programs in the next 5 years to accommodate this growing group.

Tiny Tots

Tiny Tots is a special interest class focuses on preschool age participants learning social skills, motor skills, and academic skills. This extremely popular class is offered for 3–5-year-olds and emphasizes following directions, sharing, listening, and learning.

Tiny Tots began in the 1973/74 school year. It was started by Celia Pace and Danielle Hoerner. The following year Linda Moles was added to the staff. It has been one of the most popular, longest running recreation programs in Boulder City.

Tiny Tots continued through covid with only missing March, April and May 2020. Those three months are the first time in 48 years that we haven't had Tiny Totters in the building.

Tiny Tots current offers two classes 4 & 5 year old class Monday – Thursday mornings and the 3 & 4 year old class Tuesday and Thursday afternoons.

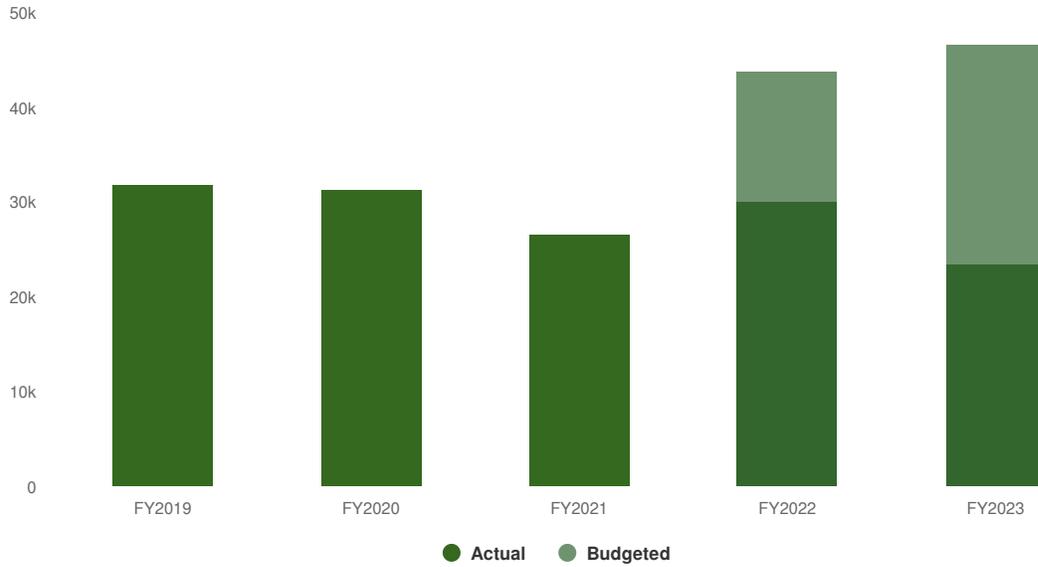
Organizational Chart



Expenditures Summary

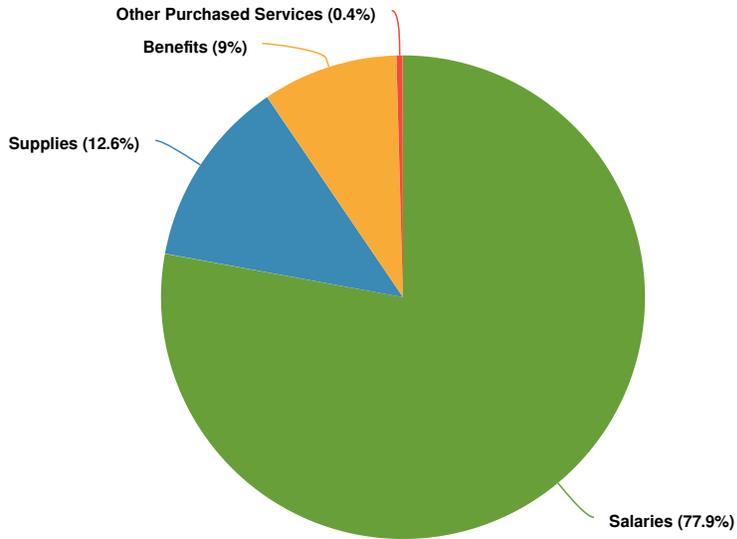
\$46,563 **\$2,784**
 (6.36% vs. prior year)

Tiny Tots Proposed and Historical Budget vs. Actual

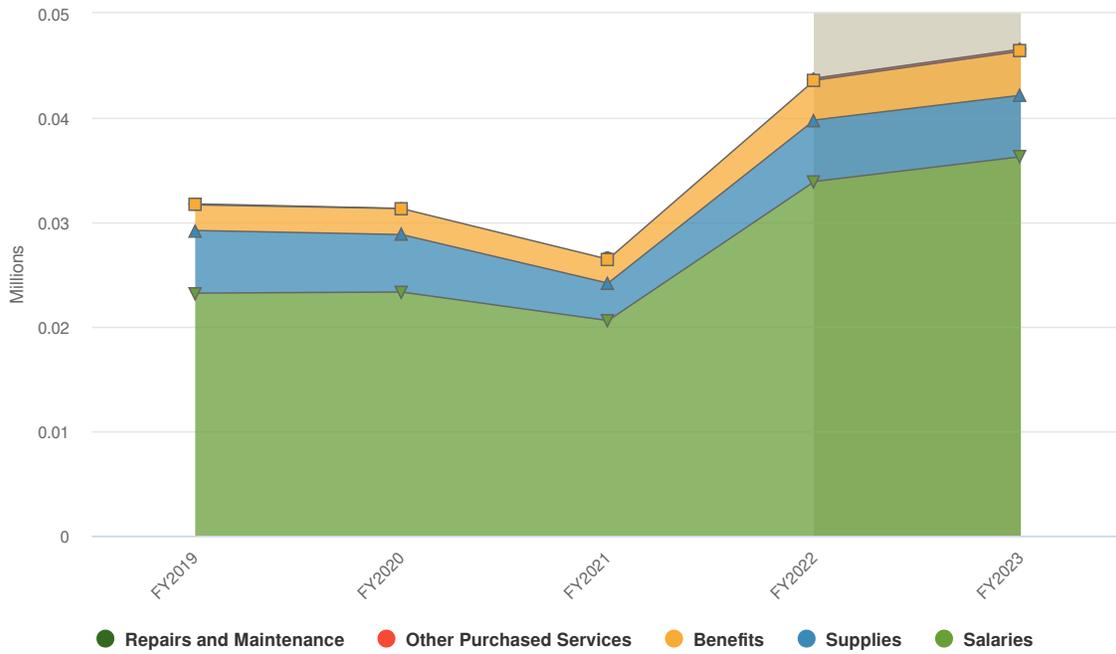


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Temporary	\$23,209	\$23,315	\$20,585	\$33,895	\$22,147	\$36,267	7%
Total Salaries:	\$23,209	\$23,315	\$20,585	\$33,895	\$22,147	\$36,267	7%
Benefits							
Employees Retirement	\$0	\$0	\$0	\$0	\$232	\$0	0%
Siis Premiums	\$665	\$706	\$728	\$1,207	\$884	\$1,436	19%
Medicare	\$348	\$338	\$296	\$491	\$324	\$526	7.1%
Social Security	\$1,440	\$1,446	\$1,265	\$2,101	\$1,336	\$2,249	7%
Total Benefits:	\$2,453	\$2,490	\$2,288	\$3,799	\$2,777	\$4,211	10.8%
Repairs and Maintenance							
Maintenance Facilities	\$0	\$0	\$138	\$0	\$0	\$0	N/A
Total Repairs and Maintenance:	\$0	\$0	\$138	\$0	\$0	\$0	0%
Other Purchased Services							
Pubs Subs Dues Fees	\$0	\$0	\$0	\$0	\$47	\$0	N/A



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Travel & Training	\$95	\$15	\$0	\$200	\$0	\$200	0%
Total Other Purchased Services:	\$95	\$15	\$0	\$200	\$47	\$200	0%
Supplies							
Course Class	\$5,454	\$4,992	\$3,487	\$5,135	\$4,568	\$5,135	0%
General Supplies	\$402	\$147	\$36	\$750	\$483	\$750	0%
Office Supplies	\$142	\$362	\$60				N/A
Total Supplies:	\$5,998	\$5,501	\$3,582	\$5,885	\$5,051	\$5,885	0%
Total Expense Objects:	\$31,756	\$31,320	\$26,593	\$43,779	\$30,021	\$46,563	6.4%

Goal #1

Provide Quality and cost-effective Parks and Recreation programs and activities for the residents of Boulder City. Utilize professional organizations like NRPA and adopt best practices of the national organizations.

Goal #2

Provide excellent internal and external customer service in all phases of our operation. Conduct program evaluations annually to analysis customer satisfaction.

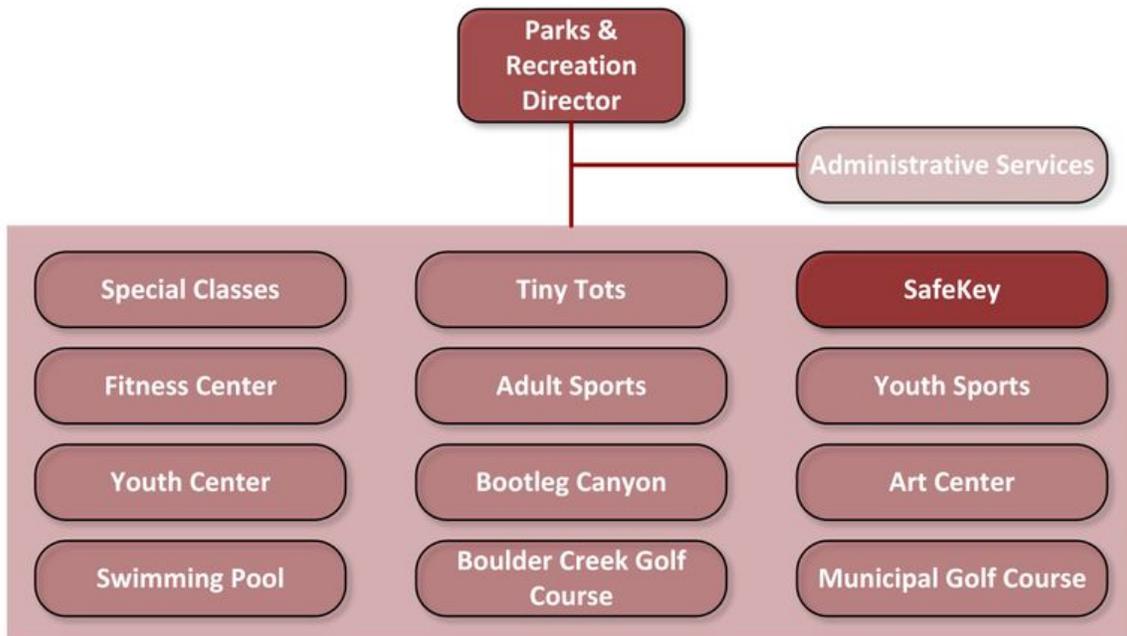
Safe Key

The Safekey Program is a safe alternative for elementary students before and after school and during the summer months. The program operates year-round providing supervised games and activities to keep kids engaged with their peers.

Safekey operates at Martha P. King Elementary during the school year and at the ABC Park complex during the summer and school breaks. During the school year, Safekey is offered in the morning 7am until school begins and from 2:40pm until 6:00pm, Monday through Friday. During the winter, spring and summer breaks all day Safekey is offered at ABC Park. It is offered from 7am to 6pm Monday through Friday.

During the “all day Safekey”, participants enjoy field trips to places like Boulder Bowl, Seaquest, Firelight Barn, and to the splash park. Kiddos are kept busy with crafts, gym time, outdoor activities, swimming pool trips, and outings to the movies. Additionally, some of our special interest instructors come and teach hip hop and line dancing for fun group physical activity.

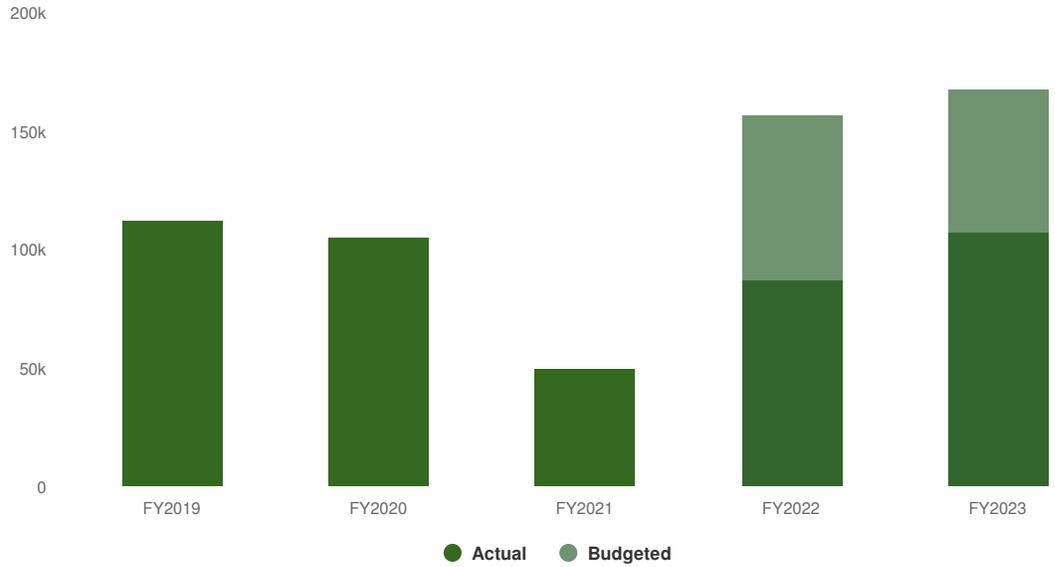
Organizational Chart



Expenditures Summary

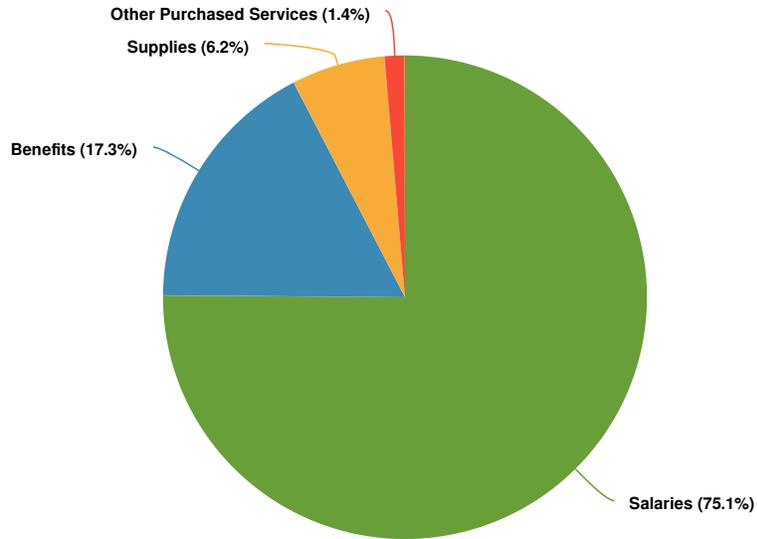
\$167,369 **\$10,959**
(7.01% vs. prior year)

Safe Key Proposed and Historical Budget vs. Actual

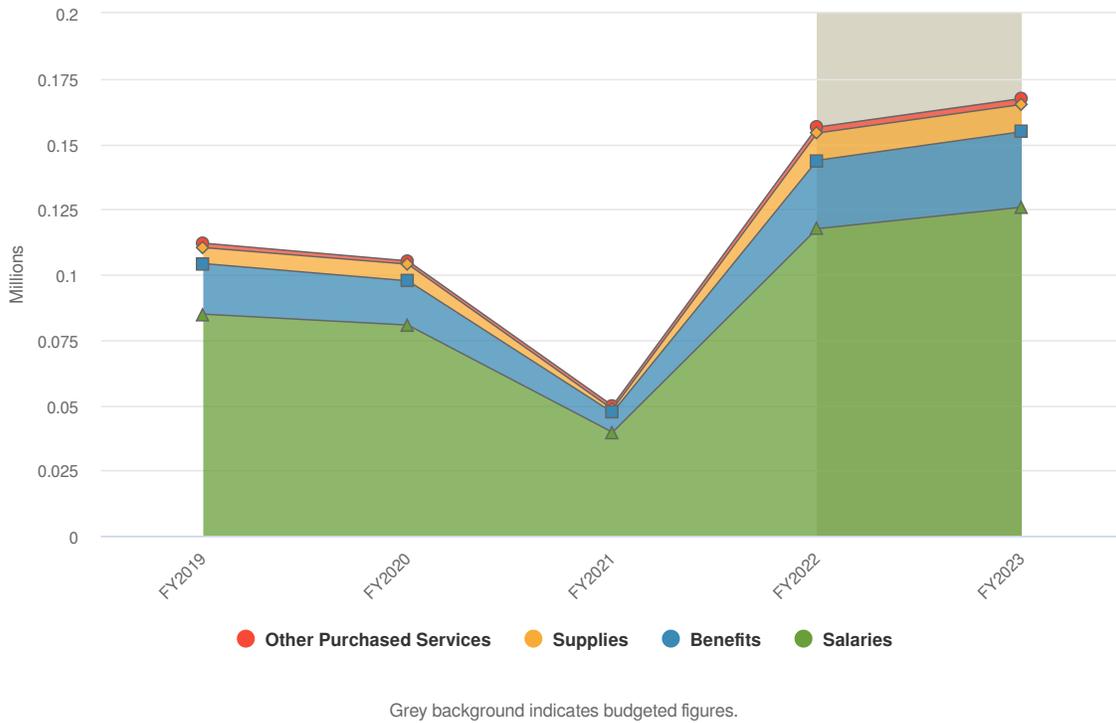


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Temporary	\$84,689	\$80,605	\$39,538	\$117,526	\$66,795	\$125,753	7%
Overtime Non Pers	\$128	\$17	\$35	\$0	\$253	\$0	0%
Total Salaries:	\$84,817	\$80,622	\$39,573	\$117,526	\$67,048	\$125,753	7%
Benefits							
Employees Retirement	\$11,320	\$9,294	\$4,254	\$13,000	\$9,533	\$14,307	10.1%
Siis Premiums	\$2,559	\$2,739	\$1,553	\$4,184	\$2,820	\$4,980	19%
Medicare	\$1,299	\$1,193	\$495	\$1,704	\$1,018	\$1,823	7%
Social Security	\$4,183	\$3,727	\$1,299	\$7,287	\$2,321	\$7,797	7%
Total Benefits:	\$19,361	\$16,953	\$7,601	\$26,175	\$15,692	\$28,907	10.4%
Other Purchased Services							
Communications	\$1,420	\$1,207	\$1,361	\$1,320	\$1,252	\$1,320	0%
Pubs Subs Dues Fees	\$0	\$0	\$0	\$0	\$18		N/A
Travel & Training	\$276	\$34	\$0	\$946	\$0	\$946	0%
Total Other Purchased Services:	\$1,696	\$1,241	\$1,361	\$2,266	\$1,270	\$2,266	0%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Supplies							
Course Class	\$5,739	\$5,429	\$1,116	\$7,630	\$1,799	\$7,630	0%
Equipment Supplies	\$77	\$282	\$81	\$1,000	\$406	\$1,000	0%
General Supplies	\$59	\$2	\$29	\$0	\$29	\$0	0%
Janitorial Supplies	\$26	\$0					N/A
Office Supplies	\$223	\$666	\$0	\$1,813	\$0	\$1,813	0%
Uniform (Allowances Boot)	\$0	\$0		\$0	\$255	\$0	0%
Total Supplies:	\$6,124	\$6,379	\$1,226	\$10,443	\$2,489	\$10,443	0%
Total Expense Objects:	\$111,997	\$105,195	\$49,761	\$156,410	\$86,500	\$167,369	7%

Goal #1

Secure and maintain quality staffing levels to meet customer needs.

Goal #2

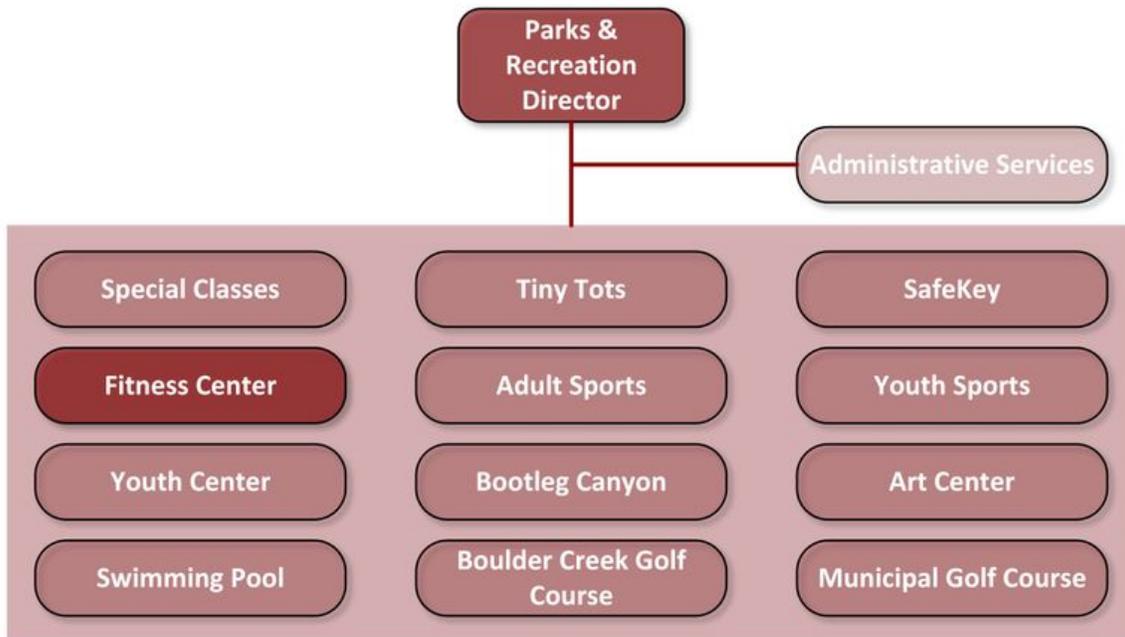
Increase participation opportunities.

Fitness Center

Located at ABC Park, the Boulder City Community Fitness Center is the perfect place to get in some cardio or lift some heavy weights. There are no membership requirements, long-term contracts, or further obligations. You can work out once or sign up your family for 1 month, 3 months and 6-month memberships. We are here to serve our community with a helpful and well-trained staff. We offer a full line of exercise equipment, cardio machines, and free weights. We have personal training professionals available for an extra fee to create a work-out program designed just for you to assist you in attaining your personal fitness goals. We always keep our facility clean and sanitary. We currently accept United Health Care Renew Active, One Pass, and Silver Sneakers Insurance.

“Community” is not just a part of our name; it is what the Fitness Center is all about. Many friendships are created in our friendly, relaxed, family orientated facility. The facility promotes healthy lifestyles by providing an accessible workout facility for the community. Community Fitness Center is for participants 16 and older..... The oldest member is Mel Dunaway. He is a young and healthy 97 year old that works out 6 days a week at the Community Fitness Center!

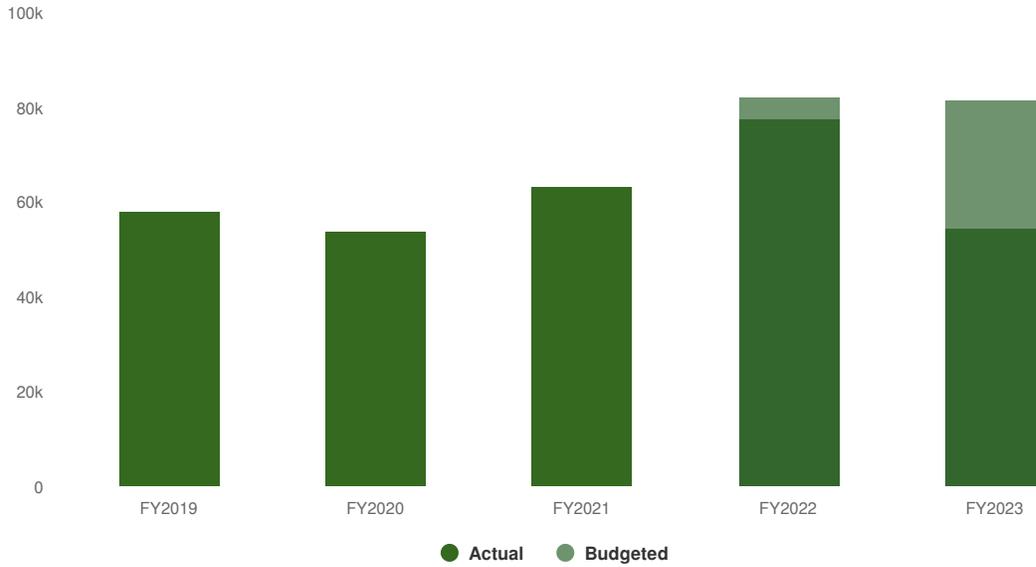
Organizational Chart



Expenditures Summary

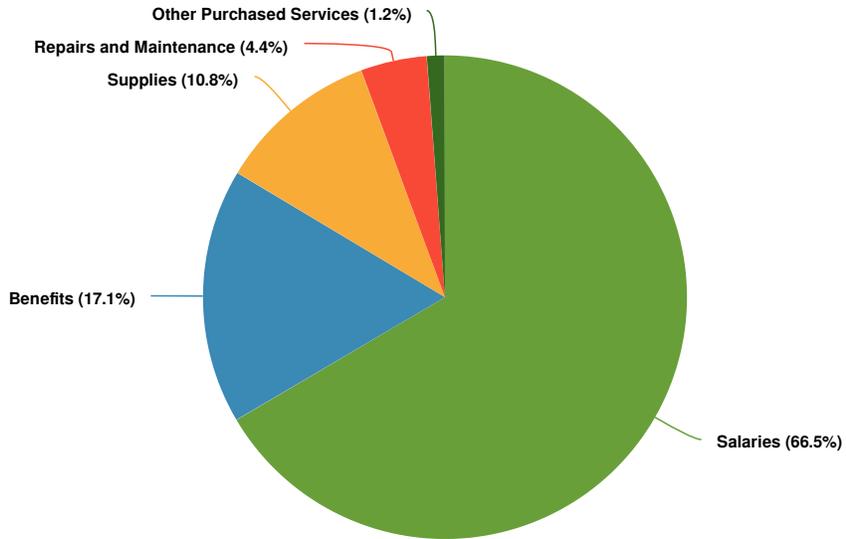
\$81,373 -\$743
 (-0.90% vs. prior year)

Fitness Center Proposed and Historical Budget vs. Actual

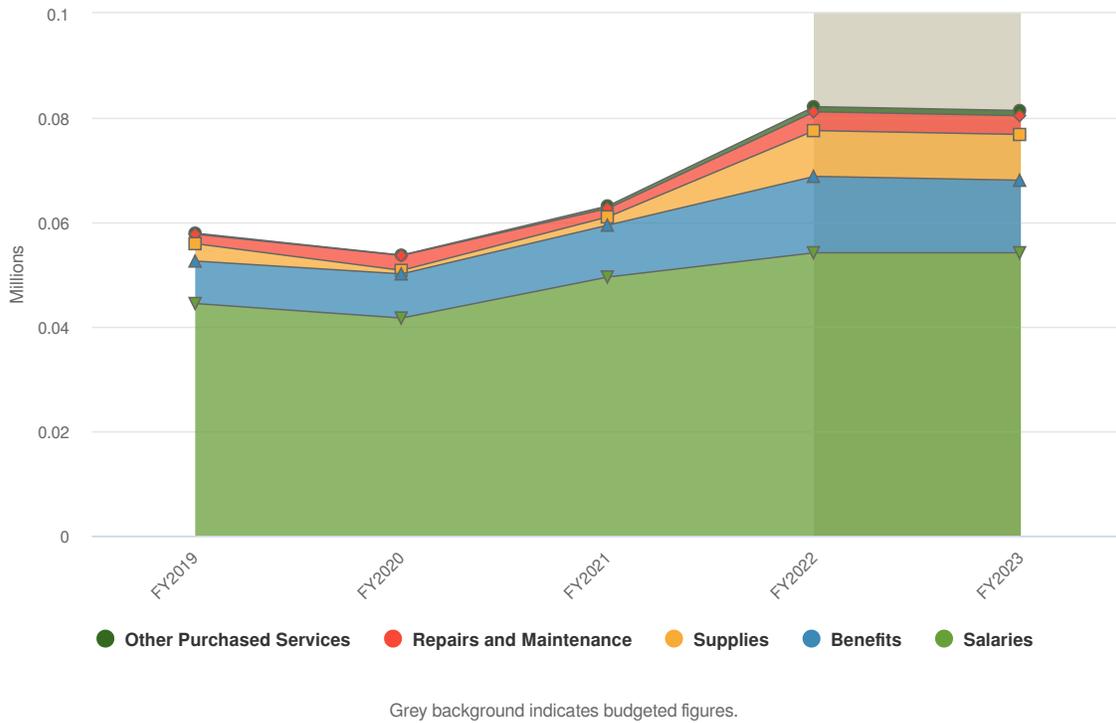


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Temporary	\$44,435	\$41,651	\$49,505	\$54,150	\$50,824	\$54,150	0%
Total Salaries:	\$44,435	\$41,651	\$49,505	\$54,150	\$50,824	\$54,150	0%
Benefits							
Employees Retirement	\$4,175	\$5,004	\$5,908	\$7,865	\$5,577	\$7,594	-3.4%
Siis Premiums	\$1,307	\$1,287	\$1,657	\$2,616	\$2,081	\$2,144	-18%
Medicare	\$677	\$611	\$673	\$785	\$765	\$785	0%
Social Security	\$1,971	\$1,549	\$1,692	\$3,357	\$2,067	\$3,357	0%
Total Benefits:	\$8,129	\$8,451	\$9,930	\$14,623	\$10,490	\$13,880	-5.1%
Purchased Property Services							
Janitorial Services	\$0	\$0	\$0	\$0	\$110	\$0	0%
Total Purchased Property Services:	\$0	\$0	\$0	\$0	\$110	\$0	0%
Repairs and Maintenance							
Maintenance Facilities	\$563	\$0	\$105	\$400	\$0	\$400	0%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Maintenance Equipment	\$1,248	\$2,858	\$1,519	\$3,200	\$2,195	\$3,200	0%
Total Repairs and Maintenance:	\$1,811	\$2,858	\$1,624	\$3,600	\$2,195	\$3,600	0%
Other Purchased Services							
Communications	\$0	\$0	\$475	\$400	\$475	\$400	0%
Travel & Training	\$200	\$50	\$0	\$580	\$0	\$580	0%
Total Other Purchased Services:	\$200	\$50	\$475	\$980	\$475	\$980	0%
Supplies							
Course Class	\$2,470	\$341	\$894	\$6,963	\$259	\$6,963	0%
Equipment Supplies	\$0	\$0	\$396	\$0	\$12,163	\$0	0%
Janitorial Supplies	\$551	\$163	\$0	\$1,000	\$581	\$1,000	0%
Office Supplies	\$308	\$174	\$294	\$800	\$265	\$800	0%
Total Supplies:	\$3,328	\$678	\$1,585	\$8,763	\$13,269	\$8,763	0%
Total Expense Objects:	\$57,903	\$53,688	\$63,119	\$82,116	\$77,362	\$81,373	-0.9%

Goal #1

Provide quality and cost-effective Parks and Recreation programs and activities for the residents of Boulder City. Utilize professional organizations like NRPA and adopt best practices of the national organizations.

Goal #2

Secure a registration software program that is capable of managing online registrations and capturing registration data to better serve our patrons.

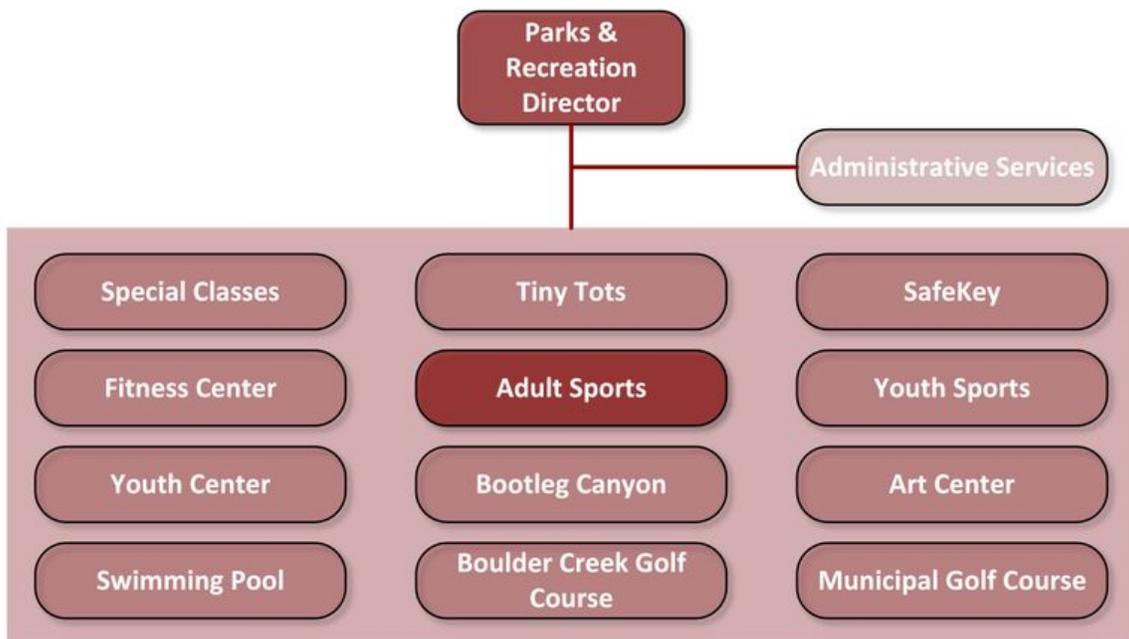


Adult Sports

The Boulder City Parks & Recreation Department provides adults in our community with both recreational and competitive sport opportunities. Organized leagues include men’s basketball, women’s volleyball, coed softball. Other adult sports opportunities offered throughout the year include pickle ball, over-the-line, kickball, and dodge ball.

Numbers dropped dramatically in the last year due to Covid-19, but we did get some programming in. We operated mainly outside and under the Governor’s restrictions with mask mandates and thorough sanitizing efforts. When the outdoor venues opened-up, rentals were in abundance. The gymnasiums were mainly rented by private parties, utilized for film shoots, and were available for The Parks and Recreation fitness classes and the BDCU sponsored pickleball club. All users were required to sign waivers, wear masks, and were not allowed spectators. In the spring, the Adult Sports leagues returned with coed softball (temperature checks, having limited rosters and players inside of the dugouts with heavy sanitizing between games), men’s basketball (wearing masks), and women’s volleyball (wearing masks and not allowing spectators).

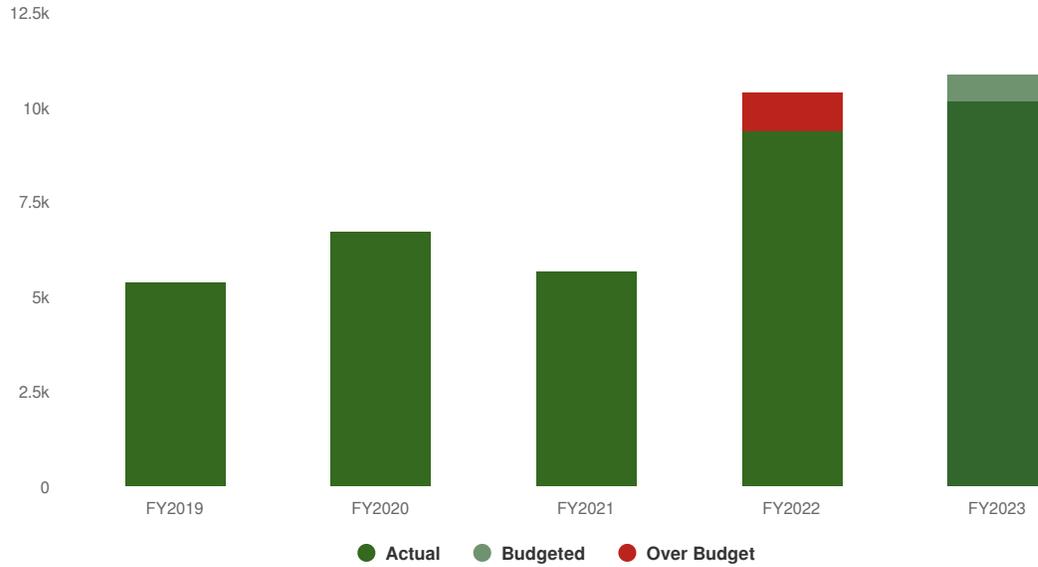
Organizational Chart



Expenditures Summary

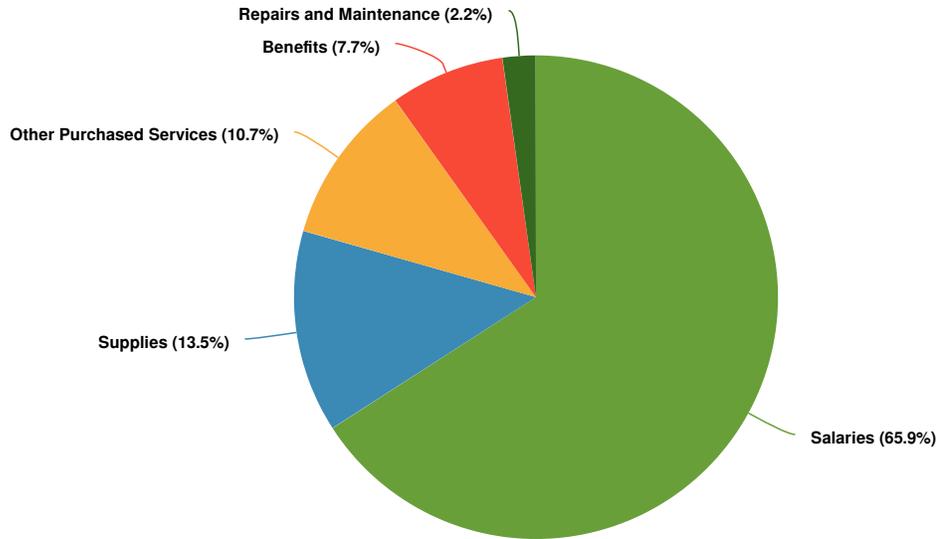
\$10,845 **\$1,484**
 (15.85% vs. prior year)

Adult Sports Proposed and Historical Budget vs. Actual

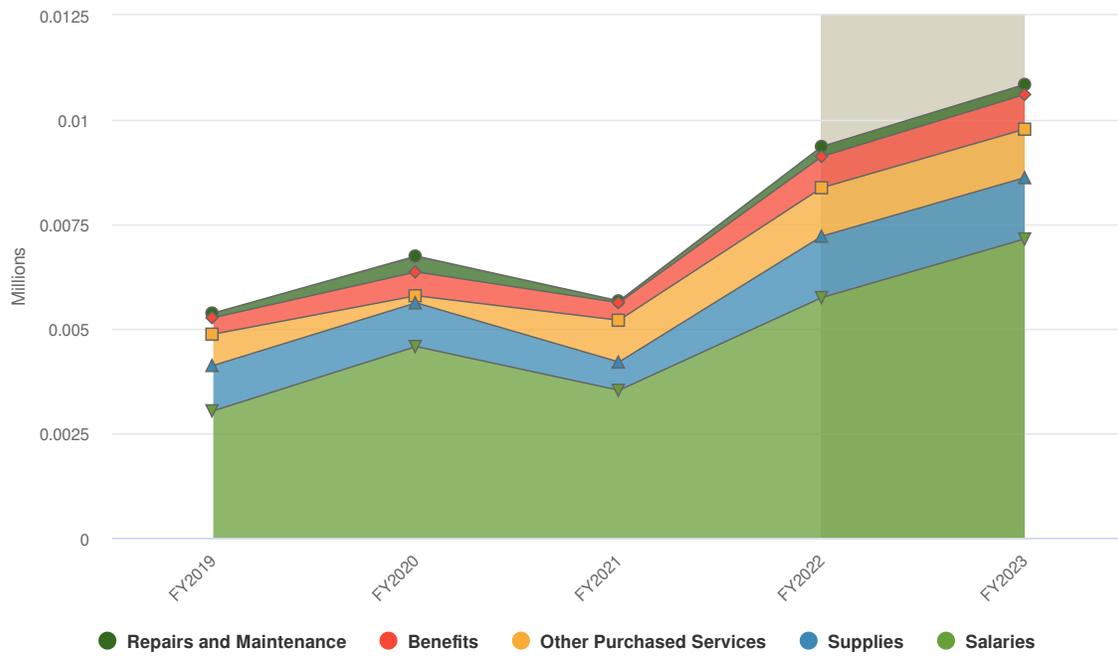


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Temporary	\$3,035	\$4,574	\$3,526	\$5,746	\$6,887	\$7,147	24.4%
Total Salaries:	\$3,035	\$4,574	\$3,526	\$5,746	\$6,887	\$7,147	24.4%
Benefits							
Siis Premiums	\$140	\$214	\$173	\$308	\$283	\$283	-8.1%
Medicare	\$48	\$67	\$47	\$83	\$103	\$104	25.3%
Social Security	\$206	\$288	\$200	\$356	\$439	\$443	24.4%
Total Benefits:	\$395	\$569	\$420	\$747	\$825	\$830	11.1%
Repairs and Maintenance							
Maintenance Equipment	\$111	\$381	\$42	\$240	\$0	\$240	0%
Maintenance Grounds	\$0	\$0	\$0	\$0	\$167	\$0	0%
Total Repairs and Maintenance:	\$111	\$381	\$42	\$240	\$167	\$240	0%
Other Purchased Services							

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Insurance	\$0	\$0		\$0	\$350		N/A
Pubs Subs Dues Fees	\$748	\$170	\$1,000	\$1,160	\$0	\$1,160	0%
Travel & Training	\$0	\$0		\$0	\$300		N/A
Total Other Purchased Services:	\$748	\$170	\$1,000	\$1,160	\$650	\$1,160	0%
Supplies							
Chemicals	\$10	\$265	\$271	\$300	\$10	\$300	0%
Course Class	\$0	\$0		\$0	\$1,162	\$0	0%
Equipment Supplies	\$0	\$0		\$0	\$226		N/A
Fuel	\$0	\$0		\$0	\$52		N/A
General Supplies	\$1,076	\$780	\$406	\$1,168	\$393	\$1,168	0%
Total Supplies:	\$1,086	\$1,045	\$677	\$1,468	\$1,844	\$1,468	0%
Total Expense Objects:	\$5,375	\$6,739	\$5,666	\$9,361	\$10,373	\$10,845	15.9%

Goal #1

Provide quality and cost-effective sports for the adults in our community.

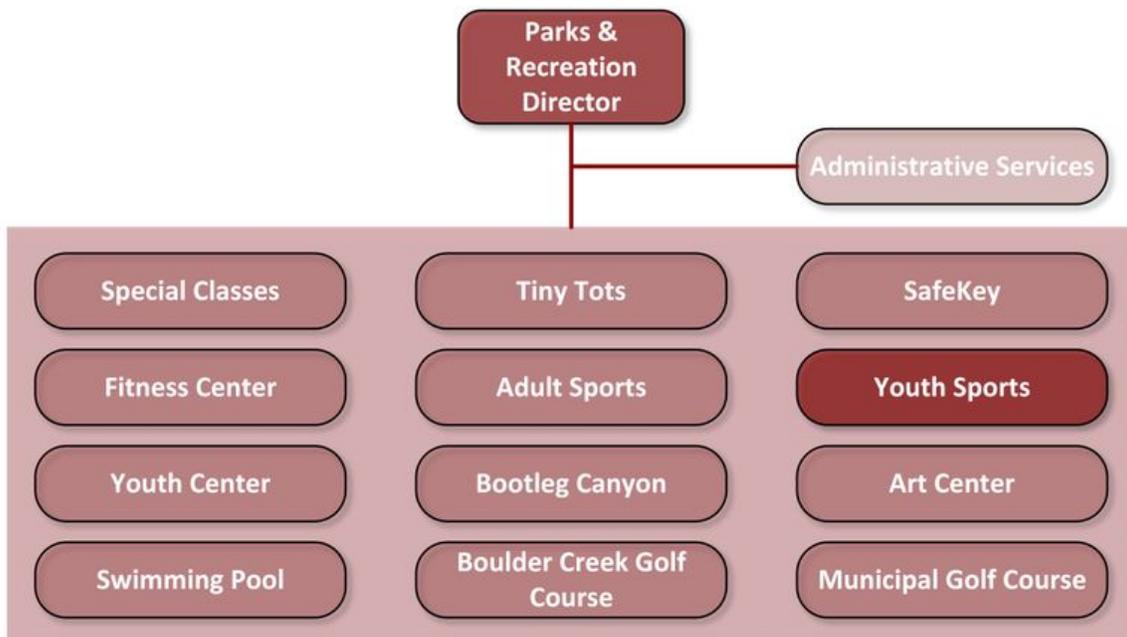
Goal #2

Youth Sports

The Boulder City Parks & Recreation Department provides the youth of our community non-competitive sport league opportunities. The leagues, offered at the rudimentary level, are to introduce kids to sports. The Youth Sports Division strives to encourage physical, mental, and social activity through youth sports programming. Youth sports leagues are offered year-round and include Soccer, Flag Football, Basketball, Floor Hockey and Baseball for grades kindergarten (or 5 years old) – 8th grade.

Numbers dropped dramatically in the last year due to Covid-19, but we did get some programming in through camp style clinics, working in pods, and modified league play. We operated mainly outside and under The Governor's restrictions with mask mandates and thorough sanitizing efforts. All participant's parents were required to sign waivers, players wore masks, and spectators were limited early in the year. In the spring, the leagues returned with t-ball, coach pitch, and baseball (temperature checks, having limited rosters and players inside of the dugouts with heavy sanitizing between games). Staff coaches were utilized, as volunteer coaches were discouraged. In the fall, we operated back in normal soccer and flag football leagues with parent volunteers, regular practices, and games. Competing with Clark County School District sports programs lessened our registration for the middle school ages, but the sports department boasted 230 participants in soccer and 80 coed players for football!

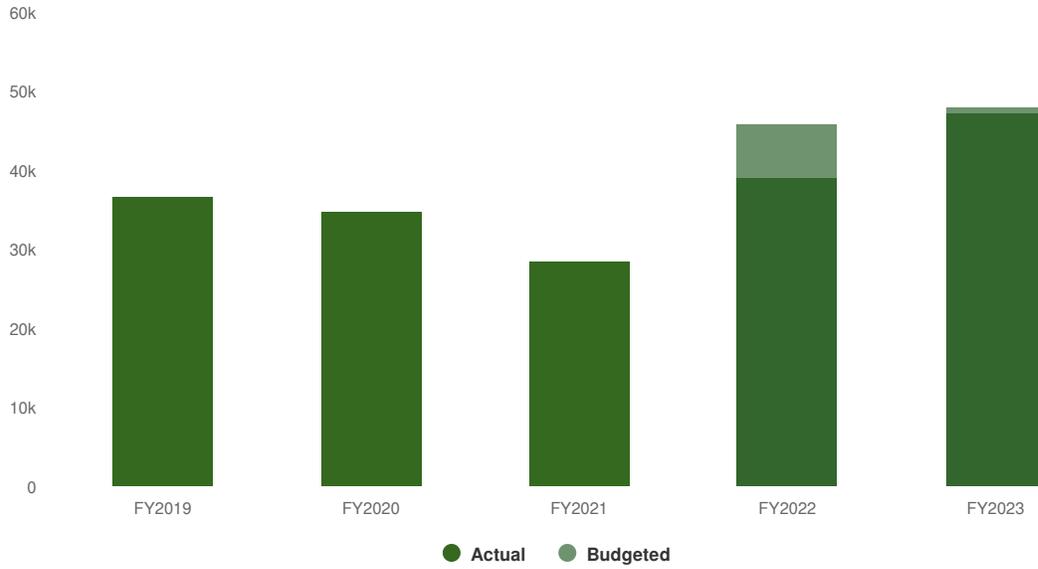
Organizational Chart



Expenditures Summary

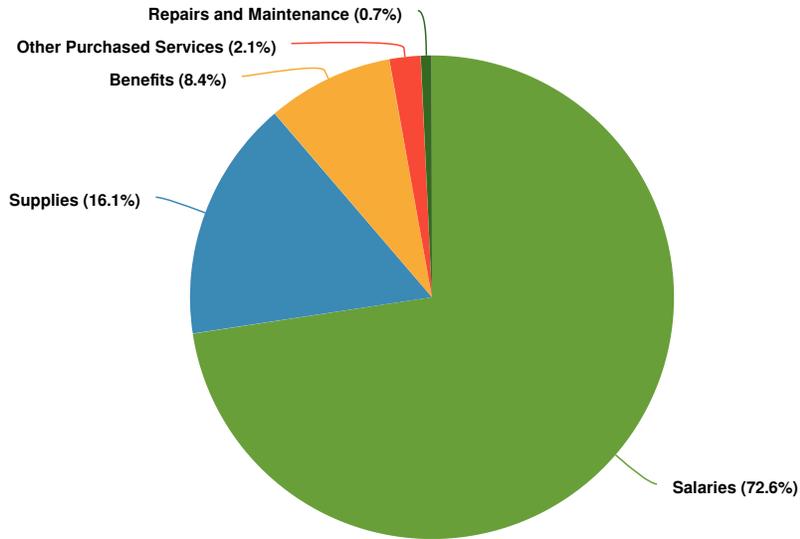
\$47,883 **\$2,083**
 (4.55% vs. prior year)

Youth Sports Proposed and Historical Budget vs. Actual

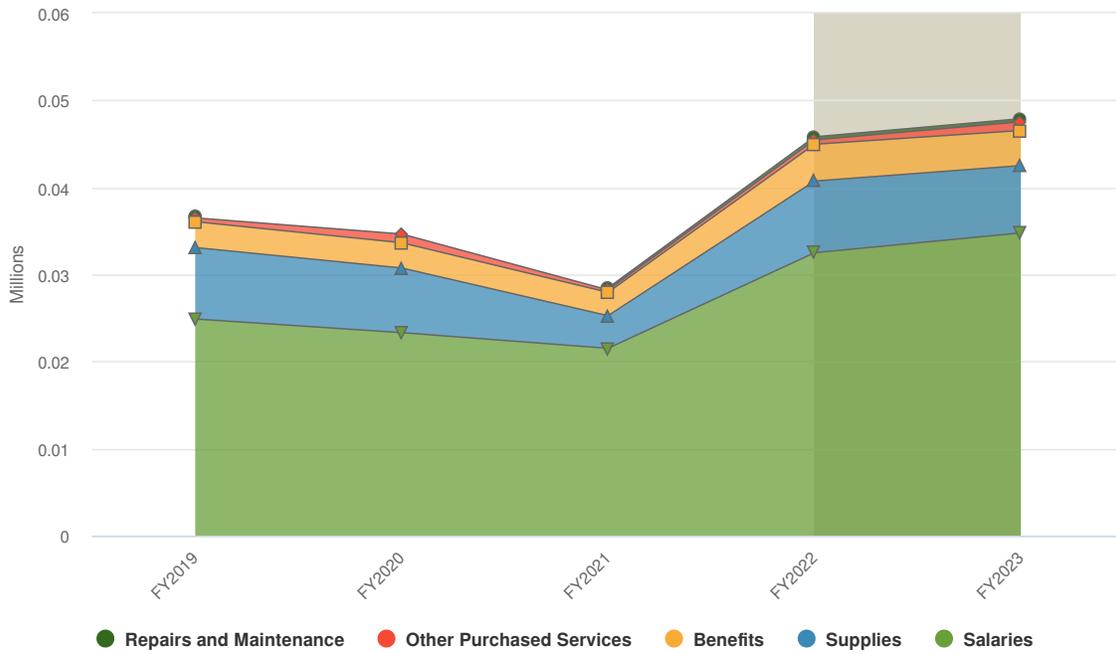


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Temporary	\$24,878	\$23,310	\$21,509	\$32,490	\$27,477	\$34,764	7%
Total Salaries:	\$24,878	\$23,310	\$21,509	\$32,490	\$27,477	\$34,764	7%
Benefits							
Siis Premiums	\$1,042	\$1,093	\$1,109	\$1,742	\$1,124	\$1,377	-21%
Medicare	\$366	\$343	\$298	\$471	\$408	\$504	7%
Social Security	\$1,563	\$1,465	\$1,275	\$2,014	\$1,745	\$2,155	7%
Total Benefits:	\$2,972	\$2,900	\$2,683	\$4,227	\$3,278	\$4,036	-4.5%
Purchased Property Services							
Service Charges and Fees				\$0	\$2		N/A
Total Purchased Property Services:	\$0	\$0	\$0	\$0	\$2	\$0	0%
Repairs and Maintenance							
Maintenance Equipment	\$62	\$0	\$0	\$160	\$16	\$160	0%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Maintenance Grounds	\$66	\$0	\$228	\$193	\$150	\$193	0%
Total Repairs and Maintenance:	\$129	\$0	\$228	\$353	\$166	\$353	0%
Other Purchased Services							
Communications	\$20	\$0	\$0	\$0	\$474	\$0	0%
Travel & Training	\$419	\$1,004	\$280	\$500	\$560	\$1,000	100%
Total Other Purchased Services:	\$439	\$1,004	\$280	\$500	\$1,034	\$1,000	100%
Supplies							
Course Class	\$5,771	\$4,315	\$2,374	\$5,230	\$4,170	\$4,730	-9.6%
Equipment Supplies	\$2,434	\$2,603	\$1,374	\$3,000	\$2,881	\$3,000	0%
General Supplies	\$0	\$510		\$0	\$57	\$0	0%
Total Supplies:	\$8,205	\$7,428	\$3,748	\$8,230	\$7,107	\$7,730	-6.1%
Total Expense Objects:	\$36,622	\$34,642	\$28,448	\$45,800	\$39,065	\$47,883	4.5%

Goal #1

Increase participation for the underserved Junior High (6th-8th grade) population by 10%-15% in the next five years in youth sport programming.

Goal #2

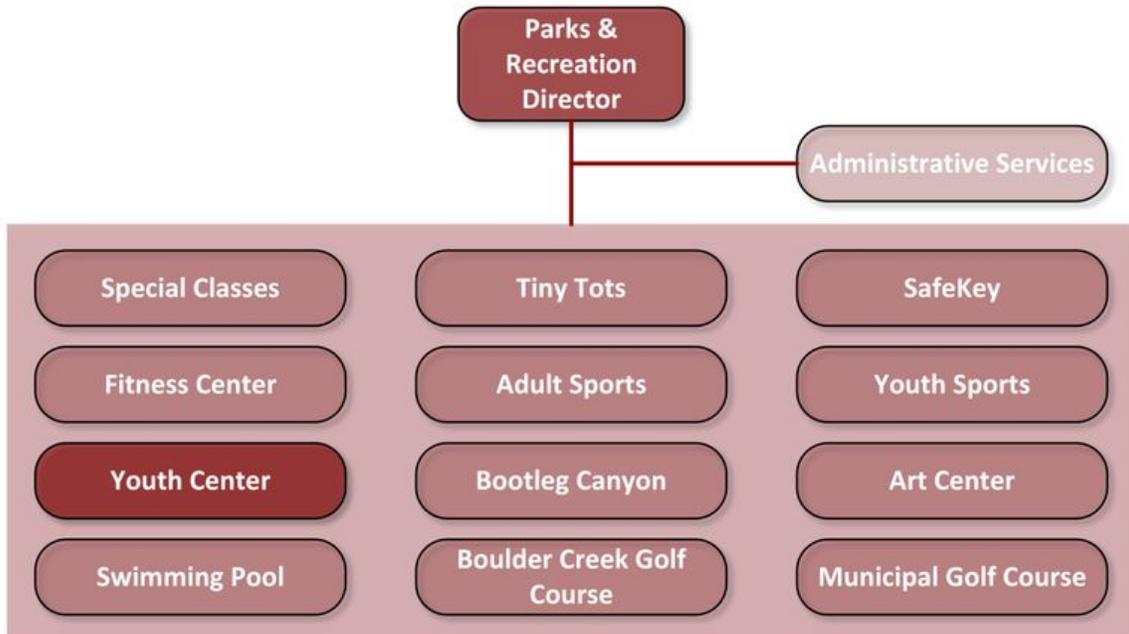
Provide excellent internal and external customer service in all phases of our youth sports operation. Conduct program evaluations annually to analysis customer satisfaction.

Youth Center

Established in 1997, the Youth Center, located at ABC Park, is a supervised environment where young adults from 6th to 12th grades can stop in after school for homework help, games, and organized activities. The Youth Center is more than just fun and games, it's a place where friendships grow and children develop into young adults. The facility is housed with ping pong, foosball, video games, movies and much more. The Youth Center has areas for different activities including a room for homework help and a full kitchen for cooking lessons.

Currently the Youth Center facility at ABC Park is used for the Safekey Program. When Covid restrictions lift and staffing is less challenging, we hope to resume regular activity for 6th – 12th graders at the Youth Center.

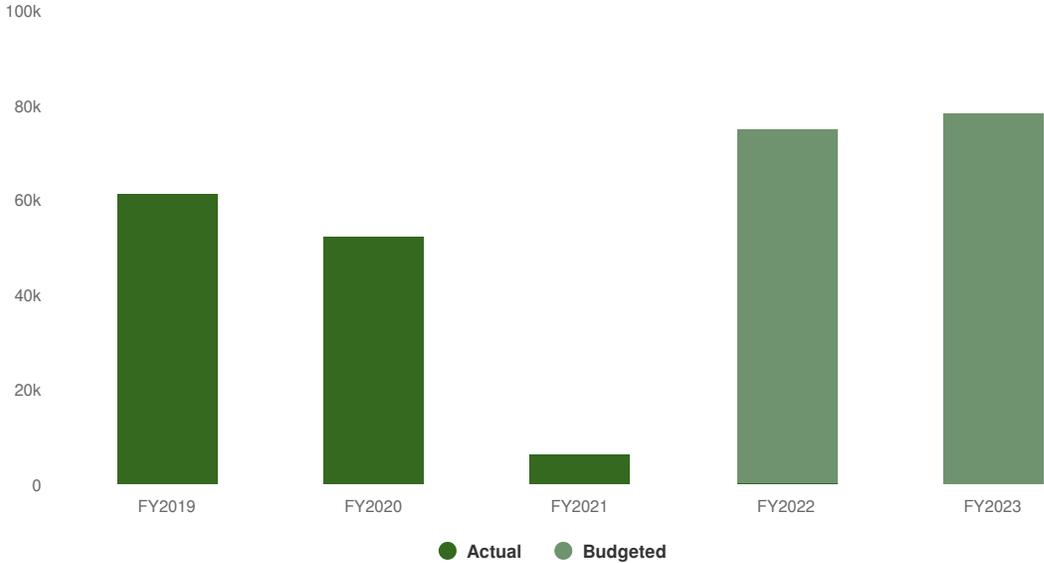
Organizational Chart



Expenditures Summary

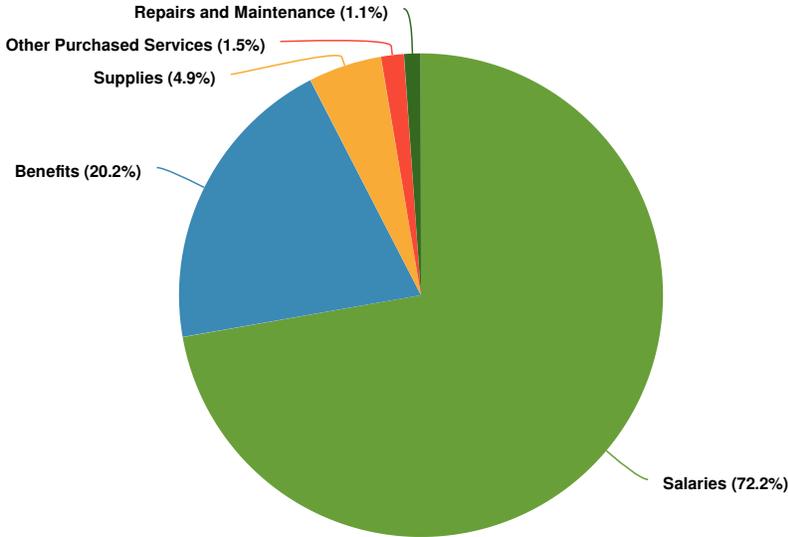
\$78,269 **\$3,541**
 (4.74% vs. prior year)

Youth Center Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Temporary	\$45,420	\$38,680	\$4,293	\$52,843	\$248	\$56,542	7%
Total Salaries:	\$45,420	\$38,680	\$4,293	\$52,843	\$248	\$56,542	7%
Benefits							
Employees Retirement	\$8,950	\$8,945	\$1,256	\$9,100	\$74	\$9,252	1.7%
Siis Premiums	\$1,345	\$1,192	\$153	\$2,833	\$10	\$2,239	-21%
Medicare	\$695	\$568	\$62	\$766	\$4	\$820	7%
Social Security	\$992	\$529	\$0	\$3,276	\$0	\$3,506	7%
Total Benefits:	\$11,982	\$11,233	\$1,471	\$15,975	\$87	\$15,817	-1%
Repairs and Maintenance							
Maintenance Facilities	\$0	\$0	\$0	\$640	\$0	\$640	0%
Maintenance Equipment	\$0	\$0	\$0	\$240	\$0	\$240	0%
Total Repairs and Maintenance:	\$0	\$0	\$0	\$880	\$0	\$880	0%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Other Purchased Services							
Communications	\$0	\$0	\$475	\$1,000	\$0	\$1,000	0%
Travel & Training	\$37	\$0	\$0	\$198	\$0	\$198	0%
Total Other Purchased Services:	\$37	\$0	\$475	\$1,198	\$0	\$1,198	0%
Supplies							
Course Class	\$1,057	\$1,104	\$0	\$700	\$0	\$700	0%
Equipment Supplies	\$0	\$500	\$0	\$432	\$0	\$432	0%
General Supplies	\$2,535	\$621	\$0	\$2,200	\$0	\$2,200	0%
Office Supplies	\$329	\$153	\$0	\$500	\$0	\$500	0%
Total Supplies:	\$3,921	\$2,378	\$0	\$3,832	\$0	\$3,832	0%
Total Expense Objects:	\$61,360	\$52,292	\$6,239	\$74,728	\$335	\$78,269	4.7%

Goal #1

Secure and maintain quality staffing levels to meet customer needs.

Goal #2

Increase participation opportunities.

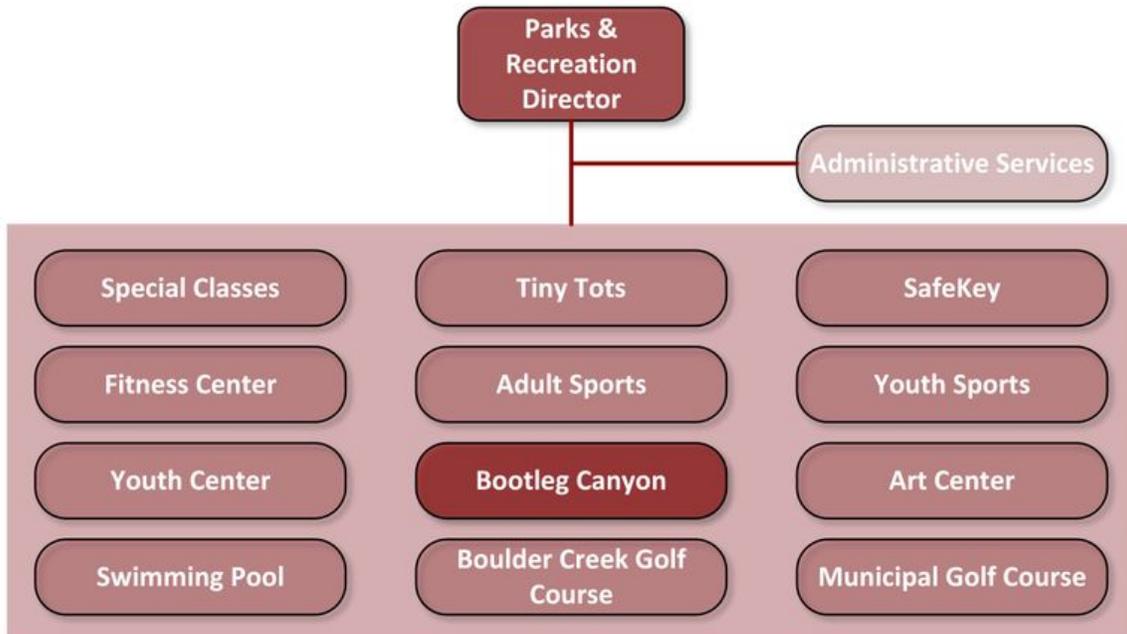
Bootleg Canyon

Bootleg Canyon encompasses city and lake views along with outstanding well-maintained hiking and biking trails. There are beginner, intermediate, and difficult biking trails. The Park also includes 2 gazebos, BBQ's, benches, restrooms, a detention basin, and a Nature Discovery Trail. Bootleg Canyon is known internationally for its amazing mountain bike trails for the beginners and extreme downhill mountain bike racers. It is home to 50 miles of hiking and biking trails.

Special Events: Bootleg Canyon is a popular location for mountain bike races, skills clinics, and large special events within the detention basin. It is also a frequent spot for commercial film shoots. Large events like the Mud Girl Run bring thousands of participants to Boulder City and generate revenue upwards of \$10,000 for the one-day event. In 2021, Bootleg Canyon welcomed 18 special events.

Bootleg Canyon Discovery Trail: Starting with the giant jackrabbit, a paved winding trail takes you past larger than life animal statues including a rattle snake, scorpion, roadrunner, lizard, gila monster and tortoise all indigenous to the local area. The walking trail is approximately 1800 feet and winds up to an overlook sight with a covered gazebo and picnic table. Bootleg Canyon is another attribute of Boulder City that attracts visitors and is enjoyed by residents.

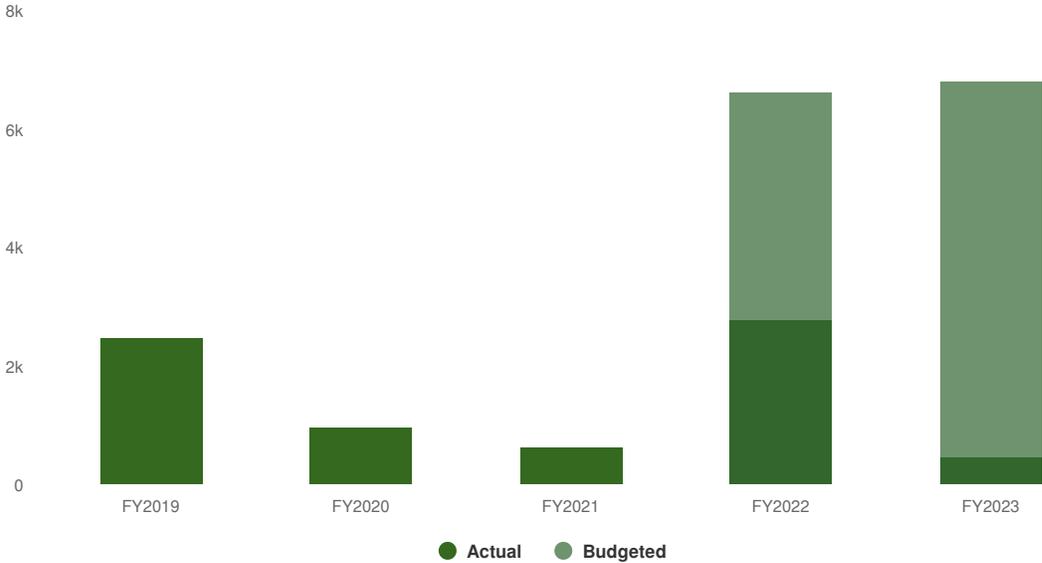
Organizational Chart



Expenditures Summary

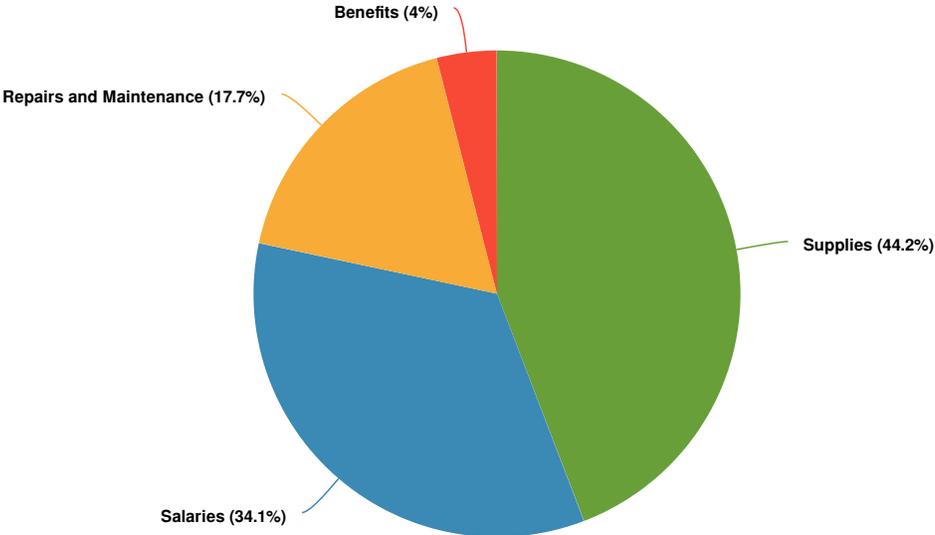
\$6,788 \$179
 (2.71% vs. prior year)

Bootleg Canyon Proposed and Historical Budget vs. Actual

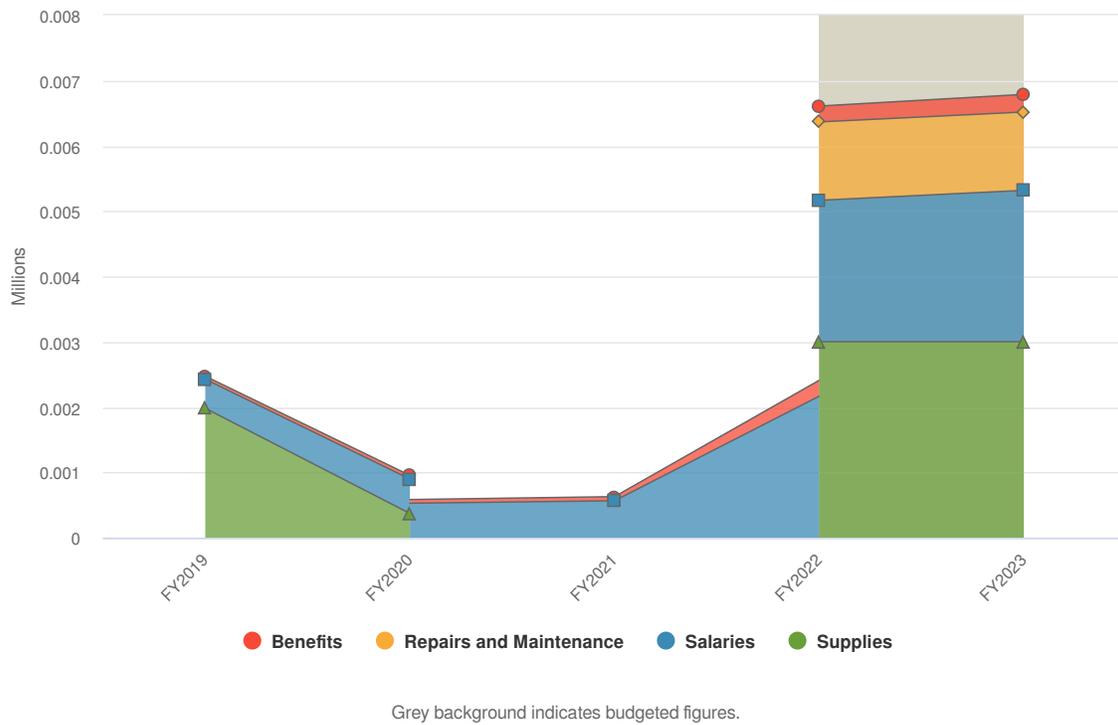


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Temporary	\$445	\$527	\$564	\$2,166	\$1,206	\$2,318	7%
Total Salaries:	\$445	\$527	\$564	\$2,166	\$1,206	\$2,318	7%
Benefits							
Siis Premiums	\$12	\$16	\$20	\$77	\$48	\$92	19.5%
Medicare	\$6	\$8	\$8	\$32	\$17	\$34	6.3%
Social Security	\$28	\$33	\$35	\$134	\$75	\$144	7.5%
Total Benefits:	\$46	\$56	\$63	\$243	\$140	\$270	11.1%
Repairs and Maintenance							
Maintenance Facilities	\$0	\$0	\$0	\$1,200	\$0	\$1,200	0%
Total Repairs and Maintenance:	\$0	\$0	\$0	\$1,200	\$0	\$1,200	0%
Supplies							
General Supplies	\$520	\$0	\$0	\$2,000	\$0	\$2,000	0%
Janitorial Supplies	\$1,461	\$370	\$0	\$1,000	\$1,410	\$1,000	0%
Total Supplies:	\$1,981	\$370	\$0	\$3,000	\$1,410	\$3,000	0%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Total Expense Objects:	\$2,472	\$954	\$628	\$6,609	\$2,755	\$6,788	2.7%

Goal #1

Promote the many recreational opportunities at Bootleg Canyon including filming and special event location possibilities.



Goal #2

Provide excellent internal and external customer service in all phases of our operation.

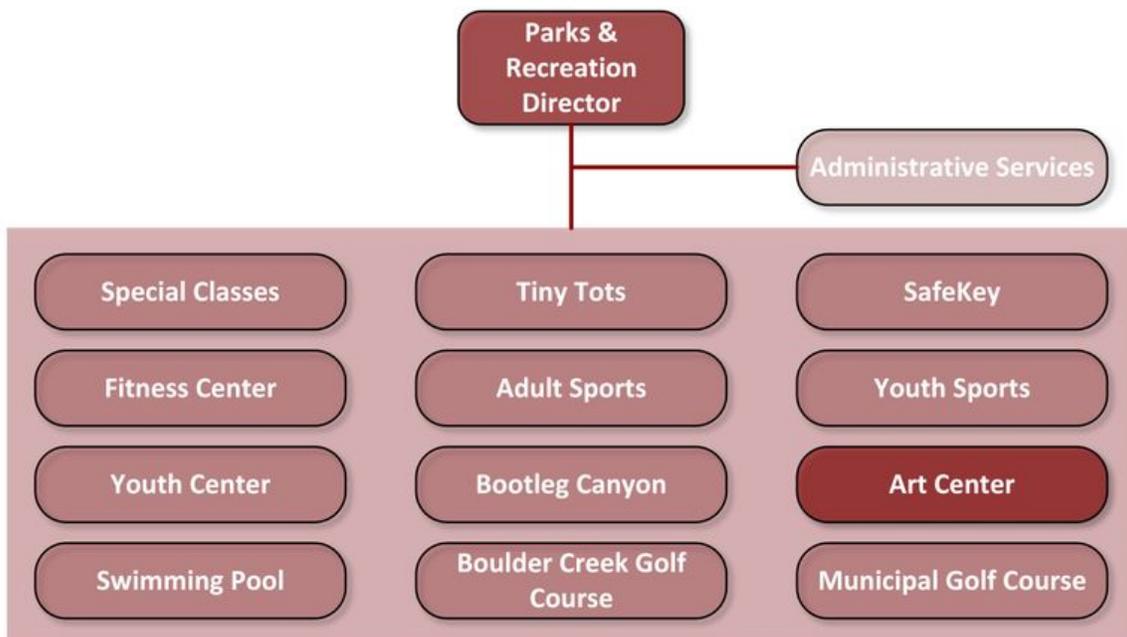


Art Center

Located at ABC Park, the Boulder City Art Center is home to art classes for all ages and experience levels. Classes vary from pottery throwing and candle making to fine art drawing and acrylic painting. The Boulder City Art Center also collaborates with the Boulder City Art Guild to provide a variety of art class opportunities.

The Art Center has 6 talented instructors who are excited to share their art experience with students. Occasionally we hold special events there, for instance the Art Guild held a Raku event in the past. We have also been publishing an Art Center brochure to highlight the different activities offered there.

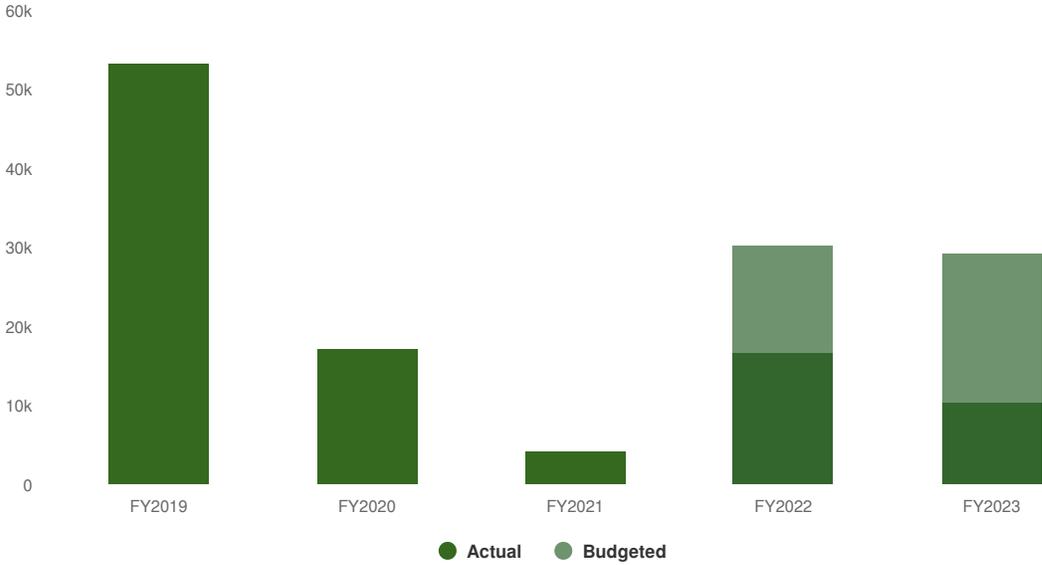
Organizational Chart



Expenditures Summary

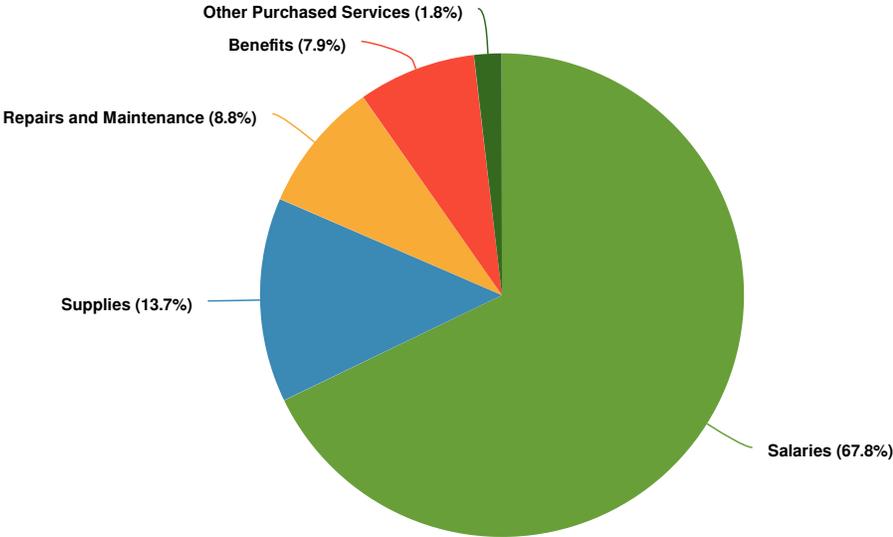
\$29,239 **-\$946**
(-3.13% vs. prior year)

Art Center Proposed and Historical Budget vs. Actual

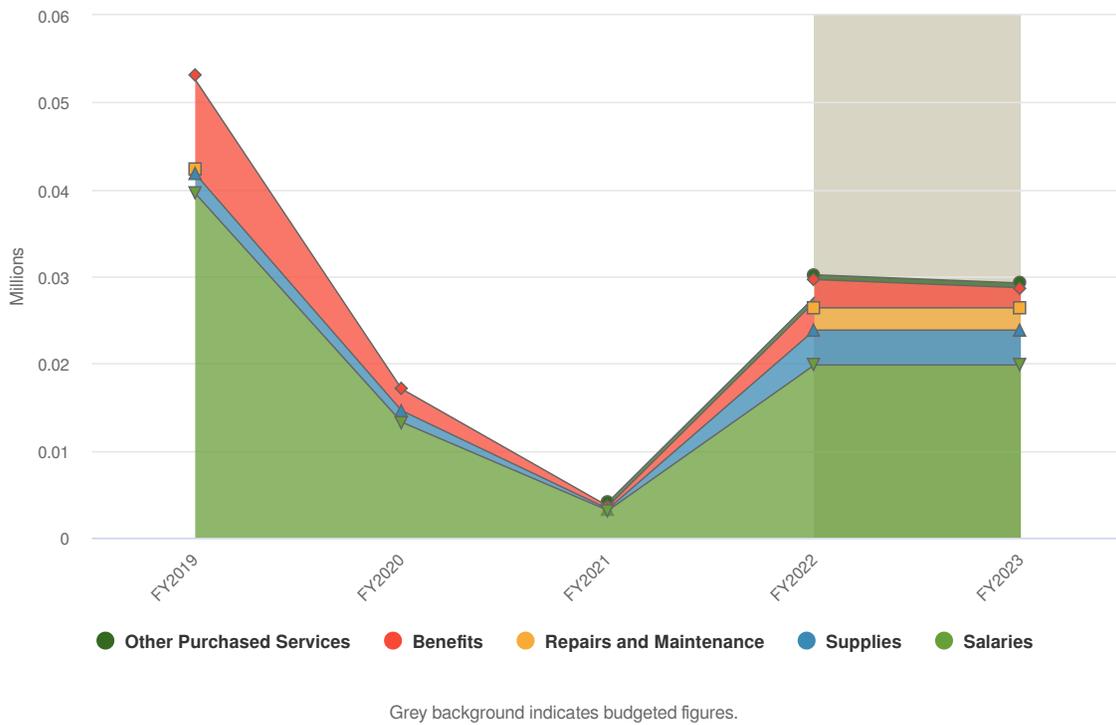


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Temporary	\$39,544	\$13,265	\$3,124	\$19,834	\$12,076	\$19,835	0%
Total Salaries:	\$39,544	\$13,265	\$3,124	\$19,834	\$12,076	\$19,835	0%
Benefits							
Employees Retirement	\$8,570	\$1,332	\$14	\$730	-\$3		N/A
Siis Premiums	\$1,147	\$415	\$95	\$706	\$493	\$785	11.2%
Medicare	\$596	\$198	\$39	\$584	\$181	\$288	-50.7%
Social Security	\$506	\$551	\$163	\$1,230	\$774	\$1,230	0%
Total Benefits:	\$10,819	\$2,497	\$311	\$3,250	\$1,446	\$2,303	-29.1%
Repairs and Maintenance							
Maintenance Facilities	\$507	\$0	\$0	\$1,761	\$0	\$1,761	0%
Maintenance Equipment	\$0	\$0	\$0	\$800	\$55	\$800	0%
Total Repairs and Maintenance:	\$507	\$0	\$0	\$2,561	\$55	\$2,561	0%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Other Purchased Services							
Communications	\$0	\$0	\$475	\$0	\$474	\$0	0%
Travel & Training	\$0	\$0	\$0	\$540	\$0	\$540	0%
Total Other Purchased Services:	\$0	\$0	\$475	\$540	\$474	\$540	0%
Supplies							
Course Class	\$2,114	\$1,322	\$0	\$3,500	\$2,516	\$3,500	0%
Equipment Supplies	\$133	\$0					N/A
General Supplies	\$0	\$0	\$170				N/A
Office Supplies	\$4	\$0	\$0	\$500	\$0	\$500	0%
Total Supplies:	\$2,251	\$1,322	\$170	\$4,000	\$2,516	\$4,000	0%
Total Expense Objects:	\$53,120	\$17,084	\$4,080	\$30,185	\$16,567	\$29,239	-3.1%

Goal #1

Work with the Boulder City Art Guild to provide art classes for our community.

Goal #2

Increase the enhancement of Boulder City's Arts, Cultural, and Historic assets through Special Events or Community Programs. Explore adding new classes to the Art Center based on patron's suggestions.

Swimming Pool

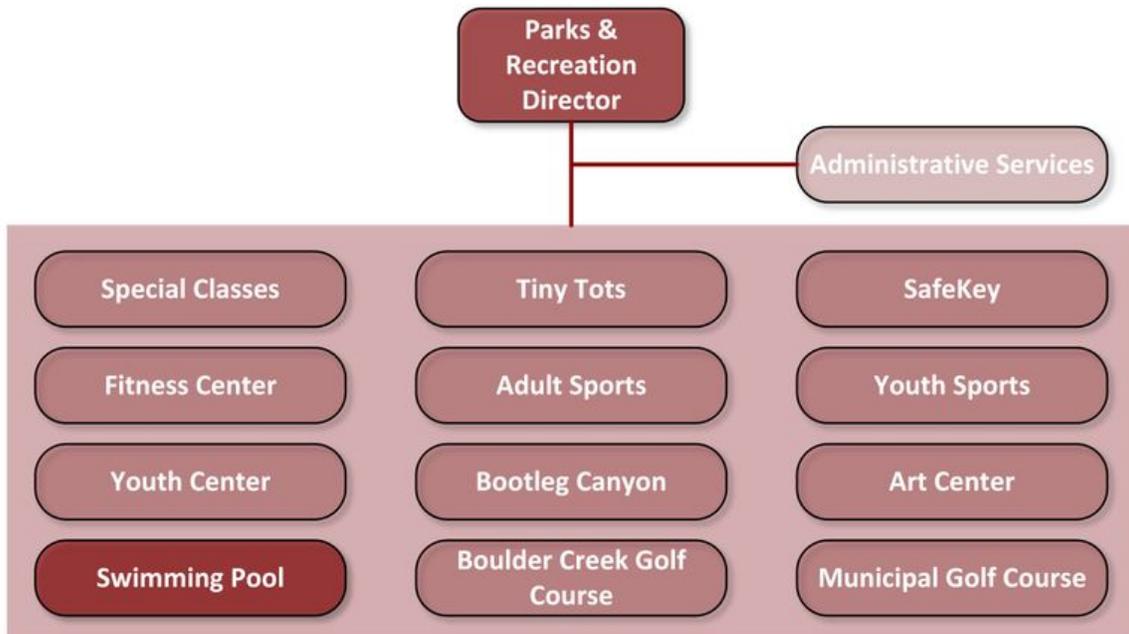
The Parks & Recreation Department Swimming Pool and Racquetball Complex is located at 861 Avenue B. The facility consists of three swimming pools: a 25-meter 10 lane year-round swimming pool, a summer only wading pool, and a summer only dive tank. The dive tank includes a 1-meter diving board and 2 16' high by 4' wide climbing walls. The facility also houses 3 racquetball/wallyball courts and a training room to complement the swimming programs. The pool offers American Red Cross Learn-to-Swim lessons, open lap swim and water fitness classes for participants from 6 months to 99+ years of age. The Boulder City Aquatic Facility is also home of the Boulder City High School Eagles swim team and the Boulder City-Henderson Heatwave swim team.

New Program:

American Red Cross Junior Lifeguarding program-2021 was Boulder City's first year to offer this summer program for youth ages 11-15 years. The students learned the same skills and knowledge as in the American Red Cross Lifeguarding course, including a 2-year certification in CPR/AED upon successful completion. Our goal is that the youth participating in this program will seek to become lifeguards once they are old enough. Boulder City had 11 participants for summer 2021.

Pool Programming-we offer Lifeguarding, CPR/AED, First Aid, Water Safety Instructor, and Safety Training. Classes include our most popular Water Fitness and Swimming Lessons. Daily open and lap swim attracts patrons along with racquetball and wallyball. Pool rentals including the dive team from the Bureau of Reclamation, private parties, and the Boulder City/Henderson Swim Team help to generate revenue for the pool.

Organizational Chart

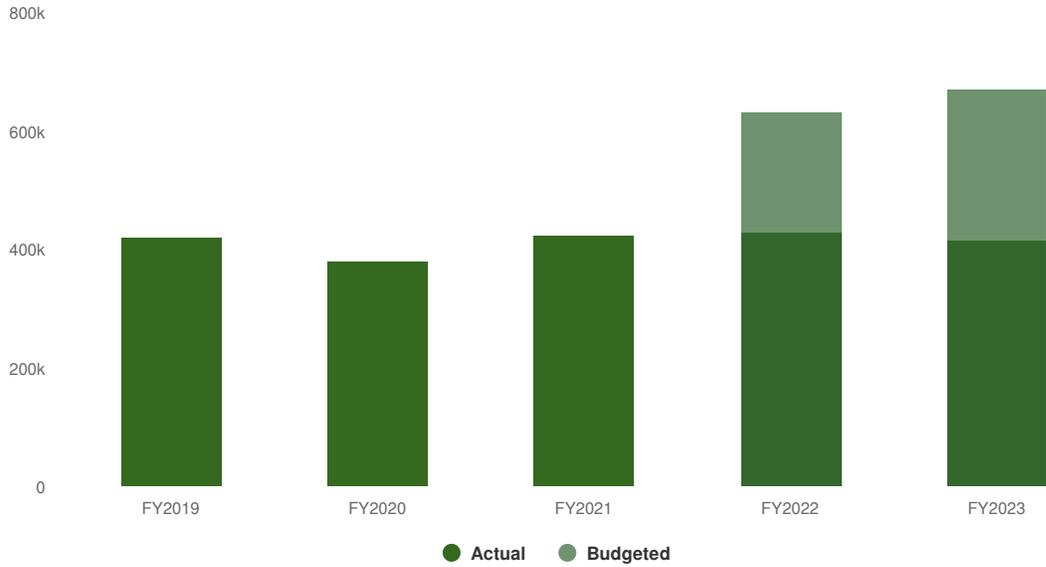


Expenditures Summary

\$668,206 **\$36,135**
 (5.72% vs. prior year)

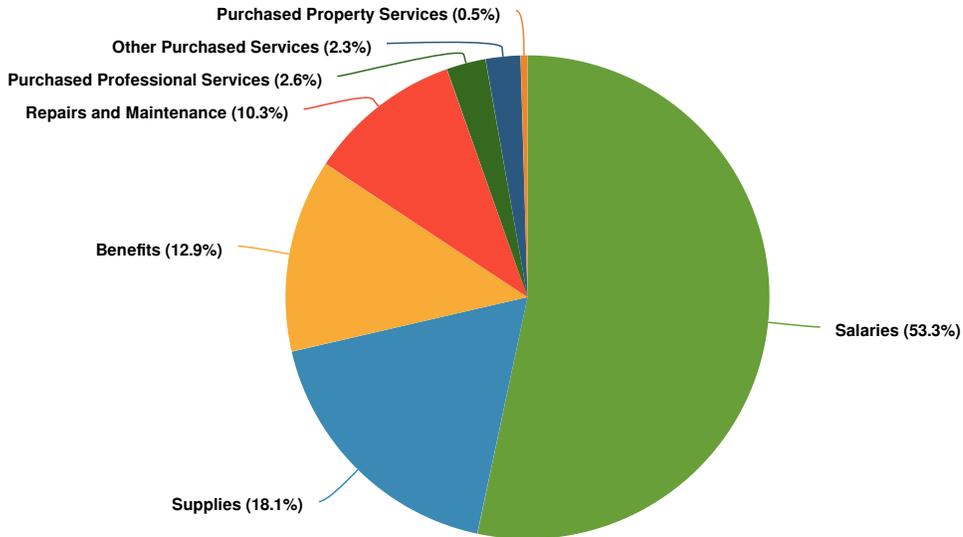


Swimming Pool Proposed and Historical Budget vs. Actual

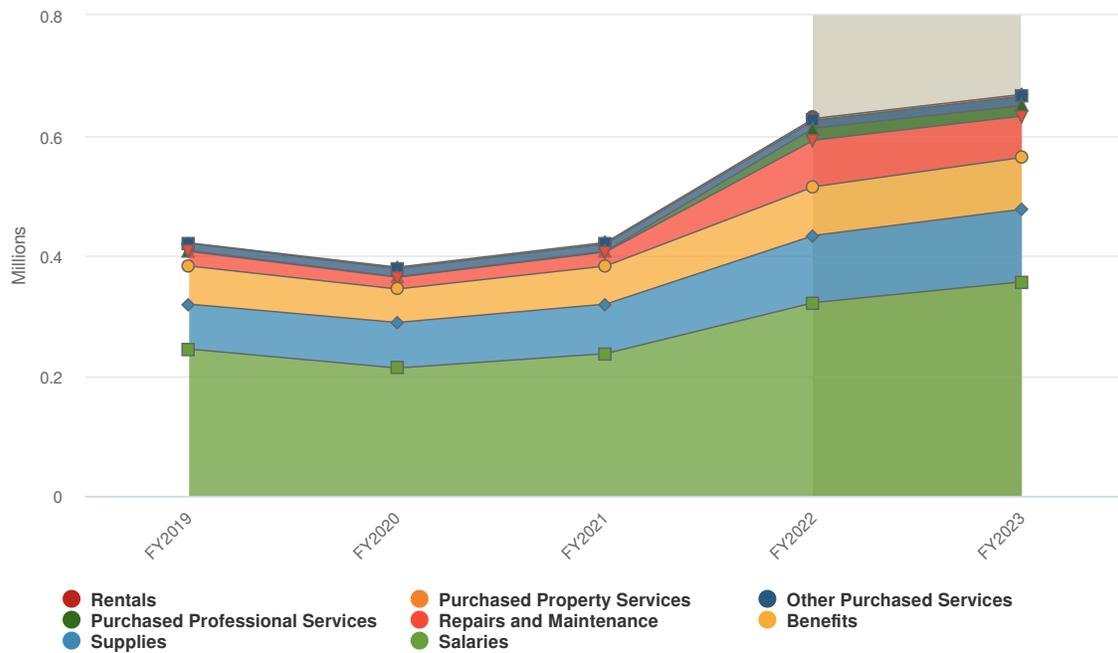


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$61,398	\$66,324	\$70,434	\$73,569	\$78,804	\$90,925	23.6%
Temporary	\$179,511	\$145,357	\$163,620	\$247,026	\$167,230	\$264,318	7%
Overtime Non Pers	\$3,433	\$1,063	\$2,674	\$1,060	\$684	\$1,060	0%
Total Salaries:	\$244,343	\$212,744	\$236,728	\$321,655	\$246,717	\$356,303	10.8%
Benefits							
Employees Retirement	\$27,038	\$25,981	\$30,960	\$32,760	\$33,741	\$37,550	14.6%
Siis Premiums	\$8,898	\$7,887	\$8,744	\$13,670	\$8,161	\$11,893	-13%
Medicare	\$3,760	\$3,136	\$3,106	\$4,664	\$3,777	\$5,166	10.8%
Social Security	\$10,558	\$7,831	\$6,996	\$15,316	\$8,781	\$16,388	7%
Group Health Insurance	\$13,050	\$10,500	\$13,150	\$13,800	\$13,750	\$14,400	4.3%
Other Employee Benefits	\$256	\$372	\$447	\$900	\$461	\$900	0%
Total Benefits:	\$63,559	\$55,707	\$63,404	\$81,110	\$68,671	\$86,297	6.4%
Purchased Professional Services							
Other Prof Services	\$1,573	\$715	\$0	\$3,180	\$0	\$3,180	0%
Technical	\$0	\$0	\$1,400	\$16,900	\$0	\$14,400	-14.8%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Total Purchased Professional Services:	\$1,573	\$715	\$1,400	\$20,080	\$0	\$17,580	-12.5%
Purchased Property Services							
Janitorial Services	\$0	\$0		\$0	\$136		N/A
Monitoring Security Services	\$600	\$600	\$500	\$1,050	\$600	\$1,050	0%
Pest Control	\$252	\$1,522	\$1,932	\$2,000	\$1,218	\$2,000	0%
Service Charges and Fees				\$0	\$67		N/A
Total Purchased Property Services:	\$852	\$2,122	\$2,432	\$3,050	\$2,021	\$3,050	0%
Repairs and Maintenance							
Maintenance Facilities	\$18,791	\$11,621	\$11,186	\$53,478	\$3,085	\$44,478	-16.8%
Maintenance Equipment	\$5,354	\$7,563	\$12,138	\$20,000	\$8,256	\$20,300	1.5%
Maintenance Vehicles	\$0	\$314	\$34	\$4,000	\$2,615	\$4,000	0%
Total Repairs and Maintenance:	\$24,145	\$19,498	\$23,359	\$77,478	\$13,956	\$68,778	-11.2%
Rentals							
Rental Equipment				\$4,000	\$3,304	\$0	-100%
Total Rentals:				\$4,000	\$3,304	\$0	-100%
Other Purchased Services							
Communications	\$5,587	\$5,379	\$3,027	\$5,500	\$2,819	\$5,500	0%
Advertising Marketing	\$537	\$0	\$132	\$1,200	\$0	\$1,200	0%
Postage/Shipping	\$0	\$0		\$0	\$36	\$0	0%
Printing	\$339	\$3,715	\$3,628	\$0	\$0		N/A
Pubs Subs Dues Fees	\$3,526	\$3,377	\$4,467	\$4,045	\$2,234	\$4,045	0%
Travel & Training	\$1,845	\$1,438	\$775	\$2,198	\$3,082	\$4,698	113.7%
Total Other Purchased Services:	\$11,835	\$13,909	\$12,029	\$12,943	\$8,170	\$15,443	19.3%
Supplies							
Chemicals	\$12,350	\$24,287	\$32,321	\$27,022	\$25,639	\$36,022	33.3%
Course Class	\$439	\$396	\$268	\$1,350	\$851	\$1,350	0%
Equipment Supplies	\$30,621	\$22,700	\$28,042	\$40,000	\$8,279	\$40,000	0%
General Supplies	\$1,490	\$1,207	\$1,029	\$2,183	\$1,179	\$2,183	0%
Janitorial Supplies	\$24	\$0	\$0	\$1,000	\$475	\$1,000	0%
Natural Gas	\$25,694	\$24,255	\$19,504	\$34,450	\$40,802	\$34,450	0%
Office Supplies	\$1,337	\$488	\$387	\$2,500	\$199	\$2,500	0%
Other Supplies	\$41	\$24	\$46	\$250	\$32	\$250	0%
Utility Services (City Provide)	\$0	\$638					N/A
Uniform (Allowances Boot)	\$2,755	\$1,834	\$788	\$3,000	\$2,120	\$3,000	0%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Total Supplies:	\$74,751	\$75,830	\$82,384	\$111,755	\$79,576	\$120,755	8.1%
Capital							
Equipment				\$0	\$4,308		N/A
Total Capital:	\$0	\$0	\$0	\$0	\$4,308	\$0	0%
Total Expense Objects:	\$421,057	\$380,525	\$421,736	\$632,071	\$426,723	\$668,206	5.7%

Goal #1

Development of new programs and activities to meet the recreation needs of Boulder City Residents.

Goal #2

Maintain our aquatic facility and continue to provide the community a pool complex for classes and programs.



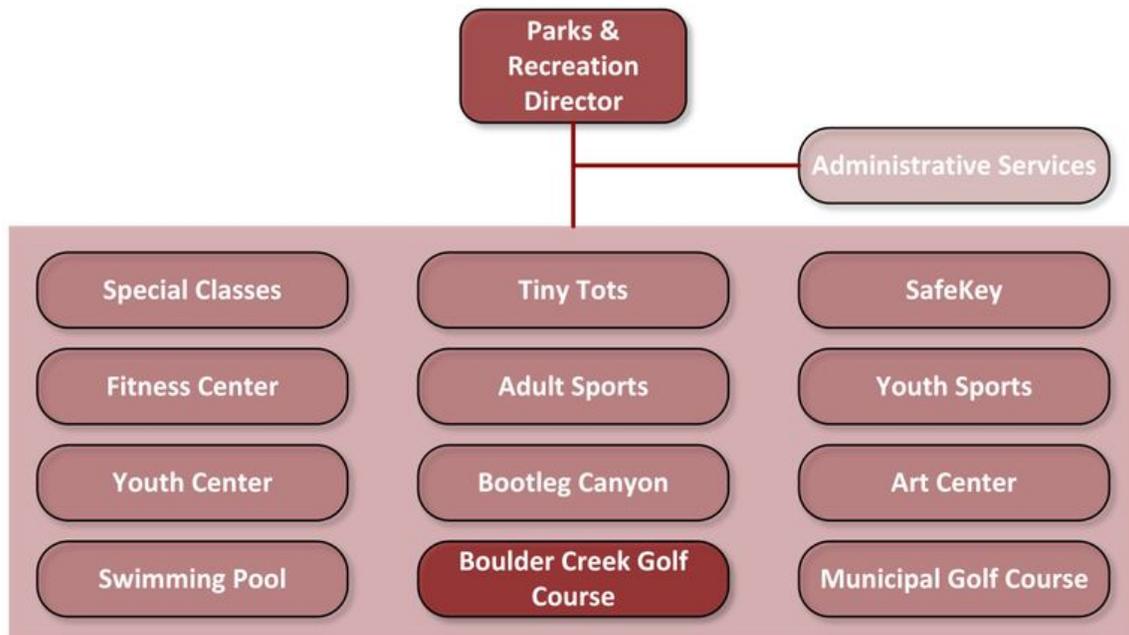
Boulder Creek Golf Course

The Boulder City Parks and Recreation Department supervises the management and maintenance of the two golf courses in Boulder City. Schaper Golf is in a partnership with the city to manage the golf and concession operations at the golf courses. Turf Tech is the partner contracted to oversee maintenance for the golf courses.

Boulder Creek Golf Club is home to three world-class, 9-hole golf courses: Desert Hawk, Coyote Run, and Eldorado Valley. This course features large generous fairways, beautiful water features, sand bunkers and lush greens. Boulder Creek Golf Course has become well known as a tournament course and it is one of the city's largest assets. Boulder Creek is home to many collegiate tournaments and the future site for NCAA Championships. Boulder Creek has a beautiful clubhouse with full-service bar and restaurant along with a Pro Shop full of golf merchandise.

The Pavilion at Boulder Creek is an 8000 square foot facility which is the largest special event venue in Boulder City. It is ideal for special events, weddings, fundraisers, community events, and much more. The pavilion hosts annual events including the Boulder City Hospital Gala, the Mayor's State of the City Address, and Boulder Dam Credit Union Annual Dinner.

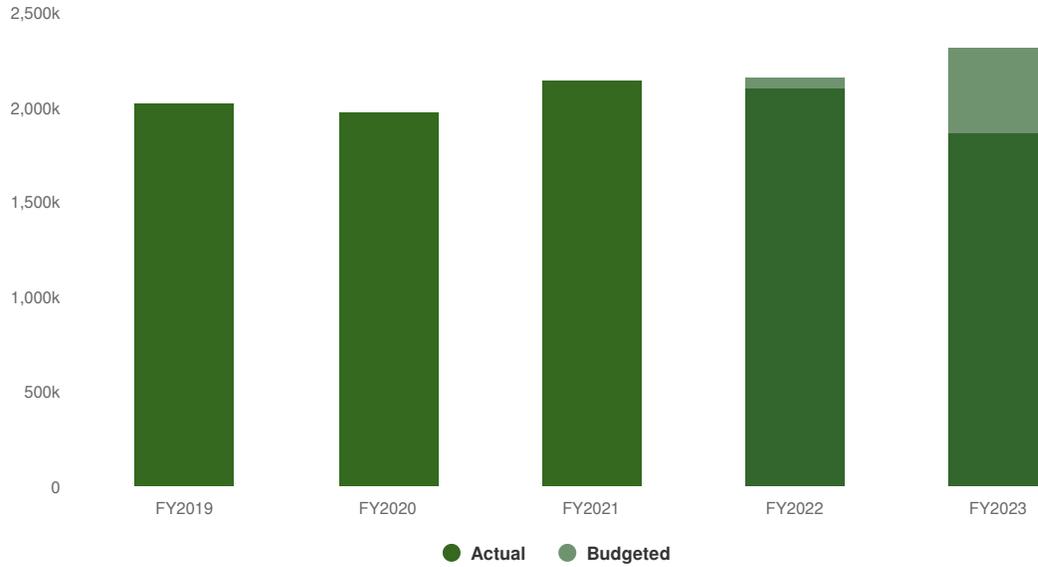
Organizational Chart



Expenditures Summary

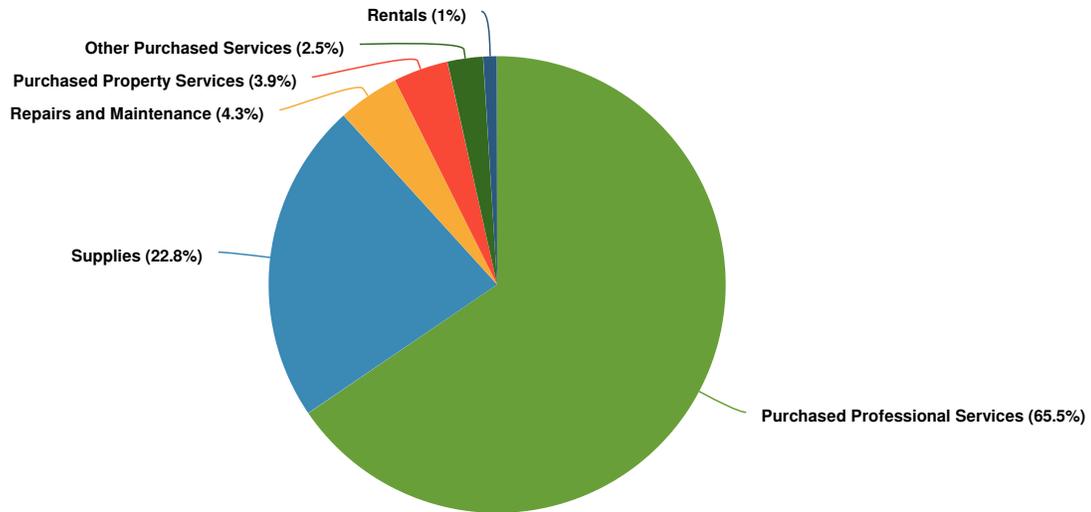
\$2,310,569 **\$152,766**
 (7.08% vs. prior year)

Boulder Creek Golf Course Proposed and Historical Budget vs. Actual

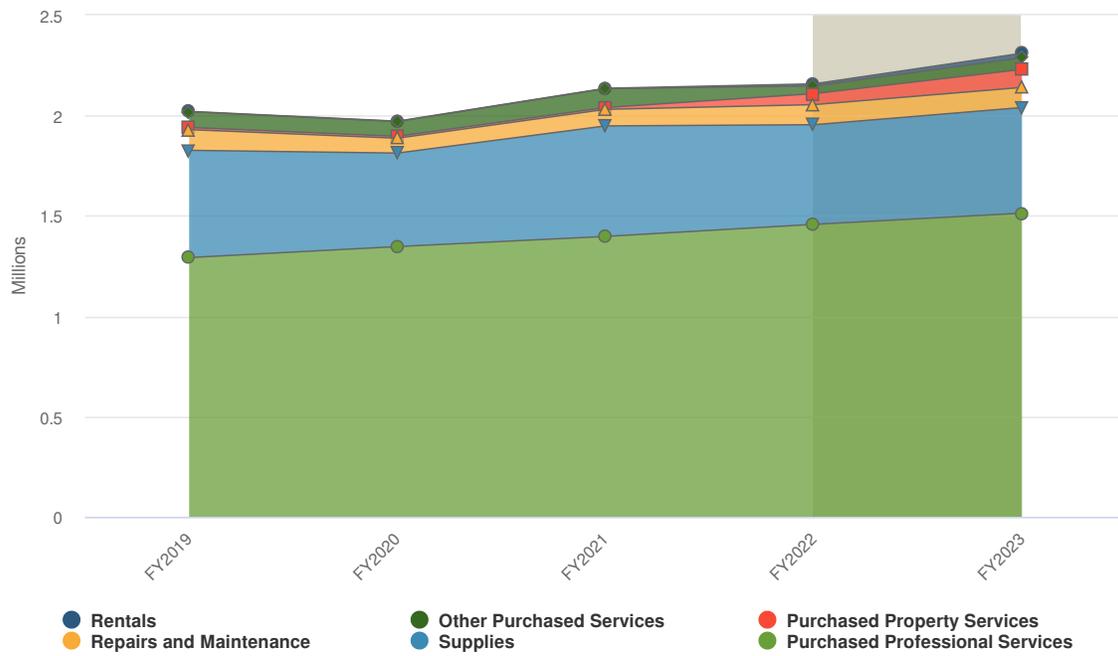


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Purchased Professional Services							
Professional	\$388,269	\$426,000	\$458,133	\$487,286	\$496,347	\$523,706	7.5%
Other Prof Services	\$0	\$0	\$0	\$3,000	\$0	\$3,000	0%
Technical	\$903,675	\$920,754	\$939,169	\$967,287	\$957,952	\$986,633	2%
Total Purchased Professional Services:	\$1,291,944	\$1,346,754	\$1,397,302	\$1,457,573	\$1,454,299	\$1,513,339	3.8%
Purchased Property Services							
Janitorial Services	\$0	\$0		\$0	\$962		N/A
Monitoring Security Services	\$2,148	\$2,448	\$2,290	\$2,400	\$2,748	\$2,400	0%
Pest Control	\$420	\$380	\$228	\$1,000	\$190	\$1,000	0%
Solid Wastes Services	\$8,175	\$6,439	\$6,555	\$6,500	\$6,633	\$6,500	0%
Service Charges and Fees				\$45,000	\$79,637	\$80,000	77.8%
Total Purchased Property Services:	\$10,743	\$9,267	\$9,073	\$54,900	\$90,170	\$89,900	63.8%
Repairs and Maintenance							
Maintenance Facilities	\$17,601	\$2,200	\$3,660	\$13,200	\$0	\$13,200	0%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Maintenance Equipment	\$40,714	\$32,556	\$26,733	\$35,000	\$3,012	\$35,000	0%
Maintenance Vehicles	\$44,974	\$39,460	\$52,139	\$52,000	\$25,677	\$52,000	0%
Maintenance Grounds	\$0	\$0		\$0	\$9,945	\$0	0%
Total Repairs and Maintenance:	\$103,290	\$74,216	\$82,532	\$100,200	\$38,634	\$100,200	0%
Rentals							
Rental Equipment	\$0	\$0		\$8,100	\$11,837	\$20,100	148.1%
Rental Storage	\$1,437	\$1,602	\$1,602	\$2,400	\$1,602	\$2,400	0%
Total Rentals:	\$1,437	\$1,602	\$1,602	\$10,500	\$13,439	\$22,500	114.3%
Other Purchased Services							
Communications	\$13,240	\$9,751	\$2,760	\$12,200	\$6,009	\$12,200	0%
Advertising Marketing	\$10,874	\$9,596	\$7,113	\$20,000	\$7,250	\$20,000	0%
Postage/Shipping	\$549	\$950	\$1,055	\$700	\$121	\$700	0%
Pubs Subs Dues Fees	\$53,944	\$53,609	\$83,475	\$5,000	\$8,789	\$25,000	400%
Travel & Training	\$0	\$0	\$0	\$180	\$0	\$180	0%
Total Other Purchased Services:	\$78,607	\$73,906	\$94,403	\$38,080	\$22,168	\$58,080	52.5%
Supplies							
Course Class	\$52,456	\$0	\$0	\$5,000	\$0	\$5,000	0%
Equipment Supplies	\$50,058	\$4,539	\$15,847	\$0	\$9,960	\$0	0%
Fuel	\$0	\$0		\$0	\$2,281		N/A
General Supplies	\$66	\$0	\$0	\$7,550	\$182	\$7,550	0%
Golf Course Suplies	\$7,705	\$8,021	\$10,290	\$10,000	\$5,097	\$40,000	300%
Janitorial Supplies	\$4,476	\$7,967	\$7,074	\$7,000	\$7,370	\$7,000	0%
Office Supplies	\$8,132	\$6,959	\$4,992	\$7,000	\$5,991	\$7,000	0%
Other Supplies	\$0	\$0		\$0	\$90		N/A
Utility Services (City Provide)	\$411,783	\$434,628	\$512,732	\$460,000	\$442,514	\$460,000	0%
Uniform (Allowances Boot)	\$0	\$3,994				\$0	N/A
Total Supplies:	\$534,675	\$466,107	\$550,935	\$496,550	\$473,486	\$526,550	6%
Capital							
Equipment	\$0	\$0		\$0	\$4,308		N/A
Debt Principal				\$0	\$3,430	\$0	0%
Debt Interest Other				\$0	\$111	\$0	0%
Total Capital:	\$0	\$0	\$0	\$0	\$7,848	\$0	0%
Total Expense Objects:	\$2,020,695	\$1,971,852	\$2,135,847	\$2,157,803	\$2,100,043	\$2,310,569	7.1%

Goal #1



Invest in the necessary infrastructure improvements to maintain the golf course.



Goal #2

Develop a plan to conserve water usage at the course.

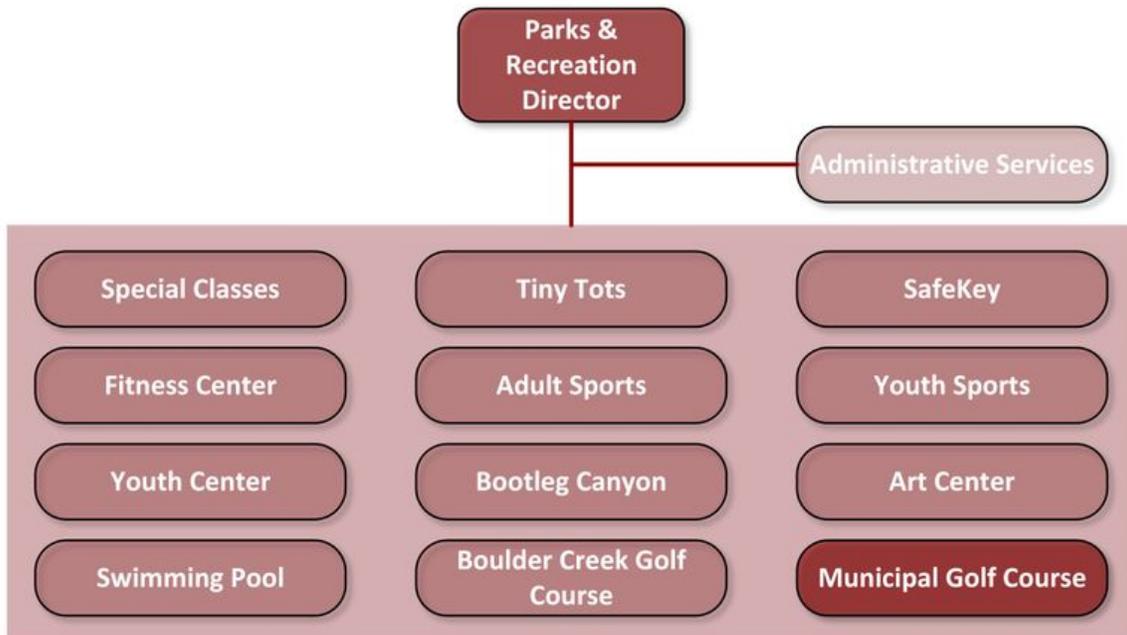


Municipal Golf Course

The Boulder City Parks and Recreation Department supervises the management and maintenance of the two golf courses in Boulder City. Schaper Golf is in partnership with the city to manage the golf course and concession operations at the golf courses. Turf Tech is the contracted maintenance company for the golf courses.

Boulder City Municipal Golf Course is an 18-hole par 72 golf course opened in 1973 with construction of the first 9 holes. The additional “back” nine holes were added in 1986. The course is a traditional layout and features mature tree-lined fairways and large receptive greens with water features on seven holes.

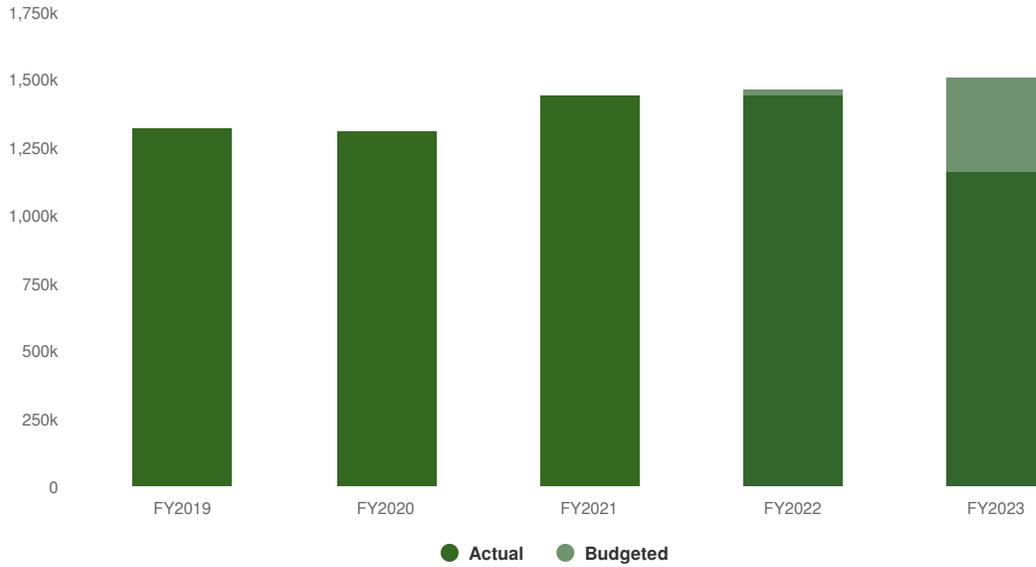
Organizational Chart



Expenditures Summary

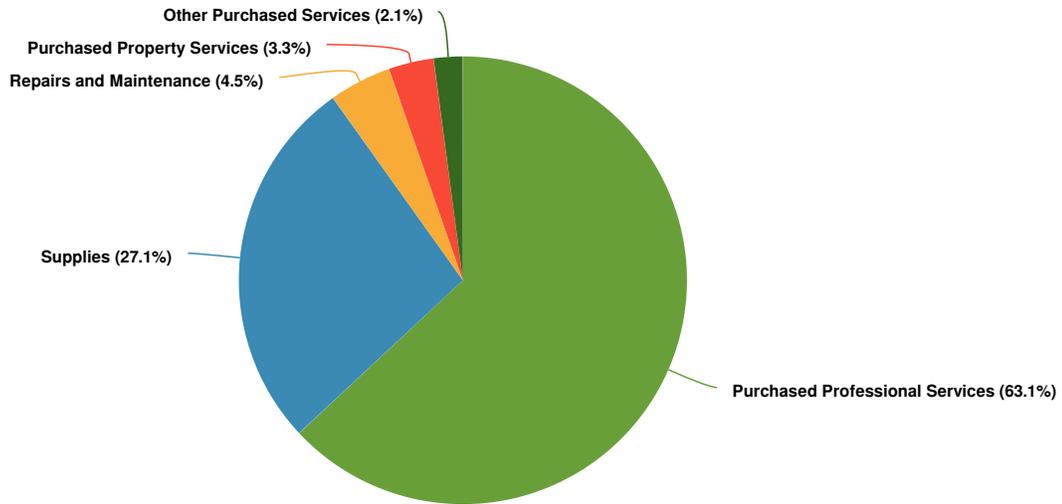
\$1,507,542 **\$45,068**
 (3.08% vs. prior year)

Municipal Golf Course Proposed and Historical Budget vs. Actual

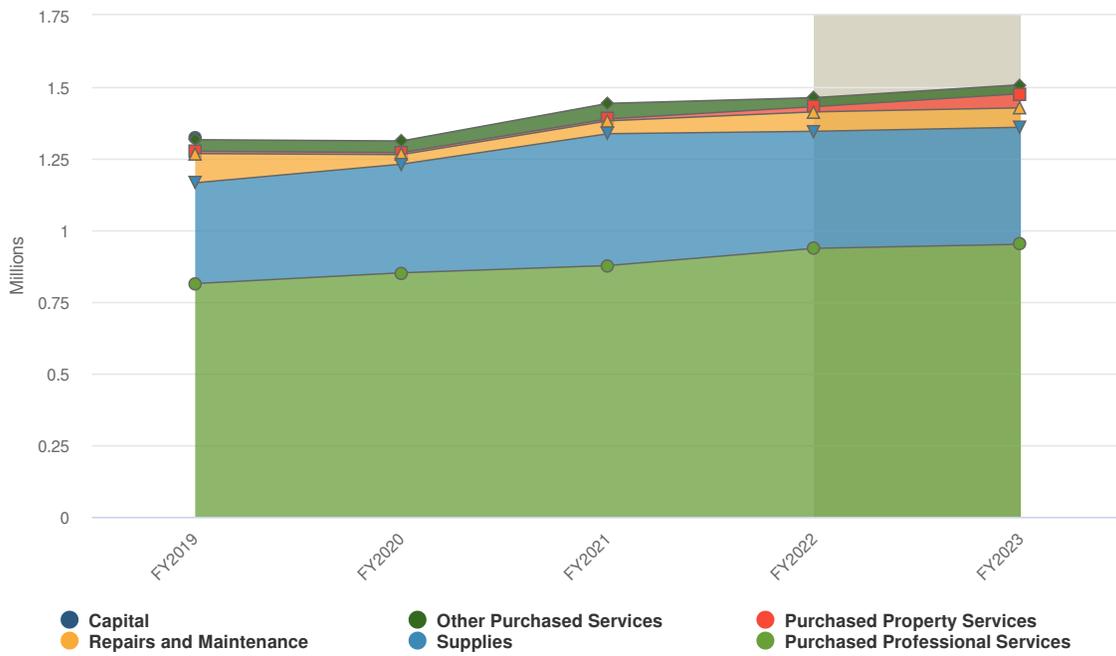


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Purchased Professional Services							
Professional	\$217,969	\$242,580	\$255,653	\$281,040	\$272,852	\$281,996	0.3%
Technical	\$595,725	\$608,634	\$620,807	\$655,575	\$633,223	\$668,687	2%
Total Purchased Professional Services:	\$813,694	\$851,214	\$876,460	\$936,615	\$906,075	\$950,683	1.5%
Purchased Property Services							
Monitoring Security Services	\$2,148	\$2,148	\$1,940	\$2,148	\$2,148	\$2,148	0%
Pest Control	\$504	\$633	\$483	\$1,000	\$420	\$1,000	0%
Solid Wastes Services	\$5,385	\$4,149	\$4,224	\$5,000	\$4,274	\$5,000	0%
Service Charges and Fees				\$10,000	\$45,746	\$41,000	310%
Total Purchased Property Services:	\$8,037	\$6,930	\$6,647	\$18,148	\$52,588	\$49,148	170.8%
Repairs and Maintenance							
Maintenance Facilities	\$33,792	\$0	\$0	\$2,240	\$0	\$2,240	0%
Maintenance Equipment	\$10,416	\$6,293	\$3,572	\$8,000	\$15,533	\$8,000	0%
Maintenance Vehicles	\$46,862	\$26,180	\$38,889	\$44,000	\$29,797	\$44,000	0%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Maintenance Office Equipment	\$0	\$234					N/A
Maintenance Grounds	\$11,000	\$700	\$2,500	\$13,600	\$9,238	\$13,600	0%
Total Repairs and Maintenance:	\$102,070	\$33,407	\$44,962	\$67,840	\$54,568	\$67,840	0%
Other Purchased Services							
Communications	\$11,068	\$11,395	\$2,445	\$9,500	\$4,324	\$9,500	0%
Advertising Marketing	\$10,599	\$9,596	\$7,113	\$18,000	\$7,250	\$18,000	0%
Postage/Shipping	\$0	\$0	-\$449				N/A
Pubs Subs Dues Fees	\$18,637	\$19,654	\$45,215	\$4,000	\$114	\$4,000	0%
Travel & Training	\$5	\$0					N/A
Total Other Purchased Services:	\$40,310	\$40,644	\$54,323	\$31,500	\$11,687	\$31,500	0%
Supplies							
Equipment Supplies	\$11,664	\$704	\$7,766	\$1,221	\$4,508	\$1,221	0%
Fuel	\$192	\$0	\$118	\$500	\$2,281	\$500	0%
General Supplies	\$78	\$0	\$0	\$1,000	\$4,263	\$1,000	0%
Golf Course Supplies	\$3,236	\$7,108	\$6,497	\$4,000	\$7,405	\$4,000	0%
Janitorial Supplies	\$2,179	\$1,564	\$2,202	\$3,500	\$2,600	\$3,500	0%
Office Supplies	\$800	\$323	\$1,128	\$3,150	\$1,396	\$3,150	0%
Utility Services (City Provide)	\$333,398	\$369,386	\$442,359	\$395,000	\$389,269	\$395,000	0%
Total Supplies:	\$351,548	\$379,085	\$460,069	\$408,371	\$411,722	\$408,371	0%
Capital							
Equipment	\$7,020	\$0		\$0	\$4,308		N/A
Total Capital:	\$7,020	\$0	\$0	\$0	\$4,308	\$0	0%
Total Expense Objects:	\$1,322,678	\$1,311,281	\$1,442,460	\$1,462,474	\$1,440,949	\$1,507,542	3.1%

Performance Measures

Performance Measures	Actual	Actual	Estimate	Target
	FY 2019	FY 2020	FY 2021	FY 2022
Total Rounds Played	41,554	44,827	48,000	48,000
Total Tournament Rounds Played	1,209	1,457	4,000	4,000

Goal #1

Invest in the necessary infrastructure improvements to maintain the golf course.





Goal #2

Begin the turf reduction process and water conservation program.



Community Development



Michael Mays, A.I.,C.P.
Community Development Director

The Community Development Department is responsible for overseeing the implementation of community adopted plans (e.g., master plan, zoning map); ensuring quality development through the regulation of City codes (e.g., Zoning Ordinance, International Building Codes); and promoting reinvestment through the administration of the Redevelopment Plan for the City.

The Department's primary areas of responsibility are:

- Building permits and inspections
- Planning and zoning regulation
- Code enforcement
- Economic development
- Historic preservation

The Department reviews all building plans for compliance with applicable International Building Codes and locally adopted codes to ensure safe and proper construction. Working with contractors, businesses, and residents, staff inspect all permitted buildings to ensure compliance with the approved plans and issue certificate of occupancy to certify compliance at completion.

The Department is responsible for the city's day-to-day general city planning functions. This includes a review of building permits for zoning compliance and processing applications for Planning Commission review (e.g., variance requests, rezonings). Staff manages the City's Growth Control Ordinance by reviewing all requests for construction to ensure statutory limits are not exceeded.

The Department promotes economic development through the administration of Redevelopment Agency (RDA) grants and works to attract and retain local businesses that provide jobs and strengthen the local tax base.

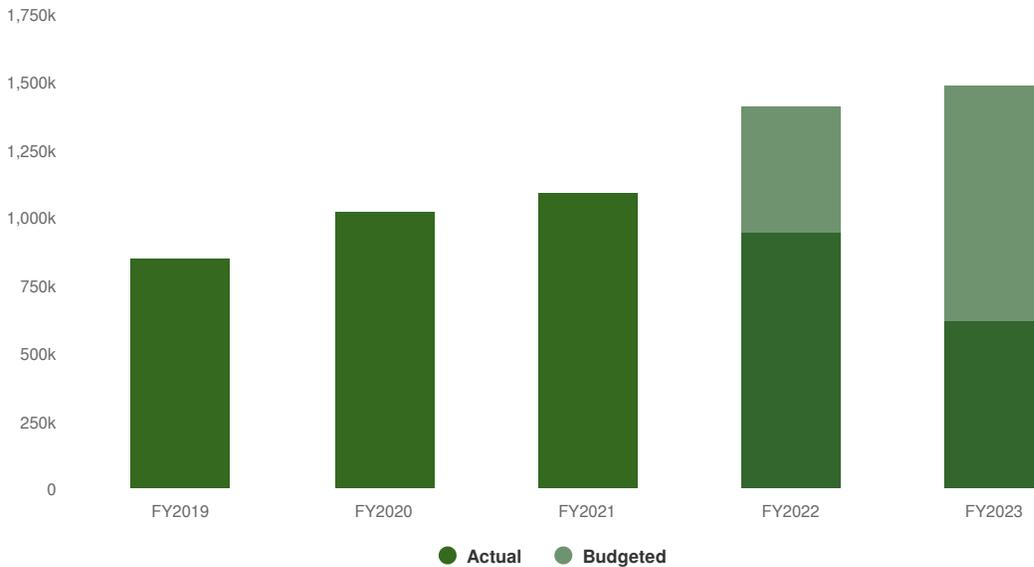
Organizational Chart



Expenditures Summary

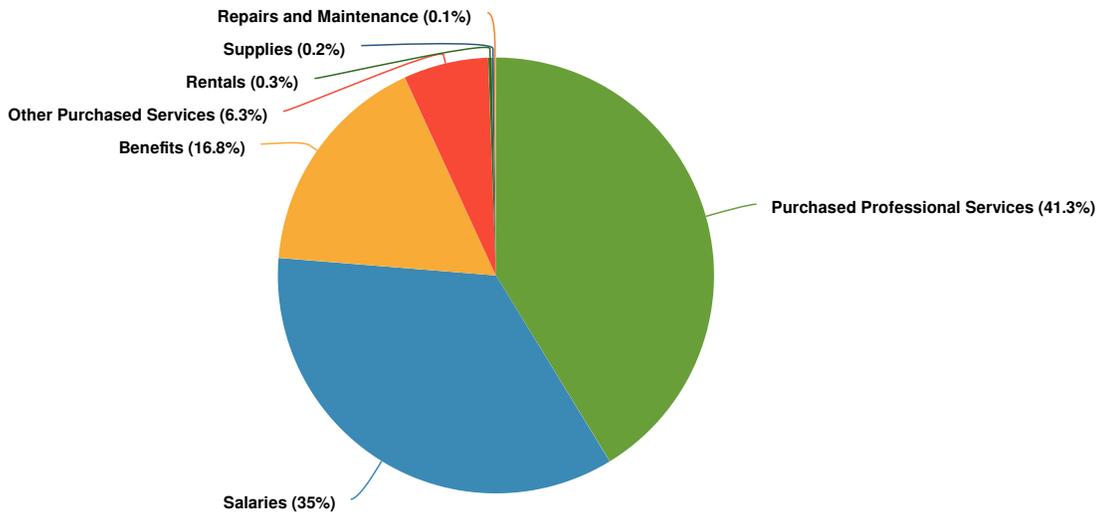
\$1,491,858 **\$78,125**
 (5.53% vs. prior year)

Community Development Proposed and Historical Budget vs. Actual

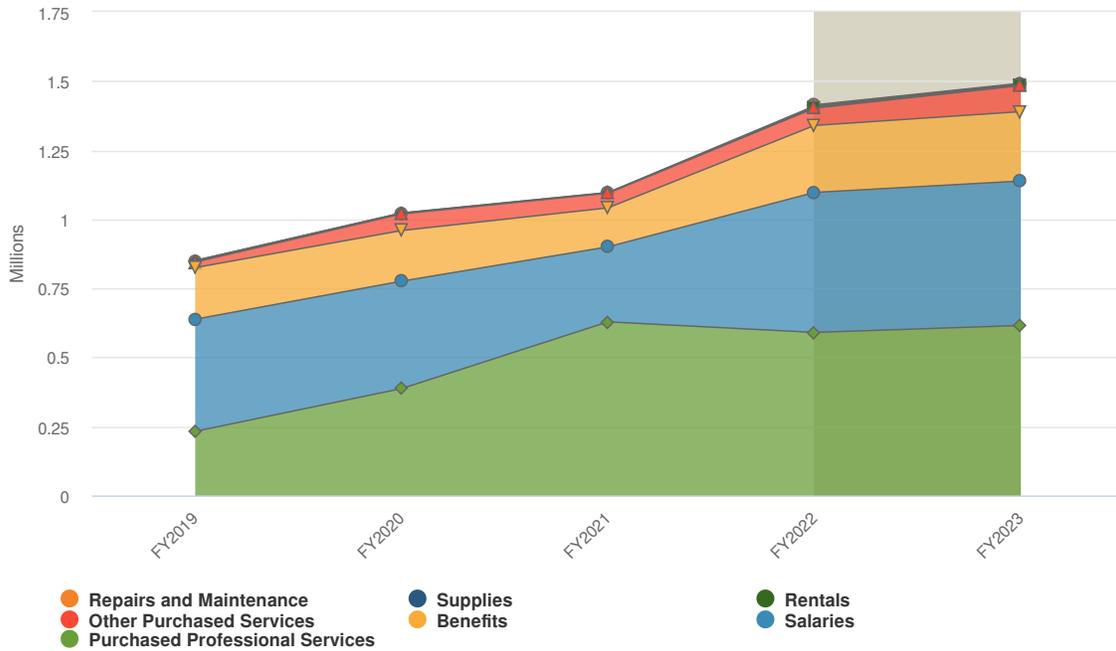


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$405,500	\$408,731	\$290,157	\$506,594	\$373,014	\$522,667	3.2%
Temporary	\$336	\$0					N/A
Overtime Non Pers	\$0	\$0	\$1,310	\$0	\$234		N/A
Interfund Salary Reimbursement	\$0	-\$20,000	-\$20,000				N/A
Total Salaries:	\$405,836	\$388,731	\$271,467	\$506,594	\$373,249	\$522,667	3.2%
Benefits							
Employees Retirement	\$116,046	\$120,026	\$83,043	\$150,712	\$109,155	\$155,494	3.2%
Siis Premiums	\$5,148	\$5,816	\$4,155	\$6,536	\$6,936	\$7,271	11.2%
Medicare	\$6,219	\$6,047	\$4,494	\$7,346	\$5,546	\$7,579	3.2%
Social Security	\$47	\$0		\$0	\$27		N/A
Group Health Insurance	\$56,999	\$48,720	\$47,555	\$70,380	\$51,863	\$73,440	4.3%
Other Employee Benefits	\$2,259	\$2,595	\$1,879	\$7,400	\$4,042	\$7,400	0%
Total Benefits:	\$186,717	\$183,203	\$141,126	\$242,374	\$177,569	\$251,184	3.6%
Purchased Professional Services							
Professional	\$232,213	\$387,050	\$628,526	\$590,325	\$283,002	\$615,525	4.3%
Technical	\$0	\$0		\$0	\$23,690		N/A
Total Purchased Professional Services:	\$232,213	\$387,050	\$628,526	\$590,325	\$306,693	\$615,525	4.3%
Repairs and Maintenance							
Maintenance Vehicles	\$568	\$48	\$1,177	\$800	\$138		N/A
Maintenance Office Equipment	\$0	\$0	\$0	\$3,800	\$0	\$2,000	-47.4%
Total Repairs and Maintenance:	\$568	\$48	\$1,177	\$4,600	\$138	\$2,000	-56.5%
Rentals							
Rental Equipment				\$4,000	\$3,312	\$4,000	0%
Total Rentals:				\$4,000	\$3,312	\$4,000	0%
Other Purchased Services							
Communications	\$3,189	\$4,833	\$4,892	\$4,000	\$5,580	\$4,000	0%
Advertising Marketing	\$232	\$450		\$0	\$133		N/A
Postage/Shipping	\$676	\$1,377	\$1,087	\$1,700	\$780	\$1,700	0%
Printing	\$176	\$4,121	\$3,628	\$0	\$260		N/A
Pubs Subs Dues Fees	\$8,336	\$43,240	\$41,295	\$38,078	\$55,514	\$33,309	-12.5%
Travel & Training	\$7,375	\$3,564	\$0	\$18,300	\$14,126	\$11,466	-37.3%
Software Licenses	\$0	\$2,600	\$2,243	\$712	\$93	\$43,707	6,038.6%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Total Other Purchased Services:	\$19,983	\$60,183	\$53,145	\$62,790	\$76,485	\$94,182	50%
Supplies							
Equipment Supplies	\$0	\$0		\$0	\$1,181	\$0	0%
Fuel	\$859	\$516	\$296	\$750	\$572		N/A
General Supplies	\$0	\$0		\$0	\$152	\$0	0%
Office Supplies	\$3,935	\$2,750	\$1,049	\$2,300	\$708	\$2,300	0%
Other Supplies	\$268	\$0		\$0	\$152	\$0	0%
Uniform (Allowances Boot)	\$215	\$0					N/A
Total Supplies:	\$5,277	\$3,265	\$1,344	\$3,050	\$2,766	\$2,300	-24.6%
Capital							
Equipment				\$0	\$4,308		N/A
Total Capital:	\$0	\$0	\$0	\$0	\$4,308	\$0	0%
Total Expense Objects:	\$850,594	\$1,022,481	\$1,096,785	\$1,413,733	\$944,520	\$1,491,858	5.5%

Performance Measures

Performance Measures	Actual FY 2020	Actual FY 2021	Estimate FY 2022	Target FY 2023
Number of Building Permits Issued	557	565	500	500
Average Review Time for initial Building Permit Review (days)	12.6	15.5	13	10
Number of Code Enforcement Cases	207	208	200	200
Percentage of Code Enforcement Cases Closed	72.50%	84%	85%	85%
Number of Businesses Helped	177	323	200	225

Goal #1:

Streamline the Building Permit Process: The Community Development Department, as part of the proposed FY23 budget, is proposing software and process improvements to streamline the review and approval of building permits. These resources will help the department achieve its ongoing goal to be more customer service friendly.



Goal #2:

Boulder City Economic Development Plan: Continue implementation of the goals contained in the 2019 Boulder City Economic Development Plan that support local businesses and promote local economy diversity.

Community Grants

The City provides grant funding for operations of several community activities and functions. These include:

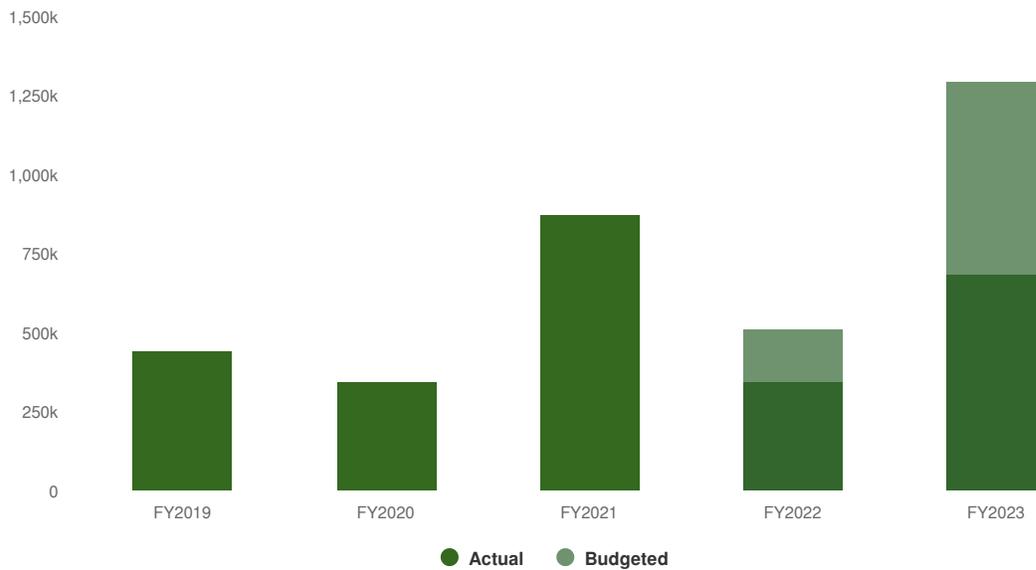
- Senior Center
- Boulder Dam Museum
- Fourth of July Fireworks
- Christmas Parade
- Clark County Homelessness Agreement
- Clearinghouse for Community Development Block Grants (federal grant passthrough)
- Various Special Events

This funding is subject to annual appropriation.

Expenditures Summary

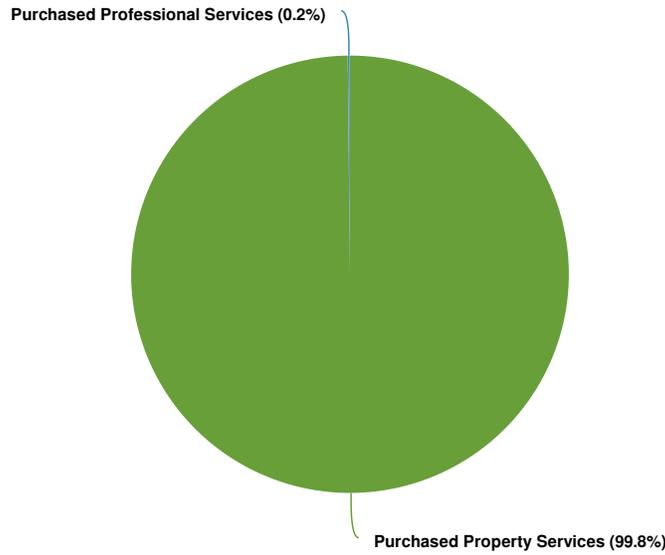
\$1,292,832 **\$782,919**
(153.54% vs. prior year)

Community Grants Proposed and Historical Budget vs. Actual

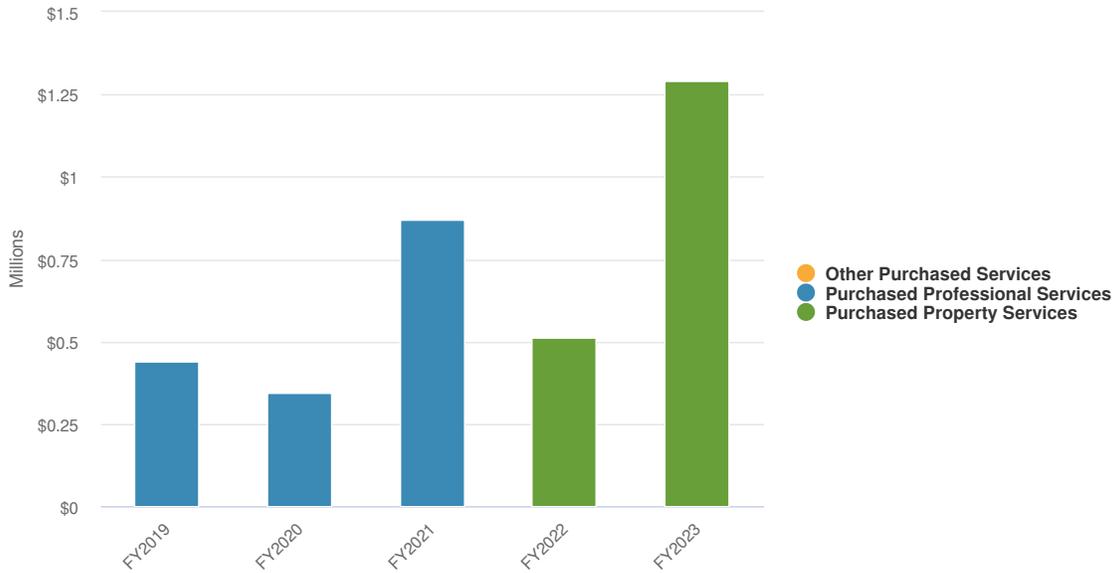


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Purchased Professional Services							



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Other Prof Services							
OTHER PROFESSIONAL SERVICES	\$441,139	\$338,892				\$2,000	N/A
CARES Act Grants	\$0	\$0	\$521,530				N/A
Fourth of July Fireworks	\$0	\$0	\$15,000	\$0	\$0		N/A
Boulder City Hometown Christma	\$0	\$2,833	\$0	\$0	\$0		N/A
Community Development Block Gr	\$0	\$0	\$36,198				N/A
Clark County Homeless Agreemen	\$0	\$0	\$6,716	\$0	\$0		N/A
Boulder City Musuem and Histor	\$0	\$0	\$65,000	\$0	\$0		N/A
Senior Center Grant	\$0	\$0	\$216,079	\$0	\$0		N/A
Dam Short Film Festival Grant	\$0	\$0	\$5,000	\$0	\$0		N/A
Annual Best Dam BBQ Challenge	\$0	\$0	\$5,000	\$0	\$0		N/A
B.C. Hometown Christmas Parade	\$0	\$1,000	\$0	\$0	\$0		N/A
Total Other Prof Services:	\$441,139	\$342,725	\$870,524	\$0	\$0	\$2,000	N/A
Total Purchased Professional Services:	\$441,139	\$342,725	\$870,524	\$0	\$0	\$2,000	N/A
Purchased Property Services							
Community Support Grants							
Community Health Care Worker P						\$400,000	N/A
See Spot Run Grant						\$50,000	N/A
Senior Center Facility Upgrade						\$100,000	N/A
COMMUNITY SUPPORT GRANTS				\$60,000	\$10,000	\$195,000	225%
Community support grants				\$0	\$444	\$50,000	N/A
Fourth of July Fireworks				\$15,000	\$15,000	\$15,000	0%
Community support grants				\$4,000	\$2,803	\$4,000	0%
Community Development Block Gr						\$38,008	N/A
Clark County Homeless Agreemen				\$7,500	\$6,716	\$7,500	0%
Boulder City Musuem and Histor				\$65,000	\$65,000	\$65,000	0%
Senior Center Grant				\$221,913	\$219,104	\$229,824	3.6%
Annual Hospital Gala - Table S				\$2,500	\$4,000	\$2,500	0%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Historic Home Grant				\$100,000	\$0	\$100,000	0%
Dam Short Film Festival Grant				\$5,000	\$4,075	\$5,000	0%
Wurst Festival				\$4,000	\$0	\$4,000	0%
UMC Pumpkin Patch				\$1,000	\$0	\$1,000	0%
Spring Fine Art & Craft Show				\$4,000	\$0	\$4,000	0%
Holiday Fine Arts & Crafts Sho				\$1,500	\$0	\$1,500	0%
Annual Spring Jamboree				\$5,000	\$5,000	\$5,000	0%
Annual Best Dam BBQ Challenge				\$5,000	\$5,000	\$5,000	0%
B.C. Hometown Christmas Parade				\$1,000	\$0	\$1,000	0%
Art in the Park				\$5,000	\$5,000	\$5,000	0%
Nevada Preservation Bus Tour				\$2,500	\$0	\$2,500	0%
Total Community Support Grants:	\$0	\$0	\$0	\$509,913	\$342,143	\$1,290,832	153.1%
Total Purchased Property Services:	\$0	\$0	\$0	\$509,913	\$342,143	\$1,290,832	153.1%
Other Purchased Services							
Pubs Subs Dues Fees							
PUBS SUBS DUES FEES	\$0	\$1,250					N/A
Total Pubs Subs Dues Fees:	\$0	\$1,250					N/A
Total Other Purchased Services:	\$0	\$1,250	\$0	\$0	\$0	\$0	0%
Total Expense Objects:	\$441,139	\$343,975	\$870,524	\$509,913	\$342,143	\$1,292,832	153.5%

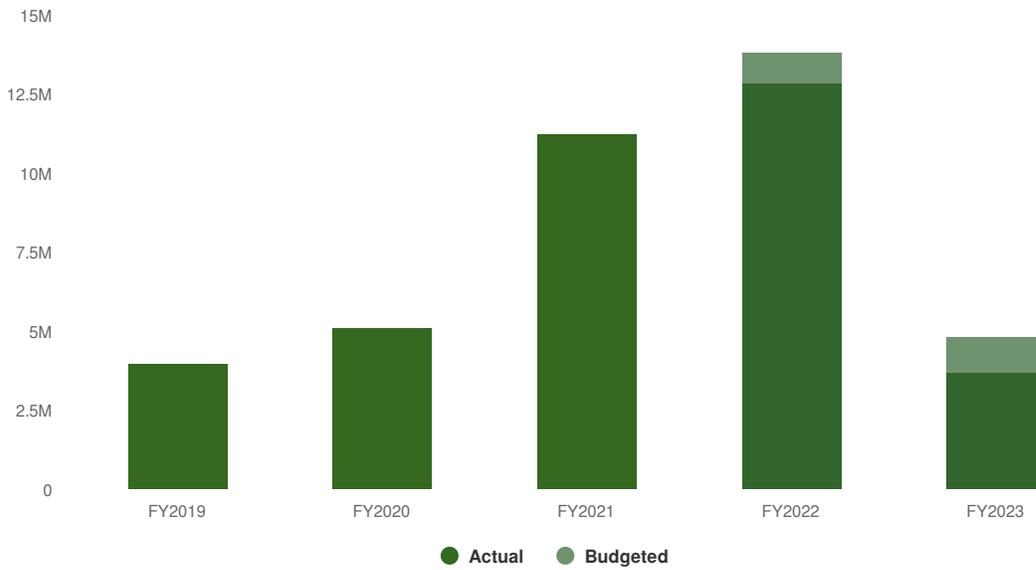
Other Financing

Other Financing includes transfers from the General Fund to other funds and the budget for contingencies. The large increase in transfers out in fiscal years 2020, 2021 and 2022 established the five (5) Special Revenue Funds (Vehicle/Equipment Replacement Fund, Extraordinary Repairs and Maintenance Fund, Risk Management Fund, Revenue Stabilization Fund and Compensated Absences Fund).

Expenditures Summary

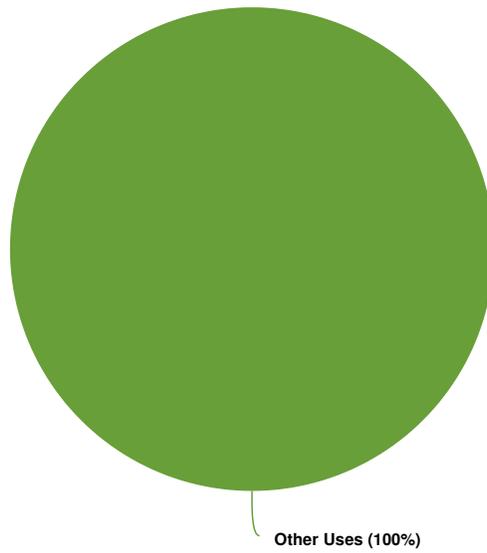
\$4,799,068 **-\$9,016,330**
(-65.26% vs. prior year)

Other Financing Proposed and Historical Budget vs. Actual



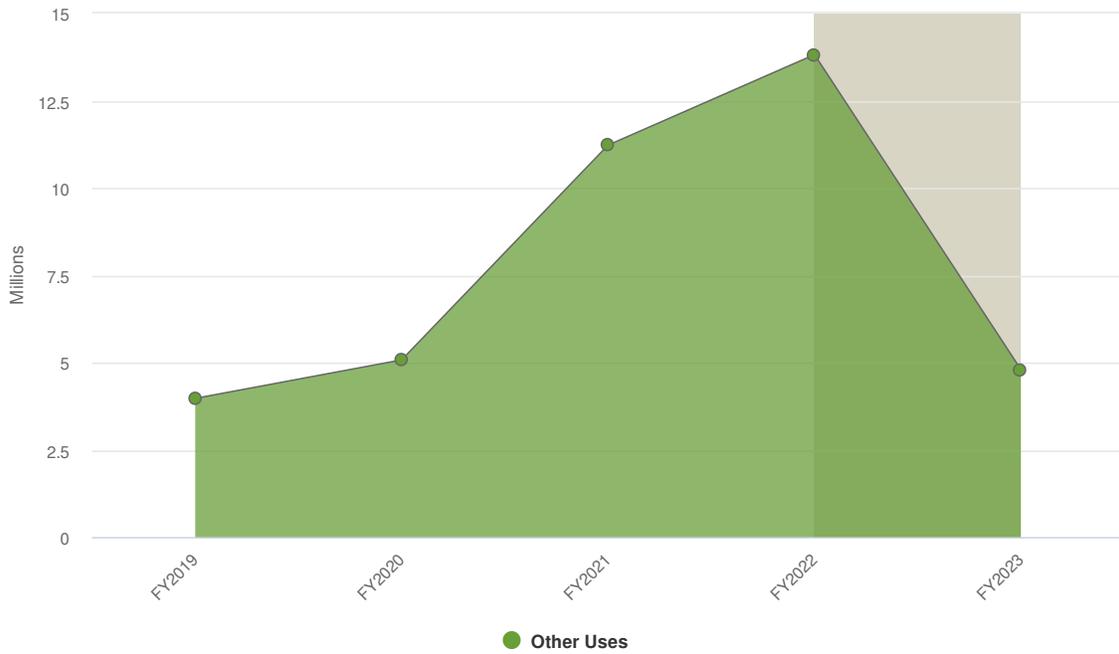
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



The "Transfers Out" line represents the General Fund contribution to the City's Capital Improvement Program, limited to no more than ten percent (10%) of the annual operational budget.

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Other Uses							
Contingency							
Contingency				\$1,000,000	\$0	\$1,139,068	13.9%
Total Contingency:				\$1,000,000	\$0	\$1,139,068	13.9%
Transfers Out							
TRANSFERS OUT	\$3,972,425	\$5,074,150	\$11,224,546	\$12,815,398	\$12,815,398	\$3,660,000	-71.4%
Total Transfers Out:	\$3,972,425	\$5,074,150	\$11,224,546	\$12,815,398	\$12,815,398	\$3,660,000	-71.4%
Total Other Uses:	\$3,972,425	\$5,074,150	\$11,224,546	\$13,815,398	\$12,815,398	\$4,799,068	-65.3%
Total Expense Objects:	\$3,972,425	\$5,074,150	\$11,224,546	\$13,815,398	\$12,815,398	\$4,799,068	-65.3%

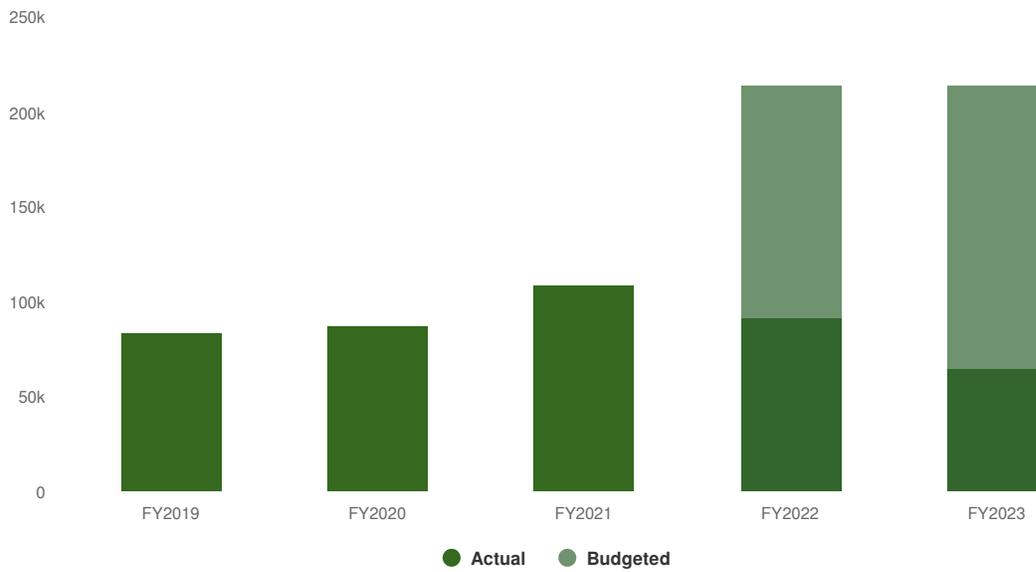
Cemetery (Enterprise Fund)

The Cemetery Fund provides traditional burial services on a 17.5 acres site, with room for expansion. The Cemetery Fund maintains a perpetual care fund. As an enterprise fund, it is required to be self-sustaining, generating its operating revenues from the burials and sales of plots.

Expenditures Summary

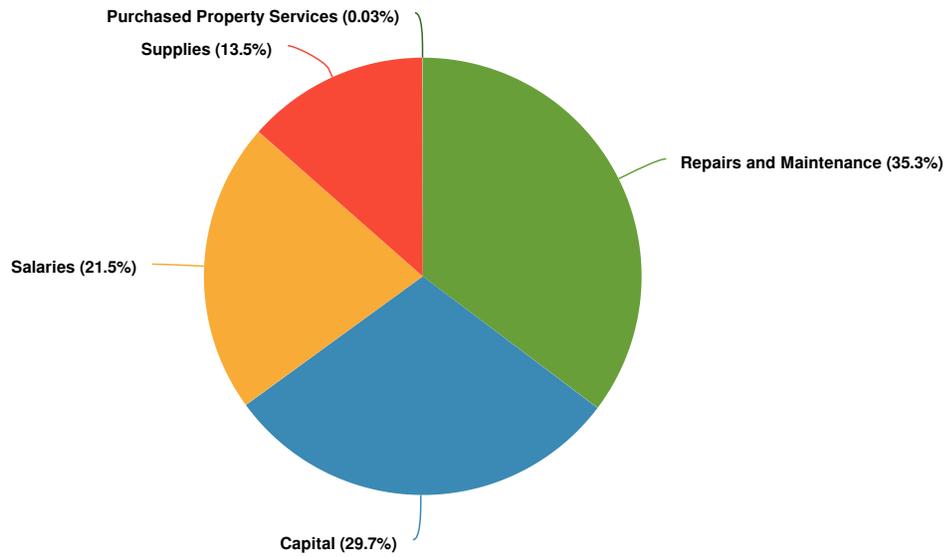
\$213,955 **\$0**
(0.00% vs. prior year)

Cemetery (Enterprise Fund) Proposed and Historical Budget vs. Actual

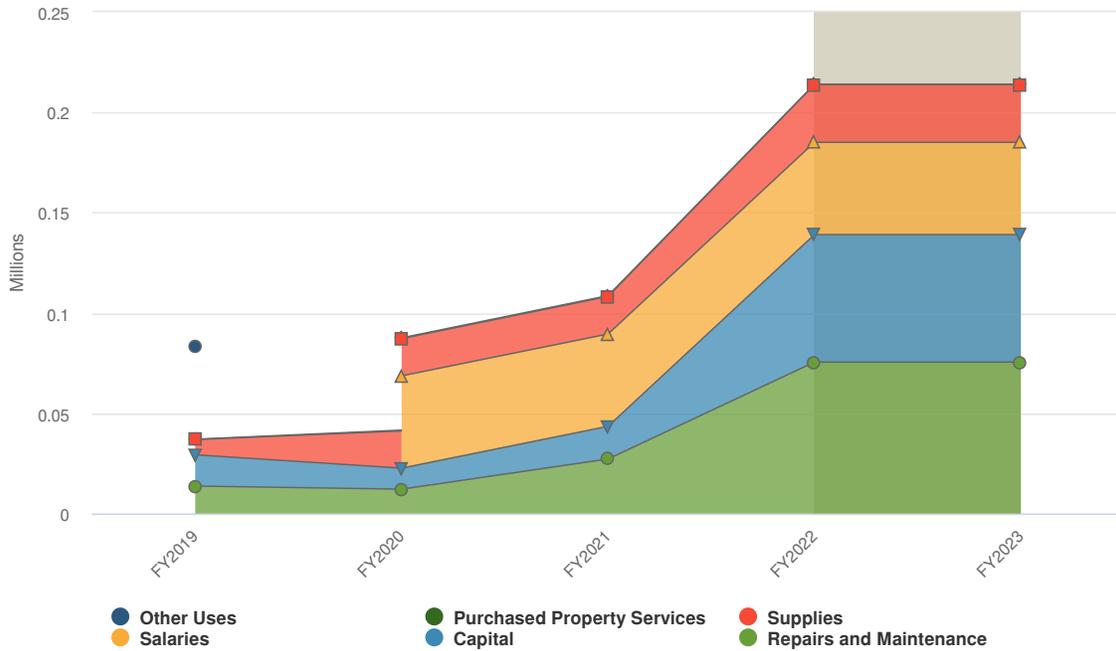


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Interfund Salary Reimbursement	\$0	\$46,000	\$46,000	\$46,000	\$46,000	\$46,000	0%
Total Salaries:	\$0	\$46,000	\$46,000	\$46,000	\$46,000	\$46,000	0%
Purchased Property Services							
Pest Control	\$175	\$385	\$385	\$70	\$420	\$70	0%
Total Purchased Property Services:	\$175	\$385	\$385	\$70	\$420	\$70	0%
Repairs and Maintenance							
Maintenance Facilities	\$0	\$106	\$0	\$50,000	\$428	\$50,000	0%
Maintenance Equipment	\$325	\$0	\$2,181	\$500	\$0	\$500	0%
Maintenance Vehicles	\$0	\$316					N/A
Maintenance Grounds	\$13,381	\$11,714	\$25,004	\$25,000	\$25,260	\$25,000	0%
Total Repairs and Maintenance:	\$13,706	\$12,136	\$27,185	\$75,500	\$25,689	\$75,500	0%
Supplies							
Chemicals	\$0	\$2,500	\$3,046	\$2,000	\$0	\$2,000	0%
Equipment Supplies	\$798	\$7,400	\$3,427	\$11,500	\$862	\$11,500	0%
General Supplies	\$6,802	\$8,661	\$9,833	\$15,335	\$7,472	\$15,335	0%
Janitorial Supplies	\$0	\$0		\$0	\$20		N/A
Cip, Non-Capitalized			\$2,450				N/A
Total Supplies:	\$7,600	\$18,561	\$18,756	\$28,835	\$8,353	\$28,835	0%
Capital							
Buildings	\$0	\$0	\$1,500	\$47,550	\$0	\$47,550	0%
Contra Capital Outlay	\$0	-\$5,131	-\$1,500				N/A
Depreciation	\$15,561	\$15,623	\$16,294	\$16,000	\$10,420	\$16,000	0%
Total Capital:	\$15,561	\$10,492	\$16,294	\$63,550	\$10,420	\$63,550	0%
Other Uses							
Transfers Out	\$46,000	\$0					N/A
Total Other Uses:	\$46,000	\$0					N/A
Total Expense Objects:	\$83,042	\$87,574	\$108,621	\$213,955	\$90,881	\$213,955	0%





Municipal Airport (Enterprise Fund)

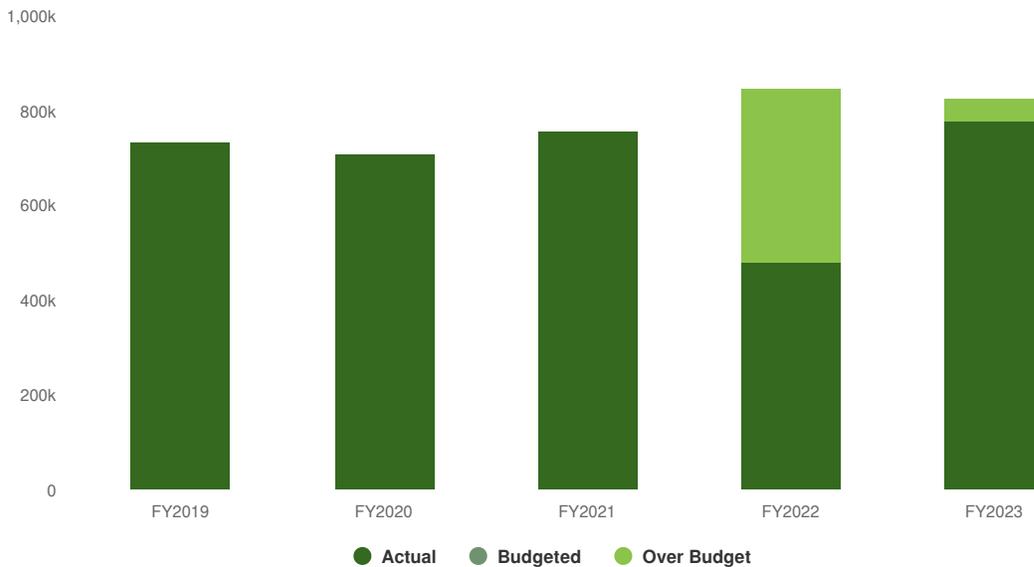
Marissa Adou
Airport Manager

The primary mission of the Airport Division is to ensure a safe, efficient, and secure airport facility is available for the flying public, sightseeing tours, and tenants who call Boulder City Municipal Airport their home. The Airport Division manages the day-to-day operations, the administrative functions, construction oversight, as well as short term and strategic planning for the City owned airport. The airport staff of four is also responsible for the overall maintenance of the airport facilities, the city owned improvements and for compliance with the FAA grant assurances and state requirements. Staff also performs hands on maintenance, inspections and labor oversight.

Revenues Summary

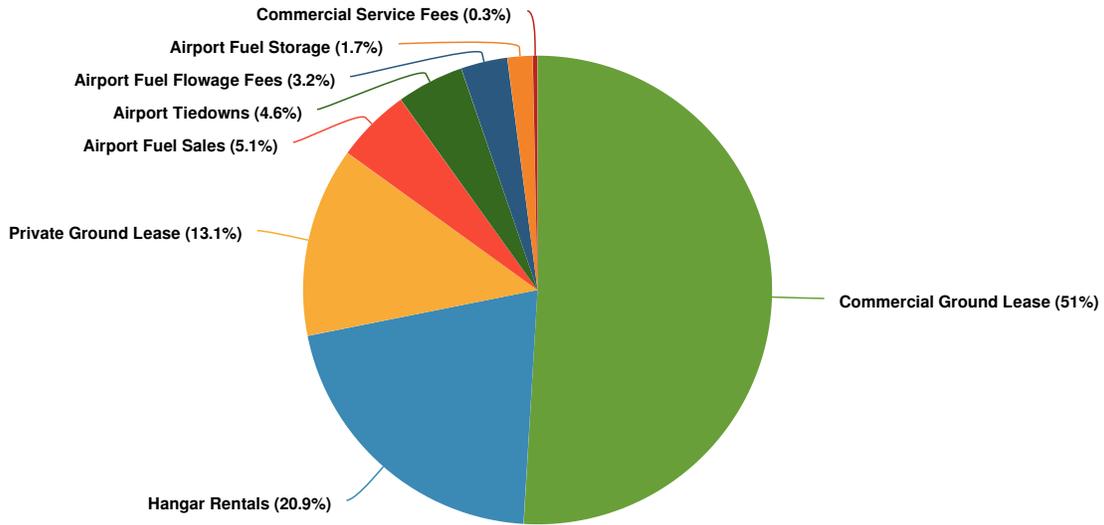
\$777,582 **\$300,000**
(62.82% vs. prior year)

Municipal Airport (Enterprise Fund) Proposed and Historical Budget vs. Actual

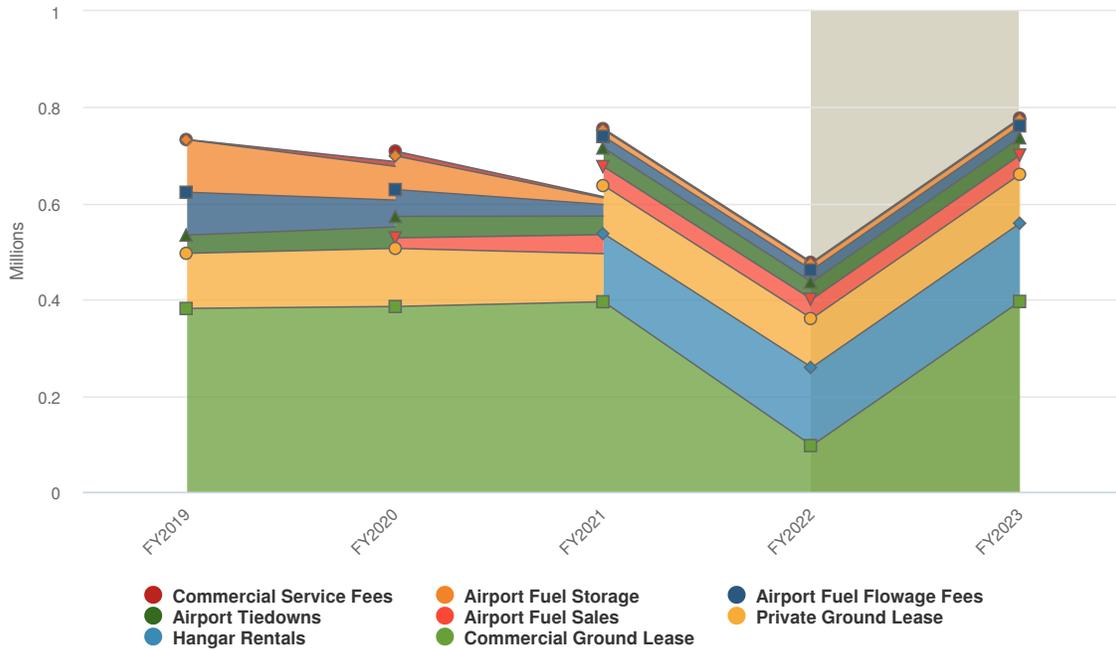


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Revenue Source							



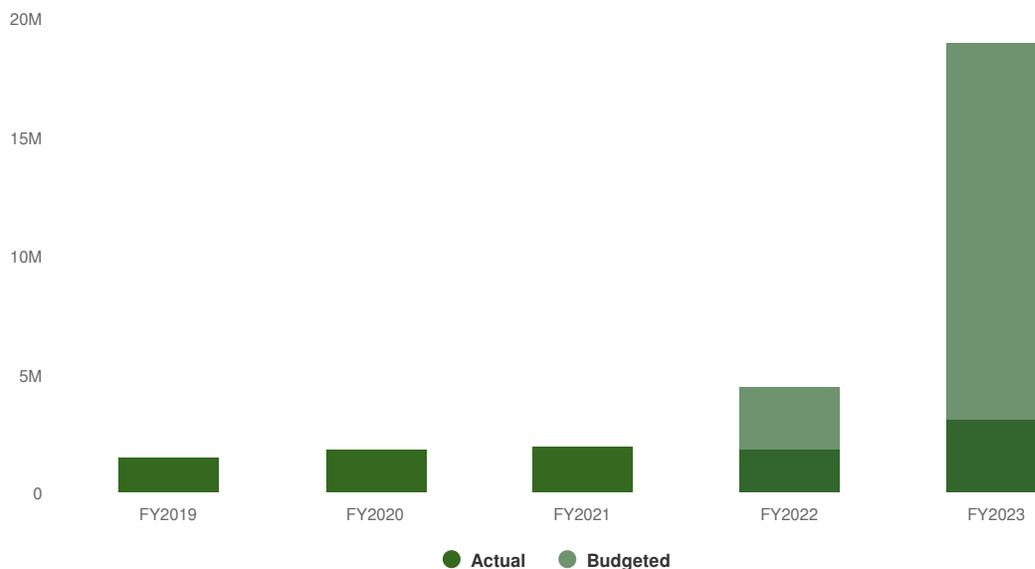
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Rents and Royalties							
Airport Tiedowns	\$37,914	\$44,697	\$38,648	\$36,000	\$41,415	\$36,000	0%
Airport Fuel Sales	\$0	\$21,862	\$39,536	\$40,000	\$31,191	\$40,000	0%
Airport Fuel Flowage Fees	\$89,158	\$55,902	\$24,183	\$25,000	\$29,501	\$25,000	0%
Airport Fuel Storage	\$109,165	\$70,116	\$13,723	\$13,500	\$41,338	\$13,500	0%
Commercial Service Fees	\$500	\$10,000	\$2,500	\$2,500	\$1,500	\$2,500	0%
Commercial Ground Lease	\$381,637	\$385,632	\$395,478	\$96,250	\$421,751	\$396,250	311.7%
Private Ground Lease	\$114,628	\$120,834	\$100,033	\$101,736	\$102,450	\$101,736	0%
Hangar Rentals	\$0	\$0	\$141,711	\$162,596	\$176,093	\$162,596	0%
Total Rents and Royalties:	\$733,001	\$709,043	\$755,811	\$477,582	\$845,240	\$777,582	62.8%
Total Revenue Source:	\$733,001	\$709,043	\$755,811	\$477,582	\$845,240	\$777,582	62.8%

Expenditures Summary

\$19,003,634 **\$14,548,223**

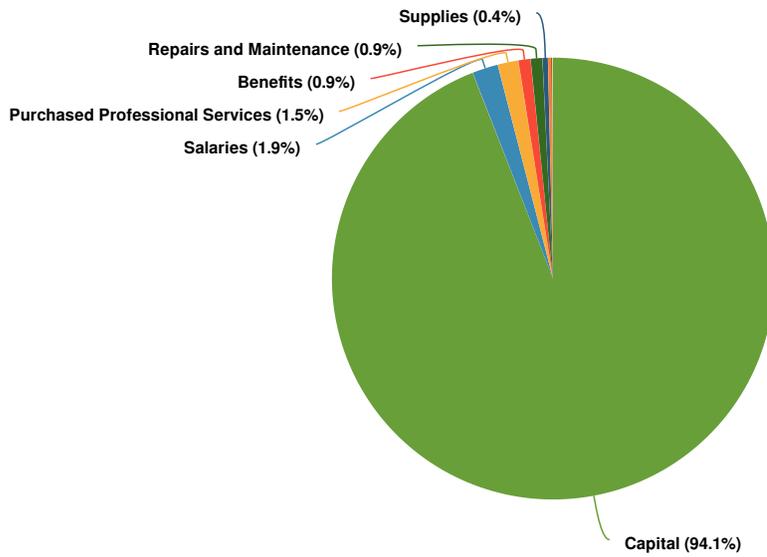
(326.53% vs. prior year)

Municipal Airport (Enterprise Fund) Proposed and Historical Budget vs. Actual

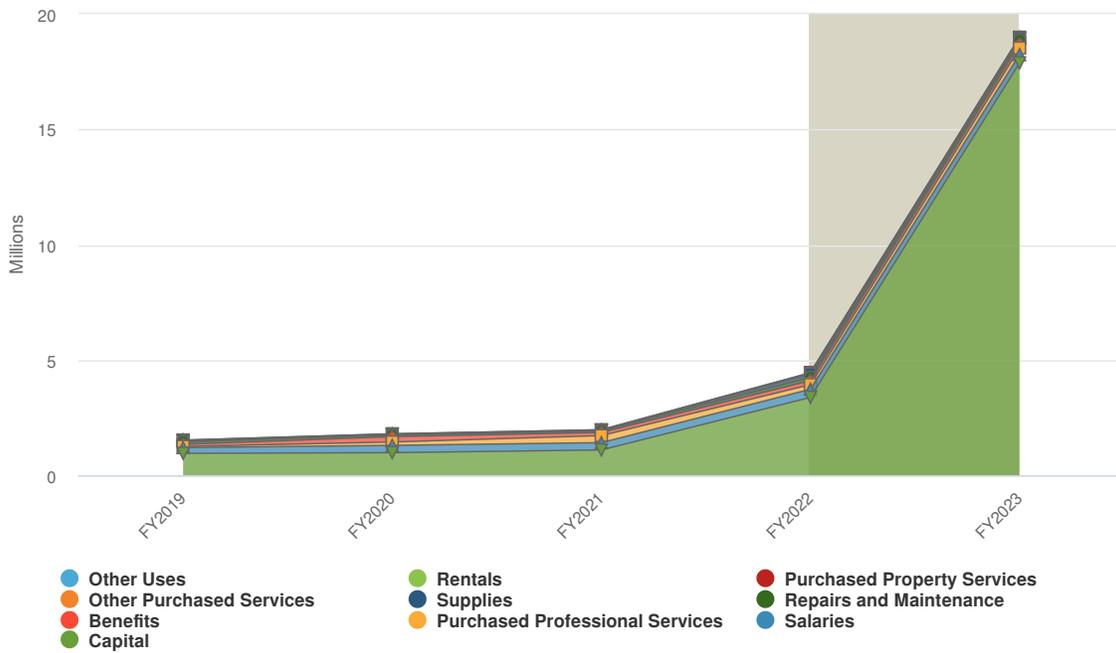


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$253,483	\$283,787	\$295,457	\$331,312	\$288,783	\$339,602	2.5%
Temporary	\$0	\$0	\$2,185	\$0	\$445		N/A
Overtime Non Pers	\$6,346	\$2,458	\$4,724	\$8,000	\$5,948	\$8,000	0%
Compensated Absences	-\$11,671	\$16,031	\$485	\$0	-\$998		N/A
Interfund Salary Reimbursement	\$0	\$13,500	\$13,500	\$13,500	\$13,500	\$13,500	0%
Total Salaries:	\$248,157	\$315,776	\$316,350	\$352,812	\$307,679	\$361,102	2.3%
Benefits							
Employees Retirement	\$40,763	\$179,688	\$75,380	\$98,566	\$38,297	\$101,032	2.5%
Siis Premiums	\$3,116	\$5,538	\$5,072	\$11,795	\$7,674	\$5,190	-56%
Medicare	\$3,629	\$4,174	\$4,196	\$4,920	\$4,398	\$5,040	2.4%
Social Security	\$0	\$0	\$75	\$0	\$88		N/A
Group Health Insurance	\$42,803	\$39,375	\$49,927	\$55,890	\$48,838	\$58,320	4.3%
Other Employee Benefits	\$910	\$749	\$841	\$1,400	\$1,539	\$1,400	0%
Total Benefits:	\$91,220	\$229,525	\$135,492	\$172,571	\$100,832	\$170,982	-0.9%
Purchased Professional Services							
Professional	\$50,838	\$142,102	\$259,175	\$200,000	\$201,654	\$200,000	0%
Other Prof Services	\$0	\$5,000					N/A
Technical	\$0	\$0	\$46,750	\$0	\$10,800	\$85,000	N/A
Total Purchased Professional Services:	\$50,838	\$147,102	\$305,925	\$200,000	\$212,454	\$285,000	42.5%
Purchased Property Services							
Monitoring Security Services	\$3,763	\$3,204	\$3,221	\$4,000	\$5,833	\$11,400	185%
Pest Control	\$361	\$261	\$403	\$600	\$210	\$600	0%
Solid Wastes Services	\$2,531	\$2,592	\$3,052	\$3,100	\$2,670	\$3,100	0%
Service Charges and Fees				\$0	\$1,166	\$1,500	N/A
Total Purchased Property Services:	\$6,654	\$6,057	\$6,675	\$7,700	\$9,878	\$16,600	115.6%
Repairs and Maintenance							
Maintenance Facilities	\$85,010	\$6,175	\$7,637	\$30,000	\$8,054	\$80,000	166.7%
Maintenance Equipment	\$2,551	\$4,316	\$6,589	\$2,500	\$32,350	\$2,500	0%
Maintenance Vehicles	\$1,202	\$3,866	\$199	\$1,500	\$237	\$1,500	0%
Maintenance Office Equipment	\$0	\$0	\$0	\$500	\$4	\$500	0%
Maintenance Grounds	\$19,488	\$19,854	\$29,457	\$33,200	\$17,021	\$33,200	0%
Maintenance Fuel Farm	\$0	\$38,647	\$12,660	\$50,000	\$40,928	\$16,000	-68%
Hangar Maintenance	\$0	\$0	\$10,656	\$30,000	\$7,033	\$30,000	0%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Total Repairs and Maintenance:	\$108,251	\$72,857	\$67,198	\$147,700	\$105,627	\$163,700	10.8%
Rentals							
Rental Equipment	\$0	\$0		\$9,200	\$3,303	\$9,200	0%
Total Rentals:	\$0	\$0	\$0	\$9,200	\$3,303	\$9,200	0%
Other Purchased Services							
Insurance	\$6,587	\$8,042	\$8,042	\$22,798	\$30,892	\$9,731	-57.3%
Communications	\$7,386	\$8,915	\$9,159	\$10,000	\$8,550	\$10,000	0%
Advertising Marketing	\$4,723	\$1,989	\$158	\$8,000	\$906	\$8,000	0%
Postage/Shipping	\$155	\$65	\$455	\$500	\$183	\$500	0%
Printing	\$59	\$3,757	\$3,628	-\$5,200	\$0		N/A
Pubs Subs Dues Fees	\$1,521	\$2,351	\$3,110	\$2,500	\$2,153	\$2,500	0%
Travel & Training	\$4,192	\$3,126	\$400	\$11,000	\$1,150	\$11,000	0%
Software Licenses	\$0	\$447		\$0	\$4,725	\$0	0%
Total Other Purchased Services:	\$24,624	\$28,692	\$24,951	\$49,598	\$48,560	\$41,731	-15.9%
Supplies							
Equipment Supplies	\$23,038	\$6,295	\$982	\$30,000	\$786	\$30,000	0%
Fuel	\$1,292	\$681	\$693	\$1,300	\$2,034	\$2,600	100%
General Supplies	\$9,058	\$337	\$2,756	\$10,000	\$3,063	\$10,000	0%
Janitorial Supplies	\$0	\$0		\$0	\$65	\$0	0%
Office Supplies	\$775	\$1,536	\$1,698	\$1,500	\$494	\$1,500	0%
Other Supplies	\$1,616	\$1,160	\$1,090	\$7,000	\$710	\$7,000	0%
Cip, Non-Capitalized				\$66,950	\$66,950		N/A
Utility Services (City Provide)	\$8,201	\$8,577	\$13,012	\$22,866	\$11,600	\$23,552	3%
Uniform (Allowances Boot)	\$0	\$0	\$108	\$0	\$445	\$0	0%
Total Supplies:	\$43,981	\$18,586	\$20,338	\$139,616	\$86,147	\$74,652	-46.5%
Capital							
Buildings	\$0	\$0	\$1,552,807				N/A
Equipment	\$0	\$0		\$0	\$4,308		N/A
Impr Other Than Buildings	\$0	\$0	\$0	\$2,376,214	\$447,377	\$16,880,667	610.4%
Contra Capital Outlay	\$0	\$0	-\$1,552,807	\$0	-\$451,685		N/A
Bad Debt Expense	\$0	\$0	\$3,430				N/A
Loss On Sale Of Fixed Asset	\$0	\$0	\$130,566				N/A
Depreciation	\$949,491	\$978,208	\$962,096	\$1,000,000	\$943,994	\$1,000,000	0%
Amortization				\$0	\$144		N/A
Total Capital:	\$949,492	\$978,208	\$1,096,092	\$3,376,214	\$944,138	\$17,880,667	429.6%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Other Uses							
Transfers Out	\$12,900	\$0					N/A
Total Other Uses:	\$12,900	\$0					N/A
Total Expense Objects:	\$1,536,118	\$1,796,803	\$1,973,022	\$4,455,411	\$1,818,618	\$19,003,634	326.5%



Utility Administration (Enterprise Fund)



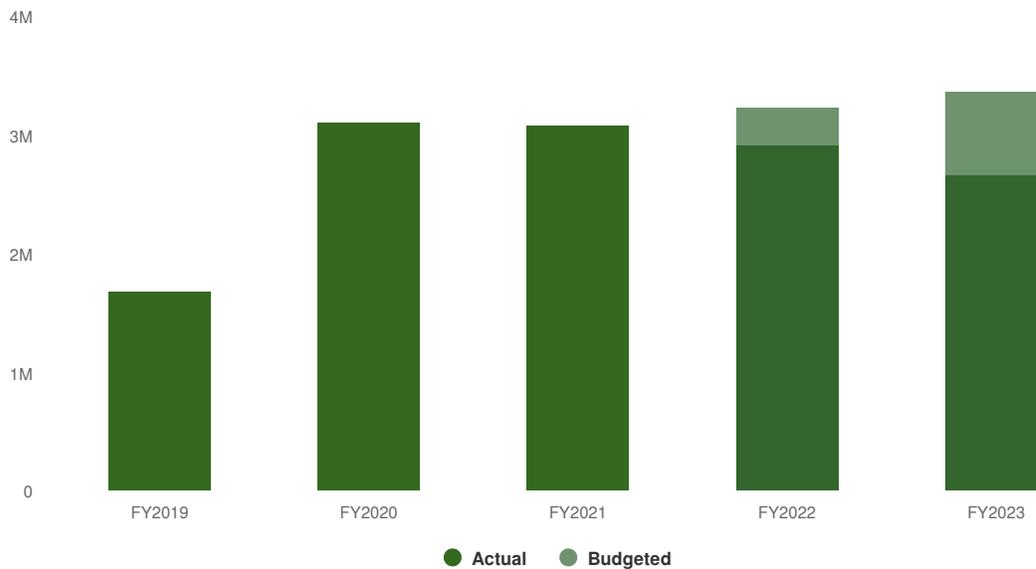
Joseph Stubitz, P.E.
Utilities Director

The Utility Administration Division is comprised of the Utility Department Director and support staff, and includes the costs associated with billing and collection of customers. Additionally, the Utility Administration Division provides technical support for the utility enterprise divisions: Electric, Water, Wastewater, and Landfill.

Expenditures Summary

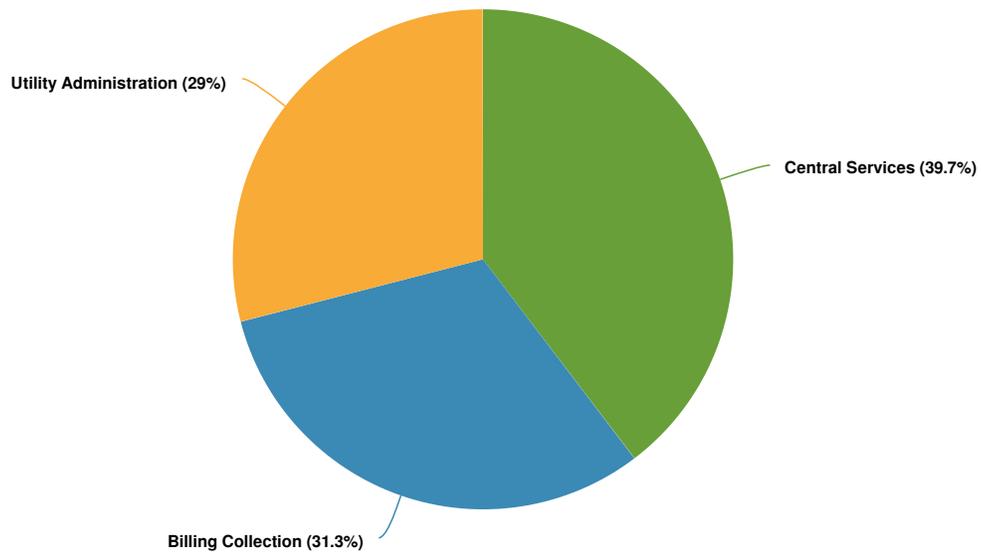
\$3,376,917 **\$149,097**
(4.62% vs. prior year)

Utility Administration (Enterprise Fund) Proposed and Historical Budget vs. Actual

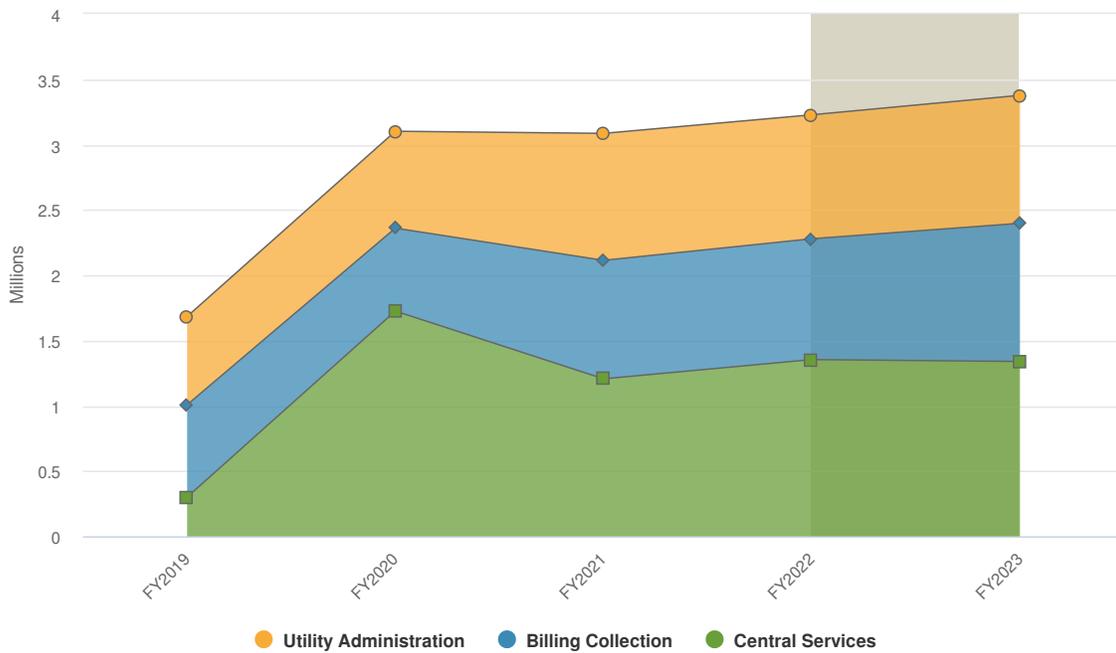


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expenditures							
General Government							
Central Services							
Interfund Salary Reimbursement	\$0	\$725,000	\$725,000	\$775,000	\$775,000	\$775,000	0%
EMPLOYEES RETIREMENT	-\$69,874	\$213,267	-\$151,989	\$0	-\$183,197		N/A
OTHER EMPLOYEE BENEFITS	\$0	\$0	\$69,497	\$0	-\$761		N/A
PROFESSIONAL	\$20,968	\$0					N/A
OTHER PROFESSIONAL SERVICES	\$86,328	\$77,404					N/A
TECHNICAL	\$0	\$195,686	\$23,715			\$0	N/A
RENTAL EQUIPMENT				\$0	\$1,655	\$10,000	N/A
INSURANCE PREM & CLAIMS	\$192,095	\$206,966	\$235,137	\$255,000	\$253,943	\$280,500	10%
PRINTING	\$69,175	\$3,195	\$1,889	\$10,000	\$0		N/A
PUBS SUBS PERMITS AND DUES	\$1,826	\$1,000	\$0	\$1,000	\$354	\$1,000	0%
SOFTWARE LICENSES	\$0	\$2,520	\$2,861	\$62,520	\$23,600	\$22,520	-64%
INTERFUND EXPENSE REIMBURSE	\$0	\$300,000	\$300,000	\$250,000	\$250,000	\$250,000	0%
Total Central Services:	\$300,518	\$1,725,038	\$1,206,109	\$1,353,520	\$1,120,594	\$1,339,020	-1.1%
Total General Government:	\$300,518	\$1,725,038	\$1,206,109	\$1,353,520	\$1,120,594	\$1,339,020	-1.1%
Utilities							
Utility Administration							
REGULAR	\$526,141	\$583,182	\$559,912	\$625,875	\$603,118	\$645,628	3.2%
TEMPORARY	-\$661	\$84	\$10,121	\$10,376	\$8,813	\$10,376	0%
OVERTIME NON PERS	\$23	\$0	\$0	\$5,000	\$224	\$5,000	0%
COMPENSATED ABSENCES	-\$68,811	-\$91,063	\$145,156	\$0	-\$50,468		N/A
EMPLOYEES RETIREMENT	\$131,446	\$165,700	\$158,021	\$186,198	\$166,292	\$192,074	3.2%
SIIS PREMIUMS	\$6,116	\$8,557	\$6,954	\$22,281	\$10,601	\$8,059	-63.8%
MEDICARE	\$7,186	\$8,625	\$7,655	\$9,298	\$9,358	\$9,585	3.1%
SOCIAL SECURITY	\$0	\$5	\$586	\$644	\$552	\$643	-0.2%
GROUP HEALTH INSURANCE	\$64,463	\$54,758	\$68,566	\$68,800	\$72,075	\$86,400	25.6%
OTHER EMPLOYEE BENEFITS	\$2,930	\$3,373	\$3,472	\$17,500	\$9,755	\$17,500	0%
PROFESSIONAL	\$0	\$0		\$0	\$1,100		N/A
TECHNICAL	\$0	\$0		\$0	\$3,375		N/A
COMMUNICATIONS	\$0	\$336	\$755	\$750	\$4,478	\$750	0%
PUBS SUBS PERMITS AND DUES	\$0	\$0		\$0	\$9	\$0	0%



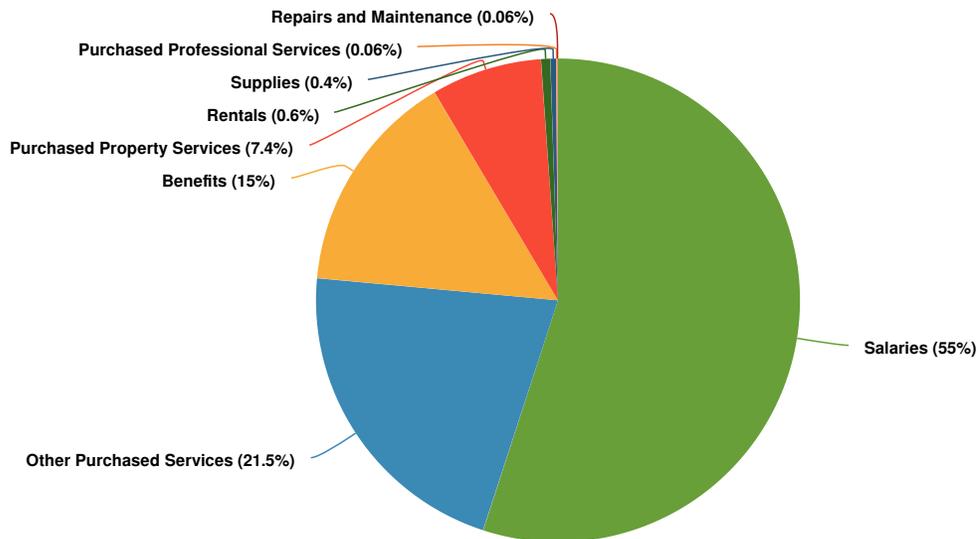
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
TRAVEL, TRAINING & MEALS	\$7,295	\$3,390	\$7,298	\$2,000	\$3,457	\$2,000	0%
SOFTWARE LICENSES	\$0	\$4,683	\$420	\$0	\$817	\$1,200	N/A
EQUIPMENT, FURNITURE & TOOLS	\$0	\$817	\$2,504	\$0	\$1,966	\$0	0%
OFFICE SUPPLIES	\$121	\$30	\$717	\$500	\$107	\$500	0%
UNIFORM/BOOT ALLOWANCE	\$0	\$0		\$0	\$175	\$0	0%
Equipment UBEO Lease				\$0	\$8,616		N/A
CONTRA CAPITAL OUTLAY	\$0	-\$606					N/A
CONTRA CAPITAL OUTLAY UBEO				\$0	-\$8,616		N/A
DEPRECIATION	\$0	\$0	\$57				N/A
AMORTIZATION UBEO				\$0	\$287		N/A
Total Utility Administration:	\$676,248	\$741,872	\$972,193	\$949,222	\$846,090	\$979,715	3.2%
Billing Collection							
REGULAR	\$427,099	\$344,533	\$360,376	\$374,218	\$389,658	\$309,160	-17.4%
TEMPORARY	\$58,663	\$52,046	\$52,545	\$81,259	\$59,797	\$97,800	20.4%
OVERTIME PERS	\$720	\$369	\$0	\$5,000	\$1,040	\$5,000	0%
OVERTIME NON PERS	\$390	\$0	\$47	\$10,000	\$73	\$10,000	0%
EMPLOYEES RETIREMENT	\$105,252	\$107,994	\$112,217	\$111,330	\$113,974	\$113,368	1.8%
SIIS PREMIUMS	\$6,771	\$7,972	\$8,249	\$9,300	\$10,887	\$9,341	0.4%
MEDICARE	\$5,930	\$5,801	\$5,694	\$6,822	\$6,767	\$6,118	-10.3%
SOCIAL SECURITY	\$3,236	\$2,682	\$1,570	\$5,038	\$1,875	\$6,064	20.4%
GROUP HEALTH INSURANCE	\$65,123	\$52,500	\$65,750	\$69,000	\$66,527	\$57,600	-16.5%
PROFESSIONAL	\$1,025	\$0	\$0	\$2,000	\$4,817	\$2,000	0%
Service Charges and Fees				\$0	\$181,020	\$250,000	N/A
MAINTENANCE FACILITIES	\$0	\$0		\$0	\$267		N/A
MAINTENANCE VEHICLES	\$2,903	\$233	\$492	\$1,500	\$1,566	\$1,500	0%
MAINTENANCE OFFICE EQUIPMENT	\$0	\$0	\$0	\$500	\$0	\$500	0%
RENTAL EQUIPMENT	\$0	\$2,353	\$2,217	\$750	\$9,738	\$10,750	1,333.3%
COMMUNICATIONS	\$814	\$2,180	\$4,259	\$3,100	\$4,352	\$4,500	45.2%
POSTAGE/SHIPPING	\$5,573	\$2,568	\$3,498	\$7,761	\$4,380	\$7,761	0%
PRINTING	\$51,095	\$41,855	\$83,901	\$117,500	\$79,088	\$107,500	-8.5%
PUBS SUBS PERMITS AND DUES	\$1,480	\$47	\$188,769	\$91,000	\$4		N/A
TRAVEL, TRAINING & MEALS	\$0	\$0	\$97	\$1,000	\$0	\$1,000	0%



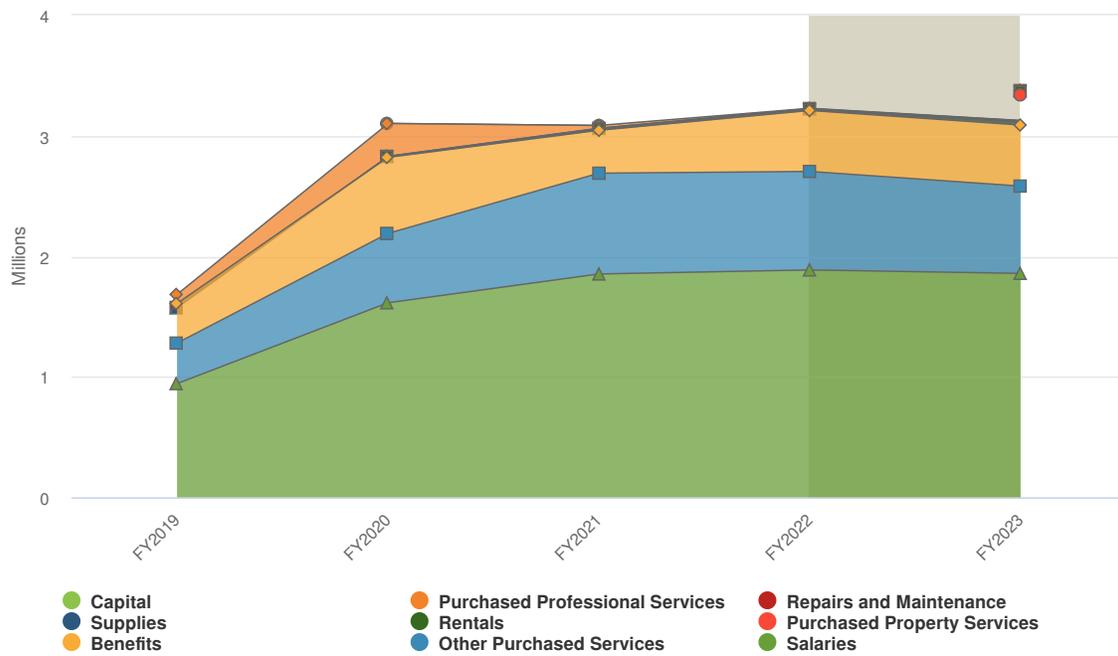
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
SOFTWARE LICENSES	\$6,753	\$6,867	\$7,211	\$15,500	\$4,370	\$45,720	195%
EQUIPMENT, FURNITURE & TOOLS	\$2,720	\$0	\$0	\$5,000	\$4,732	\$5,000	0%
FUEL	\$97	\$0	\$0			\$0	N/A
OFFICE SUPPLIES	\$665	\$909	\$847	\$1,000	\$540	\$1,000	0%
OTHER SUPPLIES	-\$43,075	\$9	\$5,073	\$1,500	\$475	\$1,500	0%
UNIFORM/BOOT ALLOWANCE	\$3,745	\$4,107	\$4,467	\$5,000	\$3,981	\$5,000	0%
Total Billing Collection:	\$706,980	\$635,024	\$907,279	\$925,078	\$949,927	\$1,058,182	14.4%
Total Utilities:	\$1,383,228	\$1,376,896	\$1,879,472	\$1,874,300	\$1,796,018	\$2,037,897	8.7%
Total Expenditures:	\$1,683,746	\$3,101,935	\$3,085,581	\$3,227,820	\$2,916,612	\$3,376,917	4.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$953,240	\$927,716	\$920,288	\$1,000,093	\$992,776	\$954,788	-4.5%
Temporary	\$58,002	\$52,130	\$62,666	\$91,635	\$68,610	\$108,176	18.1%
Overtime Pers	\$720	\$369	\$0	\$5,000	\$1,040	\$5,000	0%
Overtime Non Pers	\$413	\$0	\$47	\$15,000	\$297	\$15,000	0%
Compensated Absences	-\$68,811	-\$91,063	\$145,156	\$0	-\$50,468	\$0	0%
Interfund Salary Reimbursement	\$0	\$725,000	\$725,000	\$775,000	\$775,000	\$775,000	0%
Total Salaries:	\$943,564	\$1,614,152	\$1,853,158	\$1,886,728	\$1,787,255	\$1,857,964	-1.5%
Benefits							
Employees Retirement	\$166,823	\$486,961	\$118,248	\$297,528	\$97,069	\$305,442	2.7%
Siis Premiums	\$12,887	\$16,529	\$15,202	\$31,581	\$21,489	\$17,400	-44.9%
Medicare	\$13,116	\$14,426	\$13,349	\$16,120	\$16,125	\$15,703	-2.6%
Social Security	\$3,236	\$2,687	\$2,156	\$5,682	\$2,426	\$6,707	18%
Group Health Insurance	\$129,585	\$107,258	\$134,316	\$137,800	\$138,602	\$144,000	4.5%
Other Employee Benefits	\$2,930	\$3,373	\$72,969	\$17,500	\$8,994	\$17,500	0%
Total Benefits:	\$328,578	\$631,234	\$356,241	\$506,211	\$284,705	\$506,752	0.1%

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Purchased Professional Services							
Professional	\$21,993	\$0	\$0	\$2,000	\$5,917	\$2,000	0%
Other Prof Services	\$86,328	\$77,404	\$0	\$0	\$0	\$0	0%
Technical	\$0	\$195,686	\$23,715	\$0	\$3,375	\$0	0%
Total Purchased Professional Services:	\$108,321	\$273,089	\$23,715	\$2,000	\$9,292	\$2,000	0%
Purchased Property Services							
Service Charges and Fees				\$0	\$181,020	\$250,000	N/A
Total Purchased Property Services:	\$0	\$0	\$0	\$0	\$181,020	\$250,000	N/A
Repairs and Maintenance							
Maintenance Facilities	\$0	\$0	\$0	\$0	\$267	\$0	0%
Maintenance Vehicles	\$2,903	\$233	\$492	\$1,500	\$1,566	\$1,500	0%
Maintenance Office Equipment	\$0	\$0	\$0	\$500	\$0	\$500	0%
Total Repairs and Maintenance:	\$2,903	\$233	\$492	\$2,000	\$1,833	\$2,000	0%
Rentals							
Rental Equipment	\$0	\$2,353	\$2,217	\$750	\$11,394	\$20,750	2,666.7%
Total Rentals:	\$0	\$2,353	\$2,217	\$750	\$11,394	\$20,750	2,666.7%
Other Purchased Services							
Insurance	\$192,095	\$206,966	\$235,137	\$255,000	\$253,943	\$280,500	10%
Communications	\$814	\$2,517	\$5,014	\$3,850	\$8,830	\$5,250	36.4%
Postage/Shipping	\$5,573	\$2,568	\$3,498	\$7,761	\$4,380	\$7,761	0%
Printing	\$120,270	\$45,050	\$85,790	\$127,500	\$79,088	\$107,500	-15.7%
Pubs Subs Dues Fees	\$3,306	\$1,047	\$188,769	\$92,000	\$367	\$1,000	-98.9%
Travel & Training	\$7,295	\$3,390	\$7,394	\$3,000	\$3,457	\$3,000	0%
Software Licenses	\$6,753	\$14,071	\$10,491	\$78,020	\$28,787	\$69,440	-11%
Interfund Expense Reimburse	\$0	\$300,000	\$300,000	\$250,000	\$250,000	\$250,000	0%
Total Other Purchased Services:	\$336,106	\$575,609	\$836,094	\$817,131	\$628,852	\$724,451	-11.3%
Supplies							
Equipment Supplies	\$2,720	\$817	\$2,504	\$5,000	\$6,698	\$5,000	0%
Fuel	\$97	\$0	\$0	\$0	\$0	\$0	0%
Office Supplies	\$786	\$939	\$1,564	\$1,500	\$646	\$1,500	0%
Other Supplies	-\$43,075	\$9	\$5,073	\$1,500	\$475	\$1,500	0%
Uniform (Allowances Boot)	\$3,745	\$4,107	\$4,467	\$5,000	\$4,156	\$5,000	0%
Total Supplies:	-\$35,726	\$5,871	\$13,607	\$13,000	\$11,975	\$13,000	0%



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Capital							
Equipment	\$0	\$0	\$0	\$0	\$8,616	\$0	0%
Contra Capital Outlay	\$0	-\$606	\$0	\$0	-\$8,616	\$0	0%
Depreciation	\$0	\$0	\$57	\$0	\$0	\$0	0%
Amortization	\$0	\$0	\$0	\$0	\$287	\$0	0%
Total Capital:	\$0	-\$606	\$57	\$0	\$287	\$0	0%
Total Expense Objects:	\$1,683,746	\$3,101,935	\$3,085,581	\$3,227,820	\$2,916,612	\$3,376,917	4.6%

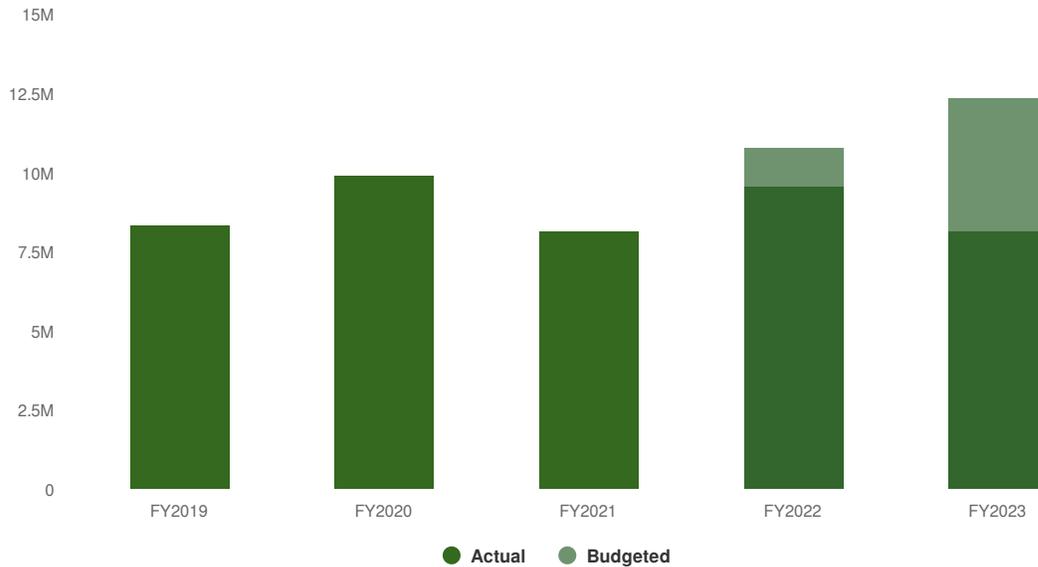
Electric Utility Division (Enterprise Fund)

The Electric Division provides electrical energy services to its customers within the State of Nevada certificated area (the original townsite as established in 1931). As an enterprise fund, it is self-sustaining, generating its operating revenues from the ratepayers. The Division is responsible for the purchase of electricity from multiple sources, with the most significant supplier being Hoover Dam. The Division is also responsible for maintaining and upgrading the distribution system throughout the service territory.

Expenditures Summary

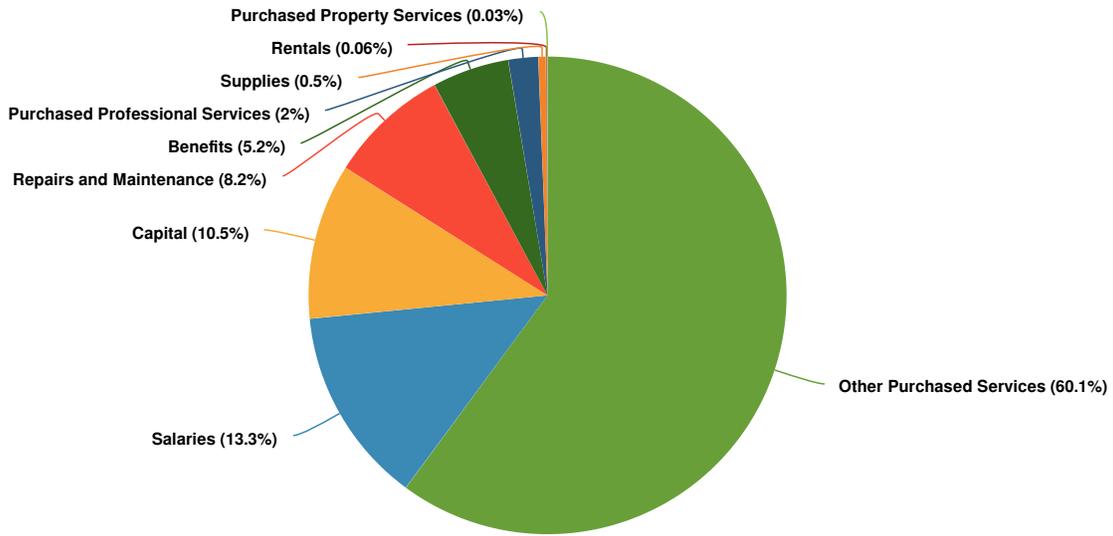
\$12,339,342 **\$1,538,783**
(14.25% vs. prior year)

Electric Utility Division (Enterprise Fund) Proposed and Historical Budget vs. Actual

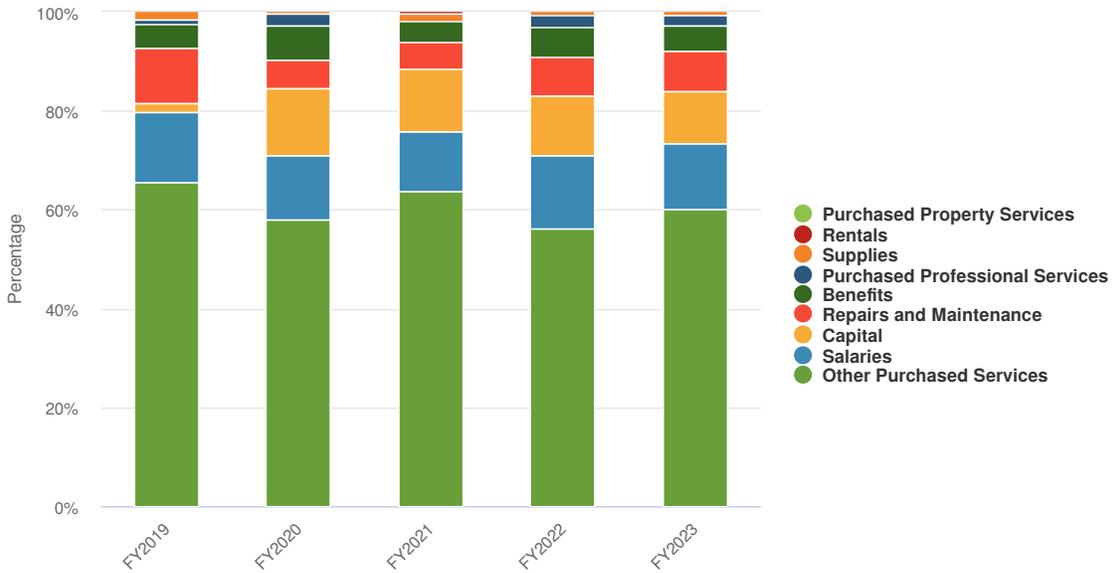


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$1,094,385	\$987,434	\$1,008,293	\$1,459,113	\$1,039,137	\$1,485,276	1.8%
Overtime Pers	\$49,372	\$47,934	\$77,883	\$50,000	\$92,649	\$50,000	0%
Overtime Non Pers	\$134,278	\$124,532	\$127,844	\$110,000	\$170,621	\$110,000	0%
Compensated Absences	-\$100,708	\$137,094	-\$209,206	\$0	\$19,337	\$0	0%
Total Salaries:	\$1,177,327	\$1,296,994	\$1,004,813	\$1,619,113	\$1,321,746	\$1,645,276	1.6%
Benefits							
Employees Retirement	\$239,391	\$559,997	\$287,896	\$410,286	\$327,897	\$418,069	1.9%
Siis Premiums	\$10,564	\$13,358	\$11,947	\$51,944	\$17,300	\$15,223	-70.7%
Medicare	\$19,012	\$16,922	\$17,030	\$23,477	\$18,836	\$23,856	1.6%
Group Health Insurance	\$139,203	\$102,900	\$116,199	\$168,360	\$128,630	\$179,280	6.5%
Other Employee Benefits	-\$1,155	\$3,854	-\$101,341	\$4,000	\$0	\$4,000	0%
Total Benefits:	\$407,014	\$697,031	\$331,730	\$658,067	\$492,663	\$640,428	-2.7%
Purchased Professional Services							
Professional	\$71,957	\$50,223	\$11,367	\$150,000	\$0	\$150,000	0%
Other Prof Services	\$373	\$0	\$0	\$0	\$0	\$0	0%
Technical	\$0	\$165,807	\$0	\$100,000	\$54,744	\$100,000	0%
Total Purchased Professional Services:	\$72,330	\$216,030	\$11,367	\$250,000	\$54,744	\$250,000	0%
Purchased Property Services							
Monitoring Security Services	\$0	\$0	\$0	\$0	\$358	\$0	0%
Solid Wastes Services	\$6,082	\$4,936	\$6,336	\$4,130	\$12,060	\$4,130	0%
Service Charges and Fees				\$0	\$28		N/A
Total Purchased Property Services:	\$6,082	\$4,936	\$6,336	\$4,130	\$12,446	\$4,130	0%
Repairs and Maintenance							
Maintenance Facilities	\$855,596	\$513,611	\$410,644	\$790,000	\$506,978	\$950,000	20.3%
Maintenance Equipment	\$42,853	\$7,490	\$20,086	\$32,000	\$74,097	\$32,000	0%
Maintenance Vehicles	\$34,204	\$52,493	\$26,265	\$28,800	\$71,381	\$28,800	0%
Maintenance Office Equipment	\$0	\$0	\$0	\$0	\$353	\$0	0%
Maintenance Grounds	\$0	\$0	\$0	\$0	\$7,375	\$0	0%
Total Repairs and Maintenance:	\$932,653	\$573,594	\$456,996	\$850,800	\$660,184	\$1,010,800	18.8%
Rentals							

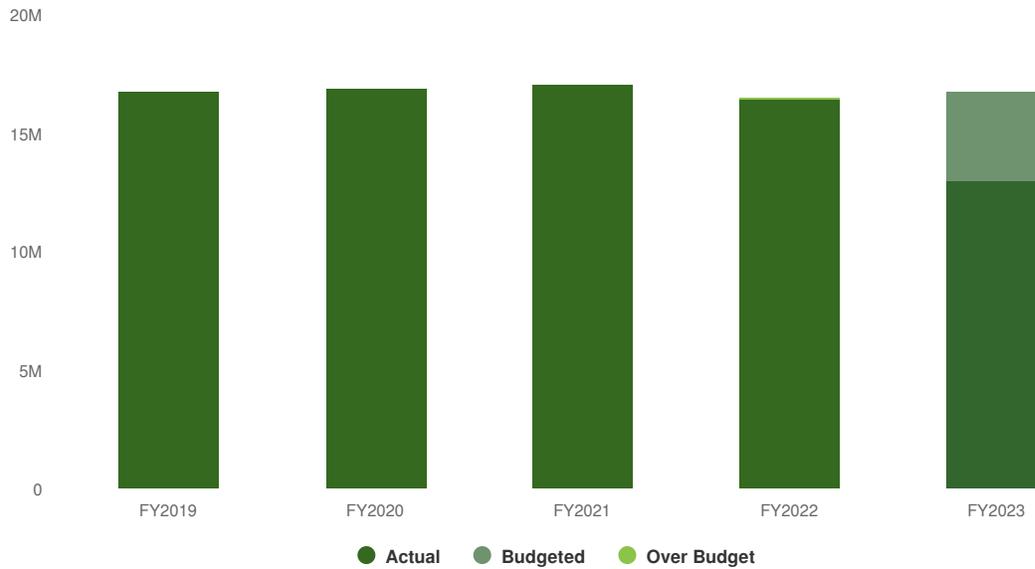
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Rental Equipment	\$865	\$2,898	\$4,850	\$8,000	\$4,793	\$8,000	0%
Total Rentals:	\$865	\$2,898	\$4,850	\$8,000	\$4,793	\$8,000	0%
Other Purchased Services							
Communications	\$14,777	\$14,354	\$11,674	\$15,000	\$12,272	\$15,000	0%
Advertising Marketing	\$0	\$0	\$0	\$0	\$169	\$0	0%
Electricity (Utility Only)	\$5,450,586	\$5,687,008	\$5,137,353	\$6,000,000	\$5,749,568	\$7,332,259	22.2%
Postage/Shipping	\$976	\$710	\$869	\$1,000	\$1,403	\$1,000	0%
Printing	\$0	\$8,828	\$6,726	\$9,000	\$69	\$9,000	0%
Pubs Subs Dues Fees	\$7,125	\$8,455	\$12,387	\$10,000	\$2,486	\$10,000	0%
Travel & Training	\$1,454	\$1,719	\$0	\$10,000	\$2,945	\$10,000	0%
Software Licenses	\$5,968	\$6,894	\$7,007	\$15,000	\$4,964	\$15,000	0%
Electric Rebates	\$0	\$0	\$30,355	\$0	\$24,868	\$25,000	N/A
Total Other Purchased Services:	\$5,480,886	\$5,727,968	\$5,206,370	\$6,060,000	\$5,798,744	\$7,417,259	22.4%
Supplies							
Equipment Supplies	\$69,179	\$6	\$0	\$12,449	\$62,980	\$12,449	0%
Fuel	\$11,070	\$15,687	\$11,169	\$13,000	\$22,324	\$26,000	100%
General Supplies	\$0	\$0	\$0	\$0	\$9,362	\$0	0%
Janitorial Supplies	\$0	\$0	\$0	\$0	\$197	\$0	0%
Natural Gas	\$0	\$0	\$0	\$0	\$118	\$0	0%
Office Supplies	\$2,061	\$0	\$131	\$2,000	\$1,297	\$2,000	0%
Other Supplies	\$0	\$0	\$0	\$0	-\$5,578	\$0	0%
Cip, Non-Capitalized			\$91,346				N/A
Uniform (Allowances Boot)	\$26,228	\$22,502	\$23,218	\$23,000	\$22,794	\$23,000	0%
Total Supplies:	\$108,537	\$38,194	\$125,866	\$50,449	\$113,493	\$63,449	25.8%
Capital							
Equipment	\$147,758	\$280,231	\$0	\$200,000	\$4,308	\$200,000	0%
Contra Capital Outlay	\$0	\$0	\$0	\$0	-\$4,308		N/A
Depreciation	\$21,747	\$1,061,046	\$1,026,577	\$1,100,000	\$1,137,105	\$1,100,000	0%
Amortization				\$0	\$144		N/A
Total Capital:	\$169,505	\$1,341,278	\$1,026,577	\$1,300,000	\$1,137,248	\$1,300,000	0%
Total Expense Objects:	\$8,355,201	\$9,898,922	\$8,174,905	\$10,800,559	\$9,596,061	\$12,339,342	14.2%

Revenues Summary



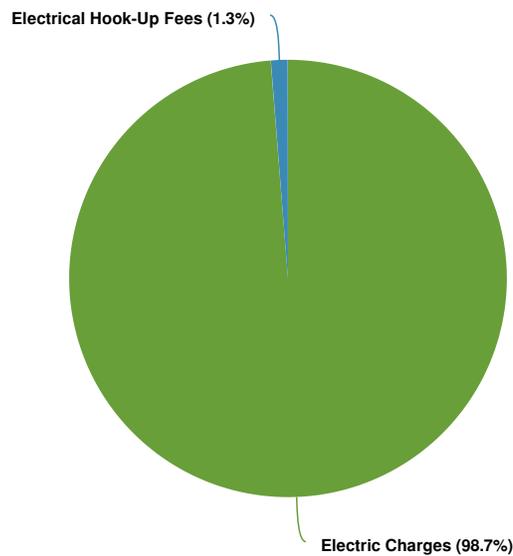
\$16,745,162 **\$347,962**
 (2.12% vs. prior year)

Electric Utility Division (Enterprise Fund) Proposed and Historical Budget vs. Actual

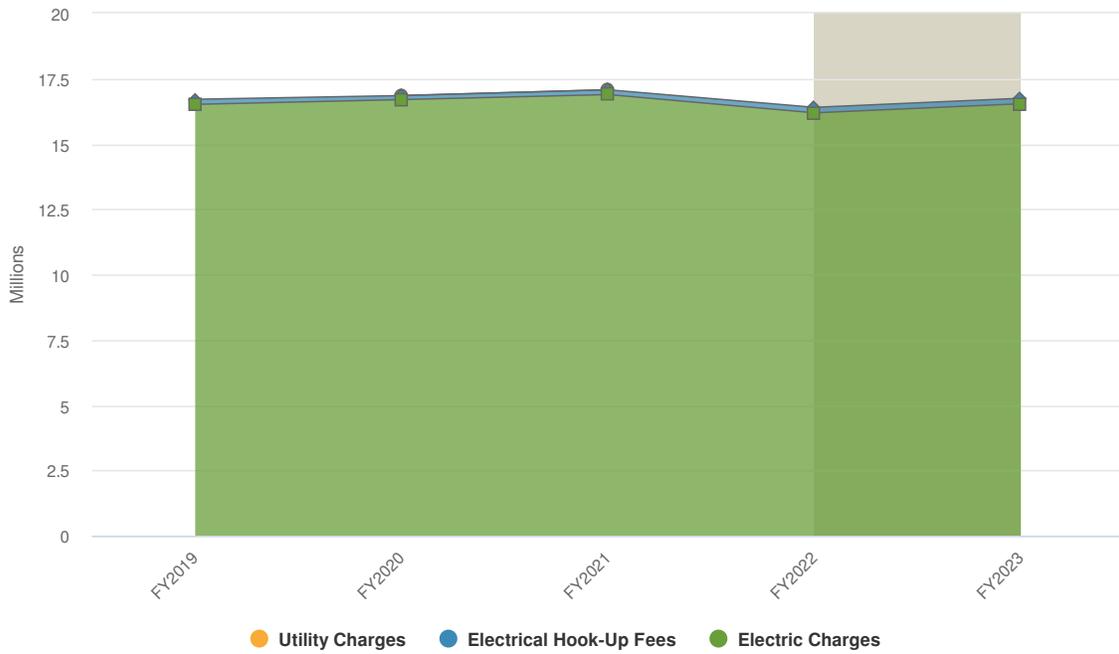


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Revenue Source							
Charges for Services							
Utility Charges	\$0	\$50	\$100				N/A
Electric Charges	\$16,511,201	\$16,693,384	\$16,886,832	\$16,187,200	\$16,267,056	\$16,535,162	2.1%
Electrical Hook-Up Fees	\$194,750	\$154,608	\$182,930	\$210,000	\$190,132	\$210,000	0%
Total Charges for Services:	\$16,705,951	\$16,848,041	\$17,069,862	\$16,397,200	\$16,457,188	\$16,745,162	2.1%
Total Revenue Source:	\$16,705,951	\$16,848,041	\$17,069,862	\$16,397,200	\$16,457,188	\$16,745,162	2.1%



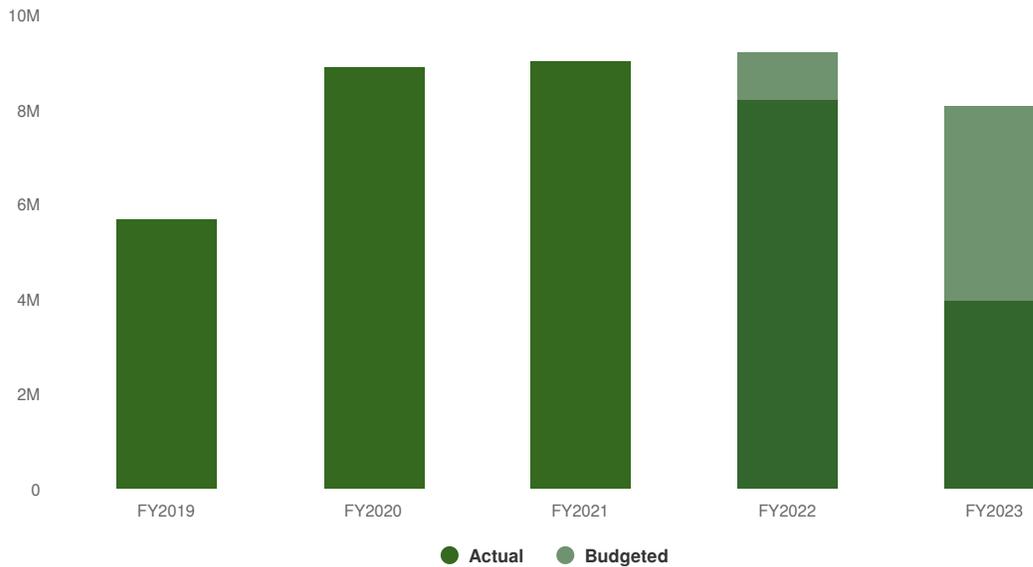
Water Utility Division (Enterprise Fund)

The Water Division (an Enterprise fund, Fund 62) provides potable and raw water services to its customers within the city limits of Boulder City, with additional service provided to the National Park Service and several small users within the Eldorado Valley outside the city limits. As an enterprise fund, it is ratepayer self-sustaining, generating its operating revenues from the ratepayers. The Division is responsible for the purchasing of water from the Southern Nevada Water Authority. The Division is also responsible for maintaining and upgrading the distribution system throughout the service territory.

Expenditures Summary

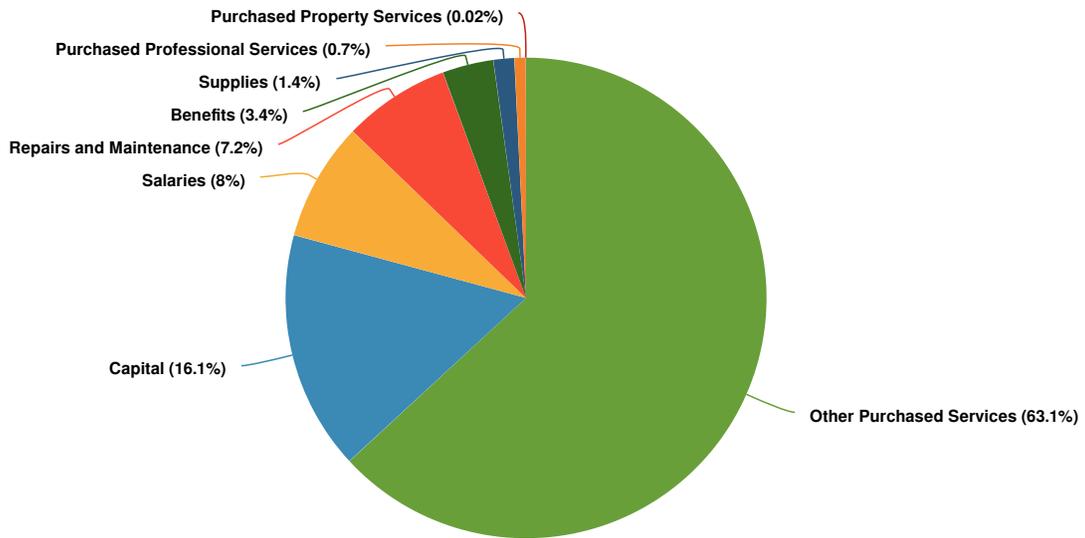
\$8,076,280 **-\$1,149,431**
 (-12.46% vs. prior year)

Water Utility Division (Enterprise Fund) Proposed and Historical Budget vs. Actual

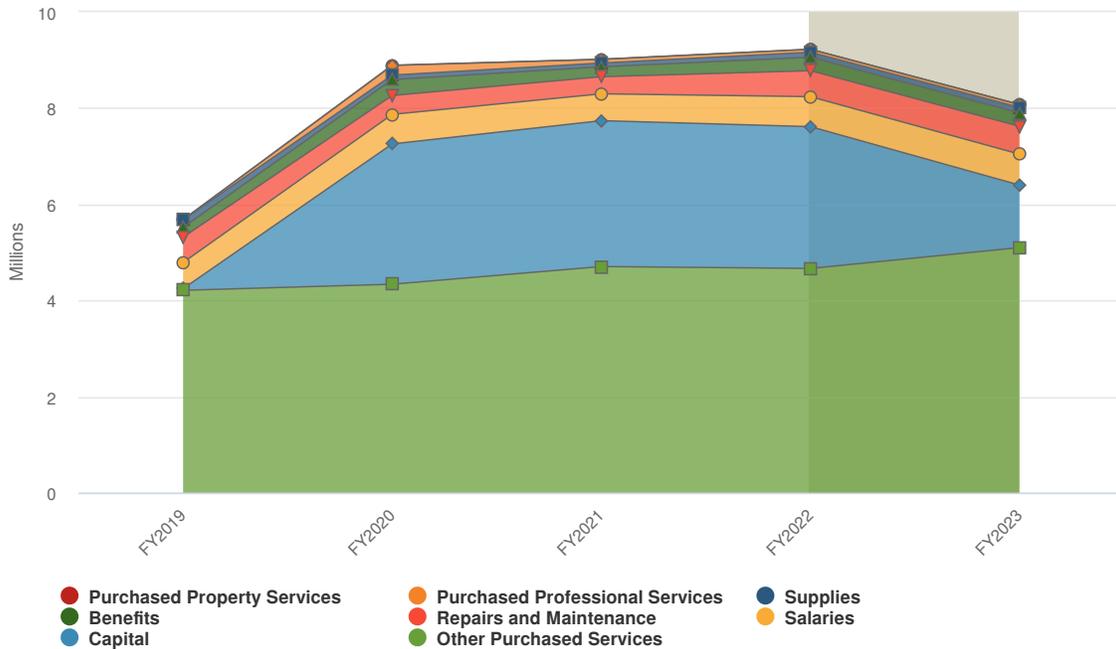


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$590,123	\$475,998	\$475,089	\$584,113	\$513,127	\$603,901	3.4%
Overtime Pers	\$42,395	\$31,096	\$46,741	\$40,000	\$50,276	\$40,000	0%
Overtime Non Pers	\$4,680	\$2,292	\$8,735	\$0	\$9,452	\$0	0%
Compensated Absences	-\$93,541	\$106,198	\$28,417	\$0	\$3,129		N/A
Total Salaries:	\$543,656	\$615,585	\$558,982	\$624,113	\$575,983	\$643,901	3.2%
Benefits							
Employees Retirement	\$108,482	\$247,177	\$151,539	\$155,924	\$166,688	\$161,810	3.8%
Siis Premiums	\$6,013	\$8,043	\$8,366	\$20,794	\$10,873	\$8,779	-57.8%
Medicare	\$7,463	\$7,322	\$7,913	\$9,050	\$8,574	\$9,337	3.2%
Group Health Insurance	\$83,542	\$66,465	\$82,507	\$94,530	\$89,735	\$98,640	4.3%
Other Employee Benefits	-\$637	\$1,670	-\$44,427				N/A
Total Benefits:	\$204,864	\$330,678	\$205,897	\$280,298	\$275,870	\$278,566	-0.6%
Purchased Professional Services							
Official Administrative	\$0	\$0		\$0	\$250	\$0	0%
Professional	\$1,455	\$11,965	\$46,084	\$10,000	\$41,528	\$10,000	0%
Technical	\$0	\$190,205	\$30,975	\$50,000	\$11,035	\$50,000	0%
Total Purchased Professional Services:	\$1,455	\$202,169	\$77,060	\$60,000	\$52,813	\$60,000	0%
Purchased Property Services							
Solid Wastes Services	\$2,703	\$2,261	\$1,881	\$2,000	\$1,903	\$2,000	0%
Service Charges and Fees				\$0	\$1	\$0	0%
Total Purchased Property Services:	\$2,703	\$2,261	\$1,881	\$2,000	\$1,905	\$2,000	0%
Repairs and Maintenance							
Maintenance Facilities	\$146,067	\$26,422	\$73,756	\$160,000	\$28,229	\$200,000	25%
Maintenance Equipment	\$366,333	\$344,819	\$242,184	\$360,000	\$374,621	\$360,000	0%
Maintenance Vehicles	\$14,444	\$22,056	\$39,605	\$20,000	\$9,358	\$20,000	0%
Maintenance Grounds	\$0	\$0		\$0	\$761	\$0	0%
Total Repairs and Maintenance:	\$526,844	\$393,296	\$355,544	\$540,000	\$412,969	\$580,000	7.4%
Rentals							
Rental Equipment				\$0	\$4,799	\$0	0%
Total Rentals:	\$0	\$0	\$0	\$0	\$4,799	\$0	0%
Other Purchased Services							

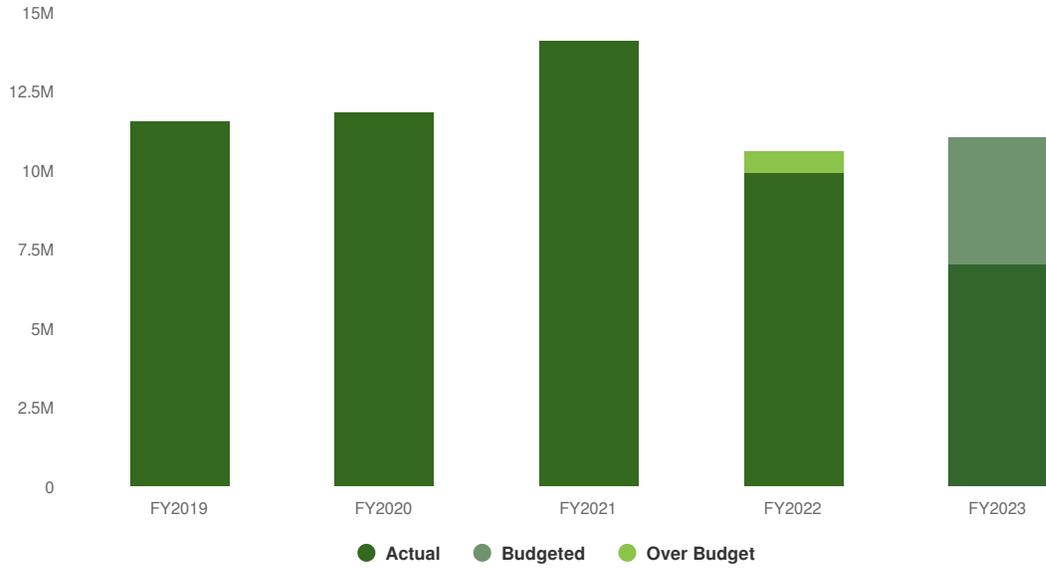
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Communications	\$14,879	\$15,579	\$11,194	\$15,000	\$10,640	\$15,000	0%
Advertising Marketing	\$0	\$0	\$0	\$500	\$0	\$500	0%
Water (Utility Only)	\$4,185,416	\$4,308,804	\$4,679,756	\$4,632,100	\$4,429,417	\$5,065,613	9.4%
Postage/Shipping	\$0	\$453	\$31	\$600	\$1,015	\$600	0%
Printing	\$0	\$5,535	\$5,411	\$7,200	\$314	\$7,200	0%
Pubs Subs Dues Fees	\$6,534	\$5,691	\$6,111	\$7,200	\$5,788	\$7,200	0%
Travel & Training	\$3,134	\$520	\$1,665	\$2,700	\$977	\$2,700	0%
Software Licenses				\$0	\$1,766	\$0	0%
Total Other Purchased Services:	\$4,209,963	\$4,336,582	\$4,704,168	\$4,665,300	\$4,449,917	\$5,098,813	9.3%
Supplies							
Equipment Supplies	\$137,295	\$79,749	\$62,960	\$75,000	\$32,191	\$75,000	0%
Fuel	\$6,913	\$7,176	\$6,328	\$9,000	\$9,165	\$18,000	100%
General Supplies	\$0	\$0		\$0	\$2,723	\$0	0%
Natural Gas	\$0	\$0		\$0	\$118	\$0	0%
Office Supplies	\$9,936	\$480	\$0	\$10,000	\$196	\$10,000	0%
Other Supplies	\$0	\$0		\$0	\$18		N/A
Uniform (Allowances Boot)	\$2,126	\$5,287	\$8,736	\$10,000	\$6,504	\$10,000	0%
Total Supplies:	\$156,269	\$92,691	\$78,023	\$104,000	\$50,915	\$113,000	8.7%
Capital							
Equipment	\$0	\$0		\$0	\$4,308		N/A
Contra Capital Outlay	\$0	\$0	\$0	\$0	-\$4,308		N/A
Depreciation	\$34,766	\$1,289,143	\$1,256,280	\$1,300,000	\$1,200,261	\$1,300,000	0%
Amortization	\$0	\$1,629,379	\$1,779,261	\$1,650,000	\$1,175,009		N/A
Total Capital:	\$34,766	\$2,918,522	\$3,035,540	\$2,950,000	\$2,375,270	\$1,300,000	-55.9%
Total Expense Objects:	\$5,680,520	\$8,891,784	\$9,017,096	\$9,225,711	\$8,200,440	\$8,076,280	-12.5%

Revenues Summary

\$11,018,501 **\$1,118,701**
 (11.30% vs. prior year)

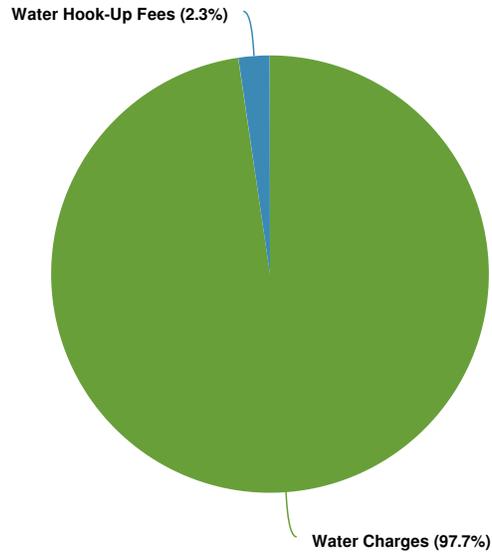


Water Utility Division (Enterprise Fund) Proposed and Historical Budget vs. Actual

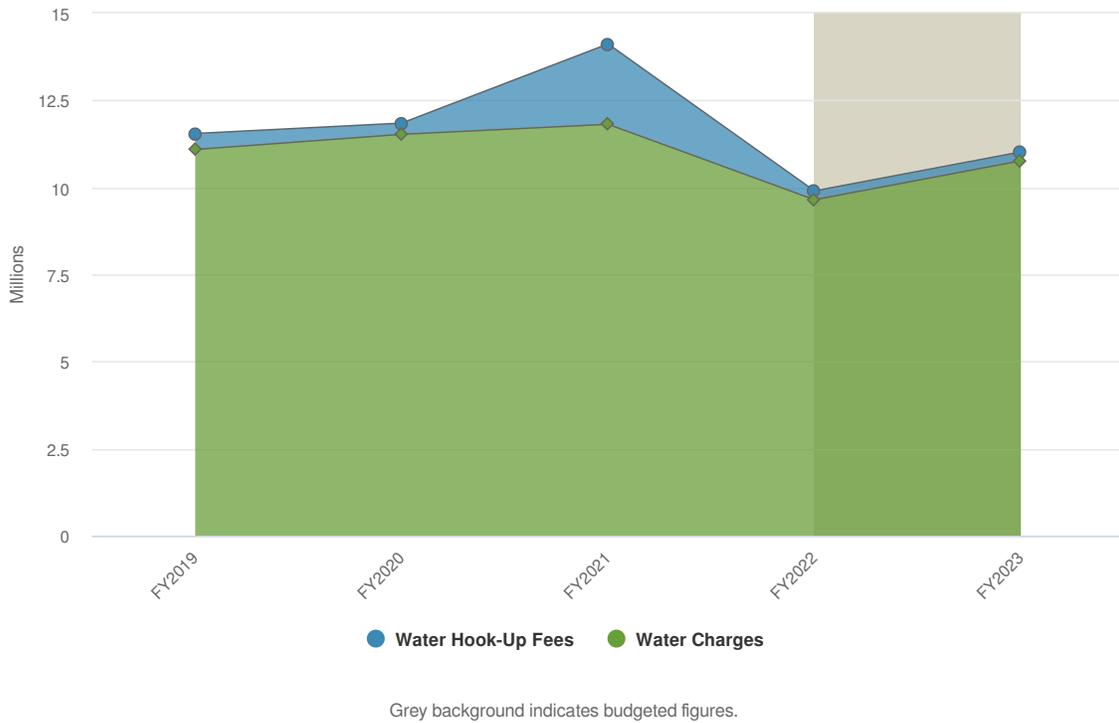


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Revenue Source							
Charges for Services							
Water Charges	\$11,087,664	\$11,522,719	\$11,810,970	\$9,644,200	\$10,317,100	\$10,762,901	11.6%
Water Hook-Up Fees	\$459,252	\$322,728	\$2,308,126	\$255,600	\$296,432	\$255,600	0%
Total Charges for Services:	\$11,546,916	\$11,845,447	\$14,119,096	\$9,899,800	\$10,613,532	\$11,018,501	11.3%
Total Revenue Source:	\$11,546,916	\$11,845,447	\$14,119,096	\$9,899,800	\$10,613,532	\$11,018,501	11.3%

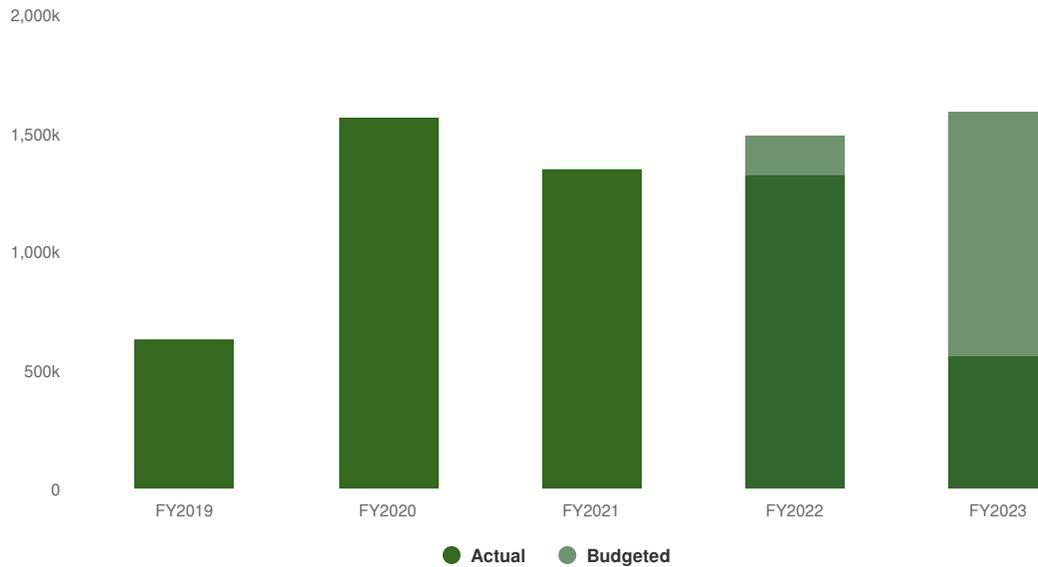
Wastewater Utility Division (Enterprise Fund)

The Wastewater (Sewer) Division provides wastewater collection and treatment services for its customers within the city limits of Boulder City. The Utility operates a wastewater treatment facility to treat the wastewater, meeting the Clean Water Act requirements for discharge. When possible, the Division sells the treated wastewater for use as an option for dust control for construction sites within the Eldorado Valley. As an enterprise fund, it is self-sustaining, generating its operating revenues from the ratepayers. The Division is responsible for maintaining and upgrading the collection and treatment system throughout the service territory.

Expenditures Summary

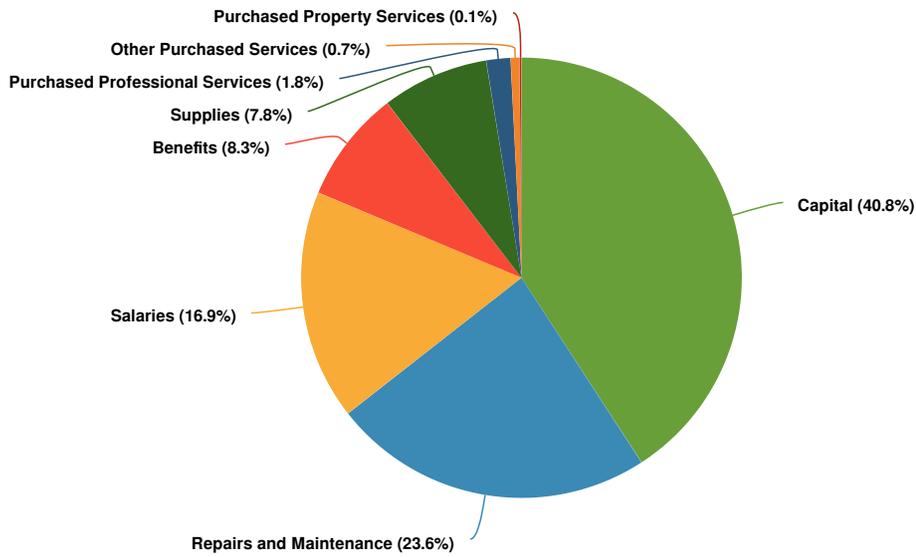
\$1,591,615 **\$99,023**
 (6.63% vs. prior year)

Wastewater Utility Division (Enterprise Fund) Proposed and Historical Budget vs. Actual

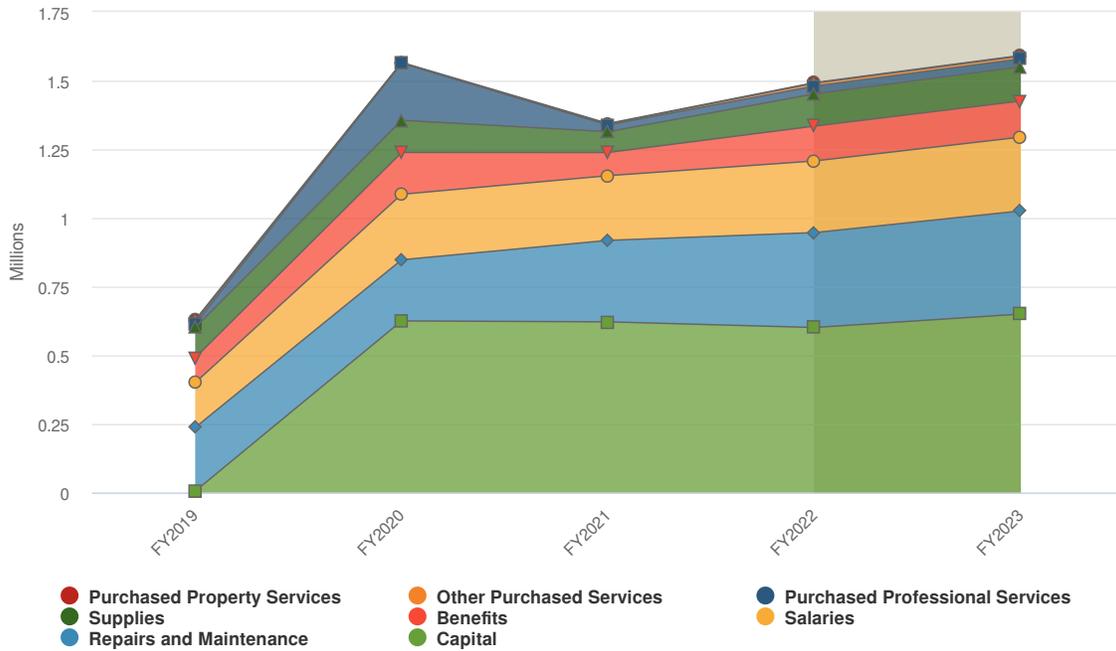


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Salaries							
Regular	\$148,940	\$213,416	\$204,018	\$245,026	\$226,996	\$252,916	3.2%
Overtime Pers	\$18,173	\$10,333	\$20,066	\$15,900	\$19,994	\$15,900	0%
Overtime Non Pers	\$2,450	\$1,234	\$4,704	\$0	\$5,054	\$0	0%
Compensated Absences	-\$6,256	\$13,687	\$6,794	\$0	\$1,351		N/A
Total Salaries:	\$163,307	\$238,671	\$235,581	\$260,926	\$253,395	\$268,816	3%
Benefits							
Employees Retirement	\$47,062	\$114,492	\$65,083	\$69,920	\$73,095	\$72,267	3.4%
Siis Premiums	\$2,724	\$3,650	\$3,592	\$8,723	\$5,009	\$9,004	3.2%
Medicare	\$3,344	\$3,228	\$3,092	\$3,783	\$3,772	\$3,898	3%
Group Health Insurance	\$37,958	\$30,135	\$35,843	\$43,470	\$40,915	\$45,360	4.3%
Other Employee Benefits	-\$331	\$899	-\$23,133	\$1,000	\$0	\$1,000	0%
Total Benefits:	\$90,756	\$152,404	\$84,477	\$126,896	\$122,792	\$131,529	3.7%
Purchased Professional Services							
Professional	\$5,851	\$11,965	\$0	\$3,500	\$264	\$3,500	0%
Technical	\$7,278	\$195,702	\$24,179	\$25,000	\$23,972	\$25,000	0%
Total Purchased Professional Services:	\$13,129	\$207,667	\$24,179	\$28,500	\$24,236	\$28,500	0%
Purchased Property Services							
Janitorial Services	\$0	\$0	\$0	\$0	\$250		N/A
Pest Control	\$560	\$200	\$698	\$500	\$1,287	\$500	0%
Solid Wastes Services	\$4,531	\$2,048	\$1,881	\$1,500	\$1,903	\$1,500	0%
Service Charges and Fees				\$0	\$8	\$0	0%
Total Purchased Property Services:	\$5,091	\$2,248	\$2,579	\$2,000	\$3,448	\$2,000	0%
Repairs and Maintenance							
Maintenance Facilities	\$21,674	\$8,082	\$10,797	\$25,520	\$31,886	\$25,520	0%
Maintenance Equipment	\$188,205	\$204,851	\$272,957	\$300,000	\$70,683	\$330,000	10%
Maintenance Vehicles	\$18,072	\$7,032	\$8,422	\$16,000	\$5,828	\$16,000	0%
Maintenance Grounds	\$3,750	\$2,505	\$4,441	\$4,000	\$0	\$4,000	0%
Total Repairs and Maintenance:	\$231,701	\$222,470	\$296,617	\$345,520	\$108,396	\$375,520	8.7%
Other Purchased Services							
Communications	\$0	\$0	\$0	\$1,000	\$0	\$1,000	0%
Postage/Shipping	\$55	\$109	\$50	\$100	\$952	\$100	0%
Pubs Subs Dues Fees	\$7,925	\$317	\$947	\$8,000	\$420	\$8,000	0%
Travel & Training	\$1,544	\$345	\$2,095	\$1,350	\$645	\$1,350	0%

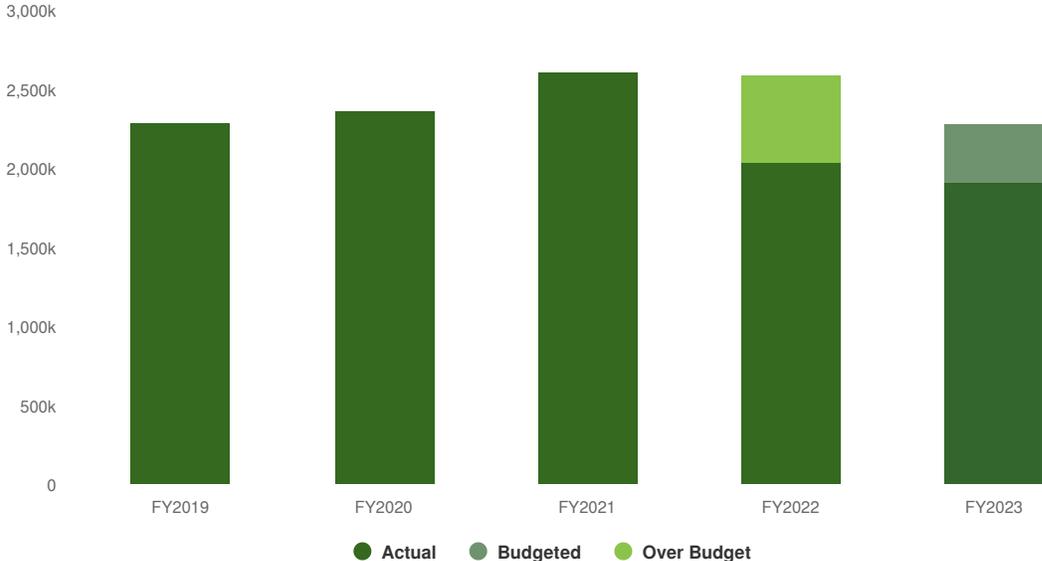


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Software Licenses				\$0	\$1,176	\$0	0%
Total Other Purchased Services:	\$9,523	\$770	\$3,091	\$10,450	\$3,193	\$10,450	0%
Supplies							
Chemicals	\$64,494	\$74,568	\$45,638	\$65,000	\$198,824	\$65,000	0%
Equipment Supplies	\$32,812	\$33,929	\$19,557	\$35,000	\$66,212	\$35,000	0%
Fuel	\$4,887	\$3,968	\$3,743	\$7,500	\$5,492	\$15,000	100%
General Supplies	\$0	\$0		\$0	\$2,191	\$0	0%
Natural Gas	\$0	\$0		\$0	\$118		N/A
Office Supplies	\$413	\$0	\$0	\$1,800	\$323	\$1,800	0%
Other Supplies	\$0	\$0		\$0	\$234	\$0	0%
Uniform (Allowances Boot)	\$7,352	\$4,505	\$6,884	\$8,000	\$4,794	\$8,000	0%
Total Supplies:	\$109,957	\$116,970	\$75,823	\$117,300	\$278,187	\$124,800	6.4%
Capital							
Impr Other Than Buildings	\$0	\$24,960				\$0	N/A
Depreciation	\$5,184	\$600,007	\$621,588	\$601,000	\$528,563	\$650,000	8.2%
Total Capital:	\$5,184	\$624,967	\$621,588	\$601,000	\$528,563	\$650,000	8.2%
Total Expense Objects:	\$628,649	\$1,566,166	\$1,343,936	\$1,492,592	\$1,322,210	\$1,591,615	6.6%

Revenues Summary

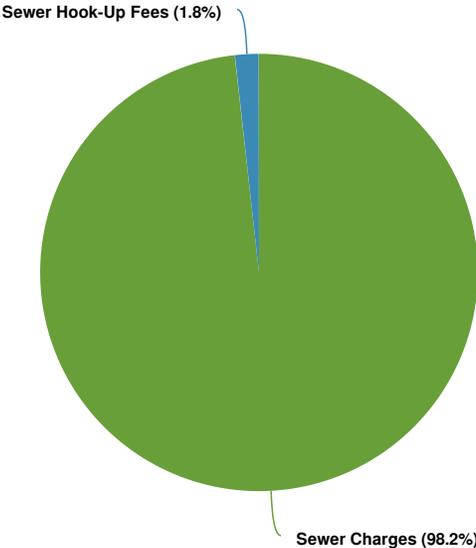
\$2,283,882 **\$243,882**
(11.96% vs. prior year)

Wastewater Utility Division (Enterprise Fund) Proposed and Historical Budget vs. Actual

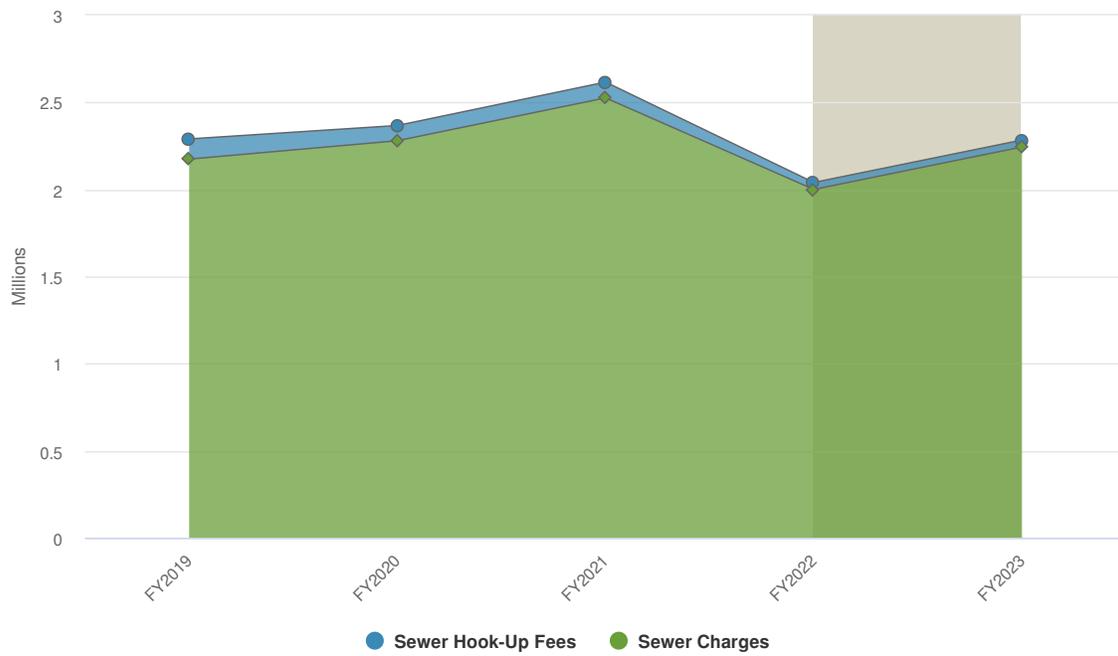


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Revenue Source							
Charges for Services							
Sewer Charges	\$2,174,144	\$2,279,774	\$2,525,804	\$2,000,000	\$2,524,181	\$2,243,882	12.2%
Sewer Hook-Up Fees	\$116,000	\$87,400	\$90,800	\$40,000	\$74,500	\$40,000	0%
Total Charges for Services:	\$2,290,144	\$2,367,174	\$2,616,604	\$2,040,000	\$2,598,681	\$2,283,882	12%
Total Revenue Source:	\$2,290,144	\$2,367,174	\$2,616,604	\$2,040,000	\$2,598,681	\$2,283,882	12%



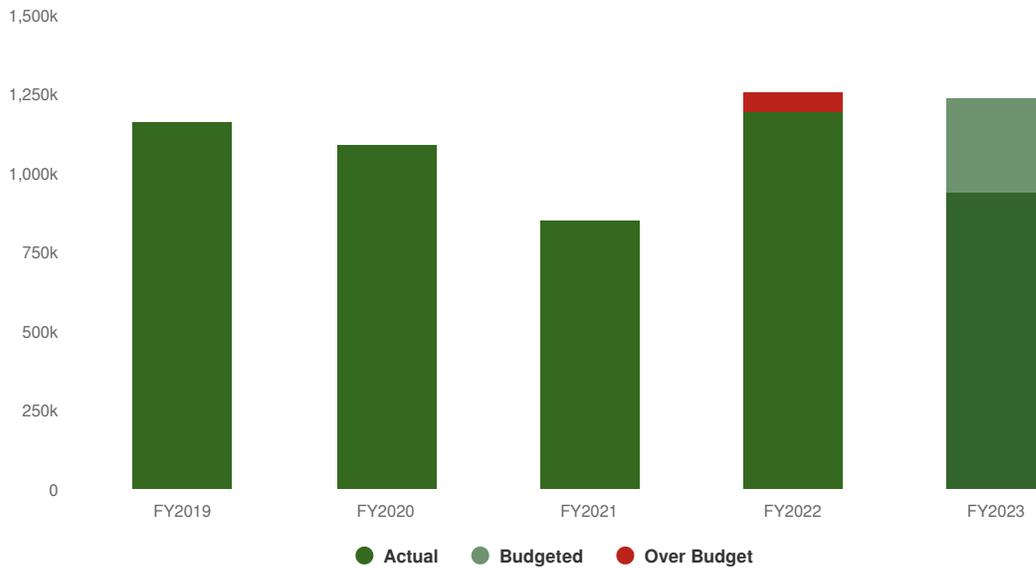
Sanitation Division (Enterprise Fund)

The Sanitation Division provides traditional waste collection services from its customers and the disposal of collected materials in a licensed landfill. The Division also collects recyclable materials through a single-stream collection method and sells the collected materials on the open market. As an enterprise fund, it is self-sustaining, generating its operating revenues from the ratepayers. The Division is responsible for the collection of waste materials and the maintenance and upgrades to the landfill facility.

Expenditures Summary

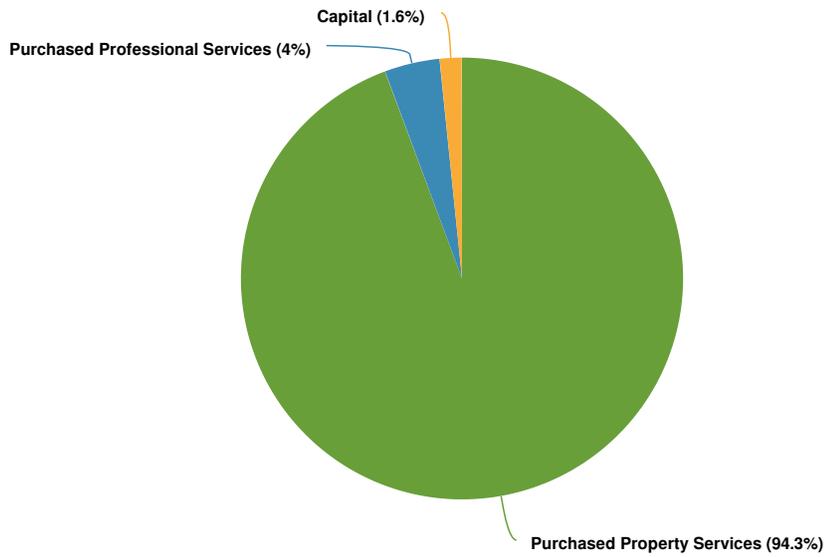
\$1,236,990 **\$43,990**
(3.69% vs. prior year)

Sanitation Division (Enterprise Fund) Proposed and Historical Budget vs. Actual

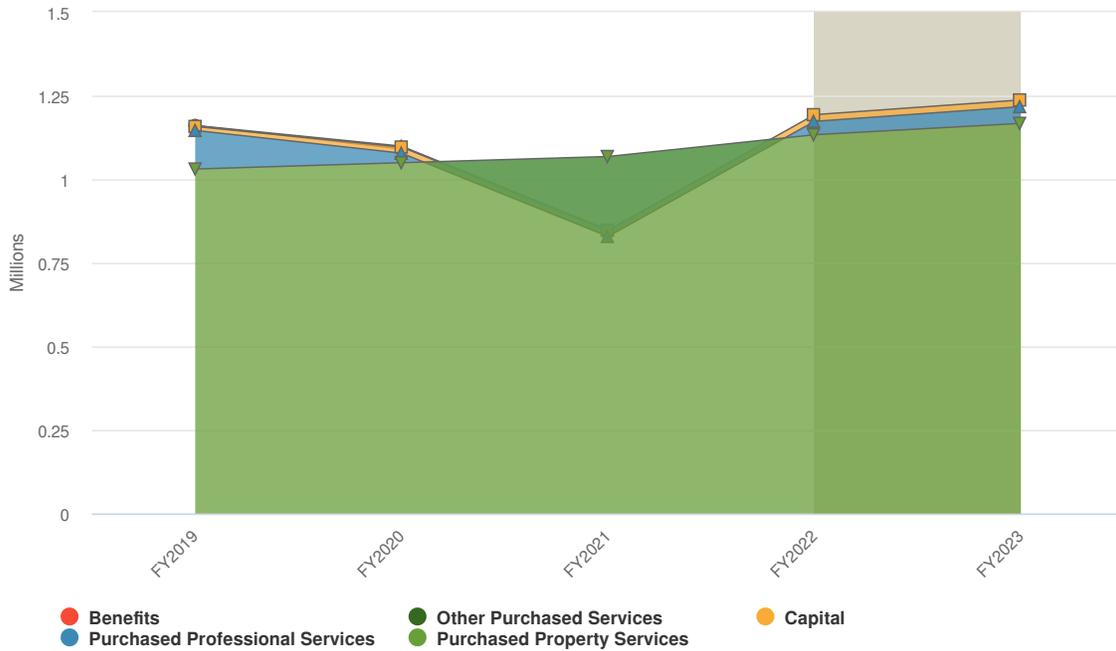


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

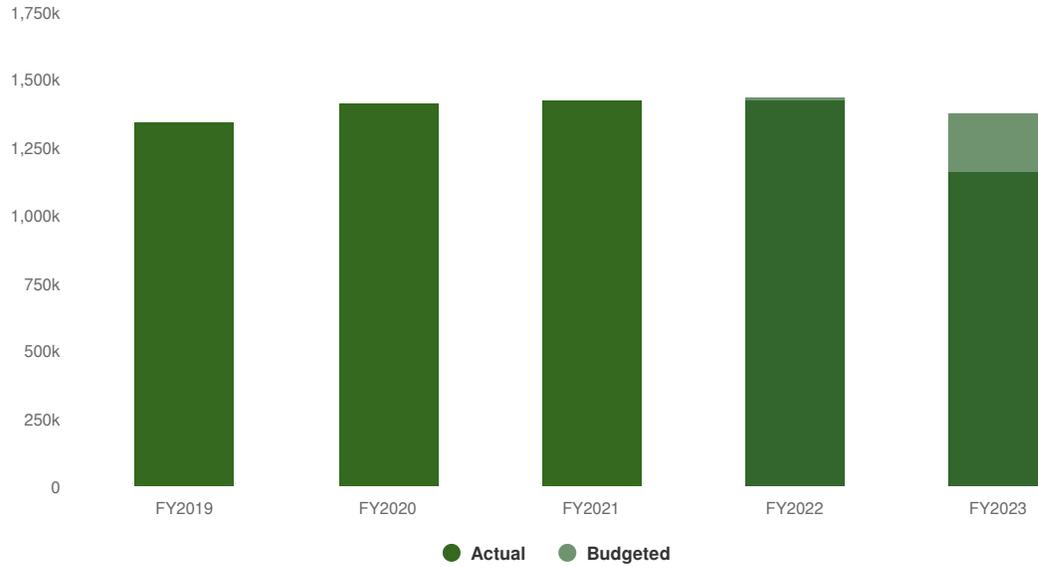
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Benefits							
Other Employee Benefits	-\$127	-\$8,552					N/A
Total Benefits:	-\$127	-\$8,552	\$0	\$0	\$0	\$0	0%
Purchased Professional Services							
Professional	\$0	\$0	\$7,391	\$0	\$875		N/A
Other Prof Services	\$101,931	\$28,490	-\$246,834	\$0	\$131,753		N/A
Technical	\$13,579	\$0	\$200	\$40,000	\$11,848	\$50,000	25%
Total Purchased Professional Services:	\$115,509	\$28,490	-\$239,243	\$40,000	\$144,476	\$50,000	25%
Purchased Property Services							
Solid Wastes Services	\$1,030,381	\$1,049,349	\$1,067,902	\$1,133,000	\$1,091,659	\$1,166,990	3%
Total Purchased Property Services:	\$1,030,381	\$1,049,349	\$1,067,902	\$1,133,000	\$1,091,659	\$1,166,990	3%
Other Purchased Services							
Pubs Subs Dues Fees	\$2,188	\$2,652	\$746	\$0	\$1,800	\$0	0%
Travel & Training	\$765	\$0					N/A
Total Other Purchased Services:	\$2,953	\$2,652	\$746	\$0	\$1,800	\$0	0%
Capital							
Depreciation	\$11,860	\$18,357	\$18,357	\$20,000	\$15,634	\$20,000	0%
Total Capital:	\$11,860	\$18,357	\$18,357	\$20,000	\$15,634	\$20,000	0%
Total Expense Objects:	\$1,160,576	\$1,090,297	\$847,762	\$1,193,000	\$1,253,569	\$1,236,990	3.7%

Revenues Summary

\$1,378,000 **-\$57,900**
 (-4.03% vs. prior year)

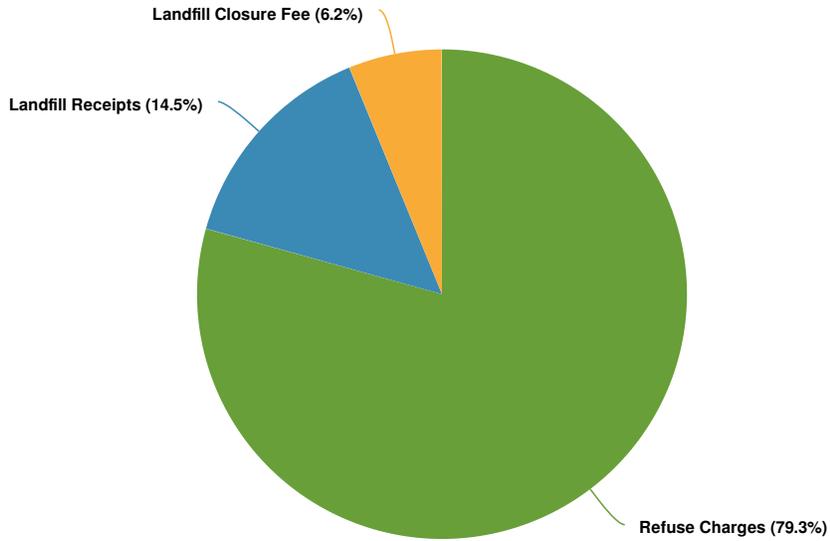


Sanitation Division (Enterprise Fund) Proposed and Historical Budget vs. Actual

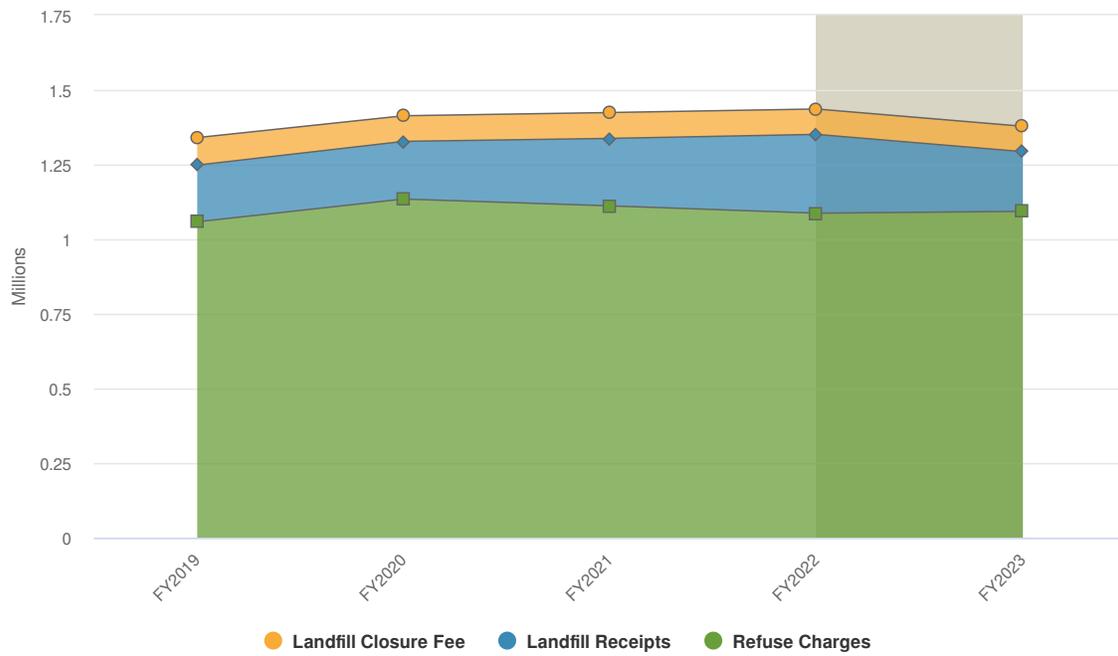


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Actual	FY2023 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)
Revenue Source							
Charges for Services							
Refuse Charges	\$1,058,066	\$1,134,308	\$1,111,481	\$1,086,900	\$1,156,636	\$1,093,000	0.6%
Landfill Receipts	\$189,887	\$193,115	\$225,942	\$264,000	\$190,755	\$200,000	-24.2%
Landfill Closure Fee	\$92,117	\$85,802	\$86,652	\$85,000	\$76,195	\$85,000	0%
Total Charges for Services:	\$1,340,070	\$1,413,226	\$1,424,075	\$1,435,900	\$1,423,587	\$1,378,000	-4%
Total Revenue Source:	\$1,340,070	\$1,413,226	\$1,424,075	\$1,435,900	\$1,423,587	\$1,378,000	-4%

CAPITAL IMPROVEMENTS

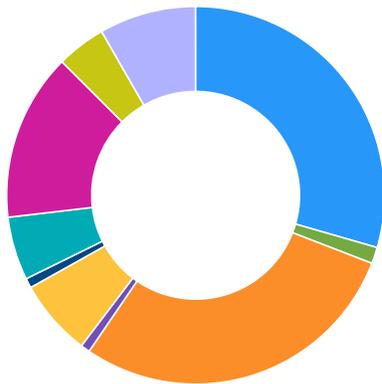


Capital Improvements: One-year Plan

Total Capital Requested \$48,417,908

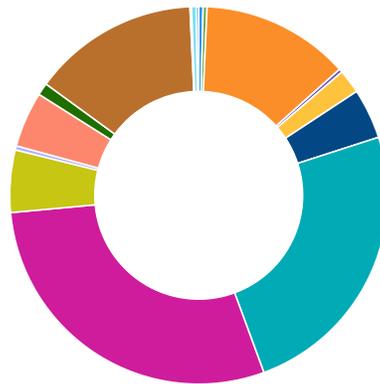
64 Capital Improvement Projects

Total Funding Requested by Department



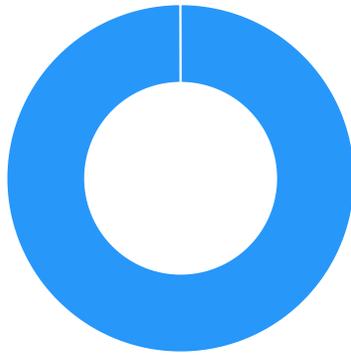
Airport (29%)	\$14,272,000.00
Boulder Creek Golf Course (1%)	\$673,735.00
Electric (29%)	\$13,878,196.00
Municipal Golf Course (1%)	\$390,064.00
Parks and Recreation (7%)	\$3,172,000.00
Police (1%)	\$400,000.00
Public Works (5%)	\$2,630,913.00
PWD Streets (14%)	\$6,945,000.00
Wastewater (4%)	\$2,046,000.00
Water (8%)	\$4,010,000.00
TOTAL	\$48,417,908.00

Total Funding Requested by Source



Acciona Solar project funding (0%)	\$184,000.00
Airport Fund (0%)	\$164,813.00
ARPA (13%)	\$6,133,000.00
Boulder Creek Golf Surcharge (0%)	\$140,000.00
CIP #1 - Voter approved (2015) (2%)	\$1,000,000.00
CIP#3 - Tract 349 - Utility Infrastructure (4%)	\$2,074,612.00
Electric Fund (24%)	\$11,803,584.00
FAA Grant (29%)	\$14,107,187.00
General Fund (5%)	\$2,584,799.00
Municipal Golf Surcharge (0%)	\$170,000.00
Pool funds (various) (5%)	\$2,300,000.00
Regional Flood Control District (1%)	\$505,913.00
Regional Transportation Commission of SNV (14%)	\$6,895,000.00
Residential Construction Tax (0%)	\$60,000.00
Special Projects (Ad Valorem Tax) (0%)	\$200,000.00
Water Fund (0%)	\$95,000.00
TOTAL	\$48,417,908.00

Capital Costs Breakdown



● Capital Costs (100%)	\$48,417,908.00
● Operational Costs (0%)	\$13,000.00
TOTAL	\$48,430,908.00

Cost Savings & Revenue Breakdown

There's no data for building chart

Parks and Recreation Requests

Itemized Requests for 2023

ABC Park Building and Grounds Renovations \$250,000

Under the Parks Maintenance Plan, ABC Park is scheduled for comprehensive maintenance, including the painting of buildings, any necessary major repairs to plumbing or electrical systems, and the updating of the park irrigation system to modern...

Municipal Dog Park at Veterans Park Softball Field \$72,000

The creation of a dog park by fencing off the back of ball fields 1 & 3 at Veterans Park. The back portion is not playable for little league games and is already utilizing temporary fencing. One field will be fenced off into two sections for...

Park Improvements \$200,000

Park and facility improvements include gazebo improvements, safety surfacing, park and facility amenities, equipment, restroom upgrades, water fountains, shade structures, court surfacing, etc. for all city parks as per the maintenance program in...

Park Irrigation Replacement \$100,000

Replacement of outdated irrigation systems at parks through out the City. The Landscape Division identify the schedule of which park to complete in order of risk of system failure or possible damage to the grounds. Updating the irrigation systems...

Swimming Pool Recreational Project design \$2,300,000

Design of new swimming pool recreational project.

Whalen Field Outfield Renovation \$250,000

The outfield at Whalen Field has not been renovated since installation. The sprinkling system and grass species is in need of replacement and upgrades.

Total: \$3,172,000



Public Works Requests

Itemized Requests for 2023

Avenue I Storm Drain **\$475,115**

This project is the design and construction of storm drain improvements from Highland Drive to Avenue G near the Boulder City High School. The project includes replacement of existing 36"- 60" storm drain with 78" storm drain and...

City Facility Parking Lot Renovations **\$200,000**

Many of the parking lots at city facilities have not been repaved since their original construction. Others require less encompassing work, but do need repair and remarking.

City Hall Improvements **\$300,000**

Improvements to City Hall facilities.

City Hall Parking Cover **\$425,000**

Design and build of covered parking in front of City Hall. The structure will include solar equipment and charging stations. The facade of the structure will compliment the aesthetics of City Hall.

City Hall Parking Lot Renovation **\$325,000**

Renovation of the parking lot in front of City Hall. The Project will include reconfiguring the area to be compliant with ADA Accessibility requirements.

City Shops Facilities Renovation and Expansion **\$200,000**

Design, renovation of existing structures and expansion of City Shops facilities. Project will be given more detailed information as planning stage is complete.

High School Eagle Sign **\$75,000**

The project consists of the design, build, and installation of a Welcome to Boulder City entrance sign honoring BCHS sports teams. The structure is made up of a 30 foot long by 15 foot high block wall supporting a 20 foot tall by 8 foot wide metal...

Turf Reduction for City Facilities **\$250,000**

Turf reduction plan and projects required to comply with State mandates. The removal of turf at city facilities that is only walked on when mowed.

Turf Reduction for City Golf Courses **\$250,000**

Turf reduction plan and projects to comply with State mandates. Remove turf that is only walked on to be mowed at Golf Courses.

Upgrade internet connections at City Facilities to adequate speeds. **\$100,000**

Upgrade the internet connections at all city facilities to an adequate speed to conduct city business more efficiently.

Wells Road Levee Lining **\$30,798**

This project is the design and construction of riprap lining of the existing levee on the north end of Wells Road that runs west from Canyon Road to the sediment/detention basin at the head of the Yucca Channel. This levee lining project will...

Total: \$2,630,913



Police Requests

Itemized Requests for 2023

Animal Control property perimeter fencing and covered parking structure for Mobile Command vehicle **\$150,000**

Perimeter chain link fencing for Animal Control property to secure the facility. Installation of a 3 sided shade structure to store the Mobile Command Vehicle that is currently in offsite storage. The monthly rent on the current storage will...

Police Station Covered Parking **\$100,000**

Construction of covered parking in front of Police Station with possible charging station capability.

Security Camera and Electronic Door Access Replacement **\$150,000**

The city's current video security camera system and electronic door access system is outdated. This project will replace the outdated/non-functional analog system with a centralized digital system with increased storage capacity. Our...

Total: \$400,000

PWD Streets Requests

Itemized Requests for 2023

ADA Upgrades Program **\$100,000**

This program includes ADA upgrades and improvements throughout Boulder City. Improvements include constructing curb, gutter and sidewalk, pavement, street lighting, curb extensions, pedestrian refuge islands, ADA ramps and marked crosswalks. The...

Neighborhood Rehabilitation (Crack and Slurry) **\$1,195,000**

This project is to crack and slurry seal various streets based on the pavement maintenance program. The project improves the driving surface and lengthens the lifespan of the asphalt surface.

Pedestrian Safety Upgrades **\$100,000**

This program includes pedestrian safety upgrades and improvements throughout Boulder City. Improvements include pedestrian bridges, pedestrian flashers and signals, traffic signal installations, curb extensions, cross walk improvements, bus...

Railroad Museum Road **\$5,000,000**

The project is the design and construction of a new public roadway to serve the new Railroad Museum and Linear Park. The road will run from Yucca Street to the Railroad Museum location near BC Parkway and Buchanan Boulevard.

Streetscape Rehabilitation **\$50,000**

This project is designed to rehabilitate, renovate, replace or install missing landscaping along the City's primary corridors such as Adams, Georgia, Buchanan and Veterans. In several stretches of each roadway the vegetation has reached end...

Traffic Signal and Intersection Improvements **\$500,000**

A variety of traffic signal enhancements that can benefit pedestrians and bicyclists are available. These include providing left turn phasing separate from pedestrian walk intervals, timing signals to encourage desired vehicle speeds, providing...

Total: \$6,945,000



Boulder Creek Golf Course Requests

Itemized Requests for 2023

BC Cart Lease-to- Own **\$283,735**

In 2012, 50 new golf carts were leased at the Boulder Creek Golf Course. In 2013 an additional 50 carts were leased. The carts are now 7 years old and showing signs of wear. It will be necessary to trade in the existing cart fleet and obtain 130...

BC Golf Course Improvements **\$100,000**

Replacement of valves, pumps, vaults, water features, nozzles, strainers, etc. Much of these items are approaching 20 years old and beyond the estimated affective lifespan. Replacement increases water efficiency and lengthens the overall lifespan...

Boulder Creek Equipment Lease-to-Own **\$140,000**

Leasing to own golf course equipment is standard in the industry because this frequently used equipment is expensive and repair issues are complex. Leasing also creates a natural timeline for replacement of pieces of equipment. The leased...

Restrooms On The Course (new) **\$150,000**

Additional rest rooms are needed on the 27 hole Boulder Creek Golf Course. This would eliminate the use of porta potties on the course and be more customer friendly. Placement of the rest rooms would be at strategic locations on the golf course.

Total: \$673,735

Municipal Golf Course Requests

Itemized Requests for 2023

Cottonwood Tree Removal and Replacement **\$70,000**

The cottonwood trees at the Municipal Golf Course are causing turf and cart path damage along with being a potential safety hazard. The roots of the trees are damaging the greens, tee-boxes, cart paths and golf carts. The cottonwood tree project...

Muni Course Equipment Lease-to-Own **\$100,000**

Leasing to own golf course equipment is standard in the industry because this frequently used equipment is expensive and repair issues are complex. Leasing also creates a natural timeline for replacement of pieces of equipment. The leased...

Muni Golf Cart Lease-to-Own **\$145,064**

In 2013, 50 new golf carts were leased at the Muni course. In 2013 an additional 50 carts were leased. The carts are now 5 years old and showing signs of wear. It will be necessary to trade in the existing cart fleet and obtain 100 new carts...

Muni Golf Course Improvements **\$75,000**

Replacement of valves, pumps, vaults, water features, nozzles, etc. Much of these items are beyond the estimated affective lifespan. Replacement increases water efficiency.

Total: \$390,064



Airport Requests

Itemized Requests for 2023

Construct Air Traffic Control Tower (ATCT) (RSAT)**\$11,635,000**

An Air Traffic Control Tower will improve public safety through the separation of aircraft. The FAA recommends that an Air Traffic Control Tower be constructed when annual operations reach 100,000 takeoffs and landings per year, the Boulder City...

Rehabilitate Runway 15-33 and Electrical Improvements**\$2,637,000**

In accordance with the Airport Pavement Management Program, Runway 15/33 is due for rehabilitation in FY25 in an effort to increase the useful life of the pavement and to reduce Foreign Object Debris that may be caused by deteriorating pavement,...

Total: \$14,272,000

Electric Requests

Itemized Requests for 2023

3 Phase and Commercial Meter Upgrades/Replacements

\$285,000

Upgrade or replacement of 3 Phase and Commercial Meters. Consisting of approximately 250 services.

4kV to 12kV Overhead Line Conversion

\$1,200,000

Replacing 50+ year-old 4,000 Volt transformers and insulators with new equipment that is capable of 12,000 Volts will reduce system outages, and will also support the strategic goal of converting the City's mixed 4,000 Volt/12,000 Volt...

Circuit 45-61-62 Tie

\$2,295,931

This project is the installation of a new feeder from Aaron Way to Pacifica Way to replace the existing undersized feeder. The project includes new conduit, vaults, and cable to provide more reliable service.

Feeder 54 Cable Replacement

\$1,677,423

This project is the replacement of the existing, aging Feeder 54 to Substation No. 5 to Adams Boulevard. The majority of this project is cable replacement, but some conduit replacement is also included.

Feeder 63 to Substation 3 Tie

\$2,119,842

This project will replace the existing undersized Feeder 63 from Avenue I to Substation No. 3. The work includes new conduits, vaults, and cable on Avenue I near Nevada Way, WyomingStreet, River Mountain Avenue, and Adams Boulevard at Substation...

Substation 3 Rebuild

\$2,150,000

Reconstruct Substation 3. This project includes new transformers, breakers and other scheduled equipment that has reached end of life.

Substation 4 Rebuild

\$2,150,000

Reconstruct Substation 4. This project includes new transformers, breakers and other scheduled equipment that has reached the end of life. Upgrading the system for an eventual 4-12Kv cutover.

Substation 5 Transformer and Foundation Replacement

\$2,000,000

Reconstruct Substation 5. The project includes new transformers and reconstruction of the transformer foundation slab. Upgrading the substation for future load.

Total: \$13,878,196



Water Requests

Itemized Requests for 2023

14" line to Solar Field PRV Construction

\$600,000

Install PRVs on existing line to Solar Fields.

ARV and Backflow Replacement

\$10,000

Replace ARV and Backflow Prevention assemblies

Copper Service Replacement

\$600,000

This project identifies and replaces plastic pipe laterals with a more durable copper lateral from the water main to the water meter. This project helps reduce leaks and overall line loss in the system, and ensures a more reliable service to our...

Covered Parking for Pipe and Trailer Pump

\$55,000

Install covered parking for water/sewer pipe and trailer pump to protect from elements.

Design and Install PRVs for Twin 5 water zone below Adam's

\$750,000

Water model to determine connection points and the possibility of not using Twin 5 reservoir, either due to maintenance/repairs or if water quality cannot be maintained.

Golf Course Estates Service and Valve Replacement

\$550,000

Upgrade Water service and valves in Golf Course Estates area, coinciding with RTC project to refurbish existing streets.

Large Meter Replacement and Backflow Installation.

\$1,000,000

The upgrade of 14 large meters and backflow installation.

Obsolete Fire Hydrant Replacement

\$150,000

Replace fire hydrants identified as obsolete.

Purchase of additional first response truck for water/wastewater

\$95,000

Purchase first response vehicle and install a work truck body/tool bed. This will be an additional vehicle with the capacity to complete both everyday and emergency jobs. This vehicle will be available for both water and wastewater jobs. Based on...

Replace 8" Butterfly Valves

\$200,000

Replace butterfly valves with resilient seat gate valves (198) - 50 per year.

Total: \$4,010,000



Wastewater Requests

Itemized Requests for 2023

Building Addition Adding Shower To Restroom **\$75,000**

Addition to existing building to allow for the addition of a shower to the restroom. The shower is necessary to allow for employees to shower when working conditions require.

Chlorine Contact Chamber Rehabilitation **\$434,000**

Rehabilitate the chlorine contact chamber at the Waste Water Treatment facility to maintain operation within code.

Concrete Lined Aeration Basin Improvements **\$200,000**

Make improvements to the concrete lined aeration basins (4 basins)

Install Chlorine Generator **\$145,000**

Install Chlorine Generator for effluent disinfection at Wastewater Treatment plant.

Lift Station 1 Improvements **\$447,000**

Rehabilitation of Lift Station and improvements to improve overall operation of the system.

Lift Station 3 Improvements **\$80,000**

Rehabilitation of Lift Station and improvements to upgrade overall operation of the system. Multi-year project.

Rehabilitate 18-inch Sanitary Sewer Mains **\$150,000**

Rehabilitate the 18 inch sanitary sewer mains

Rehabilitate Sanitary Sewer Manholes **\$360,000**

Rehabilitation of the sanitary sewer manhole system is necessary for proper access and operation to the system.

SCADA Improvements **\$35,000**

Upgrade current SCADA system.

Upgrade Foundation/Floor at Wastewater Treatment Plant **\$120,000**

Upgrade foundation and replace floor at WWTP.

Total: \$2,046,000



DEBT



Government-wide Debt Overview

Debt

General Policy Statement: The purpose of the City’s 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 \$23,495,000 of future bonds payable from and secured by Net Pledged Revenues from the Water Utility for the purpose of constructing a raw water line.

The bonds are limited obligations of the City, payable from and secured by a pledge and assignment of Net Water Utility Revenues of the City derived from the operation of the water utility. The credit nor the taxing power of the City is pledged for the payment of the principal and interest on the bonds. The bonds are not general obligations of the City.

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



Bond Details:

Origination date: December 9, 2019

Payoff date: June 1, 2032

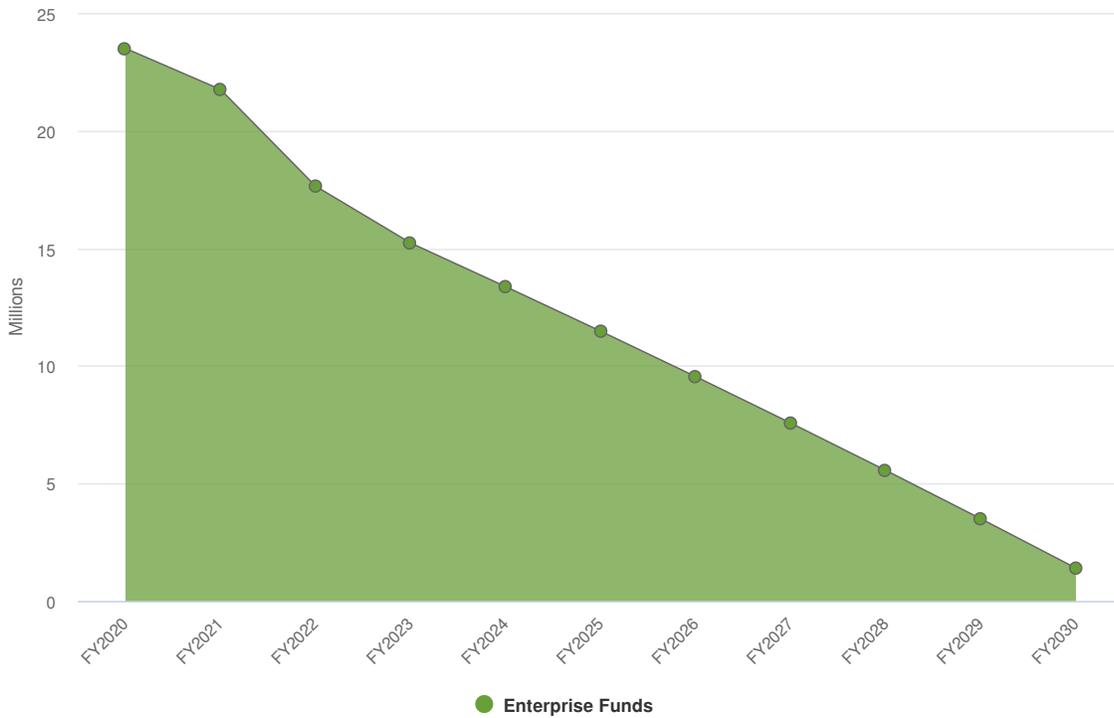
True interest cost: 2.0665114%

Average annual payment: \$2,229,869 (varies year to year)

FY 2023 payments: \$2,829,320.20 (principal - \$2,418,000*, interest - \$411,320.20)

	Original Amount	Outstanding Balance July 1, 2022
Water Enterprise Fund	\$23,495,000	\$17,640,078

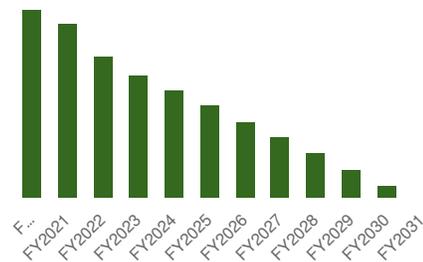
Debt by Fund



	FY2022	FY2023	% Change
All Funds	Actual	Actual	
Enterprise Funds	\$17,640,078	\$15,222,078	-13.7%
Total All Funds:	\$17,640,078	\$15,222,078	-13.7%

Enterprise Funds

Raw Waterline Bond, repayment final in FY2032



	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	
Enterprise Funds	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
Water Fund	\$23,495,000	\$21,749,000	\$17,640,078	\$15,222,078	\$13,366,078	\$11,472,078	\$9,539,078	\$7,566,078	\$5,552,078	\$3
Total Enterprise Funds:	\$23,495,000	\$21,749,000	\$17,640,078	\$15,222,078	\$13,366,078	\$11,472,078	\$9,539,078	\$7,566,078	\$5,552,078	\$3

Debt Capacity Analysis

Introduction and Purpose

Analysis of the City's debt position is important, as there may be future needs 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% of the City's reported assessed valuation. Based upon the FY 2022 assessed value of \$881,829,534 (including the assessed valuation of the redevelopment district), the City's statutory debt limitation is \$264,548,860. The City has no general obligation debt outstanding as of June 30, 2022.

Debt Issuance Policy

Administration of Policy

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

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

Summary of Debt Issuance Policies

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

APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.



Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.



Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of



the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

