

# ***CITY OF BOULDER CITY, NEVADA***

## **FISCAL YEAR 2009-2010**



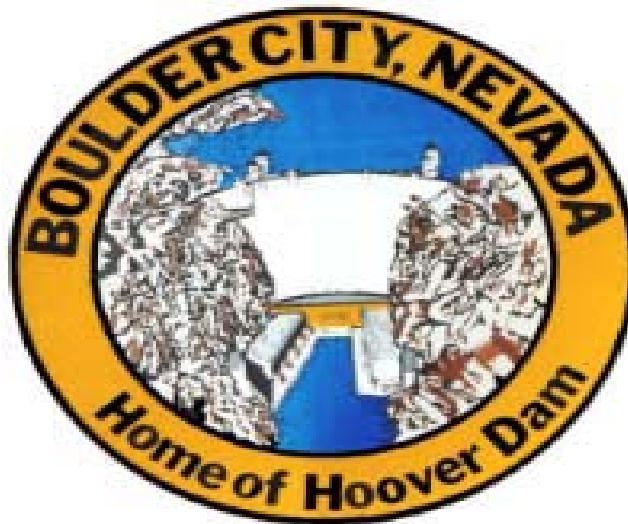
## **ANNUAL BUDGET**



**Prepared June 2009  
By Finance Department**

NEW SOLAR ENERGY PLANTS IN BOULDER CITY

**CITY OF BOULDER CITY**  
**Annual Budget**  
**Fiscal Year 2010**



**Prepared by:**  
**Finance Department**  
**Timothy T. Inch, Director**

# Annual Budget And Financial Plan

## Fiscal Year July 1, 2009 to June 30, 2010

### CITY COUNCIL



Roger Tobler, Mayor



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

### CITY OFFICIALS

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

# Boulder City At A Glance

**B**oulder City, Nevada is a beautiful oasis in the desert with green lawns and clean, tree-shaded streets overlooking Lake Mead and the Lake Mead National Recreation Area. The city is five miles from Lake Mead, eight miles from Hoover Dam and 21 miles south of Las Vegas, the “Entertainment Capital of the World.” The City of Boulder City is known as the city that housed over 4,000 workers during the construction of Hoover Dam, which lasted from 1931 to 1935. The town is still home to many of the original Dam workers, fondly called “31ers” and their families. The city was supervised and regulated by the Bureau of Reclamation and all land in and around the city was owned by the federal government. In 1958, the federal government passed the Boulder City Act and established an independent municipal government, the City of Boulder City. Under the act, the federal government turned over the existing town site, approximately 33 square miles of land, and the utility system to residents. The City Charter, approved by the residents, prohibits gaming which makes Boulder City unique as the only city in Nevada where gaming is illegal. Boulder City’s present population of 16,684 provides a quiet, small-town atmosphere found nowhere else in Southern Nevada. More importantly, it offers a welcome contrast and a dramatic alternative to the often frantic Las Vegas lifestyle.

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

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Boulder City  
Nevada**

For the Fiscal Year Beginning

**July 1, 2008**

President

Executive Director

## **BOULDER CITY AT A GLANCE**

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

The City of Boulder City is known as the city that housed over 4,000 workers during the construction of Hoover Dam, which lasted from 1931 to 1935. The town is still home to many of the original Dam workers, fondly called “31ers” and their families. One thousand five hundred permanent and temporary buildings were built to accommodate the needs of the construction workers, including over a thousand homes, a dozen dormitories, four churches, tourist centers, trade facilities, a grade school, theater, and a recreation hall. Once the Dam was completed, the Federal Government changed the basic function of the City to the headquarters of several government agencies involved in the Dam’s water and power operations. The City was supervised and regulated by the Bureau of Reclamation and all land in and around the City was owned by the Federal Government.

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



## **BOULDER CITY AT A GLANCE**

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In 1958, the Federal Government passed the Boulder City Act and established an independent municipal government, the City of Boulder City. Under the Act, the Federal

Government turned over the existing town site, approximately 33 square miles of land, and the utility system to the residents. This led to the incorporation of the City on January 4, 1960. The City Charter, approved by the residents, prohibits gaming which makes Boulder City unique as the only city in Nevada where gaming is illegal.

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

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

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

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

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

Boulder City's present population of 16,684 offers a quiet, small town atmosphere found nowhere else in Southern Nevada. More importantly, it offers a welcome contrast and a dramatic alternative to the often frantic Las Vegas lifestyle. The community takes great pride in its historic past and abounds with cultural opportunities. It has a state-of-the-art library and a wealth of interesting and unique shops located in it's historic downtown district. Boulder City also sponsors numerous special events and festivals. For instance, the annual Art in the Park and Spring Jamboree celebrations are recognized as the foremost art exhibitions in the Las Vegas metropolitan area.



## **BOULDER CITY AT A GLANCE**

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Boulder City prides itself on its low crime rate and high quality police and fire protection, quality recreational facilities including a year-round swimming pool and recreation complex which offer the residents a full range of recreational facilities. It's extensive network of parks provides visitors and residents with recreational opportunities as varied as soccer, baseball, motorcross, horseback riding, model airplane flying, car and boat racing, BMX competitions, golf, hiking, off-road biking and fishing. Within Boulder City there are 71 acres of landscaped park and plaza areas, 36 miles of hiking and mountain bike trails.



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

The 2008 population estimate for Clark County is 2 million compared to actual state population of less than 2.5 million. The rate of growth in Boulder City is expected to continue at less than 2 percent per year. The revised 2007 population estimate of 15,863 represents less than 1 percent of the County's present population.

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

## **BOULDER CITY AT A GLANCE**

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

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

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



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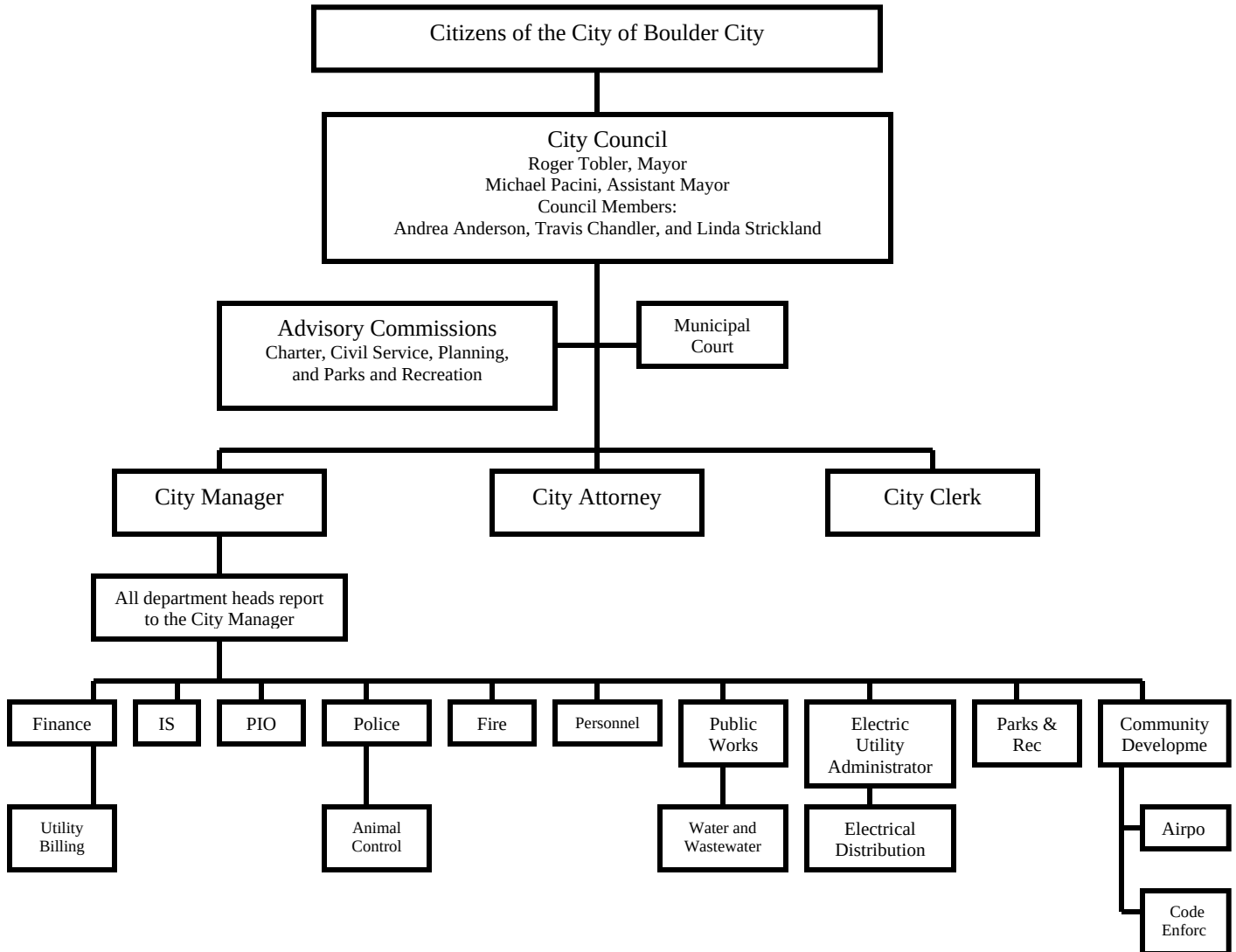
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# BOULDER CITY ORGANIZATIONAL CHART



## **YOUR CITY OFFICIALS & MANAGEMENT STAFF**

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### **Mayor and City Council**

**Roger Tobler  
Duncan McCoy  
Cam Walker  
Travis Chandler  
Linda Strickland**

**Mayor  
Mayor Pro Tem  
Council Member  
Council Member  
Council Member**

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**Vicki Mayes, City Manager**

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### **Management Team**

**Lorene Krumm  
Brok Armantrout  
Tim Inch  
Kevin Nicholson  
Maureen Walsh  
Roger Hall  
Vacant  
Thomas Finn  
Scott Hansen  
Don Donahue**

**Acting City Clerk  
Community Development Director  
Finance Director  
Fire Chief  
Information Technology Manager  
Parks & Recreation Director  
Personnel Director  
Police Chief  
Public Works Director  
Public Works Superintendent**

## STATISTICAL AND ORGANIZATIONAL INFORMATION

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### Government

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

### Demographics & Geography

|                        |                    |
|------------------------|--------------------|
| Population             | 16,840             |
| Approximate Land Area  | 202.6 square miles |
| Approximate Water Area | .04 square miles   |

### Municipal Services & Facilities

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

## **EXECUTIVE SUMMARY**

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# CITY MANAGER'S MESSAGE

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May 19, 2009

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

We are pleased to present this Final Budget for the Fiscal Year from July 1, 2009 to June 30, 2010 (FY 10) for your review and consideration. This work session will be televised for public viewing by all interested individuals who were unable to attend the meeting.

## **Budget Development**

The development of the Recommended Budget for FY 2010 has been accomplished by soliciting input from a variety of sources: the Citizens' of Boulder City, Mayor, Council members, City Manager, Department Heads and the Change Leadership Team. The Mayor and City Council conducted work sessions during the development of the budget, beginning with the bi-annual budget review on January 6, followed by a work session on February 17th, and Tentative Budget approval on March 31. These series of meetings allowed for public input, as well as staff direction for the development of the Final Budget, which was considered for adoption at a special meeting of the City Council on May 19, 2009.

The basic budget premise or approach is characterized as creating a framework for a sustainable community. In the literal sense, the word sustainability, means "to maintain a certain state or condition indefinitely". A report entitled, "Sustainability – 2020" has been prepared to lay the framework and to determine what elements will be needed for Boulder City to be sustainable over the next ten-year period. In this case sustainability simply means providing the same level of City services and programs today through the year 2020.

## **Revenue/Expenditure Projections**

Boulder City's revenue stream is comprised primarily of taxes, charges for services, leases, fines and fees. The City has enjoyed incremental increases in revenue which has provided it with a mechanism to cover incremental increases in expenses. An inherent weakness in the City's revenue base is the leveling of revenues, and especially the leveling of tax revenues, which account for about half of the City's total revenue stream.

Economic conditions, namely the housing decline, credit tightening and increased petroleum costs, have resulted in this long-predicted leveling of consolidated tax revenues. It has also contributed to the leveling of other revenues, namely property taxes, gravel pit royalties, building permit fees and other fees for services. Thankfully, Boulder City's plan to pay for services was never based upon growth, so to some degree the impact on Boulder City is not the magnitude of other local governments in Nevada. It is not, however, inconsequential and now is the time for the City to take note and make some decisions that ensure the financial stability or sustainability of our City for years to come.

During the last year, the City has experienced a decrease of consolidated tax and a decline in some revenue categories. The revenue recommendations included in the budget were developed by reviewing prior year's revenues and by projecting future revenues based upon the first half of the current year's revenues. Each revenue category was carefully reviewed and adjusted based upon the analysis and the information that was available. Conservative revenue estimation has always been the City's approach, and the FY 2010 projections are no exception. Declining and/or stabilized revenues required the City to implement a reduced spending plan, so each and every expenditure was carefully evaluated. Spending categories were reduced when possible and additional funds were allocated when funds were needed to maintain existing levels of service. The total Recommended Budget for the City is \$54,267,057, a decrease of \$2,917,589 or 5.1% from the adopted FY 2009 Operating and Capital Budget. The

## CITY MANAGER'S MESSAGE

Recommended Budget for all funds and activities of the City is set out below:

| <b><u>Fund Name</u></b>     | <b><u>Appropriation</u></b> | <b><u>% Change from FY 08-09</u></b> |
|-----------------------------|-----------------------------|--------------------------------------|
| General                     | \$ 22,779,119               | (5.7) %                              |
| Utility                     | 24,522,497                  | 14.2 %                               |
| Special Projects            | 2,900,119                   | (65.3) %                             |
| Airport                     | 1,588,182                   | 33.3 %                               |
| Cemetery                    | 148,322                     | (7.0) %                              |
| Redevelopment               | 1,202,000                   | 46.3 %                               |
| Capital Improvement         | 0                           | (100.0) %                            |
| Boulder Creek GC            | 3,186,977                   | (20.5) %                             |
| Special Revenue – More Cops | 784,393                     | 6.2 %                                |
| Less Interfund Transfers    | 2,982,977                   |                                      |
| <b>Total</b>                | <b><u>\$54,267,057</u></b>  | <b><u>(5.1) %</u></b>                |

### **Property Taxes**

The current combined total tax rate for Boulder City residents continues to be one of the lowest in the State at \$2.536 per \$100 assessed value. This compares with \$3.35 for the City of North Las Vegas, \$3.37 for the City of Las Vegas, and \$2.90 for the City of Henderson. The Recommended Budget contains an increase in the current Boulder City rate of \$.0412 per \$100 assessed valuation from the previous \$.2188 to \$.26 per \$100 valuation. Total property tax valuation in the City of Boulder City is \$675,629,306, a nominal decrease over FY 09.

The property tax rate of \$.26 cents per \$100 valuation is expected to provide \$1,335,580 in revenues for FY 2010. It should be noted that the State of Nevada is currently considering legislation to appropriate 5 cents in property tax revenues from Clark and Washoe Counties in order to address revenue shortfalls in the State's biennial budget which could be adopted after the City has already approved this final budget for FY 2010. Due to the lack of clarity surrounding this action we are unable to calculate the impact on the City's adopted budget at this time.

### **Land Management Plan**

The Recommended Budget continues the development of the leasing of commercial property that is producing reliable, long-term, stable revenue sources that will enable the City to provide the high levels of services requested by the citizens. Lease revenues are distributed by formula with 80% going to General Fund operations and 20% set aside for Capital Improvements. Lease payments supporting General Fund operations in the FY 2010 Recommended Budget are \$3,739,600, a 43.4% increase over the prior year and comprise 16.4% of the total revenues of the General Fund. It is the practice of the City to include lease revenues in the budget only after formal lease agreements have been entered into. The recommended budget contains \$444,440 in lease payments related to agreements for two leases that are expected to be approved before June 30, 2009, the end of this fiscal year.

## CITY MANAGER'S MESSAGE

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### **Utilities**

The Recommended Budget for Electric Operations for FY 2010 is \$12,071,290. This is an 11.5% increase due primarily to a rate increase of  $\frac{3}{4}$  of one cent (\$.0075) per kilowatt hour scheduled to take effect on July 1, 2009. (Exhibit 1) The Water Operations budget is \$7,555,594, an 11% increase over the prior year. This increase is due to a rate increase of approximately 10% across all customer classes scheduled to take effect on October 1, 2009. (Exhibit 2) The Landfill budget is \$1,370,000, the same as the prior year. User charges are scheduled to increase by a 3.8% CPI in accordance with the terms of our contract for services.

Included in the recommended budget is an electric rate increase of  $\frac{3}{4}$  of one cent (\$.0075) per kilowatt hour expected to provide \$1,125,000 in additional revenues to the Utility Fund. These funds will be used to supplement existing funds reserved for the anticipated debt service payments for the City's share of the Southern Nevada Water Authority's (SNWA) third intake presently under construction in Lake Mead in the amount of \$500,000.

Existing reserves consist of \$750,000 in loan repayments from the Boulder Creek Golf Club loan and \$500,000 reserved from the water and sewer rate increases adopted in the FY 2009 budget. An amount of \$250,000 is to be used to establish a "Rate Stabilization Reserve Fund" to address anticipated purchased power costs associated with a FERC (Federal Energy Regulatory Commission) filing by Nevada Power and the expiration of contracts for power from Hoover Dam which are due to expire in 2017. The remainder of the funds will be used to stabilize operating revenues of the City's electric operations which decreased by approximately \$800,000 in FY 2008. This rate increase is recommended to become effective for all bills rendered on or after July 1, 2009. This rate increase represents the first phase of a two year increase that is necessary to stabilize the electric utility operations of the City. The second phase which will be recommended for implementation in the next fiscal year will be an additional  $\frac{3}{4}$  of one cent (\$.0075) per kilowatt hour expected to provide the same amount of revenue. These funds will be used to increase the "Rate Stabilization Reserve Fund" to \$500,000 and further supplement the operating and capital needs of the utility system.

The recommended budget also includes a 10% across the board increase in the consumption component of the City's water rates that is recommended to become effective for all bills rendered on or after October 1, 2009, and is expected to provide \$400,000 in additional revenue. This rate increase is necessary to address increased operating costs of the City's water operations.

### **Utility Fund Transfer**

City Charter section 136 provides that, "All net profits derived from municipally owned and operated utilities may be expended at the discretion of the City Council for general municipal purposes". Generally Accepted Accounting Principles (GAAP) allow the allocation of shared costs expended to the General Fund to other benefited funds and enterprises of the City. During FY 2008, the City Council appointed a Financial Advisory Committee to review and recommend a Utility Fund transfer policy for the City Council. Based on their recommendation, the City Council adopted the following policy:

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

Based on this recommendation the Finance Director consulted with the appropriate department/division heads to establish reasonable estimates of services provided. The recommended budget includes a transfer in the amount of \$2,200,000 for FY 2010. This amount remains unchanged from the prior fiscal year as the current economic climate in Southern Nevada has significantly impacted the City's General Fund operations.

## CITY MANAGER'S MESSAGE

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### **Golf Course Operations**

The Municipal Golf Course and Boulder Creek Golf Course continue to impact General Fund operations and significant reductions in the golf course operating budgets have been implemented in the recommended budget. Revenue for the Municipal Course has been budgeted at \$1,420,000 in the FY 2010 budget and Boulder Creek revenues are budgeted at \$2,685,000.

As directed during the tentative budget discussions, the maintenance operations at the Municipal Golf Course are scheduled to be “contracted out” at a cost of \$800,000, to Turf Tech, Inc., the firm providing maintenance services at the Boulder Creek Golf Course. It is estimated that this will save the City between \$140,000 to \$200,000 annually through the elimination of 7 positions in the maintenance division of the Municipal Course. This change will become effective June 1, 2009. Total operating expenses of the course will decrease by \$262,945 in FY 2010, or 15.3%. Total revenues at the course have been reduced due to economic conditions by \$255,000, or 15.3%. These budgetary adjustments are expected to provide for the absolute minimum funding necessary to maintain the Municipal Course. Actual results will be closely monitored for budgetary compliance. If necessary, additional reductions will be implemented at the Municipal Course should circumstances warrant them. However, it is important to point out that any further reductions to the budget will have an immediate and negative impact on the golf course.

During FY 2009, it was necessary to implement reductions of approximately 20% for the maintenance services and golf professional services at the Boulder Creek Golf Club. Current economic conditions affecting the golf industry have required that those reductions remain in effect for FY 2010. The recommended budget for FY 2010 has been reduced by \$980,234, or (20.5%). Once again, actual results will be monitored closely during the fiscal year. Funding the Boulder Creek Golf Course at this level is expected to provide only minimal funding to maintain the golf course. If additional reductions are required during FY 2010, there will be a significant impact to the “golf experience” and overall course conditions.

### **Fee Adjustments**

The Recommended Budget includes utility rate increases as discussed above. Specific information related to the electric rate increase recommended for implementation on July 1, 2009, and water consumption charges recommended for implementation on October 1, 2009, are included as Exhibits 1 and 2 of this message.

### **Personnel Changes**

Personnel changes in the recommended budget provide for the elimination of 10 positions in the General Fund, the BCTV Coordinator; 1 Account Clerk (Parks/Rec); 1 Administrative Supervisor (Parks/Rec); 5 Senior Golf Course Maintenance Workers; 1 Golf Course Maintenance Worker; and 1 Golf Course Mechanic.

### **Reduced Spending Plan**

During FY 2009, the City Manager implemented a reduced spending plan in December 2008, in response to June 30, 2008, audited financial results that revealed a \$1.8 million decrease in General Fund balance. This plan reduced operating expenditures by around \$900,000 and adjusted revenues to provide for an anticipated \$1.2 million increase in General Fund Balance. Many of these spending reductions have been “carried over” into the recommended FY 2010 budget.

## CITY MANAGER'S MESSAGE

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In general, the FY 2010 budget reflects reduced spending throughout all departments. These reductions include:

- Significant reductions in part-time staffing levels – primarily in the Parks and Recreation Department
- No salary increases for part-time employees except for hourly rates that require adjustment to comply with Federal and State minimum wage requirement
- A 25% reduction in travel and training expenses coupled with a moratorium on all out-of-state travel
- No significant capital outlay spending except for that needed to maintain OSHA or other regulatory requirements
- Reductions in Landscape Division contractual expenses of \$285,000
- Reductions in maintenance and service levels at the Boulder Creek Golf Course and implementation of contracted maintenance at the Municipal Golf Course as discussed above
- Deferral of capital projects impacting General Fund revenues

### **Capital Improvements and Equipment**

Capital Improvements and equipment have been budgeted at \$6,639,119, for all funds in the recommended budget. Individual capital expenditures are \$204,000 in the General Fund as follows: \$60,000 computer software upgrades, \$40,000 mower at Municipal Golf Course, \$4,000 replacement document shredder in City Hall, and \$100,000 for used police vehicles. Special projects funds capital of \$2,900,119 as follows: \$130,000 skate park equipment, \$28,119 CDBG Lend-a-Hand, \$52,000 building repairs, \$600,000 police training facility, \$80,000 micro-pave program, \$1,600,000 annual pavement program, \$30,000 sidewalk repairs, \$150,000 River Mountain Loop Trail, and \$230,000 flood control basins. Utility Fund capital as follows: \$250,000 rate stabilization reserve, \$500,000 3<sup>rd</sup> intake reserve, and \$1.6 million for the 3<sup>rd</sup> intake debt service payment. Airport Fund capital as follows: \$1.2 million for runway safety improvements.

### **Debt**

The Recommended Budget does not include the issuance of any new debt obligations for the City. The total debt obligation of the City has decreased from \$42,708,791 to \$41,738,299 in the next Fiscal Year. Additionally, the inter-fund obligation of the Boulder Creek Golf Course to the Utility Fund has a balance of \$8,106,507.

While the City is not anticipating issuing any new debt in FY 2010, funds have been included in the Utility Fund for the repayment of the City's share of the third intake of the SNWA providing approximately \$1.6 million in annual payments over the next 20 years, representing \$20 million at a rate of 5%.

## CITY MANAGER'S MESSAGE

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### Future Issues

Boulder City is positioned adjacent to a population center which was the fastest growing metro area in the nation. The Las Vegas valley's demand for government employees and need to attract highly trained professionals resulted in very attractive compensation packages for employees. Boulder City's labor costs increased, not to the extent of adjacent municipalities, but nevertheless increased considerably as it competed with the Las Vegas labor market. As revenues stabilize and City compensation levels increase, funding for non-personnel activities will decrease. Boulder City's labor costs represent 70% of its overall operating expense in the FY 09 General Fund operating budget. In FY 09, revenues are projected at approximately \$23M. When the "tentative budget" was adopted in March 2009, compensation (wages and benefits) was projected to increase by 6% which equates to about \$800,000 or \$900,000 in increased expense to the General Fund in labor costs alone.

Much of the City's workforce is unionized and any changes to compensation are subject to collective bargaining. These labor contracts have resulted in higher wages and benefit packages for the workforce. Subsequent to the adoption of the tentative budget negotiations with labor representatives and employees an agreement was reached that reduced FY 2010 scheduled compensation increases by one-half with the remaining one-half being paid and contracts being extended into FY 2011. This agreement reduced compensation expenses in the General Fund by approximately \$360,000 in the recommended budget. Absent of increasing existing revenues or identifying new revenues, balancing revenues and expenditures will be next to impossible unless labor cost increases are reduced significantly in future budgets. Future labor negotiations must include multiple-year agreements providing minimal annual salary and benefit increases if the City expects to establish a sustainable plan for its future.

Debt service is critical to any plan for sustainability, both in the General Fund and the Utility Fund. Generally speaking, the Utility Fund has a greater opportunity to provide for debt service through rate payers, however, the cost of the third intake debt is a challenge. Both increases in water rates and electric rates will be needed to cover debt service on this large capital project. Land sales provide another option as a component of a debt retirement plan, however, this option is unlikely to have any current impact given the economic conditions in the Las Vegas valley today.

New lease revenues are another critical component to reducing the City's dependence upon the State's tax-based revenue structure and achieve the goal of long-term sustainability. A stable long-term lease revenue base would give the City Council the financial resources to proactively establish a sustainable financial plan for the City's future and reduce the reactionary environment current economic conditions have created. At the same time, these new revenues come with a great deal of responsibility to insure that the matters at hand are addressed. Increased revenues should be used not only to cover escalating costs, but also to retire debt, create capital reserves and expand the City's general fund balance. Policy direction regarding these measures will insure that revenues are stabilized over time and the City can sustain for its Citizens' their existing "Quality of Life" even during difficult economic storms of the future.

The final component of any sustainability plan must be controlling operating expenses. This may involve providing services through non-traditional ways like contracting services, changing current service delivery processes, utilizing technology more effectively, combining activities, eliminating programs or services, scrutinizing any additions to existing services, or simply figuring out a better way.

Boulder City has two major separate functions. The General Government function that provides essential services, and the Utility function. Both functions must have revenues to support operational expenses and capital needs. The General Fund whose major revenue sources are the Consolidated Sales Tax, Property Tax and its 80% share of lease revenues and the Utility Fund which derives all of its revenues from the City's utility rate structure.



## CITY MANAGER'S MESSAGE

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As previously presented as “Sustainability 2020” the plan should include:

- A revenue structure that maintains each fund's revenues
- A blueprint for a long-term program over many fiscal years
- Must work for both funds---there cannot be a “rob Peter to pay Paul” approach to solving independent fund issues
- Must include the establishment of adequate capital reserves for equipment replacement and maintenance of the City's assets

Currently, the City is not in the position to adequately fund the capital requirements of either the General Fund or the Utility Fund. When the voters authorized the use of Capital Improvement Fund dollars for fleet replacement and building repair, the City was able to do some much needed equipment replacement and facility improvements in the General Fund. These dollars are nearly fully expended, yet there are significant facility repairs that need to be done at ABC Park, the Police Department and the City Shops.

The Police Department has eleven vehicles with over 100,000 miles on them; next year there will be fifteen cruisers with over 100,000 miles and the recommended budget only includes \$100,000 for police vehicle replacement which is expected to allow for the purchase of 5 low-mileage used police vehicles. The recommended budget does not include any other capital funds for the general government function and given current economic conditions affecting the City's revenues this situation is expected to impact next fiscal year's budget. Another significant event that will affect the City's general government services will be the opening of the Hoover Dam bypass bridge in December 2010. This event is expected to bring more than 2,500 tractor trailer rigs and other increased vehicle traffic through the streets of the City. Although some efforts to improve their safe travel have been implemented there is certain to be major changes to the current quality of life enjoyed by our Citizens. We can also be cautiously optimistic that our continued efforts to lease our land for renewable energy projects will provide the financial resources to remove our dependency on our existing general government services revenue structure. However, those resources will not be fully available until late FY 2011 or FY 2012. Discussions concerning the creation of a “sustainable” financial plan for the City's general government functions should be developed and implemented as soon as is practicable.

### **Debt Service Considerations**

Some the alternatives for debt service have been discussed as a part of the General Fund/Utility Fund discussions. The Utility Fund has the ability to retire debt through its rates. One exception to this general rule may be large capital projects that exceed \$10M in cost. Today's example of this is the third intake. In the past, the City has looked to land sales to offset these capital expenditures and sometime in the future, this may still be an option. Another option to consider is to utilize the additional new revenues coming into the Capital Improvement Fund (20% of new lease revenues) to help with this debt service. The continued development of the City's renewable energy leases could equate to \$400-800K annually into this fund. Upon voter approval, these dollars could be used to help offset large capital expenditures in either the Utility Fund or the General Fund. This would not eliminate the need for rate increases to address inflationary pressure on the cost of services, but it could help offset some of the increases to ratepayers to fund extraordinary capital projects.

## CITY MANAGER'S MESSAGE

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### **Employee Workforce Considerations**

In order to maintain the existing levels of service, the City must retain its current staffing levels and provide adequate training and support for its personnel. The City must also position itself so it can take full advantage of technology improvements to reduce the need for additional employees. New government regulations carry new mandates which increase the burden to existing staffing levels. Maintaining employees with a high skill level is necessary if we are to meet increasing demands with the same amount of staff. The City shouldn't skimp on programs that provide incentive for advanced degrees and training that help our employees. The lack of a Boulder City By-pass will also impact City services, and, although we cannot determine the exact impact on services, it is likely that the most significant impact will be on our emergency medical services. In that six paramedics are needed to staff an additional ambulance, this is an area that the City will have to make a big decision as to what level of paramedic service it plans to provide. Based upon today's cost, six additional paramedics would cost about \$600,000 annually. This would not include additional costs and the costs to purchase and operate another rescue. After Public Safety, Park and Recreation programs are the biggest portion of the General Fund budget. Boulder City has prided itself in its youth, adult and senior recreation programs. If the City wants to continue this tradition, dollars must be allocated for the programs, ABC Park facilities must be upgraded, and a significant amount of capital must be set aside for a pool renovation project. The City must also set policies as to what level programs should be subsidized. Although golf course operations have been under a great deal of scrutiny, golf course subsidies have been declining while the municipal pool continues to be subsidized by more than \$300,000 annually.

Recreation programs should not be eliminated just because they don't break even; however, there should be a conscious policy decision made regarding the City's level of subsidy for these programs.

### **Other Considerations**

One additional component affecting the City's sustainability efforts is legislative issues. The current economic climate throughout the State of Nevada has required all local governments to be ever more vigilant in identifying legislative actions that negatively impact our budgets as the State struggles to address revenue shortfalls on the backs of local governments. Consolidated taxes constitute 40% of the General Fund revenue and provide ever increasing funds when financial times are good. However, declines in spending during harsh economic times have an immediate impact on this primary revenue stream. Boulder City must join with other local governments to preserve all local government revenues because we are on the front-lines when providing essential services to our Citizens.

### **Sustainability 2020 – General Fund Component**

In establishing a sustainability scenario for the General Fund, the next 18-24 months will be a critical period as revenues level and projected expenses increase. It is likely that most, if not all, capital expenditures will be postponed and supply and maintenance budgets will be minimized, just to cover the scheduled increases in salaries and benefits. Although this type of cost cutting can be implemented in an effort to match expenses with revenues, it will not be at a sustainable level.

It is also likely that the General Fund will achieve significant increases in revenues in FY 11 as the leases in connection with solar development come into effect. It is important to have a strategy in mind, so the new lease revenues (80% which goes to General Fund) can be a component of the plan.

- New lease revenues in the General Fund could be allocated to debt service, which would provide relief to general operations.



## CITY MANAGER'S MESSAGE

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- A portion of the new lease revenues should be set aside for capital reserves to fund equipment, fleet and facilities. For the past ten years, the City has not adequately funded capital in the General Fund. This was partially addressed by voter authorized use of Capital Improvement Fund dollars for fleet and facilities. If the City does not or is unable to fund capital items on a yearly basis, it will end up just as it was several years ago with broken down equipment, an aged fleet and millions of dollars of building repairs.
- The annual capital reserve fund needs have not been determined, but preliminary estimates indicate the annual contribution level needs to be between \$500,000 and \$750,000.
- Lease revenues must be utilized to rebuild the General Fund balances. Past (unofficial) city council policy has been to maintain at least 20% reserves in the General Fund. However, 20% of expenses is a relatively small number in actual dollars and the City should strive to maintain 30%-40% General Fund balances to insure sustainability during the difficult economic climates of the future. While the City's ability to pay has resulted in some significant increases in collective bargaining negotiated settlements, this should not be a reason for the City not to maintain fund balances that cover City operations for at least six months which would equate to a 50% fund balance reserve.
- Other opportunities for increasing revenues must be evaluated annually.
- The Business License Code is outdated and needs revamping, including the fee structure for business licenses.
- An emphasis must be placed on collecting outstanding warrants at the municipal court.
- Ambulance fees, building department fees and other fees should continue to be reviewed annually and be adjusted for cost recovery.

### **Implementation of Sustainability 2020 – General Fund**

#### **Establish General Fund Policies**

- a. Appropriate a portion of future lease revenues toward a Capital Reserve Account for equipment, fleet, facilities (estimated at \$700K annually)
- b. Appropriate a portion of future lease revenues toward debt retirement
- c. Policy relating to fund balance goal
- d. Levels of subsidy for recreation programs
- e. Levels of City services to be provided (including emergency medical)

## CITY MANAGER'S MESSAGE

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### Workforce

- Strive to meet demands for service through mechanisms other than adding employees (technology, tools, more efficient equipment or methods, contract labor).
- Provide adequate funding and resources to establish a highly trained workforce
- Establish policy for more moderate increases in employee compensation

### **Sustainability 2020 – Utility Fund Component**

There are multiple local capital projects and one large capital project (SNWA 3<sup>rd</sup> intake) that are not fully funded. There is no “magic bullet” available that will provide the resources for the City to accomplish these projects. Land sales to generate revenue for these capital projects are not the solution given our current economic climate. The City must develop a utility rate structure that can support needed capital improvements. Boulder City residents enjoy the lowest electric rates in the State and water rates that are less than half of what Las Vegas Valley residents pay. The current utility rate structure does not provide the revenue needed to complete these much-needed capital projects.

The June 30, 2008 audited financial results for the Utility Fund reported that total revenues declined by approximately \$585,000 while expenses associated with electrical and water operations increased by almost \$1,000,000. While the net effect on fund equity was a decrease of less than \$20,000, the financial stability of the Utility Fund will deteriorate if these issues are not addressed in the FY 10 and subsequent budgets. There are also additional capital needs (rehabilitation of the Buchanan Blvd. sewer line, matching funds for the wastewater treatment plant headworks, sewer effluent disposal in compliance with environmental standards, water reservoir maintenance and raw water conversions). The estimated costs of these capital improvements were estimated to be \$5.5 million in the FY 09 budget. Originally scheduled to be financed with approximately \$750,000 in water and sewer fee increases that took effect on October 1, 2008, these projects were put on hold for the current budget year. Finally, the City's share of the third intake is estimated to be \$20M and will require annual debt service payments of \$1.6M for a 20-year period.

The City Council, acting on a recommendation from the Financial Advisory Committee, reestablished a Utility Fund Capital Reserve Account to provide future capital resources. This reserve account is expected to have an approximate fund balance of \$1.25M by June 30, 2009. This balance includes \$750,000 received from the Boulder Creek Golf Course loan repayment, which has been designated toward the third intake debt service. The remaining \$500,000 is derived from the rate increase enacted on October 1, 2008. It should be noted that the BCGC annual loan payment of \$750,000 will be retired in 15 years, leaving a shortfall in funds available for the payments associated with the third intake.

Future factors that are expected to significantly impact the viability of the Utility Fund are the expiration of the contracts for the purchase of hydroelectric power in 2017 and the Federal Energy Regulatory Commission (FERC) filing by Nevada Energy that will significantly increase the City's cost of providing electricity to our residents. The City currently receives about 55% of its electrical needs from hydroelectric sources, and the remainder is purchased under contract at a favorable rate. While the availability of power from Hoover Dam is stable, the amount of power available has declined over the past several years due to lowered lake levels. This has forced the City to purchase more expensive power on the open market. This fact is best evidenced by the City's costs of purchased power, which increased by \$600,000 in FY 2008. Additionally, costs associated with the City's water system increased by \$185,000 for the same period. These cost increases do not include associated increases in salaries and benefits for employees.

## CITY MANAGER'S MESSAGE

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The City of Boulder City is fortunate to be able to provide electricity to its residents and businesses. As an electric provider, the City has been able to give its customers a reliable electric service at rates far below those charged to residents in the Las Vegas Valley. The electric component creates a third revenue component for Utility Fund operations that is a unique opportunity for Boulder City.

### **Implementation of Sustainability 2020- Utility Fund**

It should be a priority of the City Council to establish a sustainability plan for the Utility Fund. These are potential components of a sustainability plan which could stabilize the Utility Fund and, at the same time, ensure residents of reliable, low-cost utility services:

- a. Finalize the payment plan for \$1.6 in debt service associated with the third intake
- b. \$750,000 allocated from 2009-2024
- c. Additional rate increases needed (water, electric or combination of both)
- d. Capital Improvement Fund participation has been authorized and could be a component of a repayment plan (utilizing land sale or lease revenues deposited into the CIF)
- e. Appropriate at least \$650,000 annually to fund capital projects
- f. Establish a rate structure that supports Utility Fund operational & capital costs
- g. Create a rate stabilization fund
- h. Create reserves to fund needed capital projects
- i. Establish rates which support infrastructure maintenance, operating costs, capital projects and reserves
- j. Commit to a third intake payment plan (RDA, rates, capital improvement)
- k. Monitor legislative activities and participate in the legislative process

This budget addresses current issues, does its best to provide the services the residents of Boulder City have come to expect, and develops future issues of significant impact. This Final Budget is submitted for your review.

Respectfully submitted,

Vicki G. Mayes  
City Manager

Timothy T. Inch  
Finance Director

## ECONOMIC CONDITIONS

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Boulder City is known as a clean, green oasis in the desert. Located approximately 20 miles from the glitter and excitement of Las Vegas, Nevada and just a few miles from the grandeur of Hoover Dam, Boulder City offers a quiet, relaxed living environment. With a population of slightly less than 17,000 people, Boulder City residents enjoy a quaint, small town atmosphere, historic charm and an excellent quality of life with a low crime rate and high quality police and fire services. Boulder City takes pride in its quality recreational facilities such as Bootleg Canyon, one of the world's Epic Trails, Boulder City Golf Course, Boulder Creek Golf Club, the year-round swimming pool and racquetball complex, tennis courts and hiking trails that provide residents and visitors a wide range of experiences.

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

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

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

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

## DEMOGRAPHICS AND CULTURAL NOTES

Boulder City is a residential community and a tourist destination. The base population is just under 17,000. It is estimated that the City has between 8 and 10 million visitors per year pass through. Ten percent of the City's total represents the taxable assessed values of the top ten taxpayers.

| <u>Taxpayer</u>                          | <u>Taxable<br/>Value</u> | <u>Percent of<br/>Total City</u> |
|------------------------------------------|--------------------------|----------------------------------|
| Nevada Solar One LLC                     | \$38,473,113             | 3.43%                            |
| Eldorado Energy LLC                      | 31,772,451               | 2.83%                            |
| Harrah's Entertainment Inc               | 15,249,827               | 1.36%                            |
| RPS Homes                                | 6,970,143                | 0.62%                            |
| Francis Carrington                       | 3,735,312                | 0.33%                            |
| Gingerwood Mobile Home Park LLC          | 3,580,199                | 0.32%                            |
| Claremont Heights Development Corp       | 3,407,871                | 0.30%                            |
| Lido & Laila Paglia                      | 3,026,808                | 0.27%                            |
| Matthew P. Gardner                       | 2,995,852                | 0.27%                            |
| Mario & A. Caruso Revocable Family Trust | 2,933,928                | 0.26%                            |
| <b>Total</b>                             | <b>\$112,145,504</b>     | <b>10.00%</b>                    |

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

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

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

## BUDGET GUIDE

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### **Basis for Budgeting**

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

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

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

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

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

## BUDGET GUIDE

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

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

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

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

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

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

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

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



### About the Document Presentation

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

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

## PROPERTY TAXES

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### Operating Ad Valorem Taxes

In Fiscal year 2009, the ad valorem tax rate was .2188 which equates to \$2.188 per \$1,000 of taxable property value. The Fiscal year 2010 budget assumes a rate of 2.60 per \$1,000 of taxable property value.

### Limits on Increases in Assessed Value

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

### Property Tax Comparison Fiscal year 2009

|                         |        |
|-------------------------|--------|
| City of Boulder City    | 0.2188 |
| City of Mesquite        | 0.5520 |
| Town of Laughlin        | 0.8416 |
| City of Henderson       | 0.7100 |
| City of Las Vegas       | 1.0600 |
| City of Reno            | 0.9500 |
| City of North Las Vegas | 1.1600 |

### History of Assessed Values of Taxable Property

| Fiscal Year | Assessed Value | Estimated Actual Value |
|-------------|----------------|------------------------|
| 1999-2000   | \$376,089,150  | \$1,074,540,428        |
| 2000-2001   | 394,612,910    | 1,127,465,450          |
| 2001-2002   | 408,796,440    | 1,167,989,829          |
| 2002-2003   | 437,221,119    | 1,249,203,197          |
| 2003-2004   | 441,117,924    | 1,260,336,925          |
| 2004-2005   | 472,589,456    | 1,575,298,187          |
| 2005-2006   | 554,697,980    | 1,848,993,267          |
| 2006-2007   | 679,606,383    | 2,265,354,610          |
| 2007-2008   | 752,160,390    | 2,507,201,300          |
| 2008-2009   | 751,133,100    | 2,503,777,000          |

## PROPERTY TAXES

### Property Tax Rates - Direct and Overlapping Governments

| <b>Fiscal<br/>Year</b> | <b>City of<br/>Boulder City</b> | <b>State of<br/>Nevada</b> | <b>Clark<br/>County<br/>School<br/>District</b> | <b>Clark<br/>County</b> | <b>Special<br/>Districts</b> | <b>Total</b> |
|------------------------|---------------------------------|----------------------------|-------------------------------------------------|-------------------------|------------------------------|--------------|
| 1999                   | 0.2012                          | 0.1650                     | 1.3034                                          | 0.6503                  | 0.0766                       | 2.3965       |
| 2000                   | 0.2022                          | 0.1650                     | 1.3034                                          | 0.6579                  | 0.0766                       | 2.4051       |
| 2001                   | 0.2038                          | 0.1500                     | 1.3034                                          | 0.6527                  | 0.2531                       | 2.5630       |
| 2002                   | 0.2038                          | 0.1650                     | 1.3034                                          | 0.6527                  | 0.2531                       | 2.5780       |
| 2003                   | 0.2038                          | 0.1500                     | 1.3034                                          | 0.6352                  | 0.1655                       | 2.4579       |
| 2004                   | 0.2038                          | 0.1650                     | 1.3034                                          | 0.6552                  | 0.1655                       | 2.4929       |
| 2005                   | 0.2038                          | 0.1700                     | 1.3034                                          | 0.6502                  | 0.1655                       | 2.4929       |
| 2006                   | 0.1844                          | 0.1700                     | 1.3034                                          | 0.6566                  | 0.1655                       | 2.4799       |
| 2007                   | 0.2038                          | 0.1700                     | 1.3034                                          | 0.6566                  | 0.1655                       | 2.4993       |
| 2008                   | 0.2038                          | 0.1850                     | 1.3034                                          | 0.6391                  | 0.1485                       | 2.4798       |
| 2009                   | 0.2188                          | 0.1800                     | 1.3034                                          | 0.6541                  | 0.0855                       | 2.4418       |

## FINANCIAL STRUCTURE

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### Fund Accounting and Fund Types

For accounting purposes, a public unit of local government such as the City of Boulder City is not treated as a single entity as is common with private business. The City government is a collection of smaller, separate accounting entities known as “funds.” Each fund has its own set of self-balancing accounts in which to record cash and other financial resources as well as related liabilities and fund balances. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. A government can have any number of funds desired, but with Governmental Accounting Standards Board Statement 34, it is best to have as few as possible. The following list describes all of the City’s primary funds.

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

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

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

**Special Revenue Funds-** These Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The City maintains the following ten Special Revenue Funds: Urban Forestry, Promotion, Residential Construction Tax, Police Forfeiture, Municipal Court Construction Fee, Municipal Court Administrative Assessment, Capital Improvement, Land Improvement, Redevelopment District and Police \$.25 Sales/Use Tax Fund.

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

## FINANCIAL STRUCTURE

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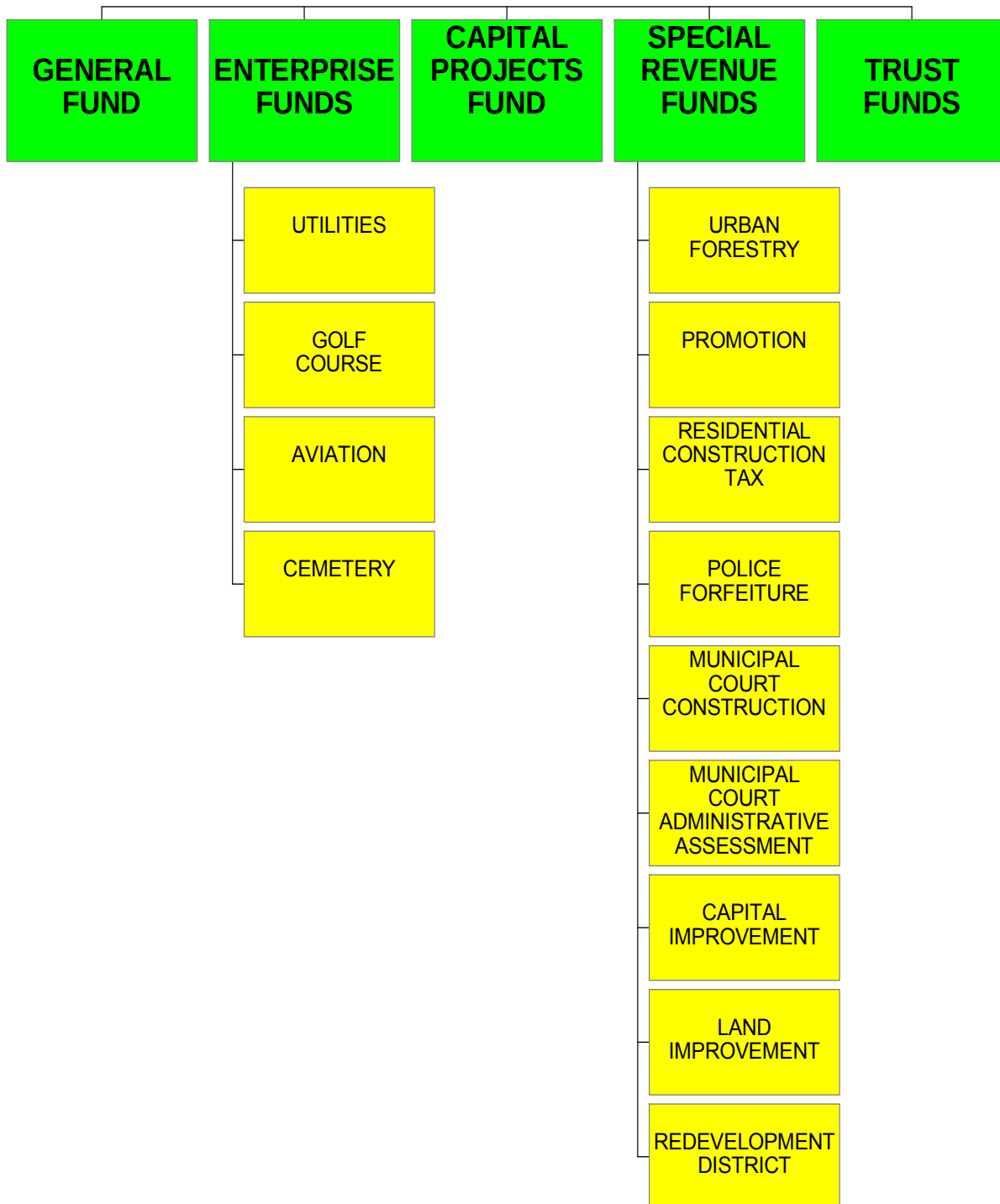
- **Municipal Court Administrative Assessment Fund** – This fund was established in accordance with NRS 176.059 authorizing the collection of an administrative assessment in the municipal court for training and education of personnel, acquisition of capital goods, management and operational studies and audits.
- **Capital Improvement Fund** – This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.
- **Land Improvement Fund** – This fund is used to account for financial resources to be used for the acquisition or development of land throughout the City.
- **Redevelopment District Fund** – This fund accounts for costs of providing grants given for the purpose of housing and commercial rehabilitation and the construction of capital improvements, such as streets, lighting, and parking facilities.
- **Police \$.25 Sales/Use Tax Fund** – This fund is used to account for financial resources to be used for the employment of additional police officers funded by county sales taxes.

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

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

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

### CITY BUDGET (FUND STRUCTURE)



## BUDGET GUIDE

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The City of Boulder City is a chartered city operating under the Council-Manager form of government. The City Council is comprised of four Council members, elected at large by citizens, who serve overlapping four-year terms. The Council presiding Mayor, elected at large, serves a four-year term. The Mayor and City Council, which act as the City's legislative and policy-making body, appoint the City Manager. The City Manager is the City's chief administrator responsible for implementing policies and programs adopted by the Mayor and City Council. The City provides the full range of services normally associated with a municipality, including public safety (police and fire), advanced life support services, street and park maintenance, public improvements, recreational activities, electric and water service, wastewater treatment, sanitation, planning and zoning, and general administration.

### **Budget Process**

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

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

### **Budget Adjustments**

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

### **Budget Policies and Goals**

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



## BUDGET GUIDE

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

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

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

### THE BUDGET CALENDAR

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

|               |                                                                                                                                               |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| November 15   | Distribution of budget instructions and forms. Operating Budget and Capital Improvement Program spreadsheet files posted for each department. |
| January 10    | Base Budgets for Revenue/Expense entered by Departments.                                                                                      |
| January 11    | Operating Budget and Capital Improvement Program spreadsheet files posted to each department's share drive file.                              |
| January 12    | Review session with Department Heads.                                                                                                         |
| January 18-20 | Base budget entries reviewed with departments.                                                                                                |
| January 24    | Finance enters final Base Budget changes to share drive files.                                                                                |
| January 25    | Departments complete entry of Operating & Capital Improvement budget requests to share drive files.                                           |
| January 27    | Budget Discussion draft to City Manager.                                                                                                      |
| February 1    | Administrative review of budget begins.                                                                                                       |
| February 17   | Manager's review completed.                                                                                                                   |

## BUDGET GUIDE

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|          |                                                                                                                                                                                                          |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| March 1  | Revised Discussion Draft to City Manager.                                                                                                                                                                |
| March 15 | Special Council Work session to review Manager's Proposed (Tentative) Budget, Operating & Capital Improvements and Land Management Plan.                                                                 |
| March 17 | File Tentative Budget with City Clerk for consideration at April 12, 2005 meeting (materials to Clerk by March 24).                                                                                      |
| April 12 | Council approval of Tentative Budget (no later than 4/15/04 per NRS 354.596-1)                                                                                                                           |
| April 14 | File Tentative Budget with City Clerk, Clark County Clerk and Controller, and Nevada Dept. of Taxation. File notice of time and place budget hearing will be held.                                       |
| May 5    | Publish notice of Public Hearing on the Budget (7-14 days prior) Obtain Affidavit of Publication.                                                                                                        |
| May 19   | Special Council Meeting (3 <sup>rd</sup> Tuesday in May, NRS 354.596-3b) for:<br>Adoption of Final Budget (on or before June 1, NRS 354.598-2)<br>Adoption of Capital Improvement Program (NRS 278.0226) |
| May 21   | Mail Final Budget and Affidavit of Publication to Nevada Dept. of Taxation.                                                                                                                              |
| June 2   | Publish Notice that Summary of Final Budget is available for inspection (within 30 days of adoption). File Final Budget copy with Boulder City Library.                                                  |

## IMPLEMENTING OUR VISION

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### **Vision for Boulder City**

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

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

### **Guiding Principles**

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

#### **A Sustainable Growth Management Program**

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

#### **Efficient Use and Expansion of Public Facilities and Services**

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

#### **A Balanced Multi-Modal Transportation System**

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

#### **A Coordinated and Efficient Land Use Pattern**

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

## IMPLEMENTING OUR VISION

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### **A Strong, Diversified Economic Base**

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

### **Preserve and Enhance Natural Resources**

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

### **Promote a Strong Community Identity**

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

### **Stable, Cohesive Neighborhoods Offering a Variety of Housing Types**

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

### **Identify and Protect Existing Historic Resources**

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

### **A System of Connected Parks and Trails**

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

The Annual Fiscal Year 2010 Budget incorporates the vision and priorities expressed by the Mayor, City Council, and the citizens of Boulder City. The Fiscal Year (FY) 2010 budget balances short-term needs and new fiscal constraints. Over the past several years, the City of Boulder City has initiated processes that have it looking to the future and planning for services, programs and facilities to meet the needs of the residents of the community. The most current budget process addressed both revenues and expenditures for its operating programs for an extended five-year period. The capital improvement program established a continuing five-year look at facility and equipment needs.

## IMPLEMENTING OUR VISION

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

The following Goals for Boulder City describes our community's values and aspirations and helps create an image of the kind of place its residents would like it to be over the next 20 years. It builds on the City's best characteristics and identifies changes that would improve the City overall. The Goals below are based upon information gathered from a community survey and a series of neighborhood meetings conducted during 1996 and 1997, the Strategic Plan Vision adopted in 2000, the Master Plan adopted December 9, 2003 by City Council, as well as recent analysis of community issues, conditions, and goals. The development of the Annual Fiscal Year 2009 Budget took into consideration the following eleven goals:

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

## IMPLEMENTING OUR VISION

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### **Budget Priorities**

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

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

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

### **COMMUNITY SAFETY:**

The significant issues resulting in the priority are as follows:

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

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

#### Plans for Current Fiscal Year:

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

## IMPLEMENTING OUR VISION

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### **BALANCED ECONOMY:**

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

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

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

#### Plans for Current Fiscal Year:

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

### **TOURISM:**

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

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

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

#### Plans for Current Fiscal Year:

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

## IMPLEMENTING OUR VISION

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### COMMUNITY SERVICES AND OBJECTIVES:

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

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

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

#### Plans for Current Fiscal Year:

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

### SMALL TOWN CHARACTER AND HISTORY:

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

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

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

#### Plans for Current Fiscal Year:

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

### CLEAN AND GREEN COMMUNITY:

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

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



## IMPLEMENTING OUR VISION

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

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

Plans for Current Fiscal Year:

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

**RECREATION AND LEISURE:**

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

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

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

Plans for Current Fiscal Year:

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

**INTER-AGENCY/BUSINESS SUPPORT AND COOPERATION:**

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

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

## IMPLEMENTING OUR VISION

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

Plans for Current Fiscal Year:

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

**ENVIRONMENT AND NATURAL RESOURCES:**

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

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

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

Plans for Current Fiscal Year:

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

**GROWTH CONTROL:**

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

## IMPLEMENTING OUR VISION

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

### **PRIORITY #10. Maintain the control of our growth.**

#### Plans for Current Fiscal Year:

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

### **MUNICIPAL FINANCE:**

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

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

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

#### Plans for Current Fiscal Year:

1. Develop contingencies for increasing general fund revenues.

## FINANCIAL POLICIES

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### **CITY OF BOULDER CITY'S COMPREHENSIVE FINANCIAL POLICIES**

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

### **Operating Management Policies**

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

## FINANCIAL POLICIES

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

### Capital Management Policies

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

### Debt Management Policies

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

## FINANCIAL POLICIES

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

## FINANCIAL POLICIES

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### Reserve Policies

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

### Financial Reporting Policies

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



**SOURCES AND USES BY DEPARTMENT AND CATEGORY  
FISCAL YEAR 2010 BUDGET**

| GENERAL FUND               | Sources     | USES BY CATEGORY |           |           |                | TOTAL        |
|----------------------------|-------------|------------------|-----------|-----------|----------------|--------------|
|                            |             | Salaries         | Benefits  | Operating | Capital Outlay |              |
| Funds Forward              | \$3,594,712 |                  |           |           |                | \$ 3,594,712 |
| REVENUE                    |             |                  |           |           |                |              |
| Ad Valorem Taxes           | 1,335,580   |                  |           |           |                | 1,335,580    |
| Room Tax                   | 475,000     |                  |           |           |                | 475,000      |
| Licenses and Permits       | 1,505,000   |                  |           |           |                | 1,505,000    |
| Intergovernmental          | 8,641,485   |                  |           |           |                | 8,641,485    |
| Charges for Services       | 2,627,500   |                  |           |           |                | 2,627,500    |
| Fines and Forfeits         | 750,000     |                  |           |           |                | 750,000      |
| Gravel Pit Royalties       | 540,000     |                  |           |           |                | 540,000      |
| Leased Property            | 3,809,600   |                  |           |           |                | 3,809,600    |
| Miscellaneous              | 65,500      |                  |           |           |                | 65,500       |
| Transfers In               | 2,246,000   |                  |           |           |                | 2,246,000    |
| Total Revenues             | 21,995,665  |                  |           |           |                | 21,995,665   |
| Total Sources              | 25,590,377  |                  |           |           |                | 25,590,377   |
|                            |             |                  |           |           |                |              |
| <b>EXPENDITURES</b>        |             |                  |           |           |                |              |
| Mayor and City Council     |             | 58,738           | 19,205    | 25,550    | -              | 103,493      |
| City Clerk                 |             | 240,113          | 96,408    | 69,058    | -              | 405,579      |
| City Attorney              |             | 198,390          | 73,312    | 140,889   | -              | 412,591      |
| City Manager               |             | 224,642          | 79,198    | 53,201    | -              | 357,041      |
| Personnel                  |             | 138,165          | 46,700    | 89,500    | -              | 274,365      |
| Public Information Officer |             | 71,926           | 30,224    | 32,200    | -              | 134,350      |
| Finance                    |             | 484,503          | 193,860   | 55,224    | 4,000          | 737,587      |
| Information Systems        |             | 247,563          | 98,169    | 477,623   | 60,000         | 883,355      |
| Services and Supplies      |             |                  |           | 1,050,477 | -              | 1,050,477    |
| Municipal Court            |             | 345,864          | 110,372   | 97,230    | -              | 553,466      |
| Police                     |             | 2,993,608        | 1,631,637 | 1,024,883 | 100,000        | 5,750,128    |
| Animal Control             |             | 188,770          | 76,960    | 56,660    | -              | 322,390      |
| Fire                       |             | 1,942,967        | 989,679   | 463,597   | -              | 3,396,243    |
| Streets                    |             | 526,927          | 218,794   | 189,726   | -              | 935,447      |
| Engineering                |             | 293,664          | 111,145   | 61,450    | -              | 466,259      |
| Public Works               |             |                  |           |           |                |              |
| Administration             |             | 136,776          | 45,476    | 367,350   | -              | 549,602      |
| Landscaping                |             | 523,011          | 235,770   | 319,218   | -              | 1,077,999    |
| Building Maintenance       |             | 117,872          | 52,246    | 250,660   | -              | 420,778      |
| Golf Course                |             | 155,071          | 31,648    | 1,228,728 | 40,000         | 1,455,447    |
| Recreation                 |             | 912,139          | 267,632   | 295,214   | -              | 1,474,985    |
| Senior Citizens            |             |                  |           | 160,000   | -              | 160,000      |
| Swimming Pool              |             | 292,309          | 68,360    | 125,630   | -              | 486,299      |
| Cable TV                   |             | 0                | 0         | 0         | -              | 0            |
| Community Dev. Admin.      |             | 161,146          | 61,594    | 10,178    | -              | 232,918      |
| Planning and Zoning        |             | 92,197           | 35,005    | 6,380     | -              | 133,582      |



|                      |  |            |           |           |           |              |
|----------------------|--|------------|-----------|-----------|-----------|--------------|
| Building Inspection  |  | 168,502    | 64,905    | 62,554    | -         | 295,961      |
| Other Appropriations |  | -          | -         | 701,977   |           | 701,977      |
| Total Expenditures   |  | 11,275,460 | 4,285,046 | 7,287,416 | 1,327,783 | 22,772,319   |
| Total Reserves       |  |            |           |           |           | 2,818,058    |
| Total Uses           |  |            |           |           |           | \$25,590,377 |
|                      |  |            |           |           |           |              |

**SOURCES AND USES BY DEPARTMENT AND CATEGORY  
FISCAL YEAR 2010 BUDGET**

| UTILITY FUND        | Sources      | USES BY CATEGORY      |            |                   |                 |           | TOTAL         |
|---------------------|--------------|-----------------------|------------|-------------------|-----------------|-----------|---------------|
|                     |              | Personnel<br>Services | Operating  | Capital<br>Outlay | Debt<br>Service | Other     |               |
| Funds Forward       | \$38,653,643 |                       |            |                   |                 |           | \$ 38,653,643 |
| REVENUE             |              |                       |            |                   |                 |           |               |
| Sales Tax           | 875,000      |                       |            |                   |                 |           | 875,000       |
| Electric Billings   | 12,071,290   |                       |            |                   |                 |           | 12,071,290    |
| Water Billings      | 7,480,594    |                       |            |                   |                 |           | 7,480,594     |
| Sewer Billings      | 1,300,000    |                       |            |                   |                 |           | 1,300,000     |
| Refuse Billings     | 800,000      |                       |            |                   |                 |           | 800,000       |
| Landfill Receipts   | 570,000      |                       |            |                   |                 |           | 570,000       |
| Penalties           | 100,000      |                       |            |                   |                 |           | 100,000       |
| Hook Up Fees        | 240,000      |                       |            |                   |                 |           | 240,000       |
| Miscellaneous       | 1,280,000    |                       |            |                   |                 |           | 1,280,000     |
| Total Revenues      | 24,716,884   |                       |            |                   |                 |           | 24,716,884    |
| Total Sources       | 63,370,527   |                       |            |                   |                 |           | 63,370,527    |
|                     |              |                       |            |                   |                 |           |               |
| <b>EXPENDITURES</b> |              | 3,500,675             | 14,120,360 | 2,350,000         | 2,131,462       | 2,420,000 | 24,522,497    |
|                     |              |                       |            |                   |                 |           | -             |
| Total Expenditures  |              | 3,500,675             | 14,120,360 | 2,350,000         | 2,131,462       | 2,420,000 | 24,522,497    |
| Total Reserves      |              |                       |            |                   |                 |           | \$ 38,848,030 |
| Total Uses          |              |                       |            |                   |                 |           | \$ 63,370,527 |

**SOURCES AND USES BY DEPARTMENT AND CATEGORY  
FISCAL YEAR 2010 BUDGET**

| CEMETERY FUND       | Sources    | USES BY CATEGORY      |           |                   |                 |        | TOTAL      |
|---------------------|------------|-----------------------|-----------|-------------------|-----------------|--------|------------|
|                     |            | Personnel<br>Services | Operating | Capital<br>Outlay | Debt<br>Service | Other  |            |
| Funds Forward       | \$ 378,025 |                       |           |                   |                 |        | \$ 378,025 |
| REVENUE             |            |                       |           |                   |                 |        |            |
| Sale of Lots        | 30,000     |                       |           |                   |                 |        | 30,000     |
| Opening & Closing   | 20,000     |                       |           |                   |                 |        | 20,000     |
| Other               | 12,000     |                       |           |                   |                 |        | 12,000     |
| Interest            | 15,000     |                       |           |                   |                 |        | 15,000     |
| Total Revenues      | 77,000     |                       |           |                   |                 |        | 77,000     |
| Total Sources       | 455,025    |                       |           |                   |                 |        | 455,025    |
|                     |            |                       |           |                   |                 |        |            |
| <b>EXPENDITURES</b> |            | -                     |           |                   |                 |        |            |
| Total Expenditures  |            | -                     | 102,322   | -                 |                 | 46,000 | 148,322    |
| Total Reserves      |            |                       |           |                   |                 |        | 306,703    |
| Total Uses          |            |                       |           |                   |                 |        | \$ 455,025 |
|                     |            |                       |           |                   |                 |        |            |

| AVIATION FUND       | Sources   | USES BY CATEGORY      |           |                   |                 |       | TOTAL        |
|---------------------|-----------|-----------------------|-----------|-------------------|-----------------|-------|--------------|
|                     |           | Personnel<br>Services | Operating | Capital<br>Outlay | Debt<br>Service | Other |              |
| Funds Forward       | \$ 63,990 |                       |           |                   |                 |       | \$ 63,990    |
| REVENUE             |           |                       |           |                   |                 |       |              |
| Rents and Royalties | 452,325   |                       |           |                   |                 |       | 452,325      |
| FAA Grant           | 1,140,000 |                       |           |                   |                 |       | 1,140,000    |
| Total Revenues      | 1,592,325 |                       |           |                   |                 |       | 1,592,325    |
| Total Sources       | 1,656,315 |                       |           |                   |                 |       | 1,656,315    |
|                     |           |                       |           |                   |                 |       |              |
| <b>EXPENDITURES</b> |           | 217,798               | 170,384   | 1,200,000         | -               | -     | 1,588,182    |
|                     |           |                       |           |                   |                 |       | -            |
| Total Expenditures  |           | 217,798               | 170,384   | 1,200,000         | -               | -     | 1,588,182    |
| Total Reserves      |           |                       |           |                   |                 |       | 68,133       |
| Total Uses          |           |                       |           |                   |                 |       | \$ 1,656,315 |
|                     |           |                       |           |                   |                 |       |              |

**SOURCES AND USES BY DEPARTMENT AND CATEGORY  
FISCAL YEAR 2010 BUDGET**

| RESIDENTIAL CONSTRUCTION TAX | Sources | USES BY CATEGORY |          |           |                |        | TOTAL     |
|------------------------------|---------|------------------|----------|-----------|----------------|--------|-----------|
|                              |         | Salaries         | Benefits | Operating | Capital Outlay | Other  |           |
| Funds Forward                | \$ -    |                  |          |           |                |        | \$ -      |
| REVENUE                      |         |                  |          |           |                |        |           |
| Residential Construction Tax | 15,000  |                  |          |           |                |        | 15,000    |
| Transfers In                 | -       |                  |          |           |                |        | -         |
| Total Revenues               | 15,000  |                  |          |           |                |        | 15,000    |
| Total Sources                | 15,000  |                  |          |           |                |        | 15,000    |
|                              |         |                  |          |           |                |        |           |
| <b>EXPENDITURES</b>          |         |                  |          |           |                |        |           |
| Other Appropriations         |         | -                | -        | -         |                | 15,000 | 15,000    |
| Total Expenditures           |         | -                | -        | -         |                | 15,000 | 15,000    |
| Total Reserves               |         |                  |          |           |                |        | -         |
| Total Uses                   |         |                  |          |           |                |        | \$ 15,000 |
|                              |         |                  |          |           |                |        |           |

| POLICE FORFEITURE FUND | Sources   | USES BY CATEGORY |          |           |                |       | TOTAL     |
|------------------------|-----------|------------------|----------|-----------|----------------|-------|-----------|
|                        |           | Salaries         | Benefits | Operating | Capital Outlay | Other |           |
| Funds Forward          | \$414,346 |                  |          |           |                |       | \$414,346 |
| REVENUE                |           |                  |          |           |                |       |           |
| Miscellaneous          | -         |                  |          |           |                |       | -         |
| Transfers In           | -         |                  |          |           |                |       | -         |
| Total Revenues         | -         |                  |          |           |                |       | -         |
| Total Sources          | 414,346   |                  |          |           |                |       | 414,346   |
|                        |           |                  |          |           |                |       |           |
| <b>EXPENDITURES</b>    |           |                  |          |           |                |       |           |
| Public Safety Expense  |           | -                | -        | -         |                | -     | -         |
| Total Expenditures     |           | -                | -        | -         |                | -     | -         |
| Total Reserves         |           |                  |          |           |                |       | 414,346   |
| Total Uses             |           |                  |          |           |                |       |           |

**SOURCES AND USES BY DEPARTMENT AND CATEGORY  
FISCAL YEAR 2010 BUDGET**

| MUNICIPAL COURT CONSTRUCTION | Sources   | USES BY CATEGORY |          |           |                |       | TOTAL      |
|------------------------------|-----------|------------------|----------|-----------|----------------|-------|------------|
|                              |           | Salaries         | Benefits | Operating | Capital Outlay | Other |            |
| Funds Forward                | \$302,321 |                  |          |           |                |       | \$ 302,321 |
| REVENUE                      |           |                  |          |           |                |       |            |
| Fines and Forfeits           | 45,000    |                  |          |           |                |       | 45,000     |
| Transfers In                 | -         |                  |          |           |                |       | -          |
| Total Revenues               | 45,000    |                  |          |           |                |       | 45,000     |
| Total Sources                | 347,321   |                  |          |           |                |       | 347,321    |
|                              |           |                  |          |           |                |       |            |
| <b>EXPENDITURES</b>          |           |                  |          |           |                |       |            |
| Judicial                     |           | -                | -        | -         | 81,000         |       | 81,000     |
| Total Expenditures           |           | -                | -        | -         | 81,000         |       | 81,000     |
| Total Reserves               |           |                  |          |           |                |       | 266,321    |
| Total Uses                   |           |                  |          |           |                |       | \$ 347,321 |
|                              |           |                  |          |           |                |       |            |

| MUNI. COURT ADMIN. ASSMNT. | Sources   | USES BY CATEGORY |          |           |                |        | TOTAL      |
|----------------------------|-----------|------------------|----------|-----------|----------------|--------|------------|
|                            |           | Salaries         | Benefits | Operating | Capital Outlay | Other  |            |
| Funds Forward              | \$234,812 |                  |          |           |                |        | \$234,812  |
| REVENUE                    |           |                  |          |           |                |        |            |
| Fines and Forfeits         | 60,000    |                  |          |           |                |        | 60,000     |
| Transfers In               | -         |                  |          |           |                |        | -          |
| Total Revenues             | 60,000    |                  |          |           |                |        | 60,000     |
| Total Sources              | 294,812   |                  |          |           |                |        | 294,812    |
|                            |           |                  |          |           |                |        |            |
| <b>EXPENDITURES</b>        |           |                  |          |           |                |        |            |
| Judicial                   |           |                  |          |           |                | 42,425 | 42,425     |
| Operating Transfer Out     |           | -                | -        | -         |                | -      | -          |
| Total Expenditures         |           | -                | -        | -         |                | 42,425 | 42,425     |
| Total Reserves             |           |                  |          |           |                |        | 252,387    |
| Total Uses                 |           |                  |          |           |                |        | \$ 294,812 |

## SOURCES AND USES BY DEPARTMENT AND CATEGORY

### FISCAL YEAR 2010 BUDGET

| POLICE 1/4 CENT SALES TAX | Sources   | USES BY CATEGORY |          |           |                | TOTAL        |
|---------------------------|-----------|------------------|----------|-----------|----------------|--------------|
|                           |           | Salaries         | Benefits | Operating | Capital Outlay |              |
| Funds Forward             | \$598,274 |                  |          |           |                | \$ 598,274   |
| REVENUE                   |           |                  |          |           |                |              |
| Sales Tax - .25           | 710,000   |                  |          |           |                | 710,000      |
| Transfers In              | -         |                  |          |           |                | -            |
| Total Revenues            | 710,000   |                  |          |           |                | 710,000      |
| Total Sources             | 1,308,274 |                  |          |           |                | 1,308,274    |
|                           |           |                  |          |           |                |              |
| <b>EXPENDITURES</b>       |           |                  |          |           |                |              |
| Public Safety             |           | 380,318          | 243,754  | 160,321   | 0              | 784,393      |
| Total Expenditures        |           | 380,318          | 243,754  | 160,321   | 0              | 784,393      |
| Total Reserves            |           |                  |          |           |                | 523,881      |
| Total Uses                |           |                  |          |           |                | \$ 1,308,274 |
|                           |           |                  |          |           |                |              |

## SOURCES AND USES BY DEPARTMENT AND CATEGORY

### FISCAL YEAR 2010 BUDGET

| REDEVELOPMENT AUTHORITY | Sources      | USES BY CATEGORY |          |           |                | TOTAL        |
|-------------------------|--------------|------------------|----------|-----------|----------------|--------------|
|                         |              | Salaries         | Benefits | Operating | Capital Outlay |              |
| Funds Forward           | \$ 2,293,750 |                  |          |           |                | \$ 2,293,750 |
| REVENUE                 |              |                  |          |           |                |              |
| Interest Earnings       | 15,000       |                  |          |           |                | 15,000       |
| Property Tax            | 1,187,000    |                  |          |           |                | 1,187,000    |
| Total Revenues          | 1,202,000    |                  |          |           |                | 1,202,000    |
| Total Sources           | 3,495,750    |                  |          |           |                | 3,495,750    |
|                         |              |                  |          |           |                |              |
| <b>EXPENDITURES</b>     |              |                  |          |           |                |              |
| Redevelopment Projects  |              | -                | -        | 1,142,000 |                | 1,142,000    |
| Operating Expenses      |              |                  |          |           |                |              |
| Capital Items           |              | -                | -        | -         | 60,000         | 60,000       |
| Total Expenditures      |              | -                | -        | 1,142,000 | 60,000         | 1,202,000    |
| Total Reserves          |              |                  |          |           |                | 2,293,750    |
| Total Uses              |              |                  |          |           |                | \$ 3,495,750 |

**SOURCES AND USES BY DEPARTMENT AND CATEGORY  
FISCAL YEAR 2010 BUDGET**

| SPECIAL PROJECTS FUND   | Sources      | USES BY CATEGORY |          |           |                | TOTAL        |
|-------------------------|--------------|------------------|----------|-----------|----------------|--------------|
|                         |              | Salaries         | Benefits | Operating | Capital Outlay |              |
| Funds Forward           | \$ 1,684,238 |                  |          |           |                | \$ 1,684,238 |
| REVENUE                 |              |                  |          |           |                |              |
| Taxes                   | 203,938      |                  |          |           |                | 203,938      |
| Federal Grants          | 951,298      |                  |          |           |                | 951,298      |
| State Shared Revenues   | 170,000      |                  |          |           |                | 170,000      |
| Local Government Grants | 1,990,000    |                  |          |           |                | 1,990,000    |
| Operating Transfers In  | 235,000      |                  |          |           |                | 235,000      |
| Total Revenues          | 3,550,236    |                  |          |           |                | 3,550,236    |
| Total Sources           | 5,234,474    |                  |          |           |                | 5,234,474    |
|                         |              |                  |          |           |                |              |
| <b>EXPENDITURES</b>     |              |                  |          |           |                |              |
| Recreation              |              | -                | -        | -         | 130,000        | 130,000      |
| Community Development   |              | -                | -        | -         | 28,119         | 28,119       |
| General Government      |              | -                | -        | -         | 52,000         | 52,000       |
| Police and Fire         |              | -                | -        | -         | 600,000        | 600,000      |
| Public Works            |              | -                | -        | -         | 2,090,000      | 2,090,000    |
|                         |              | -                | -        | -         | -              | -            |
| Total Expenditures      |              | -                | -        | -         | 2,900,119      | 2,900,119    |
| Total Reserves          |              |                  |          |           |                | 2,334,355    |
| Total Uses              |              |                  |          |           |                | \$5,234,474  |
|                         |              |                  |          |           |                |              |

| LAND IMPROVEMENT FUND   | Sources  | USES BY CATEGORY |          |           |                | TOTAL    |
|-------------------------|----------|------------------|----------|-----------|----------------|----------|
|                         |          | Salaries         | Benefits | Operating | Capital Outlay |          |
| Funds Forward           | \$ 8,141 |                  |          |           |                | \$ 8,141 |
| REVENUE                 |          |                  |          |           |                |          |
| Golf Course Surcharge   | 0        |                  |          |           |                | 0        |
| Total Revenues          | 0        |                  |          |           |                | 0        |
| Total Sources           | 8,141    |                  |          |           |                | 8,141    |
|                         |          |                  |          |           |                |          |
| <b>EXPENDITURES</b>     |          |                  |          |           |                |          |
| Operating Transfers Out |          | -                | -        | -         | -              | -        |
| Total Expenditures      |          | -                | -        | -         | -              | -        |
| Total Reserves          |          |                  |          |           |                | 8,141    |
| Total Uses              |          |                  |          |           |                | \$ 8,141 |
|                         |          |                  |          |           |                |          |

**SOURCES AND USES BY DEPARTMENT AND CATEGORY  
FISCAL YEAR 2010 BUDGET**

| CAPITAL IMPROVEMENT FUND | Sources      | USES BY CATEGORY |          |           |                | TOTAL        |
|--------------------------|--------------|------------------|----------|-----------|----------------|--------------|
|                          |              | Salaries         | Benefits | Operating | Capital Outlay |              |
| Funds Forward            | \$ 3,861,920 |                  |          |           |                | \$ 3,861,920 |
| REVENUE                  |              |                  |          |           |                |              |
| Interest Earnings        | 50,000       |                  |          |           |                | 50,000       |
| Leases                   | 876,881      |                  |          |           |                | 876,881      |
| Land Sales               | 0            |                  |          |           |                | 0            |
| Total Revenues           | 926,881      |                  |          |           |                | 926,881      |
| Total Sources            | 4,788,801    |                  |          |           |                | 4,788,801    |
|                          |              |                  |          |           |                |              |
| <b>EXPENDITURES</b>      |              |                  |          |           |                |              |
| Operating Transfers Out  |              | -                | -        | -         |                | -            |
| Total Expenditures       |              | -                | -        | -         |                | -            |
| Total Reserves           |              |                  |          |           |                | 4,788,801    |
| Total Uses               |              |                  |          |           |                | \$ 4,788,801 |
|                          |              |                  |          |           |                |              |

| URBAN FORESTRY FUND     | Sources | USES BY CATEGORY |          |           |                | TOTAL |
|-------------------------|---------|------------------|----------|-----------|----------------|-------|
|                         |         | Salaries         | Benefits | Operating | Capital Outlay |       |
| Funds Forward           | \$ 0    |                  |          |           |                | \$ 0  |
| REVENUE                 |         |                  |          |           |                |       |
| Total Revenues          | 0       |                  |          |           |                | 0     |
| Total Sources           | 0       |                  |          |           |                | 0     |
|                         |         |                  |          |           |                |       |
| <b>EXPENDITURES</b>     |         |                  |          |           |                |       |
| Operating Transfers Out |         | -                | -        | -         | -              | 0     |
| Total Expenditures      |         | -                | -        | -         | -              | 0     |
| Total Reserves          |         |                  |          |           |                | 0     |
| Total Uses              |         |                  |          |           |                | \$ 0  |
|                         |         |                  |          |           |                |       |

**SOURCES AND USES BY DEPARTMENT AND CATEGORY  
FISCAL YEAR 2010 BUDGET**

| <b>BOULDER CREEK<br/>GOLF FUND</b> | <b>Sources</b> | <b>USES BY CATEGORY</b> |                 |                  |                           |              |  |
|------------------------------------|----------------|-------------------------|-----------------|------------------|---------------------------|--------------|--|
|                                    |                | <b>Salaries</b>         | <b>Benefits</b> | <b>Operating</b> | <b>Capital<br/>Outlay</b> | <b>TOTAL</b> |  |
| <b>REVENUE</b>                     |                |                         |                 |                  |                           |              |  |
| Golf Course Receipts               | 2,410,000      |                         |                 |                  |                           | 2,410,000    |  |
| Merchandise Sales                  | 200,000        |                         |                 |                  |                           | 200,000      |  |
| Pavilion Rent                      | 15,000         |                         |                 |                  |                           | 15,000       |  |
| Food and Beverage                  | 60,000         |                         |                 |                  |                           | 60,000       |  |
| Transfer General Fund              | 501,977        |                         |                 |                  |                           | 501,977      |  |
| Total Revenues                     | 3,186,977      |                         |                 |                  |                           | 3,186,977    |  |
|                                    |                |                         |                 |                  |                           |              |  |
| <b>EXPENDITURES</b>                |                |                         |                 |                  |                           |              |  |
| Expenses                           |                | 14,121                  | 2,225           | 1,943,654        |                           | 1,960,000    |  |
| Revenue Bond                       |                |                         |                 |                  | 476,977                   | 476,977      |  |
| Utility Fund – Med Term<br>Loan    |                |                         |                 |                  | 750,000                   | 750,000      |  |
| Total Expenditures                 |                | 14,121                  | 2,225           | 1,943,654        | 1,226,977                 | 3,186,977    |  |



**SOURCES AND USES BY DEPARTMENT AND CATEGORY  
FISCAL YEAR 2010 BUDGET**

| TOTAL ALL FUNDS      | Sources       | USES BY CATEGORY      |            |                   |                 |         | TOTAL        |
|----------------------|---------------|-----------------------|------------|-------------------|-----------------|---------|--------------|
|                      |               | Personnel<br>Services | Operating  | Capital<br>Outlay | Debt<br>Service | Other   |              |
| Funds Forward        | \$ 17,355,679 |                       |            |                   |                 |         | \$17,355,679 |
| REVENUE              |               |                       |            |                   |                 |         |              |
| Ad Valorem Taxes     | 2,522,580     |                       |            |                   |                 |         | 2,522,580    |
| Other Taxes          | 1,388,938     |                       |            |                   |                 |         | 1,388,938    |
| Licenses and Permits | 1,520,000     |                       |            |                   |                 |         | 1,520,000    |
| Intergovernmental    | 13,767,783    |                       |            |                   |                 |         | 13,767,783   |
| Charges for Services | 28,388,709    |                       |            |                   |                 |         | 28,388,709   |
| Fines and Forfeits   | 2,105,000     |                       |            |                   |                 |         | 2,105,000    |
| Miscellaneous/Leases | 5,401,981     |                       |            |                   |                 |         | 5,401,981    |
| Total Revenues       | 55,094,991    |                       |            |                   |                 |         | 55,094,991   |
| Total Sources        | 72,450,670    |                       |            |                   |                 |         | 72,450,670   |
|                      |               |                       |            |                   |                 |         |              |
| <b>EXPENDITURES</b>  |               | 19,512,052            | 24,515,647 | 6,674,119         | 2,608,439       | 950,000 | 54,260,257   |
| Total Expenditures   |               | 19,512,052            | 24,515,647 | 6,674,119         | 2,608,439       | 950,000 | 54,260,257   |
| Total Reserves       |               |                       |            |                   |                 |         | 18,190,413   |
| Total Uses           |               |                       |            |                   |                 |         | \$72,450,413 |
|                      |               |                       |            |                   |                 |         |              |

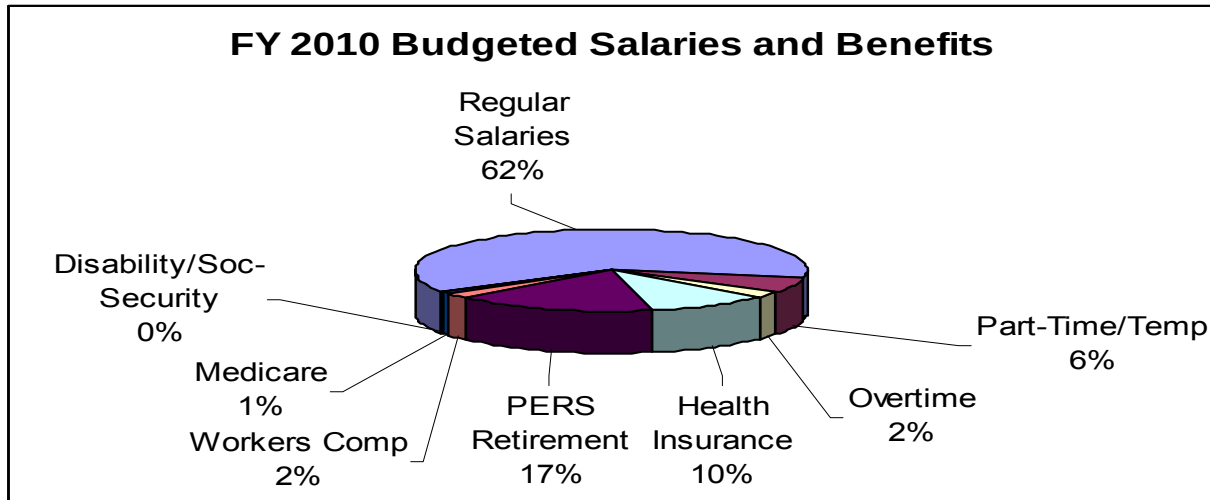
## PERSONNEL OVERVIEW

### PERSONNEL RECAP

FY 2008 THROUGH FY 2010

| <u>Full-Time Positions:</u>              | FY 2008       | FY 2009       | CHANGE        | FY 2010       |
|------------------------------------------|---------------|---------------|---------------|---------------|
| DEPARTMENT                               |               |               |               |               |
| City Manager                             | 2             | 2             |               | 2             |
| City Clerk                               | 3             | 3             |               | 3             |
| Finance and Information Systems          | 8             | 9             |               | 9             |
| City Attorney                            | 2             | 2             |               | 2             |
| Personnel                                | 1             | 1             |               | 1             |
| Public Information and BCTV              | 2             | 2             | -1            | 1             |
| Municipal Court                          | 4.5           | 6             |               | 6             |
| Police                                   | 44            | 44            |               | 44            |
| Fire                                     | 22            | 22            |               | 22            |
| Animal Control                           | 3             | 3             |               | 3             |
| Public Works Administration              | 2             | 2             |               | 2             |
| Streets                                  | 8             | 8             |               | 8             |
| Landscaping                              | 9             | 8             |               | 8             |
| Building Maintenance                     | 2             | 2             |               | 2             |
| Engineering                              | 4             | 4             |               | 4             |
| Recreation and Golf                      | 19            | 19            | -9            | 10            |
| Community Development Administration     | 2             | 2             |               | 2             |
| Planning                                 | 1             | 1             |               | 1             |
| Building Inspection and Code Enforcement | 2             | 2             |               | 2             |
| <b>TOTAL GENERAL FUND</b>                | <b>140.5</b>  | <b>142</b>    | <b>-10</b>    | <b>132</b>    |
| Electric and Utility Administration      | 17            | 17            |               | 17            |
| Water and Wastewater                     | 9             | 9             |               | 9             |
| Utility Billing and Collection           | 5             | 5             |               | 5             |
| <b>TOTAL FULL-TIME</b>                   | <b>171.5</b>  | <b>173</b>    | <b>-10</b>    | <b>163</b>    |
| <u>Part-Time/Temporary Positions:</u>    |               |               |               |               |
| City Council                             | 5.00          | 5.00          |               | 5.00          |
| City Manager                             | 0.98          | 1.11          | -1.11         | 0             |
| Finance                                  | 0.63          | 0             |               | 0             |
| Municipal Court                          | 2.50          | 2.50          |               | 2.50          |
| Police                                   | 4.30          | 4.36          | -1.20         | 3.16          |
| Fire                                     | 3.98          | 4.43          |               | 4.43          |
| Animal Control                           | 0.63          | 0             |               | 0             |
| Public Works Administration              | 0.05          | 0.05          | -0.05         | 0             |
| Recreation and Golf                      | 44.5          | 43.01         | -12.53        | 30.48         |
| Redevelopment Specialist                 | 0.80          | 0.80          |               | 0.80          |
| Electric                                 | 0.50          | 0.50          |               | 0.50          |
| Utility Billing and Collection           | 1.50          | 1.50          |               | 1.50          |
| <b>TOTAL ALL OTHER</b>                   | <b>65.37</b>  | <b>63.26</b>  | <b>-14.89</b> | <b>48.37</b>  |
| <b>TOTAL POSITIONS</b>                   | <b>236.87</b> | <b>236.26</b> | <b>-24.89</b> | <b>211.37</b> |

## CONSOLIDATED BUDGET SUMMARY



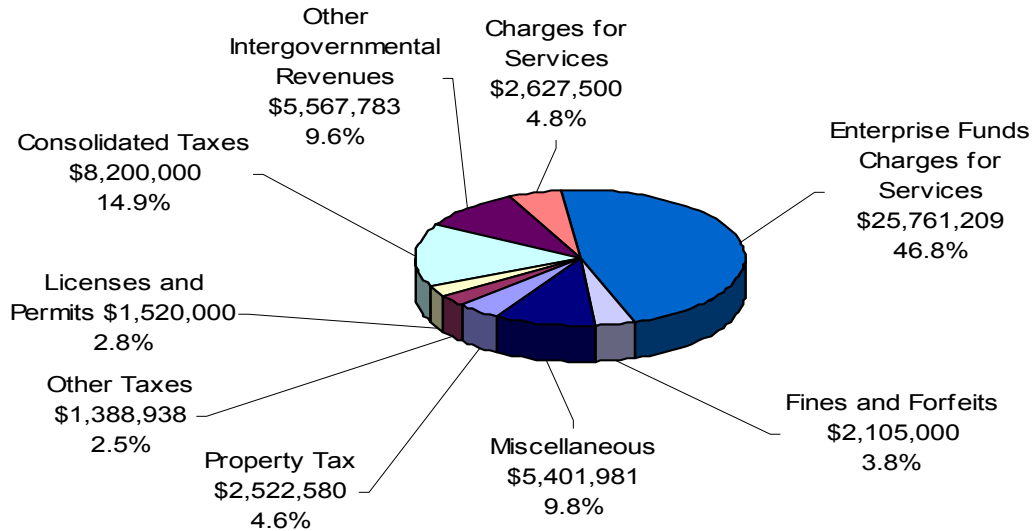
**Budgeted Salaries and Benefits By Fund and Type**  
FY 2010 Salaries and Benefits Budget By Fund & Type

| Pay/Benefit Type           | General Fund        | Police Sales Tax | Utility Fund       | Airport Fund     | Golf Course Fund | Total Amount        |
|----------------------------|---------------------|------------------|--------------------|------------------|------------------|---------------------|
| <b>Salary &amp; Wages</b>  |                     |                  |                    |                  |                  |                     |
| Regular Salaries           | \$ 9,110,791        | \$ 380,318       | \$2,308,211        | \$154,775        | 0                | \$11,954,095        |
| Part-Time/Temp             | 1,058,326           | 0                | 139,354            | 0                | 14,121           | \$ 1,211,801        |
| Overtime                   | 345,745             | 0                | 80,447             | 0                | 0                | \$ 426,192          |
| <b>Subtotal</b>            | <b>10,514,862</b>   | <b>380,318</b>   | <b>2,528,012</b>   | <b>154,775</b>   | <b>14,121</b>    | <b>\$13,592,088</b> |
| <b>Benefits</b>            |                     |                  |                    |                  |                  |                     |
| Health Insurance           | 1,541,159           | 75,100           | 389,497            | 25,213           | 0                | \$ 2,030,969        |
| PERS Retirement            | 2,561,937           | 140,718          | 512,764            | 33,276           | 0                | \$ 3,248,695        |
| Workers Comp               | 346,855             | 22,421           | 41,220             | 2,290            | 1,145            | \$ 413,931          |
| Medicare                   | 140,621             | 5,515            | 29,182             | 2,244            | 205              | \$ 177,767          |
| Disability/Social Security | 47,727              | 0                | 0                  | 0                | 875              | \$ 48,602           |
| <b>Subtotal Benefits</b>   | <b>4,638,299</b>    | <b>243,754</b>   | <b>972,663</b>     | <b>63,023</b>    | <b>2,225</b>     | <b>\$5,919,964</b>  |
| <b>Total FY 2010</b>       | <b>\$15,153,161</b> | <b>\$624,072</b> | <b>\$3,500,675</b> | <b>\$217,798</b> | <b>\$16,346</b>  | <b>\$19,512,052</b> |

## CONSOLIDATED BUDGET SUMMARY

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

### TOTAL CITY BUDGET REVENUES BY CATEGORY Fiscal Year 2010 Budget - \$55.1 Million

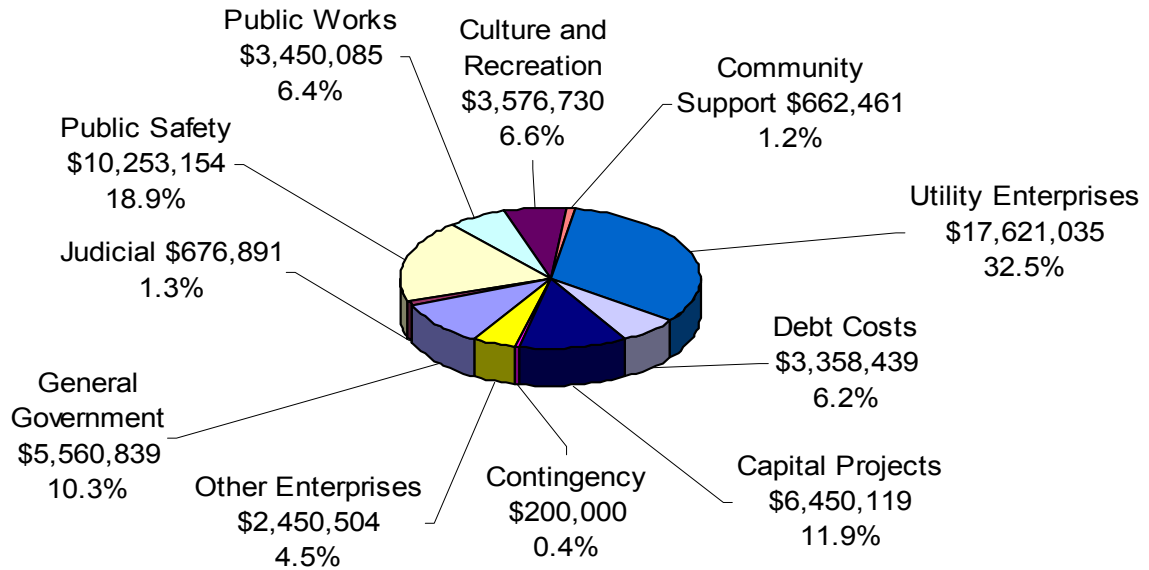


| Consolidated Revenues                 | 2007-08<br>Actual    | 2008-09<br>Budget    | 2009-10<br>Budget    | Percent       |
|---------------------------------------|----------------------|----------------------|----------------------|---------------|
| Property Tax                          | \$ 2,062,305         | \$ 2,018,548         | \$ 2,522,580         | 4.6%          |
| Other Taxes                           | 1,548,458            | 1,449,401            | 1,388,938            | 2.5%          |
| Licenses and Permits                  | 1,377,672            | 1,645,000            | 1,520,000            | 2.8%          |
| Consolidated Taxes                    | 8,498,661            | 8,537,000            | 8,200,000            | 14.9%         |
| Other Intergovernmental Revenues      | 3,533,776            | 9,768,052            | 5,567,783            | 9.6%          |
| Charges for Services                  | 2,617,065            | 2,952,558            | 2,627,500            | 4.8%          |
| Enterprise Funds Charges for Services | 22,506,640           | 24,366,900           | 25,761,209           | 46.8%         |
| Fines and Forfeits                    | 1,633,755            | 889,000              | 2,105,000            | 3.8%          |
| Miscellaneous                         | 4,216,486            | 9,546,633            | 5,401,981            | 9.8%          |
| <b>Revenue Total</b>                  | <b>\$ 47,994,818</b> | <b>\$ 61,173,092</b> | <b>\$ 55,094,991</b> | <b>100.0%</b> |

## CONSOLIDATED BUDGET SUMMARY

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

### TOTAL CITY BUDGET EXPENDITURES Fiscal Year 2010 Budget - \$54.3 Million

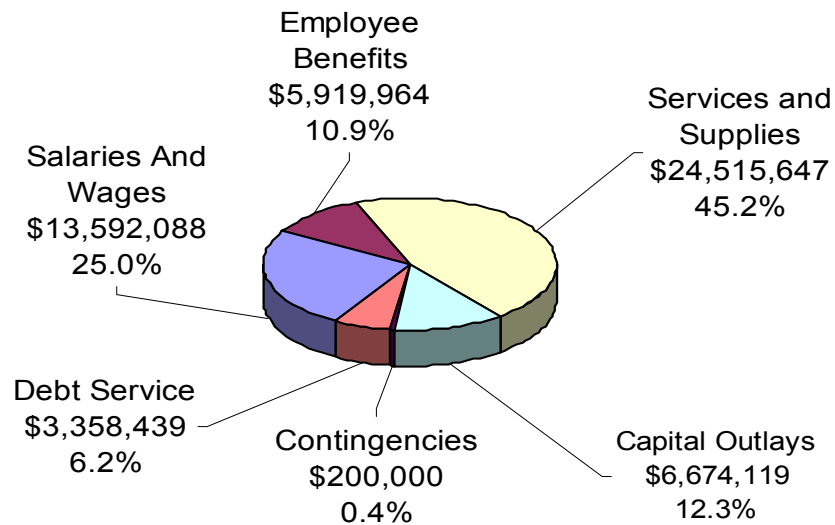


| Consolidated Expenditures | 2007-08<br>Actual    | 2008-09<br>Budget    | 2009-10<br>Budget    | Percent       |
|---------------------------|----------------------|----------------------|----------------------|---------------|
| General Government        | \$ 4,316,335         | \$ 5,061,498         | \$ 5,560,839         | 10.3%         |
| Judicial                  | 454,330              | 738,434              | 676,891              | 1.3%          |
| Public Safety             | 9,701,076            | 9,757,085            | 10,253,154           | 18.9%         |
| Public Works              | 3,322,603            | 3,293,510            | 3,450,085            | 6.4%          |
| Culture and Recreation    | 4,328,996            | 4,010,540            | 3,576,730            | 6.6%          |
| Community Support         | 809,059              | 705,092              | 662,461              | 1.2%          |
| Utility Enterprise        | 17,057,506           | 16,550,579           | 17,621,035           | 32.5%         |
| Other Enterprises         | 4,170,826            | 3,020,888            | 2,450,504            | 4.5%          |
| Debt and Interest Costs   | 2,082,360            | 3,006,636            | 3,358,439            | 6.2%          |
| Capital Projects          | 2,552,623            | 10,312,754           | 6,450,119            | 11.9%         |
| Contingency               | -                    | 200,000              | 200,000              | 0.4%          |
| <b>Expenditure Total</b>  | <b>\$ 48,795,714</b> | <b>\$ 56,657,016</b> | <b>\$ 54,260,257</b> | <b>100.0%</b> |

## CONSOLIDATED BUDGET SUMMARY

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

### TOTAL CITY BUDGET EXPENDITURES BY TYPE Fiscal Year 2010 Budget - \$54.3 Million



| Consolidated Expenditures | 2007-08<br>Actual | 2008-09<br>Budget | 2009-10<br>Budget | Percent<br>Change |
|---------------------------|-------------------|-------------------|-------------------|-------------------|
| Salaries And Wages        | 14,637,936        | 14,757,100        | 13,592,088        | -7.9%             |
| Employee Benefits         | 4,322,955         | 4,340,094         | 5,919,964         | 36.4%             |
| Services and Supplies     | 22,597,037        | 22,413,360        | 24,515,647        | 9.4%              |
| Capital Outlays           | 5,068,863         | 11,939,826        | 6,674,119         | -44.1%            |
| Contingencies             | 86,563            | 200,000           | 200,000           | 0.0%              |
| Debt Service              | 2,082,360         | 3,006,636         | 3,358,439         | 11.7%             |
| <b>Expenditure Total</b>  | <b>48,795,714</b> | <b>56,657,016</b> | <b>54,260,257</b> | <b>-4.2%</b>      |

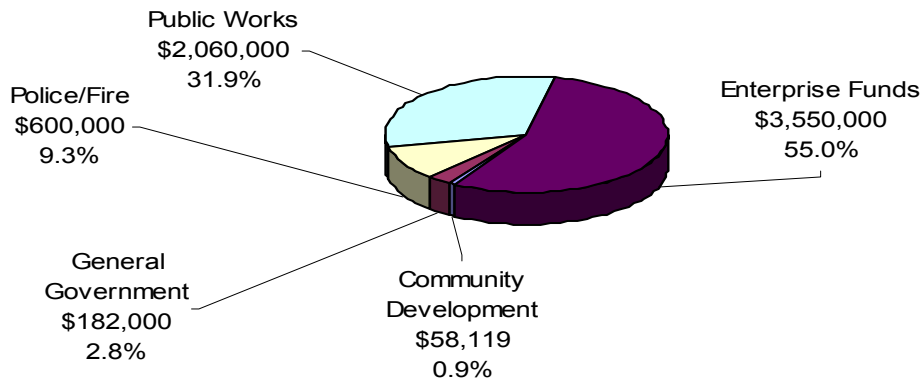
## CONSOLIDATED BUDGET SUMMARY

### CAPITAL IMPROVEMENTS AND PROJECTS

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

The Annual Fiscal Year 2010 Budget for the Special Projects Fund is \$6.5 million. Additional information regarding the Special Projects Fund is discussed in the City Funds section later in this Budget document. The fiscal year 2010 Special Projects Fund Budget totals \$6.5 million which represents a decrease of \$3.5 million or 35% from the fiscal year 2009 Annual Special Projects Fund Budget of \$10 million. Increases occurred in Community Development, Police/Fire, and the Enterprise Funds.

**TOTAL CIP BUDGET**  
**Fiscal Year 2010 Budget - \$6.5 Million**



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

## CONSOLIDATED BUDGET SUMMARY

The major Capital Projects components are summarized as follows:

| <b>SUMMARY OF THE CAPITAL IMPROVEMENTS PROGRAM (CIP) BY DEPARTMENT</b> |                                                   |                                                   |                                                         |                                                      |
|------------------------------------------------------------------------|---------------------------------------------------|---------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|
|                                                                        | <b>Fiscal<br/>Year 2009<br/>Annual<br/>Budget</b> | <b>Fiscal<br/>Year 2010<br/>Annual<br/>Budget</b> | <b>Change<br/>Between<br/>Fiscal Year<br/>2009-2010</b> | <b>Fiscal<br/>Year 2010<br/>Percent<br/>Of Total</b> |
| Parks and Recreation                                                   | \$443,000                                         | \$0                                               | (\$443,000)                                             | 0.0%                                                 |
| Community Development                                                  | \$31,754                                          | \$58,119                                          | \$26,365                                                | 0.9%                                                 |
| General Government                                                     | \$507,000                                         | \$182,000                                         | (\$325,000)                                             | 2.8%                                                 |
| Police / Fire                                                          | \$300,000                                         | \$600,000                                         | \$300,000                                               | 9.3%                                                 |
| Public Works                                                           | \$7,085,000                                       | \$2,060,000                                       | (\$5,025,000)                                           | 31.9%                                                |
| Enterprise Funds                                                       | \$1,665,000                                       | \$3,550,000                                       | \$1,885,000                                             | 55.0%                                                |
| <b>TOTAL</b>                                                           | <b>\$10,031,754</b>                               | <b>\$6,450,119</b>                                | <b>(\$3,581,635)</b>                                    | <b>100.0%</b>                                        |

Highlights of the fiscal year 2010 Special Project Fund budget are as follows for each department.

### **Parks and Recreation**

The Fiscal Year 2010 CIP budget for the Parks and Recreation Section is \$0. Last year included the removal of 1.5 acres of grass and the installation of xeriscape or shade trees. The removal of the grass reduced maintenance and water costs. An estimated 3,627,000 gallons of water and \$2,100 per year will be saved based on Southern Nevada Water Authority (SNWA) average water savings for xeriscape.

### **Community Development**

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

### **General Government**

Capital Improvements to City Buildings and miscellaneous improvements are estimated at \$52,000 and a skateboard park at \$130,000.

### **Police / Fire**

The Fiscal Year 2010 CIP budget for the Police and Fire Departments is \$600,000, of which all \$600,000 has been funded to build a regional training and shooting facility. The vacated Senior Center facility was converted to additional police station facilities last year. Another Project completed in the last budget was a new Animal Control Shelter with an estimated cost of \$1,500,000. This new facility received voter approval and was funded from the June 2005 ballot and completed.

### **Public Works**

The Fiscal Year 2010 CIP budget for the Public Works Department is \$2,060,000, of which \$150,000 is for the Bootleg/Yucca Detention Basin System. The Clark County Regional Flood Control District provides funding for the construction and maintenance of major flood control facilities shown in the City's master plan. The City has design plans for flood control facilities that will be complimented by the



## **CONSOLIDATED BUDGET SUMMARY**

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installation of a detention basin, outfall pipe, culverts and drainage channels. An additional \$80,000 is provided for the Yucca Debris Detention Basin. The River Mountain Loop Trail Segments 3, 4, and 5 have received Federal, State and local grants totaling 150,000 for additional trail segments. Pavement reconstruction and fog seal/micropave programs have been funded for \$1.6 million.

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## GENERAL FUND

### GENERAL FUND SUMMARY

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

|                                             |  | ACTUAL<br>FY 07   | ACTUAL<br>FY 08    | BUDGET<br>FY 09   | PROPOSED<br>BUDGET<br>FY 10 | %<br>CHANGE  |
|---------------------------------------------|--|-------------------|--------------------|-------------------|-----------------------------|--------------|
| <b>REVENUES:</b>                            |  |                   |                    |                   |                             |              |
| Property Taxes                              |  | 991,780           | 1,032,651          | 1,211,951         | 1,335,580                   | 9.3%         |
| Room Taxes                                  |  | 469,713           | 539,412            | 503,863           | 475,000                     | -6.1%        |
| Licenses & Permits                          |  | 1,240,755         | 1,362,972          | 1,600,000         | 1,505,000                   | -6.3%        |
| Consolidated Sales/Use                      |  | 8,819,003         | 8,498,661          | 8,537,000         | 8,200,000                   | -4.1%        |
| Fuel/Other Taxes                            |  | 221,186           | 190,458            | 219,000           | 441,485                     | 50.4%        |
| Boulder City Golf Course                    |  | 1,446,508         | 1,472,374          | 1,493,368         | 1,420,000                   | -5.2%        |
| Other Charges for Services                  |  | 1,136,128         | 1,144,691          | 1,359,190         | 1,207,500                   | -12.6%       |
| Fines & Fees                                |  | 680,447           | 754,024            | 794,000           | 750,000                     | -5.9%        |
| Interest on Investments                     |  | 104,411           | 125,133            | 126,000           | 60,000                      | -110.0%      |
| Gravel Pit Royalties                        |  | 878,398           | 677,931            | 678,859           | 540,000                     | -25.7%       |
| Leases                                      |  | 1,912,243         | 2,412,979          | 3,226,433         | 3,749,600                   | 14.0%        |
| Miscellaneous                               |  | 376,925           | 215,659            | 351,902           | 65,500                      | -437.3%      |
| Transfers In                                |  | 2,496,000         | 2,496,000          | 3,129,442         | 2,246,000                   | -39.3%       |
| <b>TOTAL</b>                                |  | <b>20,773,497</b> | <b>20,922,945</b>  | <b>23,231,008</b> | <b>21,995,665</b>           | <b>-5.6%</b> |
| <b>EXPENDITURES:</b>                        |  |                   |                    |                   |                             |              |
| General Government                          |  | 3,497,553         | 3,706,004          | 4,239,901         | 4,358,839                   | -2.7%        |
| Judicial                                    |  | 378,836           | 415,922            | 586,497           | 553,466                     | -6.0%        |
| Public Safety                               |  | 7,221,840         | 8,917,233          | 8,998,619         | 9,468,761                   | 5.0%         |
| Public Works                                |  | 2,931,356         | 3,322,603          | 3,293,510         | 3,450,085                   | 4.5%         |
| Culture & Recreation                        |  | 4,246,119         | 4,328,996          | 4,010,540         | 3,576,730                   | -12.1%       |
| Community Support                           |  | 756,501           | 809,059            | 638,985           | 662,461                     | 3.5%         |
| Contingency/Transfers Out                   |  | 1,229,788         | 1,246,538          | 1,034,976         | 701,977                     | -47.4%       |
| <b>TOTAL EXPENDITURES:</b>                  |  | <b>20,261,993</b> | <b>22,746,355</b>  | <b>22,869,135</b> | <b>22,772,319</b>           | <b>-0.4%</b> |
| <b>Excess of Revenues over Expenditures</b> |  |                   |                    |                   |                             |              |
|                                             |  | <b>511,504</b>    | <b>(1,823,410)</b> | <b>361,873</b>    | <b>(776,654)</b>            |              |
| <b>FUND BALANCE, BEG</b>                    |  | <b>4,544,745</b>  | <b>5,056,249</b>   | <b>3,232,839</b>  | <b>3,594,712</b>            |              |
| <b>FUND BALANCE, ENDING</b>                 |  | <b>5,056,249</b>  | <b>3,232,839</b>   | <b>3,594,712</b>  | <b>2,818,058</b>            |              |
|                                             |  |                   |                    |                   |                             |              |

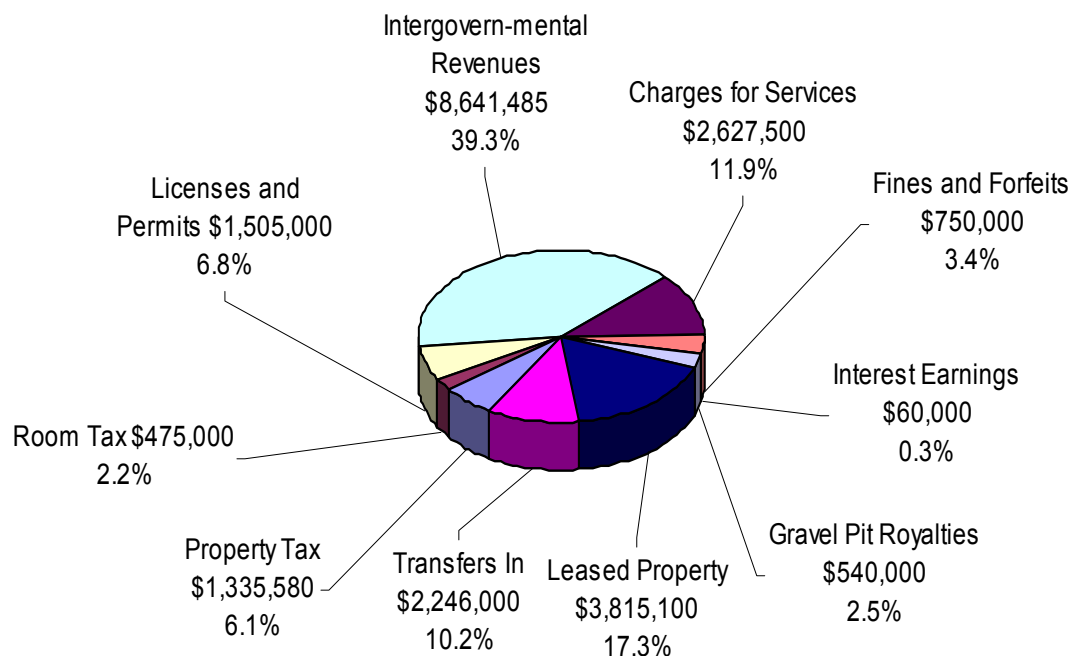
## GENERAL FUND

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

### REVENUES

The revenues to pay for these services are comprised of tax dollars, such as Sales Tax and Property Tax, but also include fees from licenses and permits, fines, land lease revenues, and a variety of other sources. The Annual Fiscal Year 2010 Budget for the General Fund is \$22 million. The four General Fund major revenue sources, which are Intergovernmental Revenues (including Consolidated Sales/Use Taxes), Charges for Services, Transfers In, and Leased Property, comprise 79 percent of the total General Fund revenue. The following chart reflects the revenues distribution.

### GENERAL FUND REVENUES Fiscal Year 2010 Budget - \$22 Million



## GENERAL FUND

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### **Property Tax**

Collections of current and prior year tax levies and interest on delinquent taxes. Boulder City continues to have one of the lowest property tax rates in the state of Nevada. Property tax revenues have and are expected to increase gradually as they have the past ten years. The increases are due to the small growth in the number of new property owners moving into the city. Many of the new homes in the city are valued above the state average due to growth restrictions on new housing permits. New homes are in great demand in the city and should continue to supply the city with additional property tax revenues for many years to come. (6.1%)

### **Room Tax**

Hotel/Motel occupancy tax levied for tourism development. Room tax revenues are derived from guests that stay at hotels and motels within the city. Room tax rates are 7% for facilities with less than 100 rooms and 9% for facilities with over 100 rooms available. A small amount of revenue growth is possible with an increase in tourists into the Clark County area. (2.2%)

### **Licenses and Permits**

Revenues generated for business, liquor and other licenses, building permits, also franchise fees for gas, phone, and cable television companies. Small increases are expected from licenses and permit fees in the future. Franchise fees from various utility companies offering services to Boulder City residents and businesses make up the bulk of the revenues in this category. Franchise fees contracts are negotiated and small increases can be expected. Business and liquor licenses are a steady source of revenue due to renewals. Building and other various permits are also included in the revenue totals. Overall growth in this category is expected to be gradual and stable. (6.8%)

### **Intergovernmental Revenues (Consolidated Sales / Use Taxes)**

Sales taxes are collected throughout the State of Nevada on purchases of goods and products. Rates vary by county, currently Clark County requires a 7.75% sales tax on all purchases other than food sold in the various types of stores. This category also includes motor vehicle fuel taxes and small federal grants. The Consolidated sales / use taxes are very reliable and have increased every year for the past ten years. Consolidated Sales and Use Taxes also include cigarette and liquor taxes. Motor vehicle privilege taxes are charged on each vehicle registered in the state of Nevada based upon the value of the vehicle. All of these taxes are estimated to increase gradually each year as the population of Nevada continues to grow rapidly. (39.3%)

### **Charges for Services**

These revenues include the municipal golf course, recreation, swimming pool, ambulance fees, and building and zoning fees. This is the second largest source of income for the City. The golf course remains very popular with local citizens and throughout Clark County due to the reasonable rates in comparison to rates charged throughout the county. Services include swimming pool, special classes, safekey, summer parks, weight room, tiny tots, youth and adult sports, racquetball. The citizens that use these facilities and activities pay a small fee to keep the facilities in good condition. (12.0%)

### **Fines and Forfeits**

Fines are made up court assessments, which serve as punishment for traffic and criminal mischief in Boulder City. (3.4%)

### **Interest Earnings**

Interest earned on the investment of the fund's idle cash balance. (0.3%)

### **Gravel Pit Royalties**

New source of revenues for the general fund. (2.5%)

## GENERAL FUND

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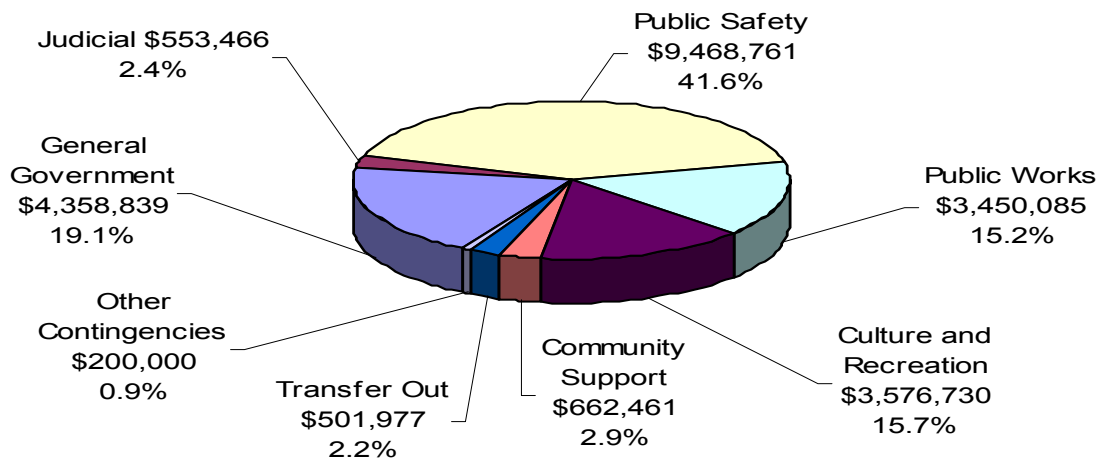
### **Property Leases**

The City has enjoyed a great increase in lease income over the past few years. The City acquired 107,000 acres of land in 1995 southwest of the existing town site. With an abundance of land available, the City has agreed to lease communication sites, land for an electric energy generation plant, and for a private upscale golf course leased by Harrah's Entertainment. Additional property leases are currently being considered to increase revenues and provide additional services for the citizens of Boulder City. These lease agreements benefit the City by providing additional funds to provide services that the citizens need. Lease revenue has recently grown from a small source of income into 9.9% of the General Fund revenue in fiscal year 2008. (17.3%)

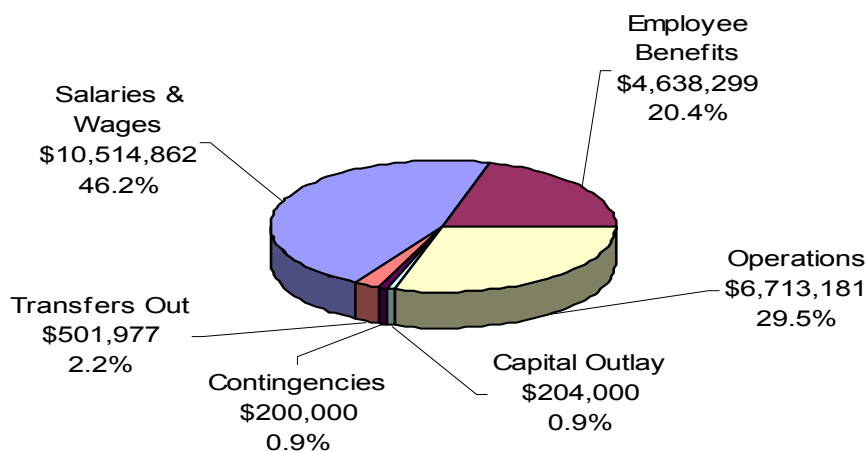
### **Transfers In**

A transfer in is due from a number of different Funds. (10.2%)

### GENERAL FUND EXPENDITURES By Program Area Fiscal Year 2010 Budget



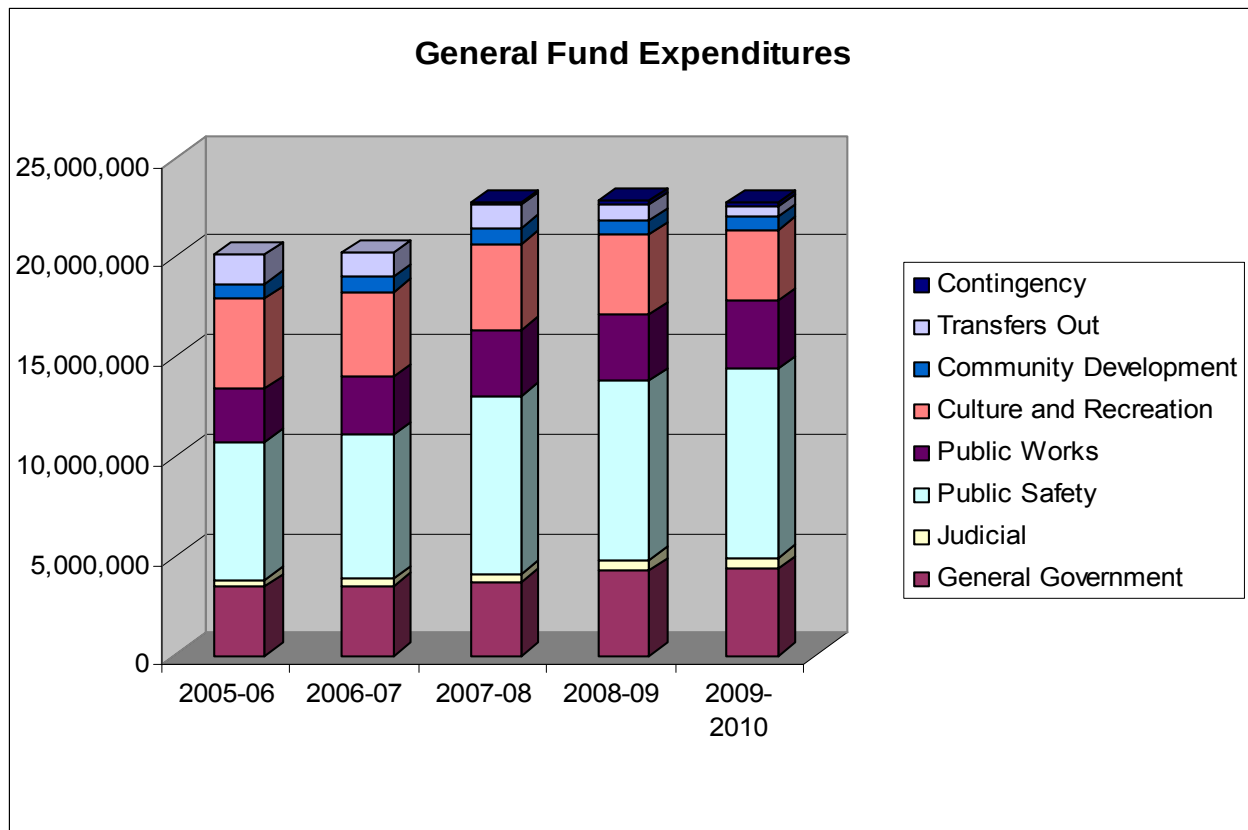
### GENERAL FUND EXPENDITURES BY TYPE Fiscal Year 2010 Budget - \$22.8 Million



## GENERAL FUND

### Expenditure Trend Summary

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



|                          | 2005-06           | 2006-07           | 2007-08           | 2008-09           | 2009-2010         | Percent Change |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| General Fund             | Actual            | Actual            | Actual            | Budget            | Budget            |                |
| General Government       | 3,464,118         | 3,497,553         | 3,706,004         | 4,239,901         | 4,358,839         | 2.7%           |
| Judicial                 | 355,064           | 378,836           | 415,922           | 586,497           | 553,466           | -6.0%          |
| Public Safety            | 6,934,679         | 7,221,840         | 8,917,233         | 8,998,619         | 9,468,761         | 5.0%           |
| Public Works             | 2,635,963         | 2,931,356         | 3,322,603         | 3,293,510         | 3,450,085         | 4.5%           |
| Culture and Recreation   | 4,563,443         | 4,246,119         | 4,328,996         | 4,010,540         | 3,576,730         | -12.1%         |
| Community Development    | 731,865           | 756,501           | 809,059           | 705,092           | 662,461           | -6.4%          |
| Transfers Out            | 1,483,241         | 1,229,788         | 1,159,975         | 834,976           | 501,977           | -66.3%         |
| Contingency              |                   |                   | 86,563            | 200,000           | 200,000           | 0.00%          |
| <b>Expenditure Total</b> | <b>20,168,373</b> | <b>20,261,993</b> | <b>22,746,355</b> | <b>22,869,135</b> | <b>22,772,319</b> | <b>-0.4%</b>   |



## GENERAL FUND

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### **EXPENDITURES**

#### **General Government**

Expenditures for the Mayor and City Council; Administration consisting of the City Clerk, City Manager, City Attorney, Personnel, Public Information, Finance, Information Systems, and Central Services. (19.1%)

#### **Judicial**

Expenditures for Municipal Court. (2.4%)

#### **Public Safety**

Expenditures for the Police Department, the Fire Department, and the Animal Control Department. (41.6%)

#### **Public Works**

Expenditures for Highways and Streets, Engineering, Public Works Administration, Landscaping, and Building Maintenance. (15.2%)

#### **Culture and Recreation**

Expenditures for the Recreation Department, Boulder City Municipal Golf Course, Senior Citizens Center, Swimming Pool, and the Cable Television Station. (15.7%)

#### **Community Support**

Expenditures for Community Development Administration, Planning and Zoning, Building Inspection and Code Enforcement, and Urban Design. (2.9%)

#### **Transfers Out**

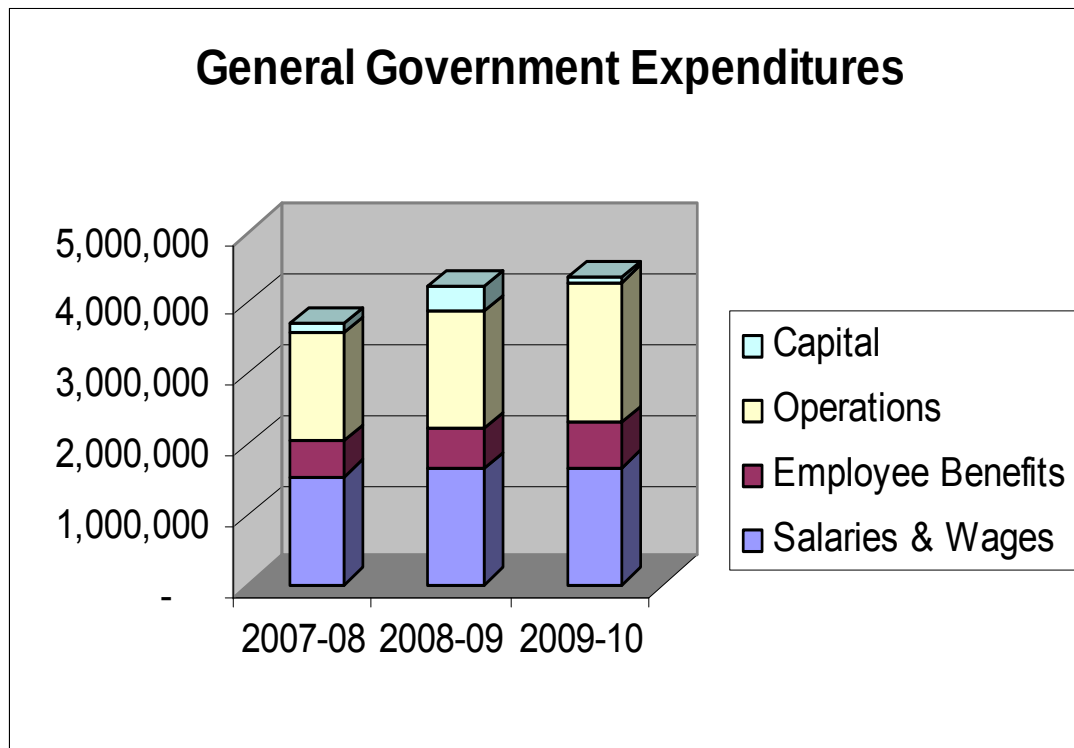
Expenditure to pay for Golf Course Debt Service. (2.2%)

#### **Contingencies**

Budgetary reserve set aside for emergencies or unforeseen expenditures. (0.9%)

## GENERAL FUND – GENERAL GOVERNMENT

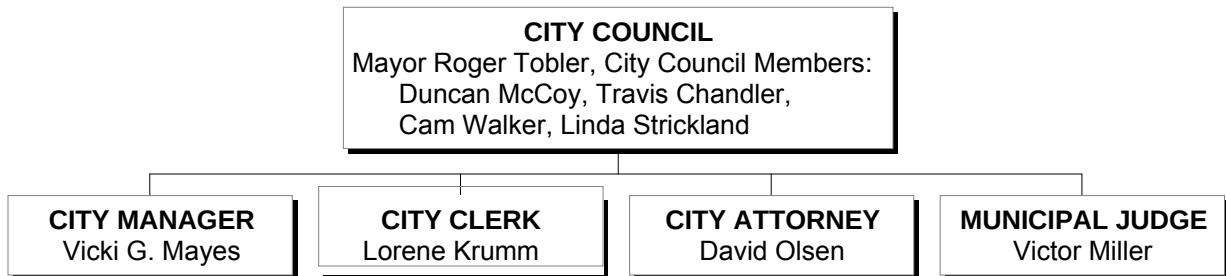
| General Government       | 2007-08<br>Actual | 2008-09<br>Budget | 2009-10<br>Budget | Percent<br>Change |
|--------------------------|-------------------|-------------------|-------------------|-------------------|
| Salaries & Wages         | 1,530,843         | 1,654,981         | 1,664,040         | 0.5%              |
| Employee Benefits        | 504,170           | 572,762           | 637,076           | 11.2%             |
| Operations               | 1,540,310         | 1,654,805         | 1,993,723         | 20.5%             |
| Capital                  | 130,681           | 357,353           | 64,000            | -82.1%            |
| <b>Expenditure Total</b> | <b>3,706,004</b>  | <b>4,239,901</b>  | <b>4,358,839</b>  | <b>2.8%</b>       |



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

## GENERAL FUND – GENERAL GOVERNMENT

# MAYOR AND CITY COUNCIL



### MISSION STATEMENT/ACTIVITY DESCRIPTION

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

### GOALS & STRATEGIC ISSUES

- Continue the current level of community safety while assessing areas of possible improvement and implementing appropriate programs.
- Develop an array of policies and programs that will foster a balanced economy and a sustainable future.
- Continue to enhance and develop the Energy Zone in Eldorado Valley with renewable energy technologies, including solar energy.
- Seek new sources of revenue utilizing City resources.
- Develop policies and programs to increase the volume of outside visitors to the community highlighting the historical heritage of Boulder City and the numerous outdoor recreational amenities.
- Maintain quality municipal services in all functional areas while continually investigating methods of improving those services within the constraints of available resources and technology.
- Continue to maintain the City's small town character and historical ties to the construction of Hoover Dam.
- Continue to highlight the City's image as a "Clean and Green" community.
- Continue the current level of community safety while assessing areas of possible improvement and implementing appropriate programs.
- Develop an array of policies and programs that will foster a balanced economy and a sustainable future.
- Continue to enhance and develop the Energy Zone in Eldorado Valley with renewable energy technologies, including solar energy.

## GENERAL FUND – MAYOR AND CITY COUNCIL

### BUDGET HIGHLIGHTS

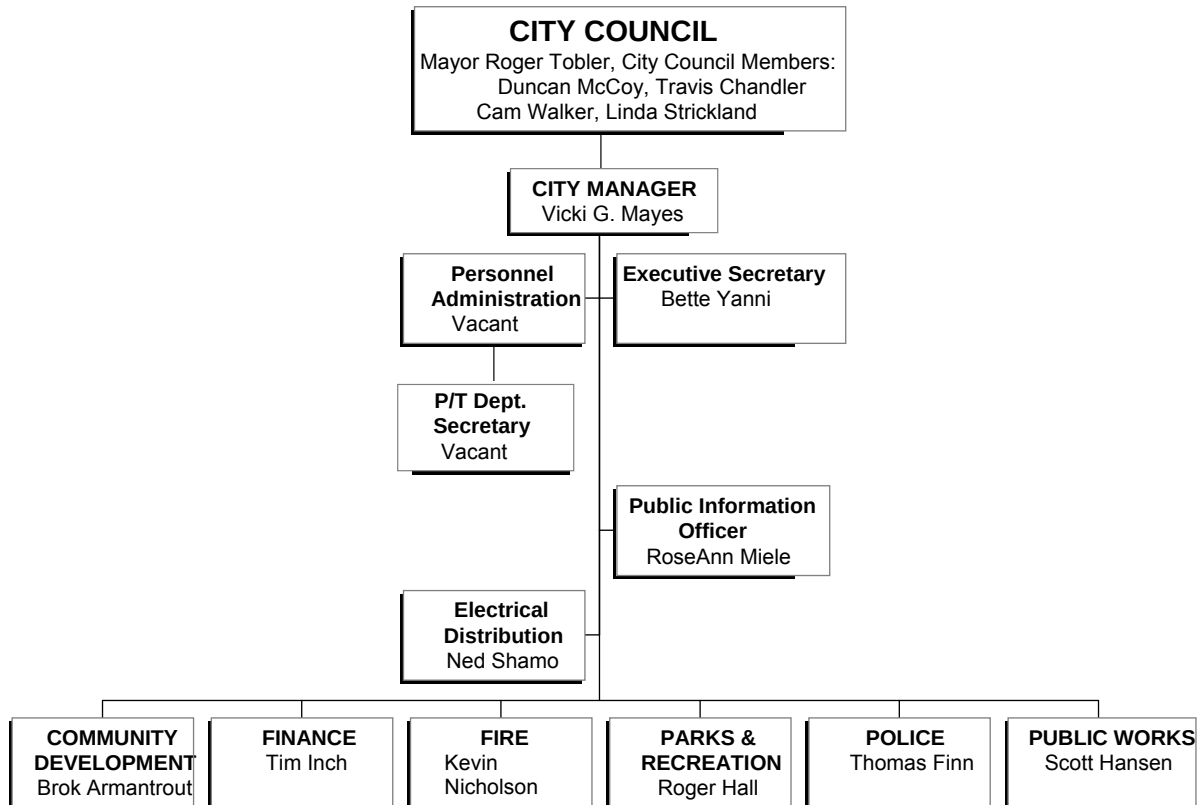
- Modification of access to City Council agendas by no longer publishing in the legal section of the *Boulder City News* resulting in savings of approximately \$ 8,000 for FY 2009-2010.
- The Travel and Training portion of the FY 2009-2010 Budget was reduced by \$ 12,500
- The Contractual Services account was reduced to a bare minimum of \$50 resulting in savings of more than \$4,000.
- Existing laptops issued to outgoing Council members and laptops available in the City Clerk's office will be utilized by the newly elected city officials resulting in savings of approximately \$3,000.

**001-4000**

### GENERAL GOVERNMENT - CITY COUNCIL

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 58,710            | 59,058            | 61,663            | 58,337                | 58,738                        |
| 1002                                | Part-time/Temporary        |                   |                   |                   |                       |                               |
| 1003                                | Overtime                   |                   |                   |                   |                       |                               |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 58,710            | 59,058            | 61,663            | 58,337                | 58,738                        |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1502                                | PERS Retirement            | 11,595            | 12,068            | 12,641            | 11,959                | 12,627                        |
| 1503                                | Workers Comp               | 1,488             | 1,623             | 4,945             | 1,729                 | 5,725                         |
| 1504                                | Medicare                   | 650               | 856               | 894               | 846                   | 853                           |
| 1505                                | Disability/Social Security |                   |                   | 395               |                       |                               |
|                                     | <b>Total</b>               | 13,733            | 14,547            | 18,875            | 14,534                | 19,205                        |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 43                | 11                | 0                 | 0                     | 0                             |
| 3000                                | Material & Supplies        | 6,476             | 5,068             | 6,500             | 6,333                 | 6,500                         |
| 4000                                | Travel & Training          | 21,084            | 16,962            | 22,500            | 9,431                 | 7,500                         |
| 5000                                | Contractual Services       | 223               | 3,900             | 50                | 3,448                 | 50                            |
| 6000                                | Other Operating Exp.       | 21,281            | 22,335            | 30,500            | 15,016                | 11,500                        |
|                                     | <b>Total</b>               | 49,107            | 48,276            | 59,550            | 34,228                | 25,550                        |
| <b>Total Operating Costs</b>        |                            | 121,550           | 121,881           | 140,088           | 107,099               | 103,493                       |
| 7000                                | Capital Costs              | 339               | 11,472            | 0                 | 198                   | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 0                             |
| <b>Total Expenditures</b>           |                            | <b>121,889</b>    | <b>133,353</b>    | <b>140,088</b>    | <b>107,297</b>        | <b>103,493</b>                |

# CITY MANAGER



### MISSION STATEMENT/ACTIVITY DESCRIPTION

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

### GOALS & STRATEGIC ISSUES

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

## GENERAL FUND – CITY MANAGER

### BUDGET HIGHLIGHTS

- Approved “Travel and Training” of \$14,101 has been reduced by 20% from the prior year
- \$20,000 has been budgeted in “Contractual Services” for the Strategic Plan (this will be matched with \$20,000 in RDA funding)
- \$3,000 has been budgeted in “Contractual Services” for authorized use by the Wellness Committee. This was the No. 2 request of the Change Leadership Team.
- “Other Expenses” has been reduced by \$4,000—all printing will be done in-house.
- Funding includes the City Manager and one full-time Executive Secretary.
- No overtime has been budgeted.
- No capital outlay has been authorized.

**001-4100**

### GENERAL GOVERNMENT - CITY MANAGER

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 200,449           | 215,969           | 218,859           | 221,284               | 224,642                       |
| 1002                                | Part-time/Temporary        | 45,944            | 49,155            | 39,422            | 47,188                | 0                             |
| 1003                                | Overtime                   | 357               | 1,199             | 0                 | 0                     | 0                             |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 246,750           | 266,323           | 258,281           | 268,472               | 224,642                       |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 18,279            | 18,386            | 18,724            | 21,511                | 25,626                        |
| 1502                                | PERS Retirement            | 46,340            | 51,218            | 52,948            | 52,945                | 48,041                        |
| 1503                                | Workers Comp               | 3,308             | 3,457             | 2,967             | 3,506                 | 2,290                         |
| 1504                                | Medicare                   | 3,934             | 4,177             | 3,745             | 4,311                 | 3,241                         |
| 1505                                | Disability/Social Security | 488               | 437               | 1,401             | 417                   | 0                             |
|                                     | <b>Total</b>               | 72,349            | 77,675            | 79,785            | 82,690                | 79,198                        |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 1,338             | 8                 | 500               | 0                     | 500                           |
| 3000                                | Material & Supplies        | 4,083             | 4,777             | 6,800             | 4,457                 | 6,800                         |
| 4000                                | Travel & Training          | 14,101            | 12,002            | 20,160            | 9,120                 | 8,701                         |
| 5000                                | Contractual Services       | 509               | 1,844             | 46,700            | 1,808                 | 29,700                        |
| 6000                                | Other Operating Exp.       | 7,198             | 5,884             | 14,800            | 4,342                 | 7,500                         |
|                                     | <b>Total</b>               | 27,229            | 24,515            | 88,960            | 19,727                | 53,201                        |
| <b>Total Operating Costs</b>        |                            | 346,328           | 368,513           | 427,026           | 370,889               | 357,041                       |
| 7000                                | Capital Costs              | -4                | 2,045             | 20,470            | 20,375                | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 0                             |
| <b>Total Expenditures</b>           |                            | 346,324           | 370,558           | 447,496           | 391,264               | 357,041                       |

## GENERAL FUND – CITY MANAGER

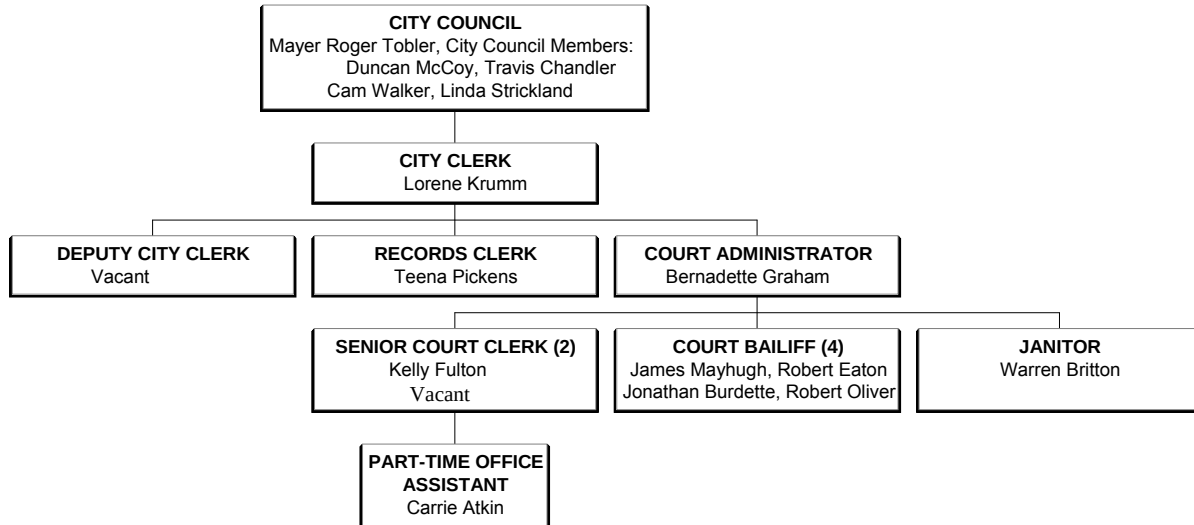
| <b><u>Positions (in full-time equivalents):</u></b> | <b>2007<br/>Actual</b> | <b>2008<br/>Actual</b> | <b>2009<br/>Budget</b> | <b>2009<br/>Estimated</b> | <b>2010<br/>Approved<br/>Budget</b> |
|-----------------------------------------------------|------------------------|------------------------|------------------------|---------------------------|-------------------------------------|
| Regular                                             | 2.00                   | 2.00                   | 2.00                   | 2.00                      | 2.00                                |
| Part-time & Temporary                               | 0.98                   | 0.98                   | 0.98                   | 0.98                      | 0.98                                |
| Total                                               | 2.98                   | 2.98                   | 2.98                   | 2.98                      | 2.98                                |

### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2009 and 2010 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

| <b><u>Operating Statistics:</u></b>          | <b>2007<br/>Actual</b> | <b>2008<br/>Actual</b> | <b>2009<br/>Estimated</b> | <b>2010<br/>Estimated</b> |
|----------------------------------------------|------------------------|------------------------|---------------------------|---------------------------|
| City resident survey (randomly mailed)       | 400                    | 400                    | 400                       | 400                       |
| Survey responses (%)                         | 37                     | 27                     | 25                        | 25                        |
| Meetings & Conf - Nat'l, State, Local, Civic | 150                    | 275                    | 300                       | 300                       |
| Council communications                       | 100                    | 230                    | 330                       | 350                       |
| Special Projects                             |                        | 250                    | 240                       | 230                       |
| Full-time equivalent positions (FTE)         | 169.5                  | 171.5                  | 173                       | 163                       |
| <b><u>Performance Measures:</u></b>          |                        |                        |                           |                           |
| Manager vs. General Fund budget              | 1.7%                   | 1.6%                   | 1.7%                      | 1.6%                      |
| Governmental FTEs (per 1000 people)          | 11.1                   | 11.1                   | 10.9                      | 9.8                       |

# CITY CLERK



### MISSION STATEMENT/ACTIVITY DESCRIPTION.

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

### GOALS & STRATEGIC ISSUES.

- Provide public records and information to staff and residents, utilizing up-to-date technology to ensure transparency in government.
- Provide the residents of Boulder City with an election process of integrity offering responsive and efficient election-related services, including community outreach to inform and educate the public.
- Act as an effective administrative liaison to the City Council, the City boards and commissions, and the community, ensuring compliance with the Nevada Open Meeting Law, the City Code, and the City Charter.
- Appear on BCTV to inform the public of procedures and processes taking place in the City Clerk's office.
- Publish articles utilizing the Public Information Officer's FYI column in the *Boulder City News* to keep the public abreast of schedules and activities related to the City Clerk's office.
- Continue efforts to incorporate additional public services, such as audio and video recordings of City Council meetings on the City website and eventually include all committee and commission meetings
- Process agendas, public notices, ordinances, resolutions, and municipal codification.
- Research additional technology to increase accessibility to public records.
- Improve the evaluation/assessment of department records to ensure compliance with the City/State retention schedules and protect public records.



## GENERAL FUND – GENERAL GOVERNMENT

### BUDGET HIGHLIGHTS

- Contractual services increased by \$26,171 for technical service for the Laserfiche document imaging program and the Granicus digital recording system and minute maker.
- The addition of a color printer in the City Clerk's office to accommodate the large volume of copies handled in this office and to provide more efficiency was not approved due to budget cuts (\$1,900).
- The Travel and Training portion of the FY 2009 – 2010 Budget was reduced by approximately \$7,300 or 59% from the FY 2008 actual costs.
- Other Expenses was reduced by \$1,150 or 63% from the previous budget.

**001-4200**

### GENERAL GOVERNMENT - CITY CLERK

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 199,813           | 219,434           | 230,175           | 236,229               | 240,113                       |
| 1002                                | Part-time/Temporary        | 1,235             | 211               | 0                 | 266                   | 0                             |
| 1003                                | Overtime                   | 2,200             | 0                 | 0                 | 0                     | 0                             |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 203,248           | 219,645           | 230,175           | 236,496               | 240,113                       |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 27,149            | 27,579            | 28,086            | 31,945                | 37,870                        |
| 1502                                | PERS Retirement            | 39,029            | 44,584            | 47,186            | 47,306                | 51,624                        |
| 1503                                | Workers Comp               | 3,269             | 3,254             | 2,999             | 3,206                 | 3,431                         |
| 1504                                | Medicare                   | 3,136             | 3,305             | 3,338             | 3,480                 | 3,483                         |
| 1505                                | Disability/Social Security | 77                | 13                | 1,466             | 17                    | 0                             |
|                                     | <b>Total</b>               | 72,660            | 78,735            | 83,075            | 85,953                | 96,408                        |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 130               | 449               | 3,050             | 1,103                 | 3,050                         |
| 3000                                | Material & Supplies        | 2,559             | 3,180             | 4,000             | 2,471                 | 3,000                         |
| 4000                                | Travel & Training          | 12,333            | 16,202            | 11,790            | 12,838                | 5,232                         |
| 5000                                | Contractual Services       | 39,740            | 39,968            | 35,605            | 18,195                | 42,605                        |
| 6000                                | Other Operating Exp.       | 1,398             | 1,633             | 3,150             | 1,603                 | 2,000                         |
|                                     | <b>Total</b>               | 56,160            | 61,432            | 57,595            | 36,210                | 55,887                        |
| <b>Total Operating Costs</b>        |                            | 332,068           | 359,812           | 370,845           | 358,659               | 392,408                       |
| 7000                                | Capital Costs              | 70,325            | 5,380             | 122,873           | 77,869                | 0                             |
| 8000                                | Other one-time Costs       | 0                 | 0                 | 0                 | 0                     | 13,171                        |
| <b>Total Expenditures</b>           |                            | 402,393           | 365,192           | 493,718           | 436,527               | 405,579                       |

## GENERAL FUND – GENERAL GOVERNMENT

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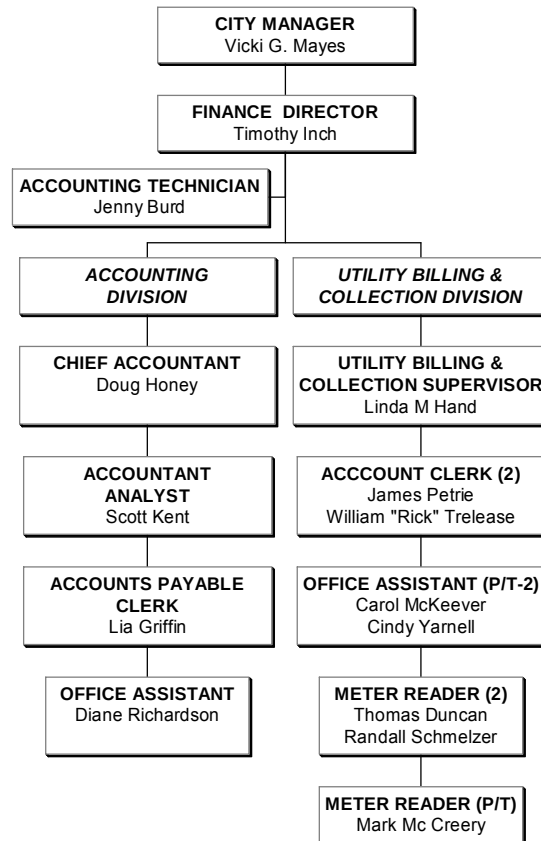
### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2009 and 2010 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

|                                                          | 2007                 | 2008                 | 2009                    | 2010                    |
|----------------------------------------------------------|----------------------|----------------------|-------------------------|-------------------------|
| <b><u>Operating Statistics</u></b>                       | <b><u>Actual</u></b> | <b><u>Actual</u></b> | <b><u>Estimated</u></b> | <b><u>Estimated</u></b> |
| Resolutions/ordinances processed                         | 286                  | 276                  | 275                     | 275                     |
| Official meetings noticed & recorded                     | 118                  | 128                  | 120                     | 130                     |
| Pages of minutes processed                               | 967                  | 957                  | 900                     | 900                     |
| Passports processed                                      | 111                  | 119                  | 150                     | 150                     |
| Passport Pictures                                        | 104                  | 109                  | 120                     | 120                     |
| Provided clerical support to # of meetings               | 51                   | 51                   | 50                      | 60                      |
| <b><u>Performance Measures:</u></b>                      |                      |                      |                         |                         |
| City Clerk vs. General Fund budget                       | 2.0%                 | 1.6%                 | 2.1%                    | 1.8%                    |
| Percent of elections held that comply with election laws | 100%                 | 100%                 | 100%                    | 100%                    |
| Number of document destructions                          | 9                    | 12                   | 12                      | 24                      |

## GENERAL FUND – GENERAL GOVERNMENT

# FINANCE



### MISSION STATEMENT/ACTIVITY DESCRIPTION

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

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

## GENERAL FUND – GENERAL GOVERNMENT

### GOALS & STRATEGIC ISSUES

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

### BUDGET HIGHLIGHTS

- Travel and Training budget reduced 20% from FY2008-09 approved levels
- Base budget to remain constant with FY2008-09 levels with no increase

**001-4300**

### GENERAL GOVERNMENT - FINANCE

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 343,225           | 461,451           | 474,452           | 482,279               | 484,503                       |
| 1002                                | Part-time/Temporary        | 25,227            | 704               | 0                 | 0                     | 0                             |
| 1003                                | Overtime                   | 0                 | 809               | 0                 | 0                     | 0                             |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 368,452           | 462,964           | 474,452           | 482,279               | 484,503                       |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 41,437            | 54,406            | 56,172            | 63,890                | 75,767                        |
| 1502                                | PERS Retirement            | 71,683            | 92,151            | 97,263            | 96,891                | 104,196                       |
| 1503                                | Workers Comp               | 6,071             | 6,467             | 5,934             | 6,441                 | 6,870                         |
| 1504                                | Medicare                   | 5,660             | 6,095             | 6,880             | 6,376                 | 7,027                         |
| 1505                                | Disability/Social Security | 12                | 0                 | 3,036             | 0                     | 0                             |
|                                     | <b>Total</b>               | 124,863           | 159,119           | 169,285           | 173,598               | 193,860                       |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 210               | 11                | 0                 | 0                     | 0                             |
| 3000                                | Material & Supplies        | 13,092            | 7,729             | 8,000             | 9,720                 | 8,000                         |
| 4000                                | Travel & Training          | 11,846            | 9,995             | 10,530            | 7,528                 | 4,224                         |
| 5000                                | Contractual Services       | 40,639            | 41,735            | 43,200            | 30,708                | 42,000                        |
| 6000                                | Other Operating Exp.       | 224               | 929               | 1,500             | 1,156                 | 1,000                         |
|                                     | <b>Total</b>               | 66,011            | 60,399            | 63,230            | 49,112                | 55,224                        |
| <b>Total Operating Costs</b>        |                            | 559,326           | 682,482           | 706,967           | 704,989               | 733,587                       |
| 7000                                | Capital Costs              | 5,683             | 0                 | 0                 | 1,315                 | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 4,000                         |
| <b>Total Expenditures</b>           |                            | 565,009           | 682,482           | 706,967           | 706,304               | 737,587                       |

## GENERAL FUND – GENERAL GOVERNMENT

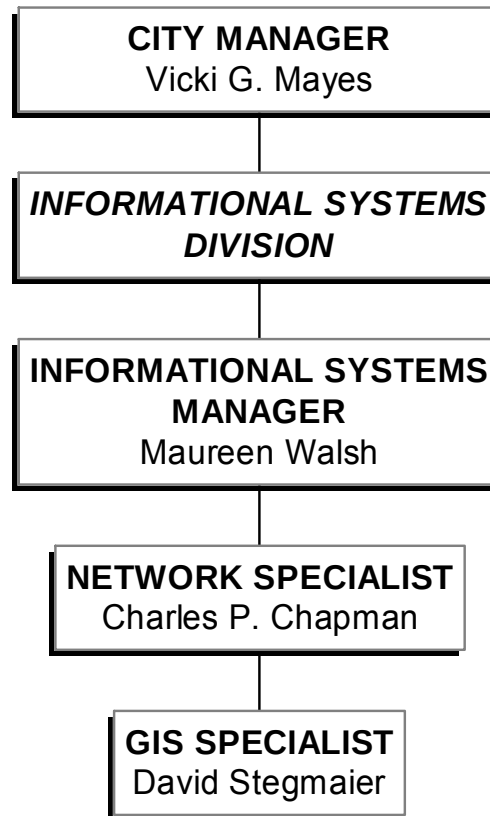
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### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2009 and 2010 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

|                                        | 2007<br>Actual | 2008<br>Actual | 2009<br>Estimated | 2010<br>Estimated |
|----------------------------------------|----------------|----------------|-------------------|-------------------|
| <b><u>Operating Statistics</u></b>     |                |                |                   |                   |
| Payroll checks issued                  | 8,921          | 8,928          | 8,938             | 8,668             |
| Vendor checks issued                   | 7,542          | 7,556          | 7,616             | 7,400             |
| Years CAFR/Budget received GFOA awards | 17/5           | 18/6           | 19/7              |                   |
| Voided vendor checks                   | 131            | 120            | 125               | 120               |
| <b><u>Performance Measures:</u></b>    |                |                |                   |                   |
| Finance vs. General Fund budget        | 2.8%           | 3.0%           | 3.1%              | 3.2%              |
| Issuer credit rating                   | AA             | AA             | AA                | AA                |
| Average interest rate on debt          | 4.4%           | 4.1%           | 3.7%              | 3.7%              |

# INFORMATION SYSTEMS



## **MISSION STATEMENT/ACTIVITY DESCRIPTION**

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

## **GOALS & STRATEGIC ISSUES**

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

## GENERAL FUND – GENERAL GOVERNMENT

### BUDGET HIGHLIGHTS.

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

**001-4310**

### GENERAL GOVERNMENT - INFORMATION SYSTEMS

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 210,873           | 172,173           | 311,967           | 174,686               | 247,563                       |
| 1002                                | Part-time/Temporary        | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1003                                | Overtime                   | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 210,873           | 172,173           | 311,967           | 174,686               | 247,563                       |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 27,149            | 19,138            | 37,448            | 21,297                | 37,917                        |
| 1502                                | PERS Retirement            | 40,865            | 33,667            | 63,953            | 34,821                | 53,227                        |
| 1503                                | Workers Comp               | 3,220             | 2,223             | 4,402             | 2,042                 | 3,435                         |
| 1504                                | Medicare                   | 2,396             | 2,598             | 4,524             | 2,727                 | 3,590                         |
| 1505                                | Disability/Social Security | 0                 | 0                 | 1,544             | 0                     | 0                             |
|                                     | <b>Total</b>               | 73,630            | 57,626            | 111,871           | 60,887                | 98,169                        |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 9,758             | 687               | 9,520             | 3,643                 | 9,520                         |
| 3000                                | Material & Supplies        | 51,268            | 4,446             | 2,920             | 6,732                 | 2,945                         |
| 4000                                | Travel & Training          | 6,266             | 22,062            | 32,746            | 18,660                | 25,085                        |
| 5000                                | Contractual Services       | 26,070            | 113,378           | 242,293           | 268,106               | 340,293                       |
| 6000                                | Other Operating Exp.       | 441               | 759               | 3,000             | 805                   | 3,000                         |
|                                     | <b>Total</b>               | 93,803            | 141,332           | 290,479           | 297,946               | 380,843                       |
| <b>Total Operating Costs</b>        |                            | 378,306           | 371,131           | 714,317           | 533,519               | 726,575                       |
| 7000                                | Capital Costs              | 66,923            | 109,114           | 218,010           | 54,987                | 60,000                        |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 96,780                        |
| <b>Total Expenditures</b>           |                            | 445,229           | 480,245           | 932,327           | 588,506               | 883,355                       |

## GENERAL FUND – GENERAL GOVERNMENT

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### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2009 and 2010 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

|                                     | 2007<br>Actual | 2008<br>Actual | 2009<br>Estimated | 2010<br>Estimated |
|-------------------------------------|----------------|----------------|-------------------|-------------------|
| <b><u>Operating Statistics</u></b>  |                |                |                   |                   |
| Unscheduled network downtime        | <1.0%          | <1.0%          | <1.0%             | <1.0%             |
| I.T. support staff vs. system users | 1:85           | 1:86           | 1:87              | 1:87              |
| I.T. budget for user training       | 1.4%           | 7.5%           | 3.5%              | 3.5%              |
| <b><u>Performance Measures:</u></b> |                |                |                   |                   |
| I.T. vs. General Fund budget        | 2.2%           | 2.1%           | 3.6%              | 3.9%              |
| I.T. spending per employee          | 2627           | 3315           | 5358              | 5419              |
| Percent of I.T. budget expended     | 95%            | 95%            | 95%               | 95%               |



# CENTRAL SERVICES

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

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

## GENERAL FUND – GENERAL GOVERNMENT

**001-4700**

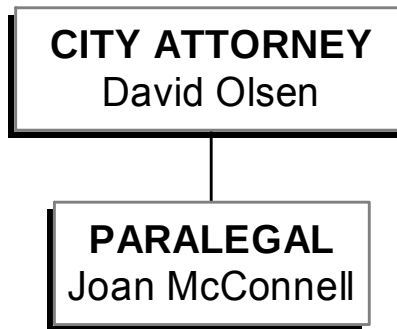
### GENERAL GOVERNMENT - CENTRAL SERVICES

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <hr/>                               |                            |                   |                   |                   |                       |                               |
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           |                   |                   |                   |                       |                               |
| 1002                                | Part-time/Temporary        | 0                 | 0                 | 0                 | 0                     | 13,817                        |
| 1003                                | Overtime                   |                   |                   |                   |                       |                               |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 0                 | 0                 | 0                 | 0                     | 13,817                        |
| <hr/>                               |                            |                   |                   |                   |                       |                               |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           |                   |                   |                   |                       |                               |
| 1502                                | PERS Retirement            | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1503                                | Workers Comp               | 0                 | 0                 | 0                 | 0                     | 449                           |
| 1504                                | Medicare                   | 0                 | 0                 | 0                 | 0                     | 201                           |
| 1505                                | Disability/Social Security |                   |                   |                   |                       | 0                             |
|                                     | <b>Total</b>               | 0                 | 0                 | 0                 | 0                     | 650                           |
| <hr/>                               |                            |                   |                   |                   |                       |                               |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 0                 | 0                 | 0                 | 0                     | 0                             |
| 3000                                | Material & Supplies        | 273,844           | 422,212           | 368,056           | 516,809               | 335,500                       |
| 4000                                | Travel & Training          | 0                 | 0                 | 0                 | 0                     | 0                             |
| 5000                                | Contractual Services       | 809,532           | 569,363           | 675,310           | 738,759               | 675,310                       |
| 6000                                | Other Operating Exp.       | 0                 | 0                 | 0                 | 0                     | 0                             |
|                                     | <b>Total</b>               | 1,083,376         | 991,575           | 1,043,366         | 1,255,658             | 1,010,810                     |
| <hr/>                               |                            |                   |                   |                   |                       |                               |
| <b>Total Operating Costs</b>        |                            | 1,083,376         | 991,575           | 1,043,366         | 1,255,658             | 1,025,277                     |
| <hr/>                               |                            |                   |                   |                   |                       |                               |
| 7000                                | Capital Costs              | 0                 | 0                 | 0                 | 0                     | 25,200                        |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 0                             |
| <hr/>                               |                            |                   |                   |                   |                       |                               |
| <b>Total Expenditures</b>           |                            | <b>1,083,376</b>  | <b>991,575</b>    | <b>1,043,366</b>  | <b>1,255,658</b>      | <b>1,050,477</b>              |

## GENERAL FUND – GENERAL GOVERNMENT

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# CITY ATTORNEY



### MISSION STATEMENT/ACTIVITY DESCRIPTION.

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

### GOALS & STRATEGIC ISSUES.

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

### BUDGET HIGHLIGHTS.

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

## GENERAL FUND – GENERAL GOVERNMENT

**001-4400**

### GENERAL GOVERNMENT - CITY ATTORNEY

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 177,268           | 193,281           | 194,725           | 197,577               | 198,390                       |
| 1002                                | Part-time/Temporary        | 0                 | 58                | 0                 | 0                     | 0                             |
| 1003                                | Overtime                   | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 177,268           | 193,339           | 194,725           | 197,577               | 198,390                       |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 18,125            | 18,790            | 18,724            | 21,297                | 25,492                        |
| 1502                                | PERS Retirement            | 34,542            | 38,269            | 39,919            | 39,497                | 42,654                        |
| 1503                                | Workers Comp               | 2,145             | 2,246             | 1,978             | 2,080                 | 2,290                         |
| 1504                                | Medicare                   | 2,759             | 2,873             | 2,824             | 2,911                 | 2,876                         |
| 1505                                | Disability/Social Security | 0                 | 4                 | 1,246             | 0                     | 0                             |
|                                     | <b>Total</b>               | 57,571            | 62,182            | 64,691            | 65,785                | 73,312                        |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 127               | 5                 | 1,320             | 0                     | 0                             |
| 3000                                | Material & Supplies        | 402               | 683               | 1,100             | 435                   | 1,100                         |
| 4000                                | Travel & Training          | 10,045            | 8,884             | 10,530            | 8,493                 | 3,824                         |
| 5000                                | Contractual Services       | 30,532            | 41,019            | 44,000            | 39,971                | 45,320                        |
| 6000                                | Other Operating Exp.       | 442               | 68,088            | 90,645            | -43,322               | 90,645                        |
|                                     | <b>Total</b>               | 41,548            | 118,679           | 147,595           | 5,577                 | 140,889                       |
| <b>Total Operating Costs</b>        |                            | 276,387           | 374,200           | 407,011           | 268,939               | 412,591                       |
| 7000                                | Capital Costs              | 0                 | 0                 | 0                 | 0                     | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 0                             |
| <b>Total<br/>Expenditures</b>       |                            | <b>276,387</b>    | <b>374,200</b>    | <b>407,011</b>    | <b>268,939</b>        | <b>412,591</b>                |

## GENERAL FUND – GENERAL GOVERNMENT

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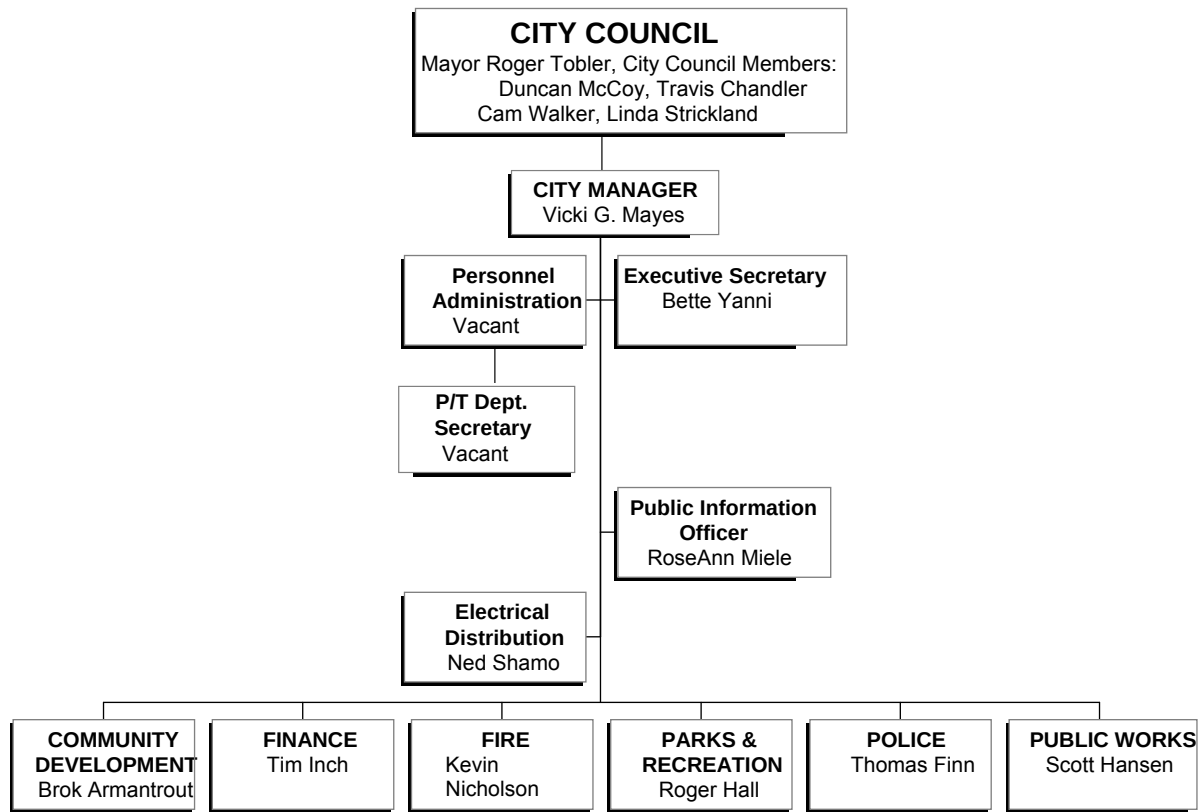
### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2009 and 2010 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

|                                        | 2007<br>Actual | 2008<br>Actual | 2009<br>Estimated | 2010<br>Estimated |
|----------------------------------------|----------------|----------------|-------------------|-------------------|
| <b><u>Operating Statistics</u></b>     |                |                |                   |                   |
| Prepare criminal complaints            | 483            | 375            | 420               | 420               |
| Prepare subpoenas                      | 83             | 91             | 100               | 100               |
| Prepare legal correspondence           | 479            | 489            | 500               | 500               |
| Process discovery requests             | 132            | 133            | 150               | 150               |
| <b><u>Performance Measures:</u></b>    |                |                |                   |                   |
| Attorney vs. General Fund<br>budget    | 1.4%           | 1.6%           | 1.8%              | 1.8%              |
| Percent of Attorney budget<br>expended | 111%           | 120%           | 100%              | 100%              |

## GENERAL FUND – GENERAL GOVERNMENT

# PERSONNEL



### MISSION STATEMENT/ACTIVITY DESCRIPTION.

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

## GENERAL FUND – GENERAL GOVERNMENT

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### GOALS & STRATEGIC ISSUES

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

### BUDGET HIGHLIGHTS

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

## GENERAL FUND – GENERAL GOVERNMENT

**001-4600**

### GENERAL GOVERNMENT - PERSONNEL

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 81,473            | 88,731            | 90,614            | 50,582                | 92,197                        |
| 1002                                | Part-time/Temporary        | 0                 | 0                 | 0                 | 0                     | 45,968                        |
| 1003                                | Overtime                   | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | <b>81,473</b>     | <b>88,731</b>     | <b>90,614</b>     | <b>50,582</b>         | <b>138,165</b>                |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 9,024             | 9,193             | 10,648            | 6,212                 | 12,701                        |
| 1502                                | PERS Retirement            | 16,073            | 17,641            | 18,576            | 10,664                | 29,705                        |
| 1503                                | Workers Comp               | 1,072             | 1,065             | 988               | 95                    | 2,290                         |
| 1504                                | Medicare                   | 1,241             | 1,336             | 1,314             | 814                   | 2,004                         |
| 1505                                | Disability/Social Security | 0                 | 0                 | 580               | 0                     | 0                             |
|                                     | <b>Total</b>               | <b>27,410</b>     | <b>29,235</b>     | <b>32,106</b>     | <b>17,785</b>         | <b>46,700</b>                 |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 20                | 0                 | 500               | 0                     | 500                           |
| 3000                                | Material & Supplies        | 4,215             | 4,903             | 7,400             | 2,369                 | 7,400                         |
| 4000                                | Travel & Training          | 5,493             | 8,315             | 25,380            | 17,031                | 32,500                        |
| 5000                                | Contractual Services       | 18,463            | 40,104            | 37,814            | 19,277                | 39,100                        |
| 6000                                | Other Operating Exp.       | 12,223            | 8,059             | 10,000            | 8,222                 | 10,000                        |
|                                     | <b>Total</b>               | <b>40,414</b>     | <b>61,381</b>     | <b>81,094</b>     | <b>46,899</b>         | <b>89,500</b>                 |
| <b>Total Operating Costs</b>        |                            | <b>149,297</b>    | <b>179,347</b>    | <b>203,814</b>    | <b>115,266</b>        | <b>274,365</b>                |
| 7000                                | Capital Costs              | 0                 | 2,670             | 0                 | 0                     | 0                             |
| 8000                                | Other one-time Costs       | 0                 | 0                 | 0                 | 0                     | 0                             |
| <b>Total Expenditures</b>           |                            | <b>149,297</b>    | <b>182,017</b>    | <b>203,814</b>    | <b>115,266</b>        | <b>274,365</b>                |

#### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2009 and 2010 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

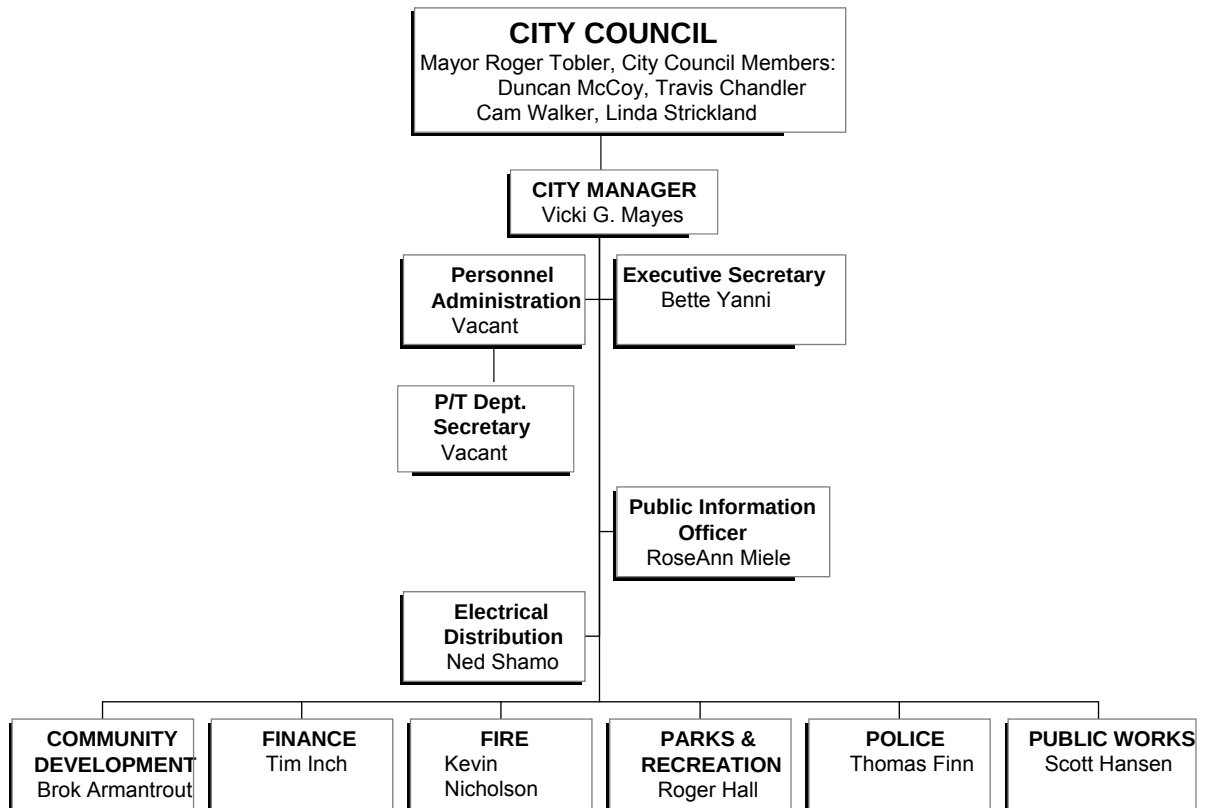


## GENERAL FUND – GENERAL GOVERNMENT

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|                                      | 2007<br>Actual | 2008<br>Actual | 2009<br>Estimated | 2010<br>Estimated |
|--------------------------------------|----------------|----------------|-------------------|-------------------|
| <b><u>Operating Statistics:</u></b>  |                |                |                   |                   |
| Recruitment Apps/Interest Cards      | 3164           | 3322           | 3654              | 3320              |
| Policy Dev./Empl. Awareness          | 472            | 450            | 452               | 452               |
| Employee Labor Issues                | 1400           | 300            | 250               | 250               |
| Committees/Group Meetings            | 128            | 132            | 145               | 120               |
| Recognition & Other City Programs    | 15             | 12             | 10                | 10                |
| Worker's Comp. Claims Admin.         | 39             | 25             | 31                | 25                |
| <b><u>Performance Measures:</u></b>  |                |                |                   |                   |
| Personnel vs. General Fund budget    | 0.7%           | 0.8%           | 0.6%              | 1.2%              |
| Percent of Personnel budget expended | 99%            | 86%            | 85%               | 80%               |
| Health insurance increase            | 10.0%          | 10.2%          | 3.6%              | 0.0%              |

# PUBLIC INFORMATION OFFICER



### MISSION STATEMENT/ACTIVITY DESCRIPTION.

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

## GENERAL FUND – GENERAL GOVERNMENT

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### GOALS & STRATEGIC ISSUES.

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

### BUDGET HIGHLIGHTS.

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

## GENERAL FUND – GENERAL GOVERNMENT

**001-4900**

### GENERAL GOVERNMENT - PUBLIC INFORMATION

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 64,688            | 68,609            | 70,674            | 71,709                | 71,926                        |
| 1002                                | Part-time/Temporary        | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1003                                | Overtime                   | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 64,688            | 68,609            | 70,674            | 71,709                | 71,926                        |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 9,024             | 9,193             | 9,362             | 10,541                | 12,571                        |
| 1502                                | PERS Retirement            | 12,537            | 13,761            | 14,488            | 14,423                | 15,465                        |
| 1503                                | Workers Comp               | 1,081             | 1,101             | 989               | 1,053                 | 1,145                         |
| 1504                                | Medicare                   | 938               | 995               | 1,025             | 1,040                 | 1,043                         |
| 1505                                | Disability/Social Security | 0                 | 0                 | 452               | 0                     |                               |
|                                     | <b>Total</b>               | 23,580            | 25,050            | 26,316            | 27,057                | 30,224                        |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 18                | 3                 | 0                 | 0                     | 0                             |
| 3000                                | Material & Supplies        | 883               | 124               | 650               | 302                   | 10,650                        |
| 4000                                | Travel & Training          | 614               | 288               | 750               | 404                   | 600                           |
| 5000                                | Contractual Services       | 16,633            | 31,994            | 42,610            | 34,281                | 55,610                        |
| 6000                                | Other Operating Exp.       | 1,230             | 313               | 750               | 733                   | 750                           |
|                                     | <b>Total</b>               | 19,378            | 32,722            | 44,760            | 35,720                | 67,610                        |
| <b>Total Operating Costs</b>        |                            | 107,646           | 126,381           | 141,750           | 134,486               | 169,760                       |
| 7000                                | Capital Costs              | 0                 | 0                 | 0                 | 0                     | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | -35,410                       |
| <b>Total Expenditures</b>           |                            | 107,646           | 126,381           | 141,750           | 134,486               | 134,350                       |

## GENERAL FUND – GENERAL GOVERNMENT

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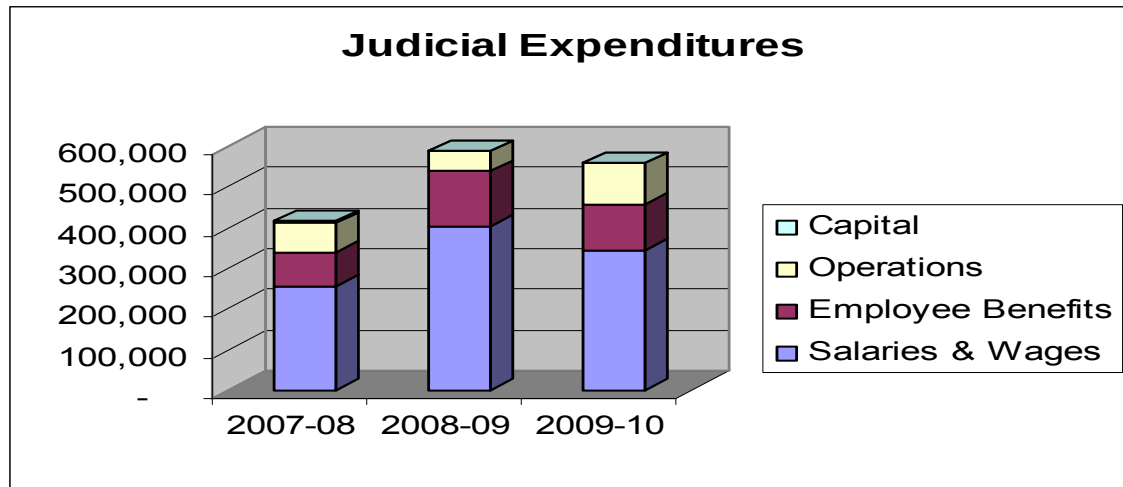
### **OPERATING STATISTICS AND PERFORMANCE MEASURES:**

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2009 and 2010 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

|                                               | <b>2007<br/>Actual</b> | <b>2008<br/>Actual</b> | <b>2009<br/>Estimated</b> | <b>2010<br/>Estimated</b> |
|-----------------------------------------------|------------------------|------------------------|---------------------------|---------------------------|
| <b><u>Operating Statistics:</u></b>           |                        |                        |                           |                           |
| Submission to Boulder City Newspaper          | 52                     | 52                     | 52                        | 52                        |
| BC TV Program FYI                             | 50                     | 60                     | 60                        | 60                        |
| Monthly Utility Inserts                       | 12                     | 12                     | 12                        | 12                        |
| City News E-Mail Columns                      | 52                     | 52                     | 52                        | 52                        |
| News Releases - All departments               | 10                     | 23                     | 30                        | 30                        |
| <b><u>Performance Measures:</u></b>           |                        |                        |                           |                           |
| Public Information vs. General<br>Fund budget | 0.5%                   | 0.6%                   | 0.6%                      | 0.6%                      |
| Percent of Personnel budget expended          | 98%                    | 111%                   | 100%                      | 100%                      |

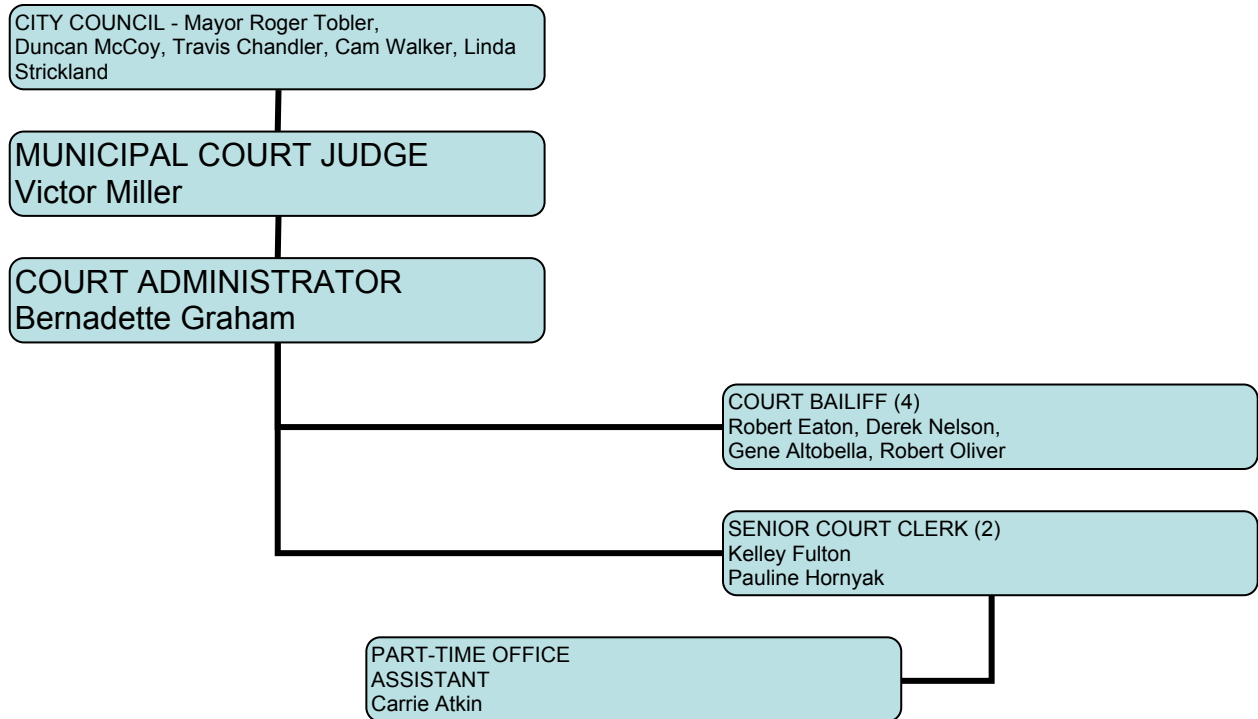
## GENERAL FUND – JUDICIAL

| Judicial                 | 2007-08<br>Actual | 2008-09<br>Budget | 2009-10<br>Budget | Percent<br>Change |
|--------------------------|-------------------|-------------------|-------------------|-------------------|
| Salaries & Wages         | 257,231           | 403,005           | 345,864           | -14.2%            |
| Employee Benefits        | 83,598            | 135,785           | 110,372           | -18.7%            |
| Operations               | 70,205            | 47,707            | 101,430           | 112.6%            |
| Capital                  | 4,888             | -                 | -                 |                   |
| <b>Expenditure Total</b> | <b>415,922</b>    | <b>586,497</b>    | <b>557,666</b>    | <b>-4.9%</b>      |



Department: Municipal Court

# MUNICIPAL COURT



## MISSION STATEMENT/ACTIVITY DESCRIPTION

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

## GOALS & STRATEGIC ISSUES.

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

## GENERAL FUND – JUDICIAL

### BUDGET HIGHLIGHTS

- The Court provided the City with approximately \$795,283 during FY 07/08. After taking out expenses of \$415,726 to run the Court, there is a net surplus proceeds to the City of \$379,557
- The Municipal Court served 5,737 defendants during FY 07/08 which was a 30% increase over the prior fiscal year when we served 4,046 defendants. There were 9,079 charges addressed which was a 35% increase over FY 07/08 when we addressed 5,905 charges. The Court anticipates these numbers to continue to grow as the Police Department is at full staffing level of 35 full-time police officers.
- Boulder City Municipal Court anticipates utilizing funds specifically designated, per NRS 176, to improve the court facility. These funds have been earmarked to build an addition to the current court facility. Funds in the Facility Fee account and Administrative Assessment account will also be used to improve security at the Court and make necessary repairs to keep the Municipal Court building professional and functional.
- Utilize technology to track and monitor account receivables. Using this information, plan to increase court collections on account receivables. Continue to use part-time bailiffs to make phone calls to defendants who have active bench warrants to attempt to secure payment.

**001-4500**

### JUDICIAL - MUNICIPAL COURT

|                              |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b>Salaries &amp; Wages</b>  |                            |                   |                   |                   |                       |                               |
| 1001                         | Regular Salaries           | 202,824           | 218,353           | 317,385           | 276,556               | 242,689                       |
| 1002                         | Part-time/Temporary        | 24,631            | 33,236            | 84,249            | 32,512                | 59,234                        |
| 1003                         | Overtime                   | 1,338             | 5,642             | 1,371             | 1,216                 | 1,371                         |
| 1004                         | Commissions                |                   |                   |                   |                       |                               |
|                              | <b>Total</b>               | <b>228,793</b>    | <b>257,231</b>    | <b>403,005</b>    | <b>310,285</b>        | <b>303,294</b>                |
| <b>Benefits</b>              |                            |                   |                   |                   |                       |                               |
| 1501                         | Health Insurance           | 36,173            | 34,733            | 46,810            | 49,371                | 49,278                        |
| 1502                         | PERS Retirement            | 33,009            | 34,176            | 70,097            | 43,808                | 51,753                        |
| 1503                         | Workers Comp               | 4,714             | 5,609             | 11,782            | 6,746                 | 4,580                         |
| 1504                         | Medicare                   | 3,503             | 3,899             | 5,824             | 4,666                 | 4,761                         |
| 1505                         | Disability/Social Security | 4,475             | 5,181             | 1,272             | 6,516                 | 0                             |
|                              | <b>Total</b>               | <b>81,874</b>     | <b>83,598</b>     | <b>135,785</b>    | <b>111,106</b>        | <b>110,372</b>                |
| <b>Services and Supplies</b> |                            |                   |                   |                   |                       |                               |
| 2000                         | Maintenance                | 144               | 0                 | 0                 | 0                     | 0                             |
| 3000                         | Material & Supplies        | 3,815             | 6,705             | 8,510             | 5,188                 | 8,510                         |
| 4000                         | Travel & Training          | 4,450             | 4,448             | 4,005             | 3,663                 | 0                             |
| 5000                         | Contractual Services       | 56,759            | 53,514            | 79,670            | 33,704                | 84,670                        |
| 6000                         | Other Operating Exp.       | 3,001             | 5,539             | 4,050             | 3,028                 | 4,050                         |
|                              | <b>Total</b>               | <b>68,169</b>     | <b>70,206</b>     | <b>96,235</b>     | <b>45,583</b>         | <b>97,230</b>                 |
| <b>Total Operating Costs</b> |                            | <b>378,836</b>    | <b>411,035</b>    | <b>635,025</b>    | <b>466,974</b>        | <b>510,896</b>                |
| 7000                         | Capital Costs              | 0                 | 4,888             | 0                 | 0                     | 0                             |
| 8000                         | Other one-time Costs       | 0                 | 0                 | 0                 | 0                     | 42,570                        |
| <b>Total Expenditures</b>    |                            | <b>378,836</b>    | <b>415,923</b>    | <b>635,025</b>    | <b>466,974</b>        | <b>553,466</b>                |



## GENERAL FUND – JUDICIAL

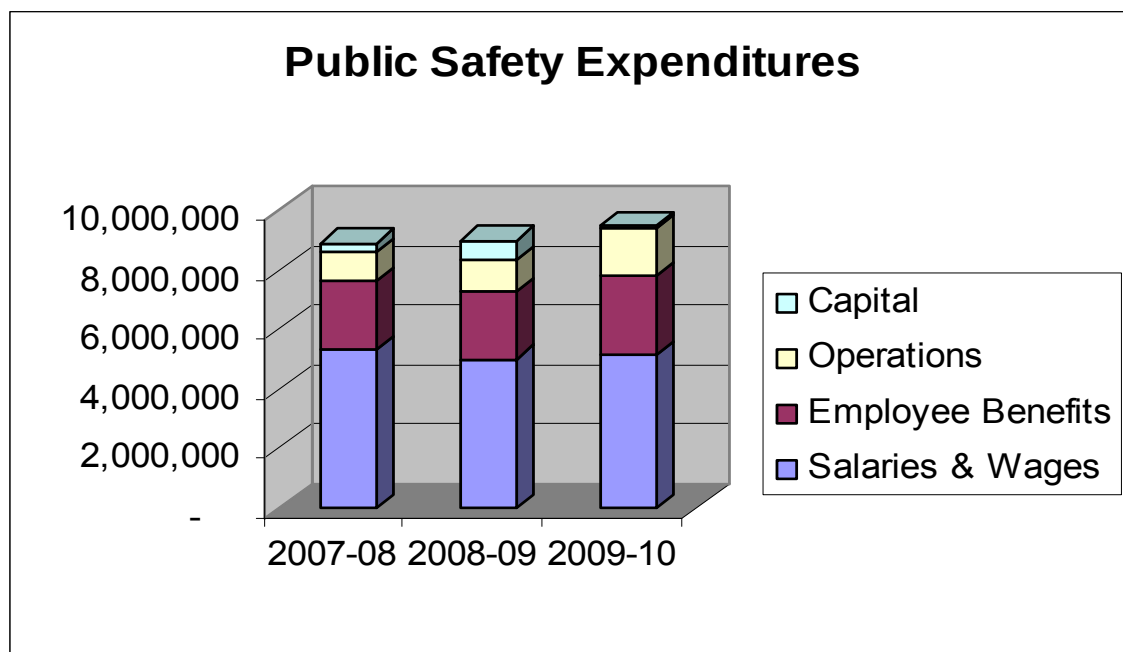
### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2009 and 2010 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

|                                            | 2006<br>Actual | 2007<br>Actual | 2009<br>Estimated | 2010<br>Estimated |
|--------------------------------------------|----------------|----------------|-------------------|-------------------|
| <b><u>Operating Statistics:</u></b>        |                |                |                   |                   |
| Total Charges Filed (All Categories)       | 5905           | 4070           | 8400              | 8000              |
| DUI Charges Filed                          | 59             | 84             | 126               | 120               |
| Drug Related Charges Filed                 | 261            | 86             | 137               | 140               |
| Domestic Violence Charges Filed            | 50             | 35             | 42                | 45                |
| <b><u>Performance Measures:</u></b>        |                |                |                   |                   |
| Municipal Court vs. General Fund budget    | 1.9%           | 1.8%           | 2.6%              | 2.4%              |
| Percent of Municipal Court budget expended | 89%            | 76%            | 100%              | 100%              |

## GENERAL FUND – PUBLIC SAFETY

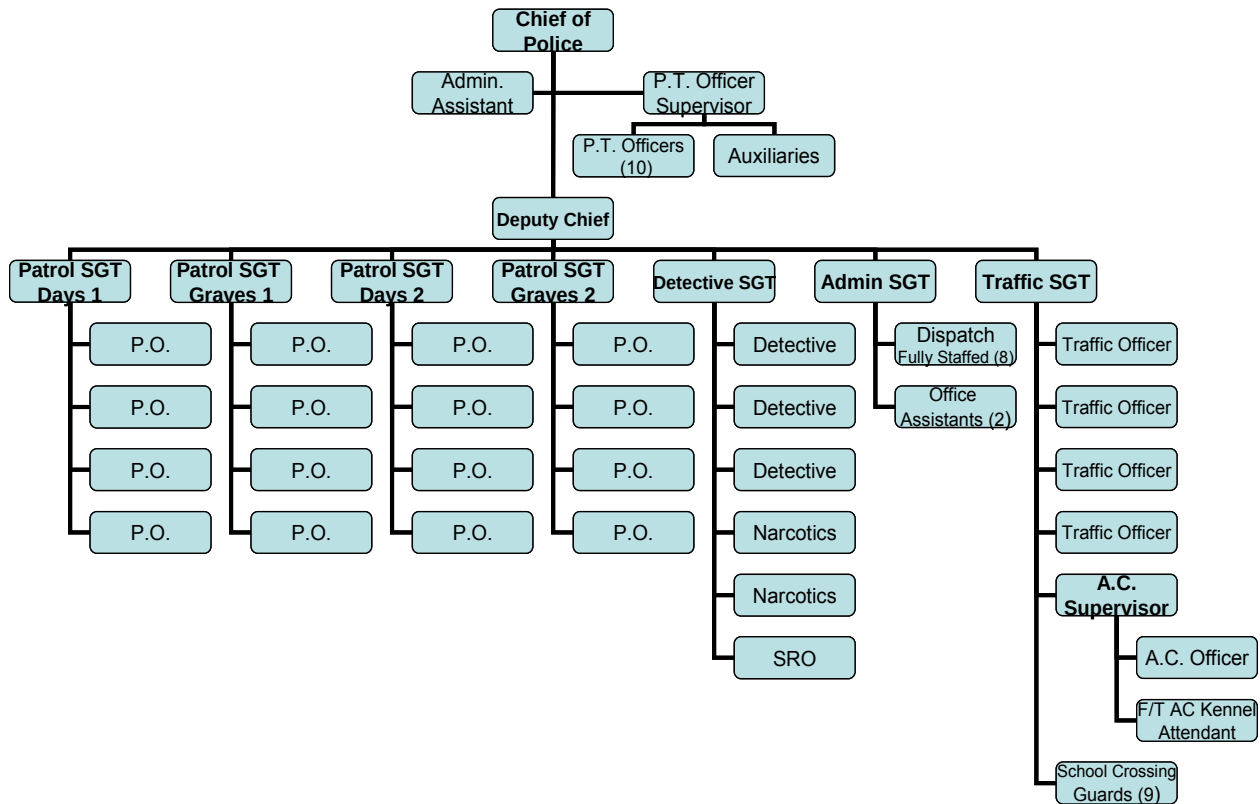
| <b>Public Safety</b>     | <b>2007-08<br/>Actual</b> | <b>2008-09<br/>Budget</b> | <b>2009-10<br/>Budget</b> | <b>Percent<br/>Change</b> |
|--------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Salaries & Wages         | 5,316,680                 | 5,003,006                 | 5,125,345                 | 2.4%                      |
| Employee Benefits        | 2,286,645                 | 2,229,397                 | 2,698,276                 | 17.4%                     |
| Operations               | 989,187                   | 1,138,306                 | 1,545,140                 | 26.3%                     |
| Capital                  | 324,721                   | 627,910                   | 100,000                   | -527.9%                   |
| <b>Expenditure Total</b> | <b>8,917,233</b>          | <b>8,998,619</b>          | <b>9,468,761</b>          | <b>5.0%</b>               |



Departments: Police, Animal Control, Fire

## GENERAL FUND – PUBLIC SAFETY

# POLICE



### MISSION STATEMENT/ACTIVITY DESCRIPTION

The 45 full-time men and women of the Boulder City Police Department are deeply committed to providing outstanding public safety services to the city's 16,000+ residents. At the core of the police department's strength is the Patrol Division, which strives to ensure a safe and crime-free community through proactive patrol. Patrol officers serve on a 24/7 basis and their highly-visible presence serves to detect and deter criminal activity and encourage compliance with the local and state laws. The Traffic Safety Bureau officers and Investigative Division detectives provide specialized and invaluable services to the citizenry, and they serve as adjuncts to the Patrol Division officers.

### GOALS & STRATEGIC ISSUES

- 1 Continue to build upon the improved relationship between the police department and the residents through our highly successful department-wide community policing program.
- 2 Acquire and utilize technology to improve the collection, creation, dissemination and preservation of data, including reports, citations and evidence.
- 3 Acquire the training, skills and experience necessary for the patrol and traffic safety officers to deal with the influx of 3,000-4,000 trucks and buses in December of 2010.
- 4 Use the newly-enhanced records management and CAD systems to monitor performance, productivity and crime statistics, and use that data to evaluate individual officers and squads.
- 5 Ensure that the Range/EVOC facility becomes a reality by developing a governance document with the City of Henderson and by launching the competitive bidding process.
- 6 Acquire a second drug detection dog, obtain certification training for the dog and its handler, and double our drug enforcement and interdiction efforts in the city and on our highways.

## GENERAL FUND – PUBLIC SAFETY

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### BUDGET HIGHLIGHTS

- The elimination of new patrol cars from this budget will have a direct impact on officers' ability to respond quickly to calls for service. Once vehicles reach the point where their high mileage and reliability make them unsafe for patrol work, they will be taken out of service. If no new vehicles are purchased in FY09/10, officers will be doubled up to extend the life of the patrol fleet. Response times to calls will increase dramatically, and the ability to provide adequate patrol coverage of the city will be severely impacted.
- The travel and training budget was cut by 20% from the FY08/09 approved amount. Advanced training that would normally enhance an officer's ability to perform at a peak level of skill and efficiency will be put on hold until the next fiscal year. The effect of this cut will be on the overall quality of service provided to the residents of our community.
- The full-time kennel worker position will be replaced by a part-time custodial worker. That change will force the on-duty animal control officer to close the shelter when he/she is sent on a call during the times when the custodial worker is off. Closing the shelter at least one day a week may be required to keep overtime within the appropriated budget.
- The 8<sup>th</sup> dispatcher position will not be filled, resulting on an across-the-board strain on the 7 current dispatchers. Call volumes continue to increase annually, yet the number of dispatchers will remain the same for at least the next 15 months.
- Funding for our DARE Day Program, National Night Out, Citizen's Police Academy, Community Policing Program and Juvenile Conference Committee have been cut to zero. Since they are all critical components of our community policing and juvenile crime control efforts, alternative funding sources will be sought.

## GENERAL FUND – PUBLIC SAFETY

**001-5000**

### PUBLIC SAFETY - POLICE

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 2,406,685         | 2,726,846         | 2,647,314         | 2,806,947             | 2,814,735                     |
| 1002                                | Part-time/Temporary        | 74,257            | 88,917            | 101,322           | 85,809                | 68,873                        |
| 1003                                | Overtime                   | 81,426            | 115,443           | 139,124           | 114,955               | 110,000                       |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 2,562,368         | 2,931,206         | 2,887,760         | 3,007,710             | 2,993,608                     |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 333,616           | 344,708           | 355,756           | 400,336               | 499,585                       |
| 1502                                | PERS Retirement            | 708,295           | 815,480           | 809,806           | 855,172               | 949,284                       |
| 1503                                | Workers Comp               | 117,779           | 110,478           | 119,982           | 120,081               | 138,144                       |
| 1504                                | Medicare                   | 42,168            | 45,871            | 44,560            | 49,036                | 40,506                        |
| 1505                                | Disability/Social Security | 4,604             | 5,498             | 21,839            | 5,320                 | 4,118                         |
|                                     | <b>Total</b>               | 1,206,462         | 1,322,035         | 1,351,943         | 1,429,944             | 1,631,637                     |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 160,335           | 127,358           | 187,000           | 160,588               | 187,000                       |
| 3000                                | Material & Supplies        | 45,091            | 36,318            | 70,125            | 41,743                | 65,450                        |
| 4000                                | Travel & Training          | 48,634            | 70,676            | 60,817            | 25,646                | 34,216                        |
| 5000                                | Contractual Services       | 303,227           | 352,869           | 401,104           | 396,064               | 381,950                       |
| 6000                                | Other Operating Exp.       | 98,583            | 117,465           | 148,478           | 119,232               | 139,867                       |
|                                     | <b>Total</b>               | 655,870           | 704,686           | 867,524           | 743,273               | 808,483                       |
| <b>Total Operating Costs</b>        |                            | 4,424,700         | 4,957,927         | 5,107,227         | 5,180,927             | 5,433,728                     |
| 7000                                | Capital Costs              | 84,719            | 230,327           | 556,332           | 22,567                | 100,000                       |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 216,400                       |
| <b>Total<br/>Expenditures</b>       |                            | <b>4,509,419</b>  | <b>5,188,254</b>  | <b>5,663,559</b>  | <b>5,203,495</b>      | <b>5,750,128</b>              |

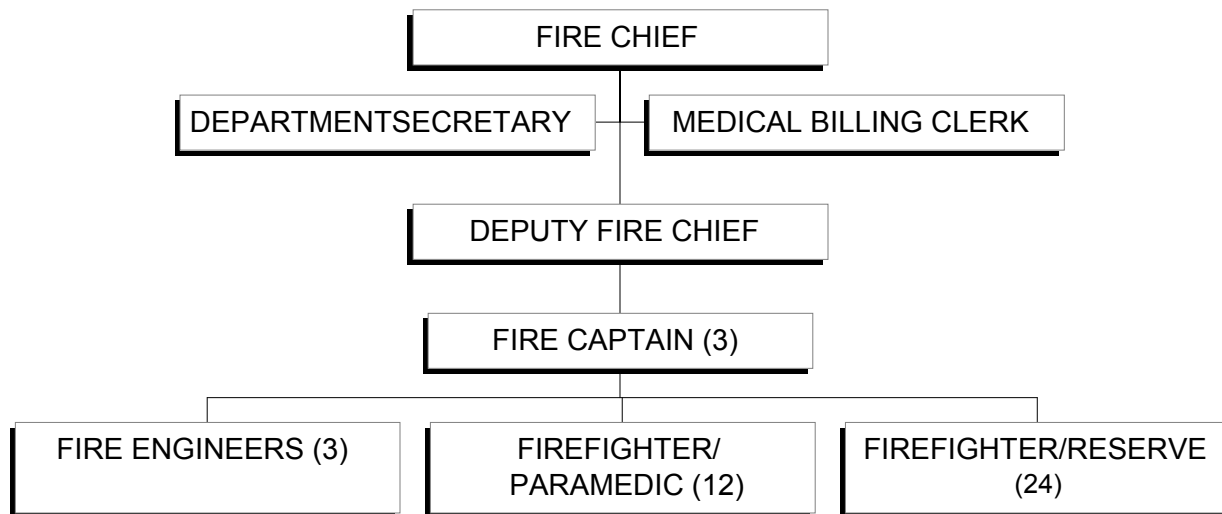
## GENERAL FUND – PUBLIC SAFETY

### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2009 and 2010 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

|                                     |                   | 2007   | 2008   | 2009      | 2010      |
|-------------------------------------|-------------------|--------|--------|-----------|-----------|
|                                     |                   | Actual | Actual | Estimated | Estimated |
| <b><u>Operating Statistics:</u></b> |                   |        |        |           |           |
| Calls for                           |                   |        |        |           |           |
| Service                             |                   | 23,664 | 23,964 | 24,087    | 24,238    |
| Citations                           |                   | 5,891  | 5,991  | 7,232     | 7,100     |
| Arrests                             |                   | 952    | 986    | 1,023     | 1,003     |
|                                     | Calls             |        |        |           |           |
| <u>Dispatch</u>                     | Received          | 88,538 | 88,132 | 92,729    | 92,014    |
|                                     | Citizen Contacts  | 5,288  | 5,632  | 6,264     | 6,039     |
|                                     | Calls for Service | 28,340 | 28,631 | 29,711    | 29,057    |
| <b><u>Performance Measures:</u></b> |                   |        |        |           |           |
| Police vs. General Fund budget      |                   | 22.3%  | 22.8%  | 24.3%     | 25.3%     |
| Percent of Police budget expended   |                   | 100%   | 96%    | 100%      | 100%      |

# FIRE



### MISSION STATEMENT/ACTIVITY DESCRIPTION

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

The Boulder City Fire Department operates out of one station and utilizes a six-person shift to cover a service area of approximately 206 square miles. Keeping in mind, the six-person staffing level, the department is able to staff a 2-person engine, and two 2-person rescues daily. With these three apparatus, the department is able to respond to multiple and/or back-to-back calls.

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

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

## GENERAL FUND – PUBLIC SAFETY

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### GOALS & STRATEGIC ISSUES

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

### BUDGET HIGHLIGHTS

- Based on the City's current financial situation, many of the recommendations referenced in the Fire Department Core Service Needs Assessment could not be funded. Knowing this, the following information is designed to provide a summary of requests and the departmental impacts of deferring these requests to a future date.

Apparatus: Replacement requests for Ladder 121, Rescue 124, and a staff vehicle were not funded. Because of these cuts, the department will continue to operate without an aerial device and the overall costs of maintaining the aging fleet will continue to increase.

Capital Purchases: Purchase requests for office & mobile data computers, continuation of the personal protective equipment (PPE) maintenance program, audio & video equipment, and turnout gear washer & dryer equipment were not funded. Based on these cuts, the department will not be able to improve internal training evolutions, information technology equipment, and will not be able to continue the implementation of the department's PPE preventive maintenance program.

- Keeping in mind the significant budget corrections that has occurred over the past several months and the continued increase in operating costs; the fire department, in comparison to last year's budget, has managed to reduce their overall budget by \$15,429. Although this budget reduction is necessary, the department would not be able to achieve this result without sacrificing the position and productivity of a Deputy Fire Chief. In addition to these savings, if only a 2.5% salary increase is given to fire department employees, the department would be able to reduce their overall budget by an additional \$87,198. Furthermore, the revenue from a \$44,000 emergency management grant (designed to supplement the Fire Chief's salary) would provide a total department savings of \$146,627.
- Overall, the fire department's proposed budget supports the Change Leadership Team's goals and/or core values, promotes the City's vision of "Preserving Our Past...Managing Our Future", and establishes a defined focus on maintaining the core services that are essential to the health and well-being of the citizens and visitors of Boulder City.



## GENERAL FUND – PUBLIC SAFETY

### 001-5100 PUBLIC SAFETY - FIRE

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 1,416,904         | 1,914,866         | 1,610,988         | 1,630,666             | 1,692,318                     |
| 1002                                | Part-time/Temporary        | 55,929            | 35,271            | 94,329            | 58,830                | 91,353                        |
| 1003                                | Overtime                   | 135,491           | 284,531           | 255,563           | 263,809               | 159,296                       |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 1,608,324         | 2,234,668         | 1,960,880         | 1,953,305             | 1,942,967                     |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 191,914           | 199,961           | 205,964           | 219,023               | 267,149                       |
| 1502                                | PERS Retirement            | 450,673           | 555,874           | 496,003           | 554,975               | 588,235                       |
| 1503                                | Workers Comp               | 76,132            | 115,239           | 78,663            | 83,935                | 103,583                       |
| 1504                                | Medicare                   | 18,798            | 28,347            | 23,727            | 27,322                | 24,605                        |
| 1505                                | Disability/Social Security | 2,640             | 2,218             | 8,189             | 3,649                 | 6,107                         |
|                                     | <b>Total</b>               | 740,157           | 901,639           | 812,546           | 888,903               | 989,679                       |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 40,990            | 74,023            | 88,781            | 52,243                | 93,717                        |
| 3000                                | Material & Supplies        | 51,871            | 38,730            | 50,000            | 23,317                | 50,000                        |
| 4000                                | Travel & Training          | 12,951            | 14,988            | 58,046            | 8,280                 | 80,000                        |
| 5000                                | Contractual Services       | 30,638            | 53,549            | 101,800           | 64,193                | 97,800                        |
| 6000                                | Other Operating Exp.       | 58,359            | 78,760            | 70,306            | 55,155                | 70,900                        |
|                                     | <b>Total</b>               | 194,809           | 260,050           | 368,933           | 203,188               | 392,417                       |
| <b>Total Operating Costs</b>        |                            | 2,543,290         | 3,396,357         | 3,142,359         | 3,045,396             | 3,325,063                     |
| 7000                                | Capital Costs              | 8,176             | 94,394            | 129,091           | 100,782               | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 71,180                        |
| <b>Total<br/>Expenditures</b>       |                            | 2,551,466         | 3,490,751         | 3,271,450         | 3,146,179             | 3,396,243                     |

## GENERAL FUND – PUBLIC SAFETY

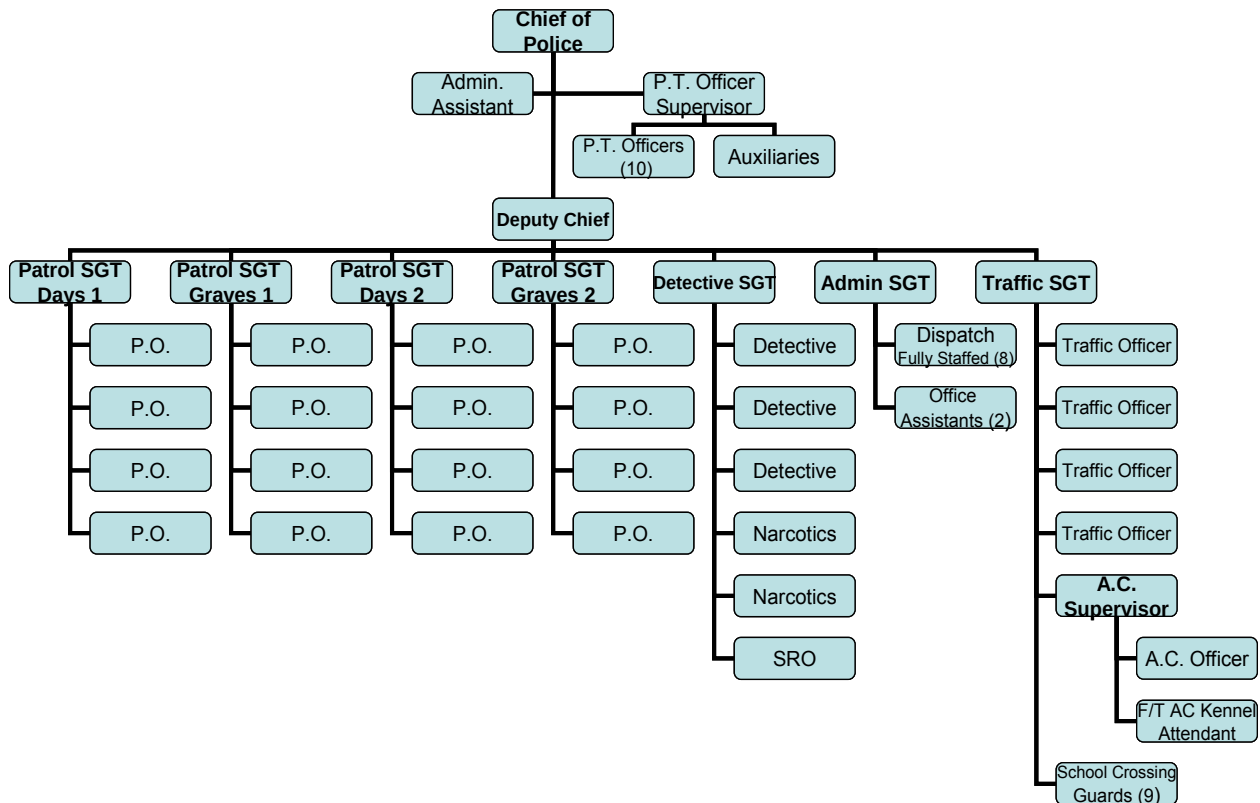
### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2009 and 2010 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

| <b><u>Operating Statistics:</u></b> | <b>2007<br/>Actual</b> | <b>2008<br/>Actual</b> | <b>2009<br/>Estimated</b> | <b>2010<br/>Estimated</b> |
|-------------------------------------|------------------------|------------------------|---------------------------|---------------------------|
| <b>Response Data</b>                |                        |                        |                           |                           |
| Fire Totals                         | 587                    | 631                    | 545                       | 449                       |
| EMS Totals                          | 1,805                  | 1,567                  | 1,716                     | 1498                      |
| EMS - Transport to BC Hospital      | 832                    | 702                    | 779                       | 691                       |
| EMS - Out of District Transports    | 191                    | 181                    | 184                       | 186                       |

|                                       |          |          |          |      |
|---------------------------------------|----------|----------|----------|------|
| <b>Performance Measures</b>           |          |          |          |      |
| Conduct annual business inspections   | 94%      | 95%      | 70%      | 100% |
| Maintain a 5 min. / 70% response time | No / 69% | No / 65% | No / 67% | 70%  |
| Conduct 100 Pub Ed events annually    | New      | New      | 72       | 100  |

# ANIMAL CONTROL



## MISSION STATEMENT/ACTIVITY DESCRIPTION

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

## GOALS & STRATEGIC ISSUES

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

## GENERAL FUND – PUBLIC SAFETY

### BUDGET HIGHLIGHTS

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

**001-5300**

### PUBLIC SAFETY - ANIMAL CONTROL

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 85,464            | 147,555           | 149,866           | 124,901               | 159,270                       |
| 1002                                | Part-time/Temporary        | 12,591            | 0                 | 0                 | 1,572                 | 25,000                        |
| 1003                                | Overtime                   | 1,487             | 3,252             | 4,500             | 1,563                 | 4,500                         |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 99,542            | 150,807           | 154,366           | 128,035               | 188,770                       |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 15,792            | 27,579            | 28,086            | 23,959                | 37,119                        |
| 1502                                | PERS Retirement            | 19,363            | 29,833            | 30,723            | 25,389                | 34,123                        |
| 1503                                | Workers Comp               | 2,311             | 3,281             | 2,967             | 2,545                 | 3,435                         |
| 1504                                | Medicare                   | 1,499             | 2,277             | 2,173             | 1,995                 | 2,283                         |
| 1505                                | Disability/Social Security | 0                 | 0                 | 959               | 97                    | 0                             |
|                                     | <b>Total</b>               | 38,965            | 62,970            | 64,908            | 53,984                | 76,960                        |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 800               | 2,732             | 3,000             | 4,132                 | 3,000                         |
| 3000                                | Material & Supplies        | 6,702             | 7,569             | 13,500            | 3,919                 | 13,500                        |
| 4000                                | Travel & Training          | 1,553             | 1,368             | 2,700             | 485                   | 2,160                         |
| 5000                                | Contractual Services       | 8,253             | 9,467             | 17,200            | 10,193                | 17,200                        |
| 6000                                | Other Operating Exp.       | 5,142             | 3,317             | 3,000             | 3,200                 | 3,000                         |
|                                     | <b>Total</b>               | 22,450            | 24,453            | 39,400            | 21,929                | 38,860                        |
| <b>Total Operating Costs</b>        |                            | 160,957           | 238,230           | 258,674           | 203,950               | 304,590                       |
| 7000                                | Capital Costs              | 0                 | 0                 | 0                 | 0                     | 0                             |
| 8000                                | Other one-time Costs       | 0                 | 0                 | 0                 | 0                     | 17,800                        |
| <b>Total Expenditures</b>           |                            | 160,957           | 238,230           | 258,674           | 203,950               | 322,390                       |

## GENERAL FUND – PUBLIC SAFETY

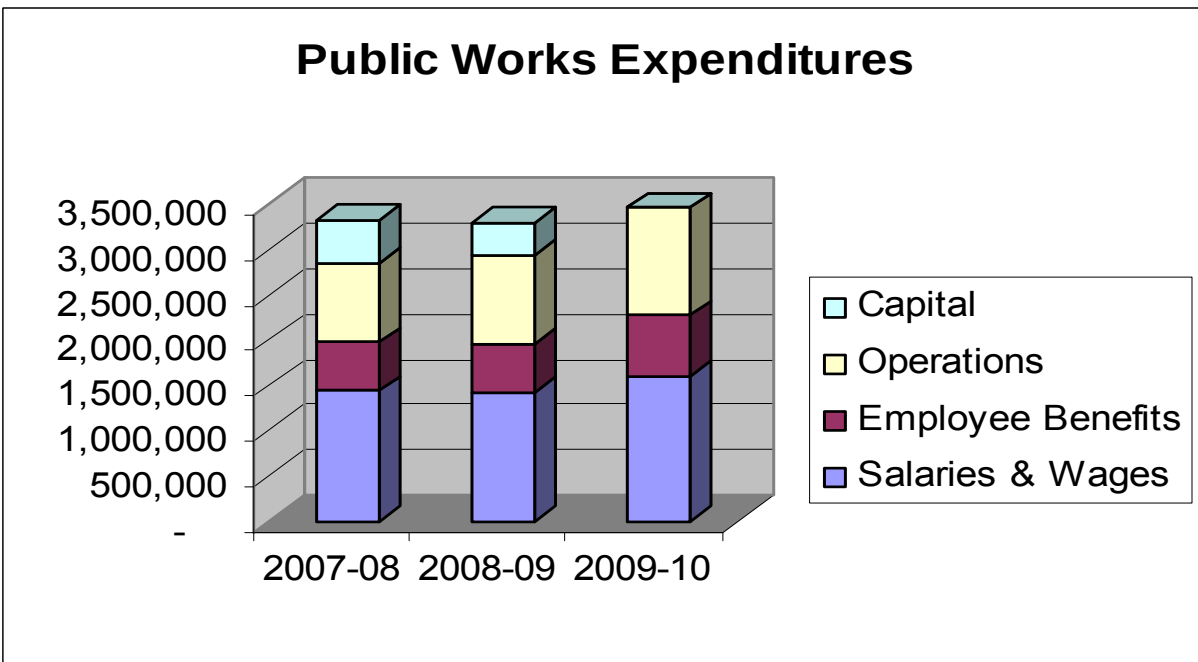
### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2009 and 2010 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

|                                           | 2007<br>Actual | 2008<br>Actual | 2009<br>Estimated | 2010<br>Estimated |
|-------------------------------------------|----------------|----------------|-------------------|-------------------|
| <b><u>Operating Statistics:</u></b>       |                |                |                   |                   |
| Calls for Service                         | 4,676          | 4,789          | 5,173             | 5,014             |
| Citations Issued                          | 35             | 33             | 46                | 50                |
| Verbal/Written Warnings                   | 227            | 246            | 269               | 250               |
| Animals Running at Large                  | 158            | 316            | 357               | 309               |
| Animals Handled/Impounded                 | 515            | 540            | 592               | 590               |
| <b><u>Performance Measures:</u></b>       |                |                |                   |                   |
| Animal Control vs. General Fund budget    | 0.8%           | 1.0%           | 1.1%              | 1.4%              |
| Percent of Animal Control budget expended | 82%            | 101%           | 100%              | 100%              |

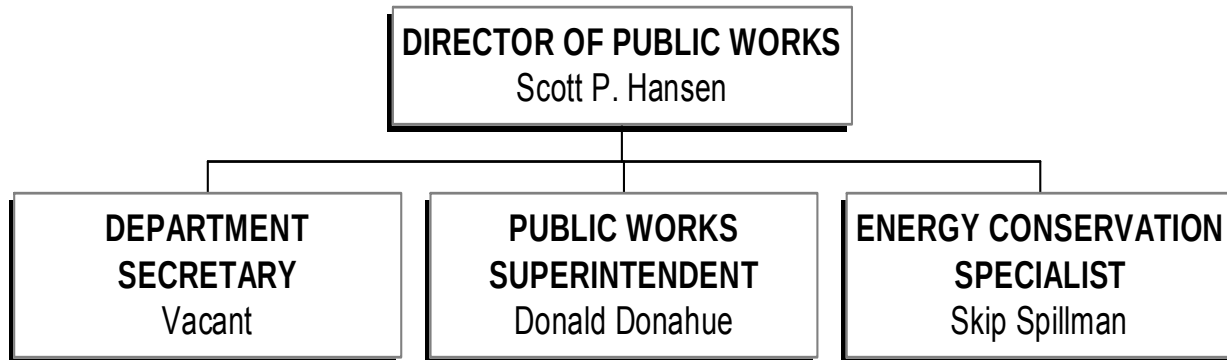
## GENERAL FUND – PUBLIC WORKS

| <b>Public Works</b>      | <b>2007-08<br/>Actual</b> | <b>2008-09<br/>Budget</b> | <b>2009-10<br/>Budget</b> | <b>Percent<br/>Change</b> |
|--------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Salaries & Wages         | 1,445,478                 | 1,426,744                 | 1,598,250                 | 10.7%                     |
| Employee Benefits        | 527,178                   | 525,001                   | 663,431                   | 20.9%                     |
| Operations               | 875,944                   | 989,663                   | 1,188,404                 | 16.7%                     |
| Capital                  | 474,003                   | 352,102                   | -                         |                           |
| <b>Expenditure Total</b> | <b>3,322,603</b>          | <b>3,293,510</b>          | <b>3,450,085</b>          | <b>4.5%</b>               |



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

# PUBLIC WORKS



### MISSION STATEMENT/ACTIVITY DESCRIPTION

The Public Works Department manages all aspects of the Capital Improvement Program (CIP) for the City of Boulder City and provides development services for all private construction projects. This effort is completed through the Engineering Division of Public Works. Public Works maintains top- quality parks, streets, flood control facilities, buildings, water distribution, sewer collection and treatment facilities. This maintenance effort is completed through four divisions as follows: Building Maintenance, Streets, Landscape, and Water/Sewer. In addition, Public Works Administration is responsible for managing numerous other City items, including the municipal cemetery, refuse collection and disposal, and many of the City's agreements with local business operations such as gravel pits and power plants. The Public Works Department professionally represents Boulder City in technical meetings at the Southern Nevada Water Authority (SNWA), Regional Transportation Commission (RTC), and Flood Control District (FCD).

### GOALS & STRATEGIC ISSUES

- 1 Manage consultant contracts to advertise CIP projects on schedule and with good plans.
- 2 Manage the construction of CIP projects to achieve completion on schedule and within budget.
- 3 Work with the Nevada Department of Transportation (NDOT) to insure the Boulder City Bypass progresses on schedule.
- 4 Work with SNWA to provide consistent water delivery to Boulder City at the most economical rates.
- 5 Provide the citizens of Boulder City and city employees with the best parks, safe streets, safe buildings, water and sewer services.
- 6 Present the City Manager with upcoming Public Works challenges in sufficient time to properly plan for the design and implementation of quality agreements and projects.
- 7 Support the Change Leadership Team to achieve the goals of the city.
- 8 Establish professional development procedures similar to the other entities in Clark County.
- 9 Begin the American Public Works Association (APWA) accreditation program that requires Public Works to analyze all aspects of our operations to evaluate them compared to the best practices of the industry.
- 10 Create an electronic Global Information System (GIS) database for the Boulder City Municipal Cemetery and update the policy and procedures manual for the cemetery.

## GENERAL FUND – PUBLIC WORKS

### BUDGET HIGHLIGHTS.

- Travel and Training budget has been cut by \$3,900, or 20%. As a result, fewer staff members will attend conferences to stay up-to-date on the latest technologies and efficiencies. Travel required for projects will have to be funded by the specific project or be foregone.
- During a recent event in which the Emergency Operation Center was opened by the Fire Chief, Public Works learned that many of our old, two-way radios are inadequate and do not hold a charge for an extended period of time. Public Works is the primary responder in the field to many emergency situations. Communication is always the key element during an event. Each Division within Public Works requested radio replacement in this budget and all requests are unfunded. Grants will be explored in an attempt to meet this need.
- No changes in staffing levels are anticipated in this budget. The positions in this Division are either completely or partially funded by the Utility Fund.

**001-6000**

### PUBLIC WORKS - PUBLIC WORKS ADMINISTRATION

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 80,394            | 161,265           | 183,513           | 187,426               | 132,072                       |
| 1002                                | Part-time/Temporary        | 159               | 828               | 0                 | 5,539                 | 3,704                         |
| 1003                                | Overtime                   | 450               | 0                 | 1,000             | 33                    | 1,000                         |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | <b>81,003</b>     | <b>162,093</b>    | <b>184,513</b>    | <b>192,998</b>        | <b>136,776</b>                |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 8,764             | 15,364            | 18,724            | 20,409                | 15,653                        |
| 1502                                | PERS Retirement            | 15,859            | 31,564            | 37,620            | 38,239                | 27,125                        |
| 1503                                | Workers Comp               | 1,012             | 2,002             | 1,978             | 2,196                 | 1,430                         |
| 1504                                | Medicare                   | 1,295             | 1,304             | 2,020             | 1,414                 | 1,268                         |
| 1505                                | Disability/Social Security | 10                | 51                | 814               | 343                   | 0                             |
|                                     | <b>Total</b>               | <b>26,940</b>     | <b>50,285</b>     | <b>61,156</b>     | <b>62,601</b>         | <b>45,476</b>                 |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 1,091             | 3,805             | 3,300             | 2,543                 | 3,300                         |
| 3000                                | Material & Supplies        | 350               | 3,989             | 5,400             | 4,924                 | 4,000                         |
| 4000                                | Travel & Training          | 9,131             | 9,803             | 12,330            | 7,233                 | 5,600                         |
| 5000                                | Contractual Services       | 682               | 2,127             | 10,700            | 365,998               | 333,900                       |
| 6000                                | Other Operating Exp.       | 1,391             | 4,653             | 3,550             | 1,036                 | 3,550                         |
|                                     | <b>Total</b>               | <b>12,645</b>     | <b>24,377</b>     | <b>35,280</b>     | <b>381,734</b>        | <b>350,350</b>                |
| <b>Total Operating Costs</b>        |                            | <b>120,588</b>    | <b>236,755</b>    | <b>280,949</b>    | <b>637,333</b>        | <b>532,602</b>                |
| 7000                                | Capital Costs              | 0                 | 2,960             | 36,500            | 0                     | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 17,000                        |
| <b>Total Expenditures</b>           |                            | <b>120,588</b>    | <b>239,715</b>    | <b>317,449</b>    | <b>637,333</b>        | <b>549,602</b>                |



## GENERAL FUND – PUBLIC WORKS

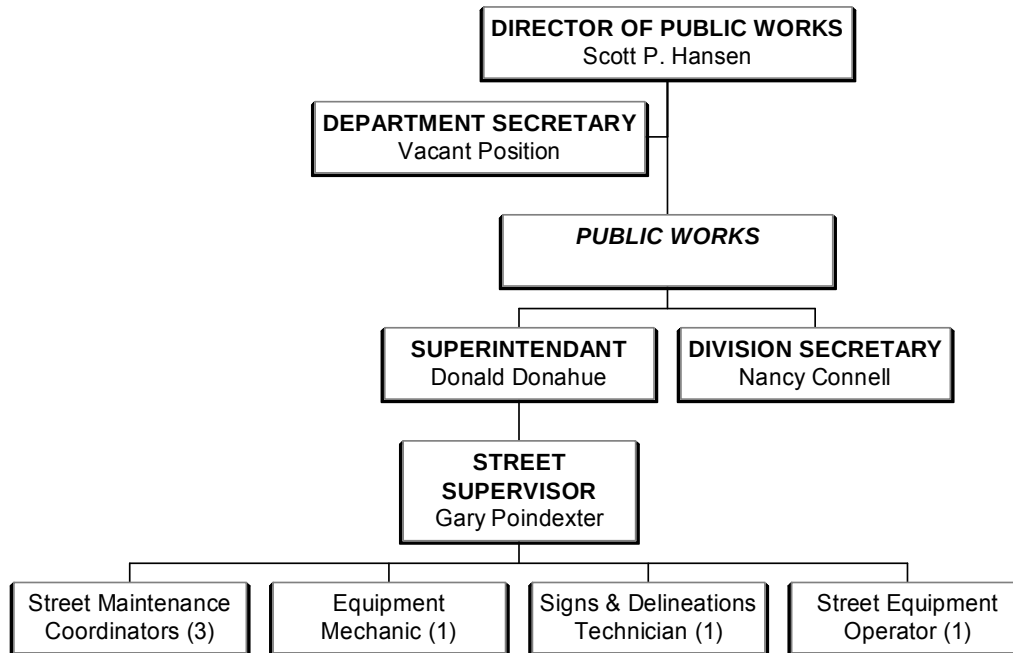
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### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2009 and 2010 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

|                                                        | 2007   | 2008   | 2009      | 2010      |
|--------------------------------------------------------|--------|--------|-----------|-----------|
|                                                        | Actual | Actual | Estimated | Estimated |
| <b><u>Operating Statistics:</u></b>                    |        |        |           |           |
| City Lane Miles                                        | 86.5   | 86.5   | 86.5      | 86.5      |
| Acres of Turf                                          | 95     | 95     | 95        | 95        |
| Total Landscape Acres                                  | 166    | 166    | 166       | 166       |
| Number of Buildings Maintained                         | 73     | 73     | 73        | 73        |
| Engineering Agenda Items                               | 75     | 74     | 75        | 75        |
| Engineering Projects Started                           | 28     | 26     | 28        | 28        |
| <b><u>Performance Measures:</u></b>                    |        |        |           |           |
| Public Works Administration vs. General Fund budget    | 0.6%   | 1.1%   | 1.0%      | 2.4%      |
| Percent of Public Works Administration budget expended | 100%   | 99%    | 100%      | 100%      |

# STREETS



### MISSION STATEMENT/ACTIVITY DESCRIPTION

The Streets Division is dedicated to providing a safe and high-quality street and sidewalk system for motorists and pedestrians. It provides a proactive street and concrete maintenance and repair program. The Streets Division maintains a sweeping program, sign and traffic control, flood channel maintenance and storm cleanup, cemetery interments and assistance to other divisions as needed. The Fleet Maintenance section provides maintenance and repair services for the vehicles and equipment for the entire Public Works Department.

### GOALS & STRATEGIC ISSUES

- 1 The Streets Division currently maintains two million square feet of asphalt, over six million square feet of concrete, 14.4 miles of lined channels, .99 miles of unlined channels, 9.06 miles of dirt road, 561 acres of detention basins, 276 drop inlets, 130 crosswalks, 22 areas with striping, numerous signs throughout the town, welding, special projects, funerals, Public Works vehicle maintenance and fleet management for the entire city. The Streets Division consists of eight employees: a supervisor, three maintenance coordinators, a garage mechanic, a sign and delineation technician, an equipment operator (street sweeper) and a maintenance worker.
- 2 Provide friendly, timely and effective customer service.
- 3 Support the Change Leadership Team to achieve the goals of the city.
- 4 Repair streets and sidewalks, after utility repairs. Also aid water, wastewater and electric divisions with system upgrades.

## GENERAL FUND – PUBLIC WORKS

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### BUDGET HIGHLIGHTS

- No vehicle and equipment replacement has been provided for in this year's budget. The Street Division has a backhoe eligible for replacement according to the city's equipment replacement schedule. The Street Division Supervisor estimates that this \$80,000 piece of equipment should be replaced within the next 3-years or the city will end up spending more money maintaining this piece of equipment rather than replacing it.
- Public Works has only one mechanic. A request for a second Mechanic (\$63,348) has been denied. The demands for service will increase due to an aging fleet and equipment list. More mechanic work will have to be sent out to local repair shops which will increase the cost of service. As a result, maintenance budgets will be depleted quickly within the budget year.
- Reliability of equipment will suffer, resulting in increased down time for equipment and associated personnel. Public Works Staff may have to work weekends to share equipment or postpone street and sidewalk repairs until sufficient equipment is available to make the repairs.
- Request for \$20,000 of additional materials and supplies to perform lane striping and button repairs is not funded. Many areas of town, such as Industrial Road, lane lines have faded and will not be re-painted. In the last 3-years, the Street Division implemented a program for regular red curb painting and street sign replacement. These programs will both suffer as material prices increase and funding stagnate.
- The Travel and Training budget has been cut by \$1,400, or 20%. As a result, fewer staff members will attend training to stay up-to-date on the latest technologies and efficiencies. Members of the Street Division are required to maintain a Commercial Driver's License, Forklift Certification, and Traffic Control certifications.
- Staffing levels remain the same as the previous year.
- Request of \$17,000 for additional fuel cost due to increased prices is not funded. If fuel price increases are experienced similar to 2008, funding from other categories will have to be transferred to cover fuel cost. These transfers will create a ripple effect of impacts on the Division.

## GENERAL FUND – PUBLIC WORKS

**001-6100**

### PUBLIC WORKS - STREETS

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 393,033           | 428,017           | 476,614           | 490,693               | 496,927                       |
| 1002                                | Part-time/Temporary        | 0                 | 18,295            | 0                 | 0                     | 0                             |
| 1003                                | Overtime                   | 34,484            | 28,756            | 35,500            | 24,221                | 30,000                        |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 427,517           | 475,068           | 512,114           | 514,914               | 526,927                       |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 64,749            | 69,032            | 74,896            | 84,329                | 96,888                        |
| 1502                                | PERS Retirement            | 78,101            | 91,245            | 97,706            | 101,810               | 105,621                       |
| 1503                                | Workers Comp               | 7,500             | 8,203             | 7,911             | 8,992                 | 9,160                         |
| 1504                                | Medicare                   | 4,673             | 6,013             | 6,911             | 6,585                 | 7,125                         |
| 1505                                | Disability/Social Security | 0                 | 0                 | 0                 | 0                     | 0                             |
|                                     | <b>Total</b>               | 155,023           | 174,493           | 187,424           | 201,716               | 218,794                       |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 59,125            | 55,625            | 71,194            | 52,704                | 72,107                        |
| 3000                                | Material & Supplies        | 91,656            | 78,323            | 72,579            | 38,844                | 81,579                        |
| 4000                                | Travel & Training          | 2,445             | 2,664             | 6,300             | 2,792                 | 5,040                         |
| 5000                                | Contractual Services       | 31,587            | 28,549            | 21,850            | 28,302                | 30,000                        |
| 6000                                | Other Operating Exp.       | 20,450            | 727               | 1,000             | 770                   | 1,000                         |
|                                     | <b>Total</b>               | 205,263           | 165,888           | 172,923           | 123,412               | 189,726                       |
| <b>Total Operating Costs</b>        |                            | 787,803           | 815,449           | 872,461           | 840,042               | 935,447                       |
| 7000                                | Capital Costs              | 158,103           | 293,736           | 241,240           | 221,975               | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 0                             |
| <b>Total<br/>Expenditures</b>       |                            | <b>945,906</b>    | <b>1,109,185</b>  | <b>1,113,701</b>  | <b>1,062,016</b>      | <b>935,447</b>                |

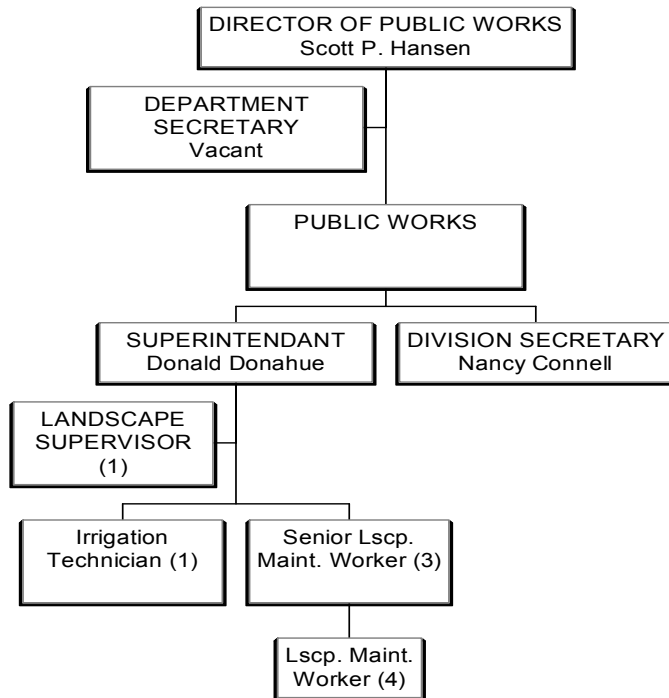
## GENERAL FUND – PUBLIC WORKS

### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2009 and 2010 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

|                                     | 2007<br>Actual | 2008<br>Actual | 2009<br>Estimated | 2010<br>Estimated |
|-------------------------------------|----------------|----------------|-------------------|-------------------|
| <b><u>Operating Statistics:</u></b> |                |                |                   |                   |
| Sweep streets monthly               | 252 miles      | 252 miles      | 252 miles         | 252 miles         |
| Interments                          | 70             | 70             | 70                | 70                |
| Miles of streets maintained         | 86.5           | 86.5           | 86.5              | 86.5              |
| Sidewalk repairs                    | 50             | 39             | 37                | 39                |
| Miles of sidewalks maintained       | 175            | 175            | 175               | 175               |
| Vehicles maintained                 | 87             | 87             | 88                | 88                |
| <b><u>Performance Measures:</u></b> |                |                |                   |                   |
| Streets vs. General Fund budget     | 4.7%           | 4.9%           | 4.7%              | 4.1%              |
| Percent of Streets budget expended  | 85%            | 98%            | 100%              | 100%              |

# LANDSCAPING



### MISSION STATEMENT/ACTIVITY DESCRIPTION

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

### GOALS & STRATEGIC ISSUES

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

## GENERAL FUND – PUBLIC WORKS

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### BUDGET HIGHLIGHTS

- No vehicle and equipment replacement has been provided for in this year's budget. The Landscape Division has a Dump Truck eligible for replacement according to the city's vehicle replacement schedule with an estimated cost of \$65,000. In addition, a \$25,000 lawnmower needs to be replaced in the near future. Over the years the city will spend more money maintaining outdated equipment rather than replacing it. Maintenance budgets will quickly be depleted, leaving vehicles and equipment sitting out of service.
- The city's irrigation system in many parks is aging and failing more frequently. Request for \$55,000 to replace controllers and other materials is not funded. This will result in additional failures of the irrigation system requiring more man hours to make repairs.
- The city's irrigation system in many parks is aging and failing more frequently. The demand for overtime call-outs on weekends has increased over the last few years. Request for \$5,000 is not funded. As the overtime budget is depleted, funds will have to be transferred from other locations to prevent water from gushing out of irrigation systems all weekend long.
- The city hosts many special events on weekends. During extreme heat in the summer months, irrigation must be adjusted on weekends. Request for an additional \$10,000 in overtime is not funded. Turf areas will depict signs of excessive wear due to lack of water over the weekend. The risk for turf losses will be greatly increased.
- Fertilizer costs have increased. Request for \$14,000 is not funded. Limited amounts of fertilizer will be used, resulting in turf areas that depict excessive wear and stunted tree and shrub growth. When the turf is deficient in fertilizer and weakens, it becomes more susceptible to weeds, insects, fungi, and environmental stresses and is not able to recover as quickly from the wear and tear of traffic from regular use and special events.
- The Travel and Training budget has been cut by 20%. As a result, fewer staff members will attend training to stay up-to-date on the latest technologies and efficiencies. Members of the Landscape Division are required to maintain Commercial Driver's Licenses and certifications in Pesticide and Herbicide application.
- Contractual Services budget was cut by \$51,000 by the City Manager. In a budget meeting, City Council directed the City Manager to further cut this budget category by \$50,000. This will result in less use of the Nevada Division of Forestry crew. These crews do a significant portion of the cleanup work associated with park and median maintenance, such as litter and dead foliage removal. Although unsuccessful in the past, the city will implement and promote an Adopt-a-Park program. If these programs fail, many areas of the city will see a build-up of dead foliage and litter.
- The Landscape Division has been short handed since December of 2008 due to two retirements. As temperatures increase, so does growth and these positions are vital to the continued maintenance of city parks at the current level. The City Manager intends to fill these vacancies with existing city employees at the Boulder City Municipal Golf Course in conjunction with the transition of that course to contract maintenance.

## GENERAL FUND – PUBLIC WORKS

**001-6200**

### PUBLIC WORKS - LANDSCAPING

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 433,562           | 411,714           | 421,038           | 428,314               | 508,011                       |
| 1002                                | Part-time/Temporary        | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1003                                | Overtime                   | 21,299            | 12,979            | 20,000            | 15,588                | 15,000                        |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | <b>454,861</b>    | <b>424,693</b>    | <b>441,038</b>    | <b>443,902</b>        | <b>523,011</b>                |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 78,285            | 69,032            | 74,896            | 79,785                | 108,999                       |
| 1502                                | PERS Retirement            | 85,797            | 83,480            | 86,313            | 87,066                | 109,109                       |
| 1503                                | Workers Comp               | 8,952             | 8,215             | 7,911             | 8,840                 | 10,305                        |
| 1504                                | Medicare                   | 4,776             | 4,157             | 6,105             | 5,684                 | 7,357                         |
| 1505                                | Disability/Social Security | 0                 | 0                 | 0                 | 0                     | 0                             |
|                                     | <b>Total</b>               | <b>177,810</b>    | <b>164,884</b>    | <b>175,225</b>    | <b>181,376</b>        | <b>235,770</b>                |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 43,031            | 34,993            | 47,700            | 47,660                | 56,200                        |
| 3000                                | Material & Supplies        | 107,450           | 84,179            | 104,300           | 60,191                | 102,300                       |
| 4000                                | Travel & Training          | 1,116             | 3,577             | 3,960             | 1,767                 | 3,168                         |
| 5000                                | Contractual Services       | 240,671           | 285,478           | 517,000           | 246,339               | 150,000                       |
| 6000                                | Other Operating Exp.       | 741               | 3,839             | 550               | 924                   | 550                           |
|                                     | <b>Total</b>               | <b>393,009</b>    | <b>412,066</b>    | <b>673,510</b>    | <b>356,881</b>        | <b>312,218</b>                |
| <b>Total Operating Costs</b>        |                            | <b>1,025,680</b>  | <b>1,001,643</b>  | <b>1,289,773</b>  | <b>982,159</b>        | <b>1,070,999</b>              |
| 7000                                | Capital Costs              | 52,243            | 158,008           | 76,362            | 94,013                | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 7,000                         |
| <b>Total<br/>Expenditures</b>       |                            | <b>1,077,923</b>  | <b>1,159,651</b>  | <b>1,366,135</b>  | <b>1,076,172</b>      | <b>1,077,999</b>              |



## GENERAL FUND – PUBLIC WORKS

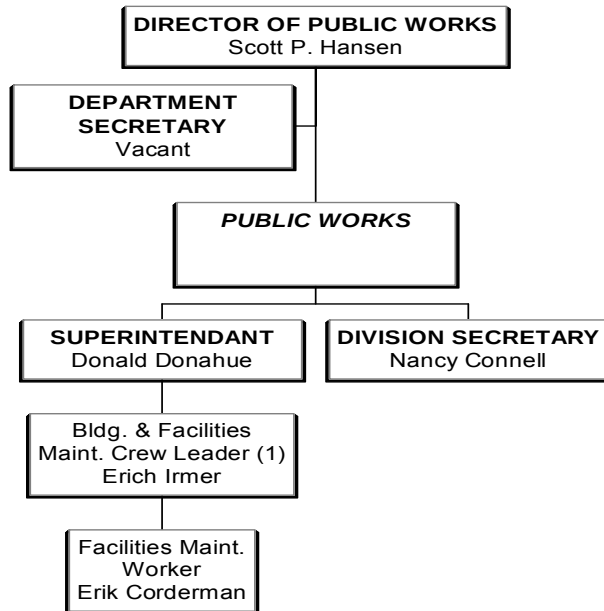
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### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2009 and 2010 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

|                                        | 2007<br>Actual | 2008<br>Actual | 2009<br>Estimated | 2010<br>Estimated |
|----------------------------------------|----------------|----------------|-------------------|-------------------|
| <b><u>Operating Statistics:</u></b>    |                |                |                   |                   |
| Acres maintained                       | 166            | 166            | 166               | 166               |
| Acres of turf                          | 92             | 92             | 92                | 92                |
| Headstones edged quarterly             | 2020           | 2025           | 2025              | 2025              |
| <b><u>Performance Measures:</u></b>    |                |                |                   |                   |
| Landscaping vs. General Fund budget    | 5.3%           | 5.1%           | 5.2%              | 4.7%              |
| Percent of Landscaping budget expended | 103%           | 80%            | 100%              | 100%              |

# BUILDING MAINTENANCE



### MISSION STATEMENT/ACTIVITY DESCRIPTION

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

### GOALS & STRATEGIC ISSUES

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

## GENERAL FUND – PUBLIC WORKS

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### BUDGET HIGHLIGHTS

- Request of \$3,100 for additional fuel cost due to increased prices is not funded. If fuel price increases are experienced similar to 2008, funding from other categories will have to be transferred to cover fuel cost. These transfers will create a ripple effect of impacts on the division.
- One of the top priorities of the Change Team was improvement to city buildings and facilities. Many city buildings are not in compliance with current building codes. A team from various City departments has been established to inspect city buildings and develop a list of compliance needs at each building. As a result of this organized effort, the Public Works Building Maintenance division will be able to transform from a complaint, *reactive* system to a *pro-active* system of addressing deficiencies. Rather than request additional personnel to handle the extra work load, request for an additional \$60,000 of contract services is requested in this budget. However, the Contract Services budget has been cut by \$50,000 (\$110,000 difference). Without these funds, this program will simply be a documentation effort, with implementation occurring only as time allows with the existing two employees that comprise this division. Historic Building maintenance response efforts will be reduced further with the cuts in Contract Services.
- The Travel and Training budget has been cut by \$600, or 20%. As a result, fewer staff members will attend training to stay up-to-date on the latest technologies and efficiencies. This crew works with a lot of power tools and job safety is very important in this division.

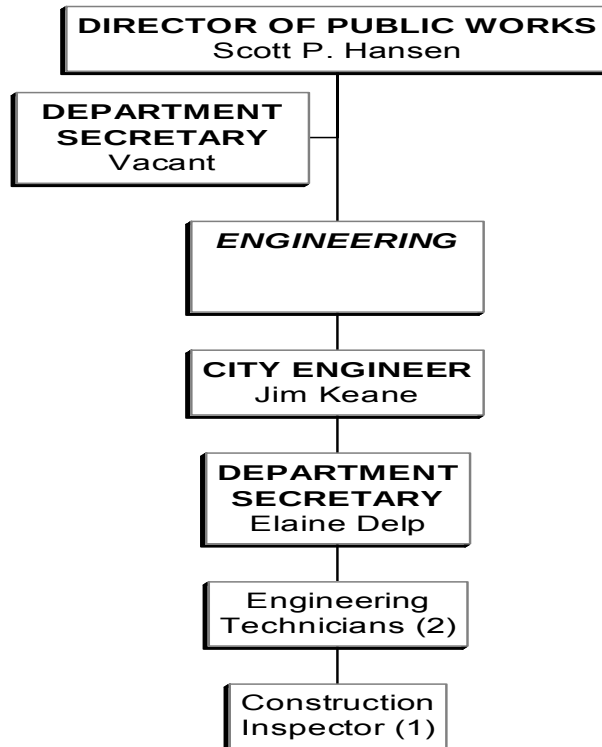
## GENERAL FUND – PUBLIC WORKS

**001-6300**

### PUBLIC WORKS - BUILDING MAINTENANCE

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 135,854           | 106,424           | 106,885           | 125,585               | 112,872                       |
| 1002                                | Part-time/Temporary        | 11,750            | 0                 | 0                 | 0                     | 0                             |
| 1003                                | Overtime                   | 8,246             | 3,385             | 9,500             | 5,108                 | 5,000                         |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 155,850           | 109,809           | 116,385           | 130,693               | 117,872                       |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 24,064            | 19,138            | 18,724            | 26,410                | 24,222                        |
| 1502                                | PERS Retirement            | 29,351            | 21,279            | 21,911            | 25,820                | 24,108                        |
| 1503                                | Workers Comp               | 2,916             | 2,197             | 1,978             | 2,968                 | 2,290                         |
| 1504                                | Medicare                   | 2,271             | 1,578             | 1,550             | 1,902                 | 1,626                         |
| 1505                                | Disability/Social Security | 0                 | 0                 | 0                 | 0                     | 0                             |
|                                     | <b>Total</b>               | 58,602            | 44,192            | 44,163            | 57,101                | 52,246                        |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 17,662            | 8,797             | 28,000            | 21,393                | 28,000                        |
| 3000                                | Material & Supplies        | 35,997            | 32,171            | 45,000            | 19,732                | 45,000                        |
| 4000                                | Travel & Training          | 0                 | 202               | 2,700             | 122                   | 2,160                         |
| 5000                                | Contractual Services       | 128,928           | 183,961           | 165,000           | 135,666               | 175,000                       |
| 6000                                | Other Operating Exp.       | 1,774             | 1,050             | 500               | 87                    | 500                           |
|                                     | <b>Total</b>               | 184,361           | 226,181           | 241,200           | 177,000               | 250,660                       |
| <b>Total Operating Costs</b>        |                            | 398,813           | 380,182           | 401,748           | 364,794               | 420,778                       |
| 7000                                | Capital Costs              | 6,655             | 19,299            | 0                 | 0                     | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 0                             |
| <b>Total<br/>Expenditures</b>       |                            | <b>405,468</b>    | <b>399,481</b>    | <b>401,748</b>    | <b>364,794</b>        | <b>420,778</b>                |

# ENGINEERING



### MISSION STATEMENT/ACTIVITY DESCRIPTION.

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

### GOALS & STRATEGIC ISSUES

- 1 Streamline the Engineering division's permit process for private development in conjunction with the Community Development Department to make the process consistent and more user friendly for customers and staff.
- 2 Manage consultant engineering contracts and construction contracts which provide specialized design and construction services for Boulder City.
- 3 Provide friendly, timely and effective customer service.
- 4 Participate with regional planning agencies to secure funding for construction of major facilities in Boulder City.
- 5 Support the Change Leadership Team to achieve the goals of the city.

## GENERAL FUND – PUBLIC WORKS

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### BUDGET HIGHLIGHTS

- No vehicle and equipment replacement has been provided for in this year's budget. The Engineering Division has a vehicle eligible for replacement according to the city's vehicle replacement schedule. In addition, a \$25,000 plan size copy/scanning machine needs to be replaced in the near future. Over the years the city will spend more money maintaining outdated equipment rather than replacing it.
- Request of \$3,000 for additional fuel cost due to increased prices is not funded. If fuel price increases are experienced similar to 2008, funding from other categories will have to be transferred to cover fuel cost. These transfers will create a ripple effect of impacts on the Division.
- The Travel and Training budget has been cut by \$3,000, or 20%. As a result, fewer staff members will attend conferences to stay up-to-date on the latest technologies and efficiencies. Travel required for projects will have to be funded by the specific project or be foregone. The City Engineer is required to maintain an Engineering License and associated continuing educational units. Other members of this Division must remain trained on software programs and construction practices used by the industry.
- The Engineering Division has taken on responsibility for managing HVAC contracts and for electronic lock systems. This requires overtime call outs on weekends when systems fail. A request for \$7,000 is not funded. This could result in uncomfortable buildings conditions and unique closures in buildings.

## GENERAL FUND – PUBLIC WORKS

**001-6500**

### PUBLIC WORKS - ENGINEERING

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 245,885           | 269,807           | 271,034           | 282,200               | 284,404                       |
| 1002                                | Part-time/Temporary        | 0                 | 0                 | 2,145             | 0                     | 4,260                         |
| 1003                                | Overtime                   | 2,583             | 4,008             | 7,000             | 8,747                 | 5,000                         |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 248,468           | 273,815           | 280,179           | 290,947               | 293,664                       |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 36,588            | 32,175            | 32,767            | 37,323                | 43,993                        |
| 1502                                | PERS Retirement            | 58,537            | 54,338            | 55,562            | 57,023                | 59,508                        |
| 1503                                | Workers Comp               | 5,163             | 3,783             | 3,906             | 3,476                 | 4,007                         |
| 1504                                | Medicare                   | 3,582             | 3,028             | 3,803             | 3,272                 | 3,637                         |
| 1505                                | Disability/Social Security | 0                 | 0                 | 1,575             | 0                     | 0                             |
|                                     | <b>Total</b>               | 103,870           | 93,324            | 97,613            | 101,094               | 111,145                       |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 2,967             | 2,877             | 6,500             | 5,303                 | 6,500                         |
| 3000                                | Material & Supplies        | 14,540            | 6,434             | 12,000            | 4,308                 | 8,000                         |
| 4000                                | Travel & Training          | 5,026             | 6,161             | 8,100             | 4,200                 | 1,800                         |
| 5000                                | Contractual Services       | 6,519             | 31,961            | 32,500            | 21,694                | 37,500                        |
| 6000                                | Other Operating Exp.       | 83                | 0                 | 7,650             | 2,689                 | 7,650                         |
|                                     | <b>Total</b>               | 29,135            | 47,433            | 66,750            | 38,194                | 61,450                        |
| <b>Total Operating Costs</b>        |                            | 381,473           | 414,572           | 444,542           | 430,235               | 466,259                       |
| 7000                                | Capital Costs              | 0                 | 0                 | 6,000             | 4,185                 | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 0                             |
| <b>Total<br/>Expenditures</b>       |                            | <b>381,473</b>    | <b>414,572</b>    | <b>450,542</b>    | <b>434,420</b>        | <b>466,259</b>                |

## GENERAL FUND – PUBLIC WORKS

### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2009 and 2010 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

| <b><u>Operating Statistics:</u></b>     | <b>2007<br/>Actual</b> | <b>2008<br/>Actual</b> | <b>2009<br/>Estimated</b> | <b>2010<br/>Estimated</b> |
|-----------------------------------------|------------------------|------------------------|---------------------------|---------------------------|
| Agenda Items                            | 73                     | 68                     | 70                        | 70                        |
| Engineering Projects Started            | 30                     | 26                     | 28                        | 28                        |
| Total Reimbursed - RTC,<br>CCRFCD, etc. | \$2,615,000            | \$2,740,926            | \$4,350,000               | \$1,860,000               |

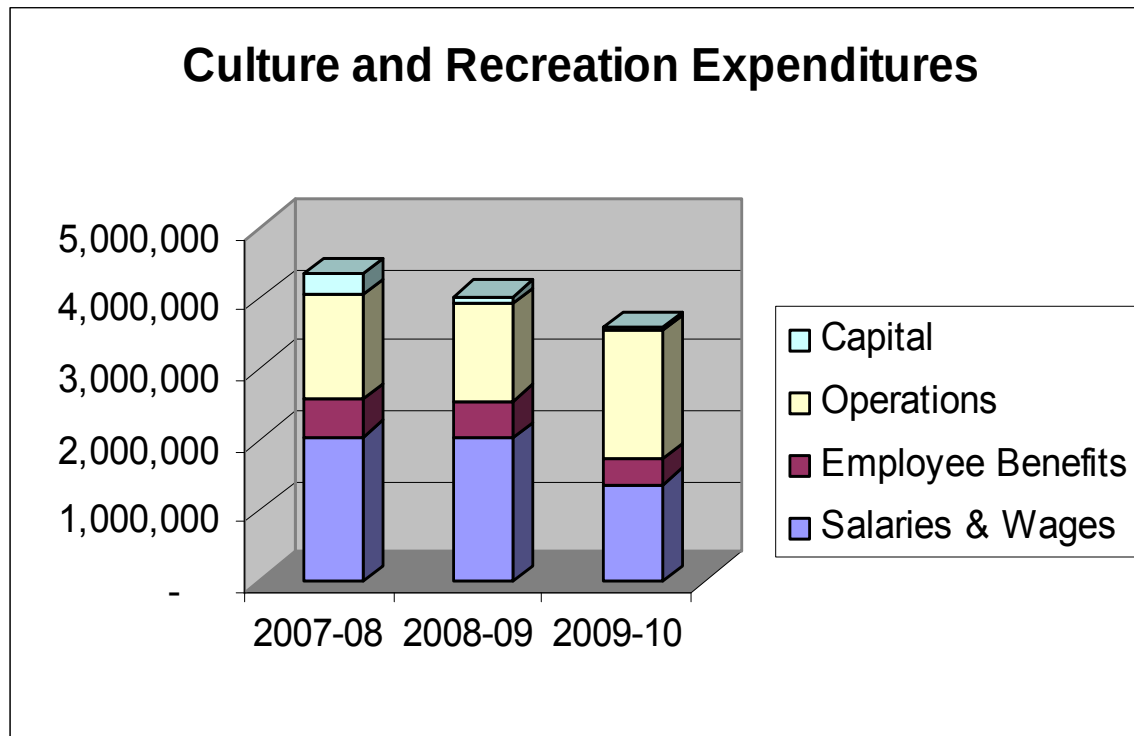
### **Performance Measures:**

|                                        |      |      |      |      |
|----------------------------------------|------|------|------|------|
| Engineering vs. General Fund budget    | 1.9% | 1.8% | 1.9% | 2.0% |
| Percent of Engineering budget expended | 95%  | 101% | 100% | 100% |



## GENERAL FUND – CULTURE AND RECREATION

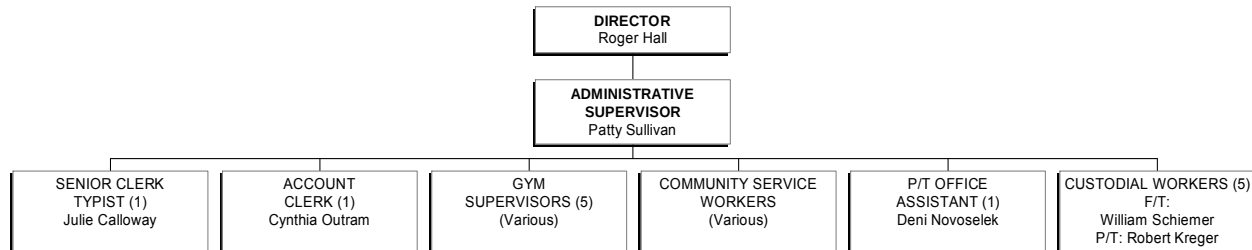
| <b>Culture and Recreation</b> | <b>2007-08<br/>Actual</b> | <b>2008-09<br/>Budget</b> | <b>2009-10<br/>Budget</b> | <b>Percent<br/>Change</b> |
|-------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Salaries & Wages              | 2,029,122                 | 2,023,011                 | 1,359,518                 | -48.8%                    |
| Employee Benefits             | 543,806                   | 525,102                   | 367,640                   | -42.8%                    |
| Operations                    | 1,457,645                 | 1,370,077                 | 1,809,572                 | 24.3%                     |
| Capital                       | 298,423                   | 92,350                    | 40,000                    | -130.9%                   |
| <b>Expenditure Total</b>      | <b>4,328,996</b>          | <b>4,010,540</b>          | <b>3,576,730</b>          | <b>-12.1%</b>             |



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

## GENERAL FUND – CULTURE AND RECREATION

# CULTURE & RECREATION



### MISSION STATEMENT/ACTIVITY DESCRIPTION:

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

### GOALS & STRATEGIC ISSUES:

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

## GENERAL FUND – CULTURE AND RECREATION

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### BUDGET HIGHLIGHTS:

- The full time administrative supervisor position for the Department was eliminated from the budget (\$85,828)
  - The full time senior custodial worker position was not filled for FY 2009-2010 (\$53,781)
  - Elimination of part time gym supervisors wages (\$11,067)
  - Elimination of COLA increases from part time wages except those who qualify under PERS (\$2,012)
  - Partial elimination of maintenance for recreational facilities (\$5,000)
  - Partial elimination of maintenance for recreation vehicles (\$2,200)
  - Partial elimination of materials and supplies (\$5,000)
  - Partial elimination of travel and training (\$1,800)
- ITEMS APPROVED FOR FY 2009-2010 BUDGET**
- Replacement of a senior clerk typist position with a department secretary position to fill void of loss of administrative supervisor
  - Approval of two part time custodians to clean parks and recreation facilities and the animal control shelter.
- ITEMS NOT APPROVED FOR FY 2009-2010 BUDGET**
- Upgrade of part time office assistant for Parks and Recreation Department

## GENERAL FUND – CULTURE AND RECREATION

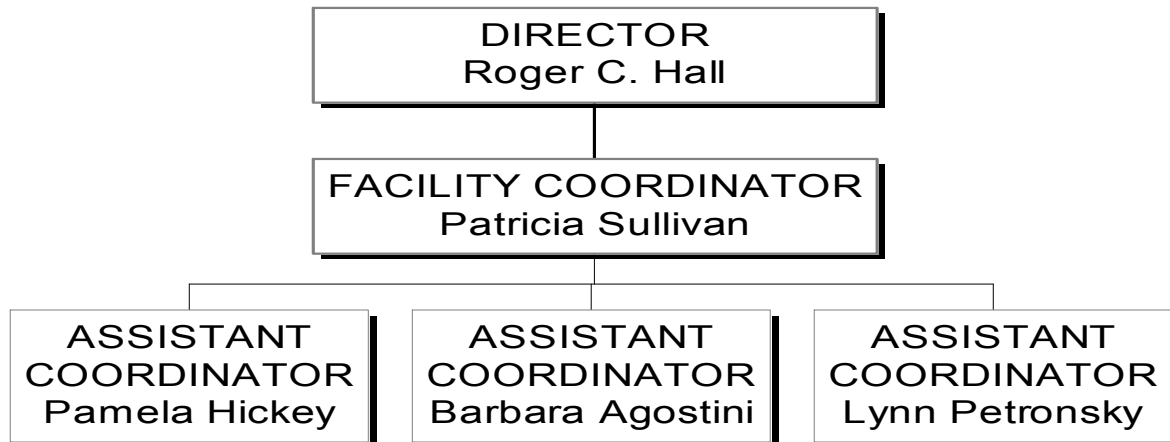
**001-7100**

### RECREATION - ADMINISTRATION

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 398,685           | 457,640           | 532,104           | 449,904               | 463,885                       |
| 1002                                | Part-time/Temporary        | 127,129           | 105,419           | 83,441            | 112,025               | 100,069                       |
| 1003                                | Overtime                   | 7,003             | 8,015             | 4,000             | 2,944                 | 4,000                         |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | <b>532,817</b>    | <b>571,074</b>    | <b>619,545</b>    | <b>564,873</b>        | <b>567,954</b>                |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 59,793            | 62,420            | 74,896            | 67,070                | 87,409                        |
| 1502                                | PERS Retirement            | 98,286            | 107,597           | 120,750           | 110,234               | 113,114                       |
| 1503                                | Workers Comp               | 9,556             | 10,192            | 10,204            | 9,884                 | 10,875                        |
| 1504                                | Medicare                   | 3,517             | 3,679             | 8,926             | 4,369                 | 5,038                         |
| 1505                                | Disability/Social Security | 1,090             | 1,168             | 3,369             | 1,336                 | 1,808                         |
|                                     | <b>Total</b>               | <b>172,242</b>    | <b>185,056</b>    | <b>218,145</b>    | <b>192,893</b>        | <b>218,244</b>                |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 16,764            | 23,254            | 31,567            | 17,571                | 17,550                        |
| 3000                                | Material & Supplies        | 32,049            | 27,924            | 22,750            | 22,887                | 17,750                        |
| 4000                                | Travel & Training          | 10,612            | 8,764             | 8,235             | 6,456                 | 2,388                         |
| 5000                                | Contractual Services       | 27,490            | 33,709            | 261,716           | 87,651                | 92,714                        |
| 6000                                | Other Operating Exp.       | 1,974             | 3,141             | 2,000             | -216                  | 2,000                         |
|                                     | <b>Total</b>               | <b>88,889</b>     | <b>96,792</b>     | <b>326,268</b>    | <b>134,349</b>        | <b>132,402</b>                |
| <b>Total Operating Costs</b>        |                            | <b>793,948</b>    | <b>852,922</b>    | <b>1,163,958</b>  | <b>892,115</b>        | <b>918,600</b>                |
| 7000                                | Capital Costs              | 53,459            | 39,534            | 42,100            | 22,026                | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 21,799                        |
| <b>Total<br/>Expenditures</b>       |                            | <b>847,407</b>    | <b>892,456</b>    | <b>1,206,058</b>  | <b>914,142</b>        | <b>940,399</b>                |

## GENERAL FUND – CULTURE AND RECREATION

# RECREATION – ABC PARK



### MISSION STATEMENT/ACTIVITY DESCRIPTION:

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

### GOALS & STRATEGIC ISSUES:

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

## GENERAL FUND – CULTURE AND RECREATION

### BUDGET HIGHLIGHTS:

- Closing administration office at ABC Park and transferring recreation program coordinator to the main Parks and Recreation office.
- Elimination of all part time personnel at ABC Park administration (\$42,318)
- Consolidation of part time duties to the recreation program coordinator. (This includes marketing programs, brochure production and other related duties.
- Reduction in materials and supplies, travel and training, contractual expenses in the amount of (\$25,920)
- No capital requests were funded -- ( \$86,432)
- No overtime allocated

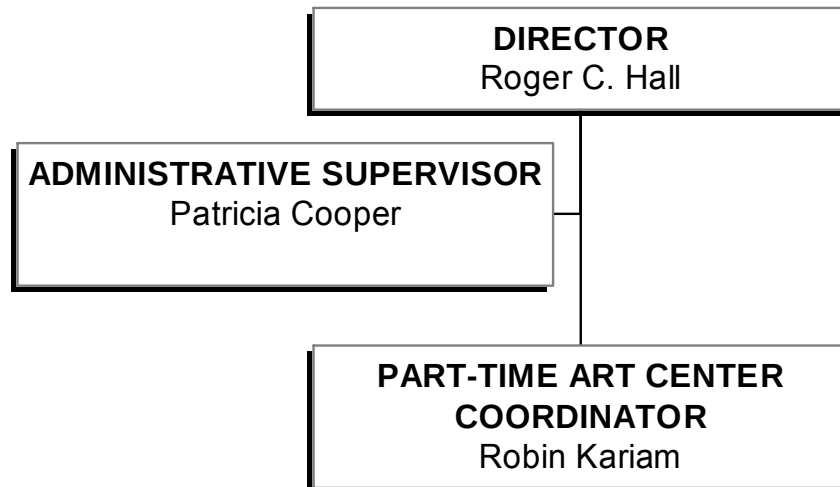
**001-7158**

### RECREATION - ABC PARK

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 0                 | 0                 | 0                 | 0                     |                               |
| 1002                                | Part-time/Temporary        | 21,715            | 34,553            | 34,164            | 28,799                | 0                             |
| 1003                                | Overtime                   | 0                 | 0                 | 0                 | 0                     |                               |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 21,715            | 34,553            | 34,164            | 28,799                | 0                             |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 0                 | 752               | 0                 | 0                     |                               |
| 1502                                | PERS Retirement            | 3,004             | 5,448             | 4,605             | 4,068                 | 0                             |
| 1503                                | Workers Comp               | 550               | 819               | 939               | 854                   | 0                             |
| 1504                                | Medicare                   | 315               | 512               | 495               | 418                   | 0                             |
| 1505                                | Disability/Social Security | 394               | 448               | 725               | 493                   |                               |
|                                     | <b>Total</b>               | 4,263             | 7,979             | 6,764             | 5,832                 | 0                             |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 14,050            | 13,804            | 14,825            | 8,992                 | 9,605                         |
| 3000                                | Material & Supplies        | 7,602             | 4,698             | 4,500             | 4,222                 | 1,000                         |
| 4000                                | Travel & Training          | 1,545             | 929               | 1,530             | 343                   | 0                             |
| 5000                                | Contractual Services       | 2,630             | 3,745             | 7,895             | 5,684                 | 7,895                         |
| 6000                                | Other Operating Exp.       | 588               | 4,550             | 0                 | 0                     | 0                             |
|                                     | <b>Total</b>               | 26,415            | 27,726            | 28,750            | 19,241                | 18,500                        |
| <b>Total Operating Costs</b>        |                            | 52,393            | 70,258            | 69,678            | 53,872                | 18,500                        |
| 7000                                | Capital Costs              | 7,033             | 0                 | 0                 | 0                     | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 0                             |
| <b>Total Expenditures</b>           |                            | 59,426            | 70,258            | 69,678            | 53,872                | 18,500                        |

## GENERAL FUND – CULTURE AND RECREATION

# ART CENTER – ABC PARK



### MISSION STATEMENT/ACTIVITY DESCRIPTION:

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

### GOALS & STRATEGIC ISSUES:

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

## GENERAL FUND – CULTURE AND RECREATION

### BUDGET HIGHLIGHTS:

- Curtailment of the part time COLA hourly salary increases amounting to \$1,914 and reduction of part time salaries of \$4,290
- Reduction in art center supplies in the amount of \$3,000
- No capital requests for FY 2009-10
- No overtime allocated
- Estimated revenue projected for FY 2009-10 is \$12,500

**001-7159**

### RECREATION - ABC PARK ART CENTER

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1002                                | Part-time/Temporary        | 44,992            | 42,579            | 32,968            | 40,370                | 42,538                        |
| 1003                                | Overtime                   | 0                 | 223               | 14,600            | 0                     | 0                             |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 44,992            | 42,802            | 47,568            | 40,370                | 42,538                        |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1502                                | PERS Retirement            | 5,840             | 6,054             | 5,799             | 6,199                 | 0                             |
| 1503                                | Workers Comp               | 1,142             | 1,176             | 908               | 1,185                 | 1,143                         |
| 1504                                | Medicare                   | 652               | 621               | 478               | 585                   | 583                           |
| 1505                                | Disability/Social Security | 753               | 630               | 296               | 436                   | 638                           |
|                                     | <b>Total</b>               | 8,387             | 8,481             | 7,481             | 8,405                 | 2,364                         |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 0                 | 0                 | 0                 | 0                     | 0                             |
| 3000                                | Material & Supplies        | 8,872             | 9,105             | 12,000            | 8,563                 | 9,000                         |
| 4000                                | Travel & Training          | 0                 | 35                | 750               | 0                     | 600                           |
| 5000                                | Contractual Services       | 145               | 165               | 1,000             | 0                     | 1,000                         |
| 6000                                | Other Operating Exp.       | 120               | 71                | 0                 | 0                     | 0                             |
|                                     | <b>Total</b>               | 9,137             | 9,376             | 13,750            | 8,563                 | 10,600                        |
| <b>Total Operating Costs</b>        |                            | 62,516            | 60,659            | 68,799            | 57,339                | 55,502                        |
| 7000                                | Capital Costs              | 0                 | 0                 | 0                 | 0                     | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 0                             |
| <b>Total Expenditures</b>           |                            | 62,516            | 60,659            | 68,799            | 57,339                | 55,502                        |



# BOOTLEG CANYON TRAIL SYSTEM

### MISSION STATEMENT/ACTIVITY DESCRIPTION:

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

### GOALS & STRATEGIC ISSUES:

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

### BUDGET HIGHLIGHTS:

- Change in trail master position from contractual to a part-time limited term employee (revenue program must be implemented to match wage expense).
- No capital purchases for Bootleg Canyon were allocated
- No overtime allocated
- No travel and training allocated
- Estimated revenue projected for FY 2009-10 is \$50,000

## GENERAL FUND – CULTURE AND RECREATION

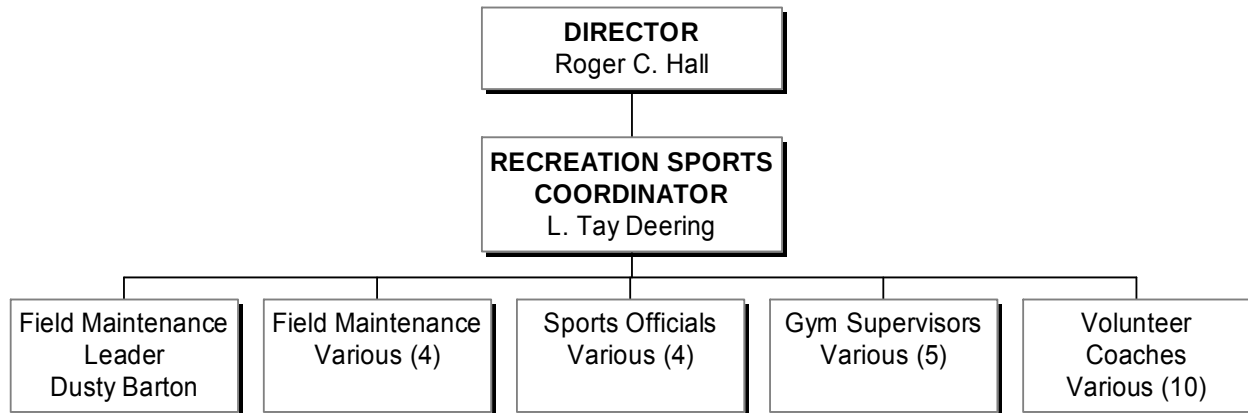
**001-7160**

### RECREATION - BOOTLEG CANYON

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <hr/>                               |                            |                   |                   |                   |                       |                               |
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 0                 |                   |                   |                       |                               |
| 1002                                | Part-time/Temporary        | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1003                                | Overtime                   | 0                 |                   |                   |                       |                               |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 0                 | 0                 | 0                 | 0                     | 0                             |
| <hr/>                               |                            |                   |                   |                   |                       |                               |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           |                   |                   |                   |                       |                               |
| 1502                                | PERS Retirement            | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1503                                | Workers Comp               | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1504                                | Medicare                   | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1505                                | Disability/Social Security |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 0                 | 0                 | 0                 | 0                     | 0                             |
| <hr/>                               |                            |                   |                   |                   |                       |                               |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 0                 | 0                 | 0                 | 0                     | 0                             |
| 3000                                | Material & Supplies        | 867               | 483               | 3,000             | 584                   | 3,000                         |
| 4000                                | Travel & Training          | 0                 | 550               | 1,000             | 0                     | 0                             |
| 5000                                | Contractual Services       | 49,750            | 48,289            | 48,000            | 28,000                | 48,000                        |
| 6000                                | Other Operating Exp.       | 0                 | 0                 | 0                 | 0                     | 0                             |
|                                     | <b>Total</b>               | 50,617            | 49,322            | 52,000            | 28,584                | 51,000                        |
| <hr/>                               |                            |                   |                   |                   |                       |                               |
| <b>Total Operating Costs</b>        |                            | 50,617            | 49,322            | 52,000            | 28,584                | 51,000                        |
| <hr/>                               |                            |                   |                   |                   |                       |                               |
| 7000                                | Capital Costs              | 0                 | 0                 | 0                 | 0                     | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 0                             |
| <hr/>                               |                            |                   |                   |                   |                       |                               |
| <b>Total Expenditures</b>           |                            | <b>50,617</b>     | <b>49,322</b>     | <b>52,000</b>     | <b>28,584</b>         | <b>51,000</b>                 |

## GENERAL FUND – CULTURE AND RECREATION

# ADULT SPORTS



### MISSION STATEMENT/ACTIVITY DESCRIPTION:

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

### GOALS & STRATEGIC ISSUES:

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

### BUDGET HIGHLIGHTS:

- Reduction in hours for softball field maintenance is \$6,666
- Additional adjustment to projected revenue of \$7,146
- Part time hourly COLA increases curtailed for FY 2009-10 is \$1,342
- No overtime allocated
- No travel and training allocated
- Estimated revenue projected for FY 2009-10 is \$20,000

EXPENDITURES HAVE BEEN REDUCED; FEES HAVE BEEN RAISED TO SUPPLEMENT PROGRAM TO BECOME SELF SUFFICIENT

## GENERAL FUND – CULTURE AND RECREATION

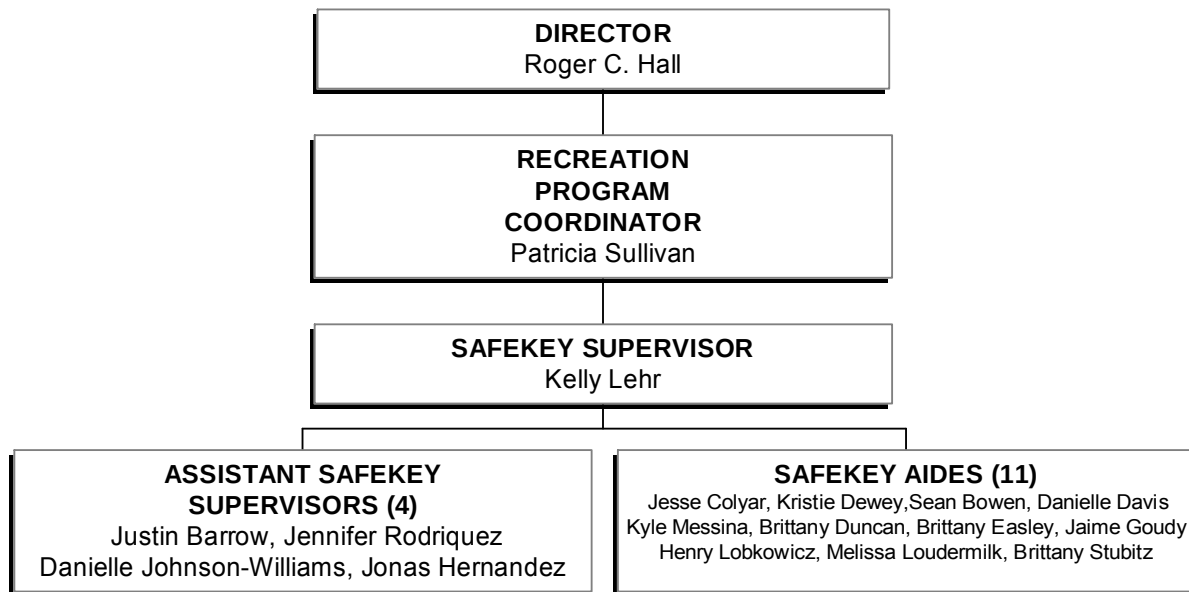
**001-7156**

### RECREATION - ADULT SPORTS

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1002                                | Part-time/Temporary        | 24,767            | 20,236            | 31,629            | 9,731                 | 11,748                        |
| 1003                                | Overtime                   | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | <b>24,767</b>     | <b>20,236</b>     | <b>31,629</b>     | <b>9,731</b>          | <b>11,748</b>                 |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1502                                | PERS Retirement            | 3,378             | 2,715             | 1,333             | 637                   | 0                             |
| 1503                                | Workers Comp               | 706               | 632               | 869               | 300                   | 853                           |
| 1504                                | Medicare                   | 362               | 296               | 459               | 144                   | 391                           |
| 1505                                | Disability/Social Security | 475               | 430               | 1,557             | 411                   | 1,666                         |
|                                     | <b>Total</b>               | <b>4,921</b>      | <b>4,073</b>      | <b>4,218</b>      | <b>1,492</b>          | <b>2,910</b>                  |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 0                 | 0                 | 0                 | 0                     | 0                             |
| 3000                                | Material & Supplies        | 3,474             | 5,265             | 4,000             | 3,209                 | 4,000                         |
| 4000                                | Travel & Training          | 0                 | 0                 | 0                 | 0                     | 0                             |
| 5000                                | Contractual Services       | 0                 | 0                 | 0                 | 0                     | 0                             |
| 6000                                | Other Operating Exp.       | 49                | 0                 | 0                 | 347                   | 0                             |
|                                     | <b>Total</b>               | <b>3,523</b>      | <b>5,265</b>      | <b>4,000</b>      | <b>3,556</b>          | <b>4,000</b>                  |
| <b>Total Operating Costs</b>        |                            | <b>33,211</b>     | <b>29,574</b>     | <b>39,847</b>     | <b>14,779</b>         | <b>18,658</b>                 |
| 7000                                | Capital Costs              | 0                 | 0                 | 0                 | 0                     | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 0                             |
| <b>Total<br/>Expenditures</b>       |                            | <b>33,211</b>     | <b>29,574</b>     | <b>39,847</b>     | <b>14,779</b>         | <b>18,658</b>                 |

## GENERAL FUND – CULTURE AND RECREATION

# SAFEKEY



### MISSION STATEMENT/ACTIVITY DESCRIPTION:

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

### GOALS & STRATEGIC ISSUES:

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

### BUDGET HIGHLIGHTS:

- Reduction in part time salaries and curtailment of part time COLA hourly wage increases for FY 2009-10 of \$10,574
- No overtime allocated
- All capital requests were curtailed for FY 2009-10
- Estimated revenue projected for FY 2009-10 is \$75,000

## GENERAL FUND – CULTURE AND RECREATION

**001-7154**

### RECREATION - SAFEKEY

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1002                                | Part-time/Temporary        | 43,029            | 46,276            | 61,480            | 41,943                | 43,576                        |
| 1003                                | Overtime                   | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 43,029            | 46,276            | 61,480            | 41,943                | 43,576                        |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1502                                | PERS Retirement            | 672               | -740              | 0                 | 0                     | 0                             |
| 1503                                | Workers Comp               | 1,110             | 1,288             | 1,690             | 1,278                 | 1,723                         |
| 1504                                | Medicare                   | 624               | 671               | 891               | 608                   | 784                           |
| 1505                                | Disability/Social Security | 2,457             | 3,105             | 3,814             | 2,600                 | 3,354                         |
|                                     | <b>Total</b>               | 4,863             | 4,324             | 6,395             | 4,486                 | 5,861                         |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 0                 | 0                 | 0                 | 0                     | 0                             |
| 3000                                | Material & Supplies        | 7,860             | 8,294             | 7,200             | 4,813                 | 7,200                         |
| 4000                                | Travel & Training          | 1,728             | 0                 | 580               | -113                  | 464                           |
| 5000                                | Contractual Services       | 0                 | 0                 | 0                 | 0                     | 0                             |
| 6000                                | Other Operating Exp.       | 75                | 0                 | 0                 | 0                     | 0                             |
|                                     | <b>Total</b>               | 9,663             | 8,294             | 7,780             | 4,700                 | 7,664                         |
| <b>Total Operating Costs</b>        |                            | 57,555            | 58,894            | 75,655            | 51,129                | 57,101                        |
| 7000                                | Capital Costs              | 0                 | 0                 | 0                 | 0                     | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 0                             |
| <b>Total<br/>Expenditures</b>       |                            | 57,555            | 58,894            | 75,655            | 51,129                | 57,101                        |

## **SPECIAL INTEREST CLASSES**



### **MISSION STATEMENT/ACTIVITY DESCRIPTION:**

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

### **GOALS & STRATEGIC ISSUES:**

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

## GENERAL FUND – CULTURE AND RECREATION

### BUDGET HIGHLIGHTS:

- Reduction in funds for commissioned class instructors and special event supplies is \$22,450
- Reduction of travel and training budget is \$500
- No overtime allocated
- No capital requests were allocated.
- Estimated revenue projected for FY 2009-2010 is \$100,000

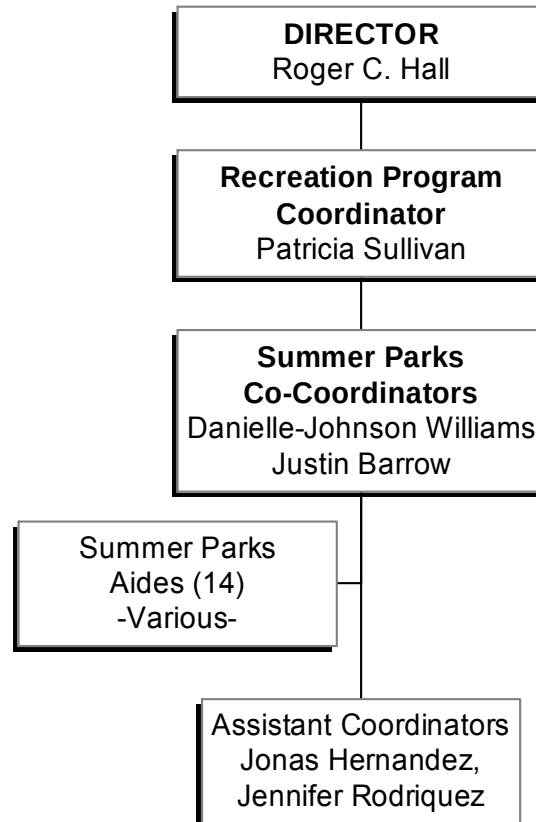
**001-7151**

### RECREATION – SPECIAL CLASSES

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1002                                | Part-time/Temporary        | 54,846            | 53,774            | 66,000            | 51,920                | 50,000                        |
| 1003                                | Overtime                   | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | <b>54,846</b>     | <b>53,774</b>     | <b>66,000</b>     | <b>51,920</b>         | <b>50,000</b>                 |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1502                                | PERS Retirement            | 38                | 0                 | 0                 | 0                     | 0                             |
| 1503                                | Workers Comp               | 1,390             | 1,477             | 0                 | 1,481                 | 1,908                         |
| 1504                                | Medicare                   | 795               | 780               | 0                 | 730                   | 870                           |
| 1505                                | Disability/Social Security | 3,219             | 2,840             | 0                 | 2,632                 | 3,720                         |
|                                     | <b>Total</b>               | <b>5,442</b>      | <b>5,097</b>      | <b>0</b>          | <b>4,843</b>          | <b>6,498</b>                  |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 0                 | 0                 | 0                 | 0                     | 0                             |
| 3000                                | Material & Supplies        | 6,154             | 3,603             | 6,450             | 3,451                 | 4,000                         |
| 4000                                | Travel & Training          | 303               | 83                | 500               | 0                     | 250                           |
| 5000                                | Contractual Services       | 2,375             | 3,010             | 3,000             | 4,187                 | 3,100                         |
| 6000                                | Other Operating Exp.       | 700               | 205               | 700               | 441                   | 700                           |
|                                     | <b>Total</b>               | <b>9,532</b>      | <b>6,901</b>      | <b>10,650</b>     | <b>8,079</b>          | <b>8,050</b>                  |
| <b>Total Operating Costs</b>        |                            | <b>69,820</b>     | <b>65,772</b>     | <b>76,650</b>     | <b>64,842</b>         | <b>64,548</b>                 |
| 7000                                | Capital Costs              | 0                 | 0                 | 0                 | 0                     | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 0                             |
| <b>Total Expenditures</b>           |                            | <b>69,820</b>     | <b>65,772</b>     | <b>76,650</b>     | <b>64,842</b>         | <b>64,548</b>                 |



# SUMMER PARKS



### MISSION STATEMENT/ACTIVITY DESCRIPTION

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

### GOALS & STRATEGIC ISSUES

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

## GENERAL FUND – CULTURE AND RECREATION

### BUDGET HIGHLIGHTS

- Reduction in part time salaries and curtailment of part time COLA hourly wage increases for FY 2009-10 \$6,089
- No over time allocated
- All capital requests were curtailed for FY 2009-10
- Estimated revenue projected for FY 2009-2010 \$45,000

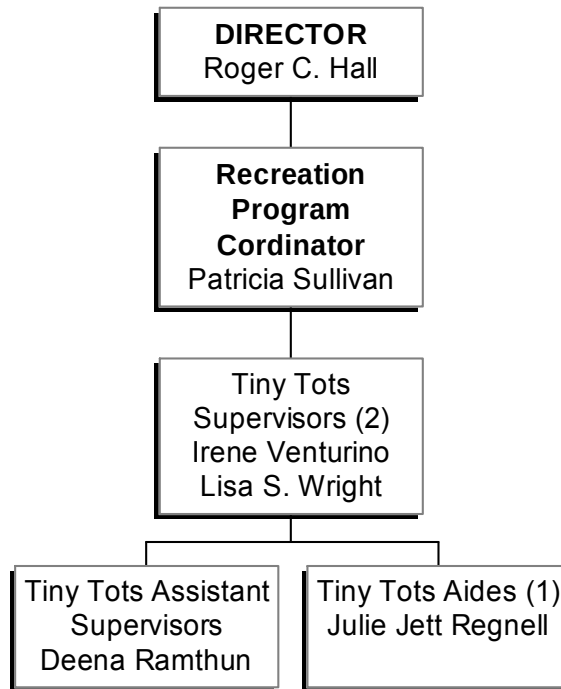
**001-7153**

### RECREATION - SUMMER PARKS

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1002                                | Part-time/Temporary        | 41,788            | 41,530            | 37,992            | 39,747                | 31,300                        |
| 1003                                | Overtime                   | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 41,788            | 41,530            | 37,992            | 39,747                | 31,300                        |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1502                                | PERS Retirement            | 664               | 473               | 0                 | 0                     | 0                             |
| 1503                                | Workers Comp               | 1,072             | 1,152             | 1,043             | 1,092                 | 1,185                         |
| 1504                                | Medicare                   | 606               | 602               | 553               | 576                   | 544                           |
| 1505                                | Disability/Social Security | 2,382             | 2,429             | 2,360             | 2,464                 | 2,319                         |
|                                     | <b>Total</b>               | 4,724             | 4,656             | 3,956             | 4,132                 | 4,048                         |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 0                 | 0                 | 450               | 0                     | 0                             |
| 3000                                | Material & Supplies        | 1,832             | 2,244             | 3,000             | 1,538                 | 3,000                         |
| 4000                                | Travel & Training          | 0                 | 0                 | 580               | 0                     | 464                           |
| 5000                                | Contractual Services       | 0                 | 0                 | 0                 | 110                   | 450                           |
| 6000                                | Other Operating Exp.       | 37                | 0                 | 0                 | 0                     | 0                             |
|                                     | <b>Total</b>               | 1,869             | 2,244             | 4,030             | 1,648                 | 3,914                         |
| <b>Total Operating Costs</b>        |                            | 48,381            | 48,430            | 45,978            | 45,528                | 39,262                        |
| 7000                                | Capital Costs              | 0                 | 0                 | 0                 | 0                     | 0                             |
| 8000                                | Other one-time Costs       | 0                 | 0                 | 0                 | 0                     | 0                             |
| <b>Total Expenditures</b>           |                            | 48,381            | 48,430            | 45,978            | 45,528                | 39,262                        |

## GENERAL FUND – CULTURE AND RECREATION

# TINY TOTS



### MISSION STATEMENT/ACTIVITY DESCRIPTION:

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

### GOALS & STRATEGIC ISSUES:

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

### BUDGET HIGHLIGHTS

- Reduction of salaries for a tiny tots supervisor and curtailment of part time COLA hourly increases for FY 2009-10 of \$5,597
- No overtime allocated
- No capital requests for FY 2009-10 were allocated
- Estimated revenue projected for FY 2009-2010 is \$40,000

## GENERAL FUND – CULTURE AND RECREATION

**001-7152**

### RECREATION - TINY TOTS

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1002                                | Part-time/Temporary        | 32,576            | 31,246            | 35,599            | 29,068                | 24,499                        |
| 1003                                | Overtime                   | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 32,576            | 31,246            | 35,599            | 29,068                | 24,499                        |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1502                                | PERS Retirement            | 2,441             | 2,657             | 2,655             | 0                     | 0                             |
| 1503                                | Workers Comp               | 932               | 977               | 977               | 1,036                 | 958                           |
| 1504                                | Medicare                   | 470               | 453               | 597               | 422                   | 436                           |
| 1505                                | Disability/Social Security | 1,242             | 1,131             | 1,322             | 1,802                 | 1,866                         |
|                                     | <b>Total</b>               | 5,085             | 5,218             | 5,551             | 3,260                 | 3,260                         |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 0                 | 0                 | 0                 | 0                     | 0                             |
| 3000                                | Material & Supplies        | 1,954             | 2,456             | 3,000             | 2,977                 | 3,000                         |
| 4000                                | Travel & Training          | 520               | 244               | 580               | 784                   | 464                           |
| 5000                                | Contractual Services       | 931               | 848               | 1,000             | 728                   | 1,000                         |
| 6000                                | Other Operating Exp.       | 49                | 61                | 0                 | 0                     | 0                             |
|                                     | <b>Total</b>               | 3,454             | 3,609             | 4,580             | 4,489                 | 4,464                         |
| <b>Total Operating Costs</b>        |                            | 41,115            | 40,073            | 45,730            | 36,817                | 32,223                        |
| 7000                                | Capital Costs              | 1,851             | 0                 | 0                 | 0                     | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 0                             |
| <b>Total<br/>Expenditures</b>       |                            | <b>42,966</b>     | <b>40,073</b>     | <b>45,730</b>     | <b>36,817</b>         | <b>32,223</b>                 |

# FITNESS CENTER

### MISSION STATEMENT/ACTIVITY DESCRIPTION:

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

### GOALS & STRATEGIC ISSUES:

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

### BUDGET HIGHLIGHTS:

- Reduction of \$12,382 in commissions paid to fitness center attendants
- All capital requests were curtailed for FY 2009-10 in the amount of \$4,145
- Part time hourly COLA increases curtailed for FY 2009-10 are \$1,204
- No overtime allocated
- Estimated revenue projected for FY 2009-2010 is \$70,000

## GENERAL FUND – CULTURE AND RECREATION

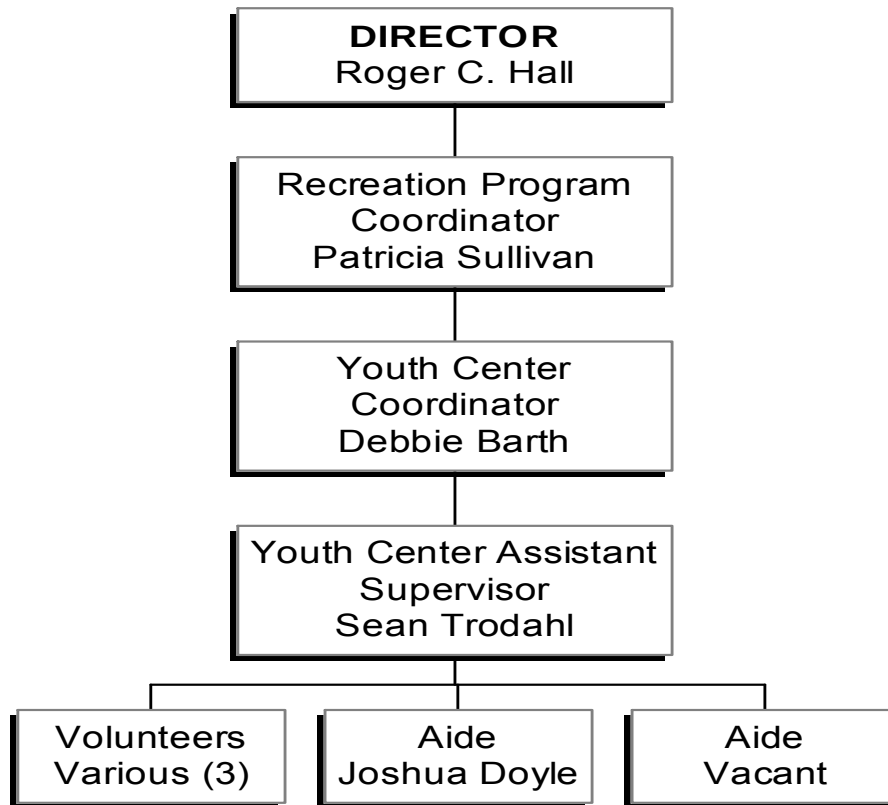
**001-7155**

### RECREATION - FITNESS CENTER

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1002                                | Part-time/Temporary        | 54,731            | 55,734            | 78,550            | 62,225                | 64,530                        |
| 1003                                | Overtime                   | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 54,731            | 55,734            | 78,550            | 62,225                | 64,530                        |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1502                                | PERS Retirement            | 4,131             | 4,232             | 4,264             | 4,006                 | 4,673                         |
| 1503                                | Workers Comp               | 1,389             | 1,536             | 571               | 1,833                 | 2,166                         |
| 1504                                | Medicare                   | 794               | 808               | 302               | 902                   | 988                           |
| 1505                                | Disability/Social Security | 2,040             | 2,186             |                   | 2,561                 | 2,908                         |
|                                     | <b>Total</b>               | 8,354             | 8,762             | 5,137             | 9,303                 | 10,735                        |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 4,292             | 1,653             | 4,100             | 1,651                 | 3,500                         |
| 3000                                | Material & Supplies        | 2,638             | 371               | 2,200             | 1,118                 | 2,200                         |
| 4000                                | Travel & Training          | 1,575             | 864               | 1,350             | 0                     | 1,080                         |
| 5000                                | Contractual Services       | 815               | 1,070             | 0                 | 1,191                 | 600                           |
| 6000                                | Other Operating Exp.       | 413               | 0                 | 0                 | 0                     | 0                             |
|                                     | <b>Total</b>               | 9,733             | 3,958             | 7,650             | 3,960                 | 7,380                         |
| <b>Total Operating Costs</b>        |                            | 72,818            | 68,454            | 91,337            | 75,488                | 82,645                        |
| 7000                                | Capital Costs              | 3,085             | 0                 | 7,760             | 5,215                 | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 0                             |
| <b>Total<br/>Expenditures</b>       |                            | 75,903            | 68,454            | 99,097            | 80,703                | 82,645                        |

## GENERAL FUND – CULTURE AND RECREATION

### YOUTH CENTER



#### MISSION STATEMENT/ACTIVITY DESCRIPTION

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

#### GOALS & STRATEGIC ISSUES

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

## GENERAL FUND – CULTURE AND RECREATION

### GOALS & STRATEGIC ISSUES

- Elimination of \$4,000 for part time salaries
- Elimination of \$2,839 in part time hourly wage increases except for those who qualify for PERS
- Elimination of \$2,000 in supplies

**EXPENDITURES HAVE BEEN REDUCED AND PARTICIPATION FEES HAVE BEEN IMPLEMENTED TO SUPPLEMENT THE PROGRAM.**

**001-7158**

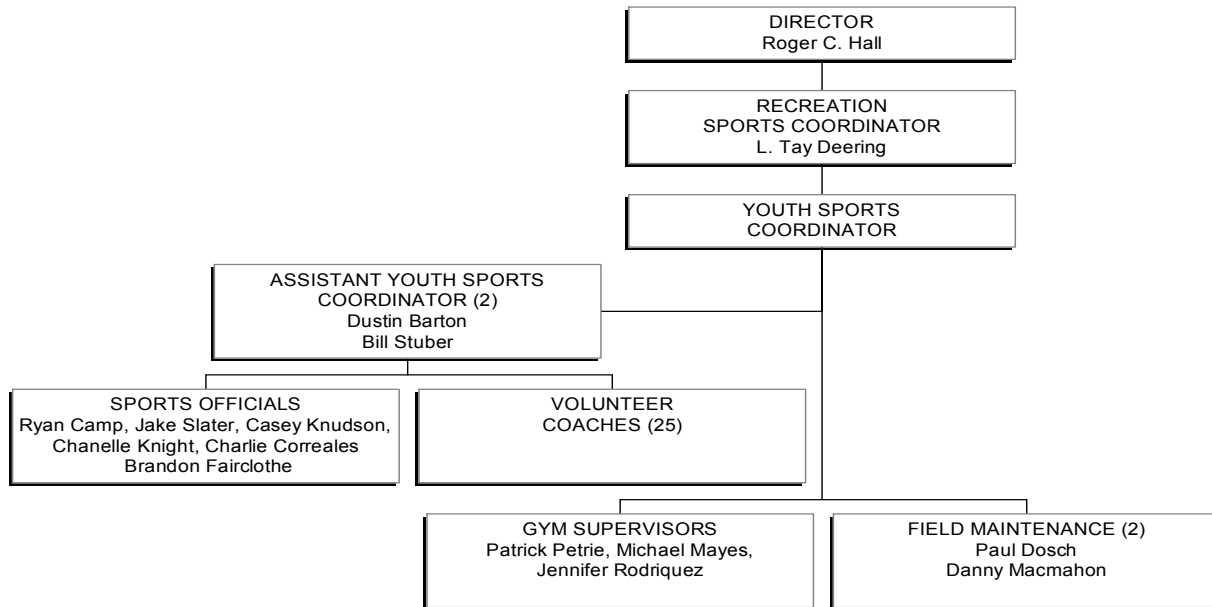
### RECREATION - YOUTH CENTER

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1002                                | Part-time/Temporary        | 61,436            | 53,537            | 55,185            | 55,851                | 50,361                        |
| 1003                                | Overtime                   | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 61,436            | 53,537            | 55,185            | 55,851                | 50,361                        |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1502                                | PERS Retirement            | 5,855             | 5,416             | 5,876             | 6,364                 | 6,261                         |
| 1503                                | Workers Comp               | 1,557             | 1,473             | 1,516             | 1,628                 | 1,819                         |
| 1504                                | Medicare                   | 891               | 776               | 800               | 810                   | 828                           |
| 1505                                | Disability/Social Security | 1,924             | 1,665             | 1,644             | 1,516                 | 1,741                         |
|                                     | <b>Total</b>               | 10,227            | 9,330             | 9,836             | 10,318                | 10,649                        |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 1,144             | 371               | 500               | 109                   | 500                           |
| 3000                                | Material & Supplies        | 10,931            | 8,082             | 10,000            | 6,600                 | 8,000                         |
| 4000                                | Travel & Training          | 900               | 222               | 900               | 834                   | 720                           |
| 5000                                | Contractual Services       | 95                | 2,263             | 4,800             | 0                     | 4,800                         |
| 6000                                | Other Operating Exp.       | 1,450             | 0                 | 0                 | 0                     | 0                             |
|                                     | <b>Total</b>               | 14,520            | 10,938            | 16,200            | 7,543                 | 14,020                        |
| <b>Total Operating Costs</b>        |                            | 86,183            | 73,805            | 81,221            | 73,712                | 75,030                        |
| 7000                                | Capital Costs              | 0                 | 0                 | 2,000             | 0                     | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 0                             |
| <b>Total Expenditures</b>           |                            | 86,183            | 73,805            | 83,221            | 73,712                | 75,030                        |



## GENERAL FUND – CULTURE AND RECREATION

# YOUTH SPORTS



### MISSION STATEMENT/ACTIVITY DESCRIPTION:

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

### GOALS & STRATEGIC ISSUES:

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

## GENERAL FUND – CULTURE AND RECREATION

### BUDGET HIGHLIGHTS:

- Reduction in salary for part time youth sports coordinator and assistant youth sports coordinator
- Part time hourly COLA increases curtailed for FY 2009-10 of \$2,656
- All capital requests were curtailed for FY 2009-10 for \$1,500
- No overtime allocated
- Estimated revenue projected for FY 2009-10 is \$35,000

**EXPENDITURES HAVE BEEN REDUCED; FEES HAVE BEEN RAISED AND SPONSORS HAVE BEEN FOUND TO SUPPLEMENT THE PROGRAM**

**001-7157**

### RECREATION - YOUTH SPORTS

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1002                                | Part-time/Temporary        | 40,715            | 42,294            | 50,993            | 34,113                | 25,633                        |
| 1003                                | Overtime                   | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 40,715            | 42,294            | 50,993            | 34,113                | 25,633                        |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1502                                | PERS Retirement            | 1,121             | 1,998             | 1,359             | 224                   | 0                             |
| 1503                                | Workers Comp               | 1,376             | 1,502             | 1,400             | 1,302                 | 899                           |
| 1504                                | Medicare                   | 590               | 613               | 739               | 495                   | 411                           |
| 1505                                | Disability/Social Security | 2,172             | 2,009             | 2,751             | 2,047                 | 1,753                         |
|                                     | <b>Total</b>               | 5,259             | 6,122             | 6,249             | 4,068                 | 3,063                         |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 0                 | 0                 | 200               | 76                    | 200                           |
| 3000                                | Material & Supplies        | 10,447            | 5,495             | 12,221            | 17,068                | 10,721                        |
| 4000                                | Travel & Training          | 274               | 0                 | 500               | 243                   | 400                           |
| 5000                                | Contractual Services       | 100               | 0                 | 100               | 41                    | 100                           |
| 6000                                | Other Operating Exp.       | 3,875             | 5,552             | 0                 | -5,023                | 0                             |
|                                     | <b>Total</b>               | 14,696            | 11,047            | 13,021            | 12,405                | 11,421                        |
| <b>Total Operating Costs</b>        |                            | 60,670            | 59,463            | 70,263            | 50,586                | 40,117                        |
| 7000                                | Capital Costs              | 0                 | 0                 | 0                 | 0                     | 0                             |
| 8000                                | Other one-time Costs       | 0                 | 0                 | 0                 | 0                     | 0                             |
| <b>Total Expenditures</b>           |                            | 60,670            | 59,463            | 70,263            | 50,586                | 40,117                        |

# MUNICIPAL GOLF COURSE

### MISSION STATEMENT/ACTIVITY DESCRIPTION

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

### GOALS & STRATEGIC ISSUES

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

### BUDGET HIGHLIGHTS

- Budget anticipated eliminates seven full time and all part time maintenance positions and covers the maintenance through contract services. The sum of \$800,000 has been added to contract services while maintenance and supply categories have been reduced.
- Significant curtailment of part time staffing levels at the cart barn and marshals, which may have some impact on golf operations. Changes may affect speed of tournament setup and supervision of players on the course
- Elimination of account clerk position at the Municipal Golf Course and duties assigned to golf course supervisor position (\$80,834)
- Curtailment of part time hourly COLA wage increases for FY 2009-100 (\$2,044)
- Golf course supervisory position remains funded for overseeing of contracts, cart barn staff, custodial employees and account clerk duties
- All capital requests deferred except for what can be funded through the surcharge account for FY 2009-10 (\$203,550)
- Estimated revenue projected for FY 2009-10 (\$1,475,000)

## GENERAL FUND – CULTURE AND RECREATION

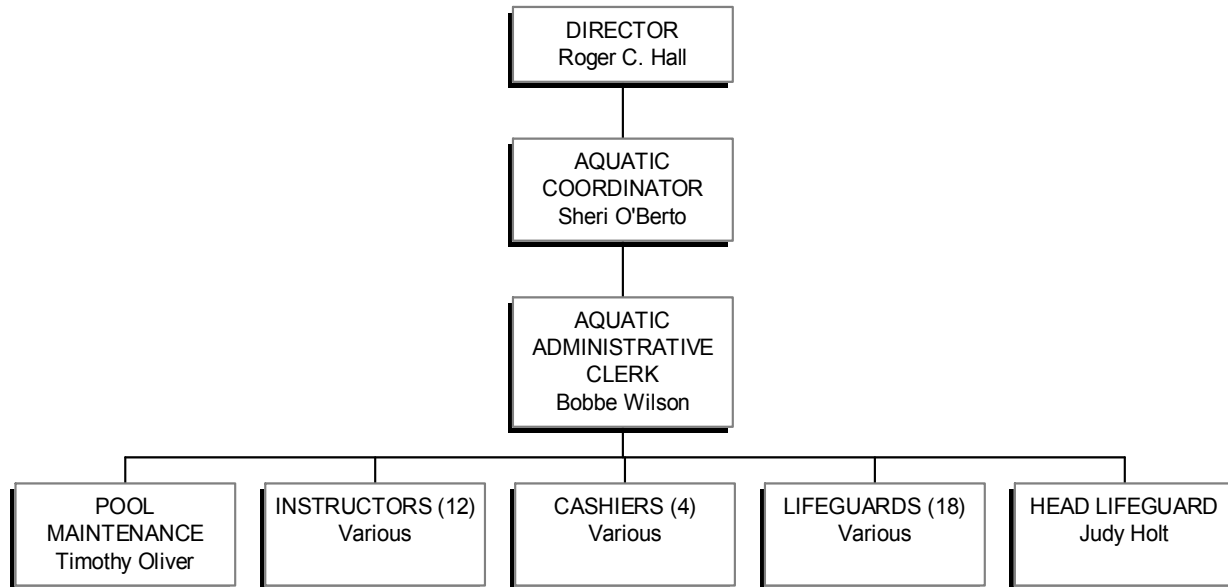
**001-7000**

### RECREATION - MUNICIPAL GOLF COURSE

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 525,210           | 466,834           | 510,514           | 467,767               | 80,071                        |
| 1002                                | Part-time/Temporary        | 200,116           | 194,426           | 225,770           | 151,195               | 75,000                        |
| 1003                                | Overtime                   | 11,128            | 10,980            | 15,500            | 4,893                 | 0                             |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | <b>736,454</b>    | <b>672,240</b>    | <b>751,784</b>    | <b>623,854</b>        | <b>155,071</b>                |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 87,232            | 77,392            | 84,258            | 88,659                | 12,111                        |
| 1502                                | PERS Retirement            | 112,374           | 101,766           | 124,540           | 106,621               | 17,230                        |
| 1503                                | Workers Comp               | 14,967            | 15,034            | 15,533            | 13,256                | 1,145                         |
| 1504                                | Medicare                   | 8,591             | 8,595             | 10,675            | 8,807                 | 1,162                         |
| 1505                                | Disability/Social Security | 9,273             | 9,239             | 7,987             | 6,846                 | 0                             |
|                                     | <b>Total</b>               | <b>232,437</b>    | <b>212,026</b>    | <b>242,993</b>    | <b>224,188</b>        | <b>31,648</b>                 |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 0                 | 28,216            | 30,000            | 32,270                | 25,000                        |
| 3000                                | Material & Supplies        | 887,438           | 192,617           | 231,200           | 132,006               | 28,010                        |
| 4000                                | Travel & Training          | 0                 | 421               | 2,475             | 472                   | 1,000                         |
| 5000                                | Contractual Services       | 0                 | 743,285           | 422,704           | 426,449               | 1,171,218                     |
| 6000                                | Other Operating Exp.       | 0                 | 4,323             | 3,500             | 391                   | 3,500                         |
|                                     | <b>Total</b>               | <b>887,438</b>    | <b>968,862</b>    | <b>689,879</b>    | <b>591,588</b>        | <b>1,228,728</b>              |
| <b>Total Operating Costs</b>        |                            | <b>1,856,329</b>  | <b>1,853,128</b>  | <b>1,684,656</b>  | <b>1,439,630</b>      | <b>1,415,447</b>              |
| 7000                                | Capital Costs              | 198,047           | 195,338           | 33,736            | 148,345               | 40,000                        |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 0                             |
| <b>Total<br/>Expenditures</b>       |                            | <b>2,054,376</b>  | <b>2,048,466</b>  | <b>1,718,392</b>  | <b>1,587,976</b>      | <b>1,455,447</b>              |

## GENERAL FUND – CULTURE AND RECREATION

# AQUATICS



### MISSION STATEMENT/ACTIVITY DESCRIPTION:

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

### GOALS & STRATEGIC ISSUES

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

## GENERAL FUND – CULTURE AND RECREATION

### GOALS & STRATEGIC ISSUES

- Reduction of part time lifeguards, cashiers and instructors' salaries of \$55,955
- Reduction in maintenance and supplies of \$10,465
- The consolidation of open hours at the pool to maximize staff will be considered during Fiscal Year 2009/10.
- Similar levels of Learn to Swim classes will be combined. Evaluations and private lessons will be curtailed and patrons will be worked into regular Learn to Swim programs.
- Aquatic coordinator and part time administrative clerk will work to supplement staff hours and provide backup for registration of programs and activities
- No new aquatic programs will be implemented during F/Y 2009-10. Concentration on existing programs
- Ten capital requests were not allocated during FY 2009-10 in the amount of \$72,810
- Estimated revenue projected for FY 2009-10 is \$157,500

**001-7300**

### RECREATION - SWIMMING POOL

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 53,920            | 57,761            | 60,300            | 61,055                | 61,446                        |
| 1002                                | Part-time/Temporary        | 228,576           | 229,748           | 233,274           | 219,397               | 226,863                       |
| 1003                                | Overtime                   | 4,958             | 7,278             | 4,000             | 3,465                 | 4,000                         |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 287,454           | 294,787           | 297,574           | 283,917               | 292,309                       |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 11,505            | 9,761             | 9,024             | 12,111                | 12,103                        |
| 1502                                | PERS Retirement            | 24,290            | 23,928            | 28,347            | 22,862                | 25,654                        |
| 1503                                | Workers Comp               | 8,472             | 9,316             | 5,880             | 9,252                 | 11,167                        |
| 1504                                | Medicare                   | 4,068             | 4,157             | 3,104             | 4,293                 | 5,082                         |
| 1505                                | Disability/Social Security | 9,631             | 10,302            | 5,087             | 10,550                | 14,354                        |
|                                     | <b>Total</b>               | 57,966            | 57,464            | 51,442            | 59,067                | 68,360                        |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 16,032            | 43,038            | 22,201            | 12,486                | 17,126                        |
| 3000                                | Material & Supplies        | 40,209            | 51,392            | 57,886            | 38,058                | 44,000                        |
| 4000                                | Travel & Training          | 2,655             | 2,484             | 2,178             | 1,195                 | 1,742                         |
| 5000                                | Contractual Services       | 67,992            | 57,106            | 61,626            | 41,254                | 52,261                        |
| 6000                                | Other Operating Exp.       | 1,540             | 2,520             | 0                 | 100                   | 0                             |
|                                     | <b>Total</b>               | 128,428           | 156,540           | 143,891           | 93,093                | 115,129                       |
| <b>Total Operating Costs</b>        |                            | 473,848           | 508,791           | 492,907           | 436,077               | 475,798                       |
| 7000                                | Capital Costs              | 26,858            | 15,551            | 45,700            | 34,231                | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 10,501                        |
| <b>Total Expenditures</b>           |                            | 500,706           | 524,342           | 538,607           | 470,307               | 486,299                       |

# SENIOR CENTER

### MISSION STATEMENT/ACTIVITY DESCRIPTION:

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

### GOALS & STRATEGIC ISSUES:

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

### BUDGET HIGHLIGHTS:

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

## GENERAL FUND – CULTURE AND RECREATION

**001-7200**

### RECREATION – SENIOR CITIZENS

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           |                   |                   |                   |                       |                               |
| 1002                                | Part-time/Temporary        | 13,255            | 0                 | 0                 | 0                     | 0                             |
| 1003                                | Overtime                   |                   |                   |                   |                       |                               |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 13,255            | 0                 | 0                 | 0                     | 0                             |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 0                 |                   |                   |                       |                               |
| 1502                                | PERS Retirement            | 2,618             | 0                 | 0                 | 0                     | 0                             |
| 1503                                | Workers Comp               | 769               | 0                 | 0                 | 0                     | 0                             |
| 1504                                | Medicare                   | 192               | 0                 | 0                 | 0                     | 0                             |
| 1505                                | Disability/Social Security |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 3,579             | 0                 | 0                 | 0                     | 0                             |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 1,000             | 0                 | 0                 | 0                     | 0                             |
| 3000                                | Material & Supplies        | 3,000             | 0                 | 0                 | 0                     | 0                             |
| 4000                                | Travel & Training          | 0                 | 0                 | 0                 | 0                     | 0                             |
| 5000                                | Contractual Services       | 57,047            | 77,253            | 125,000           | 125,000               | 160,000                       |
| 6000                                | Other Operating Exp.       | 0                 | 0                 | 0                 | 0                     | 0                             |
|                                     | <b>Total</b>               | 61,047            | 77,253            | 125,000           | 125,000               | 160,000                       |
| <b>Total Operating Costs</b>        |                            | 77,881            | 77,253            | 125,000           | 125,000               | 160,000                       |
| 7000                                | Capital Costs              | 0                 | 0                 | 0                 | 0                     | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 0                             |
| <b>Total Expenditures</b>           |                            | 77,881            | 77,253            | 125,000           | 125,000               | 160,000                       |



## GENERAL FUND – CULTURE AND RECREATION

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# CABLE TELEVISION

### MISSION STATEMENT/ACTIVITY DESCRIPTION:

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

### GOALS & STRATEGIC ISSUES:

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

### BUDGET HIGHLIGHTS

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

## GENERAL FUND – CULTURE AND RECREATION

**001-7400**

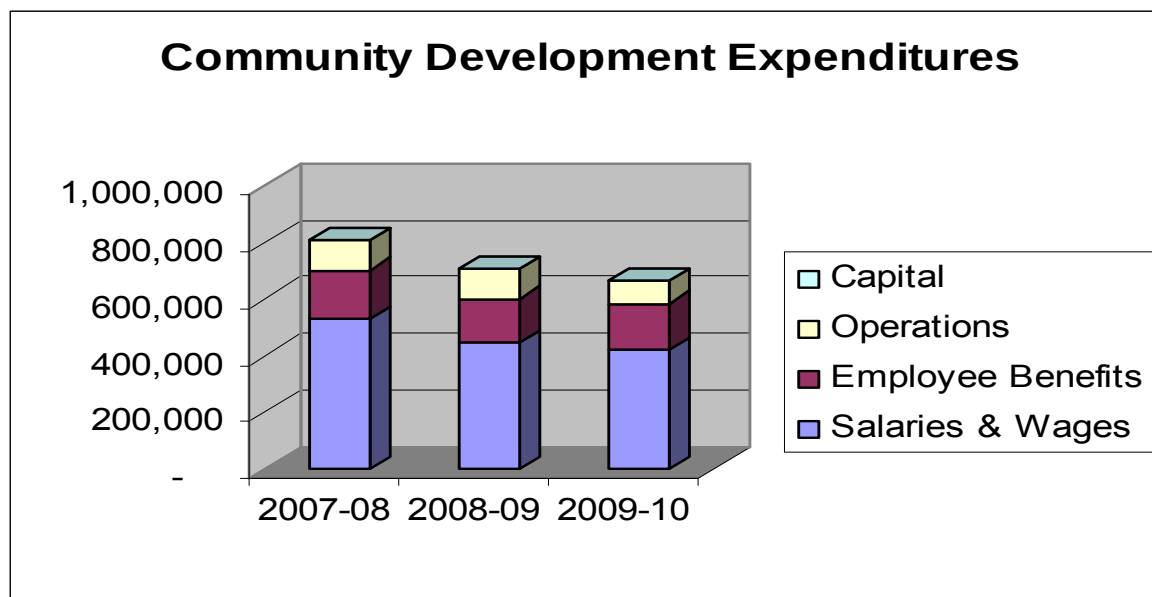
### RECREATION - CABLE TV

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 64,688            | 68,749            | 70,674            | 47,693                |                               |
| 1002                                | Part-time/Temporary        | 0                 | 291               | 0                 | 0                     | 0                             |
| 1003                                | Overtime                   | 0                 | 0                 | 0                 | 0                     |                               |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 64,688            | 69,040            | 70,674            | 47,693                | 0                             |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 9,024             | 9,193             | 9,362             | 6,992                 |                               |
| 1502                                | PERS Retirement            | 12,537            | 13,761            | 14,488            | 9,500                 | 0                             |
| 1503                                | Workers Comp               | 1,081             | 1,111             | 989               | 396                   | 0                             |
| 1504                                | Medicare                   | 1,068             | 1,134             | 1,025             | 793                   | 0                             |
| 1505                                | Disability/Social Security | 0                 | 18                | 452               | 0                     |                               |
|                                     | <b>Total</b>               | 23,710            | 25,217            | 26,316            | 17,681                | 0                             |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 207               | 1,725             | 3,100             | 2,839                 | 0                             |
| 3000                                | Material & Supplies        | 8,514             | 3,664             | 13,500            | 8,538                 | 0                             |
| 4000                                | Travel & Training          | 548               | 26                | 900               | 0                     | 0                             |
| 5000                                | Contractual Services       | 18,340            | 14,103            | 18,000            | 27,353                | 0                             |
| 6000                                | Other Operating Exp.       | 457               | 0                 | 200               | 8                     | 0                             |
|                                     | <b>Total</b>               | 28,066            | 19,518            | 35,700            | 38,738                | 0                             |
| <b>Total Operating Costs</b>        |                            | 116,464           | 113,775           | 132,690           | 104,113               | 0                             |
| 7000                                | Capital Costs              | 2,043             | 48,000            | 0                 | 0                     | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 0                             |
| <b>Total Expenditures</b>           |                            | <b>118,507</b>    | <b>161,775</b>    | <b>132,690</b>    | <b>104,113</b>        | <b>0</b>                      |

## GENERAL FUND – COMMUNITY DEVELOPMENT

# COMMUNITY DEVELOPMENT

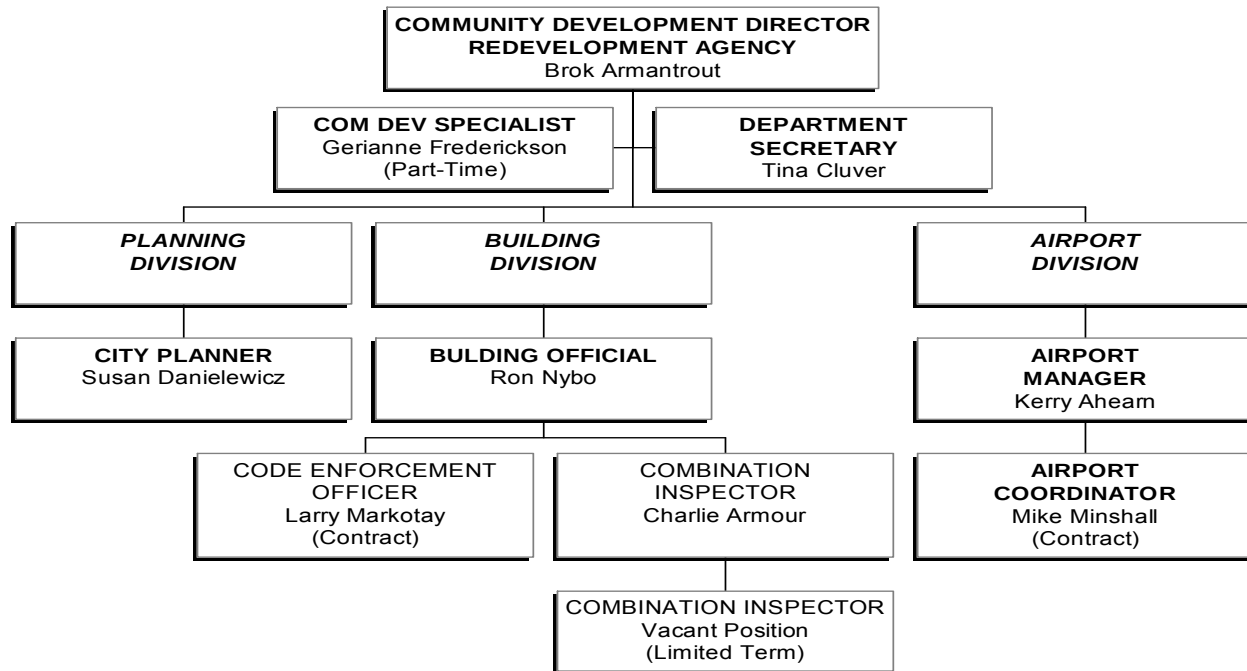
|                          | 2007-08        | 2008-09        | 2009-10        | Percent      |
|--------------------------|----------------|----------------|----------------|--------------|
| Community Development    | Actual         | Budget         | Budget         | Change       |
| Salaries & Wages         | 529,195        | 445,920        | 421,845        | -5.7%        |
| Employee Benefits        | 174,632        | 155,521        | 161,504        | 3.7%         |
| Operations               | 105,232        | 103,651        | 79,112         | -31.0%       |
| Capital                  | -              | -              | -              |              |
| <b>Expenditure Total</b> | <b>809,059</b> | <b>705,092</b> | <b>662,461</b> | <b>-6.4%</b> |



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

## GENERAL FUND – COMMUNITY DEVELOPMENT

# COMMUNITY DEVELOPMENT



### MISSION STATEMENT/ACTIVITY DESCRIPTION

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

### GOALS & STRATEGIC ISSUES

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

### BUDGET HIGHLIGHTS

- Travel and Training budget reduced 20% from FY2008-09 approved levels
- Department Head salary is partially funded by the Redevelopment Agency Fund (10%) and the Airport Fund (5%)
- Remaining base budget to remain constant with FY2008-09 levels with no increase

## GENERAL FUND – COMMUNITY DEVELOPMENT

**001-9000**

### COMMUNITY DEVELOPMENT - ADMINISTRATION

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 156,533           | 168,466           | 154,279           | 156,751               | 158,349                       |
| 1002                                | Part-time/Temporary        | 0                 | 5,665             | 0                 | 75                    | 0                             |
| 1003                                | Overtime                   | 0                 | 2,540             | 2,797             | 799                   | 2,797                         |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 156,533           | 176,671           | 157,076           | 157,625               | 161,146                       |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 18,141            | 18,386            | 19,893            | 20,657                | 22,399                        |
| 1502                                | PERS Retirement            | 30,515            | 33,430            | 31,627            | 31,692                | 34,013                        |
| 1503                                | Workers Comp               | 2,268             | 2,298             | 1,830             | 2,816                 | 2,117                         |
| 1504                                | Medicare                   | 2,417             | 2,600             | 2,023             | 3,001                 | 2,293                         |
| 1505                                | Disability/Social Security | 328               | 351               | 537               | 222                   | 772                           |
|                                     | <b>Total</b>               | 53,669            | 57,065            | 55,910            | 58,387                | 61,594                        |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 393               | 3                 | 0                 | 0                     | 0                             |
| 3000                                | Material & Supplies        | 3,911             | 2,088             | 2,820             | 485                   | 2,820                         |
| 4000                                | Travel & Training          | 5,462             | 7,019             | 7,571             | 7,379                 | 2,500                         |
| 5000                                | Contractual Services       | 1,768             | 3,329             | 0                 | 3,368                 | 3,250                         |
| 6000                                | Other Operating Exp.       | 1,797             | 1,010             | 5,966             | -1,859                | 1,500                         |
|                                     | <b>Total</b>               | 13,331            | 13,449            | 16,357            | 9,373                 | 10,070                        |
| <b>Total Operating Costs</b>        |                            | 223,533           | 247,185           | 229,343           | 225,386               | 232,810                       |
| 7000                                | Capital Costs              | 0                 | 0                 | 0                 | 0                     | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 108                           |
| <b>Total<br/>Expenditures</b>       |                            | <b>223,533</b>    | <b>247,185</b>    | <b>229,343</b>    | <b>225,386</b>        | <b>232,918</b>                |

## GENERAL FUND – COMMUNITY DEVELOPMENT

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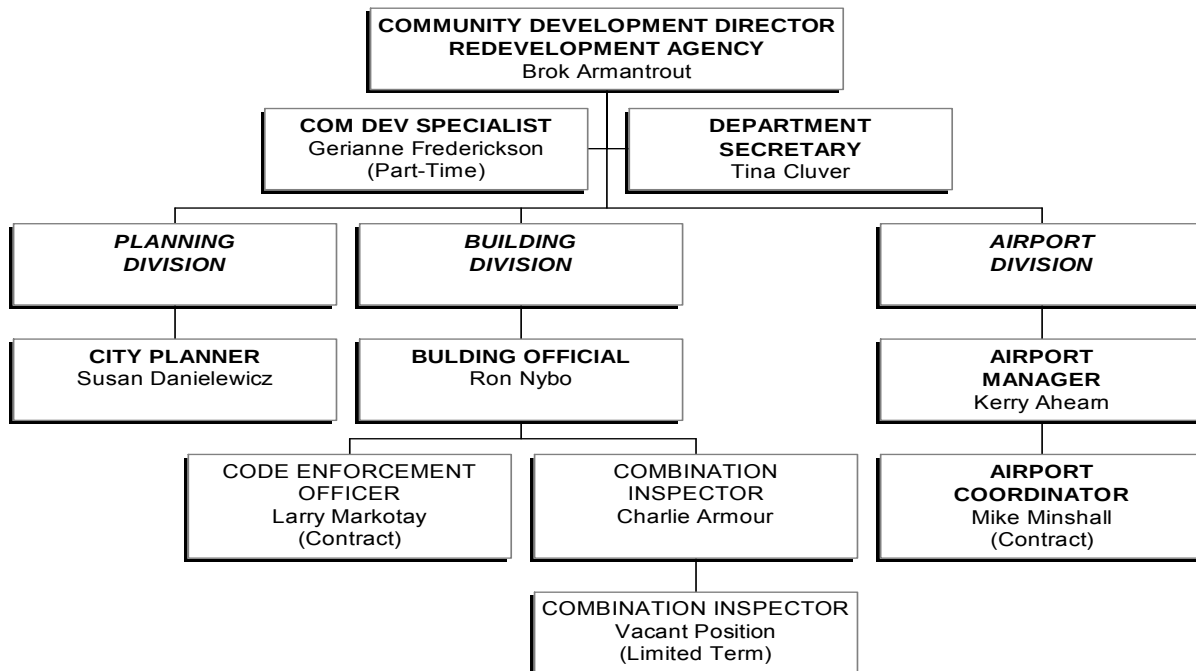
### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2009 and 2010 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

|                                                     | 2007<br>Actual | 2008<br>Actual | 2009<br>Estimated | 2010<br>Estimated |
|-----------------------------------------------------|----------------|----------------|-------------------|-------------------|
| <b><u>Operating Statistics:</u></b>                 |                |                |                   |                   |
| Committees and Special<br>Interest Meetings         | 102            | 112            | 112               | 112               |
| Commissions/Committees<br>Staffed                   | 38             | 42             | 42                | 42                |
| New Ordinances<br>Written/Adopted                   | 2              | 5              | 5                 | 5                 |
| <b><u>Performance Measures:</u></b>                 |                |                |                   |                   |
| Community Development vs. General<br>Fund budget    | 1.1%           | 1.1%           | 1.0%              | 1.0%              |
| Percent of Community Development budget<br>expended | 101%           | 99%            | 100%              | 100%              |

## GENERAL FUND – COMMUNITY DEVELOPMENT

# BUILDING INSPECTION



### MISSION STATEMENT/ACTIVITY DESCRIPTION

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

### GOALS & STRATEGIC ISSUES

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

## GENERAL FUND – COMMUNITY DEVELOPMENT

### BUDGET HIGHLIGHTS

- Contractual services has been reduced \$30,000 from FY2008-09 approved levels as all plan review services has been brought “in-house”
- Code Enforcement services has been changed from a contractual position to a Part-Time position
- Change in Code Enforcement funding from contractual services to a regular part-time employee funded through the Redevelopment Agency as an eligible activity, saving the General Fund an additional \$54,000 from FY2008-09 approved levels.
- Travel and Training budget reduced 20% from FY2008-09 approved levels.

**001-9200**

### COMMUNITY DEVELOPMENT - BUILDING INSPECTION

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 127,358           | 220,436           | 161,878           | 165,101               | 164,721                       |
| 1002                                | Part-time/Temporary        | 43,712            | 39,927            | 43,571            | 221                   | 0                             |
| 1003                                | Overtime                   | 4,127             | 3,431             | 3,781             | 2,940                 | 3,781                         |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 175,197           | 263,794           | 209,230           | 168,261               | 168,502                       |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 27,072            | 27,579            | 21,297            | 22,070                | 24,209                        |
| 1502                                | PERS Retirement            | 47,470            | 52,681            | 42,644            | 33,478                | 35,415                        |
| 1503                                | Workers Comp               | 4,641             | 4,317             | 2,967             | 2,024                 | 2,893                         |
| 1504                                | Medicare                   | 3,580             | 3,816             | 3,016             | 2,440                 | 2,388                         |
| 1505                                | Disability/Social Security | 0                 | 0                 | 580               | 0                     | 0                             |
|                                     | <b>Total</b>               | 82,763            | 88,393            | 70,504            | 60,012                | 64,905                        |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 5,316             | 8,402             | 16,400            | 4,397                 | 16,400                        |
| 3000                                | Material & Supplies        | 12,039            | 3,597             | 4,500             | 2,488                 | 4,500                         |
| 4000                                | Travel & Training          | 6,528             | 2,924             | 2,781             | 564                   | 2,200                         |
| 5000                                | Contractual Services       | 113,413           | 68,492            | 84,000            | 69,983                | 30,000                        |
| 6000                                | Other Operating Exp.       | 850               | 2,011             | 5,604             | -100                  | 5,604                         |
|                                     | <b>Total</b>               | 138,146           | 85,426            | 113,285           | 77,332                | 58,704                        |
| <b>Total Operating Costs</b>        |                            | 396,106           | 437,613           | 393,019           | 305,606               | 292,111                       |
| 7000                                | Capital Costs              | 7,691             | 0                 | 0                 | 0                     | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 3,850                         |
| <b>Total Expenditures</b>           |                            | <b>403,797</b>    | <b>437,613</b>    | <b>393,019</b>    | <b>305,606</b>        | <b>295,961</b>                |



## GENERAL FUND – COMMUNITY DEVELOPMENT

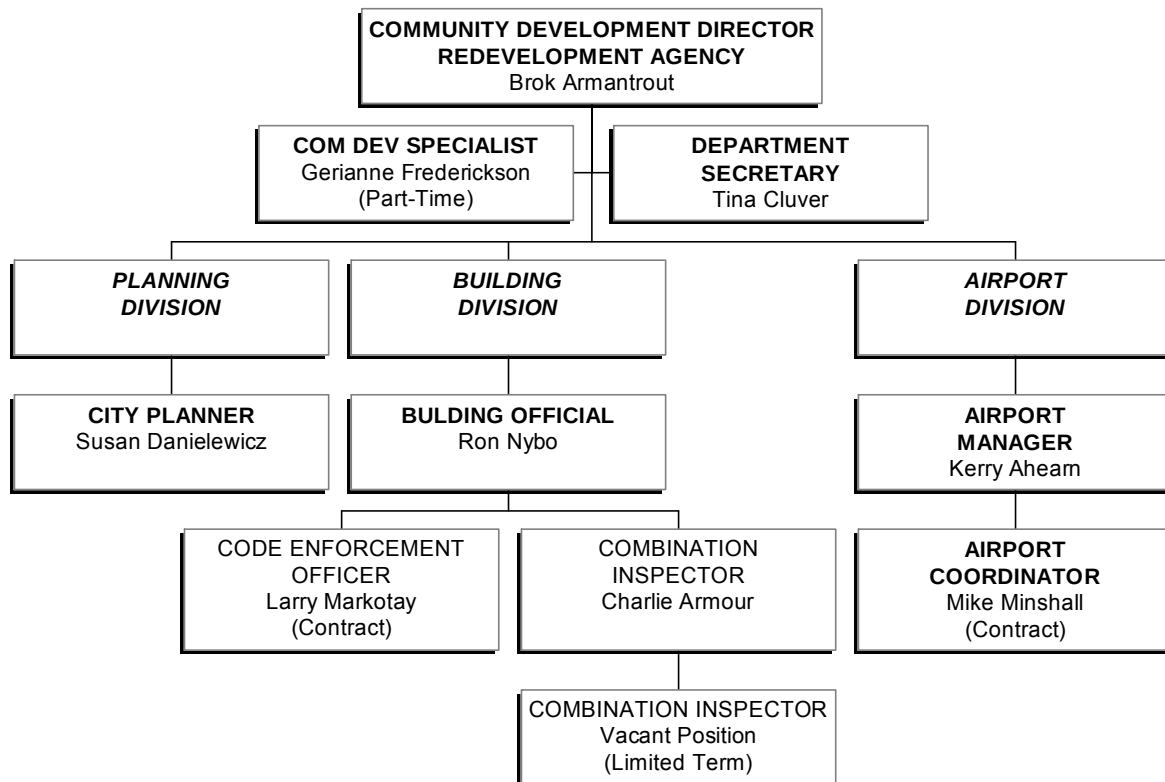
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### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2009 and 2010 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

|                                                 | 2007<br>Actual | 2008<br>Actual | 2009<br>Estimated | 2010<br>Estimated |
|-------------------------------------------------|----------------|----------------|-------------------|-------------------|
| <b><u>Operating Statistics:</u></b>             |                |                |                   |                   |
| Building Permit Applications<br>(calendar year) | 464            | 500            | 480               | 460               |
| Building Inspections<br>(calendar year)         | 4950           | 5500           | 5400              | 5300              |
| Plan Reviews (calendar<br>year)                 | 464            | 500            | 490               | 485               |
| Code Violations Investigated<br>(calendar year) | 746            | 752            | 780               | 760               |
| <b><u>Performance Measures:</u></b>             |                |                |                   |                   |
| Building Inspection vs. General Fund<br>budget  | 2.0%           | 1.9%           | 1.5%              | 1.3%              |
| Percent of Building Inspection budget expended  | 100%           | 99%            | 100%              | 100%              |

# PLANNING & ZONING



### MISSION STATEMENT/ACTIVITY DESCRIPTION

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

### GOALS & STRATEGIC ISSUES

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

## GENERAL FUND – COMMUNITY DEVELOPMENT

### BUDGET HIGHLIGHTS

- Travel and Training budget reduced 20% from FY2008-09 approved levels
- Remaining base budget to remain constant with FY2008-08 levels with no increase

**001-9100**

### COMMUNITY DEVELOPMENT - PLANNING

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 82,977            | 88,731            | 90,614            | 92,514                | 92,197                        |
| 1002                                | Part-time/Temporary        | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1003                                | Overtime                   |                   |                   |                   |                       |                               |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | <b>82,977</b>     | <b>88,731</b>     | <b>90,614</b>     | <b>92,514</b>         | <b>92,197</b>                 |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 9,024             | 9,193             | 10,648            | 10,648                | 12,098                        |
| 1502                                | PERS Retirement            | 16,073            | 17,641            | 18,576            | 18,484                | 19,822                        |
| 1503                                | Workers Comp               | 1,072             | 1,065             | 989               | 989                   | 1,145                         |
| 1504                                | Medicare                   | 1,202             | 1,275             | 1,314             | 1,334                 | 1,337                         |
| 1505                                | Disability/Social Security | 0                 | 0                 | 580               | 0                     | 603                           |
|                                     | <b>Total</b>               | <b>27,371</b>     | <b>29,174</b>     | <b>32,107</b>     | <b>31,456</b>         | <b>35,005</b>                 |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 125               | 8                 | 500               | 0                     | 500                           |
| 3000                                | Material & Supplies        | 335               | 595               | 1,250             | 308                   | 1,250                         |
| 4000                                | Travel & Training          | 5,497             | 3,754             | 2,521             | 1,550                 | 3,000                         |
| 5000                                | Contractual Services       | 470               | 673               | 0                 | 588                   | 880                           |
| 6000                                | Other Operating Exp.       | 870               | 375               | 1,738             | 0                     | 858                           |
|                                     | <b>Total</b>               | <b>7,297</b>      | <b>5,405</b>      | <b>6,009</b>      | <b>2,446</b>          | <b>6,488</b>                  |
| <b>Total Operating Costs</b>        |                            | <b>117,645</b>    | <b>123,310</b>    | <b>128,730</b>    | <b>126,416</b>        | <b>133,690</b>                |
| 7000                                | Capital Costs              | 0                 | 0                 | 0                 | 0                     | 0                             |
| 8000                                | Other one-time Costs       | 0                 | 0                 | 0                 | 0                     | -108                          |
| <b>Total Expenditures</b>           |                            | <b>117,645</b>    | <b>123,310</b>    | <b>128,730</b>    | <b>126,416</b>        | <b>133,582</b>                |

## GENERAL FUND – COMMUNITY DEVELOPMENT

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### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2009 and 2010 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

|                                              | 2007<br>Actual | 2008<br>Actual | 2009<br>Estimated | 2010<br>Estimated |
|----------------------------------------------|----------------|----------------|-------------------|-------------------|
| <b><u>Operating Statistics:</u></b>          |                |                |                   |                   |
| PC/CC and other applications                 | 74             | 75             | 75                | 75                |
| Committee meetings (local and valley)        | 70             | 82             | 80                | 80                |
| Home Occupation Applications                 | 34             | 35             | 35                | 33                |
| Plan Reviews (Calendar Year)                 | 490            | 550            | 490               | 490               |
| <b><u>Performance Measures:</u></b>          |                |                |                   |                   |
| Planning & Zoning vs. General Fund budget    | 0.6%           | 0.5%           | 0.5%              | 0.6%              |
| Percent of Planning & Zoning budget expended | 99%            | 99%            | 100%              | 100%              |

## CAPITAL PROJECTS FUND

### CAPITAL PROJECTS FUND

|                                            | ACTUAL<br>FY 08    | BUDGET<br>FY 09     | FINAL<br>BUDGET<br>FY 10 |
|--------------------------------------------|--------------------|---------------------|--------------------------|
| <b>REVENUES:</b>                           |                    |                     |                          |
| Taxes                                      | \$ 298,933         | \$ 203,938          | \$ 203,938               |
| Intergovernmental Revenues                 | 1,042,722          | 7,874,052           | 3,111,298                |
| Miscellaneous                              | 0                  | 0                   | 0                        |
| Operating Transfers In                     | 554,171            | 1,662,000           | 235,000                  |
| Beginning Fund Balance                     | 1,494,800          | 838,003             | 1,684,239                |
| <b>TOTAL RESOURCES:</b>                    | <b>\$3,390,626</b> | <b>\$10,577,993</b> | <b>\$5,234,475</b>       |
| <b>EXPENDITURES:</b>                       |                    |                     |                          |
| Parks and Recreation                       | \$ 369,874         | \$ 443,000          | \$ 130,000               |
| Community Development                      | 108,854            | 243,754             | 28,119                   |
| General Government                         | 551,595            | 507,000             | 52,000                   |
| Police/Fire                                | 530,122            | 615,000             | 600,000                  |
| Public Works                               | 992,178            | 7,085,000           | 2,090,000                |
| Ending Fund Balance                        | 838,003            | 1,684,239           | 2,334,356                |
| <b>TOTAL COMMITMENTS AND FUND BALANCE:</b> | <b>\$3,390,626</b> | <b>\$10,577,993</b> | <b>\$5,234,475</b>       |

## CAPITAL PROJECTS FUND

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

### CAPITAL IMPROVEMENT PLAN

#### **I. PURPOSE**

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

#### **II. BACKGROUND**

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

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

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

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

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

#### **III. CAPITAL IMPROVEMENTS PLANS ARE NECESSARY.**

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

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

## CAPITAL PROJECTS FUND

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

The basic advantages of capital improvements programs include:

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

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

### IV. THE BOULDER CITY PLAN

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

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

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

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

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

## CAPITAL PROJECTS FUND

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

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

### SPECIAL PROJECTS FUND

| For fiscal years ended June 30,        | Actual<br>2007 | Actual<br>2008 | Estimated<br>2009 | Budgeted<br>2010 |
|----------------------------------------|----------------|----------------|-------------------|------------------|
| <b>TAXES</b>                           |                |                |                   |                  |
| Room Tax                               | 38,938         | 138,938        | 38,938            | 38,938           |
| County Option Motor Fuel Tax           | 67,014         | 60,328         | 65,000            | 65,000           |
| Special Ad Valorem                     |                |                |                   |                  |
| Transportation                         | 130,430        | 99,667         | 100,000           | 100,000          |
| City Transportation Prog.              |                | 0              | 0                 | 0                |
| Subtotal                               | 236,382        | 298,933        | 203,938           | 203,938          |
| <b>INTERGOVERNMENTAL<br/>REVENUES</b>  |                |                |                   |                  |
| <u>Federal Grants</u>                  |                |                |                   |                  |
| Department of Justice                  | 630            | 44,435         | 0                 | 600,000          |
| Housing & Urban Dev.-CDBG              | 854,709        | 95,551         | 195,052           | 351,298          |
| Bureau of Reclamation                  | 0              | 0              | 0                 | 0                |
| National Park Service                  | 0              | 0              | 0                 | 0                |
| <u>State shared revenues</u>           |                |                |                   |                  |
| Motor vehicle fuel tax                 | 185,815        | 179,500        | 170,000           | 170,000          |
| Nevada Dept. of Transportation         | 1,230          | 0              | 769,121           | 0                |
| NV Office of Traffic Safety            | 0              | 32,376         | 0                 | 0                |
| State of NV - Other                    | 0              | 142,075        | 0                 | 0                |
| <u>Other Local Government Grants</u>   |                |                |                   |                  |
| R.T.C.                                 | 358,922        | 109,044        | 985,879           | 1,480,000        |
| So NV Public Lands Mgt Act<br>(SNPLMA) | 2,254,994      | 298,103        | 1,250,000         | 150,000          |
| Clark County Flood Control             | 325,442        | 141,638        | 3,820,000         | 230,000          |
| Southern NV Water Authority            | 0              | 0              | 107,000           |                  |
| Clark County - Other                   | 0              | 0              | 212,000           | 130,000          |
| Clark County - Fund 437                | 0              | 0              | 365,000           | 0                |
| Subtotal                               | 3,981,742      | 1,042,722      | 7,874,052         | 3,111,298        |
| <b>OTHER FINANCING SOURCES</b>         |                |                |                   |                  |
| Interest Earnings                      | 10,789         | 0              | 0                 | 0                |
| Other - Miscellaneous                  | 3,444          | 0              | 0                 | 0                |
| Subtotal                               | 14,233         | 0              | 0                 | 0                |



| <b>INTERFUND TRANSFERS</b>          | <u>2007</u>        | <u>2008</u>      | <u>2009</u>        | <u>2010</u>        |
|-------------------------------------|--------------------|------------------|--------------------|--------------------|
| Residential Const. Tax Fund         | 0                  | 0                | 45,000             | 15,000             |
| Capital Improvement Fund<br>(Voted) | 2,325,000          | 500,000          | 500,000            | 0                  |
| Land Improvement Fund               | 0                  | 0                | 482,000            | 0                  |
| Redevelopment Authority             | 0                  | 0                | 315,000            | 0                  |
| Urban Forestry Fund                 | 0                  | 54,171           | 0                  | 0                  |
| Utility Fund                        | 0                  | 0                | 220,000            | 220,000            |
| Golf Course Improvement Fund        | 0                  | 0                | 100,000            | 0                  |
| Subtotal                            | 2,325,000          | 554,171          | 1,662,000          | 235,000            |
| <b>TOTAL REVENUES</b>               | <b>6,557,357</b>   | <b>1,895,826</b> | <b>9,739,990</b>   | <b>3,550,236</b>   |
| <b>LESS: TOTAL EXPENDITURES</b>     | <b>3,648,540</b>   | <b>2,552,623</b> | <b>8,893,754</b>   | <b>2,900,119</b>   |
| Net Increase (Decrease) Fund Bal.   | 2,908,817          | (656,797)        | 846,236            | 650,117            |
| Add: Beginning Fund Balance         | (1,414,019)        | 1,494,800        | 838,003            | 1,684,239          |
| <b>ENDING FUND BALANCE</b>          | <b>\$1,494,798</b> | <b>\$838,003</b> | <b>\$1,684,239</b> | <b>\$2,334,356</b> |

|                                      |                |                |                |                |
|--------------------------------------|----------------|----------------|----------------|----------------|
| <b><u>PARKS AND RECREATION</u></b>   |                |                |                |                |
| Veterans Memorial Park               | 1,521          | 149,714        | 100,000        | 0              |
| Hemenway / Del Prado Park            | 14,078         | 193,386        | 93,000         | 0              |
| Water Spray Park Playground equip.   | 0              | 0              | 65,000         | 0              |
| Skateboard Park                      | 0              | 0              | -              | 130,000        |
| ABC Park Improvements                | 156,135        | 0              | 0              | 0              |
| Senior Citizens Center               | 78,910         | 7,250          | 0              | 0              |
| Golf Course Improvements             | 5,742          | 0              | 100,000        | 0              |
| Broadbent Park Play Safety Resurface | 0              | 3,996          | 85,000         | 0              |
| Bicentennial Park Improvements       | 0              | 15,528         | 0              | 0              |
| <b>Total Park and Recreation</b>     | <b>256,386</b> | <b>369,874</b> | <b>443,000</b> | <b>130,000</b> |

|                                     |                  |                |                |               |
|-------------------------------------|------------------|----------------|----------------|---------------|
| <b><u>COMMUNITY DEVELOPMENT</u></b> |                  |                |                |               |
| CDBG - Boulder City Welfare         | 21,325           | 21,407         | 23,498         | 20,808        |
| CDBG - Lend-a-Hand                  | 7,492            | 7,522          | 8,256          | 7,311         |
| CDBG - Senior Housing Study         | 5,743            | 0              | 0              | 0             |
| Special Events Sign-NV Highway      | 0                | 0              | 212,000        | 0             |
| GA Ave. Landscape                   | 0                | 54,171         | 0              | 0             |
| Landscape Development               | 11,055           | 0              | 0              | 0             |
| Bootleg Canyon Park                 | 1,250,534        | 10,652         | 0              | 0             |
| Boulder Hotel Improvements          | 182,441          | 15,102         | 0              | 0             |
| <b>Total Community Development</b>  | <b>1,478,590</b> | <b>108,854</b> | <b>243,754</b> | <b>28,119</b> |

|                                  |        |         |        |        |
|----------------------------------|--------|---------|--------|--------|
| <b><u>GENERAL GOVERNMENT</u></b> |        |         |        |        |
| City Shops Roof Renovation       | 56,511 | 7,483   | 0      | 0      |
| Communication Site Renovation    | 0      | 11,492  | 8,000  | 0      |
| City Hall Exterior Renovation    | 0      | 403,337 | 60,000 | 30,000 |
| Golf Course Maint Building Roof  | 0      | 42,400  | 0      | 0      |
| Fire Station Exterior            | 0      | 48,638  | 14,000 | 0      |

|                                   |               |                |                |               |
|-----------------------------------|---------------|----------------|----------------|---------------|
| Fire Station Interior             | 0             | 0              | 0              | 0             |
| ABC Park Renovation               | 0             | 0              | 41,000         | 12,000        |
| Pool Building                     | 0             | 38,245         | 34,000         | 10,000        |
| City Hall Remodel-restrooms       | 0             | 0              | 50,000         | 0             |
| City Hall Interior - Public Works | 0             | 0              | 300,000        | 0             |
| <b>Total General Government</b>   | <b>56,511</b> | <b>551,595</b> | <b>507,000</b> | <b>52,000</b> |

#### **POLICE / FIRE**

|                                 |                  |                |                |                |
|---------------------------------|------------------|----------------|----------------|----------------|
| Police equipment / improvements | 21,968           | 0              | 0              | 0              |
| Police Building Renovation      | 146,845          | 284,550        | 615,000        | 0              |
| Fire Station Renovation         | 1,960            | 515            | 0              | 0              |
| 800 MHZ Radio System            | 280              | 0              | 0              | 0              |
| Underage Drinking Grant         | 0                | 29,439         | 0              | 0              |
| Regional Training & Shooting    | 0                | 137,347        | 0              | 600,000        |
| Animal Control Shelter          | 1,261,213        | 78,271         | 0              | 0              |
| <b>Total Police / Fire</b>      | <b>1,432,266</b> | <b>530,122</b> | <b>615,000</b> | <b>600,000</b> |

#### **PUBLIC WORKS**

|                                 |                |                |                  |                  |
|---------------------------------|----------------|----------------|------------------|------------------|
| Micropave / Fog Seal Programs   | 206,590        | 133,463        | 110,000          | 80,000           |
| Annual Pavement                 |                |                |                  |                  |
| Reconstruction                  | 0              | 6,908          | 600,000          | 1,600,000        |
| Annual Sidewalk Repair Program  | 0              | 0              | 30,000           | 30,000           |
| River Mountain Loop Trail 3 & 4 | 0              | 145,990        | 1,250,000        | 150,000          |
| River Mountain Loop Trail 5     | 0              | 0              | 1,275,000        | 0                |
| Bootleg/Yucca Detention Basin   |                |                |                  |                  |
| Sys                             | 218,197        | 30,585         | 2,700,000        | 150,000          |
| Industrial Court Subdivision    | 0              | 601,905        | 0                | 0                |
| Yucca Debris Detention Basin    | 0              | 33,687         | 1,120,000        | 80,000           |
| Annual Flood Control Maint      |                | 39,640         | 0                | 0                |
| <b>Total Public Works</b>       | <b>424,787</b> | <b>992,178</b> | <b>7,085,000</b> | <b>2,090,000</b> |

|                           |                  |                  |                  |                  |
|---------------------------|------------------|------------------|------------------|------------------|
| <b>TOTAL EXPENDITURES</b> | <b>3,648,540</b> | <b>2,552,623</b> | <b>8,893,754</b> | <b>2,900,119</b> |
|---------------------------|------------------|------------------|------------------|------------------|

## CAPITAL PROJECTS FUND

### CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works

PROJECT TITLE: Regional Training and Shooting Facility

ESTIMATED COST: \$4,100,000

#### DESCRIPTION OF PROJECT AND REASON NECESSARY:

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

|                                        |                                         |
|----------------------------------------|-----------------------------------------|
| 1. Law Enforcement Shooting Facilities | 2. Emergency Vehicle Operator's Courses |
| 3. Public Shooting Facilities          | 4. Public Safety Training Facilities    |
| 5. Archery Range                       | 6. Public Use Areas                     |
| 7. Aggregate Mining Area               |                                         |

#### FUTURE OPERATING BUDGET IMPACT:

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

#### FUNDING SOURCES:

*Boulder City Special Projects Fund*  
City of Henderson

#### PRESENT STATUS:

An engineering consultant has been hired to prepare the master plan of the site and 30% design of the Public Safety shooting facilities.

#### ADDITIONAL COMMENTS:

| <b>Project Budget</b> | <b>Current Year Estimated</b> | <b>2009-10</b> | <b>2010-11</b> | <b>2011-12</b> | <b>2012-13</b> | <b>2013-14</b> |
|-----------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|
| Capital Cost          | \$100,000                     | \$1,000,000    | \$1,000,000    | \$1,000,000    | \$1,000,000    |                |
| Operating Cost        |                               |                |                |                |                |                |

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

## CAPITAL PROJECTS FUND

### CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works  
PROJECT TITLE: Micropavement and Crack Seal Program  
ESTIMATED COST: \$80,000/Year

#### DESCRIPTION OF PROJECT AND REASON NECESSARY:

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

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

#### FUTURE OPERATING BUDGET IMPACT:

None.

#### FUNDING SOURCES:

|                  | <u>Current</u> | <u>2009-10</u> | <u>2010-11</u> | <u>2011-12</u> | <u>2012-13</u> | <u>2013-14</u> |
|------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| RTC <sup>1</sup> | \$80,000       | \$80,000       | \$80,000       | \$80,000       | \$80,000       | \$80,000       |

<sup>1</sup> Regional Transportation Commission of Southern Nevada

#### PRESENT STATUS:

#### ADDITIONAL COMMENTS:

## CAPITAL PROJECTS FUND

### CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works

PROJECT TITLE: Annual Pavement Program

ESTIMATED COST: \$600,000/Year

#### DESCRIPTION OF PROJECT AND REASON NECESSARY:

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

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

#### FUTURE OPERATING BUDGET IMPACT:

None.

#### FUNDING SOURCES:

|                  | <u>Current</u> | <u>2009-10</u> | <u>2010-11</u> | <u>2011-12</u> | <u>2012-13</u> | <u>2013-14</u> |
|------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Utility Fund     | \$200,000      | \$200,000      | \$200,000      | \$200,000      | \$200,000      | \$200,000      |
| RTC <sup>1</sup> | \$400,000      | \$400,000      | \$400,000      | \$400,000      | \$400,000      | \$400,000      |

<sup>1</sup> Regional Transportation Commission of Southern Nevada

#### PRESENT STATUS:

#### ADDITIONAL COMMENTS:

## CAPITAL PROJECTS FUND

### CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works

PROJECT TITLE: Annual Sidewalk Repair Program

ESTIMATED COST: \$150,000

#### DESCRIPTION OF PROJECT AND REASON NECESSARY:

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

#### FUTURE OPERATING BUDGET IMPACT:

#### FUNDING SOURCES:

Utility Fund - Water \$10,000  
Utility Fund - Electric \$10,000  
Special Project Fund \$10,000

#### PRESENT STATUS:

#### ADDITIONAL COMMENTS:

| <b>Project<br/>Budget</b> | <b>Current<br/>Year<br/>Estimated</b> | <b>2009-10</b> | <b>2010-11</b> | <b>2011-12</b> | <b>2012-13</b> | <b>2013-14</b> |
|---------------------------|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Capital Cost              |                                       | \$30,000       | \$30,000       | \$30,000       | \$30,000       | \$30,000       |
| Operating<br>Cost         |                                       |                |                |                |                |                |

## CAPITAL PROJECTS FUND

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### **CAPITAL IMPROVEMENT PROJECT DESCRIPTION**

**DEPARTMENT:** Public Works

**PROJECT TITLE:** River Mountain Loop Trail Segments 3 and 4

**ESTIMATED COST:** \$1,400,000

**DESCRIPTION OF PROJECT AND REASON NECESSARY:**

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

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

**FUTURE OPERATING BUDGET IMPACT:**

Maintenance of asphalt trail and culvert cleaning \$5000 annually

**FUNDING SOURCES:**

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

**PRESENT STATUS:**

This segment is currently being designed.

**ADDITIONAL COMMENTS:**

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

## CAPITAL PROJECTS FUND

### CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works

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

ESTIMATED COST: \$2,850,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

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

FUTURE OPERATING BUDGET IMPACT:

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

FUNDING SOURCES:

Clark County Regional Flood Control District      \$2,850,000

PRESENT STATUS:

Phase II is currently being reviewed by the Clark County Regional Flood Control District. Portions of Phase I have been redesigned due to conflicts in the field.

ADDITIONAL COMMENTS:

| <b>Project Budget</b> | <b>Current Year Estimated</b> | <b>2009-10</b> | <b>2010-11</b> | <b>2011-12</b> | <b>2012-13</b> | <b>2013-14</b> |
|-----------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|
| Capital Cost          | \$2,700,000                   | \$150,000      |                |                |                |                |
| Operating Cost        |                               |                |                |                |                |                |

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



## CAPITAL PROJECTS FUND

### CAPITAL IMPROVEMENT PROJECT DESCRIPTION

DEPARTMENT: Public Works

PROJECT TITLE: Yucca Debris Basin, Outfall and Collection

ESTIMATED COST: \$1,200,000

DESCRIPTION OF PROJECT AND REASON NECESSARY:

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

FUTURE OPERATING BUDGET IMPACT:

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

FUNDING SOURCES:

*Clark County Regional Flood Control District      \$1,200,000*

PRESENT STATUS:

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

ADDITIONAL COMMENTS:

| <b>Project Budget</b> | <b>Current Year Estimated</b> | <b>2009-10</b> | <b>2010-11</b> | <b>2011-12</b> | <b>2012-13</b> | <b>2013-14</b> |
|-----------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|
| Capital Cost          | \$1,120,000                   | \$80,000       |                |                |                |                |
| Operating Cost        |                               |                |                |                |                |                |

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

## DEBT

### DEBT SERVICE SUMMARY

|                                | Original<br>Issue<br>Amount | Issue<br>Date | Final<br>Payment<br>Date | Int<br>Rate | Beginning<br>Outstanding<br>Balance | Interest<br>Payable<br>FY 10 | Principal<br>Payable<br>FY 10 | TOTAL              |
|--------------------------------|-----------------------------|---------------|--------------------------|-------------|-------------------------------------|------------------------------|-------------------------------|--------------------|
| <b><u>UTILITY FUND</u></b>     |                             |               |                          |             |                                     |                              |                               |                    |
| USBR LOAN                      | \$ 644,721                  | 1/1/70        | 6/1/11                   | 3.00%       | 53,299                              | 1,599                        | 26,257                        | \$ 27,856          |
| SNWA-WATER                     | 33,545,000                  | 11/30/06      | 2036                     | 4.25%       | 32,735,000                          | 1,418,606                    | 685,000                       | 2,103,606          |
| <b><u>GOLF COURSE FUND</u></b> |                             |               |                          |             |                                     |                              |                               |                    |
| REVENUE                        | 9,335,000                   | 12/2/05       | 6/1/25                   | 3.85%       | 8,950,000                           | 341,977                      | 135,000                       | 476,977            |
| BONDS                          |                             |               |                          |             |                                     |                              |                               |                    |
| Utility Fd-Med<br>Term loan    | 8,700,000                   | 5/13/08       | 5/13/21                  | 1.83%       | 8,106,507                           | 145,597                      | 604,403                       | 750,000            |
| <b>TOTAL ALL<br/>DEBT</b>      | <b>\$52,224,721</b>         |               |                          |             | <b>49,844,806</b>                   | <b>1,907,779</b>             | <b>1,450,660</b>              | <b>\$3,358,439</b> |

## **DEBT MANAGEMENT POLICY**

### **General Policy Statement**

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

### **Ability to Afford Existing, Future and Proposed General Obligation Debt**

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

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

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

## DEBT

The following table illustrates the debt service on the 2005 golf course bonds and the Net Golf Course and Consolidated Tax Revenues to support these bonds.

| <b>GOLF COURSE REVENUE BONDS</b> |  |                     |  |                     |  |                      |
|----------------------------------|--|---------------------|--|---------------------|--|----------------------|
|                                  |  |                     |  |                     |  |                      |
|                                  |  | <b>PRINCIPAL</b>    |  | <b>INTEREST</b>     |  | <b>TOTAL</b>         |
| 2006                             |  | \$ -                |  | \$ 178,700          |  | \$ 178,700           |
| 2007                             |  | 120,000             |  | 357,088             |  | 477,088              |
| 2008                             |  | 130,000             |  | 352,275             |  | 482,275              |
| 2009                             |  | 135,000             |  | 347,174             |  | 482,174              |
| 2010                             |  | 135,000             |  | 341,976             |  | 476,976              |
| 2011                             |  | 400,000             |  | 331,678             |  | 731,678              |
| 2012                             |  | 465,000             |  | 315,026             |  | 780,026              |
| 2013                             |  | 485,000             |  | 296,739             |  | 781,739              |
| 2014                             |  | 500,000             |  | 277,778             |  | 777,778              |
| 2015                             |  | 520,000             |  | 258,143             |  | 778,143              |
| 2016                             |  | 540,000             |  | 237,738             |  | 777,738              |
| 2017                             |  | 560,000             |  | 216,563             |  | 776,563              |
| 2018                             |  | 585,000             |  | 194,521             |  | 779,521              |
| 2019                             |  | 605,000             |  | 171,614             |  | 776,614              |
| 2020                             |  | 630,000             |  | 147,840             |  | 777,840              |
| 2021                             |  | 655,000             |  | 123,104             |  | 778,104              |
| 2022                             |  | 680,000             |  | 97,405              |  | 777,405              |
| 2023                             |  | 705,000             |  | 70,744              |  | 775,744              |
| 2024                             |  | 730,000             |  | 43,120              |  | 773,120              |
| 2025                             |  | 755,000             |  | 14,534              |  | 769,534              |
|                                  |  |                     |  |                     |  |                      |
|                                  |  |                     |  |                     |  |                      |
|                                  |  |                     |  |                     |  |                      |
|                                  |  |                     |  |                     |  |                      |
|                                  |  |                     |  |                     |  |                      |
| <b>TOTAL</b>                     |  | <b>\$ 9,335,000</b> |  | <b>\$ 4,373,757</b> |  | <b>\$ 13,708,757</b> |

### **Boulder Creek Golf Course Loan**

The most significant event related to the debt position of the City in FY 10 is the continuing of the repayment of \$8.7 million advanced from the utility fund in March 2002, for the construction of the Boulder Creek Golf Course. The City Council took the necessary steps to “retroactively” establish the formal repayment of this debt to comply with the NRS and Citizens’ expectations that these funds be repaid to the utility fund. The recommended budget includes \$750,000 that will be repaid in semi-annual installments at an interest rate equivalent to the 90 day T-bill rate on payment dates. It is anticipated that the repayment will occur over the next 15 years under this schedule

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

### **UTILITY FUND DEBT**

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

### **Operational Costs and Revenue Sources**

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

### **DEBT CAPACITY ANALYSIS**

#### **Introduction and Purpose**

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

#### **Statutory Debt Capacity**

State statutes limit the aggregate principal amount of the City’s general obligation indebtedness to 30 percent of the City’s reported assessed valuation. Based upon the fiscal year 2009 assessed value of \$751,133,100 (including the assessed valuation of the redevelopment district), the City’s statutory debt limitation is \$225,339,930. The City has no general obligation debt outstanding as of June 30, 2009.

## DEBT

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### STATUTORY DEBT CAPACITY

#### City of Boulder City

June 30, 2009

|                           |               |
|---------------------------|---------------|
| Statutory Debt Limitation | \$225,339,930 |
|---------------------------|---------------|

|                                             |   |
|---------------------------------------------|---|
| Outstanding General Obligation Indebtedness | 0 |
|---------------------------------------------|---|

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|                                      |               |
|--------------------------------------|---------------|
| Additional Statutory Debt Limitation | \$225,339,930 |
|--------------------------------------|---------------|

### DEBT ISSUANCE POLICY

#### Administration of Policy

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

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

#### Summary of Debt Issuance Policies

- Bonding should be used to finance or refinance only those capital improvements and long-term assets, or other costs directly associated with financing of a project, which have been determined to be beneficial to a significant proportion of the citizens in the City, and for which repayment sources have been identified.
- **The scheduled maturity of bond issues should not exceed the expected useful life of the capital project or asset(s) financed.**
- Certificates of participation/other leases should be used only when appropriate (i.e., when no other adequate means of financing is available under State law).
- The Director of Finance shall consider refunding outstanding bonds if one or more of the following conditions exist: (1) present value savings are at least 3%, with certain exceptions, of the par amount of the refunding bonds; (2) the bonds to be refunded have restrictive or outdated covenants; or (3) restructuring debt is deemed to be desirable.

- The Director of Finance shall consider purchasing bond insurance when the present value of the estimated debt service savings from insurance is equal to or greater than the insurance premium.
- Nevada law generally requires competitive sales of bonds. When a negotiated sale is permitted by law, it will be considered by the Director of Finance only under the conditions set forth herein.
- The Director of Finance shall establish a list of pre-qualified underwriters when a negotiated sale is anticipated.
- For negotiated sales, **qualified minority and/or woman owned firms will be included in the underwriting team**, and equal opportunity will be provided to all members of the team, including minority and/or woman-owned firms to hold the position of book-running senior manager. The book-running senior manager and other members of the underwriting syndicate will be recommended by the Director of Finance and approved by the Council.

## ENTERPRISE FUNDS

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### CITY ENTERPRISE FUNDS

Enterprise Funds account for specific services that are funded directly through user fees. These funds include Utility Fund, Cemetery Fund, Aviation Fund, and Golf Course Fund. Typically these funds are intended to be fully self-supporting and are not subsidized by the General Fund. The fiscal year 2009-10 Budget for the Utility Fund is \$22.6 million.

#### Utility

The Utility Department's fiscal year 2010 Budget of \$22.6 million represents a net increase of \$2 million over the fiscal year 2009 budget of \$20.6 million. The annual budget was developed to conform to the Utility Department's finance plan, while maintaining current service levels. The Utility Fund's fiscal year 2010 Budget does not include any additional positions. In 2002, the Southern Nevada Water Authority issued Water System Bonds of \$33.9 million to supply the City with a second raw water system.

#### Aviation

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

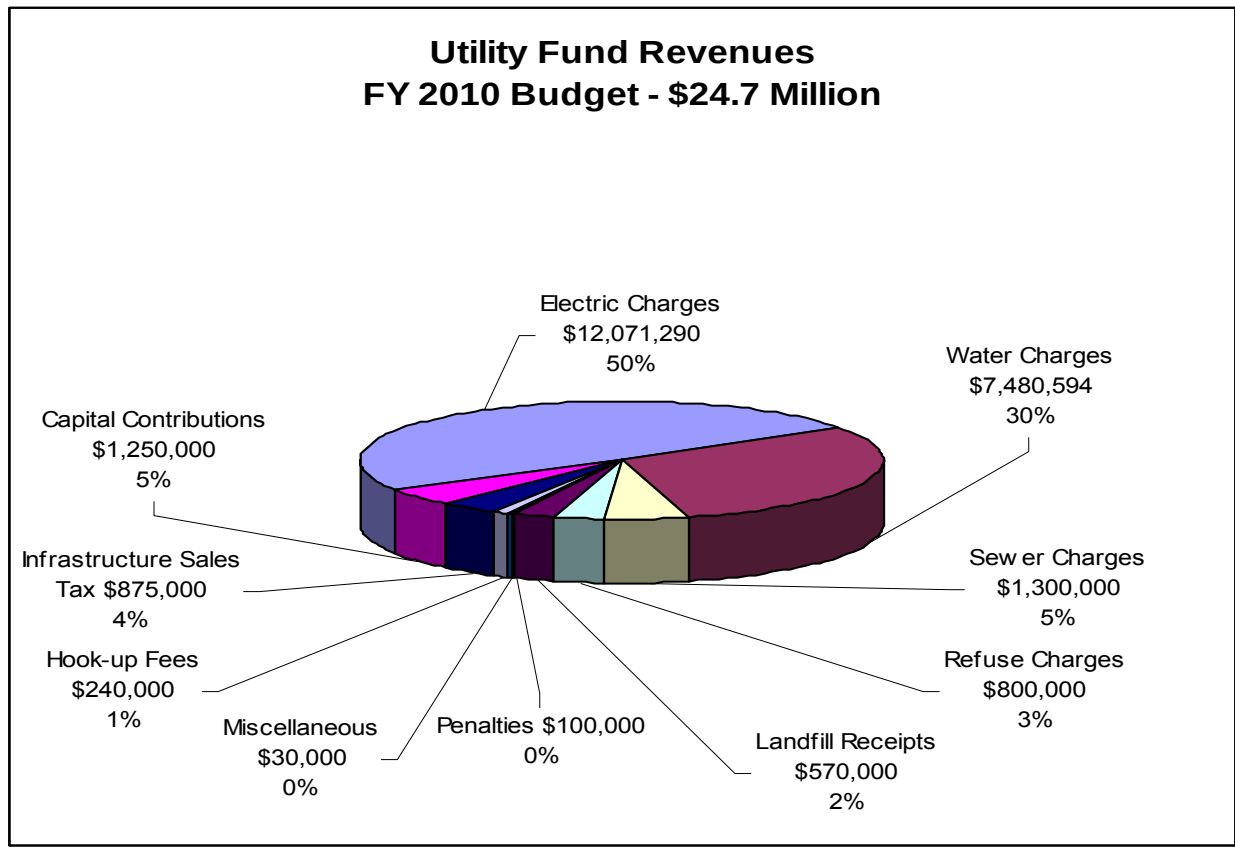
#### Golf Course Fund

The Boulder Creek Golf Course completed its first 78 months of operation on June 30, 2009. The first 18 holes were completed and the additional 9 holes were completed in FY 2004. The Golf Course Fund's fiscal year 2010 Budget of \$2.0 million (plus a debt service payment of \$1.2 million) represents a net decrease of \$600,000 over the fiscal year 2009 budget of \$2.6 million (plus a debt service payment of \$1,400,000). The annual budget decrease is due to the golf course generating decreased revenues and a decrease in the amount of services and supplies purchased at the course.

#### Cemetery

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

## ENTERPRISE FUNDS - UTILITY



### Utility Fund Revenues

Electric Billings – Electrical service user fees charged for the electricity use. (49.5%)

Water Billings – Water service user fees charged for the water use. (30.3%)

Sewer Billings – User fees charged for the provision of sewer service. (5.3%)

Refuse Billings – User fees charged for the provision of garbage service. (3.2%)

Landfill Receipts – Fees charged to customers for the use of the City landfill. (2.3%)

Penalties – Late charges and other various fees charged to customers. (0.4%)

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

Hook-up Fees – Initial and transfer fees charged to customers for various utility services. (1.0%)

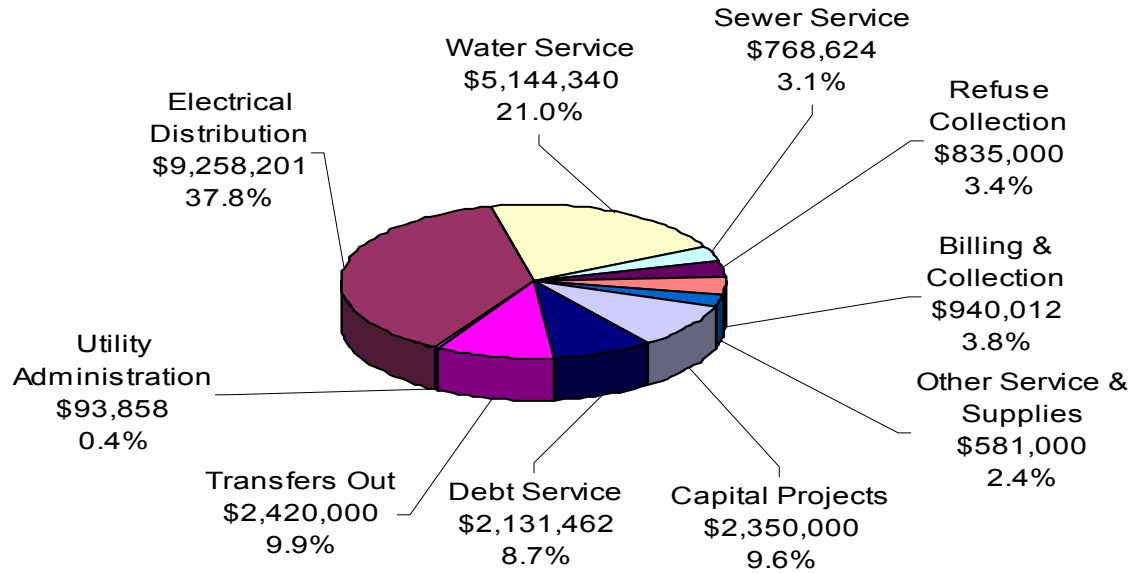
Infrastructure Sales Taxes – Taxes charged to customers for infrastructure projects. (3.5%)

Capital Contribution – Reserve fund for capital project. (5.1%)

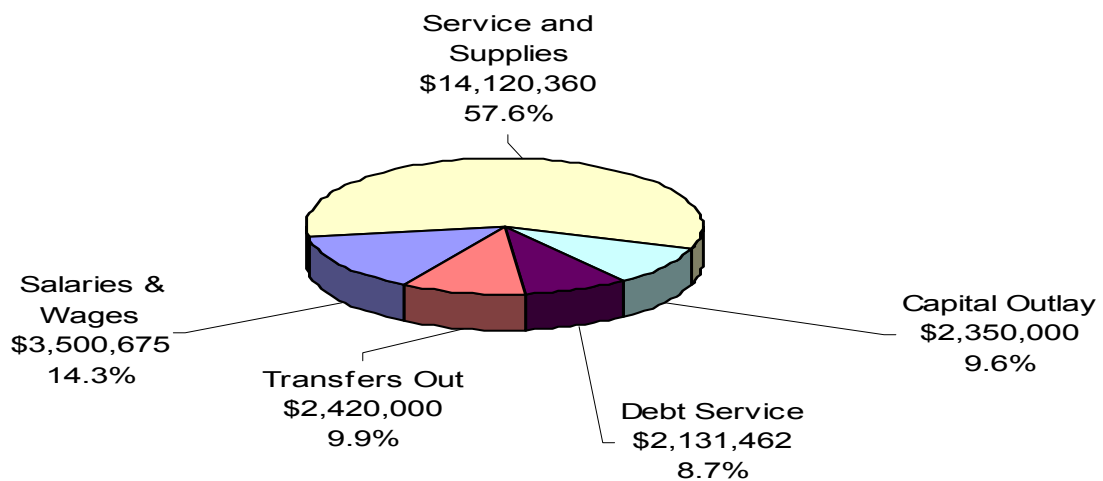


## ENTERPRISE FUNDS – UTILITY

### UTILITY FUND EXPENSES Fiscal Year 2010 Budget - \$24.5 Million



### UTILITY FUND EXPENDITURES BY TYPE Fiscal Year 2010 Budget - \$24.5 Million



## ENTERPRISE FUNDS -UTILITY

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### **Utility Fund Expenses**

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

Electrical Distribution – Cost of procuring electrical energy for commercial and residential customer use. (37.8%)

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

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

Refuse Collection – Cost of providing garbage collection and disposal services to commercial and residential customers. (3.4%)

Billing & Collection – Cost of providing the billing and collection services for all Utility Fund activities. (3.8%)

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

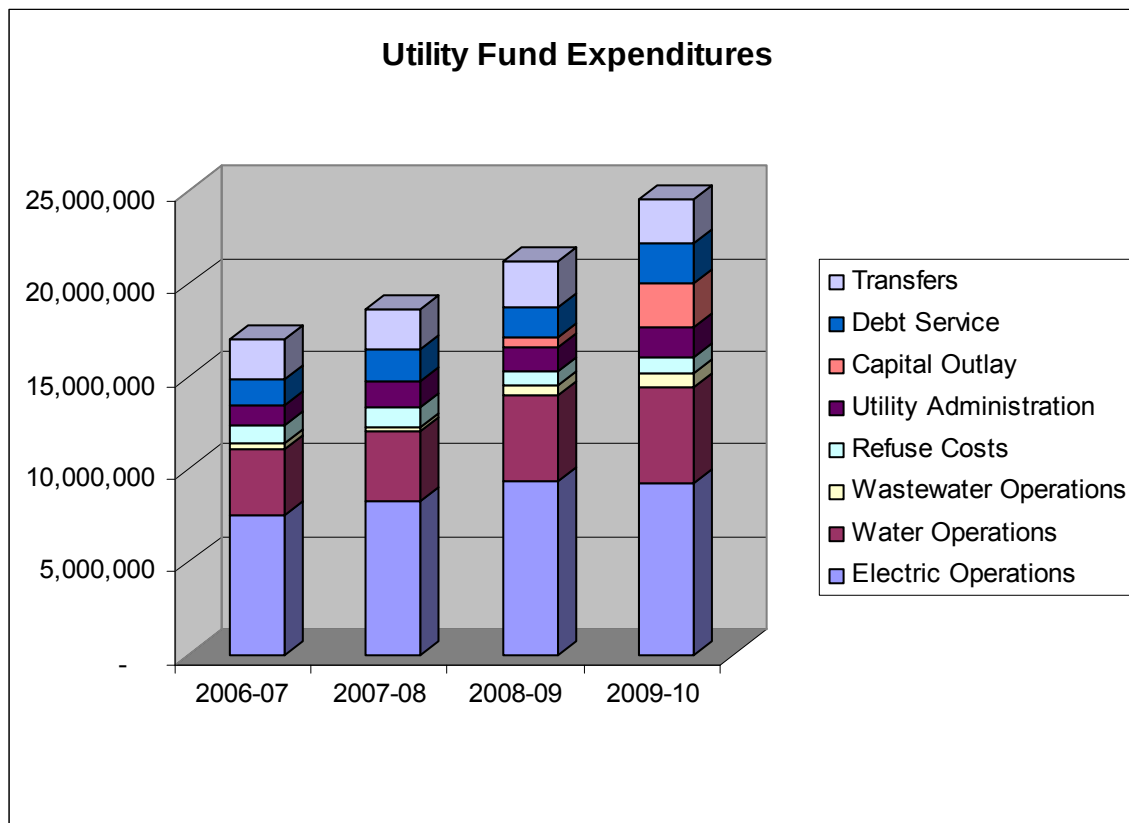
Capital Projects – Expenditures for major construction and improvement projects throughout the various utility systems. (9.6%)

Debt Service – Payment for Raw Water System. (8.7%)

Transfers Out – Transfer to the General Fund. (9.9%)

## ENTERPRISE FUNDS -UTILITY

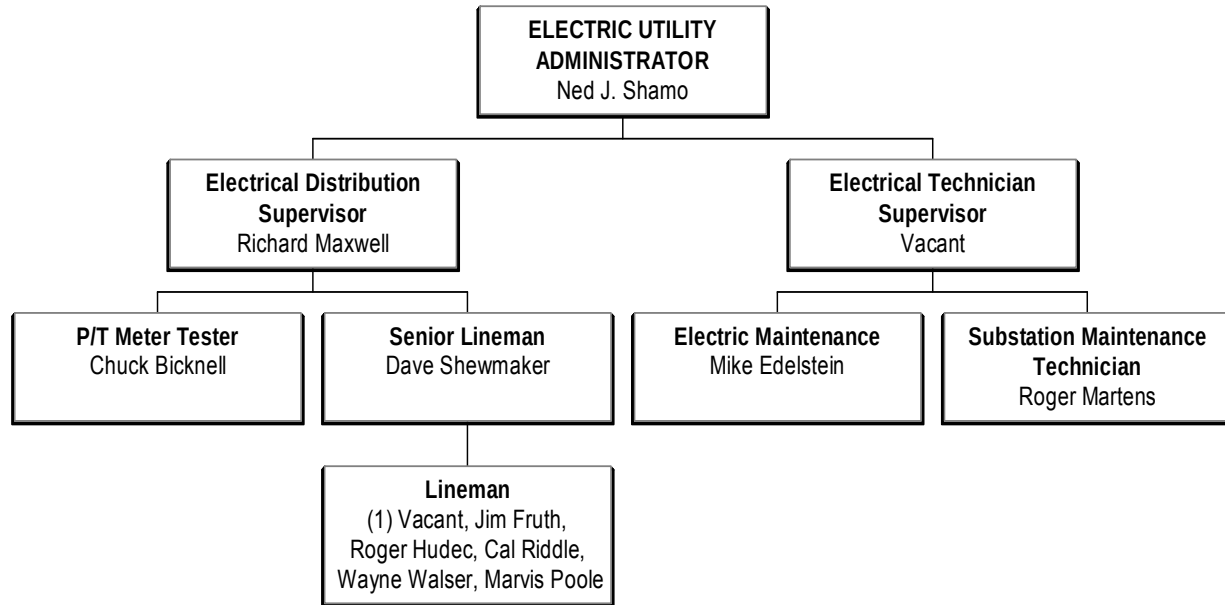
| Utility Fund             | 2006-07<br>Actual | 2007-08<br>Actual | 2008-09<br>Budget | 2009-10<br>Budget | Percent<br>Change |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Electric Operations      | 7,454,993         | 8,234,014         | 9,313,774         | 9,258,201         | -0.6%             |
| Water Operations         | 3,557,736         | 3,757,638         | 4,598,048         | 5,144,340         | 10.6%             |
| Wastewater Operations    | 344,527           | 288,865           | 528,203           | 768,624           | 31.3%             |
| Refuse Costs             | 954,232           | 1,040,040         | 835,000           | 835,000           | 0.0%              |
| Utility Administration   | 1,141,707         | 1,379,601         | 1,275,554         | 1,614,870         | 21.0%             |
| Capital Outlay           | -                 | -                 | 550,000           | 2,350,000         | 76.6%             |
| Debt Service             | 1,328,821         | 1,681,317         | 1,624,462         | 2,131,462         | 23.8%             |
| Transfers                | 2,200,000         | 2,200,000         | 2,421,000         | 2,420,000         | 0.0%              |
| <b>Expenditure Total</b> | <b>16,982,016</b> | <b>18,581,475</b> | <b>21,146,041</b> | <b>24,522,497</b> | <b>13.8%</b>      |



## ENTERPRISE FUNDS -UTILITY

| UTILITY FUND SUMMARY                |                    |                   |                   |
|-------------------------------------|--------------------|-------------------|-------------------|
|                                     |                    |                   | FINAL             |
| <u>PROPRIETARY FUND</u>             | ACTUAL             | BUDGET            | BUDGET            |
|                                     | FY 08              | FY 09             | FY 10             |
| <b>OPERATING REVENUE</b>            |                    |                   |                   |
| Electric Billing                    | \$ 10,456,533      | \$ 10,821,290     | \$ 12,071,290     |
| Water Billings                      | 5,984,819          | 6,727,594         | 7,480,594         |
| Sewer Billings                      | 962,491            | 1,300,000         | 1,300,000         |
| Refuse Billings                     | 799,624            | 800,000           | 800,000           |
| Landfill Receipts                   | 312,738            | 570,000           | 570,000           |
| Penalties                           | 122,033            | 100,000           | 100,000           |
| Reimbursements & Miscellaneous      | 11,935             | 0                 | 0                 |
| Hook-up Fees                        | 197,553            | 240,000           | 240,000           |
| <b>Total Operating Revenue</b>      | <b>18,847,726</b>  | <b>20,558,884</b> | <b>22,561,884</b> |
| <b>OPERATING EXPENSE</b>            |                    |                   |                   |
| Utility Administration              | 73,079             | 89,539            | 93,858            |
| Electrical Distribution             | 8,234,014          | 9,313,774         | 9,258,201         |
| Water Service                       | 3,757,638          | 4,598,048         | 5,144,340         |
| Wastewater                          | 288,865            | 528,203           | 768,624           |
| Refuse Collection                   | 1,040,040          | 835,000           | 835,000           |
| Billing & Collection                | 631,038            | 640,015           | 940,012           |
| Other Services & Supplies           | 675,484            | 546,000           | 581,000           |
| Depreciation/Amortization           | 2,357,348          | -                 | -                 |
| <b>Total Operating Expense</b>      | <b>17,057,506</b>  | <b>16,550,579</b> | <b>17,621,035</b> |
| <b>Operating Income or (Loss)</b>   | <b>1,790,220</b>   | <b>4,008,305</b>  | <b>4,940,849</b>  |
| <b>NONOPERATING REVENUES</b>        |                    |                   |                   |
| Interest Earned                     | 129,412            | 30,000            | 30,000            |
| Property Taxes                      | 600,852            | 875,000           | 875,000           |
| Other                               | 767,580            | 0                 | 1,250,000         |
| Grants                              | 574,710            |                   |                   |
| <b>Total Nonoperating Revenues</b>  | <b>2,072,554</b>   | <b>905,000</b>    | <b>2,155,000</b>  |
| <b>NONOPERATING EXPENSES</b>        |                    |                   |                   |
| Interest Expense                    | 1,666,017          | 1,624,462         | 2,131,462         |
| Capital Projects                    | -                  | 550,000           | 2,350,000         |
| Loss on Disposition of Fixed Assets | 15,300             |                   |                   |
| <b>Total Nonoperating Expenses</b>  | <b>1,681,317</b>   | <b>2,174,462</b>  | <b>4,481,462</b>  |
| Net Income before                   |                    |                   |                   |
| Operating Transfers                 | 2,181,457          | 2,738,843         | 2,614,387         |
| Operating Transfers Out             | (2,200,000)        | (2,421,000)       | (2,420,000)       |
| <b>NET INCOME</b>                   | <b>(\$ 18,543)</b> | <b>\$ 317,843</b> | <b>\$ 194,387</b> |

# UTILITIES-ELECTRIC



### MISSION STATEMENT/ACTIVITY DESCRIPTION

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

### GOALS & STRATEGIC ISSUES

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

## ENTERPRISE FUNDS -UTILITY

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### BUDGET HIGHLIGHTS.

- Funding has been provided to maintain existing staffing levels. The Senior Electric Maintenance Technician Position has been changed to Substation Technician. It is currently vacant but will be filled this fiscal year.
- Funding is being provided to allow the division to continue to function as a utility. This includes money to purchase new line hardware and materials necessary to provide reliable electric service to the residents of the City. Funding for materials and supplies is the same as last year's budget. It should be noted that this year's Capital Budget shows an increase of \$100,000. This is because that money (\$100,000), was for items that were previously included in the Materials and Supplies account but should have been in the Capital account. This amount was moved from that account over to the Capital account. No overall increase has been requested.
- The Travel and Training Budget has been decreased by 20%.
- Funding for wholesale power purchases is the same as was budgeted last year.
- Funding for a new Warehouse and a new Line Truck has been deferred.
- A Rate Increase of approx. 15% is recommended this year to cover increased operating expenses, to partially fund a portion of Boulder City's share of the "3<sup>rd</sup> Straw" of the SNWA delivery system, and for electric rate stabilization in anticipation of a NV Energy Wholesale Power rate increase.
- Money is being budgeted to fund a small portion of an environmental study through the Silver State Energy Association for a future Eastern Nevada Transmission Project. This Project will ultimately provide a needed transmission path between Boulder City and the northern and eastern parts of Clark County as well as into the eastern portion of the state for future power supply options.

## ENTERPRISE FUNDS -UTILITY

**500-6700**

### UTILITY FUND - ELECTRIC

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 1,221,501         | 1,324,456         | 1,307,262         | 1,302,557             | 1,283,425                     |
| 1002                                | Part-time/Temporary        | 21,783            | 29,354            | 34,944            | 34,054                | 37,336                        |
| 1003                                | Overtime                   | 39,007            | 62,716            | 105,104           | 52,497                | 0                             |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 1,282,291         | 1,416,526         | 1,447,310         | 1,389,107             | 1,320,761                     |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 135,943           | 143,696           | 149,792           | 157,888               | 183,247                       |
| 1502                                | PERS Retirement            | 240,002           | 275,619           | 290,000           | 273,385               | 280,601                       |
| 1503                                | Workers Comp               | 16,266            | 19,090            | 18,784            | 16,838                | 18,319                        |
| 1504                                | Medicare                   | 11,890            | 14,659            | 19,650            | 15,563                | 18,033                        |
| 1505                                | Disability/Social Security | 1,351             | 1,843             | 1,538             | 2,111                 | 0                             |
|                                     | <b>Total</b>               | 405,452           | 454,907           | 479,764           | 465,784               | 500,200                       |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 30,360            | 43,221            | 45,200            | 41,706                | 51,400                        |
| 3000                                | Material & Supplies        | 300,519           | 359,083           | 370,000           | 356,631               | 270,000                       |
| 4000                                | Travel & Training          | 23,755            | 22,435            | 24,300            | 17,372                | 6,840                         |
| 5000                                | Contractual Services       | 5,405,812         | 5,978,243         | 6,944,200         | 5,207,521             | 6,938,000                     |
| 6000                                | Other Operating Exp.       | 6,806             | 5,238             | 3,000             | 4,018                 | 3,000                         |
|                                     | <b>Total</b>               | 5,767,252         | 6,408,220         | 7,386,700         | 5,627,248             | 7,269,240                     |
| <b>Total Operating Costs</b>        |                            | 7,454,995         | 8,279,653         | 9,313,774         | 7,482,139             | 9,090,201                     |
| 7000                                | Capital Costs              | 0                 | -45,638           | 0                 | 0                     | 100,000                       |
| 8000                                | Other one-time Costs       | 0                 | 0                 | 0                 | 0                     | 68,000                        |
|                                     | Depreciation               | 481,746           | 494,878           |                   | 501,824               |                               |
| <b>Total Expenditures</b>           |                            | 7,936,741         | 8,728,893         | 9,313,774         | 7,983,963             | 9,258,201                     |

## ENTERPRISE FUNDS -UTILITY

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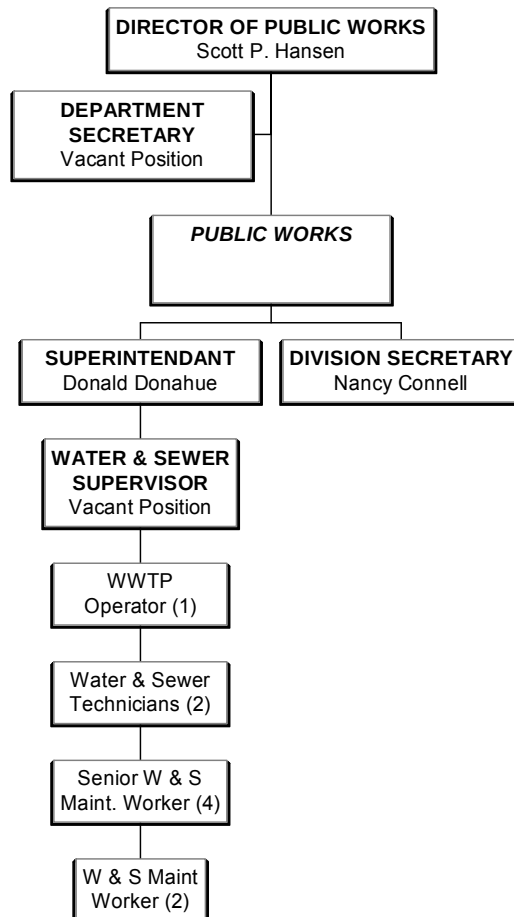
### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2009 and 2010 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

| <b><u>Performance Measures:</u></b>    | <b>2007<br/>Actual</b> | <b>2008<br/>Actual</b> | <b>2009<br/>Estimated</b> | <b>2010<br/>Estimated</b> |
|----------------------------------------|------------------------|------------------------|---------------------------|---------------------------|
| Kilowatt-hours Purchased               | 183,386,834            | 185,990,964            | 182,940,384               | 186,000,000               |
| Ave. Revenue/Kwh<br>Purchased          | .054                   | .055                   | .056                      | .064                      |
| Ave.O&M Expense/Kwh<br>(less PP costs) | 0.014                  | 0.016                  | 0.017                     | 0.018                     |
| Ave. Purchased Pwr.<br>Cost/Kwh        | .03                    | .03                    | .027                      | .04                       |



# UTILITIES-WATER



## MISSION STATEMENT/ACTIVITY DESCRIPTION

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

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

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

## ENTERPRISE FUNDS -UTILITY

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### GOALS & STRATEGIC ISSUES

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

### BUDGET HIGHLIGHTS

- No vehicle and equipment replacement has been provided for in this year's budget. The Water/Wastewater Division has a vactor truck eligible for replacement according to the city's equipment replacement schedule. The Division Supervisor estimates that this \$150,000 piece of equipment should be replaced within the next 3-years or the city will end up spending more money maintaining this piece of equipment rather than replacing it.
- There are numerous Capital Improvement Program (CIP) projects outlined in the budget vital to proper operation of the water and sewer systems of Boulder City.
- The Travel and Training budget has been cut by 20%. As a result, fewer staff members will attend training to stay up-to-date on the latest technologies and efficiencies. Eight of the 10 members of this Division are required to maintain certifications from the Nevada Department of Environmental Protection in both Water Distribution and Wastewater Collection and Treatment.

## ENTERPRISE FUNDS -UTILITY

**500-6800**

### UTILITY FUND - WATER

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 412,373           | 429,087           | 313,627           | 481,105               | 444,946                       |
| 1002                                | Part-time/Temporary        | 226               | 0                 | 0                 | 0                     | 0                             |
| 1003                                | Overtime                   | 32,691            | 29,484            | 42,000            | 28,620                | 42,000                        |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 445,290           | 458,571           | 355,627           | 509,725               | 486,946                       |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 72,060            | 67,982            | 53,363            | 87,416                | 88,007                        |
| 1502                                | PERS Retirement            | 85,517            | 89,249            | 64,294            | 101,310               | 95,256                        |
| 1503                                | Workers Comp               | 8,399             | 8,567             | 5,637             | 9,529                 | 8,299                         |
| 1504                                | Medicare                   | 5,528             | 6,350             | 2,737             | 7,417                 | 4,078                         |
| 1505                                | Disability/Social Security | 14                | 0                 | 40                | 0                     | 0                             |
|                                     | <b>Total</b>               | 171,518           | 172,148           | 126,071           | 205,671               | 195,640                       |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 47,124            | 57,703            | 80,000            | 53,374                | 80,000                        |
| 3000                                | Material & Supplies        | 94,411            | 92,848            | 210,000           | 96,424                | 210,000                       |
| 4000                                | Travel & Training          | 3,914             | 3,251             | 4,050             | 4,097                 | 3,240                         |
| 5000                                | Contractual Services       | 2,793,589         | 2,964,612         | 3,811,300         | 2,979,729             | 3,810,000                     |
| 6000                                | Other Operating Exp.       | 1,889             | 4,596             | 1,000             | 1,019                 | 1,000                         |
|                                     | <b>Total</b>               | 2,940,927         | 3,123,010         | 4,106,350         | 3,134,643             | 4,104,240                     |
| <b>Total Operating Costs</b>        |                            | 3,557,735         | 3,753,729         | 4,588,048         | 3,850,039             | 4,786,826                     |
| 7000                                | Capital Costs              | 0                 | 3,909             | 10,000            | 0                     | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 357,514                       |
|                                     | Depreciation               | 1,791,484         | 1,842,907         |                   | 1,853,190             |                               |
| <b>Total<br/>Expenditures</b>       |                            | <b>5,349,219</b>  | <b>5,600,545</b>  | <b>4,598,048</b>  | <b>5,703,229</b>      | <b>5,144,340</b>              |

## ENTERPRISE FUNDS -UTILITY

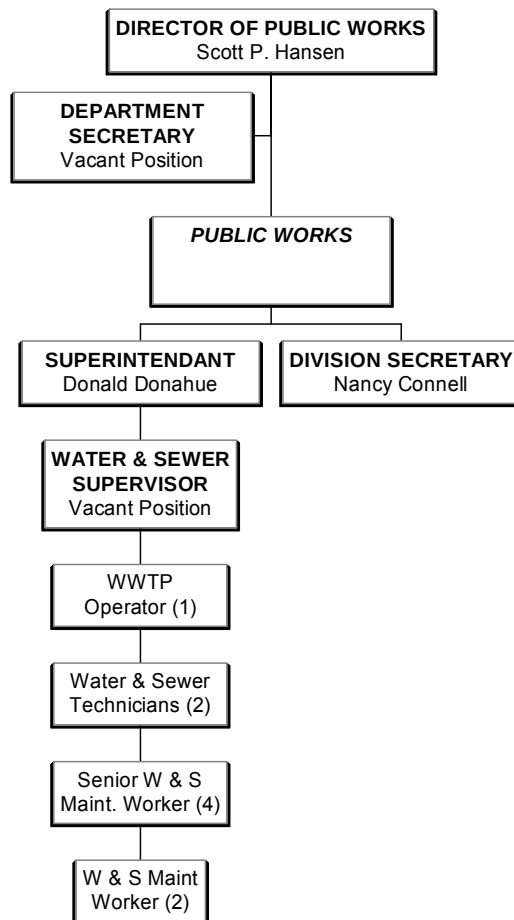
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### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2009 and 2010 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

| <b><u>Performance Measures:</u></b> | <b>2007<br/>Actual</b> | <b>2008<br/>Actual</b> | <b>2009<br/>Estimated</b> | <b>2010<br/>Estimated</b> |
|-------------------------------------|------------------------|------------------------|---------------------------|---------------------------|
| Water Meter Repair                  | 780                    | 720                    | 800                       | 790                       |
| Water services repaired             | 144                    | 120                    | 150                       | 140                       |
| Acre feet of water distributed      | 11499                  | 12489                  | 13916                     | 13816                     |
| Line Locations                      | 1380                   | 1300                   | 1440                      | 1400                      |

# UTILITIES-WASTEWATER



### MISSION STATEMENT/ACTIVITY DESCRIPTION

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

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

## ENTERPRISE FUNDS -UTILITY

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### GOALS & STRATEGIC ISSUES

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

### BUDGET HIGHLIGHTS

- No vehicle and equipment replacement has been provided for in this year's budget. The Water/Wastewater Division has a vactor truck eligible for replacement according to the city's equipment replacement schedule. The Division Supervisor estimates that this \$150,000 piece of equipment should be replaced within the next 3-years or the city will end up spending more money maintaining this piece of equipment rather than replacing it.
- There are numerous Capital Improvement Program (CIP) projects outlined in the budget vital to proper operation of the water and sewer systems of Boulder City.
- The Travel and Training budget has been cut by 20%. As a result, fewer staff members will attend training to stay up-to-date on the latest technologies and efficiencies. Eight of the 10 members of this Division are required to maintain certifications from the Nevada Department of Environmental Protection in both Water Distribution and Wastewater Collection and Treatment.

## ENTERPRISE FUNDS -UTILITY

**500-6850**

### UTILITY FUND - WASTEWATER

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 148,061           | 77,344            | 151,825           | 70,395                | 230,863                       |
| 1002                                | Part-time/Temporary        | 0                 | 0                 | 0                 | 0                     | 0                             |
| 1003                                | Overtime                   | 12,169            | 5,591             | 22,000            | 4,405                 | 22,000                        |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 160,230           | 82,935            | 173,825           | 74,800                | 252,863                       |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 16,845            | 10,442            | 26,214            | 11,068                | 45,577                        |
| 1502                                | PERS Retirement            | 25,530            | 16,377            | 31,124            | 14,962                | 49,231                        |
| 1503                                | Workers Comp               | 2,003             | 1,203             | 2,769             | 1,083                 | 4,297                         |
| 1504                                | Medicare                   | 1,431             | 1,067             | 771               | 1,085                 | 1,396                         |
| 1505                                | Disability/Social Security |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 45,809            | 29,089            | 60,878            | 28,197                | 100,501                       |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 24,020            | 26,552            | 20,500            | 24,674                | 20,500                        |
| 3000                                | Material & Supplies        | 81,481            | 64,505            | 80,000            | 71,519                | 80,000                        |
| 4000                                | Travel & Training          | 706               | 800               | 4,500             | 1,604                 | 3,600                         |
| 5000                                | Contractual Services       | 32,282            | 78,044            | 188,000           | 72,607                | 150,000                       |
| 6000                                | Other Operating Exp.       | 0                 | 0                 | 500               | 99                    | 500                           |
|                                     | <b>Total</b>               | 138,489           | 169,901           | 293,500           | 170,503               | 254,600                       |
| <b>Total Operating Costs</b>        |                            | 344,528           | 281,925           | 528,203           | 273,500               | 607,964                       |
| 7000                                | Capital Costs              | 0                 | 6,940             | 0                 | 0                     | 0                             |
| 8000                                | Other one-time<br>Costs    | 0                 | 0                 | 0                 | 0                     | 160,660                       |
| <b>Total<br/>Expenditures</b>       |                            | <b>344,528</b>    | <b>288,865</b>    | <b>528,203</b>    | <b>273,500</b>        | <b>768,624</b>                |

## ENTERPRISE FUNDS -UTILITY

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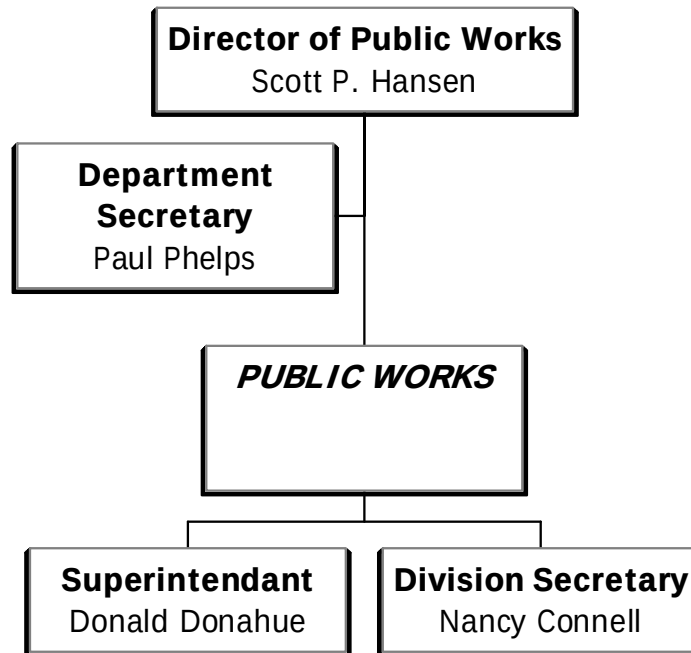
### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2009 and 2010 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

| <b><u>Performance Measures:</u></b>     | <b>2007<br/>Actual</b> | <b>2008<br/>Actual</b> | <b>2009<br/>Estimated</b> | <b>2010<br/>Estimated</b> |
|-----------------------------------------|------------------------|------------------------|---------------------------|---------------------------|
| Feet of sewer cleaned                   | 100,000                | 110,000                | 115,000                   | 115,000                   |
| Line Locations (Call before<br>you dig) | 1,380                  | 1,300                  | 1,440                     | 1,440                     |
| Acre ft of wastewater treated           | 1,500                  | 1,500                  | 1,600                     | 1,600                     |



## UTILITIES-ADMINISTRATION



### **MISSION STATEMENT/ACTIVITY DESCRIPTION.**

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

## ENTERPRISE FUNDS -UTILITY

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### GOALS & STRATEGIC ISSUES.

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

### BUDGET HIGHLIGHTS.

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

## ENTERPRISE FUNDS -UTILITY

**500-6400**

### UTILITY FUND - ADMINISTRATION

|                                     |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|-------------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b><u>Salaries &amp; Wages</u></b>  |                            |                   |                   |                   |                       |                               |
| 1001                                | Regular Salaries           | 47,938            | 51,937            | 57,963            | 54,050                | 53,893                        |
| 1002                                | Part-time/Temporary        | 0                 | 925               | 0                 | 1,438                 | 0                             |
| 1003                                | Overtime                   | 1,105             | 4,214             | 600               | 456                   | 2,600                         |
| 1004                                | Commissions                |                   |                   |                   |                       |                               |
|                                     | <b>Total</b>               | 49,043            | 57,076            | 58,563            | 55,944                | 56,493                        |
| <b><u>Benefits</u></b>              |                            |                   |                   |                   |                       |                               |
| 1501                                | Health Insurance           | 9,024             | 9,193             | 9,362             | 10,541                | 12,111                        |
| 1502                                | PERS Retirement            | 9,396             | 10,312            | 10,857            | 10,807                | 11,587                        |
| 1503                                | Workers Comp               | 1,055             | 1,121             | 989               | 1,111                 | 1,145                         |
| 1504                                | Medicare                   | 709               | 822               | 768               | 807                   | 782                           |
| 1505                                | Disability/Social Security | 0                 | 57                | 0                 | 89                    | 0                             |
|                                     | <b>Total</b>               | 20,184            | 21,505            | 21,976            | 23,355                | 25,625                        |
| <b><u>Services and Supplies</u></b> |                            |                   |                   |                   |                       |                               |
| 2000                                | Maintenance                | 397               | 1,419             | 3,800             | 276                   | 3,800                         |
| 3000                                | Material & Supplies        | 840               | -9,562            | 1,800             | 396                   | 1,800                         |
| 4000                                | Travel & Training          | 199               | 0                 | 1,300             | 0                     | 1,040                         |
| 5000                                | Contractual Services       | 3,111             | 2,641             | 1,600             | 3,093                 | 4,600                         |
| 6000                                | Other Operating Exp.       | 0                 | 0                 | 500               | 0                     | 500                           |
|                                     | <b>Total</b>               | 4,547             | -5,502            | 9,000             | 3,765                 | 11,740                        |
| <b>Total Operating Costs</b>        |                            | 73,774            | 73,079            | 89,539            | 83,064                | 93,858                        |
| 7000                                | Capital Costs              | 0                 | 0                 | 0                 | 0                     | 0                             |
| 8000                                | Depreciation               | 1,262             | 905               | 0                 | 735                   | 0                             |
| <b>Total Expenditures</b>           |                            | 75,036            | 73,984            | 89,539            | 83,799                | 93,858                        |

## ENTERPRISE FUNDS -UTILITY

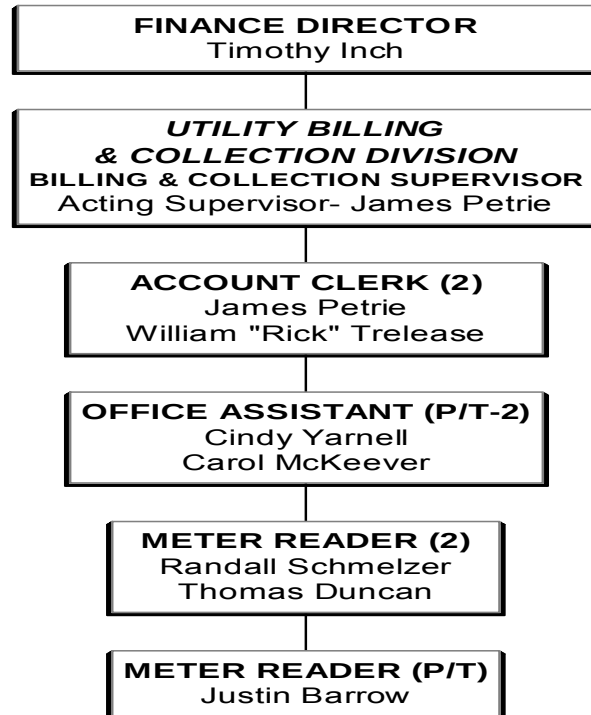
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### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2009 and 2010 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

| <b><u>Performance Measures:</u></b>      | <b>2007<br/>Actual</b> | <b>2008<br/>Actual</b> | <b>2009<br/>Estimated</b> | <b>2010<br/>Estimated</b> |
|------------------------------------------|------------------------|------------------------|---------------------------|---------------------------|
| Work Orders entered or completed         | 5000                   | 5100                   | 5000                      | 5000                      |
| Invoice/purchase orders processed weekly | 50                     | 50                     | 55                        | 50                        |
| Meter input weekly                       | 30                     | 30                     | 30                        | 30                        |
| Daily payroll entries, # of employees    | 47                     | 39                     | 45                        | 47                        |

## UTILITIES-BILLING & COLLECTION



### MISSION STATEMENT/ACTIVITY DESCRIPTION.

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

### GOALS & STRATEGIC ISSUES.

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

## ENTERPRISE FUNDS -UTILITY

### BUDGET HIGHLIGHTS.

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

**500-8000**

### UTILITY FUND - BILLING AND COLLECTION

|                              |                            | FY 2007<br>Actual | FY 2008<br>Actual | FY 2009<br>Budget | FY 2009<br>YTD Actual | FY 2010<br>Approved<br>Budget |
|------------------------------|----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------------|
| <b>Salaries &amp; Wages</b>  |                            |                   |                   |                   |                       |                               |
| 1001                         | Regular Salaries           | 254,023           | 281,835           | 278,787           | 274,422               | 295,084                       |
| 1002                         | Part-time/Temporary        | 70,974            | 81,187            | 60,085            | 85,290                | 102,018                       |
| 1003                         | Overtime                   | 2,134             | 14,346            | 25,990            | 35,734                | 13,847                        |
| 1004                         | Commissions                |                   |                   |                   |                       |                               |
|                              | <b>Total</b>               | 327,131           | 377,368           | 364,862           | 395,446               | 410,949                       |
| <b>Benefits</b>              |                            |                   |                   |                   |                       |                               |
| 1501                         | Health Insurance           | 45,027            | 45,887            | 46,810            | 49,482                | 60,555                        |
| 1502                         | PERS Retirement            | 64,572            | 73,363            | 69,468            | 73,680                | 76,089                        |
| 1503                         | Workers Comp               | 7,100             | 7,905             | 7,911             | 7,897                 | 9,160                         |
| 1504                         | Medicare                   | 4,750             | 5,416             | 4,913             | 5,714                 | 4,893                         |
| 1505                         | Disability/Social Security |                   |                   |                   |                       |                               |
|                              | <b>Total</b>               | 121,449           | 132,571           | 129,102           | 136,773               | 150,697                       |
| <b>Services and Supplies</b> |                            |                   |                   |                   |                       |                               |
| 2000                         | Maintenance                | 6,645             | 4,175             | 6,500             | 3,768                 | 7,850                         |
| 3000                         | Material & Supplies        | 41,442            | 56,288            | 58,600            | 48,300                | 58,600                        |
| 4000                         | Travel & Training          | 1,781             | 563               | 4,000             | 243                   | 3,200                         |
| 5000                         | Contractual Services       | 52,578            | 44,420            | 76,450            | 60,365                | 76,550                        |
| 6000                         | Other Operating Exp.       | 0                 | 208               | 500               | 7                     | 500                           |
|                              | <b>Total</b>               | 102,446           | 105,654           | 146,050           | 112,683               | 146,700                       |
| <b>Total Operating Costs</b> |                            | 551,026           | 615,593           | 640,014           | 644,902               | 708,346                       |
| 7000                         | Capital Costs              | 0                 | 15,445            | 0                 | 0                     | 0                             |
| 8000                         | Other one-time Costs       | 0                 | 0                 | 0                 | 0                     | 231,666                       |
|                              | Depreciation               | 10,335            | 14,869            |                   | 13,864                |                               |
| <b>Total Expenditures</b>    |                            | <b>561,361</b>    | <b>645,907</b>    | <b>640,014</b>    | <b>658,767</b>        | <b>940,012</b>                |

## ENTERPRISE FUNDS -UTILITY

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### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2009 and 2010 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

| <b><u>Performance Measures:</u></b>    | <b>2007<br/>Actual</b> | <b>2008<br/>Actual</b> | <b>2009<br/>Estimated</b> | <b>2010<br/>Estimated</b> |
|----------------------------------------|------------------------|------------------------|---------------------------|---------------------------|
| # Bills Sent                           | 92089                  | 93309                  | 94183                     | 95214                     |
| Reminders/Shut Off Notices<br>Sent (#) | 15956/5749             | 16466/5208             | 15146/4910                | 15601/6348                |
| Payments Processed (#)                 | 100827                 | 103301                 | 104514                    | 105517                    |
| Business/Liquor Licenses<br>issued (#) | 376/18                 | 346/22                 | 369/26                    | 705/28                    |
| Penalties Applied (\$)                 | 124448                 | 113803                 | 113650                    | 132885                    |
| Liens filed (\$)                       | 6/601                  | 6/886                  | 7/952                     | 15/3598                   |

## ENTERPRISE FUNDS - OTHER

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### **Aviation Fund Revenues**

Building and Ground Leases – Revenues received for the rental of hangars at the airport. (19%)

Tiedowns – Revenues received for tiedown fees from airplanes located at the Boulder City airport. (1%)

Fuel Sales – The City receives a small commission on all fuel sales completed at the airport. (6%)

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

FAA Grant – A grant for expansion of security fencing projects. (73%)

### **Aviation Fund Expenses**

Airport Operations – Expenditures for the daily operation of the airport. (24.5%)

Capital Outlays – Expenditures for major capital projects and renovations. (75.5%)

### **Cemetery Fund Revenues**

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

Other – Charges for ongoing care of the landscaping and overall cemetery property. (55%)

Interest Income – Interest earned on the investment of the fund's idle cash balance. (19.0%)

### **Cemetery Fund Expenses**

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

### **Golf Course Fund Revenues**

Golf Course Receipts – Revenues received from green fees, pavilion rentals, food and beverages, pro shop sales, and various other golf related receipts. (84.2%)

General Fund Transfer – Transfer from the General Fund for a debt service payment. (15.8%)

### **Golf Course Fund Expenses**

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

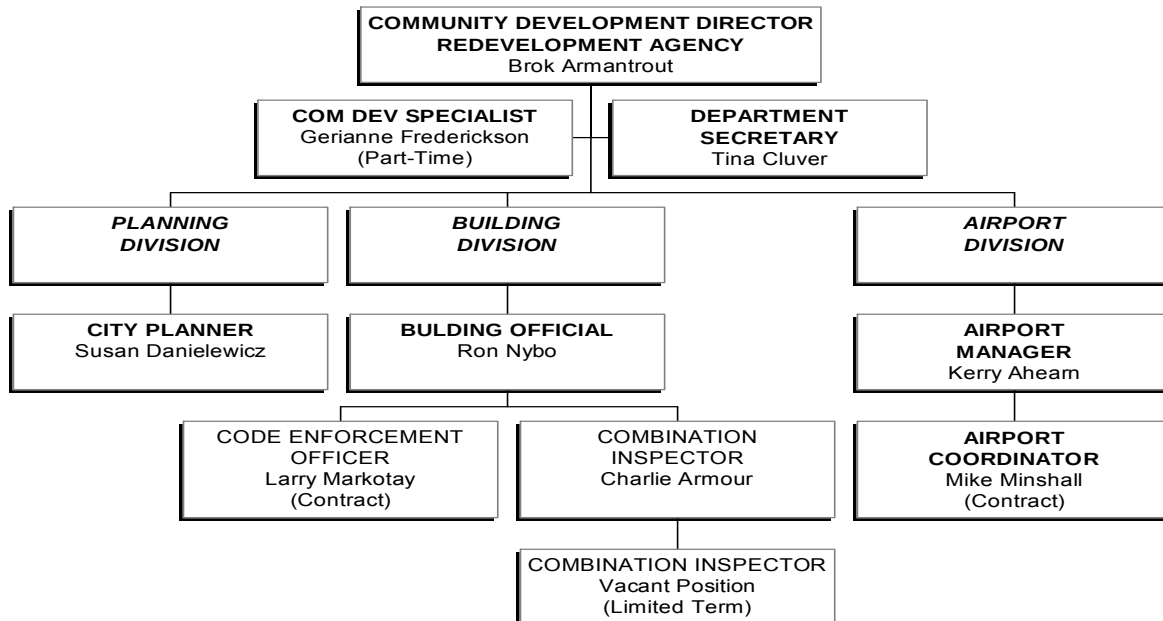
Debt Service – Payment for bonds that were issued for construction of the golf course. (38.0%)



## ENTERPRISE FUNDS - AVIATION

|                                    |                     |                  |                  |
|------------------------------------|---------------------|------------------|------------------|
| <b>AVIATION FUND</b>               |                     |                  |                  |
|                                    |                     |                  |                  |
|                                    |                     |                  | <b>FINAL</b>     |
| <b><u>PROPRIETARY FUND</u></b>     | <b>ACTUAL</b>       | <b>BUDGET</b>    | <b>BUDGET</b>    |
|                                    | <b>FY 08</b>        | <b>FY 09</b>     | <b>FY 10</b>     |
| <b>OPERATING REVENUE</b>           |                     |                  |                  |
| Rents and Royalties                | \$ 409,831          | \$ 415,825       | \$ 452,325       |
| Miscellaneous                      | 1,896               | 0                | 0                |
|                                    |                     |                  |                  |
|                                    |                     |                  |                  |
| <b>Total Operating Revenue</b>     | <b>411,727</b>      | <b>415,825</b>   | <b>452,325</b>   |
|                                    |                     |                  |                  |
| <b>OPERATING EXPENSE</b>           |                     |                  |                  |
| Airport Operations                 |                     |                  |                  |
| Salaries and Wages                 | 0                   | 224,512          | 217,798          |
| Supplies and Services              | 121,627             | 126,839          | 170,384          |
| Depreciation/Amortization          | 232,867             |                  |                  |
| <b>Total Operating Expense</b>     | <b>354,494</b>      | <b>351,351</b>   | <b>388,182</b>   |
| <b>Operating Income or (Loss)</b>  | <b>57,233</b>       | <b>64,474</b>    | <b>64,143</b>    |
|                                    |                     |                  |                  |
| <b>NONOPERATING REVENUES</b>       |                     |                  |                  |
| Interest Earned                    | -                   | -                | -                |
| FAA Grant                          | 1,699,744           | 800,000          | 1,140,000        |
|                                    |                     |                  |                  |
| <b>Total Nonoperating Revenues</b> | <b>1,699,744</b>    | <b>800,000</b>   | <b>1,140,000</b> |
| <b>NONOPERATING EXPENSES</b>       |                     |                  |                  |
| Capital Outlays                    | -                   | 840,000          | 1,200,000        |
| Loss on Disposition of Assets      |                     |                  |                  |
|                                    |                     |                  |                  |
| <b>Total Nonoperating Expenses</b> | <b>-</b>            | <b>840,000</b>   | <b>1,200,000</b> |
| Net Income before                  |                     |                  |                  |
| Operating Transfers                | 1,756,977           | 24,474           | 4,143            |
|                                    |                     |                  |                  |
| Operating Transfers                |                     |                  |                  |
| In                                 | -                   |                  |                  |
| Out                                | -                   | -                | -                |
| Net Operating Transfers            | -                   | -                | -                |
|                                    |                     |                  |                  |
| <b>NET INCOME</b>                  | <b>\$ 1,756,977</b> | <b>\$ 24,474</b> | <b>\$ 4,143</b>  |

# AVIATION



### MISSION STATEMENT/ACTIVITY DESCRIPTION

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

### Department Description

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

### GOALS & STRATEGIC ISSUES

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

## ENTERPRISE FUNDS - AVIATION

### BUDGET HIGHLIGHTS

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

| AVIATION FUND                     |                |                  |                  |                  |                  |
|-----------------------------------|----------------|------------------|------------------|------------------|------------------|
|                                   | FY 2007        | FY 2008          | FY 2009          | FY 2009          | FY 2010          |
|                                   | Actual         | Actual           | Budget           | YTD Actual       | Approved Budget  |
| <b>Revenues</b>                   |                |                  |                  |                  |                  |
| Intergovernmental Revenue-FAA     | 211,906        | 1,699,744        | 800,000          | 1,095,006        | 1,140,000        |
| Miscellaneous                     | -              | -                | 32,000           | -                | 1,000            |
| Interest Income                   | 79             | -                | -                | -                | -                |
| Airport Build Lease               | 15,642         | 84,648           | -                | 67,636           | 70,000           |
| Airport Tiedowns                  | 18,595         | 16,910           | 18,000           | 35,895           | 18,000           |
| Airport Fuel Sales                | 66,493         | 70,798           | 72,000           | 71,333           | 80,000           |
| Airport Landing Fees              | 1,240          | 200              | 7,000            | 19,100           | 7,000            |
| Airport Ground Lease              | 213,269        | 237,275          | 286,325          | 234,925          | 236,325          |
| Miscellaneous-Fuel Tax            | -              | 1,895            | 500              | 6,881            | 40,000           |
| <b>Total Fund Revenue</b>         | <b>527,224</b> | <b>2,111,470</b> | <b>1,215,825</b> | <b>1,530,776</b> | <b>1,592,325</b> |
| <b>Airport Expenditures</b>       |                |                  |                  |                  |                  |
| Salaries & Wages                  | -              | -                | 161,259          | 95,086           | 154,775          |
| Employee Benefits                 | -              | -                | 63,253           | 103,281          | 63,023           |
| Maintenance                       | 3,472          | 2,049            | 37,250           | 21,632           | 12,804           |
| Material & Supplies               | 24,303         | 33,424           | 2,500            | 35,528           | 30,000           |
| Travel & Training                 | 3,638          | 6,425            | 4,300            | 11,409           | 3,870            |
| Contractual Services              | 116,711        | 79,729           | 58,000           | 44,934           | 60,180           |
| Other Operating Exp.              | 9,019          | -                | 24,788           | 7,224            | 22,508           |
| Capital Costs                     | -              | -                | 840,000          | 0                | 1,200,000        |
| Other/New Requests                | -              | -                | -                | -                | 41,022           |
| Depreciation                      | 178,573        | 232,867          | -                | 301,856          | -                |
| <b>Total Airport Expenditures</b> | <b>335,716</b> | <b>354,494</b>   | <b>1,191,350</b> | <b>620,952</b>   | <b>1,588,182</b> |
| Fund Balance Increase (Decrease)  | 191,508        | 1,756,976        | 24,475           | 909,824          | 4,143            |
| Fund Balance                      |                |                  |                  |                  |                  |
| Add: Beginning Fund Balance       | 4,571,148      | 4,762,656        | 6,519,632        |                  | 6,544,107        |
| Ending Fund Balance               | 4,762,656      | 6,519,632        | 6,544,107        |                  | 6,548,250        |

## ENTERPRISE FUNDS - AVIATION

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### OPERATING STATISTICS AND PERFORMANCE MEASURES:

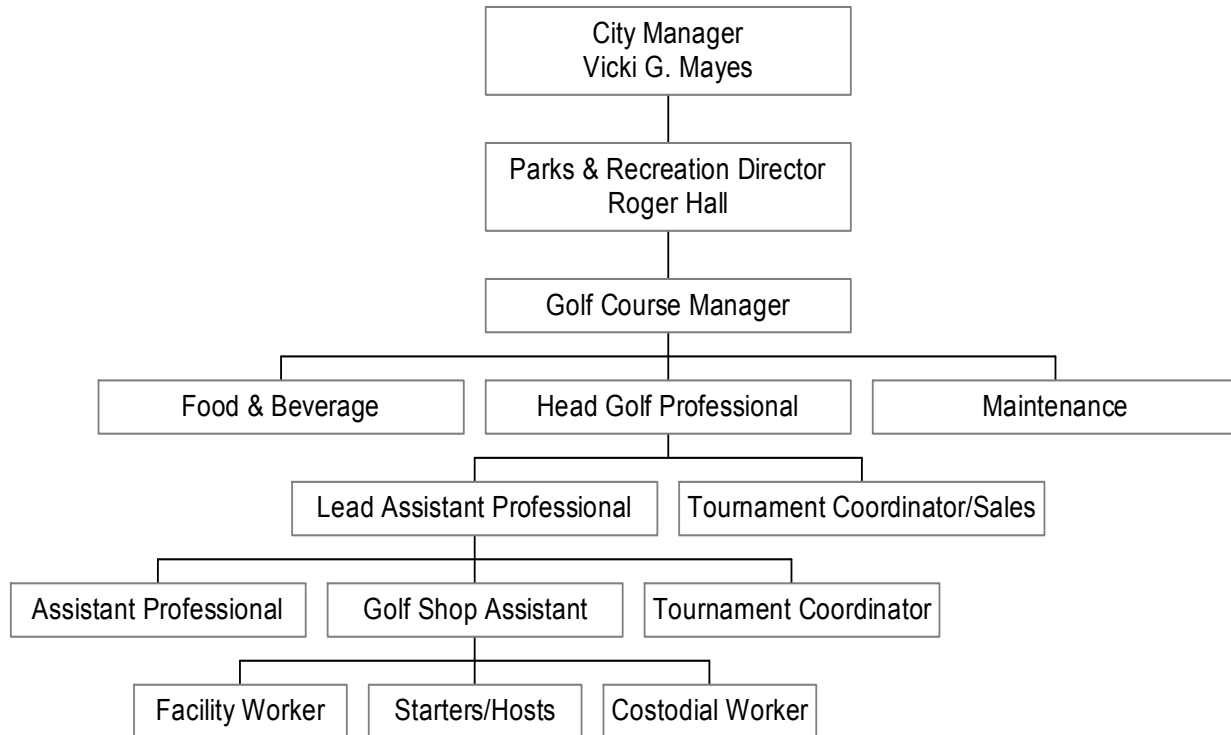
The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2009 and 2010 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

| <b><u>Performance Measures:</u></b>       | <b>2007<br/>Actual</b> | <b>2008<br/>Actual</b> | <b>2009<br/>Estimated</b> | <b>2010<br/>Estimated</b> |
|-------------------------------------------|------------------------|------------------------|---------------------------|---------------------------|
| Take-off's & Landings                     | 19000                  | 19650                  | 24200                     | 24200                     |
| Available Hangars                         | 140                    | 140                    | 140                       | 140                       |
| Airport Committee Meeting<br>Agenda Items | 50                     | 50                     | 50                        | 50                        |

## ENTERPRISE FUNDS - CEMETERY

|                                    |                   |                     |                    |
|------------------------------------|-------------------|---------------------|--------------------|
| <b>CEMETERY FUND SUMMARY</b>       |                   |                     |                    |
|                                    |                   |                     |                    |
|                                    |                   |                     |                    |
|                                    |                   |                     | <b>FINAL</b>       |
| <b><u>PROPRIETARY FUND</u></b>     | <b>ACTUAL</b>     | <b>BUDGET</b>       | <b>BUDGET</b>      |
|                                    | <b>FY 08</b>      | <b>FY 09</b>        | <b>FY 10</b>       |
| <b>OPERATING REVENUE</b>           |                   |                     |                    |
| Sale of Lots                       | \$ 69,543         | \$ 15,000           | \$ 30,000          |
| Opening & Closing                  | 67,294            | 18,000              | 20,000             |
| Other Revenue                      | 21,742            | 12,000              | 12,000             |
|                                    |                   |                     |                    |
| <b>Total Operating Revenue</b>     | <b>158,579</b>    | <b>45,000</b>       | <b>62,000</b>      |
|                                    |                   |                     |                    |
| <b>OPERATING EXPENSE</b>           |                   |                     |                    |
| Maintenance and Supplies           | 23,558            | 50,000              | 67,822             |
| Utility Expense                    |                   | 34,500              | 34,500             |
| Depreciation/Amortization          | 10,928            | -                   | -                  |
|                                    |                   |                     |                    |
| <b>Total Operating Expense</b>     | <b>34,486</b>     | <b>84,500</b>       | <b>102,322</b>     |
| <b>Operating Income or (Loss)</b>  | <b>124,093</b>    | <b>(39,500)</b>     | <b>(40,322)</b>    |
|                                    |                   |                     |                    |
| <b>NONOPERATING REVENUES</b>       |                   |                     |                    |
| Interest Earned                    | 30,451            | 12,731              | 15,000             |
|                                    |                   |                     |                    |
| <b>Total Nonoperating Revenues</b> | <b>30,451</b>     | <b>12,731</b>       | <b>15,000</b>      |
|                                    |                   |                     |                    |
| <b>NONOPERATING EXPENSES</b>       |                   |                     |                    |
| Loss on Disposition                | -                 | -                   | -                  |
| Capital Outlay                     |                   | (171,000)           |                    |
|                                    |                   |                     |                    |
| <b>Total Nonoperating Expenses</b> | <b>-</b>          | <b>(171,000)</b>    | <b>-</b>           |
| Net Income before                  |                   |                     |                    |
| Operating Transfers                | 154,544           | (197,769)           | (25,322)           |
|                                    |                   |                     |                    |
| Operating Transfers                |                   |                     |                    |
| In                                 |                   |                     |                    |
| Out                                | (46,000)          | (46,000)            | (46,000)           |
| Net Operating Transfers            | (46,000)          | (46,000)            | (46,000)           |
| <b>NET INCOME</b>                  | <b>\$ 108,544</b> | <b>\$ (243,769)</b> | <b>\$ (71,322)</b> |

# BOULDER CREEK GOLF COURSE



## MISSION STATEMENT

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

## Department Description

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

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

## ENTERPRISE FUNDS - GOLF

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

### **Milestones Met / Services Provided**

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

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

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

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

## ENTERPRISE FUNDS - GOLF

### BOULDER CREEK GOLF COURSE FUND

|                                                    | FY 2007          | FY 2008          | FY 2009          | FY 2009<br>YTD   | FY 2010<br>Approved |
|----------------------------------------------------|------------------|------------------|------------------|------------------|---------------------|
|                                                    | Actual           | Actual           | Budget           | Actual           | Budget              |
| <b>Revenues</b>                                    |                  |                  |                  |                  |                     |
| Golf Course Receipts                               | 2,737,261        | 2,778,859        | 2,992,871        | 2,472,653        | 2,410,000           |
| Merchandise Sales                                  | 260,738          | 234,904          | 226,600          | -                | 200,000             |
| Pavilion Rent                                      | 5,070            | 16,900           | 24,720           | -                | 15,000              |
| Food and Beverage<br>Transfer from General<br>Fund | 99,514           | 57,945           | 103,000          | -                | 60,000              |
|                                                    | 1,229,788        | 1,159,976        | 834,976          | 632,101          | 501,977             |
| <b>Total Fund<br/>Revenue</b>                      | <b>4,332,371</b> | <b>4,248,584</b> | <b>4,182,167</b> | <b>3,104,754</b> | <b>3,186,977</b>    |
| <b>Fund Expenditures</b>                           |                  |                  |                  |                  |                     |
| Salaries & Wages                                   | 12,397           | 13,306           | 17,960           | 14,321           | 14,121              |
| Employee Benefits                                  | -                | 1,545            | -                | 1,470            | 2,225               |
| Maintenance                                        | 11,366           | 35,600           | 1,231,000        | 6,787            | 1,000,000           |
| Material & Supplies                                | 1,432,184        | 228,831          | 378,084          | 164,600          | 95,244              |
| Travel & Training                                  | -                | -                | -                | -                | -                   |
| Contractual Services                               | 1,386,098        | 2,566,283        | 957,992          | 1,832,790        | 848,410             |
| Other Operating Exp.                               | 21,089           | 10,624           | -                | 2,154            | -                   |
| Capital Costs                                      | -                | 224,747          | 200,000          | 25,793           | -                   |
| Depreciation                                       | 814,068          | 764,373          | -                | -                | -                   |
| Debt Service                                       | 425,740          | 352,881          | 1,382,174        | 433,518          | 1,226,977           |
| <b>Total Expenditures</b>                          | <b>4,102,942</b> | <b>4,198,190</b> | <b>4,167,210</b> | <b>2,481,433</b> | <b>3,186,977</b>    |
| <br>Fund Balance Increase (Decrease)               | <br>229,429      | <br>50,394       | <br>14,957       | <br>623,321      | <br>-               |
| <br>Fund Balance                                   |                  |                  |                  |                  |                     |
| Add: Beginning Fund Balance                        | (3,206,195)      | (2,976,766)      | (2,926,372)      |                  | (2,911,415)         |
| Ending Fund Balance                                | (2,976,766)      | (2,926,372)      | (2,911,415)      |                  | (2,911,415)         |



## OTHER FUNDS

### CAPITAL IMPROVEMENT FUND

|                                            | ACTUAL<br>FY 08    | BUDGET<br>FY 09    | FINAL<br>BUDGET<br>FY 10 |
|--------------------------------------------|--------------------|--------------------|--------------------------|
| <b>REVENUES:</b>                           |                    |                    |                          |
| Interest Earnings                          | \$ 101,893         | \$ 50,000          | \$ 50,000                |
| Leases                                     | 543,699            | 592,536            | 876,881                  |
| Land Sales                                 | 25,419             | 3,000,000          | -                        |
| Other                                      | -                  | -                  | -                        |
| Beginning Fund Balance                     | 1,048,373          | 969,384            | 3,861,920                |
| <b>TOTAL RESOURCES:</b>                    | <b>\$1,719,384</b> | <b>\$4,611,920</b> | <b>\$4,788,801</b>       |
| <b>EXPENDITURES:</b>                       |                    |                    |                          |
| Voter approved Fire Truck                  | \$0                | \$0                | \$0                      |
| Operating Transfers Out                    | 750,000            | 750,000            | 0                        |
| Ending Fund Balance                        | 969,384            | 3,861,920          | 4,788,801                |
| <b>TOTAL COMMITMENTS AND FUND BALANCE:</b> | <b>\$1,719,384</b> | <b>\$4,611,920</b> | <b>\$4,788,801</b>       |

### LAND IMPROVEMENT FUND

|                                            | ACTUAL<br>FY 08 | BUDGET<br>FY 09  | FINAL<br>BUDGET<br>FY 10 |
|--------------------------------------------|-----------------|------------------|--------------------------|
| <b>REVENUES:</b>                           |                 |                  |                          |
| Miscellaneous                              | \$ -            | \$ -             | \$ -                     |
| Land Sales                                 |                 | 482,000          | -                        |
| Operating Transfers In                     |                 |                  |                          |
| Beginning Fund Balance                     | 13,152          | 8,141            | 8,141                    |
| <b>TOTAL RESOURCES:</b>                    | <b>\$13,152</b> | <b>\$490,141</b> | <b>\$8,141</b>           |
| <b>EXPENDITURES:</b>                       |                 |                  |                          |
| Land Sale Expenditure                      | \$ 5,011        | \$ -             | \$ -                     |
| Maintenance and Supplies                   | -               | -                | -                        |
| Operating Transfer Out                     | -               | 482,000          | -                        |
| Ending Fund Balance                        | 8,141           | 8,141            | 8,141                    |
| <b>TOTAL COMMITMENTS AND FUND BALANCE:</b> | <b>\$13,152</b> | <b>\$490,141</b> | <b>\$8,141</b>           |

## OTHER FUNDS

### REDEVELOPMENT AUTHORITY

|                                            | ACTUAL<br>FY 08    | BUDGET<br>FY 09    | FINAL<br>BUDGET<br>FY 10 |
|--------------------------------------------|--------------------|--------------------|--------------------------|
| <b>REVENUES:</b>                           |                    |                    |                          |
| Property Tax                               | \$ 1,029,654       | \$ 806,597         | \$ 1,187,000             |
| Interest Earnings                          | 36,804             | 15,000             | 15,000                   |
| Miscellaneous                              | 3,669              | -                  | -                        |
| Beginning Fund Balance                     | 1,828,943          | 2,293,750          | 2,293,750                |
| <b>TOTAL RESOURCES:</b>                    | <b>\$2,899,070</b> | <b>\$3,115,347</b> | <b>\$3,495,750</b>       |
| <b>EXPENDITURES:</b>                       |                    |                    |                          |
| Redevelopment Projects                     | \$ 605,320         | \$ 703,981         | \$ 1,084,384             |
| Operating Expenses                         | -                  | 57,616             | 57,616                   |
| Capital items                              | -                  | 60,000             | 60,000                   |
| Ending Fund Balance                        | 2,293,750          | 2,293,750          | 2,293,750                |
| <b>TOTAL COMMITMENTS AND FUND BALANCE:</b> | <b>\$2,899,070</b> | <b>\$3,115,347</b> | <b>\$3,495,750</b>       |

### GOLF COURSE IMPROVEMENT

|                                            | ACTUAL<br>FY 08 | BUDGET<br>FY 09  | FINAL<br>BUDGET<br>FY 10 |
|--------------------------------------------|-----------------|------------------|--------------------------|
| <b>REVENUES:</b>                           |                 |                  |                          |
| Golf Course (surcharge)                    | \$ -            | \$ 100,000       | \$ -                     |
| Beginning Fund Balance                     | -               | -                | -                        |
| <b>TOTAL RESOURCES:</b>                    | <b>\$ -</b>     | <b>\$100,000</b> | <b>\$ -</b>              |
| <b>EXPENDITURES:</b>                       |                 |                  |                          |
| Operating Transfer Out                     | \$ -            | \$100,000        | \$ -                     |
| Ending Fund Balance                        | -               | -                | -                        |
| <b>TOTAL COMMITMENTS AND FUND BALANCE:</b> | <b>\$ -</b>     | <b>\$100,000</b> | <b>\$ -</b>              |

## OTHER FUNDS

### RESIDENTIAL CONSTRUCTION TAX

|                                            | ACTUAL<br>FY 08  | BUDGET<br>FY 09  | FINAL<br>BUDGET<br>FY 10 |
|--------------------------------------------|------------------|------------------|--------------------------|
| <b>REVENUES:</b>                           |                  |                  |                          |
| Residential Construction Tax               | \$ 14,700        | \$45,000         | \$15,000                 |
| Beginning Fund Balance                     | 189,594          | 204,294          | -                        |
| <b>TOTAL RESOURCES:</b>                    | <b>\$204,294</b> | <b>\$249,294</b> | <b>\$15,000</b>          |
| <b>EXPENDITURES:</b>                       |                  |                  |                          |
| Service and Supplies                       | \$ -             | \$ -             | \$ -                     |
| Operating Transfers Out                    |                  | 249,294          | 15,000                   |
| Ending Fund Balance                        | 204,294          |                  |                          |
| <b>TOTAL COMMITMENTS AND FUND BALANCE:</b> | <b>\$204,294</b> | <b>\$249,294</b> | <b>\$15,000</b>          |

### POLICE FORFEITURE FUND

|                                            | ACTUAL<br>FY 08 | BUDGET<br>FY 09  | FINAL<br>BUDGET<br>FY 10 |
|--------------------------------------------|-----------------|------------------|--------------------------|
| <b>REVENUES:</b>                           |                 |                  |                          |
| Miscellaneous                              | \$ -            | \$ 431,172       | \$ -                     |
| Beginning Fund Balance                     | 4,109           | 3,672            | 414,346                  |
| <b>TOTAL RESOURCES:</b>                    | <b>\$ 4,109</b> | <b>\$434,844</b> | <b>\$414,346</b>         |
| <b>EXPENDITURES:</b>                       |                 |                  |                          |
| Public Safety Expense                      | \$ 437          | \$ 20,498        | \$ -                     |
| Operating Transfers Out                    | -               | -                | -                        |
| Ending Fund Balance                        | 3,672           | 414,346          | 414,346                  |
| <b>TOTAL COMMITMENTS AND FUND BALANCE:</b> | <b>\$ 4,109</b> | <b>\$434,844</b> | <b>\$414,346</b>         |

## OTHER FUNDS

### MUNICIPAL COURT CONSTRUCTION

|                                            | ACTUAL<br>FY 08  | BUDGET<br>FY 09  | FINAL<br>BUDGET<br>FY 10 |
|--------------------------------------------|------------------|------------------|--------------------------|
| <b>REVENUES:</b>                           |                  |                  |                          |
| Fines and Forfeits - Other                 | \$ 51,786        | \$ 40,000        | \$ 45,000                |
| Beginning Fund Balance                     | 292,268          | 330,654          | 302,321                  |
| <b>TOTAL RESOURCES:</b>                    | <b>\$344,054</b> | <b>\$370,654</b> | <b>\$347,321</b>         |
| <b>EXPENDITURES:</b>                       |                  |                  |                          |
| Judicial                                   | \$13,400         | \$ 68,333        | \$ 81,000                |
| Operating Transfers Out                    | -                | -                | -                        |
| Ending Fund Balance                        | 330,654          | 302,321          | 266,321                  |
| <b>TOTAL COMMITMENTS AND FUND BALANCE:</b> | <b>\$344,054</b> | <b>\$370,654</b> | <b>\$347,321</b>         |

### MUNICIPAL COURT ADMINISTRATION ASSESSMENT FUND

|                                            | ACTUAL<br>FY 08  | BUDGET<br>FY 09  | FINAL<br>BUDGET<br>FY 10 |
|--------------------------------------------|------------------|------------------|--------------------------|
| <b>REVENUES:</b>                           |                  |                  |                          |
| Fines and Forfeiture                       | \$ 60,365        | \$ 55,000        | \$ 60,000                |
| Beginning Fund Balance                     | 228,059          | 263,416          | 234,812                  |
| <b>TOTAL RESOURCES:</b>                    | <b>\$288,424</b> | <b>\$318,416</b> | <b>\$294,812</b>         |
| <b>EXPENDITURES:</b>                       |                  |                  |                          |
| Judicial                                   | \$ 25,008        | \$ 83,604        | \$ 42,425                |
| Operating Transfers Out                    | -                | -                | -                        |
| Ending Fund Balance                        | 263,416          | 234,812          | 252,387                  |
| <b>TOTAL COMMITMENTS AND FUND BALANCE:</b> | <b>\$288,424</b> | <b>\$318,416</b> | <b>\$294,812</b>         |

## OTHER FUNDS

### URBAN FORESTRY FUND

|                                            | ACTUAL<br>FY 08  | BUDGET<br>FY 09 | FINAL<br>BUDGET<br>FY 10 |
|--------------------------------------------|------------------|-----------------|--------------------------|
| <b>REVENUES:</b>                           |                  |                 |                          |
| Miscellaneous                              | \$ -             | \$ -            | \$ -                     |
| Beginning Fund Balance                     | 138,827          | 84,656          |                          |
| <b>TOTAL RESOURCES:</b>                    | <b>\$138,827</b> | <b>\$84,656</b> | <b>\$ -</b>              |
| <b>EXPENDITURES:</b>                       |                  |                 |                          |
| Highways and Streets                       | -                | -               | -                        |
| Residential Urban Forestry                 | 54,171           | 84,656          | -                        |
| Operating Transfers Out                    | 84,656           | -               | -                        |
| Ending Fund Balance                        |                  |                 |                          |
| <b>TOTAL COMMITMENTS AND FUND BALANCE:</b> | <b>\$138,827</b> | <b>\$84,656</b> | <b>\$ -</b>              |

### POLICE ¼ CENT SALES TAX

|                                            | ACTUAL<br>FY 08     | BUDGET<br>FY 09    | FINAL<br>BUDGET<br>FY 10 |
|--------------------------------------------|---------------------|--------------------|--------------------------|
| <b>REVENUES:</b>                           |                     |                    |                          |
| Sales Tax                                  | \$ 710,113          | \$ 741,600         | \$710,000                |
| Beginning Fund Balance                     | 667,935             | 667,937            | 598,274                  |
| <b>TOTAL RESOURCES:</b>                    | <b>\$ 1,378,048</b> | <b>\$1,409,537</b> | <b>\$1,308,274</b>       |
| <b>EXPENDITURES:</b>                       |                     |                    |                          |
| Public Safety                              | 783,406             | 737,968            | 784,393                  |
| Operating Transfers Out                    | -                   | -                  | -                        |
| Ending Fund Balance                        | 594,642             | 598,274            | 523,881                  |
| <b>TOTAL COMMITMENTS AND FUND BALANCE:</b> | <b>\$ 1,378,048</b> | <b>\$1,336,242</b> | <b>\$1,308,274</b>       |

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## SUPPLEMENTAL INFORMATION

### Population

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

#### Boulder City Population Trend

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

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

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

## SUPPLEMENTAL INFORMATION

### Boulder City Housing

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

#### Boulder City Housing Unit Type and Age

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



## SUPPLEMENTAL INFORMATION

### Housing Values

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

#### Boulder City Housing Values

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

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

### Household Characteristics

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

#### Boulder City Household Size and Median Income

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

## SUPPLEMENTAL INFORMATION

### Employment and Industry

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

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

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

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

Incorporated -1960

Commission -City Manager Form of Government

City Council – Mayor and 4 member City Council

City Manager – Appointed by the City Council

### Demographics:

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

|      |        |      |        |
|------|--------|------|--------|
| 1995 | 13,640 | 2002 | 14,842 |
| 1996 | 14,460 | 2003 | 14,934 |
| 1997 | 14,493 | 2004 | 15,058 |
| 1998 | 14,730 | 2005 | 15,203 |
| 1999 | 14,860 | 2006 | 15,478 |
| 2000 | 14,966 | 2007 | 15,863 |
| 2001 | 14,760 | 2008 | 16,684 |

## SUPPLEMENTAL INFORMATION

### Population by Age

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

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

### Racial Composition:

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

*Source: U.S. Census Bureau*

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

### **Major Employers**

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

## GLOSSARY

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

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

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

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

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

**ADA** – Abbreviation for Americans with Disabilities Act.

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

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

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

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

**APWA** – American Public Works Association.

**ASCE** – American Society of Civil Engineers.

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

**AWWA** – American Water Works Association.

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

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

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

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

## GLOSSARY

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

**BONDS ISSUED** – Bonds sold.

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

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

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

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

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

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

**CAFR** – Abbreviation for Comprehensive Annual Financial Report.

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

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

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

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

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

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

**CDBG** – Community Development Block Grant.

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

**CIP** – Capital Improvements Program.

## GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**DISBURSEMENT** – The expenditure of monies from an account.

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

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

## GLOSSARY

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

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

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

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

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

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

**FAA-** Federal Aviation Administration

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

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

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

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

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

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

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

**FMLA** – Family Medical Leave Act.

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

## GLOSSARY

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

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

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

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

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

**GASB** – Governmental Accounting Standards Board.

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

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

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

**GFOA** – Abbreviation for Government Finance Officers Association.

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

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

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

**HVAC** – Heating, ventilation, and air conditioning equipment.

**INTERFUND TRANSFER** – Amounts transferred from one fund to another.

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

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

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



## GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

**NRS** – Abbreviation for Nevada Revised Statutes.

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

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

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

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

## GLOSSARY

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

**OPERATING TRANSFER** – Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

**ORDINANCE** – A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status.

**PERFORMANCE MEASUREMENTS** – Measures used to evaluate the performance of a program or activity. Specific quantitative and qualitative measures of work performed as an objective of a department.

**PERS** – Abbreviation for Public Employees Retirement System.

**PERSONNEL COSTS** – Expenditures for salaries, wages and fringe benefits of a government's employees.

**PREVIOUSLY AUTHORIZED PROJECTS** – CIP projects that were funded in prior years, but which have not been completed and formally closed.

**PRIOR YEAR** – The fiscal year immediately preceding the current year.

**PROJECTIONS** – Estimates of budget authority, outlays, receipts or other budget amounts extending several years into the future. Projections generally are intended to indicate the budgetary implications of existing or proposed programs.

**PROPERTY TAX LEVY** – The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

**PROPOSED BUDGET** – The City Manager's recommendation for the City's financial operations, which includes an estimate of proposed expenditures and revenues for a given fiscal year.

**PURCHASE CAPITAL OUTLAY** – Acquisition of any item of capital that is complete in and of itself when it is purchased.

**PURCHASE ORDER** – A document authorizing the delivery of specific merchandise or the rendering of specific services.

**RECURRING REVENUE** – Revenue sources available on a constant basis to support operating and capital budgetary needs.

**REGULAR EMPLOYEE** – An employee who is hired to fill a position anticipated to have a continuous service duration of longer than one year.

**REIMBURSEMENT** – A sum that is received by the government as a repayment for commodities sold or services furnished either to the public or to another government account and that is authorized by law to be credited directly to specific appropriation and fund accounts.

**RESOLUTION** – A special or temporary order of a legislative body that requires less legal formality than an ordinance or statute.

## GLOSSARY

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**RESOURCES** – Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

**RESTRICTED REVENUE** – Legally restricted revenues for a specific purpose by the Federal, State, and local government.

**REVENUE BONDS** – Bonds that pledge specific dedicated revenue source for their repayment.

**REVENUE CATEGORIES** – The major categories of revenue are property taxes, local taxes, licenses and permits, fines and forfeitures, revenue from other agencies, charges for current services, miscellaneous revenue, and transfers from other funds.

**REVENUES** – Amounts estimated to be received from taxes and other sources during the fiscal year.

**SALARIES AND WAGES** – A budget category comprised of all full-time and temporary employee salaries including overtime and retirement payouts.

**SERVICES AND SUPPLIES** – A budget category that includes those goods and services that are consumed and purchased on a regular basis (such as office supplies, utilities, repair and maintenance).

**SPECIAL REVENUE FUND** – A special revenue fund is a governmental fund type used to account for monies received from specific revenue sources and restricted to expenditures for specific programs.

**SUPPLIES AND SERVICES** – This expenditure category consists of materials, supplies, contractual services, fees, and other services.

**SURPLUS** – The amount by which the City's budget receipts exceed its budget outlays for a given period.

**TAX RATE** – The amount of tax levied for each \$100 of assessed valuation.

**TEMPORARY EMPLOYEE** – An employee who is hired to fill a position anticipated to have a continuous service duration of less than one year.

**TRANSFER** – Shifting of all or parts of the budget authority in one appropriation or fund account to another as specifically authorized by law.

**UNDESIGNATED FUND BALANCE** – Funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

**UNRESERVED FUND BALANCE** – That portion of a fund balance for which no binding commitments have been made.

**WORLD WIDE WEB** – A part of the Internet designed to allow easier navigation of the network through the use of graphical user interfaces and hypertext links between different addresses, also called the web.

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