City of Boulder City

FY 2014-15

Budget

Prepared By:
Finance Department
Shirley D. Hughes, Director

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Budget Message/Overview

May 12, 2014

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, 2014 to June 30, 2015 (FY 2015) for your review and consideration. The Special Meeting of the City Council will be televised for public viewing by all interested individuals who are unable to attend the meeting.

Budget Development

The development of the Final Budget for FY 2015 has been accomplished by soliciting input from a variety of sources: the Citizens' of Boulder City, Mayor, Council Members, City Manager and Department Heads. The Mayor and City Council conducted work sessions during the development of the budget, beginning with the bi-annual budget review on January 28, followed by a budget work session on March 19, with the Tentative Budget approval on April 8th and further discussion at the May 13th Council meeting These meetings allowed for public input, as well as staff direction for the development of the Final Budget, which will be considered for adoption at a special meeting of the City Council on May 20, 2014.

The basic budgetary premise for the development of the FY 2015 Operating and Capital Budget was to maintain the plan for long-term financial sustainability. While southern Nevada's recovery continues to lag behind the recovery of other cities in the United States there are positive signs of economic recovery, namely gains in consolidated tax revenues.

Boulder City has a unique opportunity in that it owns land which is very desirable for solar energy development. In that renewable energy and green technologies are consistent with Boulder City's culture, the City has pursued the build-out of its energy zone. Revenue from solar energy leases will continue to increase general fund and capital improvement fund revenues. With the proper planning, these solar revenues can set the stage for the City's financial sustainability long into the future. The City Council approved a modified version of the 2012 Financial Plan which established debt reduction, capital expenditures and rebuilding of reserves as the priorities for new lease revenues. The funds associated with solar leases (Techren, KOMIPO and KOWEPO) will continue to be transferred into a Restricted Reserve account until they are no longer refundable. The advance payment from KOWEPO will allow the City to recognize a one year portion in each year until operations commence. The FY 2015 budget continues to reflect the goals of the Plan.

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

The FY 2015 Final Operating and Capital Budget is being presented with a 5-year Capital Improvement Plan that defers projects, vehicles and equipment.

Revenue/Expenditure Projections

Boulder City's revenue stream is comprised primarily of taxes, charges for services, leases, fines and fees. During the last year, the City has experienced an increase in consolidated tax. The revenue recommendations included in the budget were developed by reviewing prior year's revenues and by projecting future revenues based upon the first half of the current year's revenues. Each revenue category was carefully reviewed and adjusted based upon the analysis and the information that was available. Conservative revenue estimation has always been the City's approach, and the FY 2015 projections are no exception. Each expenditure was carefully evaluated with most remaining at reduced levels in the current budget. Spending categories were reduced when possible and additional funds have been allocated to areas when necessary to maintain services levels. The Final Budget for the General Fund is $28,593,682 and the Utility Fund is budgeted at $26,694,429. The Final Budget for all funds activities of the City is set out below.

Fund Name	Appropriation	% Change from FY 13-14
General	$ 28,593,682	6.4%
Utility	26,694,429	-9.1%
Airport	994,809	+29.0%
Cemetery	69,500	-4.1%
Redevelopment	419,413	-29.2%
Capital Improvement	2,015,836	+3.2%
Total	**$58,787,669**	**-1.4%**

Property Taxes

The current combined total tax rate for Boulder City residents continues to be one of the lowest in the State at $2.59 per $100 assessed value. This compares with $3.35 for the City of North Las Vegas, $3.28 for the City of Las Vegas, $2.90 for the City of Henderson and $2.77 for the City of Mesquite.

Land Management Plan

The Final Budget continues the development of the leasing of commercial property that is producing reliable, long-term, stable revenue sources that will enable the City to provide the high levels of services requested by the citizens. Lease revenues are distributed by formula with 80% going to General Fund operations and 20% set aside for Capital Improvements. Lease payments supporting General Fund operations in the FY 2015 Final Budget are $7,178,691 a 6.7% increase over the prior year and comprise 26.3% of the total revenues of the General Fund. It is the practice of the City to include lease revenues in the budget only after formal lease agreements have been entered into, yet it should be noted that many of the lease agreements contain conditions in which the initial payments are subject to refund. Because some of the payments could be subject to refund, we continue to show lease revenues being transferred to a Deferred Revenue Account. Once certain tasks have been completed and the revenues are no longer subject to refund provisions, these monies can be moved out of the deferred account. City Council will be reviewing options as to the best use of those revenues going forward.

Utility Fund

The Final Budget for Electric Operations for FY 2015 is $10,685,239. The Water Operations budget is $6,378,072. The Wastewater Operations budget is $1,614,624. The Landfill budget is $975,313.

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

- $250,000 will be added to the Alternate Power Source Reserve
- $250,000 will be added to the Capital Reserve.
- $1,800,000 has been allocated from the capital improvement fund, along with the $750,000 from the repayment of Boulder Creek Golf Course loan, to make the Third Intake debt service payment.

Utility Fund Transfer

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

Based on this recommendation, the Finance Director consulted with the appropriate department/division heads to establish reasonable estimates of services provided. The Final Budget includes a transfer in the amount of $1,500,000 for FY 2015

During the 2011 legislative session, Assembly Bill 471 was passed. This bill affects how entities determine the amount of funds that will be transferred from an Enterprise Fund to the General Fund. The City has until 2015 to develop a methodology to clearly define how it calculates overhead costs incurred by the General Fund on behalf of the Enterprise Funds. The methodology will then be used to determine the amount of transfer that can be made.

Golf Course Operations

The Municipal Golf Course and Boulder Creek Golf Course continue to impact General Fund operations and golf course operating budgets remain very lean with little funding allocated toward capital expenses. Revenue for the Municipal Course has been budgeted at $1,048,500 in the FY 2015 budget and Boulder Creek revenues are budgeted at $2,253,500. Budgeted expenses at both golf courses have been adjusted to meet the revenue estimates. Although the Southern Nevada economy continues to impact golf revenues, both golf course operations are demonstrating signs of stabilization, instead of the declines experienced during the past three years. The expenditure recommendations keep maintenance at both golf courses at the prior year's level. This level of maintenance is the minimum needed to support the per-round pricing at both golf courses.

Personnel Changes

The FY2014 Budget maintains the current levels of service and current workforce with two exceptions; one PT position in Personnel has been increased to FT and a new position has been added at the Airport. The total number of full-time employees is increased by two, to 154. The City had a high of 176 employees prior to the 2008 recession, and although the number of employees has been reduced, service levels have been maintained in all essential service areas with only a minimal impact on overall service levels. This budget reflects the same commitment to reducing operating costs by maintaining a skilled and lean workforce.

Capital Improvements and Equipment

There are no new capital improvement projects budgeted in either the General Fund or the Utility Fund. We currently have projects in process that will not be completed by year end. These projects will be carried over into FY2015 for completion.

- General Fund ($260,000), $130,000 Boulder Creek Golf Carts – 3rd payment on 50 and second payment on an additional 50
- Municipal Golf Course Surcharge Fund ($130,000); Second payment on 1st 50 carts and 1st payment on 2nd 50 carts.
- There are no vehicles or equipment scheduled for replacement in the Utility Fund.

Debt

The Final Budget does not include the issuance of any new debt obligations for the City. The Final budget does reflect the commitment of the City Council to retire the City's overall debt obligation. The FY 2015 budget continues additional debt service payments for both Boulder Creek Golf Course and the Third Intake Project. This is consistent with the City's revised Financial Plan.

Future Issues

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

Although it is evident the City can no longer sustain employee wage schedules, combined with high benefit packages, most of the City's workforce is covered by collective bargaining contracts. The FY2015 budget includes adjustments based on recently approved agreements all of the 8 bargaining units.

Conclusion

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

Respectfully submitted,

J David Fraser
City Manager

Shirley D Hughes
Finance Director

Pictured Above: Boulder City School 1933. Pictured Below: City Hall 2012

2013 GFOA Award

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Boulder City

Nevada

For the Fiscal Year Beginning

July 1, 2013

Executive Director

History of Boulder City

The City of Boulder City, Nevada is a beautiful high oasis in the desert (elevation 2500) with green lawns and clean, tree-shaded streets overlooking Lake Mead and the Lake Mead National Recreation Area. The City is five miles from Lake Mead, eight miles from Hoover Dam and 20 miles south of Las Vegas, the "Entertainment Capital of the World."

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

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

In 1958, the Federal Government passed the Boulder City Act and established an independent municipal government, the City of Boulder City. Under the Act, the Federal Government turned over the existing town site, approximately 33 square miles of land, and the utility system to the residents. This led to the incorporation of the City on January 4, 1960. The City Charter, approved by the residents, prohibits gaming which makes Boulder City unique as the only city in Nevada where gaming is illegal.

In 1979, the citizens of the City approved a referendum and instituted a controlled growth ordinance. This controlled growth ordinance was enacted in response to the rapid growth of the City and to preserve the utility systems. Due to this unique ordinance, the City limits the number of residential and hotel/motel building permits issued each year to control the rate of growth of the community. Since the inception of the controlled growth ordinance, the growth of the community has been approximately 2% per year.

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

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

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

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

Boulder City's present population of 15,759 offers a quiet, small town atmosphere found nowhere else in Southern Nevada. More importantly, it offers a welcome contrast and a dramatic alternative to the often frantic Las Vegas lifestyle. The community takes great pride in its historic past and abounds with cultural opportunities. It has a state-of-the-art library and a wealth of interesting and unique shops located in its historic downtown district. Boulder City also sponsors numerous special events and festivals. For instance, the annual Art in the Park and Spring Jamboree celebrations are recognized as the foremost art exhibitions in the Las Vegas metropolitan area.

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

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

The 2011 population estimate for Clark County is 1.97 million compared to actual state population of less than 2.7 million. The rate of growth in Boulder City is expected to continue at less than 2 percent per year. The revised 2012 population estimate of 15,759 represents less than 1 percent of the County's present population.

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

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

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

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

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

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

Economic Conditions

Boulder City is known as a clean, green oasis in the desert. Located approximately 20 miles from the glitter and excitement of Las Vegas, Nevada and just a few miles from the grandeur of Hoover Dam, Boulder City offers a quiet, relaxed living environment. With a population of slightly more than 15,000 people, Boulder City residents enjoy a quaint, small town atmosphere, historic charm and an excellent quality of life with a low crime rate and high quality police and fire services. Boulder City takes pride in its quality recreational facilities such as Bootleg Canyon, one of the world's Epic Mountain Biking Trails, Boulder City Golf Course, Boulder Creek Golf Club, the year-round swimming pool and racquetball complex, tennis courts and hiking trails that provide residents and visitors a wide range of experiences.

The financial condition and economic vitality of the area is influenced by the health of tourism in Las Vegas. The housing and credit problems and high unemployment are all factors contributing to lower governmental and tourism revenues. Consolidated sales and use taxes are projected to increase slightly this upcoming year due to improving economic conditions. The State of Nevada is adjusting its budget to meet tax revenues for the upcoming fiscal year. Revenues are projected to remain stable in most of the budget categories in addition to the consolidated sales and use taxes.

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

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

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

Demographics and Cultural Notes

Boulder City is a residential community and a tourist destination. The base population is just over 15,000. It is estimated that the City has between 8 and 10 million visitors per year pass through. Thirty-eight percent of the City's total represents the taxable assessed values of the top ten taxpayers.

City of Boulder City

10 Largest Taxpayers

Taxpayer	Type of Business	Taxable Assessed Value	Percent of Total Assessed Valuation	2013-14 Rank
Eldorado Energy LLC	Energy	198,858,459	45.01%	1
Nevada Solar One LLC	Energy	19,104,535	4.32%	2
Taihan Techran USA Co	Energy	7,683,504	1.74%	3
Caesar's Entertainment Corp	Golf Course	3,909,375	0.88%	4
Kowepo America LLC	Energy	3,095,435	0.70%	5
AMC Property Holdings LLC	Real Estate	2,191,855	0.50%	6
Gingerwood Mobile Home Park LLC	Real Estate	2,163,408	0.49%	7
Solargenix Energy LLC	Energy	1,957,363	0.44%	8
Francis Carrington	Real Estate	1,772,433	0.40%	9
Canyon Road Self Storage Inc	Real Estate	1,509,351	0.34%	10

* Source: Clark County Assessor's Office

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

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

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

Boulder City Organizational Chart

Citizens of the City of Boulder City

City Council

- Council Member
  Rod Woodbury
- Council Member
  Duncan McCoy
- Mayor
  Roger Tobler
- Council Member
  Mayor pro tem
- Council Member
  Peggy Leavitt

- City Manager
- City Attorney
- City Clerk
- Municipal Judge
- Advisory Commissions

Department Directors		Division Heads
Chief of Police	Parks & Recreation Director	Personnel Administrator
Fire Chief	Finance Director	Electric Utility Administrator
Community Development Director	Public Works Director	Information Technology

All Department and Division Heads Report to the City Manager

City Officials and Management Team

Roger Tobler
Mayor

Cam Walker
Mayor pro-tem

Duncan McCoy
Council Member

Rod Woodbury
Council Member

Peggy Leavitt
Council Member

City Officials:

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

Management Team:

Brok Armantrout, Community Development Director
Bryce Boldt, Personnel Administrator
Bill Conger, Chief of Police Administration
Rory Dwyer, Electric Utility Administrator
Roger Hall, Parks & Recreation Director
Scott Hansen, Public Works Director
Kevin Nicholson, Fire Chief

Statistical/Organizational Information

Government

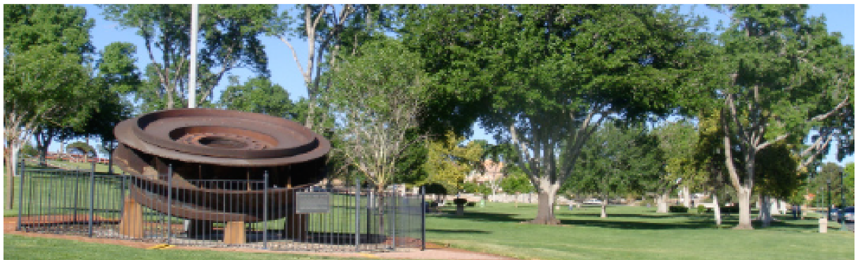
Date Established	August 1930
Date of Incorporation as a City	June 6, 1960
Fiscal Year	July 1 to June 30
Form of Government	Council – Manager
Terms of Office	Four year staggered terms
Demographics & Geography	
Population	15,759
Approximate Land Area	202.6 square miles
Approximate Water Area	.04 square miles

Municipal Services & Facilities

Fire Protection	1 station & 19 firefighters
Police Protection	1 station & 32 sworn police officers
Sewer Service	69 miles of sanitary sewers 121 miles of potable water main 10 miles of storm drains 6,800 customers
Number of Street Lights	1,200
Miles of Streets	81 miles of streets 130 miles of sidewalks
Recreational Facilities	15 City Parks with 1 Splash Park 7 City Playgrounds 9 Baseball/Softball Diamonds 6 Tennis Courts 2 Parks with Soccer Fields 1 Swimming Pool and Racquet Ball Facility 1 Skate Park and 1 Bike Park 1 Recreational Center and Amphitheater 2 Golf Courses with 45 holes 3 Gymnasiums 1 Mountain Bike/Hiking Park 1 Fishing and Model Boating Pond

Lake Mead Recreational Area

Strategic Plan



TAB 1
Executive Summary

City of Boulder City - Strategic Plan Report

INTRODUCTION

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

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

GOALS OF THE PLAN

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

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

ACKNOWLEDGEMENTS

City of Boulder City Council

Mayor Roger Tobler
Duncan McCoy
Peggy Leavitt
Cam Walker
Rod Woodbury

City Staff Participants

Vicki Mayes
City Manager

Brok Armantrout
Community Development Director

Susan Danielwicz
City Planner

Kerry Ahearn
Airport Manager

Scott Hansen
Public Works Director

Jim Keane
City Engineer

Ron Nybo
Building Official

Roger Hall
Parks and Recreation Director

ENVISION 2020
Boulder City, Nevada

Lorene Krumm
City Clerk

Tom Finn
Police Chief

Vinnie Albowicz
Police Lieutenant

Kevin Nicholson
Fire Chief

Chuck Gebhart
Deputy Fire Chief

Shirley Hughes
Finance Director

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PROCESS

Community Assessment

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

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

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

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

ENVISION 2020
Boulder City, Nevada

Boulder City - Strategic Plan Report

SWOT Analysis

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

Goal and Strategy Development

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

SWOT

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

S — Strengths	W — Weaknesses
•City owns land •City controls utilities •Quality of Life •Solar Leases	•Aging City Infrastructure/Bldgs. •City technology •Community technology infrastructure
O — Opportunities	**T — Threats**
•Renewable energy & branding •renewable energy •Proactive econimic development (not •just solar) •Special events •US 93 ByPass	•Aging City infrastructure •State legislature •US93 Bypass

GOALS AND STRATEGIES

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

Brand Image

GOAL

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

Strategies

Define City Brand Image	Protect Brand Image	Align City Actions to Brand Image

Actions

Define City Brand Image

- Prepare formal brand/ image document that clearly defines who Boulder City is and represents
- All city communication venues (letterhead, website, newsletter, utility mailer, invoicing, vehicle markings, wayfinding signage, etc) are consistent and promote the brand image
- Develop standards for business operations (i.e., what our streets, parks, landscaping, buildings, commercial areas should look like) to reflect the brand/image

Protect Brand Image

- Master Plan to be amended to emphasize retention of historic elements of the community
- Zoning Ordinance to be amended to to protect historic commercial elements of the community
- City facility infrastructure (parks and street landscape) are kept in good to pristine condition
- Review all city communication venues annually for compliance and protection of city brand image
- Zoning ordinance to be amended to incorporate design standards for new commercial development that is consistent with the brand image of the community. Includes building façade appearance, parking lot appearance and layout, landscaping, lighting, desired design elements, etc.

Align City Actions to Brand Image

- Annual department budgets support and defend the defined brand image
- Capital improvement plan reflects the priorities of the Strategic Plan
- Redevelopment Agency projects reflects the priorities of the Strategic Plan
- Recruitment of new businesses that are consistent with brand image.

Boulder City - Strategic Plan Report

Financial Stewardship

GOAL

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

Strategies

Establish and implement long term financial planning	Implement Sustainable financial practices	
• Establish capital improvement priorities and incorporate them into capital improvement plan • Establish budget policies for all Funds (general, utility, cemetery, airport, RDA) • Annual budgets are consistent with the adopted debt management plan	• Develop a long term financial plan • Review financial plan annually for necessary adjustments (positive or negative) due to changes in local revenue stream • Diversify revenue stream • City budget is prepared consistent with the Strategic Plan • Create new revenue opportunities through marketing the City's image and brand to print, film and television industries • The City will follow legislative changes to C-Tax and Property Tax formulas and recommend financial policies to the City Council to consider as those formulas are adjusted • The City will monitor outside influences that may impact our financial sustainability and recommend actions to the City Council	• The City will monitor and review local economic indicators and recommend actions to the City Council • The City will compensate city employees fairly and as the labor market requires, thus reducing turn over and reducing costs

Actions

Infrastructure

GOAL

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

	Strategies	Actions
1	Asset Management Plan Developed	• Inventory all street and utility assets • Asset management plan is developed that details preventative maintenance, schedule for infrastructure to be maintained, and replacement schedule • Fleet management Plan is adopted
2	Implement an Asset Management Plan	• Implement asset management plan schedule • Missing pedestrian facilities identified in asset management plan are constructed • Vehicles identified in fleet management plan are replaced as per schedule in plan
3	Create and Implement a plan for reliable utility services	• System-related outages are reduced • Upgrade city electrical system to be fully 12kV • Water supply meets or exceeds minimum standards set by Clean Water Act

Boulder City - Strategic Plan Report

Communication

GOAL

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

Strategies	Establish comprehensive communication plan	Implement communications plan	
Actions	• Prepare communications plan that is consistent with brand and image • Identify gaps in existing communications systems that will inhibit delivery of communications plan • Review plan annually	• Train department liaisons as Public Information Officer's for their department • City written materials (letterhead, forms, envelopes, permits, etc) are modified to have a consistent appearance that complies with communications plan • City electronic communication (website, facebook, twitter, etc) are modified to have a consistent appearance that complies with communications plan • Identified gaps in plan (i.e., technology issues, vendor issues, etc) are corrected, updated, purchased to minimize impedance in implementation	

Economic Development

GOAL

Residents of our City enjoy a diverse and vibrant local economy, a stable property tax base and plentiful open space. These components are critical to maintaining the quality of life and small town atmosphere enjoyed by our residents. **The City will develop and implement redevelopment programs that will encourage existing businesses to remain in the City and will create opportunities for those new businesses that fit the City's small town atmosphere, reflect its commitment toward green energy and are consistent the City's brand and image to locate within the City.**

Strategies	Develop and Implement Economic Development Plan	Maintain a viable business climate	Improve US 93 appearance and business mix of the highway corridor
Actions	• Develop an economic development plan that identifies target industries that are consistent with the Boulder City image and small town atmosphere. • Partner with local non-profits to market Boulder City to target industries • Promote Boulder City business environment at targeted trade shows at the Las Vegas Convention Center • Work with local non-city utility providers (telephone/ cable) to improve internet connectivity and speeds in commercial core	• Install signage along US 93/95 to identify the business route through town • Work with Chamber of Commerce and the Boulder City Tourism Commission to highlight local businesses to potential visitors • Dispose of land through lease or sale to targeted businesses which contribute to the City's brand/image • Re-evaluate Redevelopment Agency programs and grants and modify to reflect current business and community needs	• Develop development and design guidelines consistent with the City's Brand/Image • Work with existing businesses to improve exterior appearance • Identify appropriate businesses to occupy vacant parcels

Boulder City - Strategic Plan Report

Programs / Services

GOAL

The City considers its employees, programs, facilities, buildings and fleet valuable assets. Many of our buildings and facilities are in need of renovation and repair, need to be replaced in their entirety or possibly discontinued and disposed of. **The City will develop and implement a comprehensive long-term capital improvement plan for all City facilities, buildings and replacement/maintenance plan for its fleet, all of which reflect the priorities of its residents.**

Strategies

Develop and implement a comprehensive Building, Facility and Fleet Asset Management Plan

Actions

- Asset management plan is created for all existing City buildings and facilities
- Properties identified for upgrade or improvement are prioritized
- Properties identified for demolition or disposal are identified and actions taken to eliminate them from City ownership
- Asset Management Plan is reviewed annually and updated to reflect current conditions of City facilities
- Fleet Asset management plan is developed and implemented for all existing and identified needed fleet vehicles

Provide enhanced city services and facilities

Actions

- City survey taken to gauge citizen desires for enhanced or new city services and programs
- Cost-benefit analysis performed to prioritize service enhancement or development
- Personnel Asset Management Plan is developed and implemented

Develop a plan for new multiuse recreation complex at current swimming pool site

Actions

- Conduct community survey to gauge desired elements of a replacement facility for the existing swimming pool facility
- Conduct community meetings to refine the desired elements of a replacement facility for the existing swimming pool facility – to be done after survey is complete
- Replacement complex is designed
- Start construction of replacement facility

Sustainability

GOAL

The City places value on a sustainable community that embraces the protection of open space, clean air, efficient utilities, minimal solid waste stream, renewable energy production and our contribution to the national effort for a sustainable energy source. **To further the City's efforts, a sustainability plan will be developed and implemented that will reduce the consumption of natural resources, protect our clean air and open spaces, increase recycling and encourage the development of renewable energy sources.**

Strategies and Actions

Reduce consumption of Natural Resources

- Transition City vehicle fleet to more fuel efficient vehicles
- City Zoning Codes are modified to encourage land conservation
- City Building Codes incorporate conservation standards for new construction and are implemented through an incentive program
- City Park water consumption is reduced through efficient watering programs, technology and equipment
- City consumption of electricity is reduced
- New city-owned development projects will incorporate energy conservation construction methods
- City will recognize employees who further the City's efforts to reduce consumption of resources

Increase recycling

- Educate rate payers on city recycling program
- Provide recycling containers at all City facilities and parks for general public use
- Provide enhanced recycling facilities for special events
- Reduce total waste stream tonnage to City Landfill by 10% in year 2020
- Study options for green waste and reuse through composting or other industry method (i.e., wood chipping, etc)
- Prepare and implement a plan for reuse of treated wastewater

Promote renewable energy

- Create program and incentives for rate payers to use renewable energy equipment for home use
- Partner with utility scale renewable energy developers to create solar farms for distribution to national energy network

Air Quality exceeds US Clean Air Act standards

- City parks and open spaces are kept in clean and good condition, eliminating all fugitive dust opportunities
- Airport will reduce opportunities for fugitive dust through improvement projects to retain the natural desert pavement
- Traffic movement on US 93 is improved to reduce congestion
- City Fleet is replaced 5% annually with low emission or no emission vehicles

Boulder City - Strategic Plan Report

Transportation

GOAL

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

	Develop and Maintain a Comprehensive Mobility Plan	Implement Mobility Plan	
Actions	• Develop a comprehensive mobility plan that addresses the following transportation modes: streets, pedestrian and bicycle trails, mass transit (bus), safe school walking routes, tunnels, and bridges • Update the Mobility Plan in odd-numbered years to account for changing conditions, completed projects and new challenges • Conduct citizen survey in even numbered years to determine needs of the community • City will encourage use of mass transit by its employees	• Construct or caused to be marked alternative mobility transportation opportunities as identified in Mobility Plan implementation schedule • Improve safe school walking routes to meet or exceed RTC standards and NRS requirements • Construct improvements identified in Mobility Plan	

Public Safety

GOAL

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

Strategies

Provide Effective Emergency Management	Establish and implement Public Safety Strategic Plans	Reduce crime and traffic accident rates

Actions

Provide Effective Emergency Management

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

Establish and implement Public Safety Strategic Plans

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

Reduce crime and traffic accident rates

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

Boulder City - Strategic Plan Report

CONNECTION TO COMMUNITY INVOLVEMENT

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

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

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

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

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

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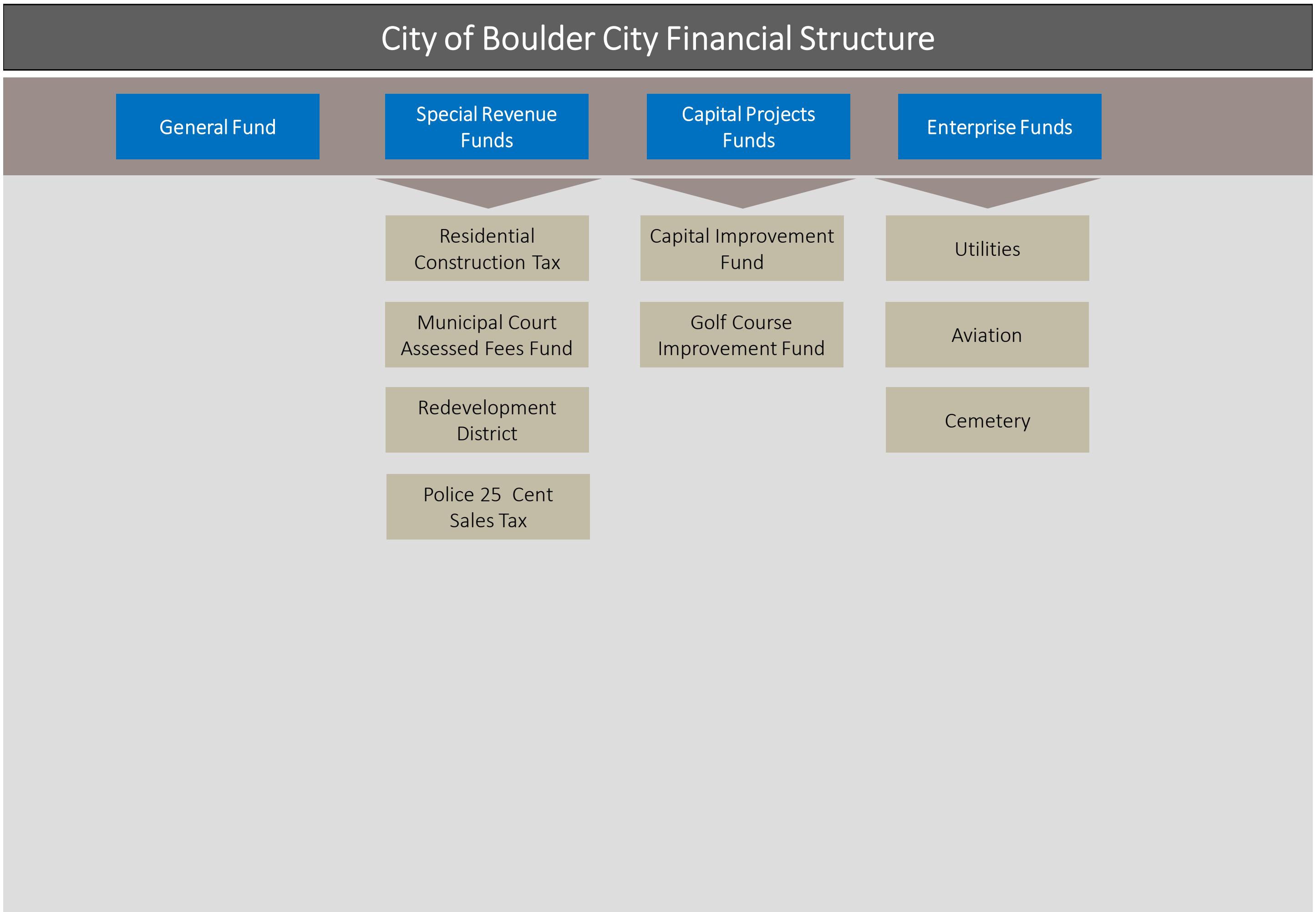
Financial Structure



Fund Descriptions/Structure

Fund Accounting and Fund Types

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

Governmental Funds

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

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

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

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

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

Special Revenue Funds- These Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The City maintains the following four Special Revenue Funds: Residential Construction Tax, Municipal Court Assessed Fees Fund, Redevelopment District and Police $.25 Sales/Use Tax Fund.

Residential Construction Tax Fund – This fund is used to account for revenues from residential construction taxes that are specifically restricted to the development of park projects.

Municipal Court Assessed Fees Fund – This fund was established in accordance with NRS 176.059 authorizing the collection of an administrative assessment in the municipal court for training and education of personnel, acquisition of capital goods, management and operational studies and audits.

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

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

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

Utility Fund- The Utility Fund operates and maintains the electric, water, sewer, and garbage components of the City utilities. Electricity is generated and purchased for distribution to all customers. Water is treated and distributed in a safe and reliable manner to all customers. The Sewer component operates and maintains wastewater treatment plants. Although the garbage disposal and landfill is subcontracted out, the City still does the billing and collection for a majority of the customers.

Aviation Fund- The Boulder City Airport provides facilities for air transportation services for the public, business and industry.

Cemetery Fund- The Boulder City Cemetery uses interest earnings, charges for services, and the sale of burial sites are available to the public, to maintain the cemetery.

Department/Fund Relationship

Sources and Uses by Department and Category
FY 2015 Budget

GENERAL FUND	Sources	Salaries	Benefits	Operating	Capital Outlay	TOTAL
Funds Forward	3,658,355					3,658,355
REVENUE						
Ad Valorem Taxes	1,393,747					1,393,747
Room and Fuel Tax	616,000					616,000
Licenses and Permits	1,320,000					1,320,000
Intergovernmental	9,530,000					9,530,000
Charges for Services	1,339,744					1,339,744
Fines and Forfeits	714,500					714,500
Golf Courses	3,347,000					3,347,000
Leased Property	8,473,191					8,473,191
Miscellaneous	183,500					183,500
Transfers In	1,676,000					1,676,000
Total Revenues	28,593,682					28,593,682
Total Sources	32,252,037					32,252,037
EXPENDITURES						
Mayor and City Council		58,710	13,624	51,000	-	123,334
City Clerk		261,483	103,972	177,099	-	542,554
City Attorney		198,909	77,358	186,205	-	462,472
City Manager		216,698	82,690	45,400	-	344,788
Personnel		157,714	66,537	87,110	-	311,361
BCTV		18,720	2,562	4,600	-	25,882
Finance		429,683	174,886	62,351	-	666,920
Information Systems		48,613	25,403	681,885	60,000	815,901
Services and Supplies				973,738	-	973,738
Municipal Court		354,256	140,949	92,443	-	587,648
Police		2,998,475	1,751,084	1,145,846	-	5,895,405
Animal Control		149,146	61,932	24,340	-	235,418
Fire		2,114,924	1,109,314	458,450	-	3,682,688
Streets		550,766	236,587	308,059	-	1,095,412
Engineering		265,643	113,234	61,450	-	440,327
Public Works Administration		137,955	46,035	429,000	-	612,990
Landscaping		524,901	240,400	381,400	-	1,146,701
Building Maintenance		129,070	56,803	284,084	-	469,957
Recreation		960,730	298,959	285,317	-	1,545,006
Community Grants				274,251	-	274,251
Swimming Pool		290,756	66,254	136,415	-	493,425
Boulder Creek Golf Course				1,922,010	130,000	2,052,010
Municipal Golf Course				1,188,341	130,000	1,318,341
Community Dev. Admin.		131,201	41,695	11,600	-	184,496
Planning and Zoning		99,786	38,970	25,269	-	164,025
Building Inspection		129,786	39,564	28,130	-	197,480
Limited Term Inspector		100,946	34,647	105,064		240,657
Other Appropriations				3,690,495		3,690,495
Total Expenditures		10,328,871	4,823,459	13,121,352	320,000	28,593,682
Total Reserves						3,658,355
Total Uses						$32,252,037

Sources and Uses by Department and Category (continued)

FY 2015 Budget

UTILITY FUND

	Sources	Personnel Services	Operating	Capital Outlay	Debt Service	Other	TOTAL
Funds Forward	$12,402,204						$12,402,204
REVENUE							
Property Tax	675,000						675,000
Electric Billings	14,130,000						14,130,000
Water Billings	6,318,429						6,318,429
Sewer Billings	1,385,000						1,385,000
Refuse Billings	900,000						900,000
Landfill Receipts	255,000						255,000
Penalties	125,000						125,000
Hook Up Fees	73,500						73,500
Miscellaneous	2,832,500						2,832,500
Total Revenues	26,694,429						26,694,429
Total Sources	39,096,633						39,096,633
EXPENDITURES		3,654,375	15,012,298		3,888,456	1,500,000	24,055,129
							-
Total Expenditures		3,654,375	15,012,298		3,888,456	1,500,000	24,055,129
Total Reserves							$ 15,041,504
Total Uses							$ 39,096,633

CEMETERY FUND

	Sources	Personnel Services	Operating	Capital Outlay	Debt Service	Other	TOTAL
Funds Forward	$ 459,598						$ 459,598
REVENUE							
Sale of Lots	24,000						24,000
Opening & Closing	25,000						25,000
Other	19,000						19,000
Interest	1,500						1,500
Total Revenues	69,500						69,500
Total Sources	529,098						529,098
EXPENDITURES							
Total Expenditures		-	83,415	-		46,000	129,415
Total Reserves							399,683
Total Uses							$ 529,098

AVIATION FUND

	Sources	Personnel Services	Operating	Capital Outlay	Debt Service	Other	TOTAL
Funds Forward	$ 721,651						$ 721,651
REVENUE							
Rents and Royalties	547,500						547,500
Fuel Tax and Miscellaneous	137,355						137,355
Total Revenues	684,855						684,855
Total Sources	1,406,506						1,406,506
EXPENDITURES		315,798	177,011	-	-	-	492,809
							-
Total Expenditures		315,798	177,011	-	-	-	492,809
Total Reserves							913,697
Total Uses							$ 1,406,506

RESIDENTIAL CONSTRUCTION TAX

	Sources	Salaries	Benefits	Operating	Capital Outlay	Other	TOTAL
Funds Forward	$ 94,294						$ 94,294
REVENUE							
Residential Construction Tax	3,000						3,000
Transfers In	-						-
Total Revenues	3,000						3,000
Total Sources	97,294						97,294
EXPENDITURES							
Total Expenditures		-	-	-		-	0
Total Reserves							97,294
Total Uses							$97,294

Department/Fund Relationship (continued)

Sources and Uses by Department and Category (continued)

MUNI COURT ASSESSED FEES

	Sources	Salaries	Benefits	Operating	Capital Outlay	Other	TOTAL
Funds Forward	$432,763						$432,763
REVENUE							
Fines and Forfeits	165,000						165,000
Transfers In	-						-
Total Revenues	165,000						165,000
Total Sources	597,763						597,763
EXPENDITURES							
Judicial				209,580			209,580
Operating Transfer Out		-	-	-		-	-
Total Expenditures		-	-	209,580			209,580
Total Reserves							388,183
Total Uses							$597,763

POLICE 1/4 CENT SALES TAX

	Sources	Salaries	Benefits	Operating	Capital Outlay	TOTAL
Funds Forward	$23,205					$ 23,205
REVENUE						
Sales Tax - .25	700,000					700,000
Transfers In	30,354					30,354
Total Revenues	730,354					730,354
Total Sources	753,559					753,559
EXPENDITURES						
Public Safety		443,027	273,642	13,685	-	730,354
Total Expenditures		443,027	273,642	13,685	-	730,354
Total Reserves						23,205
Total Uses						$ 753,559

REDEVELOPMENT AUTHORITY

	Sources	Salaries	Benefits	Operating	Capital Outlay	TOTAL
Funds Forward	$ 707,386					$ 707,386
REVENUE						
Interest Earnings	150					150
Property Tax	453,000					453,000
Total Revenues	453,150					453,150
Total Sources	1,160,536					1,160,536
EXPENDITURES						
Redevelopment Projects		-	-	-	0	0
Operating Expenses		41,435	18,055	209,923	-	269,413
Total Expenditures		41,435	18,055	209,923		269,413
Total Reserves						741,123
Total Uses						$ 1,160,536

CAPITAL IMPROVEMENT FUND

	Sources	Salaries	Benefits	Operating	Capital Outlay	TOTAL
Funds Forward	$ 2,221,818					$ 2,221,818
REVENUE						
Interest Earnings	3,000					3,000
Leases	2,012,836					2,012,836
Land Sales	-					-
Total Revenues	2,015,836					2,015,836
Total Sources	4,237,654					4,237,654
EXPENDITURES						
Reserves		-	-	216,836		216,836
Debt Service		-	-	1,800,000		1,800,000
Total Expenditures		-	-	2,016,836		2,016,836
Total Reserves						2,220,818
Total Uses						$ 4,237,654

Department/Fund Relationship (continued)

GOLF COURSE IMPROVEMENT FUND

	Sources	Salaries	Benefits	Operating	Capital Outlay	TOTAL
Funds Forward	$237,307					$237,307
REVENUE						
Golf Course	118,000					118,000
Total Revenues	118,000					118,000
Total Sources	355,307					355,307
EXPENDITURES						
Total Expenditures		- -	- -	130,000		130,000
Total Reserves						225,307
Total Uses						$ 355,307

TOTAL ALL FUNDS

	Sources	Personnel Services	Operating	Capital Outlay	Debt Service	Other	TOTAL
Funds Forward	$ 18,499,456						$18,499,456
REVENUE							
Ad Valorem Taxes	1,846,747						1,846,747
Other Taxes	1,994,000						1,994,000
Licenses and Permits	1,320,000						1,320,000
Intergovernmental	9,530,000						9,530,000
Charges for Services	24,596,173						24,596,173
Golf Courses	3,347,000						3,347,000
Fines and Forfeits	879,500						879,500
Leases / Miscellaneous	13,880,550						13,880,550
Total Revenues	57,393,970						57,393,970
Total Sources	75,893,426						75,893,426
EXPENDITURES		19,839,172	25,993,611	320,000	6,781,599	1,546,000	54,480,382
Total Expenditures		19,839,172	25,993,611	320,000	6,781,599	1,546,000	54,480,382
Total Reserves							21,413,044
Total Uses							$75,893,426

Basis of 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.

Financial Policies

Comprehensive Financial Policies

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

Accounting, Auditing & Financial Reporting

SUBJECT: Conformance to Accounting Principles

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

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

SUBJECT: Selection of Auditors

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

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

SUBJECT: Continued Enhancement of Financial Systems

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

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

SUBJECT: Fund Balance Classification

Purpose:
To establish policy for City fund balance classifications and use.

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

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

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

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

Fiscal Monitoring

SUBJECT: Financial Status Reports

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

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

SUBJECT: **Five-year Forecast of Revenues and Expenditures**

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

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

SUBJECT: **Compliance with Council Policy Statements**

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

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

Internal Controls

SUBJECT: **Fiscal Signature Authority**

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

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

> **$0.01 - $25,000.00** - department directors,
> **$25,000.01 - $100,000.00** – Finance Director, over
> **$100,000.01 - $150,000.00** – City Manager, over
> **$150,000.01 – and above** – requires City Council approval
> and signature by authorized representative (City Manager).

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

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

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

SUBJECT: **Segregation of Duties**

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

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

SUBJECT: **Proper Recording**

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

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

SUBJECT: **Access to Assets and Records**

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

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

SUBJECT: **Internal Control Evaluation**

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

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

SUBJECT: **Returned Check Policy**

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

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

SUBJECT: **Costs and Benefits**

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

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

Budget

SUBJECT: **Budget Time Period and Type**

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

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

SUBJECT: **Budget Calendar and Instructions**

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

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

SUBJECT: **Budget Process**

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

Guidelines:
All departments will participate in the responsibility of meeting policy goals and ensuring long-term financial health. Future service plans and program initiatives will be developed to reflect current policy directives, projected resources and future service requirements. In order to guarantee compliance with policy, provisions will be required on all grant program initiatives and incorporated into other service plans, as needed.

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

Addition of personnel will only be requested to meet program initiatives and policy directives; after service needs have been thoroughly examined and it is substantiated that additional staffing will result in increased revenue or enhanced operating efficiencies. To the extent feasible, additional cost reductions will be achieved through attrition.

A City Council Budget Meeting will solicit citizen input and serve in an advisory capacity in reviewing operating and capital budget recommendations from a departmental, program and goals perspective.

SUBJECT: **Budget Reporting**

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

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

Final Budget (state forms)

Comprehensive Annual Budget Report to be submitted to GFOA's Distinguished Budget Preparation Program
The Comprehensive Annual Budget Report is designed to present the budget in clear and easy-to-use formats to the intended audience.

SUBJECT: **Appropriation Carryover Policy**

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

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

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

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

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

SUBJECT: **Revenue Estimates for Budgeting**

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

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

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

Current revenues will fund current expenditures and a diversified and stable revenue system will be developed to protect programs from short-term fluctuations in any single revenue source.

Revenues

SUBJECT: **Balance and Diversification in Revenue Sources**

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

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

Enterprise (Electric, Water, Sewer, Garbage, Airport, Cemetery) user fees and charges will be examined annually to ensure that they recover all direct and indirect costs of services and be approved by the City Council. Any unfavorable balances in cost recovery will be highlighted in budget documents. Rate adjustments for enterprise operations will be based on five-year financial plans.

All non-enterprise user fees and charges will be examined annually to determine the direct and indirect cost of service recovery rate. The acceptable recovery rate and any associated changes to the user fees and charges will be approved by the city Council.

SUBJECT: **Revenue Projections**

Purpose:

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

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

SUBJECT: **User Fees**

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

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

SUBJECT: **Property Tax Revenues/Tax Burden**

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

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

SUBJECT: **Utility/Enterprise User Fees**

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

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

SUBJECT: **Administrative Service Charges**

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

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

SUBJECT: **Revenue Collection and Administration**

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

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

Expenditures

SUBJECT: **Maintenance of Capital Assets**

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

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

SUBJECT: **Periodic Program Reviews**

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

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

SUBJECT: **Purchasing**

Purpose:
To establish the guidelines for obtaining goods and services necessary to complete City of Boulder City objectives and ensure that all procurement activities are made in compliance with applicable federal, state, and local laws.
City employees directly involved in procurement activities shall comply with City Purchasing Procedures.

Guidelines:
City employees directly involved in procurement activities shall ensure the acquisition of the most suitable goods and services that fulfill the requirement for a total cost that is the most advantageous to the City.
The Finance Department is responsible for the administration of formal procurement activities that are classified under Nevada Revised Statute 332 (Invitations for Bids, Requests for Proposals, Requests for Qualifications, Purchase Orders).
The Public Works Department is responsible for the administration of formal procurement activities that are classified under Nevada Revised Statutes 332, 338, 623 and 625 (Invitations for Bids, Requests for Proposals, Requests for Qualifications, Professional Service Agreements).

Capital Expenditures and Improvements

SUBJECT: **Capital Improvement Planning Program**

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

Guidelines:
The City shall annually review the needs for capital improvements and equipment, the current status of the City's infrastructure, replacement and renovation needs, and potential new projects, and update its five-year

capital improvement program as required by NRS 350.013. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. All related costs for every capital project, including but not limited to; operation, maintenance, and replacement costs shall be fully identified by funding source.

SUBJECT: **Capital Expenditure Financing**

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

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

Debt

SUBJECT: **Use of Debt Financing**

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

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

SUBJECT: **Assumption of Additional Debt**

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

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

SUBJECT: **Refunding of Outstanding Bonds**

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

Guidelines:
The Director of Finance shall consider refunding outstanding bonds if one or more of the following conditions exist: (1) present value savings are at least 3%, with certain exceptions, of the par amount of the refunding bonds;

Financial Consultants

SUBJECT: **Financial Consultants**

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

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

Grants

SUBJECT: **Grant Guidelines**

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

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

SUBJECT: Grant Indirect Costs

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

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

SUBJECT: Grant Review

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

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

SUBJECT: Grant Management

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

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

SUBJECT: Grant Program Termination

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

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

Intergovernmental Relations

SUBJECT: **Interlocal Cooperation in Delivering Services**

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

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

SUBJECT: **Legislative Program**

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

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

SUBJECT: **Monitor/Participate in Regional Planning Activities**

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

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

Boulder Creek Golf Course

Budget Process

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.

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

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

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

Budget Calendar

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

December 16	Distribution of budget instructions.
January 10	Base Budgets for Revenue/Expense entered by Departments.
January 13	Review session with Department Heads.
January 21-23	Base budget entries reviewed with departments.
January 24	Finance enters final Base Budget changes.
January 27	Budget Discussion draft to City Manager.
February 3	Administrative review of budget begins.
February 18	Manager's review completed.
March 3	Revised Discussion Draft to City Manager.
March 18	Special Council Work session to review Manager's Proposed (Tentative) Budget, Operating & Capital Improvements and Land Management Plan.
March 18	File Tentative Budget with City Clerk for consideration at April 8, 2014 meeting (materials to Clerk by March 25).
April 8	Council approval of Tentative Budget (no later than 4/15/12 per NRS 354.596-1)
April 15	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 9	Publish notice of Public Hearing on the Budget (7-14 days prior) Obtain Affidavit of Publication.
May 20	Special Council Meeting (3rd Tuesday in May, NRS 354.596-3b) for: Adoption of Final Budget (on or before June 1, NRS 354.598-2) Adoption of Capital Improvement Program (NRS 278.0226)
May 21	Mail Final Budget and Affidavit of Publication to Nevada Dept. of Taxation.
June 2	Publish Notice that Summary of Final Budget is available for inspection (within 30 days of adoption). File Final Budget copy with Boulder City Library.

Budget Guide

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

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

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

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

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

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

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

Here is the most important question for budget understanding: How do functions, funds, and departments interrelate? The simple answer is that departments are subsections of both functions and funds. Each department is managed by its functional duties and its financial distinctions. For example, the Police

Department is part of the Public Safety function, and is included in the General Fund because it is not a self supporting entity (enterprise fund). Each department belongs to at least one function and one fund. A fund can include any number of departments, including departments of different functions. A function can include departments from many funds. Managing the aggregate of all departments in a fund allows staff to measure the financial health of specific City endeavors, while managing the aggregate of all departments in functions allows the City Council to consolidate the myriad of City services into clearer segments. When the Council appropriates money for the Police Department and the Streets Department,
it is addressing needs in two functional areas, Public Safety and Public Works, but it is allocating the resources of one fund, the General Fund.

About the Document Presentation

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

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

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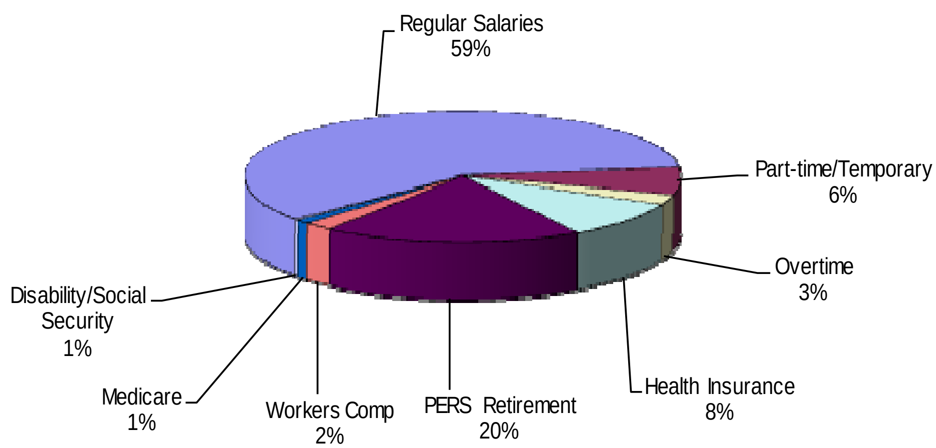
Consolidated Financial Schedule

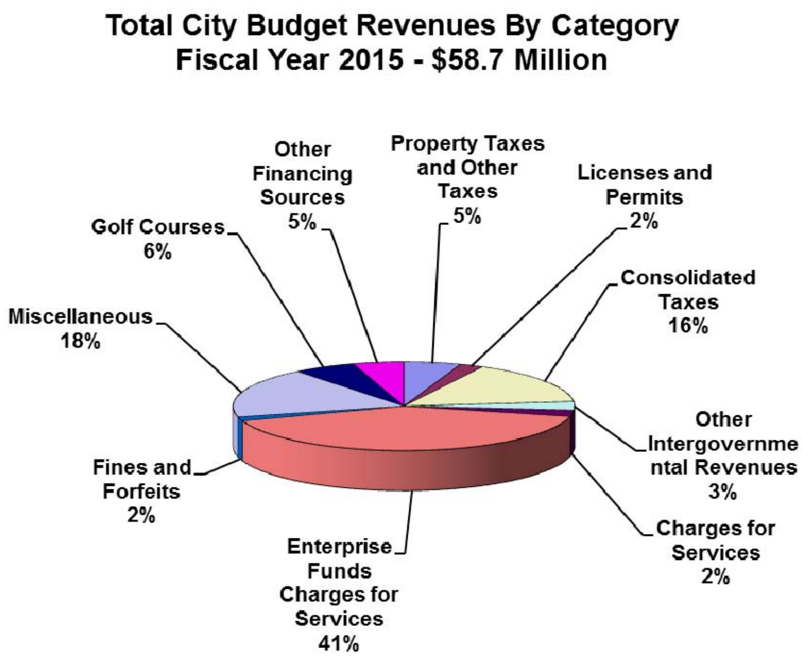
Consolidated Budget Summary

FY 2015 Budgeted Salaries and Benefits



Pay/Benefit Type	General Fund	Police Sales Tax	Utility Fund	Airport Fund	Other Funds	Total Amount
Salaries & Wages						
Regular Salaries	$ 8,872,421	$ 411,227	$ 2,325,716	$ 221,085	$ 72,075	$ 11,902,524
Part-time/Temporary	989,670	-	202,527	-	-	1,192,197
Overtime	466,780	31,800	143,100	-	-	641,680
Sub-Total	10,328,871	443,027	2,671,343	221,085	72,075	13,736,401
Benefits						
Health Insurance	1,248,253	60,557	292,800	29,280	10,560	1,641,450
PERS Retirement	3,007,322	179,426	671,876	56,929	18,559	3,934,112
Workers Comp	393,543	23,415	48,528	3,684	1,357	470,527
Medicare	149,566	6,424	38,734	3,206	1,045	198,975
Disability/Social Security	106,852	3,820	7,599	1,613	604	120,488
Sub-Total	4,905,536	273,642	1,059,537	94,712	32,125	6,365,552
	$ 15,234,407	$ 716,669	$ 3,730,880	$ 315,797	$ 104,200	20,101,953

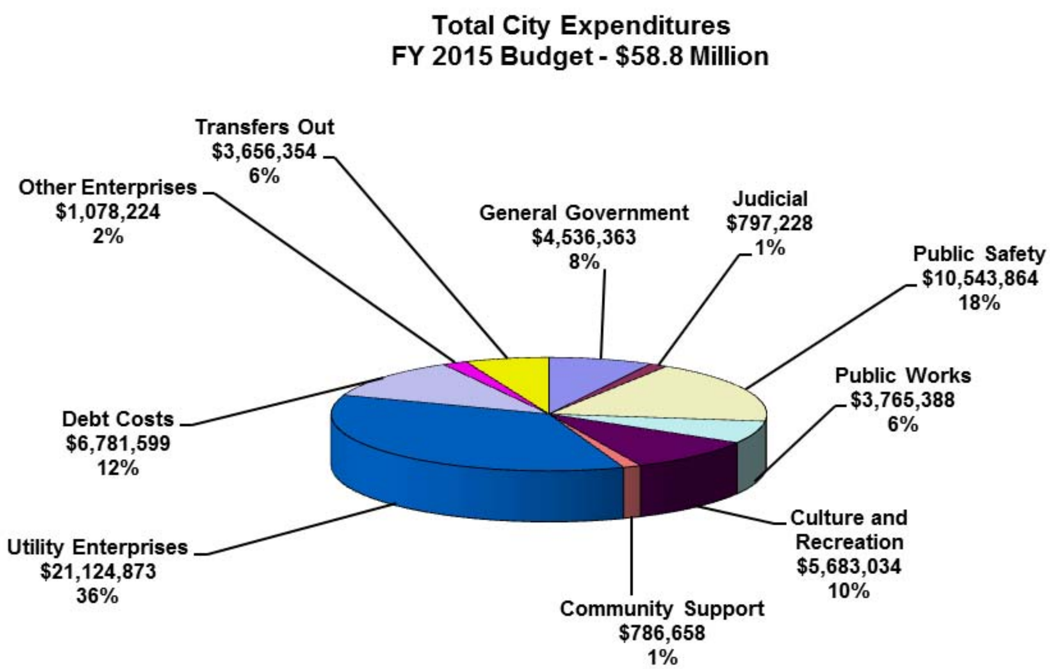
This revenue graph and table contain all funds, including general, special revenue, capital projects, expendable trust, and enterprise funds.



Consolidated Revenues	2012-13 Actual	2013-14 Actual Unaudited	2014-15 Budget	% Change
Property Taxes and Other Taxes	$3,071,528	$2,526,329	$3,165,747	25.3%
Licenses and Permits	1,454,156	3,310,816	1,320,000	-60.1%
Consolidated Taxes	8,760,934	9,303,748	9,225,000	-0.8%
Other Intergovernmental Revenues	6,923,080	5,515,232	1,815,000	-67.1%
Charges for Services	1,212,386	2,025,103	1,339,744	-33.8%
Enterprise Funds Charges for Services	23,297,222	21,474,198	23,978,684	11.7%
Fines and Forfeits	855,969	762,544	879,500	15.3%
Miscellaneous	9,276,992	11,573,442	10,682,777	-7.7%
Golf Courses	3,126,035	3,402,766	3,465,000	1.8%
Other Financing Sources	2,986,917	6,692,835	2,822,521	-57.8%
Revenue Total	$60,965,219	$66,587,013	$58,693,973	-11.9%

Consolidated Financial Schedule (continued)

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



Consolidated Expenditures	2012-13 Actual	2013-14 Actual Estimated	2014-15 Budget	Percent
General Government	5,373,175	4,912,585	4,536,363	7.7%
Judicial	605,908	794,338	797,228	1.4%
Public Safety	9,864,641	10,366,590	10,543,864	17.9%
Public Works	3,343,953	3,631,182	3,765,388	6.4%
Culture and Recreation	4,978,109	5,595,615	5,683,034	9.7%
Community Support	590,175	638,787	786,658	1.3%
Utility Enterprises	18,324,310	20,657,480	21,124,873	36.0%
Debt Costs	4,673,045	4,669,084	6,781,599	11.5%
Capital Projects	7,533,895	2,790,000	-	0.0%
Other Enterprises	1,521,652	831,696	1,078,224	1.8%
Transfers Out	5,359,078	3,670,000	3,656,354	6.2%
Expenditure Total	62,167,941	58,557,357	58,753,585	100.0%

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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.

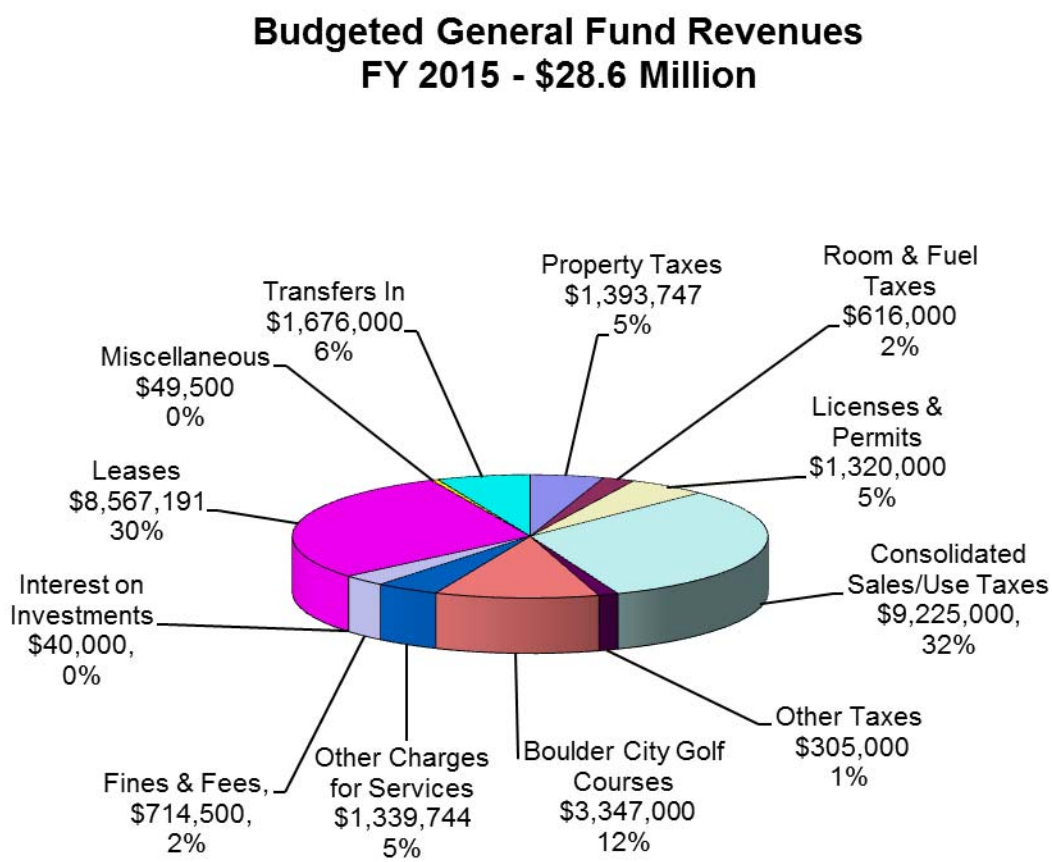
GENERAL FUND SUMMARY

	ACTUAL FY 12	ACTUAL FY 13	ACTUAL UNAUDITED FY 14	BUDGET FY 15	% CHANGE
REVENUES:					
Property Taxes	1,362,558	2,128,517	1,399,097	1,393,747	0%
Room Taxes	439,933	450,213	624,537	616,000	-1%
Licenses & Permits	2,030,996	1,430,857	3,307,426	1,320,000	-151%
Consolidated Sales/Use	8,307,544	8,808,292	9,303,748	9,225,000	-1%
Fuel/Other Taxes	364,736	927,166	3,373,777	305,000	-1006%
Boulder City Golf Courses	3,054,247	3,114,216	3,402,767	3,347,000	-2%
Other Charges for Services	972,899	1,307,107	1,850,024	1,339,744	-38%
Fines & Fees	937,507	683,913	608,222	714,500	15%
Interest on Investments	12,344	13,966	64,511	40,000	-61%
Gravel Pit Royalties	398,271	0	0	0	
Leases	13,338,571	6,000,100	8,047,452	8,567,191	6%
Miscellaneous	176,124	251,090	262,915	49,500	-431%
Transfers In	2,205,000	2,249,433	3,308,238	1,676,000	-97%
TOTAL REVENUE:	33,600,730	27,364,870	35,552,714	28,593,682	
EXPENDITURES:					
General Government	3,874,710	4,587,129	4,103,541	4,266,950	4%
Judicial	523,786	523,169	582,899	587,648	1%
Public Safety	8,619,218	9,176,036	10,065,647	9,813,510	-3%
Public Works	3,349,259	3,342,825	3,702,165	3,765,388	2%
Culture & Recreation	4,952,014	5,177,395	5,765,452	5,683,034	-1%
Community Support	581,861	591,563	770,743	786,658	2%
Debt	2,271,538	1,538,276	2,115,105	2,893,143	27%
Capital	0	0	1,695,889	0	
Transfers Out/Restricted Reserve	8,999,641	140,925	1,434,597	797,351	-80%
TOTAL EXPENDITURES:	33,172,027	25,077,318	30,236,038	28,593,682	
Excess of Revenues over Expenditures	428,703	2,287,552	5,316,676	-	
FUND BALANCE, BEG	766,655	1,195,358	3,482,910	8,799,586	
FUND BALANCE, ENDING	1,195,358	3,482,910	8,799,586	8,799,586	

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

Revenues

The revenues to pay for these services are comprised of tax dollars, such as Sales Tax and Property Tax, but also include fees from licenses and permits, fines, land lease revenues, and a variety of other sources. The Annual Fiscal Year 2014 Budget for the General Fund is $27.1 million. The four General Fund major revenue sources, which are Intergovernmental Revenues (including Consolidated Sales/Use Taxes), Golf Courses, Transfers In, and Leased Property, comprise 77 percent of the total General Fund revenue. The following chart reflects the revenues distribution.



Property Tax

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

Room and Fuel Tax

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

Licenses and Permits

Revenues generated for business, liquor and other licenses, building permits, also franchise fees for gas, phone, and cable television companies. Small increases are expected from licenses and permit fees in the future. Franchise fees from various utility companies offering services to Boulder City residents and businesses make up the bulk of the revenues in this category. Franchise fees contracts are negotiated and small increases can be expected. Business and liquor licenses are a steady source of revenue due to renewals. Building and other various permits are also included in the revenue totals. Overall growth in this category is expected to be gradual and stable. (5%)

Intergovernmental Revenues (Consolidated Sales / Use Taxes)

Sales taxes are collected throughout the State of Nevada on purchases of goods and products. Rates vary by county, currently Clark County requires an 8.10% sales tax on all purchases other than food sold in the various types of stores. This category also includes motor vehicle fuel taxes and small federal grants. The Consolidated Sales / Use taxes are very reliable and have increased every year for the past ten years. Consolidated Sales and Use Taxes also include cigarette and liquor taxes. Motor vehicle privilege taxes are charged on each vehicle registered in the state of Nevada based upon the value of the vehicle. All of these taxes are estimated to increase gradually each year as the population of Nevada continues to grow. (33%)

Charges for Services

These revenues include the recreation department, swimming pool, ambulance fees, and building and zoning fees. The golf course remains very popular with local citizens and throughout Clark County due to the reasonable rates in comparison to rates charged throughout the county. Services include swimming pool, special classes, safekey, summer parks, weight room, tiny tots, youth and adult sports, racquetball. The citizens that use these facilities and activities pay a small fee to keep the facilities in good condition. (17%)

Fines and Forfeits

Fines are made up of court assessments, which serve as punishment for traffic and criminal mischief in Boulder City. (2%)

Interest Earnings

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

Property Leases

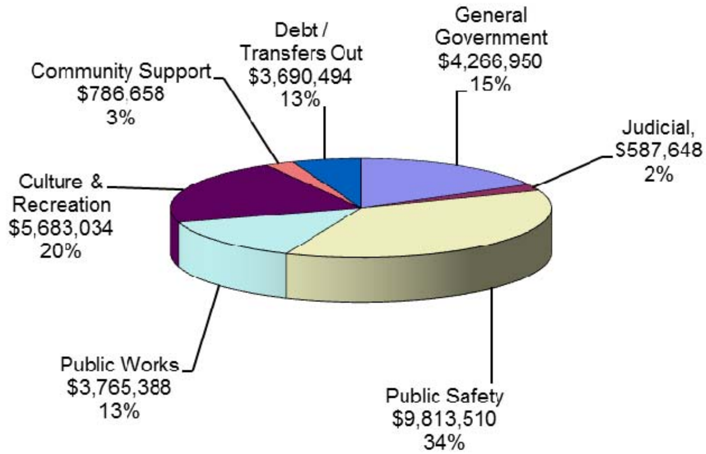
The City has enjoyed a great increase in lease income over the past few years. The City acquired 107,000 acres of land in 1995 southwest of the existing town site. With an abundance of land available, the City has agreed to lease communication sites, land for an electric energy generation plant, and for a private upscale golf course leased by Harrah's Entertainment. Additional property leases are currently being considered to increase revenues and provide additional services for the citizens of Boulder City. These lease agreements benefit the City by providing additional funds to provide services that the citizens need. Lease revenue has recently grown from a small source of income into 27% of the General Fund revenue in fiscal year 2013. (30%)

Transfers In

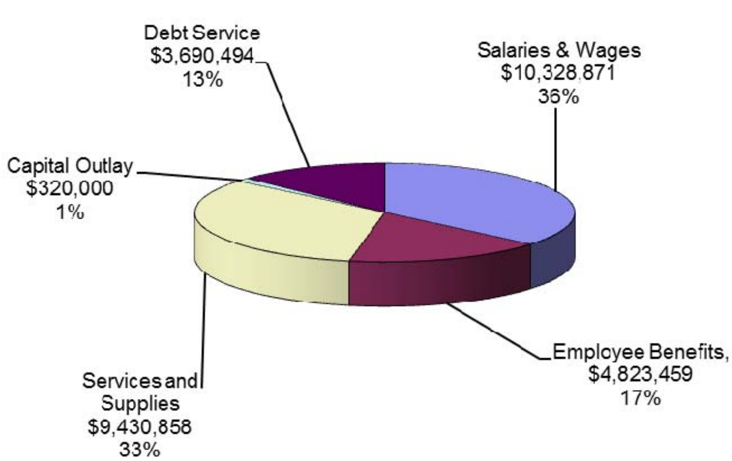
A transfer in is due from the Utility Fund. (6%)

General Fund - Expenditures

Budgeted General Fund Expenditures
FY 2015 - $28.6 Million

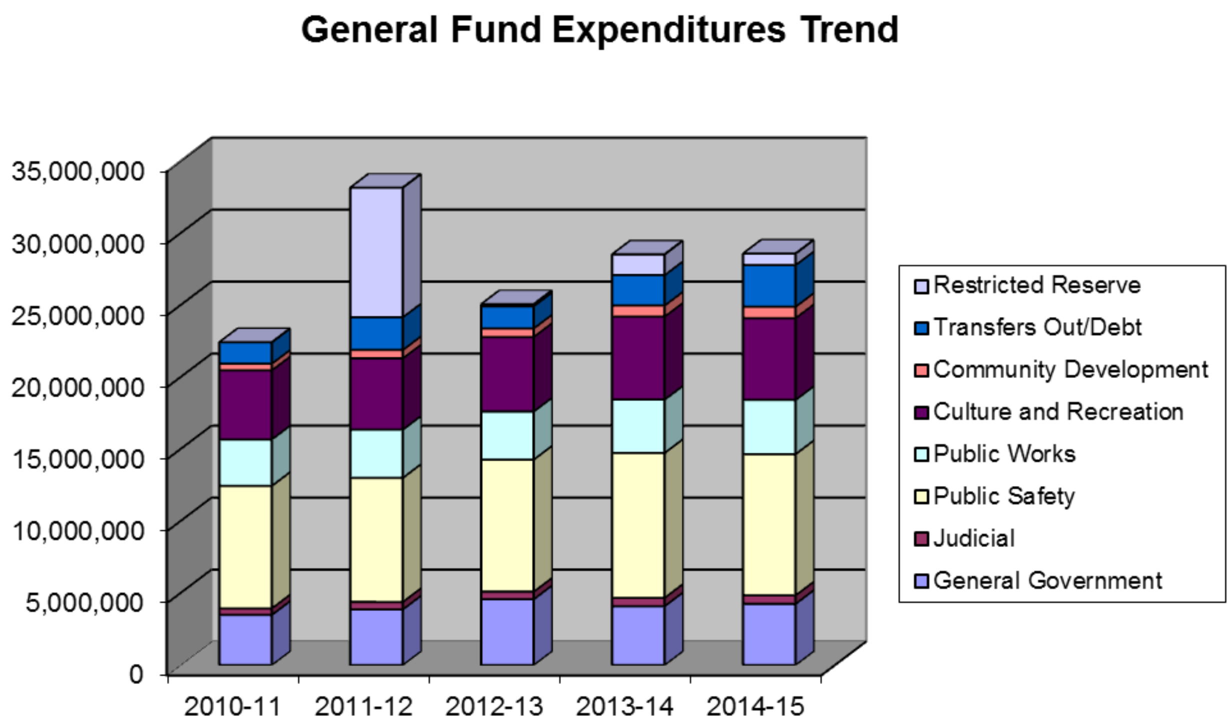


Budgeted General Fund Expenditures
FY 2015 - $28.6 Million



Expenditure Trend Summary

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



General Fund	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	Percent Change
General Government	3,499,692	3,874,710	4,587,129	4,103,541	4,266,950	4.0%
Judicial	452,169	523,786	523,169	582,899	587,648	0.8%
Public Safety	8,511,558	8,619,218	9,176,036	10,065,647	9,813,510	-2.5%
Public Works	3,227,136	3,349,259	3,342,825	3,702,165	3,765,388	1.7%
Culture and Recreation	4,799,030	4,952,014	5,177,395	5,765,452	5,683,034	-1.4%
Community Development	462,445	581,861	591,563	770,743	786,658	2.1%
Transfers Out/Debt	1,482,178	2,271,538	1,538,276	2,115,105	2,893,143	36.8%
Capital	0	0	0	1,695,889	0	-100.0%
Restricted Reserve	0	8,999,641	140,925	1,434,597	797,351	-44.4%
Expenditure Total	22,434,208	33,172,027	25,077,318	30,236,038	28,593,682	-5.4%

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. (15%)

Judicial

Expenditures for Municipal Court. (2%)

Public Safety

Expenditures for the Police Department, the Fire Department, and the Animal Control Department. (34%)

Public Works

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

Culture and Recreation

Expenditures for the Recreation Department, Boulder City Municipal Golf Course and Boulder Creek Golf Club, Senior Citizens Center, Swimming Pool, and the Cable Television Station. (20%)

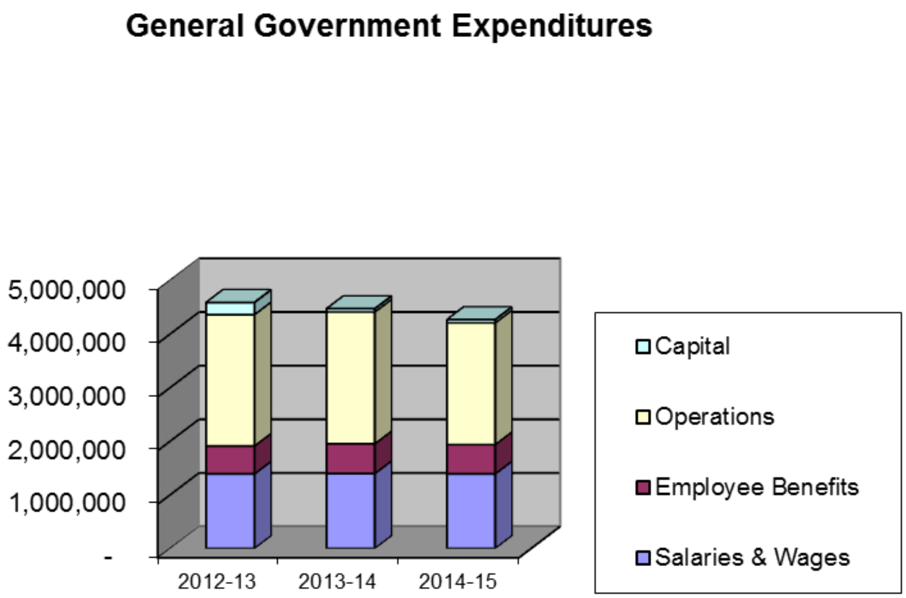
Community Support

Expenditures for Community Development Administration, Planning and Zoning, Building Inspection and Code Enforcement. (3%)

Transfers Out

Expenditure to pay for Golf Course Debt Service and accelerated debt payments. (13%)

General Fund - General Government



General Government	2012-13 Actual	2013-14 Actual	2014-15 Budget	Percent Change
Salaries & Wages	1,389,078	1,396,236	1,390,530	-0.4%
Employee Benefits	521,726	556,579	547,032	-1.7%
Operations	2,450,398	2,457,271	2,269,389	-7.6%
Capital	225,927	60,000	60,000	0.0%
Expenditure Total	4,587,129	4,470,086	4,266,951	-4.5%

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

Property Tax Overview

Operating Ad Valorem Taxes

In Fiscal year 2014, the ad valorem tax rate was .260 which equates to $2.60 per $1,000 of taxable property value. The Fiscal year 2015 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 2015

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

History of Assessed Values of Taxable Property

Fiscal Year	Assessed Value	Estimated Actual Value
1999-2000	$376,089,150	$1,074,540,428
2000-2001	394,612,910	1,127,465,450
2001-2002	408,796,440	1,167,989,829
2002-2003	437,221,119	1,249,203,197
2003-2004	441,117,924	1,260,336,925
2004-2005	472,589,456	1,350,255,589
2005-2006	554,697,980	1,584,851,372
2006-2007	700,895,682	2,002,559,091
2007-2008	798,321,522	2,280,918,634
2008-2009	802,578,934	2,293,082,669
2009-2010	743,554,598	2,124,441,708
2010-2011	598,873,083	1,711,065,951
2011-2012	557,239,351	1,592,112,431
2012-2013	589,653,663	1,684,724,751
2013-2014	Information not available at time of reporting	

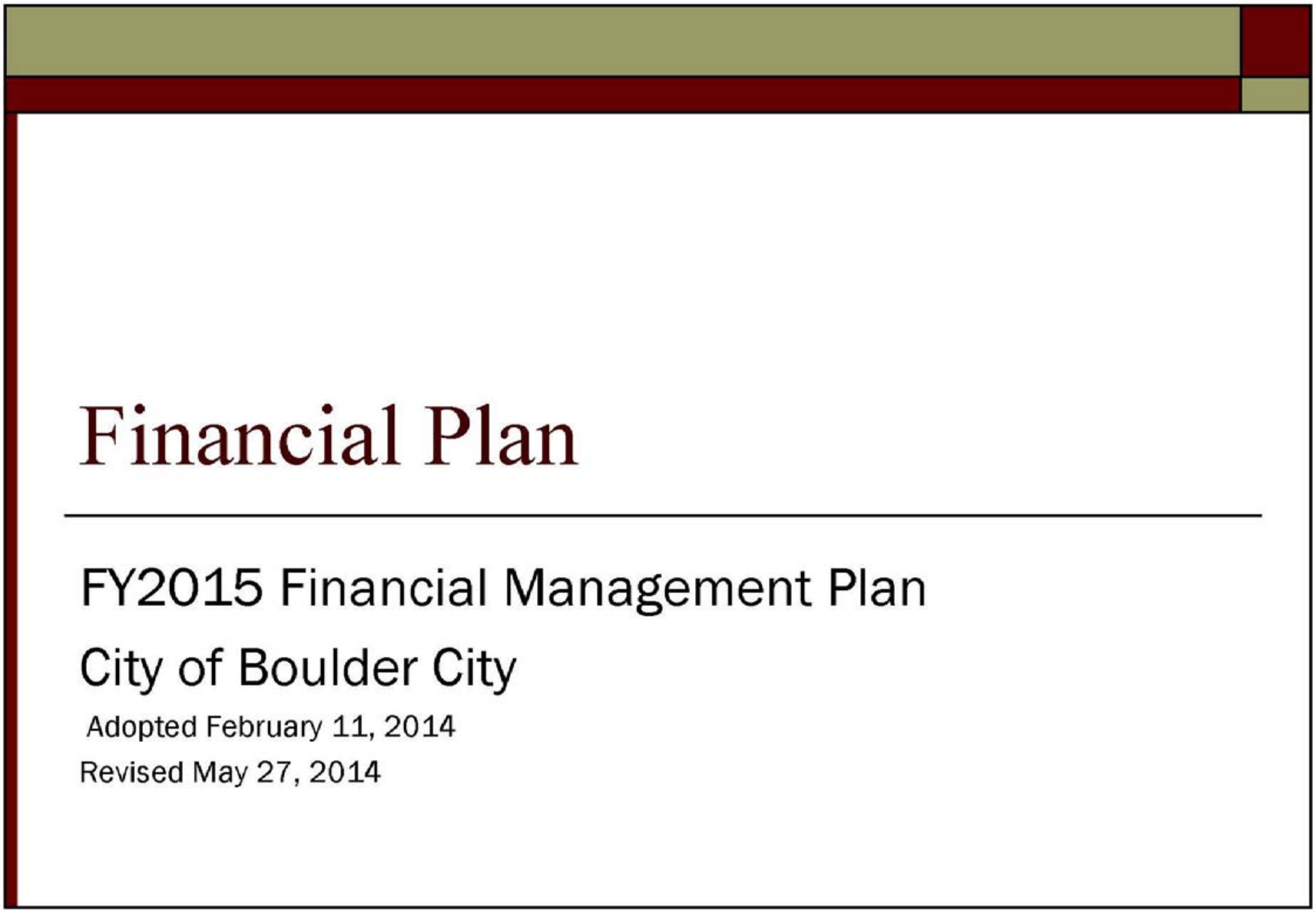
Property Tax Rates—Direct and Overlapping Governments

City of Boulder City
Property Tax Rates - Direct and Overlapping Governments*
Last Ten Fiscal Years
(UNAUDITED)

Fiscal Year	City of Boulder City	State of Nevada	Clark County School District	Clark County	Special Districts	Total
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	0.1555	2.4893
2008	0.2038	0.1700	1.3034	0.6541	0.1485	2.4798
2009	0.2188	0.1700	1.3034	0.6541	0.1405	2.4868
2010	0.2600	0.1700	1.3034	0.6541	0.1485	2.5360
2011	0.2600	0.1700	1.3034	0.6541	0.1595	2.5470
2012	0.2600	0.1700	1.3034	0.6541	0.1755	2.5630
2013	0.2600	0.1700	1.3034	0.6541	0.2030	2.5905
2014	0.2600	0.1700	1.3034	0.6541	0.1230	2.5105
2015	0.2600	0.1700	1.3034	0.6541	0.1230	2.5105

* Per $100 of assessed value. Constitutional limit is $3.64 on any one area's combined tax rate.
Source: State of Nevada, Department of Taxation publication, "Ad Valorem Tax Rates for Nevada Local Governments".

Long Range Financial Plans



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- Chapter 2 Strategic Objectives
- Chapter 3 Long-Term Debt
- Chapter 4 Status of City Reserves
- Chapter 5 Financial Sustainability Plan
- Chapter 6 Fiscal Year 2015 Plan
- Chapter 7 Future Consideration

Chapter 1 – Executive Summary

Boulder City has been the beneficiary of the unprecedented growth of southern Nevada during the past twenty years. Changes to the consolidated tax distribution formula had little impact on Boulder City's largest General Fund revenue source, because economic growth offset the City's diminishing piece of the (economic) pie.

Today, southern Nevada's economic picture is much different than it was a few short years ago, and recent reports characterize Las Vegas as the fifth-worst economy in the world. Economists point to our area's "one-industry, consumer-based system" as an inherent weakness, and they further note what everyone has known all along--southern Nevada's economy is dependent upon discretionary spending. It should be anticipated that southern Nevada's recovery will lag behind the recovery of other cities in the U.S. which enjoy a more diversified economic base.

It was clear that Boulder City's financial sustainability could not be achieved by holding on to the shirttails of the Las Vegas economy any longer. Renewable energy and green technology are development niches that are consistent with Boulder City's culture and seemed ripe for implementation, so Boulder City actively pursued the build-out of its energy zone and set aside additional land for solar development.

This development strategy appears to have panned out, and Boulder City has over 8,000 acres of city-owned land under lease for solar development. Currently, there are four active facilities; Desert Star, Copper Mountain 1, Copper Mountain 2 and Acciona. Copper Mountain 3 is expected to go live in FY2015.

These new revenues have provided the bridge to additional revenues streams and have made it possible for the City to maintain its workforce and services during the worst economic decline in the history of our City.

By committing a portion of the increases in lease revenues which began in 2012 to existing debt payments, the City will reduce current City debt by 65% over the next ten years. With a financial plan in place that focuses on debt reduction and the establishment of capital reserves, program fund balances will be restored and budgetary stability attained. In short, financial sustainability will be achieved.

Any financial sustainability plan must be consistent with the vision and goals of the community. The City's Strategic Plan, which was adopted in FY2013, contains some very specific goals and several objectives related to financial sustainability. As the City's Strategic Plan is reviewed and updated, the financial plan will be updated to support the Strategic Plan.

Chapter 1 – Executive Summary
(continued)

Page 5

The City of Boulder City has 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.

Develop...

Develop policies to encourage sustainable development

- Evaluate a green power alternative as part of development in the City

Develop a formal financial plan and create policies that support long-term planning for the elimination of debt

- Formally establish reserve fund policies
- Establish ending fund balance policies
- Require annual review and adoption of a financial plan and related matters thereto

Develop contingencies for increasing general fund revenues

- Complete an evaluation of all fees to maximize revenues through activity based costing and setting of fees and charges to cover the full cost of services provided, including annual inflation
- Promote land leases as a City business enterprise and planning tool
- Develop a strategic financial plan for protection of current allocations of "shared" revenues

Formulate...

Formulate a plan to fund replacement of vehicles/equipment and provide for the adequate maintenance of City facilities and infrastructure

Establish...

- Establish a pricing program to reflect the true cost of electricity to customers, including peaking costs. (this is a utility fund purpose not a general fund purpose)
- Establish processes to annually evaluate a financial plan for long-term sustainability

To be able to appreciate the challenge that our City faces, it is imperative that the City's financial structure and its unique Charter is understood. Consolidated tax is the City's single largest revenue stream supporting general fund operations. Consolidated tax revenues peaked in 2007 at just over $8.8M which was approximately 40% of general fund revenues. Consolidated tax revenue had steadily declined starting in FY 2007 through FY2011. Starting in FY2012 it has begun a slow increase and is projected to be at $9.175 million in FY2015. In addition to the consolidated tax decline, all other revenues also plummeted, including property tax (30% decline in assessed evaluations), and fines and fees. These revenues are holding steady with very slight increases. Land lease revenue is the only revenue category that remained stable and actually increased from 2007-2012, primarily due to the City's active pursuit of the development of green energy.

Boulder City is in a unique position when compared to most local governments because it owns most of the undeveloped land within its City boundaries. This is a huge asset for the City while, at the same time, the City is very restricted as to how land can be sold or developed. The City has a controlled growth policy which limits residential development to 120 units per year, and this policy is a reflection of the very fiber of the community, in that Boulder City residents value their small town quality of life. This policy, combined with the City's vision to maintain its small town characteristics has led to very little land being released for residential development. Most of the residential development that has occurred over the past twenty years was a result of land sales in the 70's.

In 1996, voters approved a charter amendment which requires any sale of city-owned land over one acre in size to be approved by voters. During past election cycles, land sales for residential development have been turned down by voters, so little opportunity for land sales for this purpose is apparent. In 2010 voters authorized sale of land around Boulder Creek Golf Course, however, the recent real estate decline resulted in a soft market diminishing land sale opportunities. It is unlikely that the City will see revenues from land sales anytime soon.

The Charter also requires that any revenue from either the sale or lease of City owned property be distributed between the general fund and the capital improvement fund. Under this formula, 80% of the revenues received from the solar leases (and all other leases) are deposited into the general fund and 20%

of the revenues are deposited into the capital improvement fund. In 2013, the revenue from energy leases alone generated $5.2M in revenue, which was split between these two funds.

A recent voter initiative further restricts the City's ability to fund capital projects. In November 2010, voters approved a code amendment which requires that the City receive voter approval to issue debt in excess of $1M.

Financial sustainability can only be achieved when revenues and expenses are perfectly aligned. This initiative presents a stumbling block to this alignment in the City's debt obligation. The City has two debt obligations in the general fund: golf course revenue bonds and an interfund repayment (to the utility fund). The utility fund also has two debt obligations: raw water line revenue bonds and a third intake repayment agreement. The City's total debt service obligation from these four debts is over $70M, under current debt service amortization schedules over the next 25 years. These debt service payments diminish revenue streams, so less revenue is available for other functional areas, such as operations, reserves and capital. In addition, the cost of financing is considerable even though the City has been able to lock in very desirable interest rates. Of the $70M, about $49M is principal and $21M is interest, so the City has the ability to make significant changes in its debt payment structure if additional revenue could be allocated to debt service.

In November, 2010, the City Council agreed that the first step toward long-term financial sustainability was to develop a formal plan that would focus on debt reduction and rebuilding financial reserves. A financial plan that focuses on debt reduction and the establishment of adequate reserves will ultimately lead to the restoration of program fund balances, budgetary stability and sound fiscal administration.

Chapter 2 – Strategic Objectives

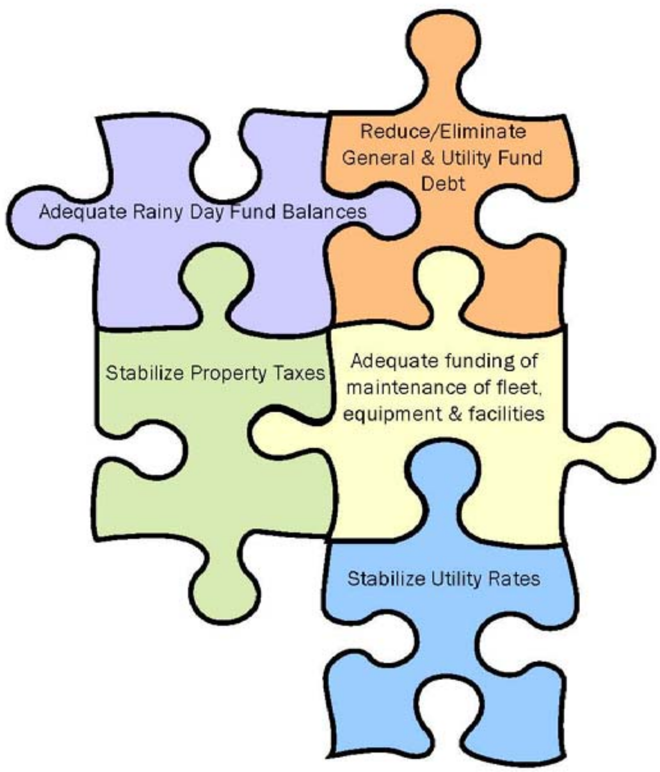
Reduce/eliminate General Fund and Utility Fund debt: Put a program in place that allocates a portion of new lease revenues to debt service. In the General Fund these debt obligations include the Boulder Creek Golf Course Revenue Bonds and the Interfund Loan; In the Utility Fund these debt obligations include the Raw Water Line Bonds and the Third Intake repayment agreement.

Provide adequate funding for the maintenance of fleet, equipment and facilities: A complete assessment of all facilities is in process so costs for facility maintenance and improvements can be quantified. The capital improvement plan should be revamped so capital needs are prioritized. An assessment of the entire fleet, including equipment, has been completed, and the City needs to allocate sufficient funding so the fleet can be maintained without relying on voter approved Capital Improvement Funds.

Provide adequate rainy day fund balances: The FY2013, GF ending balance is at 12% of expenditures. This is not a sufficient safety net. The City established a formal policy with a fund balance goal of 20% of expenditures..

Stabilize/reduce property tax rates: With capital funded, debt retired and reserves established, the City can stabilize and possibly reduce the property tax rate. Over the past ten years, the lowest property tax rate was .01844. The current property tax rate is .2600. The City received $1.4M in property taxes in FY2013.

Stabilize utility rates: The cost of providing utility services has been increasing, including the recent increase related to the Infrastructure Surcharge that is being passed on by the Southern Nevada Water Authority (SNWA). The charge for FY2013 and 2014 is $476,000 and will be increasing over the next few years. In addition, the cost to make necessary repairs and upgrades to an aging Electric Utility creates another challenge.



Property Tax Rates/Revenues

Property taxes are a relatively small component of the City's revenues. In FY 2013, the City received $1,405,425 or 5.4% of its total General Fund revenues from property taxes. With debt retired, fund balances and capital funding restored, the City will have the opportunity to stabilize and potentially lower the property tax rate to its residents while still maintaining quality services. The current tax rate of $0.26 has been held steady since FY2010.

Chapter 3 – Long-Term Debt

Boulder City incurred debt in the General Fund in connection with the construction of Boulder Creek Golf Club, and in the Utility Fund due to the construction of a raw water line and a third intake into Lake Mead. The city's total debt obligation is $48,336,415. If the debts were paid on the current schedules, the city would pay a total of $69,935,714 in principal and interest for these debt obligations.

Incurred Debt

Boulder Creek Golf Course Bonds

These bonds were issued in December 2005, in the amount of $9,335,000, at an interest rate of 3.85%, and refunded the original bonds issued. As of June 20, 2013, the remaining principal balance is $6,690,000 along with projected interest costs of $1,510,741 if payments continue under the terms of the amortization schedule of 2005. These bonds were issued in $5,000 increments and the only restriction on early redemption of this debt is a 10 day advance notification to the lender setting forth the accelerated payment schedule. Under the current payment schedule these bonds will not be paid off until FY 2025.

Boulder Creek Golf Course Utility Fund Loan

This obligation was formally reported in the City's financial statements in May 2008, in the amount of $8,700,000. The interest rate is tied to the 90 day T-bill rate and has averaged .2025% over the last two years. On June 30, 2013, there was $5,077,248 remaining on the principal balance of this loan. Since this obligation is an interfund obligation there are no restrictions on its early repayment. Under the current payment schedule this obligation will not be paid off until FY 2020.

SNWA Third Intake Agreement

This agreement to finance the City's cost for the 3rd intake project included an original amount of $13,600,000 along with accrued interest based on reduced payments during the first five years of the agreement. Thereafter, full payments are amortized at 4.92% for a 20 year period. As of June 30, 2013, $5,979,167 in principal and $4,005,717 in interest remained on this obligation. There are no restrictions on the early repayment of this debt. Under the current schedule this debt will not be paid off until FY 2034.

SNWA Raw Water Line Agreement

This agreement was refunded in December 2006, in the amount of $33,470,000, at interest rates between 4.25% - 5%. As of June 30, 2013, $30,590,000 in principal and $16,082,841 in interest remained on this obligation. These bonds cannot be scheduled for accelerated repayment until September 2017. Under the current payment schedule this debt will not be paid off until FY 2036.

Solar Lease Revenues

General Fund lease revenues are expected to increase by $19.3M over the next five years and $46.1M over the next 10 years.

Increased lease revenues will add about $2.5M to the Capital Improvement Fund balance over the next five year period. These increases have been estimated based on current lease revenues in the General Fund of $2,546,622 and $636,656 in the Capital Improvements Fund.

Total lease revenues are projected at $92,575,571, through FY 2021 with the General Fund share of $74,206,057 and $18,551,514 in the Capital Improvements Fund.

Chapter 4 – Status of City Reserves

Rate Stabilization Reserve (Utility Fund)

This reserve was established during FY 2011 to accumulate funds to alleviate potential rate increases arising from the expiration of contracts at Hoover Dam in 2017. The FY 2011 budget contained $250K which brought the reserve balance to $250K on June 30, 2011. The FY 2012 budget increased this contribution by $250K. While this reserve was established to address expiring contracts at Hoover Dam, these funds will also provide resources to "buy down" any future rate increases in the Utility Fund. It is recommended that at least $2.5M be established as the minimum funding level of this reserve. As of June 30, 2013 the reserve is $750,000.

Long-Term Capital Reserve (Utility Fund)

This reserve was established in FY 2011 to accumulate capital funds for the replacement of major components of electrical system infrastructure (i.e. substations) that have not required significant expenses since the early 1980's. The establishment of this reserve has become more critical since voter approval of borrowings in excess of $1M remains an issue. It is estimated that approximately $4M would be needed to replace an electrical substation. A single transformer replacement is estimated to cost $1.3M to $2M depending on whether a suitable used transformer can be purchased. The FY 2011 budget contained $250K which brought the reserve balance to $250K on June 30, 2011. The FY 2012 budget increased this contribution by $250K. It should be noted that these reserves have been developed to address "emergency" needs if a major component of the electrical system needed to be replaced. The annual maintenance requirements of the electrical system infrastructure should be funded in the annual budget. It is recommended that this reserve be funded at a minimum level of $4M. As of June 30, 2103 the reserve is $750,000.

SNWA Third Intake Reserve (Utility Fund)

In FY2012, an accelerated payment of $4.3 million was made from this reserve.

Chapter 5 – The Plan

Step 1: Eliminate General Fund Debt

Boulder Creek Golf Course

The Golf Course Revenue Bonds (BCGC) carry an annual payment of approximately $750,000 annually, and the bonds are scheduled to be paid off in 2025. The BC Interfund repayment (BCGC) also carries an annual payment of $750,000, and this loan is scheduled to be paid off in 2020. Utilizing a portion of the increased lease revenues in the General Fund, the bonds will be paid off in FY 2019.

BCGC Bonds

The Plan proposed adding lease revenues of $775K in FY 2012, $1.125M in FY 2013-16 and $550K in FY 2017, to the existing principal and interest payments on these bonds. It is estimated that this approach would pay off this debt 7 years early and save approximately $1.5 million in total debt service costs. The FY2013 Accelerated payment will be paid using funds from the recognition of the deferred Copper Mountain 3 payments. FY2014 payments will be deferred pending release of solar deferred revenues.

BCGC Utility Fund Loan

The Plan proposes adding lease revenues of $93,656 in FY 2017 and $236K in FY 2018 to the existing payments of $750,000 on this loan. This schedule would pay off this obligation three years early.

Step 2: Restore Adequate Capital Reserves in the General Fund

The vehicle and equipment replacement plan and the capital improvement plan indicates that somewhere between $750,000 and $1,000,000 is needed annually to fund capital needs. Approximately $250,000 each year is needed to maintain the Police Department fleet alone. Revenues have not been available to fund this reserve.

Step 3: Reduce Utility Fund Debt

The Third Intake Repayment agreement with SNWA calls for $500,000 annual payments for the first four years and these payments increase to approximately $1.1M over the next twenty years. The Raw Water Line Bonds carry annual payments of approximately $2M over the next twenty-five years. Voters have authorized the use of up to $25M in Capital Improvement Funds for the purpose of defraying the cost of the City's share of the third intake.

Step 4: SNWA Third Intake Agreement

The Plan proposes adding increased lease revenues of the Capital Improvement Fund of $500K in FY 2012 and $700K in FY 2013-2017. These payments would be added to existing 3rd intake reserves of $2.3M in FY 2012 and annual reserves of $1.1 million in FY 2013-17. A General Fund transfer of $1,031,344 in FY 2017, will pay off this obligation. The existing reserves are derived from the $750,000 BCGC loan repayment and $350,000 in revenues from the October 2008 rate increase. It is estimated that this approach will reduce the term of this agreement by 16 years and save over $11.5M in total debt.

Raw Water Line Bonds

As discussed earlier, the earliest these bonds can be scheduled for accelerated repayment is September 2017. Utilizing reduced Utility Fund transfers will reduce the term of the bonds by 9 years and save over $15 million in debt service costs.

Utility Fund Transfer to the General Fund

In an effort to reduce the impact of the transfer on the ongoing operations of the Utility Fund and to provide an additional revenue source for the accelerated repayment of the Raw Water Line Bonds, the following reduction in the transfer amount are included in the plan:

FY 2014 reduce transfer by $550,000 (25%)
FY 2015 reduce transfer by $660,000 (30%)
FY 2016 reduce transfer by $880,000 (40%)
FY 2017 forward reduce transfer by $1,100,000 (50%)

This schedule will provide accumulated funds of $4,290,000 in FY 2018 and $1,100,000 each Fiscal Year thereafter for accelerated debt payments. The numbers for the transfer may need to be adjusted once there has been a review per NRS 354.613 that requires periodic reviews of transfers from Enterprise Funds to General Funds. The review must be completed in 2015.

Step 5: Restore Adequate Capital Reserves in the Utility Fund

Adequate maintenance of water, sewer and electrical facilities is of the utmost importance and must remain a priority for funding. The capital improvement plan indicates that over $2M is needed annually to maintain utility infrastructure. This does not include funds that may be needed for constructing/acquiring new facilities (such as an electric generating facility, increasing wastewater treatment levels) or establishing reserves for extraordinary purchases (electrical transformers) or establishing reserves for utility rate stabilization. The following additional recommendations are related to the Utility Fund:

1. Allocate an additional $250,000 annually for the next five years to the rate stabilization reserve.
2. Allocate an additional $250,000 annually for the next five years to the long-term capital reserve annually to establish a major equipment reserve of $4M.
3. Allocate additional dollars when available to provide for an alternate power generation source reserve of $5M, an emergency backup station reserve of $1M and a backup electrical transmission reserve of $3.5M

Chapter 6 Fiscal Year 2015 Plan (Implementing/Monitoring)

The original Plan recommended a resolution be adopted that requires a formal annual review of the plan by the City Council. The resolution will:

- provide the framework for the facets of the plan discussed above;
- Formally establish the reserve funds and how these funds can be utilized;
- provide an opportunity for public input;
- Require annual review;
- Allow for adjustments and adoption in conjunction with City's Annual Operating and Capital Budget process.

Chapter 7 – Future Considerations

Raw Water Line Debt Service and Utility Fund Transfer: While the financial management plan includes the reduction of the Utility fund transfer in order to provide additional funds for the retirement of the Raw Water Line Debt, it is not recommended that the transfer be eliminated entirely. This transfer represents reimbursements to the General Fund for services provided to the Utility Fund. The elimination of this transfer would not reflect the true costs of Utility fund operations for financial reporting purposes. As mentioned previously, future transfers will depend on the results of an allocation review required by NRS 354.613.

Increase General Fund Reserves: Consideration should be given to updating City policy regarding the General Fund Balance reserve amount. As we have experienced many difficult budgetary issues over the last three fiscal years an increase in the reserve would be prudent. A reserve requirement of 6 months operating expenses would provide the City with a financial cushion to weather future economic declines. This goal would be achievable because the elimination of debt alone has a significant impact on the General Fund balances.

There are no additional revenues available in the Utility Fund for the accelerated payment of the Raw Water Line debt; however, the earliest opportunity to accelerate repayment activity is September 2017. The financial management plan includes the reduction of the Utility fund transfer in order to provide additional funds for the retirement of the Raw Water Line Debt. The Plan reflects a reduction of General Fund balance of $4,290,000 in FY 2018. This amount consists of a reduction of the Utility Fund transfer to the General Fund of $550,000 (25%) in FY 2014, $660,000 (30%) in FY 2015, $880,000 (40%) in FY 2016, and $1,100,000 in FY 2017 and FY2018. This accumulated amount would then be used as an initial accelerated payment on the Raw Water Line debt and provide $1,100,000 annually until FY 2027 when the Raw Water Line debt is projected to be paid off.

Re-evaluate the existing utility rate structure:
Currently, the City is absorbing an Infrastructure Surcharge from the Southern Nevada Water Authority. Once adequate capital investment has been made, adequate reserves established, rate stabilization reserves are established, and debt obligations are minimized/eliminated, utility rates should be re-evaluated to insure they recover operating and capital costs but are not in excess of what is needed to support operations.

Utilize Capital Improvement Fund balances to support future voter approved project (s):
With 20% of lease revenue being deposited into the Capital Improvement Fund, there should be sufficient revenue to construct new facilities (as authorized by voters), without acquiring new debt obligations. Currently, the accelerated debt service payment for the Third Intake is being paid from this fund

Review and assess capital needs: The current vehicle and equipment schedule indicates that at least $250,000 each year must be allocated to maintain the Police Department fleet. The Plan began with the intent to allocate$750,000 toward facility and fleet, capital needs, increasing to $1,000,000 annually. This has not been accomplished as the additional revenues have been required to fund operating expenses. Capital requirements should be re-evaluated each year to insure that adequate funding is being allocated toward maintaining the City's fleet and infrastructure.

Capital & Debt

Capital Expenditures/Projects

2015 Projects

General Fund Projects	Budget
CDBG - Swimming Pool ADA	5,975
Technical - MUNIS	76,389
Swim Pool Renovation	119,974
Canyon Road Construction - RTC	133,600
Buchanan Boulevard Flood Control	4,038,839
San Felipe Drive - RTC	57,210
Black Hills Drive - RTC	115,923
Gingerwood Parkway/Bristlecone Drive - RTC	82,426
Bootleg Canyon Flood Facilities	866,723
Hemenway System Phase 2 - Flood	179,098
North RR Conveyance Design - Flood	379,865
Total General Fund Projects	6,056,022

Utility Fund Projects	
Oil Containment - Environ Compliance	110,000
Substation Rebuild	594,489
4kV Overhead Equipment Replacement	336,780
Water Tank Maintenance	500,000
Effluent Reuse Force Main	136,600
Gingerwood Cable Replacement	291,338
Total Utility Fund Projects	1,969,207

Airport Fund Projects	
Reconstruction of Access Road	253,621

Debt - General Fund

FY 2014-2015 Budget

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10950	GF DEBT						
10950	5961	DEBT INTEREST OTHER BCGC Bond Payment $778,143 BCGC UF Loan Payment $750,000 Accelerated bond payment $1,365,000	1,100,236	275,268	1,527,778	2,115,105	2,893,143
TOTAL	**GF DEBT**		**1,100,236**	**275,268**	**1,527,778**	**2,115,105**	**2,893,143**
10970	GF OTHER						
10970	5611	OTHER	-	-	150,000	-	150,000
10970	5975	TRANSFERS OUT	-	-	-		
		Transfer to More COPS Fund	161,866	140,925	-	-	30,354
		Transfer Solar Revenue to Deferred	9,906,211	1,827,329	616,997	1,434,597	616,997
TOTAL	**GF OTHER**		**10,068,077**	**1,968,254**	**766,997**	**1,434,597**	**797,351**

Debt - Enterprise Fund

	2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
50950 UF Debt Service					
50950 5960 DEBT PRINCIPAL	-	-	-	-	-
50950 5961 DEBT INTEREST OTHER SNWA $1,800,000 Raw Waterline $2,088,456	1,375,794	1,451,512	3,891,306	1,280,680	3,888,456
TOTAL UF Debt Service	**1,375,794**	**1,451,512**	**3,891,306**	**1,280,680**	**3,888,456**
50980 UF RESERVE TXFR					
50980 5975 TRANSFERS OUT GF - Reimburse services provided by GF to UF ($1,500,000) Alternate Power Source (BCTap) ($100,000) Major Equipment Reserve ($250,000) Rate Stabilization Reserve ($250,000 - 538,429 = -$288,429) Transfer to Landfill Closure Reserve ($60,000)	2,159,000	2,159,000	2,035,500	1,609,000	1,681,100
TOTAL UF RESERVE TXFR	**2,159,000**	**2,159,000**	**2,035,500**	**1,609,000**	**1,681,100**

Position Summary Schedule

Position Schedule

FY 2013 Through FY 2015

Full-Time Positions by Department:	FY 2013	FY 2014	CHANGE	FY 2015
City Manager	2	2		2
City Clerk	3	3		3
Finance and Information Systems	8	7		7
City Attorney	2	2		2
Personnel	1	1		2
Public Information and BCTV	0	0		0
Central Services	1	0		0
Municipal Court	4	4		4
Police	42	42		42
Fire	22	22		22
Animal Control	2	2		2
Public Works Administration	1	1		1
Streets	8	8		8
Landscaping	8	8		8
Building Maintenance	2	2		2
Engineering	4	4		4
Recreation and Golf	9	9		9
Community Development Administration	1	1		1
Planning	1	1		1
Building Inspection and Code Enforcement	2	2		2
TOTAL GENERAL FUND	123	121	-1	122
Electric and Utility Administration	13	13		13
Water and Wastewater	10	10		10
Utility Billing and Collection	5	5		5
Sanitation	0	0		0
Airport	2	2		3
TOTAL FULL-TIME	153	151	-1	153

General Fund Departmental Information

Mayor and City Council

Mission Statement/Activity Description

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

Goals & Strategic Issues

- Continue to promote the City's small town character and historical ties to the construction of Hoover Dam. (*Goal No. 1 – Brand Image*)
- Provide a high level of public safety. (*Goal No. 9 Public Safety)*
- Annually evaluate the City's Financial Plan originally adopted in 2011 to support long-term sustainability. (Goal *No. 2 – Financial Stewardship)*
- Monitor the utility rate structure to ensure rates recover operating and capital costs but are not in excess of what is needed to support operations. (*Goal No. 2 – Financial Stewardship, and Goal No. 3 – Infrastructure)*
- Develop policies and programs to increase the volume of outside visitors to the community highlighting the historical significance of Boulder City and the numerous outdoor recreational amenities available. (*Goal No. 1 – Brand Image, and Goal No. 5 – Economic Development)*
- Maintain quality municipal services in all functional areas while continually investigating methods of improving services within the constraints of available resources. *(Goal 6 – Programs and Services)*
- Help to create a vibrant business community consistent with Boulder City's image and small town atmosphere by developing a plan to support and promote businesses in preparation for the completion of Interstate 11 (bypass). *(Goal 5 – Economic Development)*
- Improve the City's infrastructure with emphasis on the City's Electric Utility by developing a comprehensive strategy for funding major capital projects. *(Goal 3 – Infrastructure)*

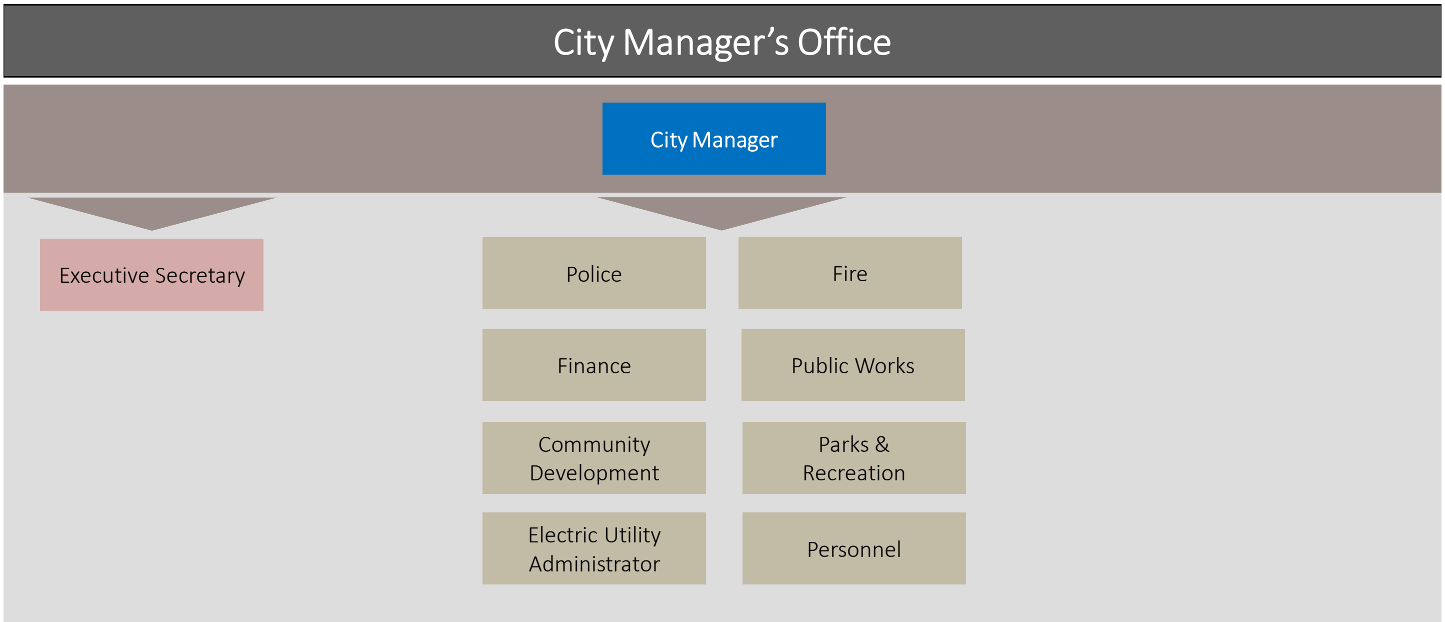
Budget Highlights

- Adjusted accounts to more accurately reflect costs since the MUNIS conversion.
- Funding levels remained the same across most categories

FY 2014-2015 Budget—Expenditures

GENERAL FUND			2012	2013	2014	2014	2015
10400	GF CITY COUNCIL		Actual	Actual	REVISED	Actual	BUDGET
10400	5001	REGULAR	58,897	58,710	58,710	58,710	58,710
10400	5020	EMPLOYEES RETIREMENT	8,795	8,125	9,348	9,348	9,348
10400	5022	SIIS PREMIUMS	1,834	1,949	2,034	2,126	2,034
10400	5024	MEDICARE	854	851	853	851	853
10400	5026	SOCIAL SECURITY	1,395	1,389	1,389	1,389	1,389
10400	5102	PROFESSIONAL	-	1,500	-		-
10400	5103	OTHER	-	108	-	1,912	-
10400	5304	MAINTENANCE OFFICE EQUIPMENT	233	581	-		-
10400	5401	RENTAL EQUIPMENT	-	-	-	192	-
10400	5502	COMMUNICATIONS	2,421	1,801	4,000	1,933	4,000
10400	5503	ADVERTISING MARKETING	-	451	10,000	6,652	10,000
10400	5508	PUBS SUBS DUES FEES	-	3,500	9,000	14,019	15,500
10400	5509	TRAVEL & TRAINING	6,076	5,875	15,000	6,279	15,000
10400	5510	SOFTWARE LICENSES	-	-	500	-	-
10400	5605	GENERAL	15,497	4,511	-	8	-
10400	5610	OFFICE	3,633	602	6,500	1,522	6,500
10400	5611	OTHER	-	4,003	-	300	-
TOTAL	GF CITY COUNCIL		99,635	93,956	117,334	105,241	123,334

City Manager



Mission Statement/Activity Description

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

Goals & Strategic Issues

1. Create a highly trained, professional and highly motivated workforce.
2. Recommend a budget that is consistent with community needs and balances the resident's desire for services with revenues.
3. Recommend to the City Council an action plan that will leads the City toward a sustainable future.
4. Communicate organizational goals to all employees and create an organizational culture in which employees value and demonstrate: Integrity, Fiscal Responsibility, Professional Excellence, Caring Attitude, Accessibility and Responsiveness.
5. Provide high quality, cost effective and reliable government services to the community.

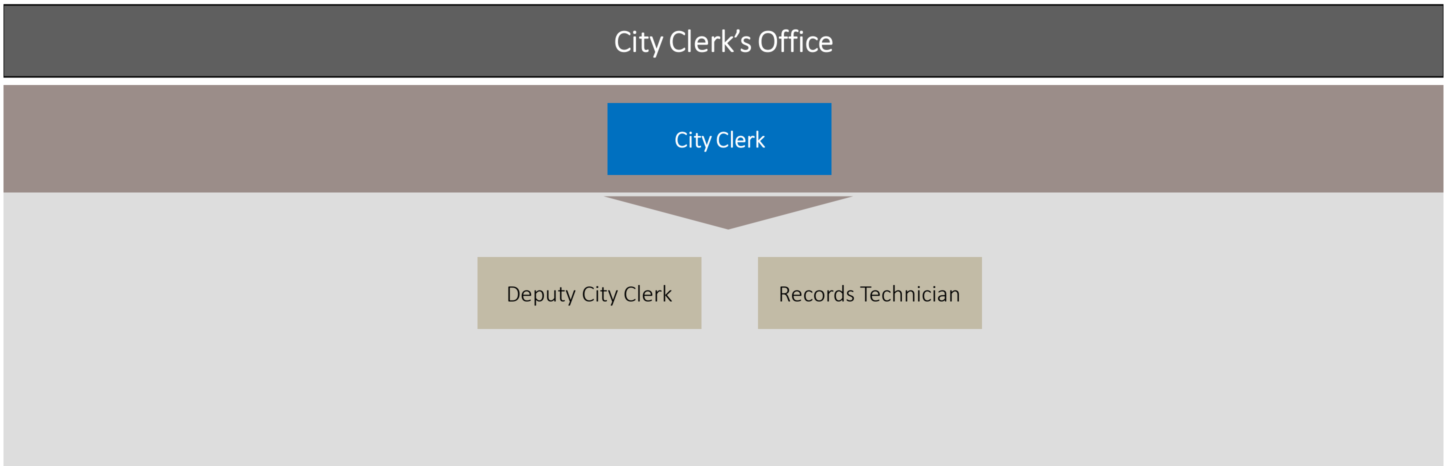
Budget Highlights

- The City Manager's Office is comprised of 2 full-time employees, the City Manager and an Executive Secretary
- IT and BCTV moved under Community Development
- No overtime is budgeted.
- No other requests are authorized
- Reduced levels of service can be anticipated in that no clerical support has been funded to cover the secretary's vacation, sick leave, lunch hour or other absences.

FY 2014-2015 Budget—Expenditures

10410	GF CITY MANAGER		2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10410	5001	REGULAR	207,198	223,437	209,901	220,372	216,698
10410	5020	EMPLOYEES RETIREMENT	49,942	50,839	54,040	54,653	55,800
10410	5022	SIIS PREMIUMS	2,339	2,908	2,495	2,924	2,908
10410	5024	MEDICARE	3,597	3,575	3,044	3,456	3,142
10410	5028	GROUP HEALTH INSURANCE	21,297	20,853	21,297	22,489	19,200
10410	5032	OTHER EMPLOYEE BENEFITS	-	645	1,547	1,679	1,640
10410	5102	PROFESSIONAL	35,399	62,995	-	-	-
10410	5301	MAINTENANCE FACILITIES	-	792	-	-	-
10410	5304	MAINTENANCE OFFICE EQUIPMENT	-	-	500	-	500
10410	5502	COMMUNICATIONS	-	550	1,200	1,399	1,200
10410	5506	POSTAGE/SHIPPING	-	2,424	5,000	5,191	5,200
10410	5507	PRINTING	-	407	15,000	1,979	-
10410	5508	PUBS SUBS DUES FEES	-	361	4,000	1,597	4,000
10410	5509	TRAVEL & TRAINING	9,003	9,774	15,000	18,452	20,000
10410	5603	EQUIPMENT	-	-	1,000	1,163	2,500
10410	5605	GENERAL	-	-	-	-	-
10410	5610	OFFICE	6,921	4,567	4,000	1,249	4,000
10410	5611	OTHER	482	4,404	10,000	8,314	8,000
TOTAL	GF CITY MANAGER		336,178	388,529	348,024	344,917	344,788

City Clerk



Mission Statement/Activity Description

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

Goals & Strategic Issues

- Provide public records and expand public access and information to staff and residents, utilizing up-to-date technology and self-service solutions to ensure transparency in government. (Strategic Plan Goal 4 – Communication, Goal 6, Programs and Services)
- 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. (Strategic Plan Goal 4 – Communication)
- 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. (Strategic Plan Goal 4 – Communication)
- 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. (Strategic Plan Goal 4 – Communication)
- Improve standardization of records management across departments to ensure compliance with the City/State retention schedules (Strategic Plan Goal 2 – Financial Stewardship, Goal 4 – Communication)
- Enhance the preservation of and access to the City's historically valuable records (Strategic Plan Goal 1 – Brand Image, Goal 4 – Communication)

Budget Highlights

The City Clerk Department consists of three full-time positions; City Clerk, Deputy City Clerk, and a Records and Archives Technician, and one part-time Office Assistant.

New Requests:

- $4,000 added to 5301 account – Maintenance Facilities to stretch/repair carpet in City Clerk's office
- $125,000 added to account 5101- Office Admin for costs associated with ballot questions presented on the 2014 General Election ballot, and to conduct a 2015 Primary and General Municipal Election.
- $ 4,500 added to account 5603 – Equipment for the replacement of two computer workstations. Both computers have been identified as in need of replacement by the I.T. department due to end of useful life, as well as both have the Windows XP Operating System which will no longer be supported by Microsoft effective 4/16/2014.

- The above requests are aligned with Strategic Plan Goal No. 4 – Communication, and Goal 6 – Programs/ Services
- Removed $15,000 from budget allocated for microfilming costs. Software upgrades were completed in November 2013 which now makes the City's records repository DoD (Department of Defense) certified and meets/exceeds the State's standards for permanent records storage.
- Strategic Plan Goal No. 2 – Financial Stewardship
- Several accounts have been adjusted to more accurately reflect costs since the MUNIS conversion.
- Funding levels remained the same across most categories.

Departmental Information (continued)

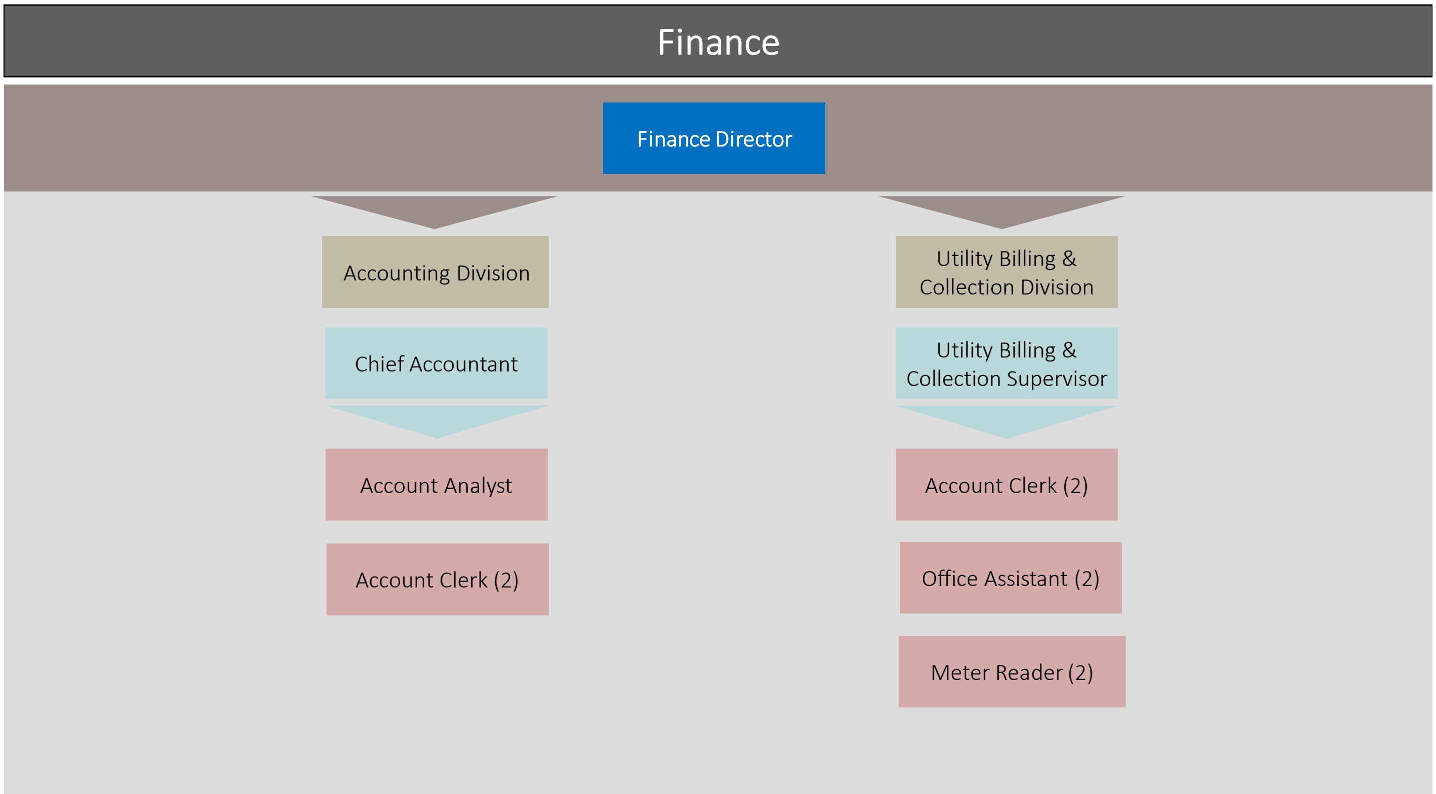
City Clerk (continued)

FY 2014-15 Budget Expenditures

10420 GF CITY CLERK			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10420	5001	REGULAR	227,251	243,192	241,449	256,813	249,133
10420	5002	TEMPORARY	-	8,950	12,350	12,845	12,350
10420	5020	EMPLOYEES RETIREMENT	53,508	57,174	62,162	62,868	64,152
10420	5022	SIIS PREMIUMS	3,491	4,471	4,192	4,848	4,192
10420	5024	MEDICARE	3,449	3,823	3,680	4,070	3,792
10420	5026	SOCIAL SECURITY	-	555	766	796	766
10420	5028	GROUP HEALTH INSURANCE	31,945	31,501	31,946	33,938	28,800
10420	5032	OTHER EMPLOYEE BENEFITS	-	889	2,142	2,275	2,270
10420	5101	OFFICIAL ADMINISTRATIVE	-	-	-	-	125,000
10420	5102	PROFESSIONAL	-	500	-	1,925	-
10420	5103	OTHER	36,841	-	13,660	-	2,000
10420	5104	TECHNICAL	-	100	-	6,321	25,000
10420	5301	MAINTENANCE FACILITIES	-	-	-	-	4,000
10420	5304	MAINTENANCE OFFICE EQUIPMENT	2,139	335	1,200	108	1,800
10420	5401	RENTAL EQUIPMENT	-	196	-	-	-
10420	5502	COMMUNICATIONS	-	3,829	3,100	541	1,800
10420	5503	ADVERTISING	-	950	-	935	-
10420	5506	POSTAGE SHIPPING	-	1,448	-	278	500
10420	5507	PRINT	-	130		420	-
10420	5508	PUBS SUBS DUES FEES	-	6,904	825	2,576	2,000
10420	5509	TRAVEL & TRAINING	2,504	1,919	6,000	4,629	6,000
10420	5510	SOFTWARE LICENSES	-	-	38,500	11,374	-
10420	5603	EQUIPMENT	-	-	-	1,595	-
10420	5610	OFFICE	2,261	1,282	6,000	2,918	6,000
10420	5611	OTHER	1,196	1,763	3,000	248	3,000
TOTAL	GF CITY CLERK		364,586	369,911	430,972	412,321	542,554

Departmental Information (continued)

Finance



Mission Statement/Activity Description

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

Goals & Strategic Issues

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

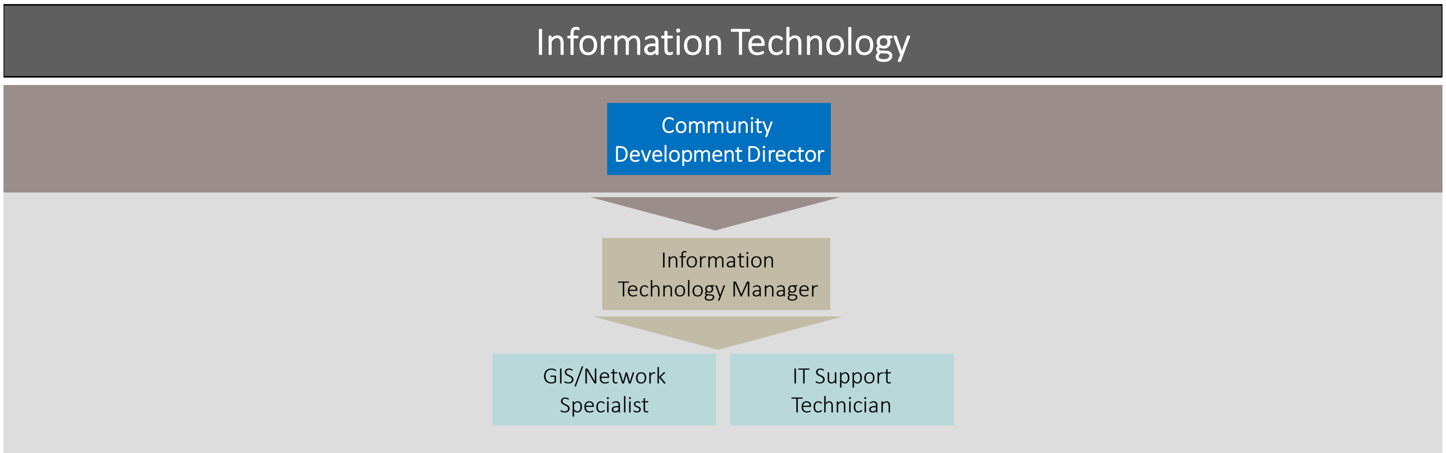
Budget Highlights

Base budget to remain constant with FY2014 levels

FY 2014-15 Budget Expenditures

			2012 Actual	2013 A ctual	2014 REVISED	2014 Actual	2015 BUDGET
10430	GF FINANCE						
10430	5001	REGULAR	438,193	403,748	416,311	491,887	429,683
10430	5002	TEMPORARY	-	7,689	-	-	-
10430	5020	EMPLOYEES RETIREMENT	104,347	95,916	107,181	109,058	110,643
10430	5022	SIIS PREMIUMS	6,373	6,964	6,237	7,205	6,237
10430	5024	MEDICARE	6,194	6,303	6,037	7,446	6,230
10430	5026	SOCIAL SECURITY	-	477	-	-	-
10430	5028	GROUP HEALTH INSURANCE	60,340	52,354	53,242	55,947	48,000
10430	5032	OTHER EMPLOYEE BENEFITS	-	1,484	3,562	3,811	3,776
10430	5102	PROFESSIONAL	30,495	52,671	35,537	65,801	44,100
10430	5502	COMMUNICATIONS	-	-	896	1,483	900
10430	5506	POSTAGE/SHIPPING	-	409	100	588	100
10430	5507	PRINTING	-	-	-	923	600
10430	5508	PUBS SUBS DUES FEES	-	505	3,500	390	2,000
10430	5509	TRAVEL & TRAINING	6,059	10,165	10,300	7,580	10,000
10430	5610	OFFICE	8,892	10,685	4,500	6,697	4,500
10430	5611	OTHER	381	130	200	6	150
TOTAL	GF FINANCE		661,275	649,498	647,603	758,822	666,920

Information Technology



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

- Provide responsive and effective services and solutions for data and telecommunications systems using innovative and cost-effective solutions
- Assist in achieving city wide goals to the community directly through the Information Systems department and individual departments
- Implement and maintain new and existing systems using; leading-edge technology, best-of- breed products, and premium security measures in a stable, reliable environment
- Continue to accomplish goals and improve productivity and efficiency without increasing payroll
    - Utilize technical tools and utilities, training, and contractual services including; educational products and knowledge transfer
    - Coordinate and communicate effectively with all department personnel to achieve City and department goals
    - Streamline operations and use business process reengineering where necessary, utilize technical and educational tools, define, prioritize needs to improve and/or obtain superb results

Budget Highlights

- The Information Systems Division is comprised of contractual services through a managed IT services agreement with a large full-service technology company and one city full-time employee.
- Recent network infrastructure upgrade in FY14 has resulted in a more stable computing environment and faster connection speeds.
- Outsourcing agreement calls for a more-in-depth analysis of the city's infrastructure to identify where additional savings can be found for future budget years.
- City will develop a new website presence to better engage and inform our public.

Information Technology (continued)

FY 2014-15 Budget Expenditures

			2012 ACTUAL	2013 ACTUAL	2014 REVISED	2014 Actual	2015 BUDGET
10435	GF TECHNOLOGY						
10435	5001	REGULAR	99,502	143,177	148,593	152,231	48,613
10435	5010	OVERTIME PERS	-	-	-	100	-
10435	5020	EMPLOYEES RETIREMENT	23,459	33,679	38,261	23,319	12,518
10435	5022	SIIS PREMIUMS	1,121	2,723	2,495	1,488	1,192
10435	5024	MEDICARE	1,658	2,300	2,154	2,297	705
10435	5028	GROUP HEALTH INSURANCE	10,648	19,078	21,297	15,885	9,600
10435	5032	OTHER EMPLOYEE BENEFITS	-	578	1,388	943	1,388
10435	5102	PROFESSIONAL	-	346,040	172,625	408,268	367,330
10435	5103	OTHER	-	-	-	-	45,000
10435	5104	TECHNICAL	437,493	255,176	238,025	222,897	127,875
10435	5301	MAINTENANCE FACILITIES	-	18,887	-	-	-
10435	5302	MAINTENANCE EQUIPMENT	10,834	27,383	10,400	2,501	1,200
10435	5304	MAINTENANCE OFFICE EQUIPMENT	-	8,979	-	708	1,000
10435	5401	RENTAL EQUIPMENT	-	-	3,000	-	-
10435	5502	COMMUNICATIONS	-	17,867	3,880	1,707	3,880
10435	5506	POSTAGE/SHIPPING	-	-	350	-	-
10435	5508	PUBSUBDUESFEES	-	-	-	670	-
10435	5509	TRAVEL & TRAINING	4,213	12,225	12,000	2,423	5,000
10435	5510	SOFTWARE LICENSES	-	19,051	212,324	273,006	111,900
10435	5603	EQUIPMENT	66,409	45,256	14,322	6,230	17,700
10435	5605	GENERAL	-	44,166	-	-	-
10435	5610	OFFICE	4,218	4,544	10,000	928	1,000
10435	5611	OTHER	439	(0)	-	61	-
10435	5904	CAPITAL EQUIPMENT	60,000	225,927	60,000	-	60,000
10435	5975	TRANSFERS OUT	-	-	-	-	-
TOTAL	GF TECHNOLOGY		719,996	1,227,037	951,114	1,115,663	815,901

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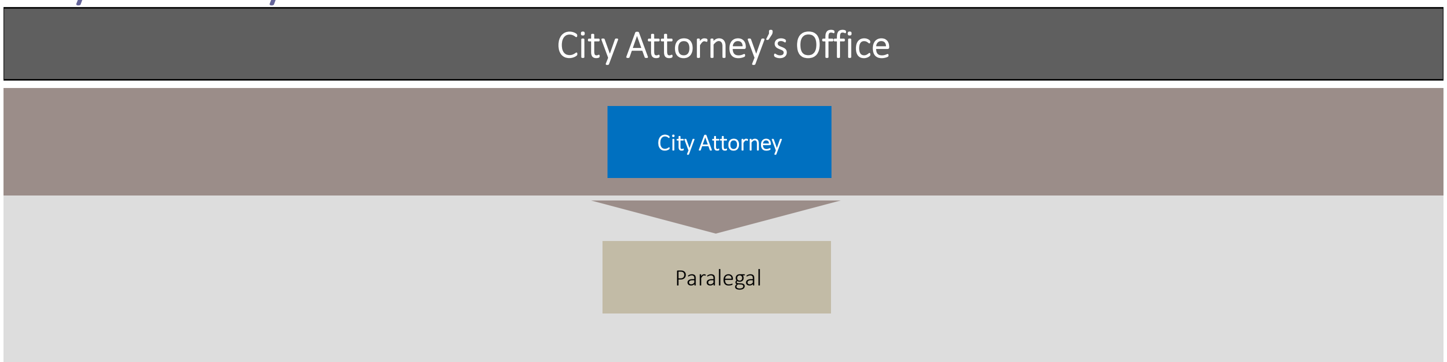
City Attorney



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

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

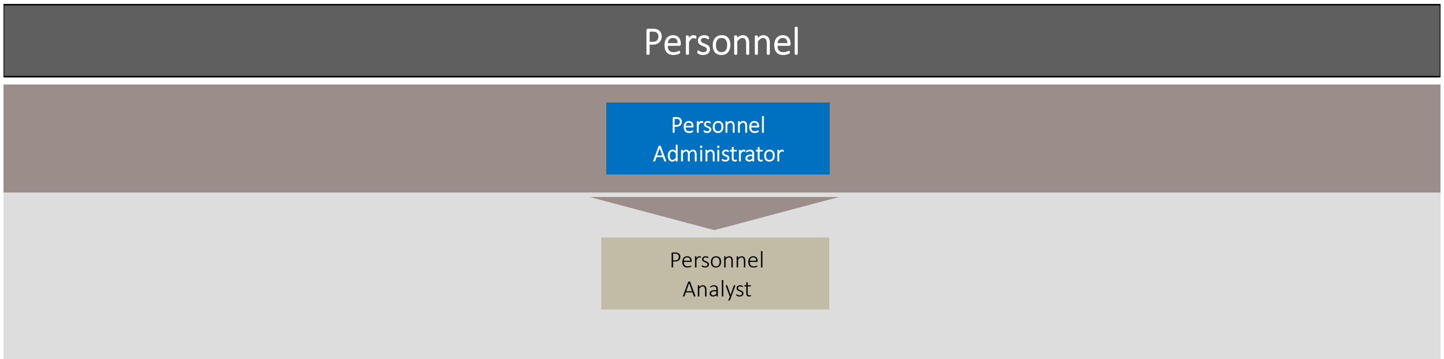
Budget Highlights

The City Attorney's office continues to provide quality legal services while holding the line on costs and expenses other than unforeseeable costs related to the occasional and necessary involvement of outside counsel for complex matters beyond the resources of the City Attorney's office. The FY 2015 budget includes funding for an attorney to work on contracts

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10440	GF CITY ATTORNEY						
10440	5001	REGULAR	196,170	190,047	192,758	204,848	198,909
10440	5020	EMPLOYEES RETIREMENT	46,007	44,823	49,627	50,189	51,219
10440	5022	SIIS PREMIUMS	2,205	3,028	2,495	2,929	2,495
10440	5024	MEDICARE	2,906	2,833	2,795	3,034	2,884
10440	5028	GROUP HEALTH INSURANCE	22,184	21,297	21,297	22,897	19,200
10440	5032	OTHER EMPLOYEE BENEFITS	-	613	1,471	1,596	1,560
10440	5102	PROFESSIONAL	120,331	161,213	203,230	226,889	175,000
10440	5103	OTHER	40,958	27,049	-	921	-
10440	5304	MAINTENANCE OFFICE EQUIPMENT	-	205	-	-	-
10440	5502	COMMUNICATIONS	-	-	1,320	148	-
10440	506	POSTAGE	-	-	-	151	50
10440	5508	PUBS SUBS DUES FEES	-	931	8,145	998	2,000
10440	5509	TRAVEL & TRAINING	6,124	5,118	8,000	5,015	8,000
10440	5603	EQUIPMENT	-	-	-	2,743	-
10440	5610	OFFICE	804	824	1,100	608	1,155
10440	5611	OTHER	-	-	-	40	-
TOTAL	GF CITY ATTORNEY		437,689	457,982	492,238	523,006	462,472

Personnel



Mission Statement/Activity Description

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

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

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

Goals & Strategic Issues

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

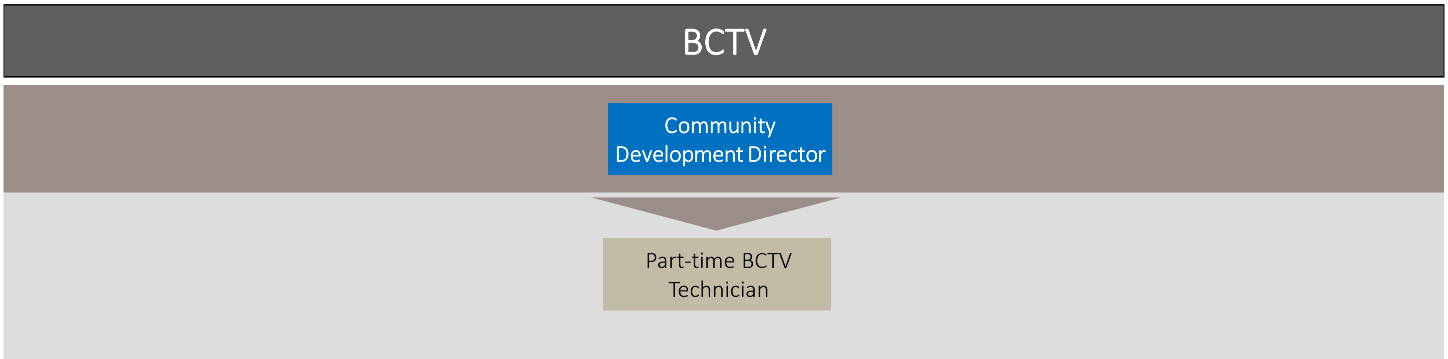
Budget Highlights

- This budget reflects the minimum funding necessary to operate centralized full-service Personnel Administration which includes areas such as legal compliance; employment and testing; classification and compensation management; benefits administration; employee development and training; volunteer services; employee relations; employee and applicant records; and personnel information systems transactions.
- Training and travel budgets have been drastically reduced, and in an effort to continue striving toward our goal of a highly trained and effective workforce, Personnel is seeking low-cost/no-cost training and is tapping subject matter experts within the City employee rolls to provide useful and meaningful in-house training opportunities.
- No overtime has been budgeted.
- No capital outlay has been authorized.

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10450	GF PERSONNEL						
10450	5001	REGULAR	92,196	95,308	96,700	103,664	157,714
10450	5002	TEMPORARY	-	-	33,472	30,388	-
10450	5020	EMPLOYEES RETIREMENT	21,737	22,336	24,896	25,264	40,611
10450	5022	SIIS PREMIUMS	1,121	1,374	2,407	2,580	3,527
10450	5024	MEDICARE	1,337	1,390	1,887	1,944	2,287
10450	5026	SOCIAL SECURITY	-	-	2,075	1,884	-
10450	5028	GROUP HEALTH INSURANCE	10,648	10,648	10,648	11,448	19,200
10450	5032	OTHER EMPLOYEE BENEFITS	-	355	853	980	912
10450	5102	PROFESSIONAL	88,095	9,191	76,500	11,433	36,070
10450	5103	OTHER	-	12,363	-	-	-
10450	5104	TECHNICAL	-	3,350	5,000	699	2,500
10450	5304	MAINTENANCE OFFICE EQUIPMENT	-	-	500	-	500
10450	5502	COMMUNICATIONS	-	459	600	640	1,080
10450	5503	ADVERTISING MARKETING	-	5,555	10,000	4,870	10,000
10450	5506	POSTSHIP	-	8	-	4	-
10450	5507	PRINT	-	-	-	135	-
10450	5508	PUBS SUBS DUES FEES	-	225	1,860	2,007	1,860
10450	5509	TRAVEL & TRAINING	507	11,205	11,200	15,523	11,200
10450	5512	RECRUITMENT	-	2,479	15,000	-	10,000
10450	4603	EQUIPMENT	-	-	-	-	1,300
10450	5605	GENERAL	-	1,892	-	-	-
10450	5610	OFFICE	7,249	119	1,800	336	1,350
10450	5611	OTHER	5,787	6,534	11,250	2,231	11,250
TOTAL	GF PERSONNEL		228,677	184,789	306,648	216,030	311,361

BCTV



Mission Statement/Activity Description

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

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

Goals & Strategic Issues

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

Budget Highlights

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

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10470	GF BCTV						
10470	5002	TEMPORARY	14,820	14,820	18,720	15,159	18,720
10470	5022	SIIS PREMIUMS	462	492	1,130	551	1,130
10470	5024	MEDICARE	215	215	271	220	271
10470	5026	SOCIAL SECURITY	919	919	786	940	1,161
10470	5104	TECHNICAL	-	4,231	5,000	-	2,000
10470	5302	MAINTENANCE EQUIPMENT	4,282	6,580	9,000	4,445	500
10470	5502	COMMUNICATIONS	-	-	750	-	750
10470	5509	TRAVEL & TRAINING	325	375	600	-	600
10470	5510	SOFTWARE LICENSES	-	-	-	-	-
10470	5603	EQUIPMENT	-	149	2,150	4,249	-
10470	5605	GENERAL	-	3,772	9,000	4,981	-
10470	5610	OFFICE	832	111	750	58	750
10470	5611	OTHER	-	-	2,494	92	-
TOTAL	GF BCTV		21,855	31,664	50,651	30,695	25,882

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 Reser
- Interlocal Agreements
- Special Events
- Christmas Lighting
- State of the City, Employee Recognition
- 4th of July Fireworks

FY 2014-15 Budget Expenditures

			2012 ACTUAL	2013 ACTUAL	2014 REVISED	2014 Actual	2015 BUDGET
10460	**GF CENTRAL SERVICES**						
10460	5001	REGULAR	73,910	56,636	-	-	-
10460	5002	TEMPORARY	3,740	3,837	-	-	-
10460	5018	COMPENSATED ABSENCES	258,455	499,919	210,000	-	362,136
10460	5020	EMPLOYEES RETIREMENT	3,104	18,986	-	-	-
10460	5022	SIIS PREMIUMS	1,238	2,177	-	-	-
10460	5024	MEDICARE	1,126	1,292	-	-	-
10460	5026	SOCIAL SECURITY	232	92	-	-	-
10460	5028	GROUP HEALTH INSURANCE	18,635	65,331	96,000	83,727	80,500
10460	5030	UNEMPLOYMENT	29,546	73,845	12,000	601	30,000
10460	5032	OTHER EMPLOYEE BENEFITS	-	22,604	159,922	2,178	1,578
10460	5103	OTHER	94,800	84,682	49,000	37,492	45,000
10460	5104	TECHNICAL	60,000	40,013	60,000	41,259	60,000
10460	5203	PEST CONTROL	-	255	-	-	-
10460	5501	INSURANCE	264,735	225,123	270,000	329,407	285,000
10460	5502	COMMUNICATIONS	-	326	732	554	324
10460	5506	POSTAGE/SHIPPING	18,044	18,358	18,000	12,912	18,000
10460	5507	PRINTING	50,581	52,362	58,000	42,769	45,000
10460	5508	PUBS SUBS DUES FEES	-	11,924	-	16,925	15,000
10460	5601	CHEMICALS	-	441	-	-	-
10460	5604	FUEL OIL - VEHICLES EQUIPMENT	-	66	-	-	-
10460	5605	GENERAL	175,960	6,137	-	-	-
10460	5610	OFFICE	-	3,143	-	5,081	5,000
10460	5611	OTHER	22,180	12,911	2,500	1,050	2,500
10460	5613	UTILITY SERVICES (CITY PROVIDED)	19,148	23,153	25,200	22,886	23,700
10460	5900	CAPITAL	-	-	-	-	
TOTAL	**GF CENTRAL SERVICES**		**1,095,433**	**1,223,615**	**961,354**	**596,841**	**973,738**

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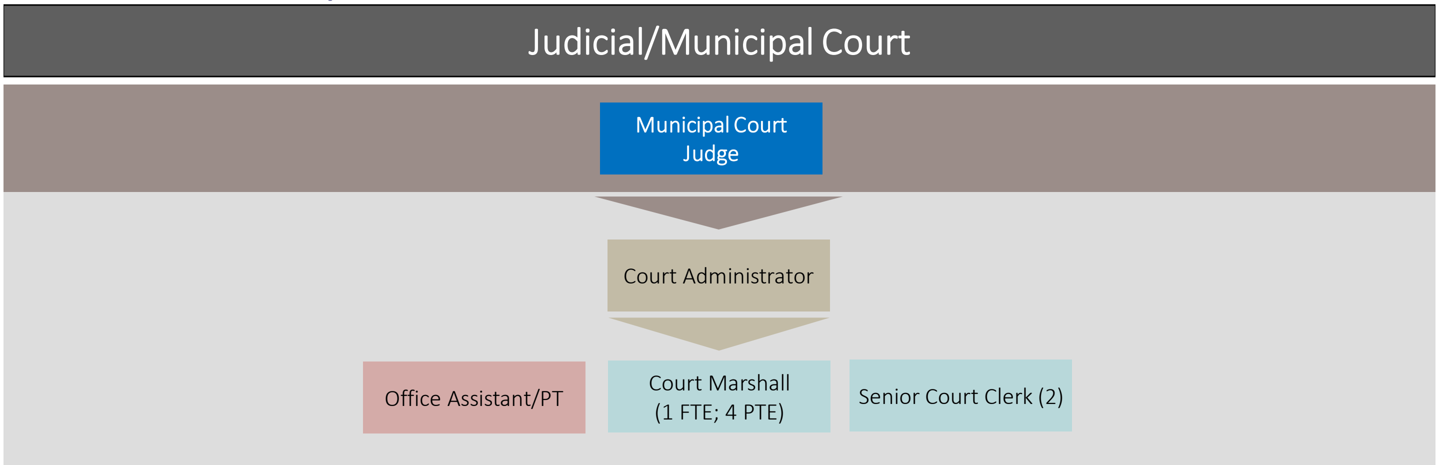
Judicial/Municipal Court



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

- Utilize technology to enhance both services and management of our operations
- Continue to improve the public's access to public information through the use of technology
- Continue providing timely and efficient service to all customers of the Municipal Court
- Make necessary changes in statistical and financial reporting as required by State Administrative Office of the Courts directives
- Increase safety measures in and around the Municipal Court building
- Continue with Municipal Court Capital Improvement projects
- Implement the upgrades to CourtView, the Case Management System, which will allow for better tracking of court statistics
- Continue to participate in the City's Volunteer Program

Budget Highlights

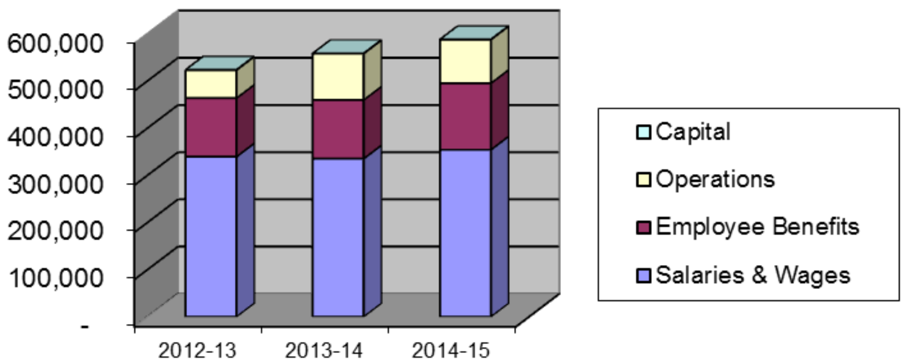
- Boulder City Municipal Court anticipates utilizing funds specifically designated, per NRS 176, to improve the Court facility. These funds will be used to remodel and update the courtroom and front counter areas. Funds in the Facility Fee account and Administrative Assessment account will also be used to improve security at the Court and make necessary repairs to keep the Municipal Court building professional and functional. The Administrative Assessment fund will be used for updating technology as needed.
- Utilize technology to track and monitor account receivables. Using this information, plan to increase court collections on account receivables by Marshal division.
- Continue to use Marshals to make phone calls and personal visits to defendants who have active bench warrants to attempt to secure payment.
- Continue with Alternative Sentencing and House Arrest program which monitor defendants using scram bracelets, drug and alcohol testing and ensuring that defendants are following the Court's orders.

Judicial/Municipal Court (continued)

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10490	GF MUNICIPAL COURT						
10490	5001	REGULAR	282,970	295,288	317,547	321,294	313,056
10490	5002	TEMPORARY	43,730	42,746	40,000	46,729	40,000
10490	5010	OVERTIME PERS	1,348	613	1,371	-	1,200
10490	5012	OVERTIME NON PERS	-	821	30	1,041	-
10490	5020	EMPLOYEES RETIREMENT	53,510	56,196	62,901	73,116	80,612
10490	5022	SIIS PREMIUMS	7,574	7,266	5,613	8,291	7,300
10490	5024	MEDICARE	4,281	5,170	4,380	5,593	5,137
10490	5026	SOCIAL SECURITY	7,210	6,473	3,839	4,705	2,480
10490	5028	GROUP HEALTH INSURANCE	46,143	48,361	47,917	51,110	43,200
10490	5032	OTHER EMPLOYEE BENEFITS	-	743	2,094	1,947	2,220
10490	5101	OFFICIAL ADMINISTRATIVE	-	647	-	-	-
10490	5102	PROFESSIONAL	-	16,771	-	29,084	40,000
10490	5103	OTHER	37,103	14,528	55,700	2,665	10,000
10490	5104	TECHNICAL	-	572	-	7,128	6,000
10490	5202	MONITORING SECURITY SERVICES	-	600	-	600	700
10490	5203	PEST CONTROL	-	48	280	144	200
10490	5204	SOLID WASTES SERVICES	-	616	821	991	1,200
10490	5301	MAINTENANCED FACILITIES	-	-	-	302	-
10490	5302	MAINTENANCE EQUIPMENT	1,426	1,294	13,860	364	2,000
10490	5303	MAINTENANCE VEHICLES	-	582	-	-	2,500
10490	5304	MAINTENANCE OFFICE EQUIP	-	261	-	42	250
10490	5305	MAINTENANCE GROUNDS	-	-	-	130	1,200
10490	5501	INSURANCE	-	50	-	-	-
10490	5502	COMMUNICATIONS	-	1,379	1,040	640	-
10490	5506	POSTAGE/SHIPPING	-	1,482	1,500	1,837	1,500
10490	5507	PRINT	-	-	-	203	300
10490	5508	PUBS SUBS DUES FEES	-	4,646	1,500	11,259	6,000
10490	5509	TRAVEL & TRAINING	4,200	4,213	4,200	5,143	4,200
10490	5604	FUEL OIL - VEHICLES EQUIPMENT	-	1,811	-	2,081	2,200
10490	5605	GENERAL	-	3,652	-	307	-
10490	5607	JANITORIAL	-	-	1,350	-	-
10490	5610	OFFICE	8,393	3,199	5,360	2,452	6,000
10490	5611	OTHER	4,318	1,865	10,000	1,496	6,000
10490	5613	UTILITY SERVICES (CITY PROVIDE	1,246	819	2,500	768	825
10490	5614	UNIFORM (ALLOWANCES BOOT)	-	456	150	1,437	1,368
10490	5904	CAPITAL EQUIPMENT	24,751	-	-	-	-
TOTAL	GF MUNICIPAL COURT		528,202	523,169	583,953	582,899	587,648

Judicial Expenditures



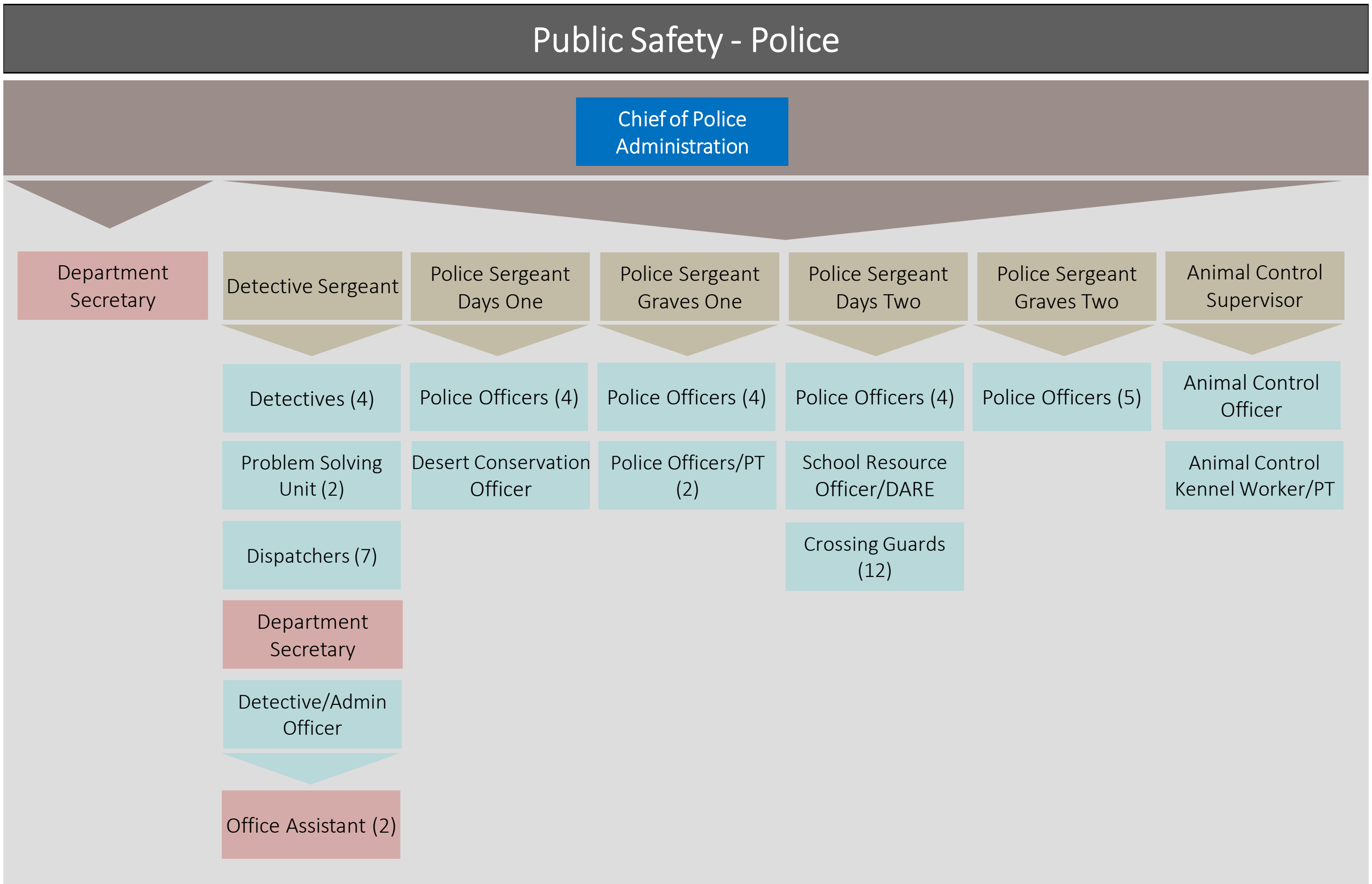
Judicial	2012-13 Actual	2013-14 Actual	2014-15 Budget	Percent Change
Salaries & Wages	339,468	335,302	354,256	5.7%
Employee Benefits	124,209	124,549	140,949	13.2%
Operations	59,492	98,230	92,443	-5.9%
Capital	-	-	-	
Expenditure Total	**523,169**	**558,081**	**587,648**	**5.3%**

Operating Statistics and Performance Measures

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2015 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes.

Operating Statistics:	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated
Total Charges Filed (All Categories)	9391	5894	6203	6500
DUI Charges Filed	124	115	117	148
Drug Related Charges Filed	408	365	305	300
Domestic Violence Charges Filed	65	57	67	70
Performance Measures:				
Municipal Court vs. General Fund budget	2.0%	2.1%	2.2%	2.0%
Percent of Municipal Court budget expended	100%	100%	98%	100%

Public Safety - Police



Mission Statement/Activity Description

Mission Statement: "Our mission is to promote and maintain an atmosphere of safety and security within our community through highly-skilled employees dedicated to the protection of constitutional guarantees, maintenance of order and safeguarding life and property."

Goals & Strategic Issues

- Increase the level of service in FY '14-15, and maintain response times at current levels. Focus only on law enforcement and community services as our primary mission.
- Achieve and maintain a sworn complement of 32 officers, seven full-time dispatchers, two records clerks and two department secretaries.
- Keep our current vehicle fleet in working order, replace or refurbish low-rated vehicles.
- Organize and utilize budgetary resources in a fiscally responsible manner

Budget Highlights

- The Police Department currently has 32 sworn positions which include: Police Chief of Administration, Captain (unfunded and currently vacant), five Sergeants, and 25 police officers. Five of the 25 police officers are funded by the More Cops Program.
- 32 sworn positions will be funded in FY14, which will be sufficient to ensure an acceptable response time for patrol officers.
- In addition to sworn positions, the Police Department employs seven full-time dispatchers, two full-time office assistants and two department secretaries. Dispatch provides 24/7 police, fire and EMS 911 service in addition to providing direct communication to our public safety assets. Staffing only seven dispatchers limits communication abilities with the citizens during critical events (such as power outages and fires). Dispatchers will frequently work alone which inhibits these employees from receiving contracted time off the floor.
- Travel and training funds were reduced to $20,000 in FY13-14. These funds will remain the same in FY14-15. This will still allow for officers to be certified at the proper level for NIMS pursuant to the strategic plan. Officers will maintain their current levels of training and certifications. However, the budget is half of what it was prior to the recession. The reductions in the travel and training budget eliminate most out-of-state travel and training. They also limit the number of officers and supervisors that are able to attend classes that have registration fees. Many of those classes go beyond basic training levels to maintain professional growth.
- Overtime is funded at $106,000. This increase is needed as critical incidents have become more frequent, requiring officers and dispatchers to work more hours.
- Temporary is funded at $125,000, which will allow for six part-time officers and two part time dispatchers. Part-time officers are a very cost efficient way to allow for high profile traffic enforcement at problem areas pursuant to the strategic plan as well as numerous other special details requiring officers. Part-time dispatchers are a way to alleviate the aforementioned contracted break time issue.
- The department has long been reactionary in the replacement of antiquated equipment resulting in very large one time requests for replacement equipment. This year we will be moving toward documented replacement schedules for equipment that has a finite life. This will spread funding for these items over several years depending on the life cycle for each.

Departmental Information (continued)

Public Safety - Police (continued)

FY 2014-15 Budget Expenditures

10500	GF POLICE		2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10500	5001	REGULAR	2,731,974	2,693,063	2,912,431	2,894,051	2,682,175
10500	5002	TEMPORARY	161,570	166,994	108,500	122,940	125,500
10500	5010	OVERTIME PERS	68,952	101,194	100,484	16,563	106,000
10500	5012	OVERTIME NON-PERS	-	70,290	4,258	168,560	-
10500	5015	OUTSIDE DETAILS	-	-	80,000	-	84,800
10500	5015	OUTSIDE DETAILS	-	-	37,400	-	-
10500	5020	EMPLOYEES RETIREMENT	933,005	950,514	1,124,205	1,008,900	1,111,555
10500	5022	SIIS PREMIUMS	112,264	164,808	135,570	207,233	155,570
10500	5024	MEDICARE	47,552	48,433	44,559	50,405	43,478
10500	5026	SOCIAL SECURITY	11,258	10,498	6,727	7,752	7,781
10500	5028	GROUP HEALTH INSURANCE	407,305	407,421	441,212	439,174	409,393
10500	5032	OTHER EMPLOYEE BENEFITS	-	7,522	21,988	19,093	23,307
10500	5101	OFFICE ADMINISTRATIVE	-	120	-	105,840	137,520
10500	5102	PROFESSIONAL	-	14,364	42,750	18,028	26,800
10500	5103	OTHER	320,582	115,786	263,039	202,031	258,600
10500	5104	TECHNICAL	-	168,676	44,355	38,005	23,952
10500	5203	PEST CONTROL	-	48	1,000	156	1,000
10500	5204	SOLID WASTES SERVICES	-	616	3,231	991	3,200
10500	5301	MAINTENANCE FACILITIES	-	-	13,000	875	13,000
10500	5302	MAINTENANCE EQUIPMENT	4,717	23,348	13,000	16,915	15,000
10500	5303	MAINTENANCE VEHICLES	60,029	24,496	86,437	53,431	78,000
10500	5304	MAINTENANCE OFFICE EQUIPMENT	-	-	-	1,025	-
10500	5401	RENTAL EQUIPMENT	-	7,734	12,000	11,266	12,000
10500	5502	COMMUNICATIONS	-	46,404	123,100	105,420	125,682
10500	5506	POSTAGE/SHIPPING	-	732	300	350	300
10500	5507	PRINTING	-	225	3,000	1,350	1,500
10500	5508	PUBS SUBS DUES FEES	-	3,574	3,000	5,295	3,000
10500	5509	TRAVEL & TRAINING	21,560	18,641	20,000	8,923	20,000
10500	5510	SOFTWARE LICENSES	-	254	60,650	66,852	31,142
10500	5603	EQUIPMENT	-	85,158	56,555	45,384	37,600
10500	5603	EQUIPMENT	-	-	269,703	144,563	-
10500	5604	FUEL OIL - VEHICLES EQUIPMENT	118,920	116,238	120,000	117,127	135,000
10500	5605	GENERAL	-	1,433	-	2,461	-
10500	5610	OFFICE	103,448	4,889	24,000	6,583	24,000
10500	5611	OTHER	126,614	43,163	26,064	19,949	24,000
10500	5612	RANGE	-	25,745	30,052	59,939	82,550
10500	5613	UTILITY SERVICES (CITY PROVIDED)	13,115	15,242	17,000	14,891	17,000
10500	5614	UNIFORM (ALLOWANCES BOOT)	-	39,538	75,000	79,342	75,000
10500	5900	CAPITAL	-	-	-	-	-
10500	5903	VEHICLES	273,300	154,918	48,000	47,678	-
10500	5904	EQUIPMENT	-	-	-	-	-
TOTAL	GF POLICE		5,516,165	5,532,079	6,372,570	6,109,342	5,895,405

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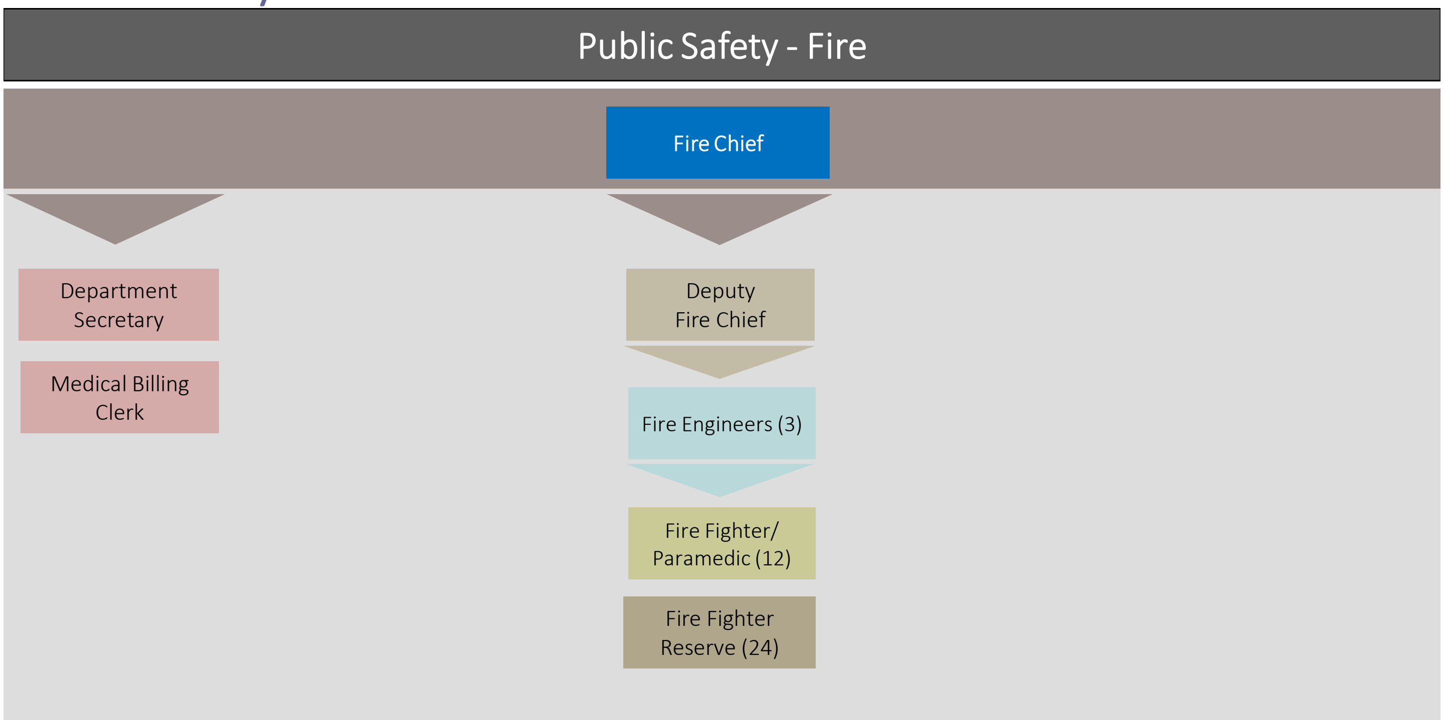
Public Safety - Fire



Mission Statement/Activity Description

Through the process of valuing our members, promoting positive leadership, and dedicating ourselves to professional excellence; the mission of the Boulder City Fire Department is to protect the life and property of the citizens and visitors of Boulder City by providing effective and efficient fire prevention, fire suppression, rescue, and emergency medical services.

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

In addition to emergency response activities, the department also provides several prevention and education programs, annual business & permits inspections, and is responsible for reviewing & inspecting applicable construction projects. Through the careful monitoring of these programs, the department continually strives to meet the Strategic Plan goal of providing “a place where its residents and visitors feel safe and comfortable as they live, work and play”.

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 accident audits and safety program reviews.

Goals & Strategic Issues

- Maintain a motivated and well-trained work force that ensures an effective and efficient delivery of Fire Department services.
- 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 annually.
- Provide community awareness of Fire Department services, programs, and public education opportunities. In order to accomplish this goal the department will continue their efforts to provide speakers for service organizations, homeowners associations, and public events.
- Continue the development of the City's disaster preparedness program, public education/prevention programs, life safety programs, and communication site management program.

Budget Highlights

- Through the process of providing a safe and comfortable place to live, work, and play, all components associated with the fire department budget supports the Public Safety Goal within the City's Strategic Plan.
- The fire department budget supports twenty-two full-time employees (1-Fire Chief, 1-Division Chief, 3-Captains, 3-Engineers, 12-Firefighter/Paramedics) and fourteen part-time (Reserve Firefighters) employees.
- As in previous years, several accounts have been adjusted to better illustrate actual costs.
- In an effort to improve the department's EMS Quality Assurance Program, a contracted EMS Q&A position will be funded.

Departmental Information (continued)

Public Safety - Fire (continued)

FY 2014-15 Budget Expenditures

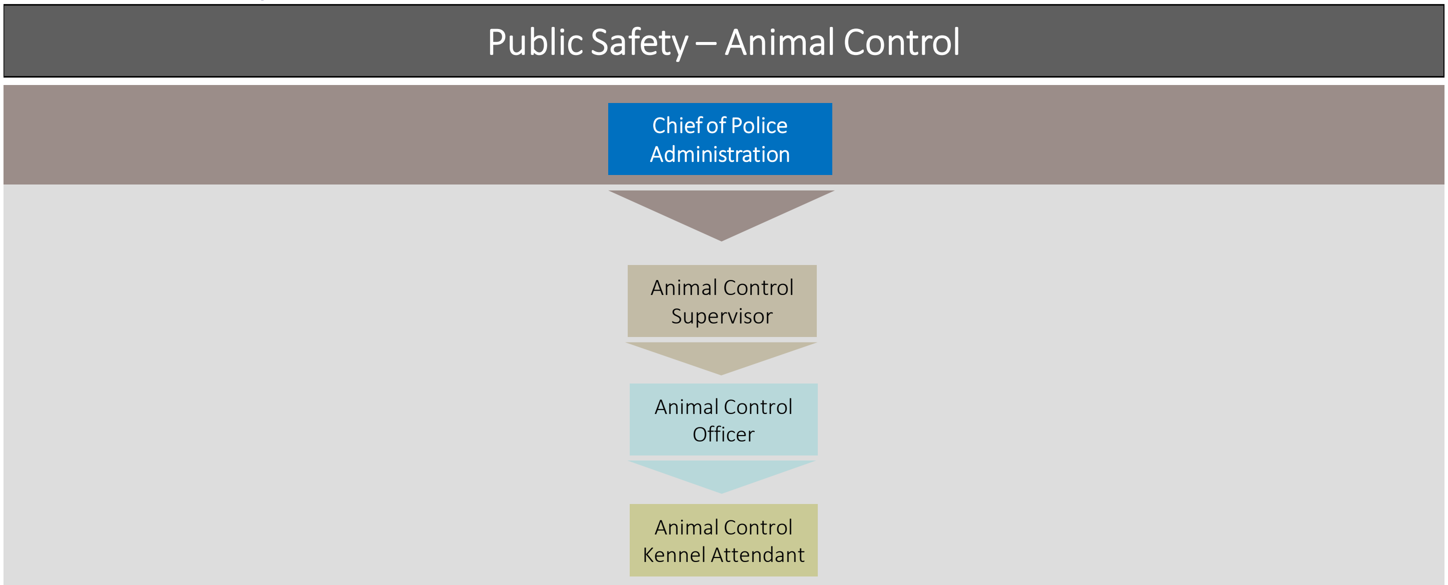
			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10510	GF FIRE						
10510	5001	REGULAR	1,705,897	1,782,906	1,802,476	1,852,989	1,816,924
10510	5002	TEMPORARY	60,086	53,343	80,000	44,562	68,000
10510	5010	OVERTIME PERS	118,762	101,230	117,307	11,135	17,000
10510	5012	OVERTIME NON-PERS	-	122,857	101,572	394,853	198,000
10510	5015	OUTSIDE DETAILS	-	-	128,000	-	15,000
10510	5020	EMPLOYEES RETIREMENT	599,336	615,674	731,934	635,208	731,626
10510	5022	SIIS PREMIUMS	103,557	133,385	111,780	158,408	128,658
10510	5024	MEDICARE	26,685	30,342	31,293	34,253	30,702
10510	5026	SOCIAL SECURITY	3,804	3,092	4,804	2,739	4,216
10510	5028	GROUP HEALTH INSURANCE	226,277	230,821	234,263	245,499	211,200
10510	5032	OTHER EMPLOYEE BENEFITS	-	1,109	2,747	2,830	2,912
10510	5102	PROFESSIONAL	65,198	9,857	18,000	10,279	42,000
10510	5103	OTHER	1,463	418	2,000	329	2,000
10510	5104	TECHNICAL	36,063	44,019	40,000	43,241	40,000
10510	5203	PEST CONTROL	-	48	350	231	350
10510	5204	SOLID WASTES SERVICES	-	1,230	2,783	2,245	2,600
10510	5301	MAINTENANCE FACILITIES	-	3,000	7,700	6,181	7,700
10510	5302	MAINTENANCE EQUIPMENT	53,946	37,857	56,600	37,654	78,200
10510	5303	MAINTENANCE VEHICLES	-	41,223	31,959	46,774	27,500
10510	5304	MAINTENANCE OFFICE EQUIPMENT	-	-	2,000	500	2,000
10510	5401	RENTAL EQUIPMENT	-	1,919	6,000	3,250	6,000
10510	5502	COMMUNICATIONS	-	12,633	30,500	23,086	31,500
10510	5506	POSTAGE SHIPPING	-	8	-	638	-
10510	5507	PRINTING	-	-	-	326	-
10510	5508	PUBS SUBS DUES FEES	-	35	-	2,223	2,300
10510	5509	TRAVEL & TRAINING	19,757	11,312	40,300	15,356	38,000
10510	5510	SOFTWARE LICENSES	-	-	17,000	14,807	20,200
10510	5601	CHEMICAL	-	2	-	-	-
10510	5603	EQUIPMENT	-	59,184	56,100	22,397	21,500
10510	5604	FUEL OIL - VEHICLES EQUIPMENT	20,911	23,063	24,000	23,967	30,000
10510	5605	GENERAL	-	6,281	-	5,353	34,600
10510	5607	JANITORIAL	-	1,393	6,000	3,547	6,000
10510	5609	NATURAL GAS	-	1,726	4,000	1,374	4,000
10510	5610	OFFICE	63,259	2,744	5,500	2,603	6,000
10510	5611	OTHER	58,869	25,154	-	23,974	-
10510	5613	UTILITY SERVICES (CITY PROVIDE	5,758	5,266	8,000	5,456	8,000
10510	5614	UNIFORM (ALLOWANCES BOOT)	-	25,280	48,000	48,700	48,000
10510	5903	VEHICLES	-	32,721	33,772	4,999	-
10510	5904	EQUIPMENT	16,924	-	-	-	-
TOTAL	GF FIRE		3,186,552	3,421,131	3,786,740	3,731,965	3,682,688

Operating Statistics and Performance Measures

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2015 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

Operating Statistics:	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated
Response Data				
Fire Totals	370	425	370	380
EMS Totals	1,822	1,733	1,822	1,800
Totalsl	2,192	2,158	2,192	2,180

Public Safety - 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

- 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.
- To ensure that the animal shelter is responsive to the community by providing an instant return call for emergencies and a timely follow-up to inquiries from potential owners.
- To improve the marketing of adoptive animals to ensure that we make every effort to have them placed in deserving homes with responsible and caring families.
- To ensure that part-time staff and volunteers have received the most up-to-date training in kennel operations.

Budget Highlights

- Travel and Training is budgeted at current levels, and certifications will be maintained within the constraints of the downsized budget.
- A part-time kennel worker will continue to provide assistance with the caretaking of the animals.

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10530	GF ANIMAL CONTROL						
10530	5001	REGULAR	128,824	100,195	122,146	129,649	126,146
10530	5002	TEMPORARY	2,642	11,445	20,000	11,718	20,000
10530	5010	OVERTIME PERS	1,327	1,047	4,500	-	3,000
10530	5012	OVERTIME NON-PERS	-	587	46	1,778	-
10530	5020	EMPLOYEES RETIREMENT	29,991	24,278	42,360	32,136	33,255
10530	5022	SIIS PREMIUMS	2,309	5,068	5,307	10,450	5,307
10530	5024	MEDICARE	2,108	1,865	2,127	2,285	2,163
10530	5026	SOCIAL SECURITY	164	710	2,651	726	1,240
10530	5028	GROUP HEALTH INSURANCE	21,297	15,529	22,759	22,489	19,200
10530	5032	OTHER EMPLOYEE BENEFITS	-	302	-	789	767
10530	5102	PROFESSIONAL	8,008	1,426	5,358	1,858	5,000
10530	5202	MONITORING SECURITY SERVICES	-	300	-	600	600
10530	5203	PEST CONTROL	-	40	500	805	500
10530	5204	SOLID WASTES SERVICES	-	1,077	-	1,601	3,100
10530	5301	MAINTENANCE FACILITIES	-	-	500	190	1,000
10530	5302	MAINTENANCE EQUIPMENT	-	482	500	-	500
10530	5303	MAINTENANCE VEHICLES	-	-	1,500	278	1,500
10530	5502	COMMUNICATIONS	-	5,157	3,000	1,613	3,000
10530	5508	PUBS SUBS DUES FEES	-	135	-	35	200
10530	5509	TRAVEL & TRAINING	200	180	2,160	780	2,200
10530	5603	EQUIPMENT	-	281	-	-	-
10530	5605	GENERAL	5,210	2,355	6,500	577	-
10530	5610	OFFICE	-	1,158	2,136	-	1,300
10530	5611	OTHER	3,940	2,045	-	581	2,200
10530	5614	UNIFORM (ALLOWANCES BOOT)	-	1,140	3,240	3,402	3,240
10530	5903	CAPITAL	-	46,024	-	-	-
TOTAL	GF ANIMAL CONTROL		206,018	222,824	247,290	224,340	235,418

Public Safety - Animal Control (continued)

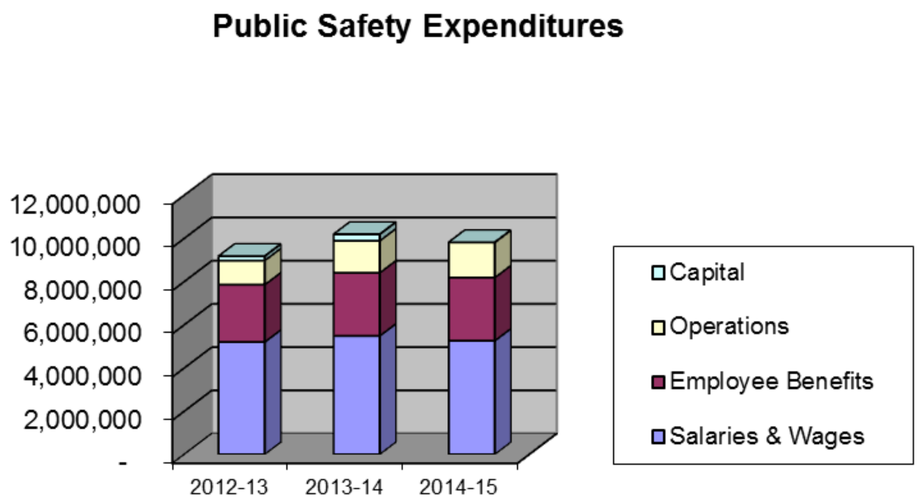
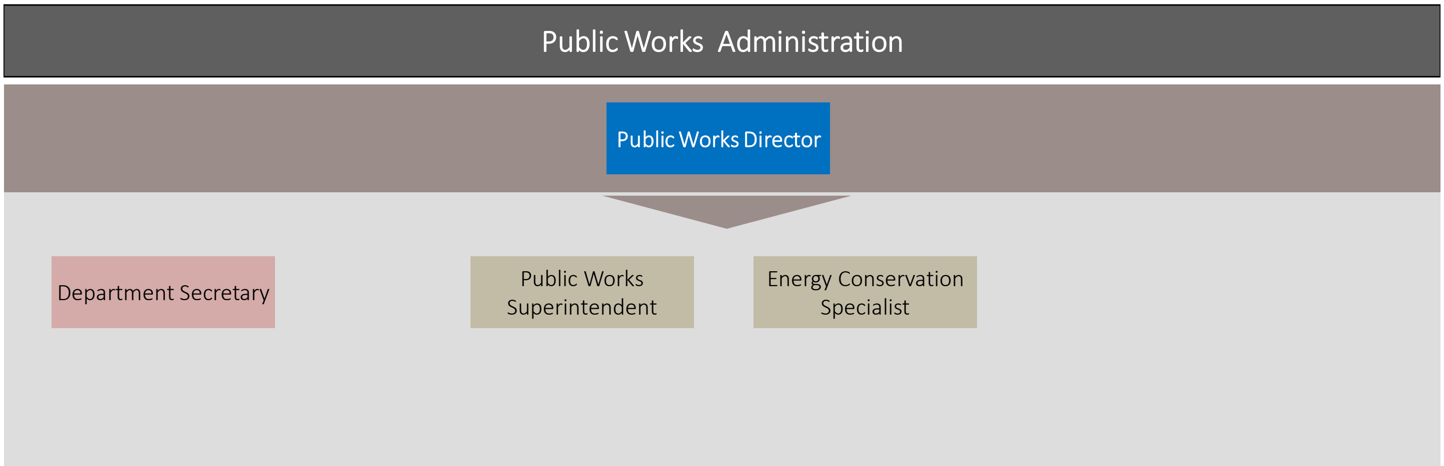


Chart includes Police, Fire and Animal Control

Public Safety	2012-13 Actual	2013-14 Actual	2014-15 Budget	Percent Change
Salaries & Wages	5,205,153	5,487,144	5,262,545	-4.3%
Employee Benefits	2,651,371	2,921,383	2,922,330	0.0%
Operations	1,118,570	1,481,083	1,628,636	9.1%
Capital	200,942	298,000	-	
Expenditure Total	9,176,036	10,187,610	9,813,511	-3.8%

Public Works Administration



Mission Statement/Activity Description

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

Public Works Administration (continued)

Goals & Strategic Issues

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

Budget Highlights

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

- "Goal 3: Infrastructure - To ensure and protect our investment in these assets, the City will develop and implement a comprehensive asset management plan for our utilities, streets, sidewalks, and flood control.
- Goal 6: Programs/Services - The City will develop and implement a comprehensive long-term capital improvement plan for all City facilities, buildings and replacement/maintenance plan for its fleet, all of which reflect the priorities of its residents.
- Goal 7: Sustainability - To further the City's efforts, a sustainability plan will be developed and implemented that will reduce the consumption of natural resources, protect our clean air and open spaces, increase recycling and encourage the development of renewable energy sources."
- Goal 8: Mobility Plan - To further enhance these opportunities, the City will develop and then implement a formal mobility plan that addresses ways to maintain and enhance these multiple transportation opportunities.

The first step in developing an asset management plan is to develop an accurate database of the City's assets. Public Works has been working toward this goal since 2003; however, the GIS position assigned to this task is a

19-hour per week position. This is insufficient hours to properly develop and maintain the database of City assets. The primary request from the Public Works Department is to increase this position to full time. This additional cost of $34,000 per year is minimal compared to the value of the City's assets.

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

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

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

Water Fund

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

Sewer Fund

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

Electric Fund

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

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

Public Works Administration (continued)

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

General Fund

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

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

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

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

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

Departmental Information (continued)

Public Works Administration (continued)

FY 2014-15 Budget Expenditures

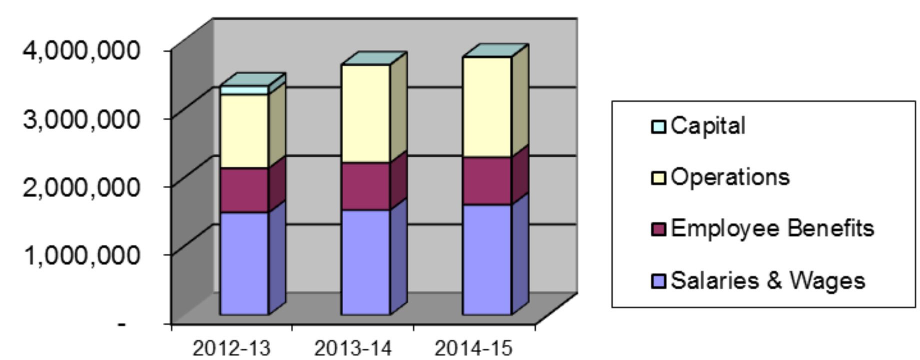
			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10600	**GF PWD ADMINISTRATION**						
10600	5001	REGULAR	111,247	104,898	117,559	124,671	121,323
10600	5002	TEMPORARY	15,656	17,100	16,632	16,538	16,632
10600	5020	EMPLOYEES RETIREMENT	26,236	26,012	30,266	30,609	31,241
10600	5022	SIIS PREMIUMS	1,631	1,841	1,247	2,063	1,247
10600	5024	MEDICARE	2,056	2,056	1,704	2,240	2,000
10600	5026	SOCIAL SECURITY	971	1,060	1,031	1,025	1,031
10600	5028	GROUP HEALTH INSURANCE	10,648	15,012	10,648	11,041	9,600
10600	5032	OTHER EMPLOYEE BENEFITS	-	360	2,486	936	916
10600	5102	PROFESSIONAL	1,154	-	7,000	8,000	5,000
10600	5102	PROFESSIONAL	-	-	20,000	-	-
10600	5302	MAINTENANCE EQUIPMENT	2,627	45	500	-	-
10600	5303	MAINTENANCE VEHICLES	-	-	1,000	1,449	500
10600	5304	MAINTENANCE OFFICE EQUIPMENT	-	645	1,500	-	500
10600	5401	RENTAL EQUIPMENT	-	-	-	142	-
10600	5502	COMMUNICATIONS	-	990	-	3,268	2,000
10600	5503	ADVERT/MARKETING	-	110	-	-	500
10600	5508	PUBS SUBS DUES FEES	-	302	2,000	1,729	2,000
10600	5509	TRAVEL & TRAINING	7,284	7,226	8,000	6,577	8,000
10600	5510	SOFTWARE LICENSES	-	-	2,000	1,763	1,000
10600	5603	EQUIPMENT	-	-	-	1,809	-
10600	5604	FUEL OIL - VEHICLES EQUIPMENT	-	-	400	258	-
10600	5605	GENERAL	-	7,773	-	359	-
10600	5610	OFFICE	7,238	7,250	4,500	3,489	4,500
10600	5611	OTHER	94	50	250	-	-
10600	5613	UTILITY SERVICES (CITY PROVIDE	416,592	367,741	415,000	421,268	405,000
TOTAL	**GF PWD ADMINISTRATION**		**603,433**	**560,471**	**643,723**	**639,235**	**612,990**

Operating Statistics and Performance Measures

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2015 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

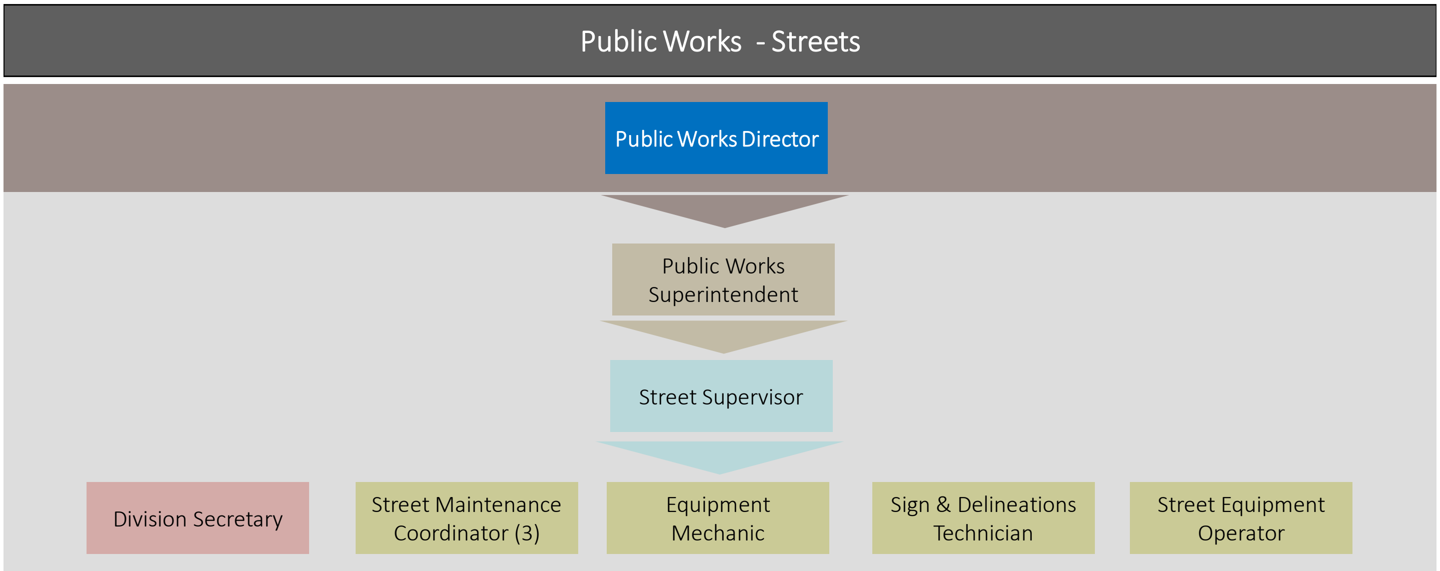
Operating Statistics:	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated
City Lane Miles	86.5	86.5	86.5	86.5
Acres of Turf	95	95	95	95
Total Landscape Acres	166	166	166	166
Number of Buildings Maintained	73	73	73	73
Engineering Agenda Items	73	74	62	75
Performance Measures:				
Public Works Administration vs. General Fund budget	2.6%	2.4%	1.9%	2.1%
Percent of Public Works Administration budget expended	99%	98%	100%	100%

Public Works Expenditures



Public Works	2012-13 Actual	2013-14 Actual	2014-15 Budget	Percent Change
Salaries & Wages	1,496,602	1,532,820	1,608,335	4.7%
Employee Benefits	647,133	689,061	693,059	0.6%
Operations	1,074,436	1,429,301	1,463,993	2.4%
Capital	124,654	-	-	
Expenditure Total	**3,342,825**	**3,651,182**	**3,765,387**	**3.0%**

Public Works - Streets



Mission Statement/Activity Description

The Streets Division is dedicated to providing a safe and high-quality street and sidewalk system for motorists and pedestrians. It provides a proactive street and concrete maintenance and repair program. The Streets Division maintains a sweeping program, sign and traffic control, flood channel maintenance and storm clean-up, cemetery interments and assistance to other divisions as needed. The Fleet Maintenance section provides maintenance and repair services for the vehicles and equipment for the entire Public Works Department. The Streets Division currently maintains two million square feet of asphalt, over six million square feet of concrete, 14.4 miles of lined channels, .99 miles of unlined channels, 9.06 miles of dirt road, 561 acres of detention basins, 276 drop inlets, 130 crosswalks, 22 areas with striping, numerous signs throughout the town, welding, special projects, funerals, Public Works vehicle maintenance and fleet management for the entire city. The Streets Division consists of eight employees: a supervisor, three maintenance coordinators, a garage mechanic, a sign and delineation technician, an equipment operator (street sweeper) and a maintenance worker.

Goals & Strategic Issues

- Work towards meeting the goals and objectives of the City's Strategic Plan.
- Provide friendly, timely and effective customer service.
- Support the Change Leadership Team to achieve the goals of the city.
- Repair streets and sidewalks, after utility repairs. Also aid Landscape, Building Maintenance, Water, Wastewater and Electric divisions with system upgrades.
- Red curbs and other striping to be continued in the upcoming budget year, utilizing approved RDA funding.
- Once again, RDA funding will allow more sign replacement to occur.
- Items will be auctioned that are no longer in use and Public Works will consider purchasing items at auctions to save money.
- Vehicles that meet the replacement policy will need to be repaired to extend their life.
- Public Works continues to shop multiple vendors to achieve the lowest possible price, including exploring new vendors.
- Bids from other government entities are always reviewed and considered on large purchases.
- The garage has tested new oil products that need to be changed out less frequently.

Public Works - Streets (continued)

Budget Highlights

- Personnel Funded: The Public Works Street Division Budget consist of eight positions; the Supervisor, three Coordinators/Operators, the City Shops Mechanic, the Street Sweeper, the Sign & Delineation Technician, and one Maintenance Worker.
- Other Request Approved: Increased funding for fuel.
- Level of Service Changes: The Streets Division is not anticipating any reduced levels in service for this coming year. Funds have been requested to make improvements to alternate transportation facilities related to goal #8 in the City's Strategic Plan.
- New promotional position has been requested to assist in the maintenance and record keeping of our fleet which also will directly assist with meeting goal # 6 in the strategic plan.

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10610	**GF PWD STREETS**						
10610	5001	REGULAR	504,467	502,675	516,291	549,572	529,566
10610	5010	OVERTIME PERS	15,005	17,524	20,160	3,739	21,200
10610	5012	OVERTIME NONPERS	-	4,107	402	14,772	-
10610	5020	EMPLOYEES RETIREMENT	119,464	121,188	133,210	135,712	141,822
10610	5022	SIIS PREMIUMS	9,035	10,794	9,979	11,747	9,979
10610	5024	MEDICARE	6,739	6,777	7,484	7,297	7,986
10610	5028	GROUP HEALTH INSURANCE	85,187	85,079	85,187	91,235	76,800
10610	5102	PROFESSIONAL	72,004	125	22,000	910	2,000
10610	5103	OTHER	-	8,636	-	-	-
10610	5104	TECHNICAL	-	345	-	-	-
10610	5204	SOLID WASTES SERVICES	-	4,766	6,727	6,459	6,200
10610	5301	MAINTENANCE FACILITIES	-	1,137	120,000	75,472	120,000
10610	5301	MAINTENANCE FACILITIES	-	-	-	3,887	-
10610	5302	MAINTENANCE EQUIPMENT	62,563	38,456	52,459	29,060	42,459
10610	5303	MAINTENANCE VEHICLES	-	16,776	23,500	14,609	30,000
10610	5304	MAINTENANCE OFFICE EQUIPMENT	-	664	-	-	-
10610	5305	MAINTENANCE GROUNDS	-	378	-	-	-
10610	5401	RENTEQUIP	-	5,470	5,470	4,996	7,500
10610	5502	COMMUNICATIONS	-	2,983	1,866	2,726	3,000
10610	5506	POSTAGE	-	-	-	59	-
10610	5507	PRINTING	-	259	171	97	-
10610	5508	PUBS SUBS DUES FEES	-	250	4,900	442	1,000
10610	5509	TRAVEL & TRAINING	949	2,426	3,500	1,525	3,500
10610	5601	CHEMICAL	-	478	-	-	-
10610	5603	EQUIPMENT	55,255	19,833	52,586	20,671	20,000
10610	5604	FUEL OIL - VEHICLES EQUIPMENT	33,722	32,274	40,500	44,238	54,600
10610	5605	GENERAL	-	2,759	-	10,162	7,500
10610	5609	NATURAL GAS	23	597	-	553	1,000
10610	5610	OFFICE	-	232	-	2,146	500
10610	5611	OTHER	-	1,768	600	-	600
10610	5614	UNIFORM (ALLOWANCES BOOT)	-	3,555	6,200	9,046	8,200
10610	5904	CAPITAL	-	82,648	-	-	-
10610	5903	VEHICLES	-	-	-	-	-
10610	5904	EQUIPMENT	-	-	-	-	-
TOTAL	**GF PWD STREETS**		**964,413**	**974,959**	**1,113,192**	**1,041,132**	**1,095,412**

Public Works—Streets (continued)

Operating Statistics and Performance Measures

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2015 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

Operating Statistics:	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated
Sweep streets monthly	252 miles	252 miles	252 miles	252 miles
Interments	64	62	60	60
Miles of streets maintained	86.5	86.5	86.5	86.5
Sidewalk repairs	34	36	35	40
Miles of sidewalks maintained	175	175	175	175
Vehicles maintained	88	88	88	88
Performance Measures:				
Streets vs. General Fund budget	3.9%	3.9%	3.4%	7.3%
Percent of Streets budget expended	100%	100%	100%	100%

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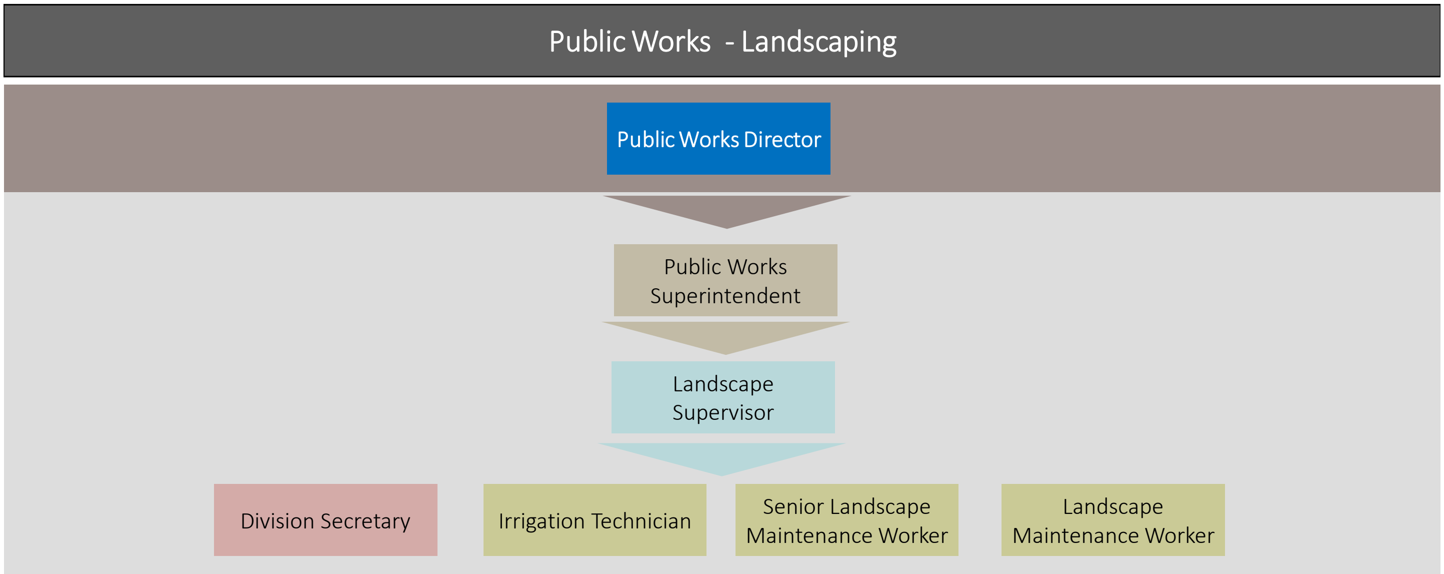
Public Works - Landscaping



Mission Statement/Activity Description

- To maintain and upgrade, all city parks, sports fields, and various other city landscapes in a safe and efficient manner; to provide an attractive environment for the enjoyment of the residents and visitors of Boulder City.
- The Landscape Division performs several maintenance duties such as, irrigation repair and installation, mowing, fertilization, weed control, seeding, general clean-up, tree and shrub care, etc.
- Among other responsibilities of this division are the maintenance of the Municipal Cemetery and Regional Flood Control Facilities. Also the Landscape Division performs several tasks before and after special events held in various city parks, ensuring a safe and enjoyable environment for all the participants.
- The landscape division is composed of one Supervisor, one Irrigation Technician, three Senior Landscape Maintenance Workers and four Landscape Maintenance Workers.

Goals & Strategic Issues

- The Landscape Division maintains 166 acres of municipal grounds, ten sport fields, seven neighborhood parks, a municipal cemetery, landscaped areas along nine miles of roadways, and various municipal lawns and landscaped areas.
- Duties also include, tree removal and replacement in city parks and select medians
- Maintain and continue to upgrade the current irrigation system and remain at the forefront of irrigation management technologies.
- To further our goal of becoming a leading organization in efficient water use and continuing to adhere to local and state regulations
- Maintain and improve sport fields conditions and provide high quality facilities to the residents and other sports associations who choose Boulder City as their destination
- Maintain and respond to municipal cemetery work requests in a timely and efficient manner
- Maintain all streetscapes and center medians previously under contract
- Continue to utilize The Nevada Division of Forestry crews who provide labor to assist with landscape maintenance activities. These crews are an integral portion of the landscape division's work program.
- Improve maintenance level of the Nevada Way Project by working together with the contractor and making sure all needs and expectations are met.

Budget Highlights

- Personnel Funded: The Public Works Landscape Division Budget consist of nine positions; the Supervisor, one Irrigation Technician, three Senior Landscape Maintenance Workers, and four Landscape Maintenance Workers.
- Personnel Requested: Addition of two employees to the Landscape Division will improve the service level provided to our assets and mitigate complaints related to Landscape maintenance.
- Equipment: An aerial lift is needed to perform large tree maintenance. A request to acquire a used unit has been submitted for this budget.
- A request for a new tractor with attachments has been placed in this budget. The current unit is old and in need of replacement. This unit is essential for several maintenance tasks; fertilization, aeration, seeding, topdressing, tree planting etc.
- A request for a two new trucks has been entered for this budget. One of these units is used mainly for irrigation repair and maintenance, the other is for general landscape maintenance.
- The request to replace a trim mower is also in this budget; the current machine is old and outdated. A new trim mower will be more fuel efficient and provide better quality of work.
- Also, the request for an automatic mower blade grinding machine will improve quality of machine operation and improve efficiency by minimizing labor intensive grinding.
- Other: Travel & Training budget must be maintained to insure Landscape Division employees maintain Commercial Driver's Licenses, Certifications in Pesticide Application, training in aerial lifting devices and fall protection, and certified backflow prevention technician in the city.

Public Works - Landscaping (continued)

FY 2014-15 Budget Expenditures

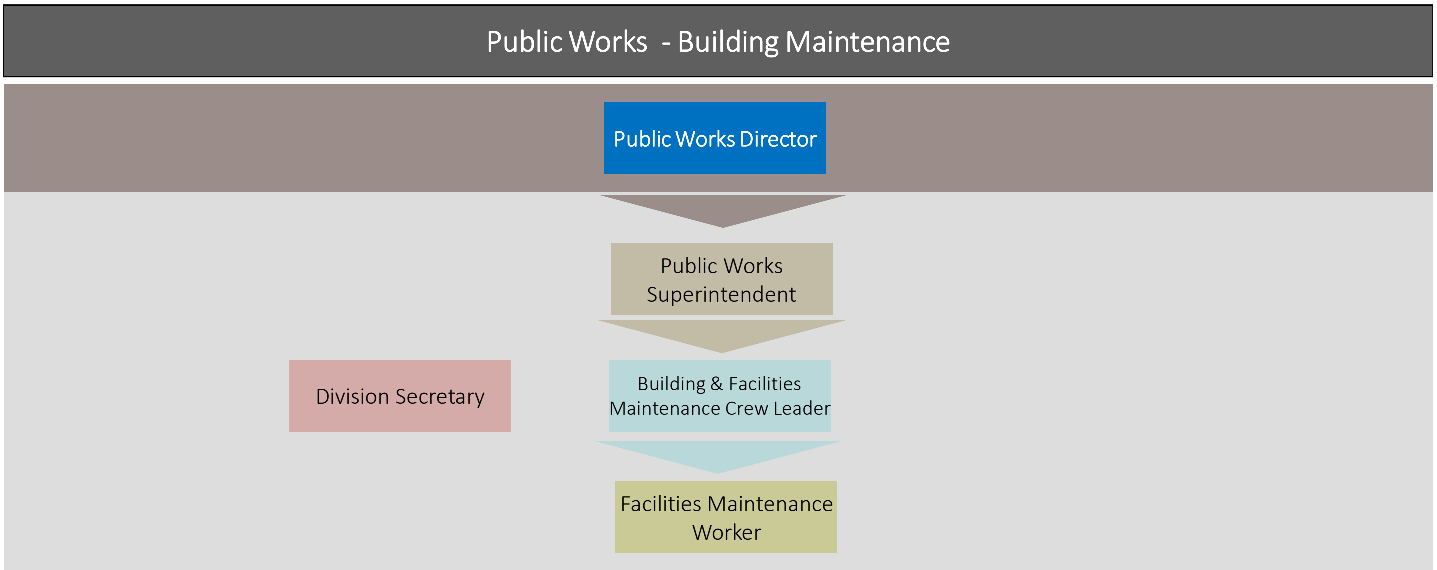
			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10615	GF PWD LANDSCAPING						
10615	5001	REGULAR	492,863	468,505	506,023	519,431	516,951
10615	5002	TEMPORARY	-	4,432	-	3,530	-
10615	5010	OVERTIME PERS	5,540	2,104	7,552	3,023	7,950
10615	5012	OVERTIME NON PERS	-	2,049	158	5,642	-
10615	5020	EMPLOYEES RETIREMENT	117,302	111,042	130,276	127,246	135,162
10615	5022	SIIS PREMIUMS	10,026	11,447	11,227	13,149	11,227
10615	5024	MEDICARE	7,324	6,997	7,341	7,754	7,611
10615	5026	SOCSEC	-	275	-	219	-
10615	5028	GROUP HEALTH INSURANCE	93,173	89,623	95,835	103,035	86,400
10615	5102	PROFESSIONAL	-	84	-	-	-
10615	5103	OTHER	-	36,359	500	-	500
10615	5104	TECHNICAL	96,725	32,413	109,300	4,168	4,700
10615	5203	PEST CONTROL	-	-	1,000	-	-
10615	5204	SOLID WASTES SERVICES	-	3,691	7,027	6,459	6,500
10615	5301	MAINTENANCE FACILITIES	3,819	1,058	-	10,839	-
10615	5302	MAINTENANCE EQUIPMENT	29,568	20,027	28,000	15,814	22,000
10615	5303	MAINTENANCE VEHICLES	-	5,493	13,000	10,174	14,000
10615	5305	MAINTENANCE GROUNDS	73,805	90,802	56,850	193,973	204,000
10615	5401	RENTAL EQUIPMENT	-	-	1,500	-	1,500
10615	5502	COMMUNICATIONS	-	2,183	4,050	1,236	1,500
10615	5507	PRINTING	-	259	171	32	200
10615	5508	PUBS SUBS DUES FEES	-	35	-	47	100
10615	5509	TRAVEL & TRAINING	3,011	4,385	4,900	4,994	5,000
10615	5601	CHEMICALS	13,348	30,723	34,500	35,876	34,000
10615	5603	EQUIPMENT	-	41,632	65,000	34,822	25,000
10615	5604	FUEL OIL - VEHICLES EQUIPMENT	24,237	25,148	27,000	20,420	32,400
10615	5605	GENERAL	17,598	3,124	20,000	16,516	18,000
10615	5607	JANITORIAL	-	9	-	-	-
10615	5610	OFFICE	-	332	-	288	5,000
10615	5611	OTHER	57	467	-	-	-
10615	5614	UNIFORM (ALLOWANCES BOOT)	-	1,724	7,000	7,776	7,000
10615	5903	VEHICLES	35,651	-	-	-	-
10615	5904	EQUIPMENT	-	-	-	-	-
TOTAL	GF PWD LANDSCAPING		1,024,047	996,417	1,138,210	1,146,463	1,146,701

Operating Statistics and Performance Measures

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2015 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes.

Operating Statistics:	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated
Acres maintained	166	166	166	166
Acres of turf	92	92	92	92
Headstones edged quarterly	2037	2044	2049	2055
Performance Measures:				
Landscaping vs. General Fund budget	4.5%	3.9%	3.5%	3.4%
Percent of Landscaping budget expended	100%	100%	100%	100%

Public Works—Building Maintenance



Mission Statement/Activity Description

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

Goals & Strategic Issues

- Work towards meeting the goals and objectives of the City's Strategic Plan.
- Standardize and improve building conditions for all city facilities.
- Decrease the length of time from service request to completion of task.
- Use the recently developed standard inspection form and review all city facilities for code compliance and safety concerns.
- Support the Change Leadership Team in order to achieve the goals of the city.
- Create and maintain a facility inventory worksheet to assist with making more efficient and timely repairs, while maintaining uniformity amongst the facilities.

Budget Highlights

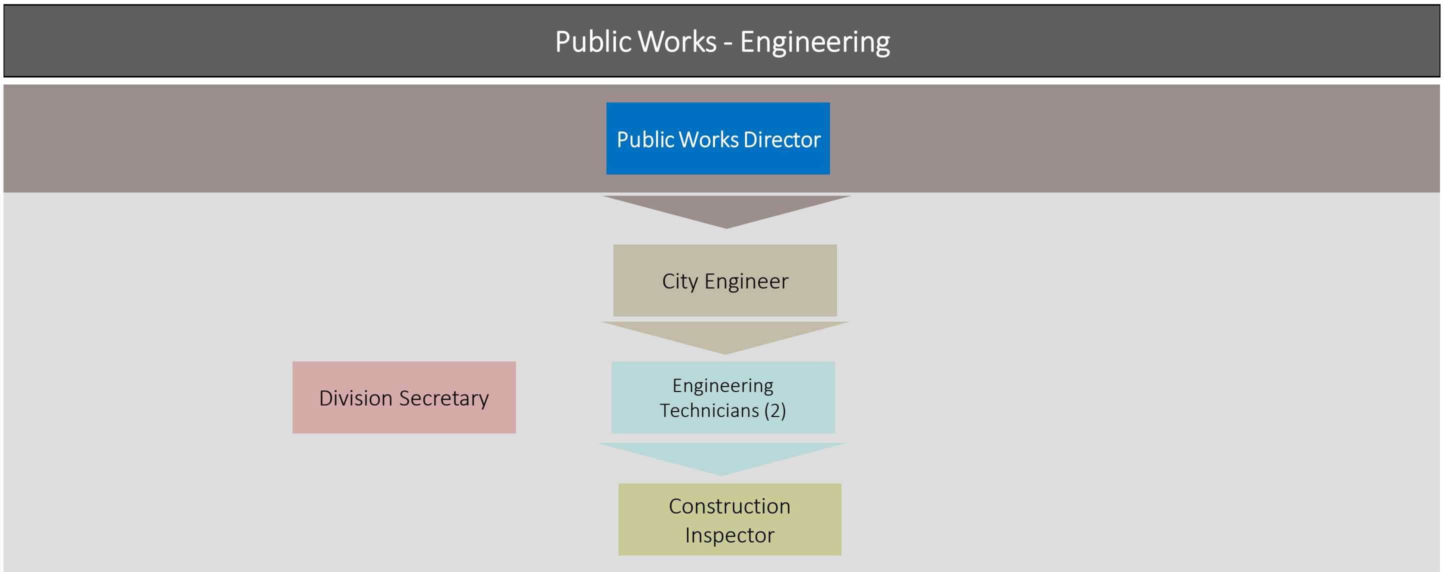
- **Personnel Funded:** The Public Works Building Maintenance Division Budget consist of two positions; one Crew Leader and one Maintenance Worker.
- The Travel and Training budget is important, as this crew works with a lot of power tools, on roofs, and job safety is very important in this division.
- **Level of Service Changes:** As City facilities age, additional funding for Contractual Services will be required. Funds have been requested for building modifications related to goal #6 and #7 in the City's Strategic Plan.
- A request for promotion of a current employee has been submitted to assist with contractor coordination.

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10620	GF PWD BUILDING MAINTENANCE						
10620	5001	REGULAR	121,041	118,441	134,488	129,424	126,420
10620	5010	OVERTIME PERS	1,550	3,108	2,522	758	2,650
10620	5012	OVERTIME NON-PERS	-	265	25	1,240	-
10620	5020	EMPLOYEES RETIREMENT	28,605	28,855	31,539	32,086	33,236
10620	5022	SIIS PREMIUMS	2,318	2,730	2,495	2,906	2,495
10620	5024	MEDICARE	1,784	1,783	1,777	1,916	1,872
10620	5028	GROUP HEALTH INSURANCE	22,184	21,297	21,296	22,994	19,200
10620	5102	PROFESSIONAL	139,569	-	8,900	-	-
10620	5103	OTHER	-	52,346	5,500	-	-
10620	5202	MONITORING SECURITY SERVICES	-	1,620	2,875	1,650	1,800
10620	5203	PEST CONTROL	-	587	3,500	5,006	7,000
10620	5204	SOLID WASTES SERVICES	-	2,387	3,109	4,709	4,625
10620	5301	MAINTENANCE FACILITIES	-	48,577	35,000	110,899	150,000
10620	5302	MAINTENANCE EQUIPMENT	30,296	48,507	88,980	75,840	85,000
10620	5303	MAINTENANCE VEHICLES	2,818	2,404	2,000	1,522	4,000
10620	5304	MAINTENANCE OFFICE EQUIPMENT	-	141	-	-	-
10620	5305	MAINTENANCE GROUNDS	-	-	-	24	-
10620	5401	RENTAL EQUIPMENT	-	-	-	8,773	-
10620	5502	COMMUNICATIONS	-	1,100	850	930	1,250
10620	5503	ADVERTISING MARKETING	-	252	-	-	-
10620	5509	TRAVEL & TRAINING	918	320	2,160	1,028	2,160
10620	5603	EQUIPMENT	-	17,728	45,000	3,973	18,000
10620	5604	FUEL OIL - VEHICLES EQUIPMENT	2,815	3,552	3,000	3,106	3,600
10620	5605	GENERAL	-	9,757	-	2,632	3,000
10620	5607	JANITORIAL	-	-	-	286	500
10620	5610	OFFICE	-	27	-	1,180	250
10620	5611	OTHER	-	991	250	-	-
10620	5614	UNIFORM (ALLOWANCES BOOT)	-	793	1,700	2,601	2,900
TOTAL	GF PWD BUILDING MAINTENANCE		353,897	367,566	396,966	415,482	469,957

Departmental Information (continued)

Engineering



Mission Statement/Activity Description

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

Goals & Strategic Issues

- Manage consultant engineering contracts and construction contracts which provide specialized design and construction services for Boulder City.
- Continue updating the Division's permitting procedures to streamline the process to continue to provide friendly, timely and effective customer service.
- Operate in a manner that supports the goals of the City and the Public Works Department.
- Research and use alternate delivery methods for City projects such as design-build and construction manager at risk to more efficiently complete city projects.
- Participate with regional planning agencies to secure funding for construction of major facilities in Boulder City.
- Manage the landfill operator contract to insure the operator adheres to the contract.
- Coordinate with the Southern Nevada Health District for landfill permitting and expansion.
- Administer the City's Conservation program including the Efficient Appliance Rebate program.

Budget Highlights

- Personnel Funded: The Public Works Engineering Division Budget consist of five full time positions; the City Engineer, the Design and Construction Coordinator, the Development Services and Conservation Specialist, two Engineering Technician/Inspectors, and two part-time positions; the Environmental Compliance Coordinator and Administrative Assistant.
- Operating Expense Categories: The Engineering Division operating budget is maintained at a constant or slightly reduced level with FY13-14 last year. While some operating categories were increased others were decreased. The Travel and Training budget has been increased to reflect the need for staff to attend training to stay current with developing industry technologies. The City Engineer is required to maintain an Engineering License and associated continuing educational units. Funding has been included to replace aging computers and to update software.
- Capital Expense Categories: Capital requests were made for two vehicle replacements, a replacement laser printer and a replacement large format multifunction plotter.
- Level of Service Changes: Having a vehicle(s) out of service for repairs will reduce productivity due to visits to mechanics and the process of securing loaner vehicles. The replacement large format plotter will increase staff efficiency and reduce the need for outside copying services when making plan sets for projects.

Public Works - Engineering (continued)

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10625	GF PWD ENGINEERING						
10625	5001	REGULAR	277,085	247,523	258,728	257,288	260,343
10625	5010	OVERTIME PERS	15,550	2,638	5,007	231	5,300
10625	5012	OVERTIME NON PERS	-	1,233	186	6,775	-
10625	5020	EMPLOYEES RETIREMENT	65,491	57,517	66,615	63,163	68,403
10625	5022	SIIS PREMIUMS	3,835	5,253	4,366	5,137	4,366
10625	5024	MEDICARE	3,320	3,582	3,754	4,104	3,852
10625	5028	GROUP HEALTH INSURANCE	36,386	35,544	37,268	37,683	33,600
10625	5032	OTHER EMPLOYEE BENEFITS	-	1,009	2,842	2,415	3,013
10625	5102	PROFESSIONAL	10,992	-	15,000	24,718	10,000
10625	5103	OTHER	-	6,038	-	-	-
10625	5104	TECHNICAL	-	7,178	37,098	31,158	25,000
10625	5302	MAINTENANCE EQUIPMENT	4,558	923	2,300	3,943	-
10625	5303	MAINTENANCE VEHICLES	-	272	-	534	750
10625	5304	MAINTENANCE OFFICE EQUIPMENT	-	-	-	-	750
10625	5502	COMMUNICATIONS	-	1,791	2,200	2,045	2,200
10625	5506	POSTAGE/SHIPPING	-	100	-	74	200
10625	5507	PRINTING	-	432	2,500	1,420	1,000
10625	5508	PUBS SUBS DUES FEES	-	-	2,150	364	750
10625	5509	TRAVEL & TRAINING	4,239	3,846	10,000	3,035	10,000
10625	5510	SOFTWARE LICENSES	-	-	12,000	3,608	4,000
10625	5601	CHEMICALS	-	32	-	-	-
10625	5603	EQUIPMENT	-	21,713	8,000	6,061	2,000
10625	5604	FUEL OIL - VEHICLES EQUIPMENT	1,466	2,040	3,000	2,117	2,100
10625	5605	GENERAL	-	-	-	145	200
10625	5610	OFFICE	1,000	2,713	5,350	3,837	2,500
10625	5611	OTHER	1,323	13	150	-	-
10625	5614	UNIFORM (ALLOWANCES BOOT)	-	11	-	-	-
10625	5900	CAPITAL	-	42,006	-	-	-
10625	5903	VEHICLES	-	-	-	-	-
10625	5904	EQUIPMENT	-	-	-	-	-
TOTAL	GF PWD ENGINEERING		425,247	443,406	478,514	459,854	440,327

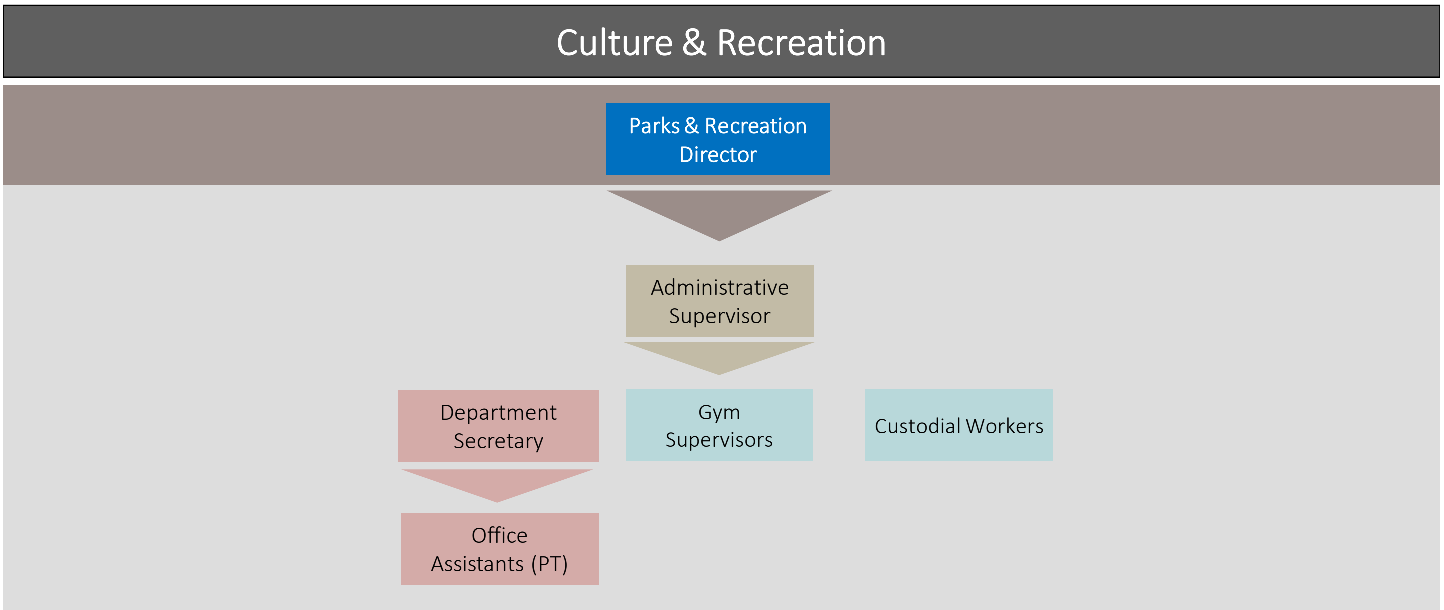
Operating Statistics and Performance Measures

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2015 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes.

Operating Statistics:	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated
Engineering Projects Started	21	25	30	30
Total Reimbursed - RTC, CCRFCD, etc.	$3,154,901	$11,599,035	$3,133,408	$5,362,258

Performance Measures:				
Engineering vs. General Fund budget	1.9%	2.9%	1.9%	1.7%
Percent of Engineering budget expended	99%	100%	100%	100%

Culture and Recreation - Administration



Mission Statement

The Parks and Recreation Director manages the day-to-day operations of the Parks and Recreation Department. The three major divisions include the Recreation Division, Aquatics Division and Golf Course Division. The following positions report to the Parks and Recreation Director: Recreation Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, and Department Secretary. The Parks and Recreation Director is responsible for coordinating all major special events within the City including film shoots and video productions. The Parks and Recreation Department works closely with all other Departments within the City to provide programs and services to benefit the entire community. While our department focuses on all the goals of the strategic plan, we pay close attention to Brand Image #1, Communication #4, Programs/Services #6 and having our department be Fiscally Responsible #2.

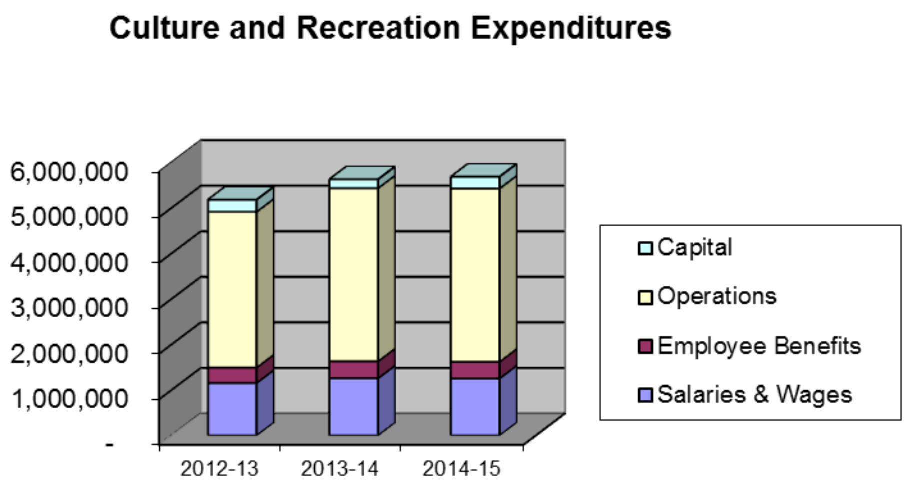
Goals & Strategic

- 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 & recreation facilities on a yearly basis if funds are available
- Continue to offer current levels of recreational and leisure time services for participants of all ages while investigating new or enhanced services in keeping with available resources
- Continue to assess public and private capabilities for expanding special events and permanent cultural activities and facilities that will attract visitors to the community.
- Continue to develop policies and programs to increase the volume of outside visitors.
- The Parks and Recreation Department will continue to support the goals and objectives of the City's Strategic Plan in all phases of our operation.

Budget Highlights

- Personnel Funded FY 2014-2015 include a full-time Director, full-time Department Secretary, full-time Recreation Coordinator in charge of classes, special events and marketing, full-time Recreation Youth & Adult Sports Coordinator, three part-time clerical personnel, 4 full-time custodians and 2 part-time custodians
- Staffing within the Parks and Recreation Department is particularly aligned with the Strategic Plan goals No. 1, 4 & 6 Brand Image, Communication, Programs/Services
- Anticipated increase of Software Licenses to $3200 for the Tyler recreation program
- Aligned with Strategic Plan Goal No. 1, 4 & 6 Brand Image, Communication, Programs/Services
- Anticipated reductions of current line items including $3450 reduction in the Communications account, reduction of $15,000 in the Utilities account and reduction of $1000 in the Uniform account for the department to more accurately capture the departments actual expenses for these categories.
- Reductions within these accounts are aligned with Goal #2 Financial Stewardship
- Adjustments in account totals for some line items to more accurately capture the departments actual expenses for those categories
- Aligned with Strategic Plan Goal #2 Financial Stewardship
- Estimated revenue projected for FY 2014-2015 in facility rental revenue is $40,000 an increase of $10,000 most closely related to the increased number of special events and film shoots that take place within our community and processed through the Parks and Recreation Department.
- Aligned with the Strategic Plan goals No. 1, 4 & 6 Brand Image, Communication, Programs/Services

Culture & Recreation Administration (continued)



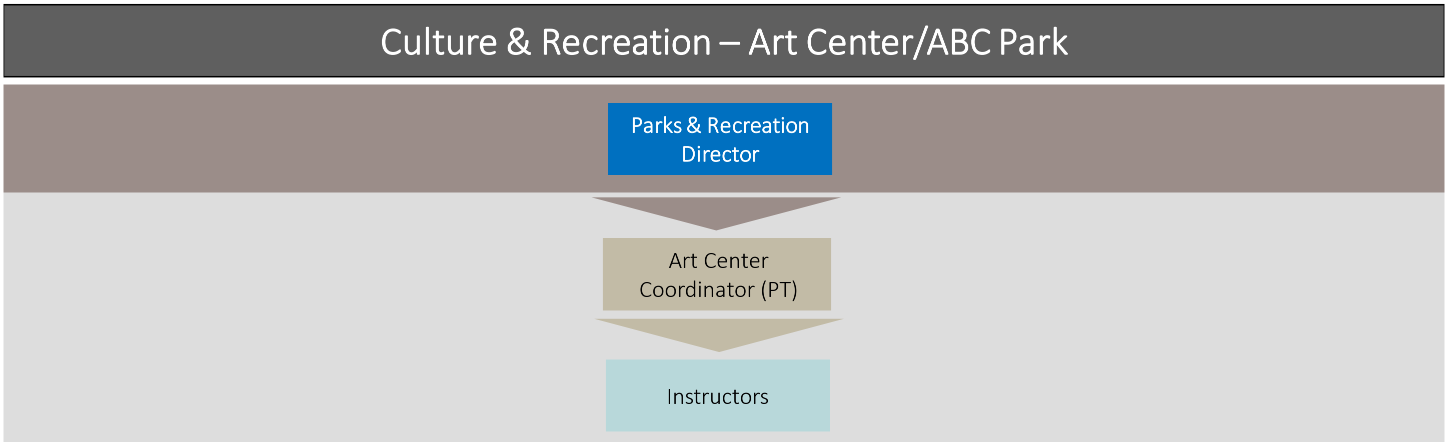
Culture and Recreation	2012-13 Actual	2013-14 Actual	2014-15 Budget	Percent Change
Salaries & Wages	1,152,416	1,255,149	1,251,486	-0.3%
Employee Benefits	337,435	372,985	365,213	-2.1%
Operations	3,423,378	3,802,481	3,816,334	0.4%
Capital	264,166	195,000	260,000	
Expenditure Total	5,177,395	5,625,615	5,693,033	1.2%

Culture & Recreation (continued)

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10700	GF RECREATION ADMINISTRATION						
10700	5001	REGULAR	511,023	487,278	533,980	568,518	533,702
10700	5002	TEMPORARY	78,264	96,222	97,734	72,510	97,734
10700	5010	OVERTIME PERS	228	468	1,000	-	1,060
10700	5012	OVERTIME NONPERS	-	-	44	1,517	1,500
10700	5020	EMPLOYEES RETIREMENT	125,759	122,196	137,479	137,674	137,701
10700	5022	SIIS PREMIUMS	11,240	12,598	13,368	14,650	13,368
10700	5024	MEDICARE	5,770	5,631	7,830	6,205	9,171
10700	5026	SOCIAL SECURITY	3,484	4,260	4,897	4,489	6,060
10700	5028	GROUP HEALTH INSURANCE	81,637	82,081	85,187	92,067	76,800
10700	5032	OTHER EMPLOYEE BENEFITS	-	975	2,339	2,542	2,479
10700	5101	OFFICIAL ADMINISTRATIVE	-	2,150	-	-	-
10700	5103	OTHER	25,165	9,426	-	250	-
10700	5104	TECHNICAL	-	-	-	98	-
10700	5201	JANITORIAL SERVICES	-	92	16,370	-	-
10700	5202	MONITORING SECURITY SERVICES	-	750	1,320	1,350	1,320
10700	5203	PEST CONTROL	-	102	840	312	840
10700	5204	SOLID WASTES SERVICES	-	1,813	7,211	3,470	3,950
10700	5301	MAINTENANCE FACILITIES	32,772	4,239	65,585	58,684	20,870
10700	5302	MAINTENANCE EQUIPMENT	-	2,521	2,000	3,363	7,000
10700	5303	MAINTENANCE VEHICLES	-	1,741	1,500	5,056	9,500
10700	5304	MAINTENANCE OFFICE EQUIPMENT	-	820	-	-	7,000
10700	5305	MAINTENANCE GROUNDS	-	9	-	165	-
10700	5502	COMMUNICATIONS	-	9,734	11,150	10,183	12,000
10700	5503	ADVERTISING MARKETING	-	-	4,300	-	-
10700	5507	PRINT	-	-	-	1,306	3,000
10700	5508	PUBS SUBS DUES FEES	-	2,993	600	3,989	5,600
10700	5509	TRAVEL & TRAINING	5,105	2,100	5,488	4,975	5,488
10700	5510	SOFTWARE	-	-	-	-	3,200
10700	5601	CHEMICAL	-	-	-	8	-
10700	5602	COURSE CLASS	-	63	-	83	-
10700	5603	EQUIPMENT	-	1,992	21,297	6,495	21,297
10700	5604	FUEL OIL - VEHICLES EQUIPMENT	14,520	7,665	9,200	7,286	9,200
10700	5605	GENERAL	24,298	15,859	41,625	2,201	6,625
10700	5607	JANITORIAL	-	7,373	18,000	19,822	21,000
10700	5609	NATURAL GAS	-	1,348	2,500	2,086	5,500
10700	5610	OFFICE	-	670	7,897	727	7,897
10700	5611	OTHER	125	10,792	1,867	-	1,867
10700	5613	UTILITY SERVICES (CITY PROVIDED)	57,129	53,754	80,000	60,387	60,000
10700	5614	UNIFORM (ALLOWANCES BOOT)	-	1,863	5,000	5,228	5,000
TOTAL	GF RECREATION ADMINIST		976,520	951,580	1,187,608	1,097,696	1,097,729

Culture & 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 Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, and Department Secretary. The Parks and Recreation Director is responsible for coordinating all major special events within the City including film shoots and video productions. The Parks and Recreation Department works closely with all other Departments within the City to provide programs and services to benefit the entire community. While our department focuses on all the goals of the strategic plan, we pay close attention to Brand Image #1, Communication #4, Programs/Services #6 and having our department be Fiscally Responsible #2.

Goals & Strategic Issues

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

Culture & Recreation - Art Center/ABC Park (continued)

Budget Highlights

- Personnel Funded FY 2014-2015 include an Art Center Coordinator and Commissioned Instructors
- Staffing within the Parks and Recreation Department is particularly aligned with the Strategic Plan goals No. 1, 4 & 6 Brand Image, Communication, Programs/Services
- Estimated revenue projected for FY 2014-2015 is $12,000.
- No increases to Art Center
- Aligned with Strategic Plan Goal #2 Financial Stewardship

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10726	**GF ART CENTER**						
10726	5002	TEMPORARY	33,881	35,942	37,038	37,541	37,038
10726	5020	EMPLOYEES RETIREMENT	6,120	6,749	5,992	7,198	5,992
10726	5022	SIIS PREMIUMS	1,055	1,193	1,353	1,364	1,353
10726	5024	MEDICARE	491	521	617	545	537
10726	5026	SOCIAL SECURITY	329	344	899	394	899
10726	5202	MONITORING SECURITY SERVICES	626	1,050	600	600	600
10726	5203	PEST CONTROL	-	200	300	420	300
10726	5204	SOLID WASTES SERVICES	-	-	1,100	-	1,100
10726	5301	MAINTENANCE FACILITIES	-	60	2,201	301	2,201
10726	5302	MAINTENANCE EQUIPMENT	310	19	1,000	-	1,000
10726	5502	COMMUNICATIONS	-	1,250	-	408	-
10726	5509	TRAVEL & TRAINING	-	-	600	-	600
10726	5602	COURSE CLASS	5,694	2,288	3,500	2,344	3,500
10726	5603	EQUIPMENT	-	-	-	-	-
10726	5605	GENERAL	-	6	-	41	-
10726	5610	OFFICE	-	-	500	72	500
TOTAL	**GF ART CENTER**		**48,507**	**49,623**	**55,700**	**51,228**	**55,620**

Culture & Recreation - Bootleg Canyon Trail System

Mission Statement/Activity Description

The Parks and Recreation Director manages the day-to-day operations of the Parks and Recreation Department. The three major divisions include the Recreation Division, Aquatics Division and Golf Course Division. The following positions report to the Parks and Recreation Director: Recreation Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, and Department Secretary. The Parks and Recreation Director is responsible for coordinating all major special events within the City including film shoots and video productions. The Parks and Recreation Department works closely with all other Departments within the City to provide programs and services to benefit the entire community. While our department focuses on all the goals of the strategic plan, we pay close attention to Brand Image #1, Communication #4, Programs/Services #6 and having our department be Fiscally Responsible #2.

Goals & Strategic Issues

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

Culture & Recreation—Bootleg Canyon Trail System (continued)

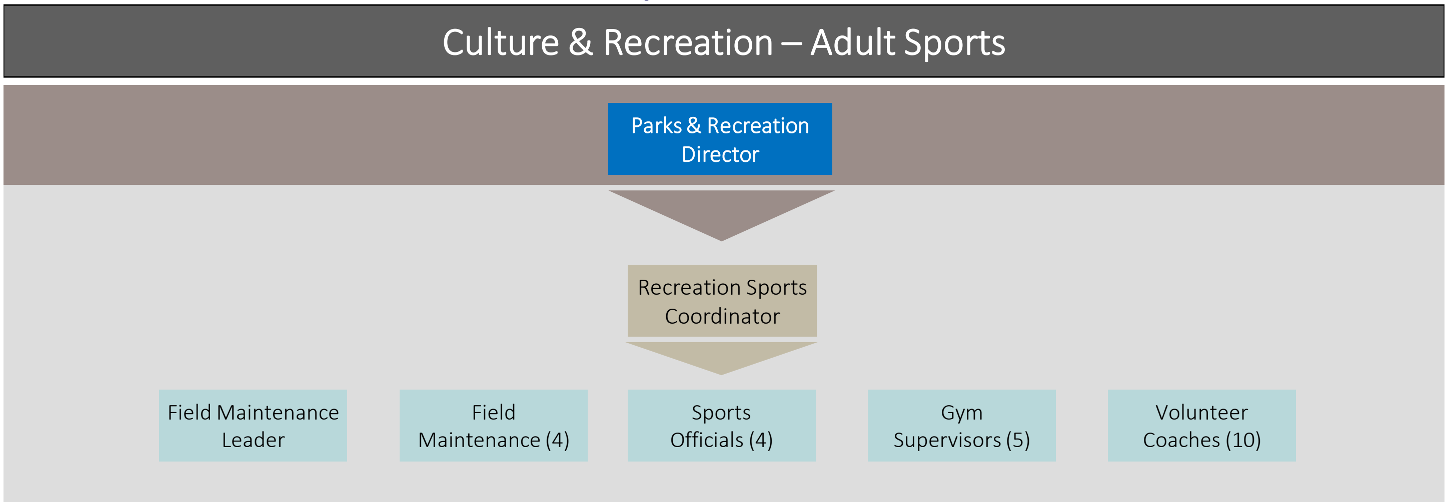
Budget Highlights

- Personnel Funded FY 2014-2015: one part-time trails coordinator is funded for Bootleg Canyon
- Staffing within the Parks and Recreation Department is particularly aligned with the Strategic Plan goals No. 1, 4 & 6 Brand Image, Communication, and Programs/Services
- Estimated projected revenue for FY 2014-2015 $25,000 an increase of $5,000 over last year
- Funding remains the same.
- Aligned with Strategic Plan Goal #2 Financial Stewardship

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10728	GF BOOTLEG CANYON TRAILS						
10728	5002	TEMPORARY	1,325	3,875	4,500	2,381	4,500
10728	5022	SIIS PREMIUMS	115	129	-	86	130
10728	5024	MEDICARE	53	56	-	34	65
10728	5026	SOCIAL SECURITY	229	240	-	148	279
10728	5301	MAINTENANCE FACILITIES	2,363	-	3,500	-	1,500
10728	5602	COURSE CLASS	-	310	-	-	-
10728	5605	GENERAL	2,101	-	1,000	1,675	1,000
10728	5607	JANITORIAL	-	255	1,000	1,338	1,000
TOTAL	GF BOOTLEG CANYON TRAI		6,186	4,864	10,000	5,662	8,474

Culture & Recreation - Adult Sports



Mission Statement

The Parks and Recreation Director manages the day-to-day operations of the Parks and Recreation Department. The three major divisions include the Recreation Division, Aquatics Division and Golf Course Division. The following positions report to the Parks and Recreation Director: Recreation Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, and Department Secretary. The Parks and Recreation Director is responsible for coordinating all major special events within the City including film shoots and video productions. The Parks and Recreation Department works closely with all other Departments within the City to provide programs and services to benefit the entire community. While our department focuses on all the goals of the strategic plan, we pay close attention to Brand Image #1, Communication #4, Programs/Services #6 and having our department be Fiscally Responsible #2.

Goals & Strategic Issues

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

Culture & Recreation - Adult Sports (continued)

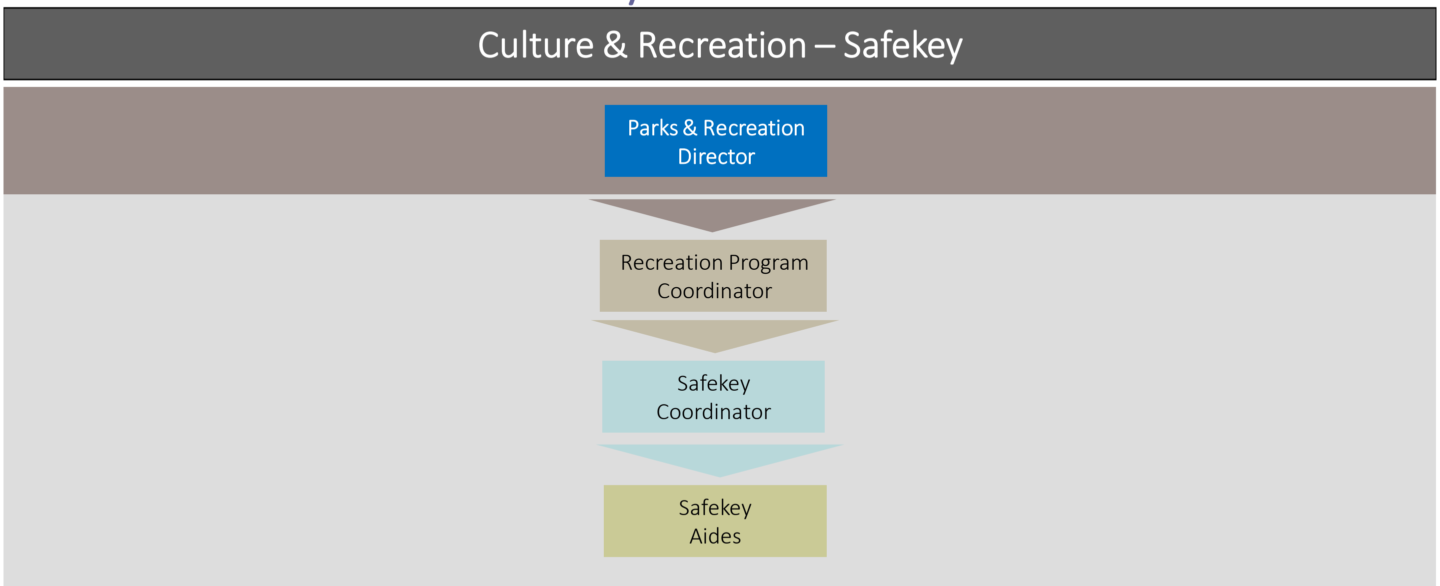
Budget Highlights

- Personnel Funded FY 2014-2015 include a Recreation Sports Coordinator , Field Maintenance Crew, Sports Officials
- Staffing within the Parks and Recreation Department is particularly aligned with the Strategic Plan goals No. 1, 4 & 6 Brand Image, Communication, and Programs/Services
- Estimated revenue projected for FY 2014-2015 is $10,000.
- No increases to Adult Sports
- Aligned with Strategic Plan Goal #2 Financial Stewardship

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10720	**GF ADULT SPORTS**						
10720	5002	TEMPORARY	5,220	4,783	7,748	3,502	5,000
10720	5022	SIIS PREMIUMS	195	189	333	151	189
10720	5024	MEDICARE	76	69	113	51	73
10720	5026	SOCIAL SECURITY	324	297	480	217	310
10720	4301	MAINTENANCE FACILITIES	-	-	-	39	-
10720	5302	MAINTENANCE EQUIPMENT	680	-	300	109	300
10720	5305	MAINTENANCE GROUNDS	-	115	-	81	-
10720	5508	PUBS SUBS DUES FEES	-	680	660	710	660
10720	5601	CHEMICALS	-	-	300	-	300
10720	5602	COURSE CLASS	236	390	-	-	-
10720	5605	GENERAL	-	22	1,400	607	1,168
TOTAL	**GF ADULT SPORTS**		**6,731**	**6,545**	**11,334**	**5,468**	**8,000**

Culture & 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 Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, and Department Secretary. The Parks and Recreation Director is responsible for coordinating all major special events within the City including film shoots and video productions. The Parks and Recreation Department works closely with all other Departments within the City to provide programs and services to benefit the entire community. While our department focuses on all the goals of the strategic plan, we pay close attention to Brand Image #1, Communication #4, Programs/Services #6 and having our department be Fiscally Responsible #2.

Goals & Strategic Issues

- Continue to provide for the present and future recreation needs of Boulder City residents
- Ensure that all recreation facilities are properly maintained, painted and in good condition
- Continue to offer current levels of recreational and leisure time services for participants of all ages while investigating either new or enhanced services in keeping with available resources
- Coordinator responsible for monitoring the costs versus revenue for the program
- The Parks and Recreation Department will continue to support the goals and objectives of the City's Strategic Plan in all phases of our operation.

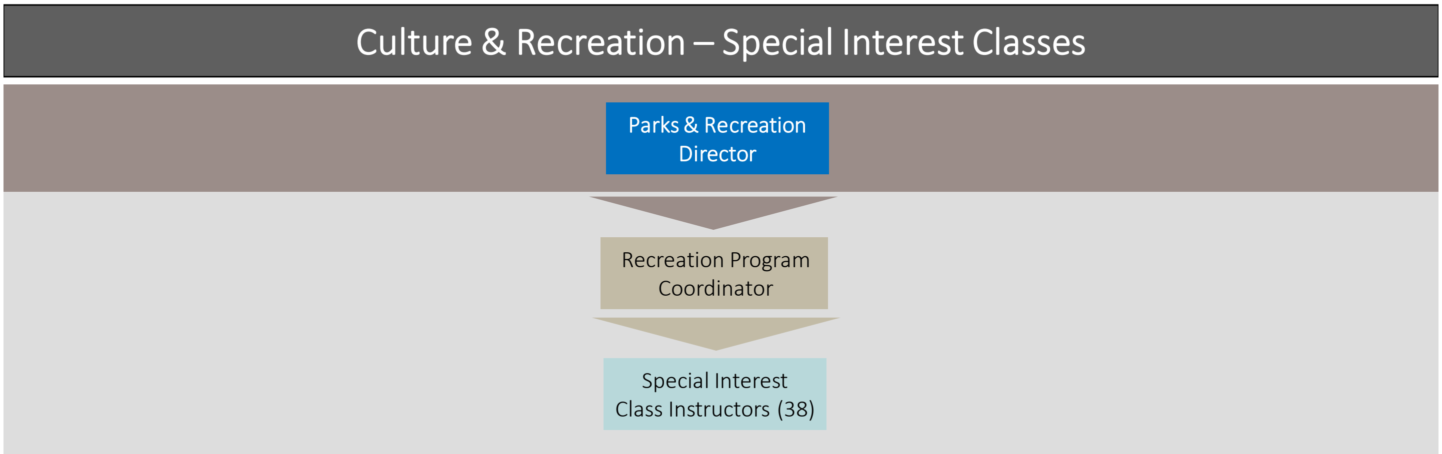
Budget Highlights

- Personnel Funded FY 2014-2015 include coordinator and aides. Many of these employees also service our Summer Parks program.
- Staffing within the Parks and Recreation Department is particularly aligned with the Strategic Plan goals No. 1, 4 & 6 Brand Image, Communication, and Programs/Services
- Estimated revenue projected for FY 2014-2015 is $55,000 an increase of $10,000
- No additional increases to Safekey
- Aligned with Strategic Plan Goal #2 Financial Stewardship

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10716	GF SAFEKEY						
10716	5001	REGULAR	-	341	-	-	
10716	5002	TEMPORARY	21,558	29,592	41,441	44,964	41,441
10716	5012	OVERTIME NON PERS	-	18	-	9	-
10716	5020	EMPLOYEES RETIREMENT	-	2,514	2,317	4,101	5,150
10716	5022	SIIS PREMIUMS	690	1,044	1,330	1,639	1,330
10716	5024	MEDICARE	313	434	603	652	601
10716	5026	SOCIAL SECURITY	1,337	1,346	2,134	1,752	1,329
10716	5201	JANITORIAL	-	140	-	-	-
10716	5301	MAINTENANCE FACILITIES	-	-	-	623	-
10716	5502	COMMUNICATION	-	-	-	571	-
10716	5506	POSTAGE	-	12	-	-	-
10716	5508	PUBS SUBS DUES FEES	-	-	110	-	110
10716	5509	TRAVEL & TRAINING	-	-	464	50	464
10716	5602	COURSE CLASS	4,488	4,247	5,240	6,415	5,240
10716	5603	EQUIPMENT	-	-	-	85	-
10716	5605	GENERAL	-	63	-	11	-
10716	5607	JANITORIAL	-	-	-	6	-
10716	5610	OFFICE	-	357	800	527	800
10716	5611	OTHER	-	85	-	-	-
TOTAL	GF SAFEKEY		28,386	40,194	54,439	61,406	56,465

Culture & Recreation - Special Interest Classes



Mission Statement/Activity Description

The Parks and Recreation Director manages the day-to-day operations of the Parks and Recreation Department. The three major divisions include the Recreation Division, Aquatics Division and Golf Course Division. The following positions report to the Parks and Recreation Director: Recreation Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, and Department Secretary. The Parks and Recreation Director is responsible for coordinating all major special events within the City including film shoots and video productions. The Parks and Recreation Department works closely with all other Departments within the City to provide programs and services to benefit the entire community. While our department focuses on all the goals of the strategic plan, we pay close attention to Brand Image #1, Communication #4, Programs/Services #6 and having our department be Fiscally Responsible #2.

Goals & Strategic Issues

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

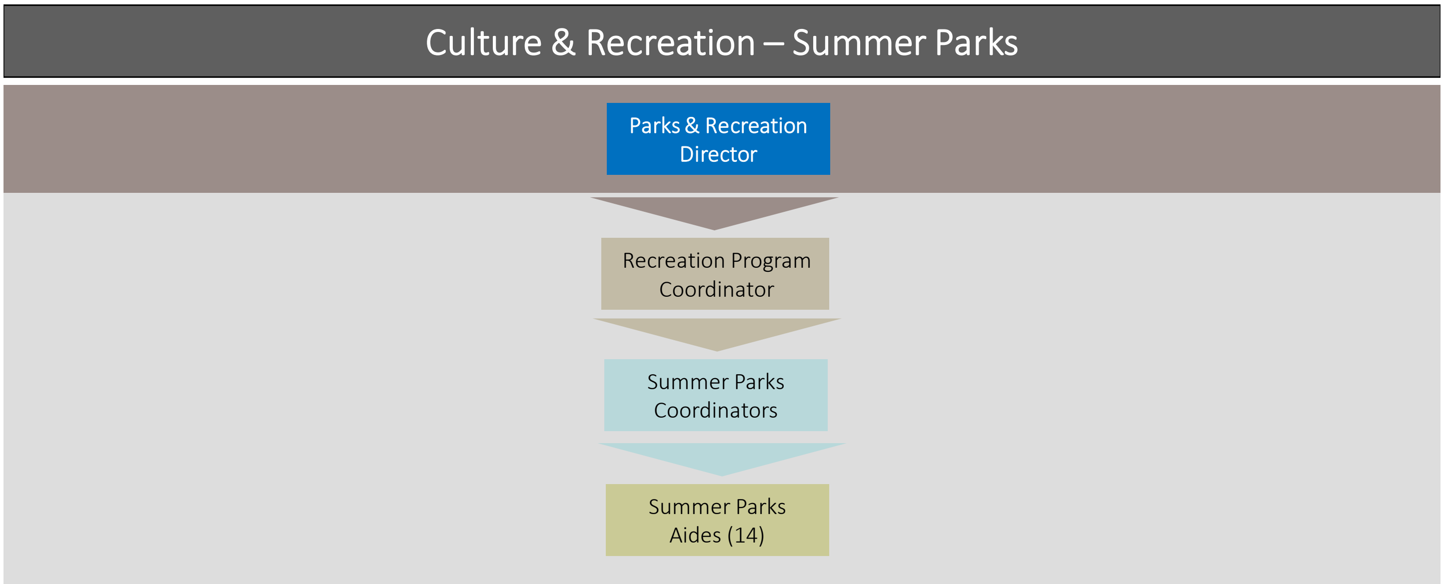
Budget Highlights

- Personnel Funded for FY 2014-2015: Include special interest instructors for our recreation classes. The number of instructors varies each month depending on class offerings and class participation. (Special Interest Instructors are paid 70% of monies collected from patrons attending the classes.)
- Staffing within the Parks and Recreation Department is particularly aligned with the Strategic Plan goals No. 1, 4 & 6 Brand Image, Communication, and Programs/Services
- Estimated revenue projected for FY 2014-2015 is $83,000 an increase of $8,000
- No additional increases to Special Interest Classes
- Aligned with Strategic Plan Goal #2 Financial Stewardship

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10710	**GF SPECIAL CLASSES**						
10710	5002	TEMPORARY	56,650	56,801	59,200	66,360	59,200
10710	5022	SIIS PREMIUMS	1,764	1,881	2,201	2,411	2,201
10710	5024	MEDICARE	822	824	1,003	962	858
10710	5026	SOCIAL SECURITY	3,410	3,490	4,290	4,090	3,670
10710	5102	PROFESSIONAL	-	360	1,700	360	1,700
10710	5201	JANITORIAL SERVICES	-	-	500	147	500
10710	5202	MONITORING	-	300	-	600	-
10710	5301	MAINTENANCE FACILITIES	-	-	-	622	-
10710	5302	MAINTENANCE EQUIPMENT	-	-	-	175	-
10710	5501	INSURANCE	1,988	-	1,200	883	1,200
10710	5502	COMMUNICATIONS	-	135	-	-	-
10710	5503	ADVERTISING MARKETING	-	-	500	255	500
10710	5508	PUBS SUBS DUES FEES	-	-	1,200	804	1,200
10710	5509	TRAVEL & TRAINING	-	-	250	50	250
10710	5602	COURSE CLASS	2,980	1,983	1,000	784	1,000
10710	5603	EQUIPMENT	-	258	500	827	500
10710	5605	GENERAL	-	41	-	16	-
10710	5610	OFFICE	-	-	-	95	-
10710	5611	OTHER	-	-	200	-	200
TOTAL	**GF SPECIAL CLASSES**		**67,614**	**66,072**	**73,744**	**79,441**	**72,980**

Culture & Recreation - Summer Parks



Mission Statement/Activity Description

The Parks and Recreation Director manages the day-to-day operations of the Parks and Recreation Department. The three major divisions include the Recreation Division, Aquatics Division and Golf Course Division. The following positions report to the Parks and Recreation Director: Recreation Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, and Department Secretary. The Parks and Recreation Director is responsible for coordinating all major special events within the City including film shoots and video productions. The Parks and Recreation Department works closely with all other Departments within the City to provide programs and services to benefit the entire community. While our department focuses on all the goals of the strategic plan, we pay close attention to Brand Image #1, Communication #4, Programs/Services #6 and having our department be Fiscally Responsible #2.

Goals & Strategic Issues

- Continue to provide for the present and future recreation needs of Boulder City residents
- Ensure that all recreation facilities are properly maintained, painted and in good condition
- Continue to offer current levels of recreational and leisure time services for participants of all ages while investigating either new or enhanced services in keeping with available resources
- Coordinator responsible for monitoring the costs versus revenue for the program.
- The Parks and Recreation Department will continue to support the goals and objectives of the City's Strategic Plan in all phases of our operation.

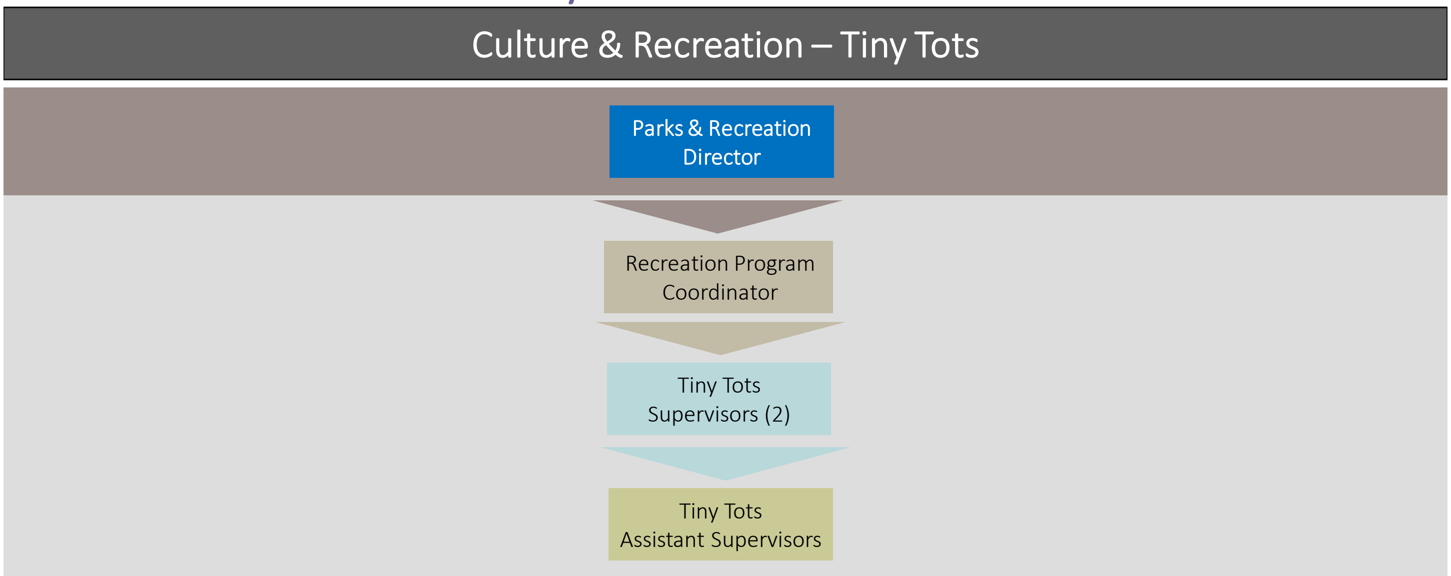
Budget Highlights

- Personnel Funded FY 2014-2015 include coordinator and aides. Many of these employees also service our Safekey program.
- Staffing within the Parks and Recreation Department is particularly aligned with the Strategic Plan goals No. 1, 4 & 6 Brand Image, Communication, and Programs/Services
- Estimated revenue projected for FY 2014-2015 is $35,000 an increase of $10,000
- No additional increases to Summer Parks
- Aligned with Strategic Plan Goal #2 Financial Stewardship

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10714	**GF SUMMER PARKS**						
10714	5001	REGULAR	-	17	-	-	-
10714	5002	TEMPORARY	19,714	16,379	29,900	21,951	29,900
10714	5012	OVERTIME NONPERS	-	198	-	34	-
10714	5020	RETIREMENT	-	426	-	1,163	-
10714	5022	SIIS PREMIUMS	614	555	1,133	824	1,133
10714	5024	MEDICARE	286	241	522	319	434
10714	5026	SOCIAL SECURITY	1,222	761	2,100	1,083	1,854
10714	5301	MAINTENANCE FACILITIES	-	-	-	623	-
10714	5502	COMMUNICATIONS	49	-	600	563	600
10714	5503	ADVERTISING MARKETING	-	-	-	-	-
10714	5508	PUBS SUBS DUES FEES	-	-	110	-	110
10714	5509	TRAVEL & TRAINING	44	-	200	-	200
10714	5602	COURSE CLASS	227	1,332	2,790	2,999	2,790
10714	5603	EQUIPMENT	-	-	1,382	1,180	1,382
10714	5605	GENERAL	-	107	-	-	-
10714	5607	JANITORIAL	-	-	-	33	-
10714	5610	OFFICE	-	-	100	549	100
TOTAL	**GF SUMMER PARKS**		**22,156**	**20,015**	**38,837**	**31,321**	**38,502**

Culture & Recreation - Tiny Tots



Mission Statement/Activity Description

The Parks and Recreation Director manages the day-to-day operations of the Parks and Recreation Department. The three major divisions include the Recreation Division, Aquatics Division and Golf Course Division. The following positions report to the Parks and Recreation Director: Recreation Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, and Department Secretary. The Parks and Recreation Director is responsible for coordinating all major special events within the City including film shoots and video productions. The Parks and Recreation Department works closely with all other Departments within the City to provide programs and services to benefit the entire community. While our department focuses on all the goals of the strategic plan, we pay close attention to Brand Image #1, Communication #4, Programs/Services #6 and having our department be Fiscally Responsible #2.

Goals & Strategic Issues

- Continue to provide for the present and future recreation needs of Boulder City residents.
- Ensure that all recreation facilities are properly maintained, painted and in good condition.
- Continue to offer current levels of recreational and leisure time services for participants of all ages while investigating either new or enhanced services in keeping with available resources
- Coordinator responsible for monitoring the costs versus revenue for the program
- The Parks and Recreation Department will continue to support the goals and objectives of the City's Strategic Plan in all phases of our operation.

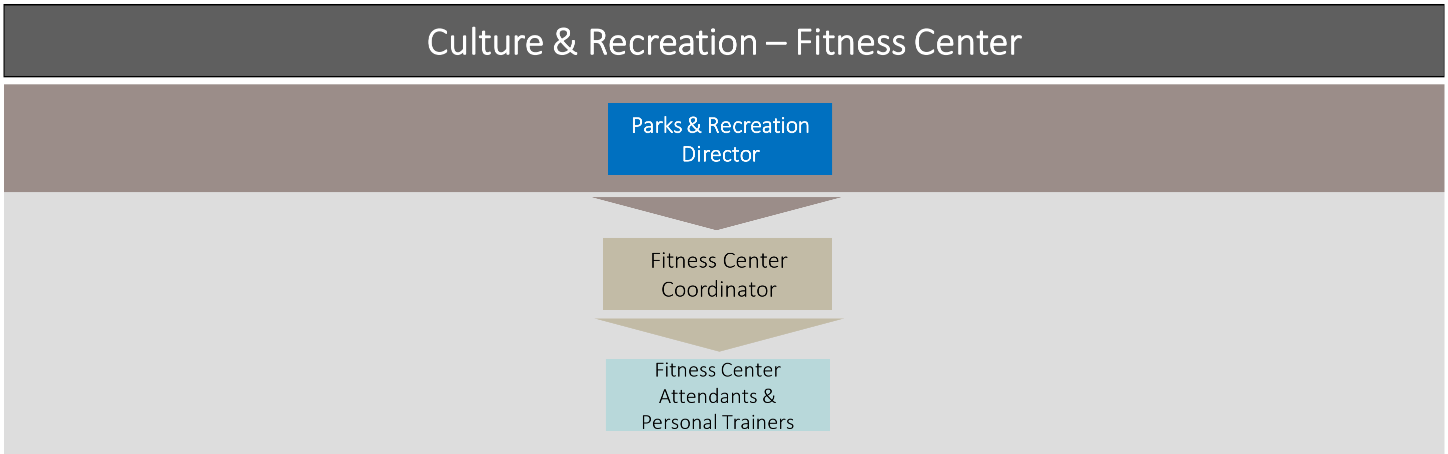
Budget Highlights

- Personnel Funded FY 2014-2015 include 1 supervisors and 2 assistant supervisors
- Staffing within the Parks and Recreation Department is particularly aligned with the Strategic Plan goals No. 1, 4 & 6 Brand Image, Communication, and Programs/Services
- Estimated revenue projected for FY 2014-2015 is $35,000.
- No increases to Tiny Tots
- Aligned with Strategic Plan Goal #2 Financial Stewardship

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10712	GF TINY TOTS						
10712	5002	TEMPORARY	23,463	23,316	24,499	26,117	24,500
10712	5022	SIIS PREMIUMS	884	917	958	947	958
10712	5024	MEDICARE	340	338	436	379	355
10712	5026	SOCIAL SECURITY	1,455	1,446	1,866	1,619	1,519
10712	5201	JANITORIAL SERVICES	-	-	200	-	200
10712	5301	MAINTENANCE FACILITIES	1,067	-	450	-	450
10712	5502	COMMUNICATIONS	-	286	-	-	-
10712	5509	TRAVEL & TRAINING	-	-	200	-	200
10712	5602	COURSE CLASS	3,489	3,843	3,264	3,828	3,264
10712	5603	EQUIPMENT	-	-	1,221	950	1,221
10712	5605	GENERAL	-	554	750	160	750
10712	5610	OFFICE	-	45	-	258	-
TOTAL	GF TINY TOTS		30,697	30,745	33,844	34,258	33,417

Culture & Recreation - Fitness Center



Mission Statement/Activity Description

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Goals & Strategic Issues

- Continue to provide for the present and future recreation needs of Boulder City residents
- Ensure that all recreation facilities are properly maintained, painted and in good condition
- Continue to offer current levels of recreational and leisure time services for participants of all ages while investigating either new or enhanced services in keeping with available resources
- Coordinator responsible for monitoring the costs versus revenue for the program.
- The Parks and Recreation Department will continue to support the goals and objectives of the City's Strategic Plan in all phases of our operation.

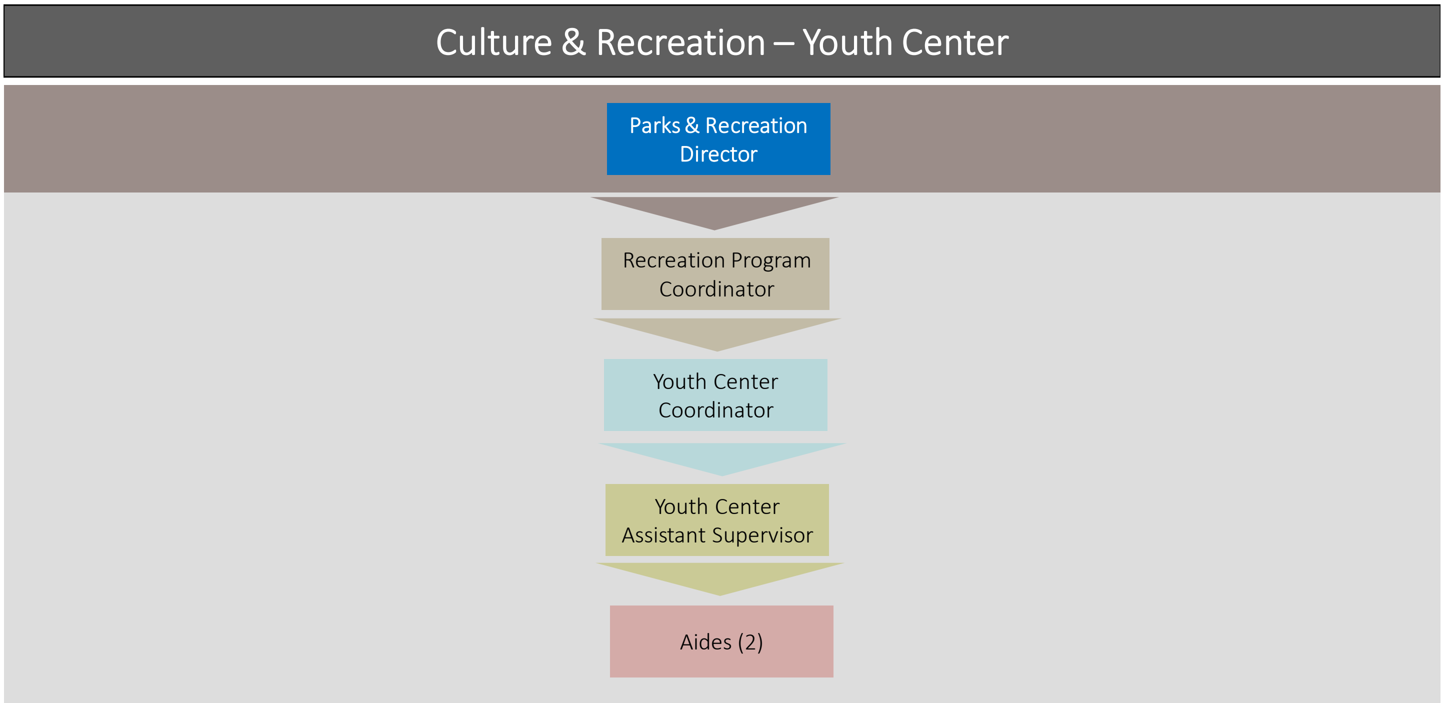
Budget Highlights

- Personnel Funded for FY 2014-2015: Include a part-time supervisor and 7 part-time attendants and 2 personal trainers. (Attendants and personal trainers paid 70% of monies collected from patrons attending the Fitness Center)
- Staffing within the Parks and Recreation Department is particularly aligned with the Strategic Plan goals No. 1, 4 & 6 Brand Image, Communication, and Programs/Services
- Adjustments in account totals for some line items to more accurately capture the departments actual expenses for those categories
- Aligned with Strategic Plan Goal #2 Financial Stewardship
- Estimated revenue projected for FY 2014-2015 $64,000
- No increases to Fitness Center
- Aligned with Strategic Plan Goal #2 Financial Stewardship

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10718	GF WEIGHT ROOM						
10718	5002	TEMPORARY	55,754	53,813	58,530	57,248	55,530
10718	5020	EMPLOYEES RETIREMENT	4,809	4,363	4,673	5,092	5,170
10718	5022	SIIS PREMIUMS	1,737	1,787	1,861	2,080	1,861
10718	5024	MEDICARE	808	780	849	830	805
10718	5026	SOCIAL SECURITY	2,141	2,161	2,339	2,262	2,064
10718	5202	MONITORING SECURITY SERVICES	840	300	600	1,761	600
10718	5203	PEST CONTROL	-	-	-	120	-
10718	5301	MAINTENANCE FACILITIES	-	352	500	-	500
10718	5302	MAINTENANCE EQUIPMENT	6,990	1,930	3,500	1,661	3,500
10718	5502	COMMUNICATIONS	-	55	400	-	400
10718	5509	TRAVEL & TRAINING	432	337	580	-	580
10718	5602	COURSE CLASS	6,256	599	-	-	400
10718	5603	EQUIPMENT	-	-	-	1,250	-
10718	5607	JANITORIAL	-	456	1,000	644	1,500
10718	5610	OFFICE	-	225	200	191	800
TOTAL	GF WEIGHT ROOM		79,767	67,157	75,032	73,139	73,710

Culture & Recreation - Youth Center



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Goals & Strategic Issues

- Continue to provide for the present and future recreation needs of Boulder City residents.
- Ensure that all recreation facilities are properly maintained, painted and in good condition.
- Continue to upgrade various parks, ball fields and recreation facilities on a yearly basis.
- Continue to offer current levels of recreational and leisure time services for participants of all ages while investigating either new or enhanced services in keeping with available resources
- The Parks and Recreation Department will continue to support the goals and objectives of the City's Strategic Plan in all phases of our operation.

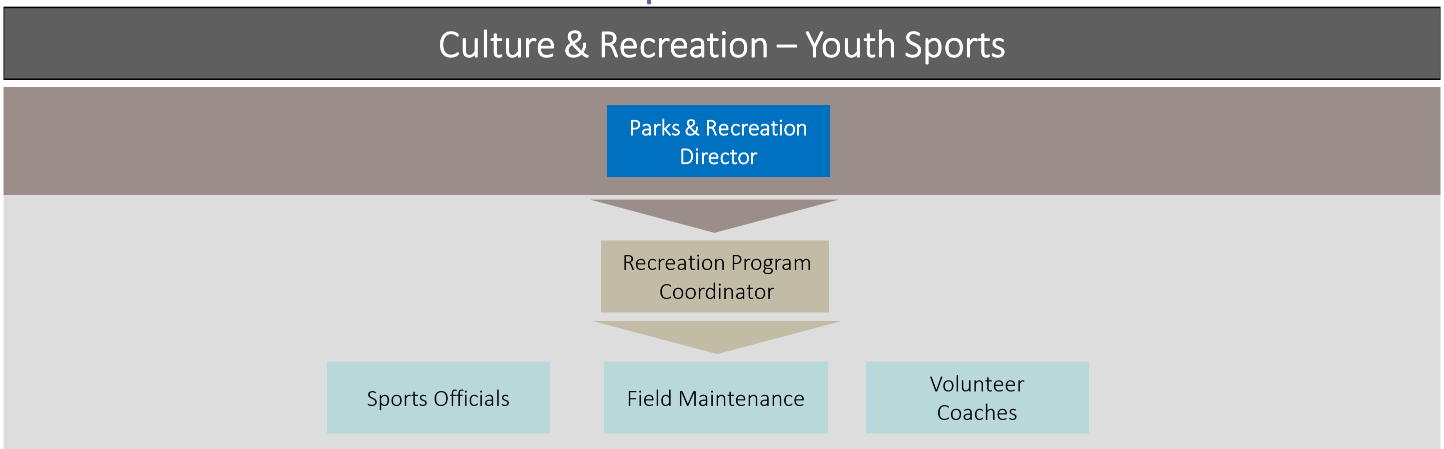
Budget Highlights

- Personnel Funded FY 2014-2015 Included a part-time Youth Center Coordinator, one part-time Youth Center Leader and one part-time Youth Center Aide.
- Staffing within the Parks and Recreation Department is particularly aligned with the Strategic Plan goals No. 1, 4 & 6 Brand Image, Communication, and Programs/Services
- Estimated revenue projected for FY 2014-2015 is $1,000
- No increases to Youth Center
- Aligned with Strategic Plan Goal #2 Financial Stewardship

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10724	**GF YOUTH CENTER**						
10724	5002	TEMPORARY	40,474	43,454	43,992	40,905	43,992
10724	5020	EMPLOYEES RETIREMENT	6,803	6,713	6,261	6,885	6,261
10724	5022	SIIS PREMIUMS	1,303	1,498	1,399	1,485	1,399
10724	5024	MEDICARE	586	630	638	593	638
10724	5026	SOCIAL SECURITY	712	942	1,103	813	1,103
10724	5201	JANITORIAL SERVICES	-	-	300	-	300
10724	5202	MONITORING SECURITY SERVICES	-	300	600	450	600
10724	5203	PEST	-	-	-	110	-
10724	5301	MAINTENANCE FACILITIES	-	37	800	313	800
10724	5302	MAINTENANCE EQUIPMENT	737	324	1,500	39	1,500
10724	5502	COMMUNICATIONS	-	166	1,000	-	1,000
10724	5509	TRAVEL & TRAINING	582	552	720	175	720
10724	5602	COURSE CLASS	3,004	2,687	700	4,326	700
10724	5603	EQUIPMENT	-	73	432	-	432
10724	5605	GENERAL	2,537	912	2,500	163	2,500
10724	5607	JANITORIAL	-	22	-	60	-
10724	5610	OFFICE	-	140	500	107	500
TOTAL	**GF YOUTH CENTER**		**56,739**	**58,447**	**62,445**	**56,424**	**62,445**

Culture & Recreation - Youth Sports



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Goals & Strategic Issues

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

Budget Highlights

- Personnel Funded for FY 2014-2015: Include sports referees/officials, sports scorers, and field prep staff. The total number of part-time positions fluctuates depending on the sport and schedules.
- Staffing within the Parks and Recreation Department is particularly aligned with the Strategic Plan goals No. 1, 4 & 6 Brand Image, Communication, and Programs/Services
- Estimated revenue projected for FY 2014-2015 is $34,000
- No increases to Youth Sports
- Program continues to rely on Community Sponsorship and Volunteer Coaches
- Aligned with Strategic Plan Goal #2 Financial Stewardship, #1 Brand Image and #6 Programs/Services

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10722	GF YOUTH SPORTS						
10722	5002	TEMPORARY	28,717	29,458	25,633	26,787	25,633
10722	5022	SIIS PREMIUMS	1,100	1,331	899	1,308	899
10722	5024	MEDICARE	417	427	411	388	372
10722	5026	SOCIAL SECURITY	1,780	1,826	1,753	1,661	1,589
10722	5302	MAINTENANCE EQUIPMENT	-	-	200	-	200
10722	5305	MAINTENANCE GROUNDS	-	-	241	-	241
10722	5502	COMMUNICATIONS	-	-	100	-	100
10722	5509	TRAVEL & TRAINING	-	-	400	-	400
10722	5602	COURSE CLASS	1,417	4,713	5,230	512	5,230
10722	5603	EQUIPMENT	-	-	3,000	313	3,000
10722	5605	GENERAL	-	-	-	573	-
TOTAL	GF YOUTH SPORTS		33,431	37,756	37,867	31,542	37,664

Culture & Recreation - Municipal Golf Course

Mission Statement/Activity Description

The Parks and Recreation Director manages the day-to-day operations of the Parks and Recreation Department. The three major divisions include the Recreation Division, Aquatics Division and Golf Course Division. The following positions report to the Parks and Recreation Director: Recreation Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, and Department Secretary. The Parks and Recreation Director is responsible for coordinating all major special events within the City including film shoots and video productions. The Parks and Recreation Department works closely with all other Departments within the City to provide programs and services to benefit the entire community. While our department focuses on all the goals of the strategic plan, we pay close attention to Brand Image #1, Communication #4, Programs/Services #6 and having our department be Fiscally Responsible #2.

Goals & Strategic Issues

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

Budget Highlights

- Personnel Funded FY 2014-2015 include a Golf Professional and Maintenance Contract for the day to day operations at the course
- Staffing within the Parks and Recreation Department is particularly aligned with the Strategic Plan goals No. 1, 4 & 6 Brand Image, Communication, and Programs/Services
- Anticipated increase of $19,200 to professional services account to reflect current Golf Professional Contract
- Anticipated increase of $15,000 to the advertising/marketing account as expenses are now more evenly distributed with the Boulder Creek Golf Course
- Aligned with Goal #2 Financial Stewardship
- Anticipated increase of $65,000 to the vehicle account for the purchase of an additional 50 new carts (funding through surcharge account)
- Aligned with Strategic Plan Goal #1 Brand Image and Goal #6 Programs/Services
- Anticipated reductions of current line items including $18,000 reduction in the maintenance of office equipment account and reduction of $32,000 in the maintenance of grounds account to more accurately capture the department's actual expenses for these categories. Funds were applied more accurately to other line items including $8000 increase in pubs subs dues fees account, $4300 increase in communication account, $2000 increase in fuel account, $1000 in golf account, $1000 increase in general account and $750 in both the janitorial and office accounts.
- Adjustments within these accounts are aligned with Goal #2 Financial Stewardship
- Anticipated reduction of $10,000 to the Maintenance of Vehicles account due to all new golf cart fleet
- Reductions within these accounts are aligned with Goal #2 Financial Stewardship
- Adjustments in account totals for some line items to more accurately capture the departments actual expenses for those categories
- Aligned with Strategic Plan Goal #2 Financial Stewardship
- Estimated revenue projected for FY 2014-2015 is $650,000 for green fees
- Aligned with Strategic Plan Goal #2 Financial Stewardship

Culture & Recreation - Municipal Golf Course (continued)

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10760	**GF MUNICIPAL GOLF COURSE**						
10760	5101	OFFICIAL ADMINISTRATIVE	-	8,573	-	-	-
10760	5102	PROFESSIONAL	141,060	166,859	180,800	179,729	200,000
10760	5103	OTHER	289,792	246,310	600,000	-	-
10760	5104	TECHNICAL	2,974	293,238	-	585,190	600,000
10760	5201	JANITORIAL SERVICES	-	-	1,920	580	1,920
10760	5202	MONITORING SECURITY SERVICES	-	1,724	1,200	2,148	2,000
10760	5203	PEST	-	96	-	312	300
10760	5204	SOLID WASTES SERVICES	-	1,891	293	3,521	3,600
10760	5301	MAINTENANCE FACILITIES	-	1,410	2,800	8,840	2,800
10760	5302	MAINTENANCE EQUIPMENT	14,322	14,912	12,796	5,038	10,000
10760	5303	MAINTENANCE VEHICLES	679	9,160	14,400	6,799	4,400
10760	5304	MAINTENANCE OFFICE EQUIPMENT	-	-	10,000	-	2,000
10760	5305	MAINTENANCE GROUNDS	-	57,225	47,000	-	15,000
10760	5502	COMMUNICATIONS	-	6,777	2,238	7,709	6,600
10760	5503	ADVERTISING MARKETING	4,280	-	10,000	8,263	25,000
10760	5506	POSTAGE	-	-	-	90	-
10760	5508	PUBS SUBS DUES FEES	-	10,494	910	23,866	9,000
10760	5509	TRAVEL & TRAINING	1,297	110	1,000	-	1,000
10760	5603	EQUIPMENT	-	140	1,221	230	1,221
10760	5604	FUEL OIL - VEHICLES EQUIPMENT	1,239	1,772	-	1,252	2,000
10760	5605	GENERAL	13,915	2,925	-	725	1,000
10760	5606	GOLF COURSE	-	1,647	3,000	7,216	4,000
10760	5607	JANITORIAL	-	512	-	663	750
10760	5610	OFFICE	3,121	1,991	3,500	902	750
10760	5611	OTHER	-	306	-	277	-
10760	5613	UTILITY SERVICES (CITY PROVIDED)	303,413	248,066	295,000	310,868	295,000
10760	5903	VEHICLES	-	-	71,835	181,200	130,000
10760	5904	EQUIPMENT	-	44,433	-	-	-
TOTAL	**GF MUNICIPAL GOLF COURSE**		**1,118,931**	**1,120,573**	**1,259,913**	**1,335,417**	**1,318,341**

Culture & Recreation - Boulder Creek Golf Course

Mission Statement/Activity Description

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

Goals & Strategic Issues

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

Culture & Recreation - Boulder Creek Golf Course (continued)

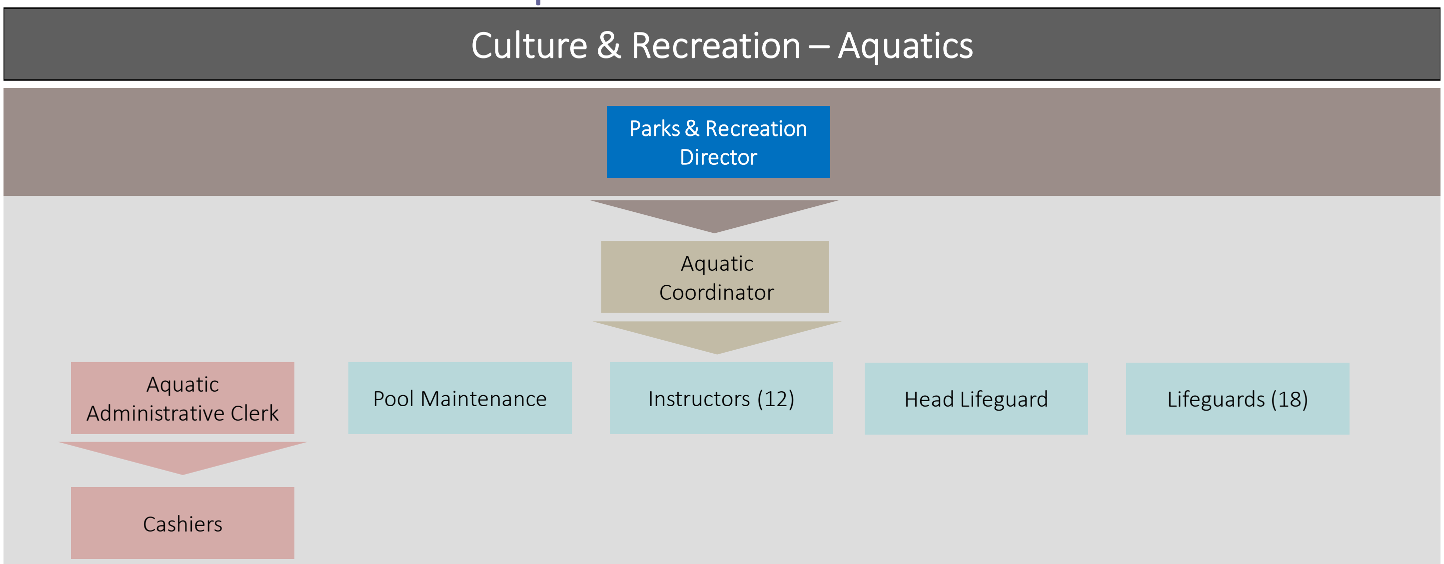
Budget Highlights

- Personnel Funded FY 2014-2015 include a Golf Professional and Maintenance Contract for the day to day operations at the course
- Staffing within the Parks and Recreation Department is particularly aligned with the Strategic Plan goals No. 1, 4 & 6 Brand Image, Communication, and Programs/Services
- Anticipated increase of $61,000 to professional services account to reflect current Golf Professional Contract
- Anticipated increase of $6,100 to the equipment account for the purchase of an irrigation computer and service contract (Rainbird) and two new computers for the pro shop
- Aligned with Strategic Plan Goal #1 Brand Image and Goal #6 Programs/Services
- Anticipated reductions of current line items including $15,000 reduction in the Technical Professional Service account and reduction of $2,400 in the Solid Waste account to more accurately capture the department's actual expenses for these categories.
- Anticipated reduction of $8,500 to the Maintenance of Vehicles account due to all new golf cart fleet
- Anticipated reduction of $15,000 to Advertising/Marketing account as expenses are now more evenly distributed with the Boulder City Municipal Golf Course
- Reductions within these accounts are aligned with Goal #2 Financial Stewardship
- Adjustments in account totals for some line items to more accurately capture the departments actual expenses for those categories
- Aligned with Strategic Plan Goal #2 Financial Stewardship
- Estimated revenue projected for FY 2014-2015 is $1,985,000 for green fees an increase of $165,000
- Aligned with Strategic Plan Goal #2 Financial Stewardship

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10750	GF BOULDER CREEK GOLF COURSE						
10750	5002	TEMPORARY	12,428	12,825	-	-	-
10750	5022	SIIS PREMIUMS	387	426	-	-	-
10750	5024	MEDICARE	180	186	-	-	-
10750	5026	SOCIAL SECURITY	771	795	-	-	-
10750	5028	GROUP HEALTH INSURANCE	-	-	-	-	-
10750	5101	OFFICIAL ADMINISTRATIVE	-	13,456	-	-	-
10750	5102	PROFESSIONAL	289,105	183,454	338,468	382,272	400,000
10750	5103	OTHER	-	705,502	3,000	-	3,000
10750	5104	TECHNICAL	908,463	442,750	902,000	887,600	885,000
10750	5201	JANITORIAL	-	480	-	650	-
10750	5202	MONITORING SECURITY SERVICES	-	1,873	2,400	849	2,400
10750	5203	PEST	-	52	-	180	-
10750	5204	SOLID WASTES SERVICES	-	314	5,400	2,998	3,000
10750	5301	MAINTENANCE FACILITIES	-	2,315	13,000	963	8,500
10750	5302	MAINTENANCE EQUIPMENT	76,098	15,292	31,901	39,285	30,000
10750	5303	MAINTENANCE VEHICLES	18,957	1,649	17,000	3,019	8,500
10750	5304	MAINTENANCE OFFICE EQUIPMENT	-	-	1,000	-	1,000
10750	5401	RENTAL EQUIPMENT	1,550	128	4,400	-	4,400
10750	5402	RENTAL STORAGE	-	896	2,400	1,664	2,400
10750	5502	COMMUNICATIONS	6,406	2,806	12,200	6,083	12,200
10750	5503	ADVERTISING MARKETING	18,083	14,423	50,693	16,647	35,000
10750	5506	POSTAGE/SHIPPING	4,277	370	2,700	1,037	2,700
10750	5507	PRINTING	-	-	2,200	-	2,200
10750	5508	PUBS SUBS DUES FEES	909	24,408	26,400	50,195	26,400
10750	5509	TRAVEL & TRAINING	-	-	700	-	700
10750	5602	GOLF MERCHANDISE	-	31,391	75,778	123,220	90,000
10750	5603	EQUIPMENT	-	5,639	17,405	42,666	6,100
10750	5605	GENERAL	38,025	25,228	23,200	2,008	23,200
10750	5606	GOLF COURSE	83,596	292	2,000	5,529	2,000
10750	5607	JANITORIAL	-	2,363	810	5,370	5,810
10750	5609	NATURAL GAS	2,321	226	2,500	-	2,500
10750	5610	OFFICE	2,619	747	4,000	4,205	4,000
10750	5611	OTHER	-	37,000	8,300	790	-
10750	5613	UTILITY SERVICES (CITY PROVIDED)	352,104	291,365	360,000	399,403	360,000
10750	5614	UNIFORM (ALLOWANCES BOOT)	2,497	-	1,000	1,072	1,000
10750	5903	VEHICLES	45,081	71,393	130,000	182,300	130,000
10750	5904	EQUIPMENT	-	44,433	-	-	-
TOTAL	**GF BOULDER CREEK GOLF**		**1,863,856**	**1,934,475**	**2,040,855**	**2,160,005**	**2,052,010**

Culture & 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 Program Coordinator, Youth and Adult Sports Coordinator, Aquatic Coordinator, Youth Center Coordinator, Fitness Center Coordinator, Art Center Coordinator, and Department Secretary. The Parks and Recreation Director is responsible for coordinating all major special events within the City including film shoots and video productions. The Parks and Recreation Department works closely with all other Departments within the City to provide programs and services to benefit the entire community. Our aquatic programs include: Learn To Swim classes, Water Aerobics, Low Impact Water Exercise, pre-competitive swim programs, Masters Swimming, and special interest programs for youth, adults and seniors. We are striving to meet the community's recreation and educational needs in all phases of our operation. While our department focuses on all the goals of the strategic plan, we pay close attention to Brand Image #1, Communication #4, Programs/Services #6 and having our department be Fiscally Responsible #2.

Goals & Strategic Issues

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

Budget Highlights

- Personnel Funded for FY 2014-2015: Includes one full-time Aquatics Coordinator, one part-time Administration Clerk, part-time Pool Maintenance Worker, one part-time Assistant Pool Maintenance Worker, four part-time Cashiers, 11 part time WSI/lifeguards, 7 part-time lifeguards, 7 part-time WSI, one part-time Head Lifeguard, and Commissioned Instructors (The number of instructors depends on the time of year and number of classes offered).
- Staffing within the Parks and Recreation Department is particularly aligned with the Strategic Plan goals No. 1, 4 & 6 Brand Image, Communication, Programs/Services, and Goal #9 Safety
- Anticipated decrease of $15,000 in Temporary Salaries to more accurately reflect staffing figures from last two years
- Aligned with Strategic Plan Goal #2 Financial Stewardship
- Anticipated increase of $13,000 in Facility Maintenance account for exterior painting and repairs of aquatics complex (#1 recommendation of the Parks and Recreation Commission)
- Aligned with Strategic Plan Goal #6 Programs/Services
- Adjustments in account totals for some line items to more accurately capture the departments actual expenses for those categories
- Aligned with Strategic Plan Goal #2 Financial Stewardship
- Estimated revenue projected for FY 2014-2015 is $98,000.00
- Aligned with Strategic Plan Goal #2 Financial Stewardship

Culture & Recreation - Aquatics (continued)

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10740	GF SWIMMING POOL						
10740	5001	REGULAR	69,176	70,993	72,407	77,372	74,696
10740	5002	TEMPORARY	186,060	186,570	233,207	198,482	215,000
10740	5010	OVERTIME PERS	-	-	1,000	-	1,060
10740	5012	OVERTIME NONPERS	-	72		360	-
10740	5020	EMPLOYEES RETIREMENT	26,714	26,900	29,462	30,341	29,570
10740	5022	SIIS PREMIUMS	8,409	9,619	12,588	10,820	11,500
10740	5024	MEDICARE	3,856	3,901	7,420	4,165	3,998
10740	5026	SOCIAL SECURITY	8,799	8,909	11,350	9,425	10,842
10740	5028	GROUP HEALTH INSURANCE	10,648	10,205	10,648	11,041	9,600
10740	5032	OTHER EMPLOYEE BENEFITS	-	292	702	764	744
10740	5103	OTHER	-	11,463	2,606	2,430	2,606
10740	5104	TECHNICAL	-	-	200	-	200
10740	5201	JANITORIAL SERVICES	-	-	3,180	-	3,180
10740	5202	MONITORING SECURITY SERVICES	-	720	2,000	600	2,000
10740	5203	PEST CONTROL	-	83	276	156	276
10740	5301	MAINTENANCE FACILITIES	31,725	821	8,800	7,248	15,300
10740	5302	MAINTENANCE EQUIPMENT	19,924	12,154	9,548	16,165	12,790
10740	5304	MAINTENANCE OFFICE EQUIPMENT	-	918	2,460	-	2,460
10740	5305	MAINTENANCE GROUNDS	-	28	-	-	-
10740	5502	COMMUNICATIONS	-	3,290	3,925	3,452	3,925
10740	5503	ADVERTISING MARKETING	-	30	1,200	135	1,200
10740	5508	PUBS SUBS DUES FEES	-	457	2,345	2,499	3,345
10740	5509	TRAVEL & TRAINING	644	1,670	1,542	378	1,542
10740	5601	CHEMICALS	-	12,950	23,338	16,571	23,338
10740	5602	COURSE CLASS	-	269	-	431	750
10740	5603	EQUIPMENT	-	4,403	13,695	8,659	20,703
10740	5605	GENERAL	36,468	16,600	3,600	1,243	1,850
10740	5607	JANITORIAL	-	485	1,900	1,155	1,900
10740	5609	NATURAL GAS	-	10,856	34,450	35,655	34,450
10740	5610	OFFICE	-	2,463	2,000	1,413	2,500
10740	5611	OTHER	-	533	-	141	250
10740	5614	UNIFORM (ALLOWANCES BOOT)	-	1,868	1,850	1,938	1,850
TOTAL	GF SWIMMING POOL		402,421	399,521	497,699	443,040	493,425

Culture & Recreation - Senior Center

Mission Statement/Activity Description

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

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10730	**GF COMMUNITY GRANTS**						
10730	5103	OTHER	-	-			
		SR CITIZENS CENTER	177,290	172,088	187,700	187,074	191,751
		MUSEUM	50,000	95,000	95,000	95,000	65,000
		CHAMBER OF COMMERCE			10,000	10,000	10,000
		CLARK COUNTY HOMELESS AGREEMENT			7,500	7,332	7,500
TOTAL	**GF COMMUNITY GRANTS**		**227,290**	**267,088**	**300,200**	**299,406**	**274,251**

Departmental Information (continued)

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, Information Technology Division, Boulder City Television 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 the City website, BCTV, the City's Speaker's Bureau, and newsletters
- Seek effective ways to maintain the current service level with fewer resources
- Seek means by which to conserve limited financial resources and yet enhance services provided to the public

Budget Highlights

- Department Head salary is partially funded by the Redevelopment Agency Fund (10%) and the Airport Fund (5%)
- Remaining base budget to remain constant with FY2013-14 levels with no increase

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10800	**GF COMMUNITY DEVELOPMENT**						
10800	5001	REGULAR	98,146	108,580	102,946	110,267	106,201
10800	5002	TEMPORARY	13,328	17,082	25,000	14,928	25,000
10800	5020	EMPLOYEES RETIREMENT	23,140	25,519	26,504	26,872	27,347
10800	5022	SIIS PREMIUMS	1,375	2,037	1,926	1,785	1,926
10800	5024	MEDICARE	1,677	1,913	1,856	1,870	1,902
10800	5026	SOCIAL SECURITY	826	1,059	1,550	926	1,550
10800	5028	GROUP HEALTH INSURANCE	9,051	10,382	8,519	9,731	8,160
10800	5032	OTHER EMPLOYEE BENEFITS	-	359	251	823	810
10800	5304	MAINTENANCE OFFICE EQUIPMENT	3,715	373	250	-	250
10800	5502	COMMUNICATIONS	3,183	2,507	3,200	2,146	3,500
10800	5506	POSTAGE/SHIPPING	-	23	500	12	100
10800	5508	PUBS SUBS DUES FEES	-	107	500	530	500
10800	5509	TRAVEL & TRAINING	6,087	4,723	8,900	4,762	5,000
10800	5510	SOFTWARE	-	-	-	163	-
10800	5603	EQUIPMENT	-	-	600	3,111	-
10800	5605	GENERAL	-	1,475	-	106	500
10800	5610	OFFICE	5,009	1,129	1,250	1,034	1,250
10800	5611	OTHER	352	531	-	464	500
TOTAL	**GF COMMUNITY DEVELOPMENT**		**165,889**	**177,799**	**183,752**	**179,530**	**184,496**

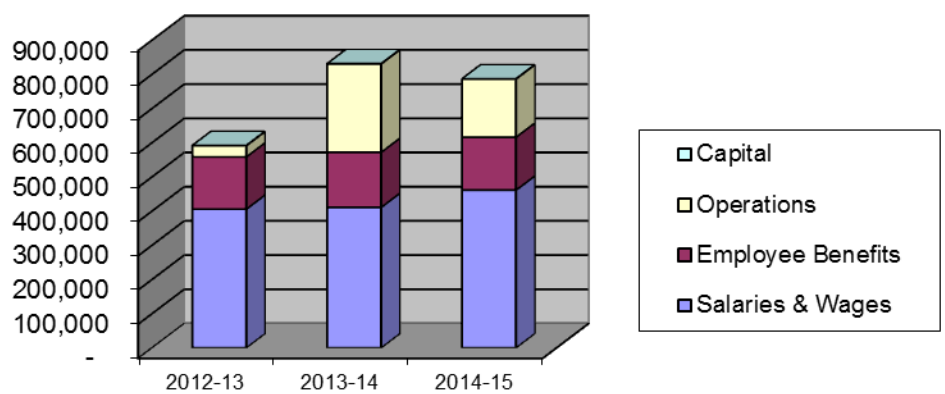
Departmental Information (continued)

Operating Statistics and Performance Measures

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2015 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes.

Operating Statistics:	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated
Committees and Special Interest Meetings	110	118	150	150
Commissions/Committees Staffed	43	43	42	43
New Ordinances Written/Adopted	5	5	4	6
Performance Measures:				
Community Development vs. General Fund budget	0.7%	0.8%	0.6%	0.7%
Percent of Community Development budget expended	99%	100%	100%	100%

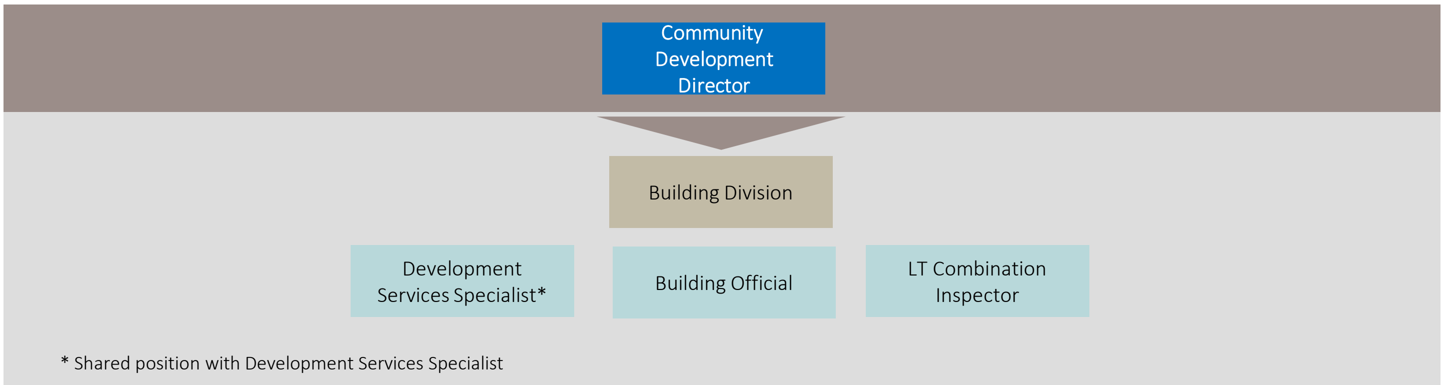
Community Development Expenditures



Community Development	2012-13 Actual	2013-14 Actual	2014-15 Budget	Percent Change
Salaries & Wages	406,073	411,366	461,719	10.9%
Employee Benefits	152,725	160,993	154,876	-3.9%
Operations	32,765	258,484	170,063	-52.0%
Capital	-	-	-	
Expenditure Total	591,563	830,843	786,658	-5.6%

Community Development - Building Inspection

Community Development - Building Division



Mission Statement/Activity Description

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

In FY2007-08, the Building Division had 2 building inspectors (one full-time, one contract), contracted out building plan review services, and a contract code enforcement officer. For FY 11/12, the two building inspector positions were eliminated, building plan reviews were performed in-house with existing staff. For FY14/15, Code enforcement function is performed by an existing employee as added duties, complex plan reviews are contracted out, and supplemental building inspection services are contracted out. Total savings over 07/08 - $256,000. However, this does not come without a cost – the City's Building Official is performing the building inspection duties, plan review duties, and day-to-day administration of the building code.

Goal & 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 the city website, BCTV and other media outlets at the City's disposal to educate the public on Division activities and code requirements
- Continue to receive appropriate training and maintenance of required certificates

Budget Highlights

- Building Inspector position has been funded through an agreement with a solar company as a "Limited Term" position, with the position paid by third-parties desiring dedicated building inspection services (solar energy development)
- Code Enforcement is funded 50% by general fund, 50% by the Redevelopment Agency

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10820	**GF BUILDING INSPECTIONS CODES**						
10820	5001	REGULAR	117,136	114,956	124,733	132,630	128,726
10820	5010	OVERTIME PERS	346	-	1,000	-	1,060
10820	5012	OVERTIME NON PERS	-	-	3	111	-
10820	5020	EMPLOYEES RETIREMENT	26,528	27,070	32,370	32,443	33,420
10820	5022	SIIS PREMIUMS	1,694	1,777	1,871	2,201	1,777
10820	5024	MEDICARE	1,781	1,734	1,823	2,005	1,882
10820	5028	GROUP HEALTH INSURANCE	15,085	14,420	15,972	16,969	1,400
10820	5032	OTHER EMPLOYEE BENEFITS	-	385	853	1,118	1,085
10820	5102	PROFESSIONAL	6,470	4,806	7,500	11,138	11,200
10820	5103	OTHER	-	4,230	-	-	-
10820	5302	MAINTENANCE EQUIPMENT	-	115	-	-	-
10820	5303	MAINTENANCE VEHICLES	3,050	589	4,000	6,627	2,000
10820	5304	MAINTENANCE OFFICE EQUIPMENT	-	-	500	-	-
10820	5502	COMMUNICATIONS	2,945	1,801	4,100	1,149	3,480
10820	5503	ADVERTISING	-	-	-	100	-
10820	5506	POSTAGE/SHIPPING	-	-	150	1,347	-
10820	5507	PRINTING	-	259	-	-	-
10820	5508	PUBS SUBS DUES FEES	-	634	500	599	500
10820	5509	TRAVEL & TRAINING	690	310	4,500	415	2,000
10820	5601	CHEMICALS	-	-	150	-	-
10820	5603	EQUIPMENT	-	-	-	-	1,300
10820	5604	FUEL OIL - VEHICLES EQUIPMENT	1,869	3,915	4,000	3,284	4,000
10820	5605	GENERAL	-	840	-	13	-
10820	5607	JANITORIAL	-	34		-	-
10820	5610	OFFICE	7,909	390	1,850	1,049	3,650
10820	5611	OTHER	-	67		357	-
10820	5903	CAPITAL - VEHICLES	69,016	-	-	-	-
TOTAL	**GF BUILDING INSPECTION**		**254,518**	**178,331**	**205,875**	**213,555**	**197,480**

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10825	**GF BUILDING INSPECTIONS LT**						
10825	5001	REGULAR	26,000	70,046	71,883	78,266	76,946
10825	5002	TEMPORARY	-	-	12,000	12,237	24,000
10825	5012	OT NONPERS	-	101	9	323	-
10825	5020	EMPLOYEES RETIREMENT	6,175	16,636	18,507	19,410	19,814
10825	5022	SIIS PREMIUMS	820	1,681	1,547	1,910	2,281
10825	5024	MEDICARE	377	1,020	2,298	1,322	1,464
10825	5026	SOCIAL SECURITY	-	-	744	759	1,488
10825	5028	GROUP HEALTH INSURANCE	4,437	10,648	10,648	11,448	9,600
10825	5102	PROFESSIONAL	-	-	50,410	38,486	100,000
10825	5302	MAINTENANCE EQUIPMENT	-	-	200	-	-
10825	5303	MAINTENANCE VEHICLES	-	289	598	5,232	500
10825	5502	COMMUNICATIONS	736	-	200	-	1,200
10825	5508	PUBS SUBS DUES FEES	-	-	-	-	-
10825	5509	TRAVEL & TRAINING	-	400	500	200	400
10825	5603	EQUIPMENT	-	20	-	-	-
10825	5604	FUEL OIL - VEHICLES EQUIPMENT	-	-	-	-	2,000
10825	5605	GENERAL	-	215	-	-	-
10825	5610	OFFICE	72	40	-	123	750
10825	5611	OTHER	-	-	-	-	-
10825	5614	UNIFORM	-	-	-	344	215
TOTAL	**GF BUILDING INSECTIONS**		**38,617**	**101,097**	**169,544**	**170,060**	**240,657**

Operating Statistics and Performance Measures

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2014 and 2015 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes.

	Calendar Year			
	2012 Actual	2013 Actual	2014 Estimated	2015 Estimated
<u>Operating Statistics:</u>				
Building Permit Applications (calendar year)	480	557	537	525
Building Inspections (calendar year)	2856	3063	6617	6000
Plan Reviews (calendar year)	485	578	550	550
Code Violations Investigated (calendar year)	723	612	550	550
<u>Performance Measures:</u>				
Building Inspection vs. General Fund budget	0.8%	0.9%	1.0%	1.1%
Percent of Building Inspection budget expended	99%	100%	100%	100%

Community Development - Planning & Zoning

Mission Statement/Activity Description

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

Goals & Strategic Issues

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

Budget Highlights

- Remaining base budget to remain constant with FY2012-13 levels with no increase

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
10810	GF PLANNING						
10810	5001	REGULAR	92,196	95,308	96,579	103,207	99,786
10810	5020	EMPLOYEES RETIREMENT	21,737	22,336	24,865	25,146	25,695
10810	5022	SIIS PREMIUMS	1,121	1,374	1,247	1,462	1,374
10810	5024	MEDICARE	1,337	1,390	1,401	1,497	1,447
10810	5028	GROUP HEALTH INSURANCE	10,648	10,648	10,648	11,448	9,600
10810	5032	OTHER EMPLOYEE BENEFITS	-	336	806	878	854
10810	5103	OTHER	-	-	15,000	-	17,109
10810	5103	CDBG General	-	-	83,248	-	-
10810	5103	CDBG - Welfare	-	-	21,318	21,745	-
10810	5103	CDBG - Lend A Hand	-	-	7,490	7,490	-
10810	5103	CDBG - Pool ADA	-	-	80,000	29,094	-
10810	5301	MAINTENANCE FACILITIES	-	23	-	-	-
10810	5304	MAINTENANCE OFFICE EQUIPMENT	-	-	500	-	-
10810	5502	COMMUNICATIONS	485	220	880	-	860
10810	5503	ADVERTISING MARKETING	-	198	250	469	250
10810	5506	POSTAGE/SHIPPING	-	-	500	17	100
10810	5507	PRINTING	-	41	-	-	-
10810	5508	PUBS SUBS DUES FEES	-	-	500	1,300	800
10810	5509	TRAVEL & TRAINING	1,112	1,271	3,100	2,659	3,100
10810	5610	OFFICE	447	963	1,750	1,187	3,050
10810	5611	OTHER	1,080	228	-	-	-
TOTAL	GF PLANNING		130,163	134,335	350,082	207,599	164,025

Operating Statistics and Performance Measures

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2015 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

Operating Statistics:	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated
PC/CC and other applications	70	70	70	70
Committee meetings (local and valley)	79	79	79	80
Home Occupation Applications	31	31	31	33
Plan Reviews (Calendar Year)	501	500	490	480
Performance Measures:				
Planning & Zoning vs. General Fund budget	0.6%	0.5%	0.4%	0.6%
Percent of Planning & Zoning budget expended	99%	100%	100%	100%

Enterprise Funds Departmental Information

City Enterprise Funds

Enterprise Funds account for specific services that are funded directly through user fees. These funds include Utility Fund, Cemetery Fund, and Aviation Fund. Typically these funds are intended to be fully self-supporting and are not subsidized by the General Fund. The fiscal year 2014-15 Budget for the Utility Fund is $26.5 million.

Utility

The Utility Department's fiscal year 2015 Budget of $26.5 million represents a net decrease of $2.4 million over the fiscal year 2014 budget of $28.9 million. The annual budget was developed to conform to the Utility Department's finance plan, while maintaining current service levels.

Aviation

At the close of fiscal year 2014, the fund balance is projected to be $11.7 million. Over the past two fiscal years, the airport has been upgraded through the use of Federal Aviation Administration grant funds. Almost $4 million in FAA grants has been received for design work, construction and airport improvements.

Cemetery

The Cemetery Fund's fiscal year 2015 budget remains relatively stable at $129,415. At the close of fiscal year 2014, the fund balance is projected to be $719,010. This is the smallest and least active enterprise fund.

Utility Fund Summary

PROPRIETARY FUND

	ACTUAL FY 13	ACTUAL UNAUDITED FY 14	FINAL BUDGET FY 15
OPERATING REVENUE			
Electric Billing	13,745,996	14,130,000	14,130,000
Water Billings	5,117,469	6,500,000	6,318,429
Sewer Billings	1,379,204	1,400,000	1,385,000
Refuse Billings	894,886	875,000	900,000
Landfill Receipts	254,376	226,500	255,000
Penalties	126,080	125,000	125,000
Reimbursements & Miscellaneous	157,315	160,000	122,500
Hook-up Fees	133,940	70,500	73,500
Total Operating Revenue	21,809,266	23,487,000	23,309,429
OPERATING EXPENSE			
Utility Adminsitration	149,539	345,016	356,278
Electrical Distribution	9,011,245	9,840,252	10,147,239
Water Service	5,471,831	4,897,496	5,218,072
Wastewater	587,157	820,969	871,624
Refuse Collection	1,242,869	1,107,792	964,813
Billing & Collection	779,486	736,372	737,647
Other Services & Supplies	504,669	527,783	371,000
Depreciation/Amortization	2,450,209	2,381,800	2,458,200
Total Operating Expense	20,197,005	20,657,480	21,124,873
Operating Income or (Loss)	1,612,261	2,829,520	2,184,556
NONOPERATING REVENUES			
Interest Earned	12,006	18,500	10,000
Property Taxes	620,537	585,000	675,000
Other / Capital contributions	-	767,500	750,000
Grants	26,730	-	-
Total Nonoperating Revenues	659,273	1,371,000	1,435,000
NONOPERATING EXPENSES			
Interest Expense	1,346,706	2,091,306	2,585,081
Accelerated debt payments		1,800,000	1,303,375
Capital Projects		2,890,000	-
Loss on Disposition of Fixed Assets	9,358	-	-
Total Nonoperating Expenses	1,356,064	6,781,306	3,888,456
Net Income Before Operating Transfers	915,470	(2,580,786)	(268,900)
Operating Transfers (Schedule T)			
In	1,950,000	1,950,000	1,950,000
Out	(2,159,000)	(1,609,000)	(1,500,000)
Net Operating Transfers	(209,000)	341,000	450,000
NET INCOME	706,470	(2,239,786)	181,100

Utility Fund Summary - continued

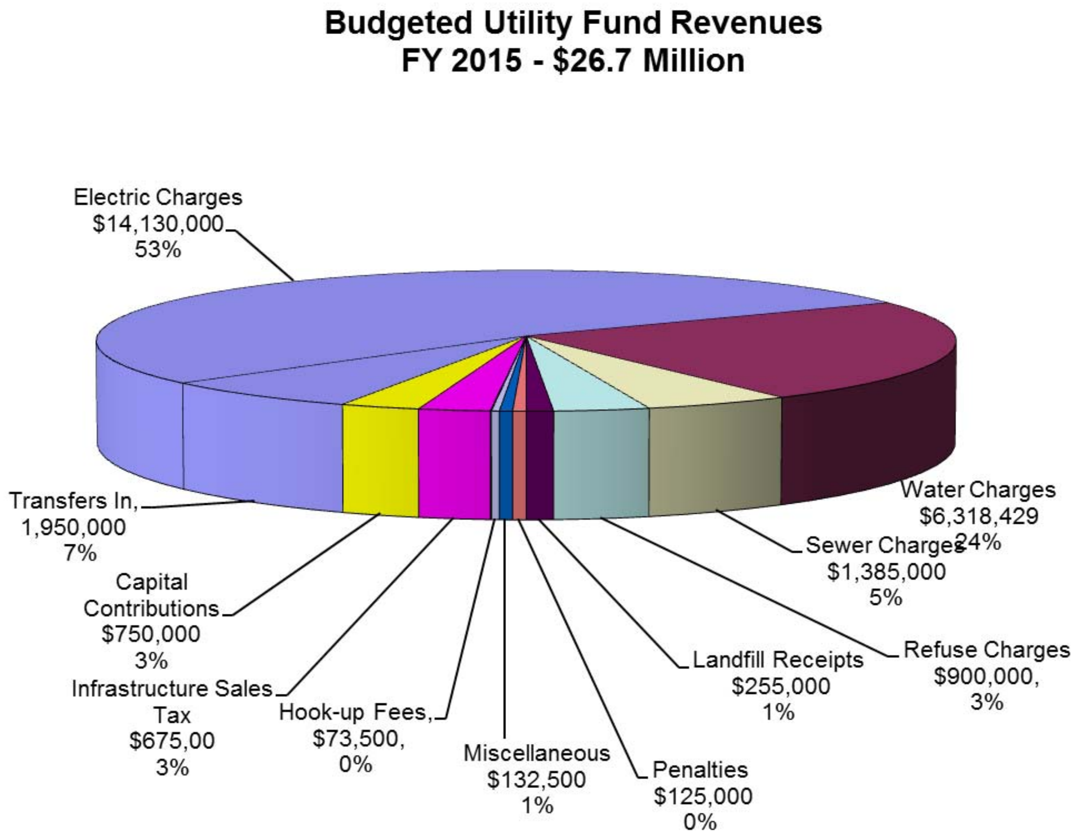
UF REVENUES

		2012 Actual	2013 Actual	2014 Actual	2015 Budget
50	UTILITY FUND				
50041	UF TAXES				
50041	4105 INFRASTRUCTURE SALES TAX	587,052	620,537	492,902	675,000
TOTAL	UF TAXES	587,052	620,537	492,902	675,000
50043	UF INTERGOVERNMENTAL				
50043	4105 OTHER FEDERAL	-	-	-	-
50043	4302 FEDERAL GRANT	-	26,730	44,308	
TOTAL	UF INTERGOVERNMENTAL	-	26,730	44,308	-
50044	UF CHARGE FOR SERVICE				
50044	4425 UTILITY CHARGES	-	-	1,343,177	-
50044	4426 ELECTRIC CHARGES	14,130,461	13,745,996	11,516,112	14,130,000
50044	4427 UNIVERSAL ENERGY CHARGE	-	-	2,619	-
50044	4428 ELECTRICAL HOOK-UP FEES	8,117	27,500	31,750	15,000
50044	4430 WATER CHARGES	6,029,921	5,117,469	4,751,820	6,318,429
50044	4432 WATER HOOK-UP FEES	53,350	91,140	56,090	53,000
50044	4434 SEWER CHARGES	1,386,531	1,379,204	1,150,363	1,385,000
50044	4436 SEWER HOOK-UP FEES	7,075	15,300	5,900	5,500
50044	4440 REFUSE CHARGES	869,470	894,886	759,621	900,000
50044	4441 LANDFILL RECEIPTS	124,968	196,322	200,783	195,000
50044	4442 LANDFILL CLOSURE FEE	215,796	58,054	30,459	60,000
50044	4443 CONSTRUCTION FEE	-	116,108	61,052	116,000
TOTAL	UF CHARGE FOR SERVICE	22,825,689	21,641,978	19,909,746	23,177,929
50047	UF MISCELLANEOUS				
50047	4700 MISCELLANEOUS REVENUE	11,062	29,263	16,014	6,500
50047	4702 INSURANCE CLAIMS	-	2,457	-	-
50047	4712 INTEREST INCOME	22,428	12,006	1,804	10,000
50047	4714 PENALTIES	130,755	126,080	119,723	125,000
50047	4760 CASH - OVER/SHORT	-	130	40	-
TOTAL	UF MISCELLANEOUS	164,245	169,935	137,581	141,500
50048	UF CAPITAL CONTRIBUTION				
50048	4802 CONTRACTOR CAPITAL PAYMNT	-	-	17,500	-
TOTAL	UF CAPITAL CONTRIBUTIO	-	-	17,500	-
50049	UF OTHER FINANCING				
50049	4900 OTHER FINANCING SOURCES	-	-	-	-
50049	4902 TRANSFERS IN	150,000	1,950,000	-	2,700,000
	BCGC Loan repayment $750,000				
	CIF Transfer Debt 3rd Intake $1,800,000				
	RDA Transfer $150,000				
TOTAL	UF OTHER FINANCING	150,000	1,950,000	-	2,700,000
TOTAL	UTILITY FUND	23,726,986	24,409,181	20,602,036	26,694,429

UF EXPENDITURES

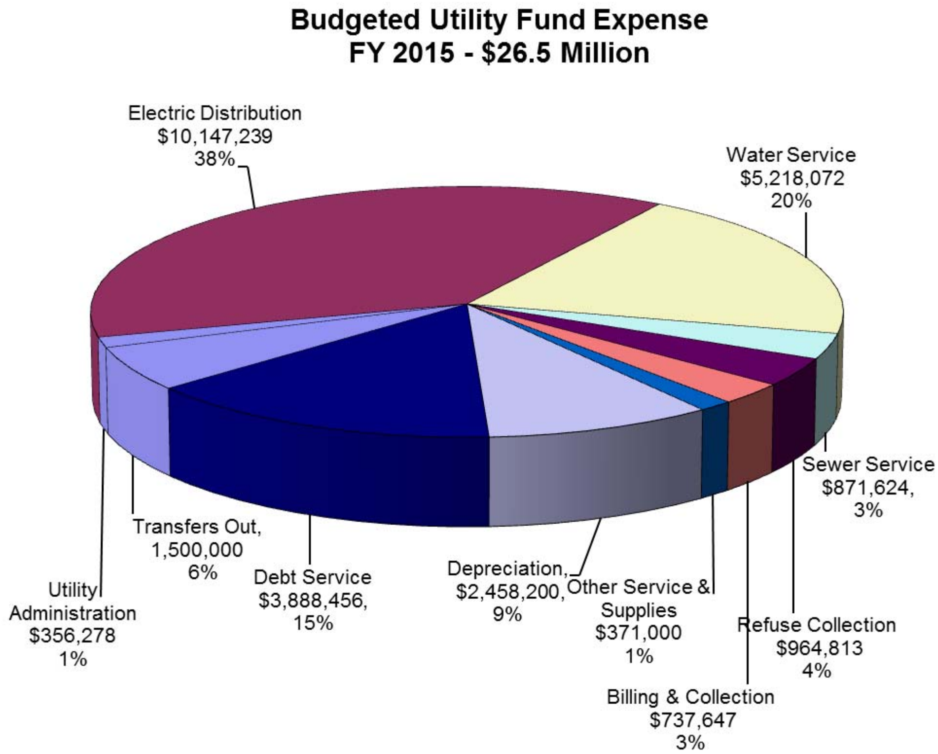
		2012 Actual	2013 Actual	2014 Actual	2015 Budget
50460	UF CENTRAL SERVICES	487,109	182,054	238,067	286,000
50640	UF UTILITY ADMINISTRATION	87,017	149,539	270,818	356,278
50650	UF ELECTRIC	8,639,744	9,194,441	7,190,178	10,213,989
50655	UF ELECTRIC NON UTILITY	464,168	457,665	271,422	471,250
50670	UF WATER	5,832,631	6,846,409	3,556,369	6,378,072
50675	UF WASTEWATER	543,703	596,083	546,569	1,614,624
50680	UF SANITATION	1,103,089	1,174,570	723,152	975,313
50685	UF BILLING COLLECTIONS	674,449	786,649	647,265	744,347
50900	UF CAPITAL PROJECTS	-	704,788	333,005	85,000
50950	UF Debt Service	1,375,794	1,451,512	1,318,331	3,888,456
50980	UF RESERVE TXFR	2,159,000	2,159,000	1,072,667	1,681,100
TOTAL UTILITY FUND EXPENDITURES		21,366,705	23,702,711	16,167,844	26,694,429

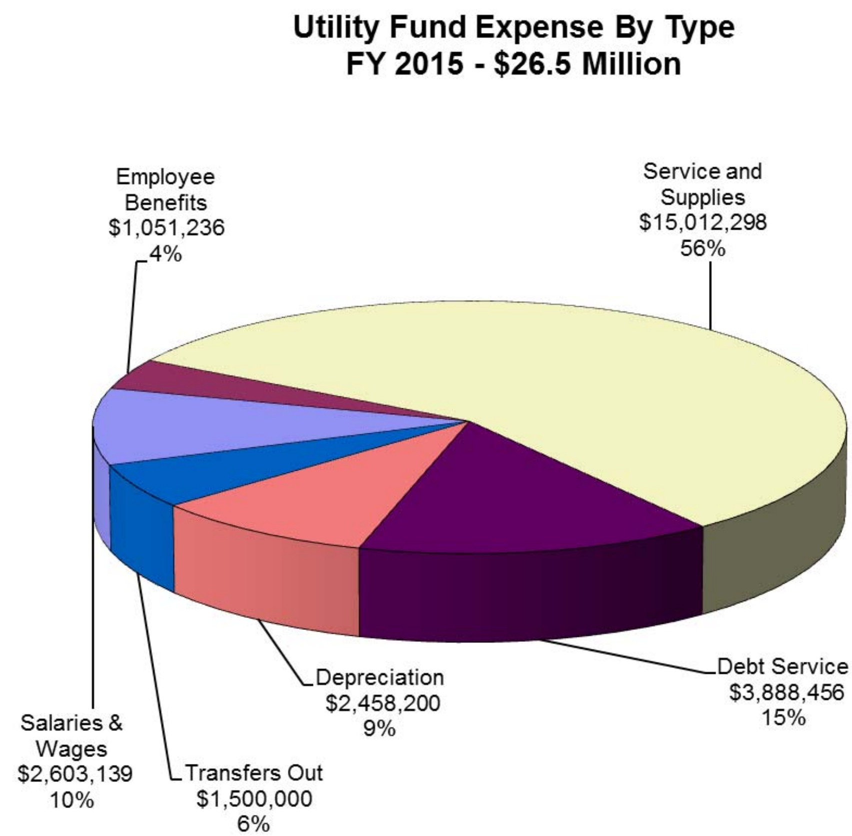
Utility Fund - Revenues



Utility Fund Revenues

- Electric Billings – Electrical service user fees charged for the electricity use. (53%)
- Water Billings – Water service user fees charged for the water use. (24%)
- Sewer Billings – User fees charged for the provision of sewer service. (5%)
- Refuse Billings – User fees charged for the provision of garbage service. (3%)
- Landfill Receipts – Fees charged to customers for the use of the City landfill. (1%)
- Penalties – Late charges and other various fees charged to customers. (0%)
- Miscellaneous – Various reimbursements and any unanticipated revenues. (1%)
- Hook-up Fees – Initial and transfer fees charged to customers for various utility services. (0%)
- Infrastructure Sales Taxes – Taxes charged to customers for infrastructure projects. (3%)
- Capital Contribution – Reserve fund for capital project. (3%)
- Transfers in from other funding - 7%


Budgeted Utility Fund Expense
FY 2015 - $26.5 Million
Electric Distribution
$10,147,239
38%
Water Service
$5,218,072
20%
Sewer Service
$871,624,
3%
Refuse Collection
$964,813
4%
Billing & Collection
$737,647
3%
Other Service &
Supplies
$371,000
1%
Depreciation,
$2,458,200,
9%
Debt Service
$3,888,456,
15%
Transfers Out,
1,500,000
6%
Utility
Administration
$356,278
1%


Utility Fund Expense By Type
FY 2015 - $26.5 Million
Employee
Benefits
$1,051,236
4%
Service and
Supplies
$15,012,298
56%
Debt Service
$3,888,456
15%
Depreciation
$2,458,200
9%
Salaries &
Wages
$2,603,139
10%
Transfers Out
$1,500,000
6%

Utility Fund - Expenses

Utility Administration – Administration costs for the Utility department. (1.0%)

Electrical Distribution – Cost of procuring electrical energy for commercial and residential customer use. (38.0%)

Water Service – Cost of procuring water for commercial and residential use. (20.0%)

Sewer Service – Cost of providing sewer system services for commercial and residential customers. (3.0%)

Refuse Collection – Cost of providing garbage collection and disposal services to commercial and residential customers. (4.0%)

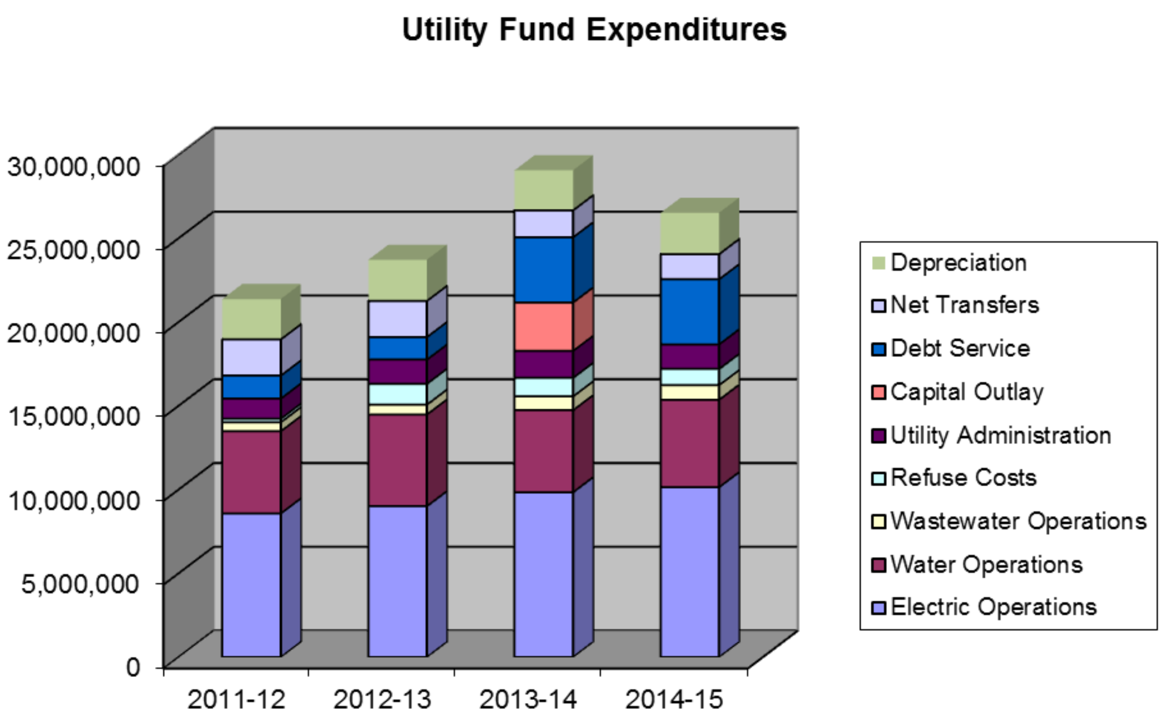
Billing & Collection – Cost of providing the billing and collection services for all Utility Fund activities. (3.0%)

Other Services & Supplies – Cost of providing special activities, such as insurance and bonds, programming, energy conservation programs, and contractual services. (1.0%)

Debt Service – Payment for Raw Water System. (15.0%)

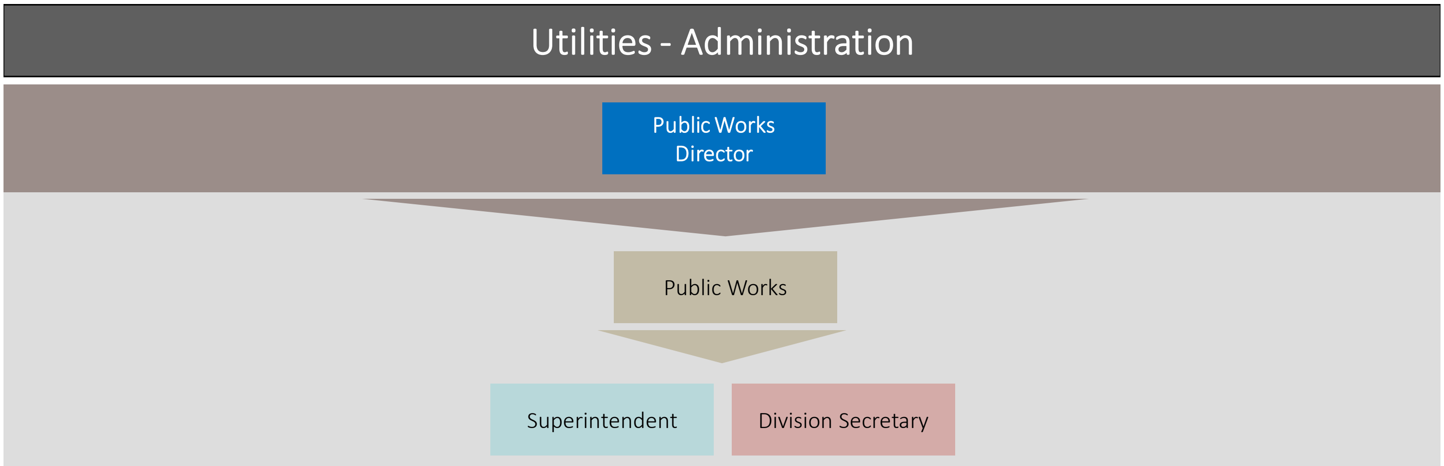
Net Transfers Out – Transfer to the General Fund. (6.0%)

Depreciation - 9%



Utility Fund	2011-12 Actual	2012-13 Actual	2013-14 YTD	2014-15 Budget	Percent Change
Electric Operations	8,577,048	9,011,245	9,840,252	10,147,239	3.0%
Water Operations	4,907,365	5,471,831	4,897,496	5,218,072	6.1%
Wastewater Operations	530,930	587,157	820,969	871,624	5.8%
Refuse Costs	214,538	1,242,869	1,107,792	964,813	-14.8%
Utility Administration	1,200,182	1,443,052	1,609,171	1,464,925	-9.8%
Capital Outlay	-	-	2,890,000	0	-100.0%
Debt Service	1,375,794	1,346,706	3,891,306	3,888,456	-0.1%
Net Transfers	2,159,000	2,159,000	1,609,000	1,500,000	-7.3%
Depreciation	2,401,848	2,450,209	2,381,800	2,458,200	0.0%
Expenditure Total	21,366,705	23,712,069	29,047,786	26,513,329	-9.6%

Utilities - Administration



Mission Statement/Activity Description

The Public Works Department manages all aspects of the Capital Improvement Program (CIP) for the City of Boulder City and provides development services for all private construction projects. This effort is completed through the Engineering Division of Public Works. Public Works maintains top- quality parks, streets, flood control facilities, buildings, water distribution, sewer collection and treatment facilities. This maintenance effort is completed through four divisions as follows: Building Maintenance, Streets, Landscape, and Water/ Sewer. In addition, Public Works Administration is responsible for managing numerous other City items, including the municipal cemetery, refuge 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

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

Budget Highlights

- Budget maintained at current levels.

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
50640	**UF UTILITY ADMINISTRATION**						
50640	5001	REGULAR	53,945	91,009	225,164	198,323	232,351
50640	5002	TEMPORARY	6,268	9,296	25,600	15,344	25,600
50640	5010	OVERTIME PERS	39	-	600	-	-
50640	5012	OVERTIME NON PERS	-	29	-	-	-
50640	5020	EMPLOYEES RETIREMENT	12,709	22,840	57,970	58,644	59,830
50640	5022	SIIS PREMIUMS	1,310	2,154	4,006	3,933	4,006
50640	5024	MEDICARE	874	1,540	3,645	4,003	3,740
50640	5026	SOCIAL SECURITY	389	279	1,624	951	1,587
50640	5028	GROUP HEALTH INSURANCE	10,648	19,179	26,621	28,010	24,000
50640	5032	OTHER EMPLOYEE BENEFITS	-	264	-	1,393	1,363
50640	5304	MAINTENANCE OFFICE EQUIPMENT	-	-	3,265	-	500
50640	5502	COMMUNICATIONS	485	220	535	-	-
50640	5509	TRAVEL & TRAINING	-	1,807	1,000	4,612	1,000
50640	5610	OFFICE	351	922	2,300	396	2,300
50640	5611	OTHER	-	-	500	-	-
TOTAL	**UF UTILITY ADMINISTRAT**		**87,017**	**149,539**	**352,830**	**315,609**	**356,278**

Utilities - Administration (continued)

Operating Statistics and Performance Measures

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2015 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

Performance Measures:	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated
Work Orders entered or completed	4899	4875	4890	4900
Invoice/purchase orders processed weekly	51	53	54	55
Meter input weekly	30	30	30	30
Daily payroll entries, # of employees	44	44	43	44

Utilities - Central Services

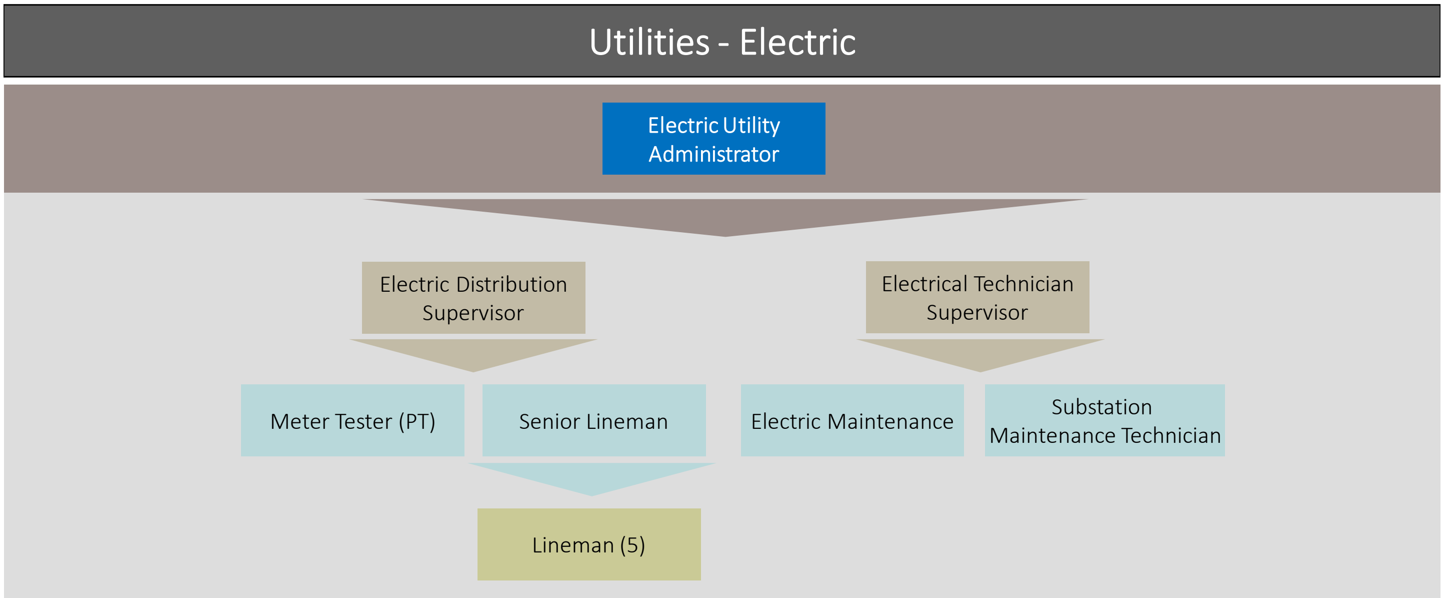
This budget provides for general services for all Utility Fund departments that are not specifically related to a particular departmental budget. It includes the following major activities:

- Printing and Supplies
- Insurance and Bonds
- Unemployment Compensation
- Postage
- Compensated Absences

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
50	UTILITY FUND						
50460	UF CENTRAL SERVICES						
50460	5018	COMPENSATED ABSENCES	120,795	(7,106)	25,000	-	25,000
50460	5030	UNEMPLOYMENT	-	-	1,000	-	1,000
50460	5032	OTHER		65,756	93,265	-	-
50460	5103	OTHER	111,122	-	75,000	114,268	75,000
50460	5104	TECHNICAL	-	-	-	-	-
50460	5500	OTHER PURCHASED SERVICES		-	-	-	-
50460	5501	INSURANCE	240,000	113,963	250,000	161,414	175,000
50460	5506	POSTAGE/SHIPPING	9,000	9,000	9,000	-	9,000
50460	5507	PRINTING	-	-	-	997	-
50460	5508	PUBS SUBS DUES FEES	-	-	-	1,931	-
50460	5601	CHEMICALS	-	441	-	-	-
50460	5605	GENERAL	-	-	-	-	-
50460	5611	OTHER	6,193	-	-	-	-
50460	5965	BAD DEBT EXPENSE	-	-	1,000	-	1,000
TOTAL	UF CENTRAL SERVICES		487,109	182,054	454,265	278,610	286,000

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 Distribution Supervisor supervises and directs the work activities of one City Electrician, two Substation Technicians, five Electric Linemen and one Part Time Meter Tester.

Goals & Strategic Issues

- In FY 2014-15, complete engineering and design studies, currently in progress, for the following projects: 1) conversion of the 4 kV overhead distribution system to 12 kV, 2) rebuild of Substation 3, 3) upgrade of Substation 4. Construction of these projects will begin when funding is available.
- Focus system reliability improvement efforts on 4 kV overhead equipment replacement, underground cable replacements, and reworking of underground primary junction boxes. These efforts are consistent with the Boulder City Strategic Plan, in which electric utility distribution was identified as a particular infrastructure concern.
- 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.

Budget Highlights

- Personnel Funded: Funding has been provided to maintain existing staffing levels, consisting of the following: positions:

    - Full-time: 3-Professional, 1-Supervisor, 8-Journey level, 1-Secretary
    - Full-time (funding shared with other departments): 2-Professional
    - Part-time: 1-Journey level

- Operating Expense Categories: Wholesale Power Cost is expected to increase 4.6% from the previous year. Equipment maintenance expenses are expected to decrease by $5,000 in the Electric Utility account and by $10,000 in the Electric Non-Utility account due to reductions in planned expenditures in order to meet budget constraints.
- Level of Service Changes: Aging electric utility infrastructure is a concern for system reliability; however it is expected that overall customer service levels for the new year will be similar to last year.

Utilities - Electric (continued)

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
50650	UF ELECTRIC						
50650	5001	REGULAR	1,039,319	1,120,024	1,022,746	1,008,635	1,053,878
50650	5002	TEMPORARY	31,074	30,477	36,514	29,375	36,514
50650	5010	OVERTIME PERS	70,712	45,306	66,078	50,766	79,500
50650	5012	OVERTIME NON-PERS	-	26,904	1,300	62,358	-
50650	5020	EMPLOYEES RETIREMENT	250,342	255,817	280,327	249,456	291,845
50650	5022	SIIS PREMIUMS	15,712	19,136	16,216	18,739	19,136
50650	5024	MEDICARE	17,602	18,340	16,336	16,960	16,963
50650	5026	SOCIAL SECURITY	1,927	1,890	2,264	1,809	2,264
50650	5028	GROUP HEALTH INSURANCE	121,568	126,163	127,780	123,837	115,200
50650	5032	OTHER EMPLOYEE BENEFITS	-	775	891	1,791	1,749
50650	5102	PROFESSIONAL	-	14,691	60,000	20,109	32,000
50650	5103	OTHER	-	23,043	-	78,395	12,000
50650	5104	TECHNICAL	-	16,921	22,000	1,788	-
50650	5204	SOLID WASTES SERVICES	-	995	1,631	1,995	1,800
50650	5301	MAINTENANCE FACILITIES	-	5,897	2,760	324,073	-
50650	5302	MAINTENANCE EQUIPMENT	-	215,038	886,910	94,334	803,500
50650	5303	MAINTENANCE VEHICLES	141,240	6,240	4,000	22,259	12,000
50650	5305	MAINTENANCE GROUNDS	-	680	-	-	-
50650	5401	RENTAL EQUIPMENT	-	2,922	5,000	-	3,000
50650	5502	COMMUNICATIONS	-	12,240	9,000	6,467	15,000
50650	5503	ADVERTISING	-	-	-	54	-
50650	5504	ELECTRICITY (UTILITY ONLY)	6,221,771	6,403,623	6,750,000	7,137,073	7,025,000
50650	5506	POSTAGE/SHIPPING	-	206	100	292	300
50650	5507	PRINT	-	343	171	180	-
50650	5508	PUBS SUBS DUES FEES	-	1,500	15,700	20,772	20,200
50650	5509	TRAVEL & TRAINING	7,449	9,961	16,800	13,443	26,200
50650	5510	SOFTWARE LICENSES	-	-	19,200	19,565	18,600
50650	5603	EQUIPMENT	188,609	239,315	36,300	8,151	60,700
50650	5604	FUEL OIL - VEHICLES EQUIPMENT	14,154	17,088	12,000	13,353	12,000
50650	5605	GENERAL	-	13,044	6,020	62,524	-
50650	5607	JANITORIAL	-	-	-	28	-
50650	5609	NATURAL GAS	-	606	640	353	640
50650	5610	OFFICE	-	133	-	1,269	2,000
50650	5611	OTHER	21,798	14,246	-	3,063	-
50650	5614	UNIFORM (ALLOWANCES BOOT)	-	4,829	11,335	17,774	14,000
50650	5903	VEHICLES	-	-	-	-	-
50650	5904	EQUIPMENT	-	8,234	28,234	47,148	-
50650	5970	DEPRECIATION	496,467	537,814	510,000	529,909	538,000
TOTAL	UF ELECTRIC		8,639,744	9,194,441	9,968,253	9,988,097	10,213,989

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
50655	UF ELECTRIC NON UTILITY						
50655	5001	REGULAR	182,972	190,710	157,497	134,887	86,859
50655	5010	OVERTIME PERS	10,116	7,006	10,197	6,780	10,600
50655	5012	OVERTIME NON-PERS	-	9,683	99	3,405	-
50655	5020	EMPLOYEES RETIREMENT	44,784	45,781	40,602	31,776	25,096
50655	5022	SIIS PREMIUMS	3,123	3,114	2,495	1,519	1,811
50655	5024	MEDICARE	2,800	3,007	2,288	2,109	1,413
50655	5028	GROUP HEALTH INSURANCE	26,621	26,621	21,296	15,885	9,600
50655	5032	OTHER EMPLOYEE BENEFITS	-	300	-	300	636
50655	5102	PROFESSIONAL	-	-	-	-	105,270
50655	5103	OTHER	8,669	38,208	-	-	-
50655	5104	TECHNICAL	-	11,152	9,500	-	-
50655	5301	MAINTENANCE FACITITIES	-	83,141	12,624	78,017	-
50655	5302	MAINTENANCE EQUIPMENT	37,642	16,168	133,600	18,579	224,000
50655	5303	MAINTENANCE VEHICLES	-	25	-	-	-
50655	5304	MAINTENANCE OFFICE EQUIPMENT	-	-	-	-	-
50655	5401	RENTAL EQUIPMENT	-	-	-	547	750
50655	5502	COMMUNICATIONS	-	40	-	-	-
50655	5507	PRINTING	-	88	-	-	-
50655	5509	TRAVEL & TRAINING	-	468	4,000	987	-
50655	5510	SOFTWARE LICENSES	-	-	19,850	-	-
50655	5603	EQUIPMENT	-	15,041	-	-	5,000
50655	5605	GENERAL	147,441	3,952	2,000	3,498	-
50655	5607	JANITORIAL	-	17	-	-	-
50655	5610	OFFICE	-	-	-	104	-
50655	5611	OTHER	-	2,916	-	13,508	-
50655	5614	UNIFORM (ALLOWANCES BOOT)	-	225	215	344	215
TOTAL	UF ELECTRIC NON UTILIT		464,168	457,665	416,263	312,246	471,250

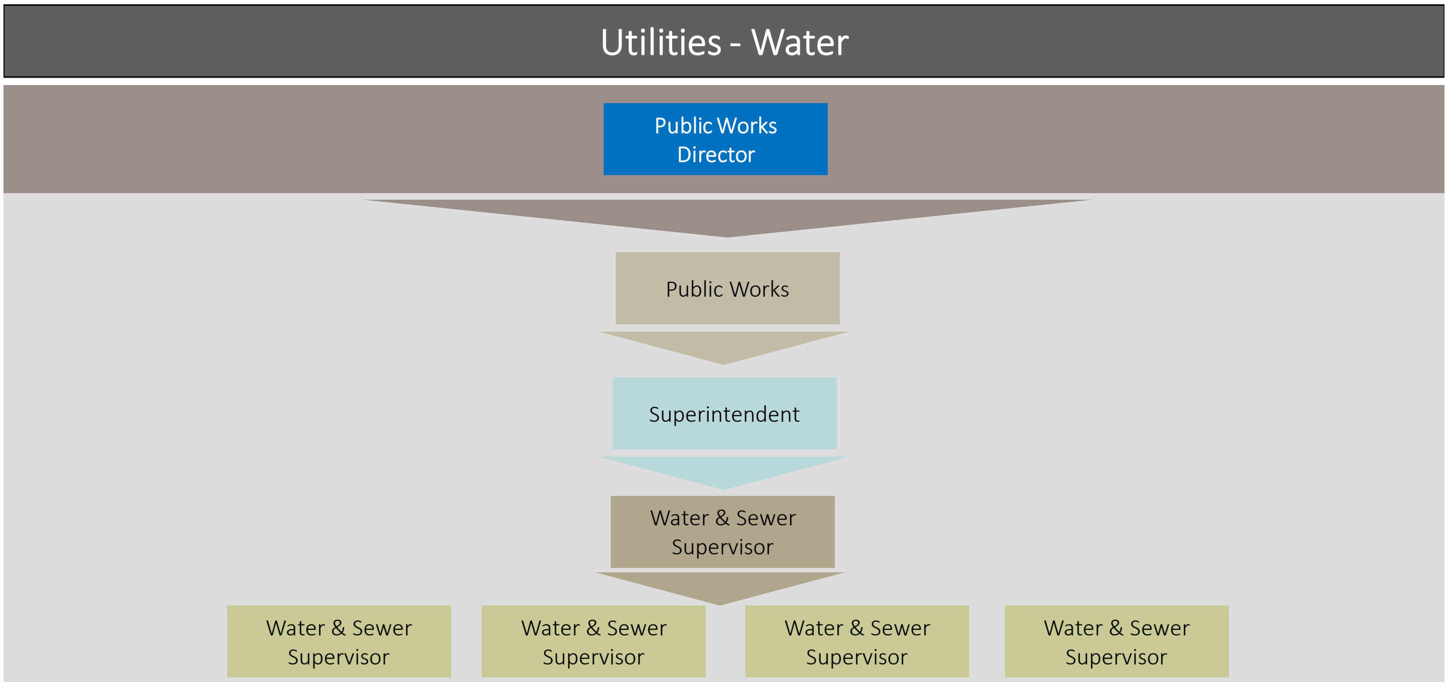
Utilities - Electric (continued)

Operating Statistics and Performance Measures

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2015 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

Performance Measures:	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated
Kilowatt-hours Purchased	171,183,698	170,073,781	171,774,719	173,492,264
Ave. Revenue/Kwh Purchased	0.080	0.080	0.080	0.080
Ave.O&M Expense/Kwh (less PP costs)	0.015	0.016	0.018	0.018
Ave. Purchased Pwr. Cost/Kwh	.034	.032	0.036	0.037

Utilities - Water



Mission Statement/Activity Description

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

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

Key levels of service are to:

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

Key water facilities:

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

Utilities - Water (continued)

Goals & Strategic Issues

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

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

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

Budget Highlights

- Personnel Funded: The Public Works Water & Sewer Division Budget consist of ten positions; Water & Sewer Supervisor, Wastewater Treatment Plant Operator, four Senior Water & Sewer Maintenance Workers, two Water & Sewer Technicians, and two Water & Sewer Maintenance Workers.
- New position request: Full-time GIS Technician will directly contribute towards meeting goal #4 of the Envision 2020 Strategic Plan and handle the design and maintenance of the GIS system. Benefits include more efficient and effective utility infrastructure maintenance, improved customer service and accurate utility location data.
- New promotional position request: Request: Water and Wastewater Utility System Operator and Crew Leader will directly contribute towards meeting goal #4 of the Envision 2020 Strategic Plan and provide for more efficient and effective utilization of manpower and equipment. The crew leader will allow the supervisor to more effectively oversee maintenance and operation of the water and wastewater infrastructure while assuring compliance and coordination with the ever increasing requirements of the NDEP and EPA. New position (range 12) would be created by hiring from within, and eliminating one position (range 7).
- Other: State law mandates each water purveyor to have a cross connection control program. Funding is available in the current budget to initiate this program, but for compliance, annual funding will be required in perpetuity. Travel & Training budget must be maintained to ensure employees maintain Commercial Driver's Licenses, state certifications in Water Distribution and Wastewater Treatment, training in new technologies and to obtain CEUs to maintain certifications required by the state of Nevada. Eight of the 10 members of this Division are required to maintain certifications from the Nevada Department of Environmental Protection in both Water Distribution and Wastewater Collection and Treatment

Utilities - Water (continued)

FY 2014-15 Budget Expenditures

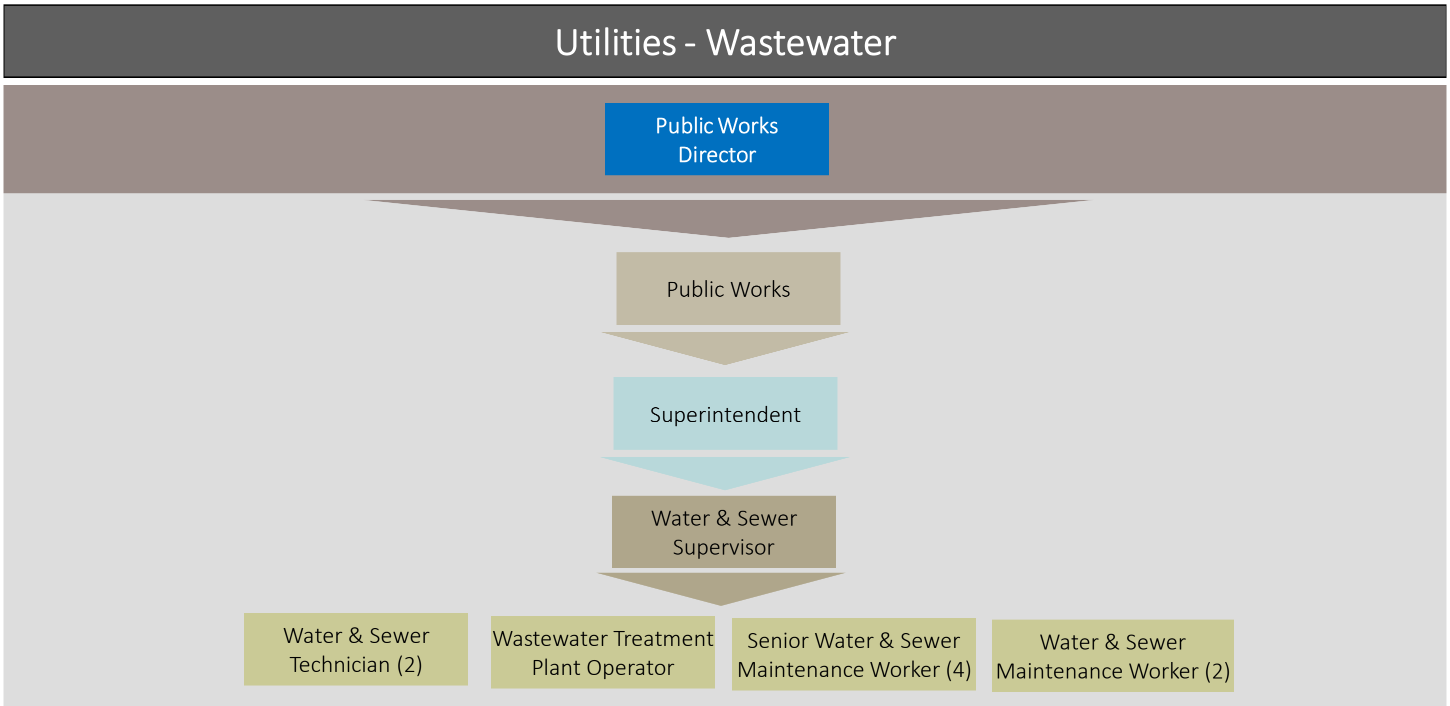
			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
50670	UF WATER						
50670	5001	REGULAR	467,206	448,033	402,420	426,597	415,310
50670	5002	TEMPORARY	1,746	-	-	-	
50670	5010	OVERTIME PERS	27,330	21,263	31,025	39,052	31,800
50670	5012	OVERTIME NON-PERS	-	4,327	161	5,975	-
50670	5020	EMPLOYEES RETIREMENT	111,728	111,546	111,583	114,884	115,131
50670	5022	SIIS PREMIUMS	7,827	9,636	8,108	9,618	8,108
50670	5024	MEDICARE	7,203	7,170	6,287	6,871	6,483
50670	5026	SOCIAL SECURITY	108	297	-	-	-
50670	5028	GROUP HEALTH INSURANCE	73,384	73,225	69,214	74,414	62,400
50670	5032	OTHER EMPLOYEE BENEFITS	-	92	125	-	-
50670	5102	PROFESSIONAL	-	225	-	1,245	125,000
50670	5104	TECHNICAL	-	6,707	-	90	500
50670	5202	MONITORING SECURITY SERVICES	-	-	3,000	-	-
50670	5204	SOLID WASTES SERVICES	-	1,045	1,631	1,600	1,700
50670	5301	MAINTENANCE FACILITIES	-	212,896	180,562	264,886	300,000
50670	5302	MAINTENANCE EQUIPMENT	152,565	177,844	565,157	221,787	400,000
50670	5303	MAINTENANCE VEHICLES	25,513	6,496	20,000	21,741	20,000
50670	5304	MAINTENANCE OFFICE EQUIP	-	89		-	-
50670	5305	MAINTENANCE GROUNDS	-	16,109	4,276	2,012	2,000
50670	5502	COMMUNICATIONS	-	9,781	5,000	7,376	10,000
50670	5503	ADVERTISING	-	-	-	294	-
50670	5505	WATER (UTILITY ONLY)	3,046,352	3,709,206	3,648,241	3,603,295	3,600,000
50670	5506	POSTAGE SHIPPING	-	107	171	338	-
50670	5507	PRINTING	-	431	-	-	-
50670	5508	PUBS SUBS DUES FEES	-	260	400	6,223	400
50670	5509	TRAVEL & TRAINING	1,936	4,781	3,240	3,162	3,740
50670	5603	EQUIPMENT	-	95,933	280,900	102,254	80,000
50670	5604	FUEL OIL - VEHICLES EQUIPMENT	23,230	21,320	25,000	12,543	21,000
50670	5605	GENERAL	-	176	-	1,515	500
50670	5619	NATURAL GAS	-	177	-	415	1,000
50670	5610	OFFICE	-	999	-	251	4,000
50670	5611	OTHER	580	762	600	1,112,490	-
50670	5614	UNIFORM (ALLOWANCES BOOT)	-	2,892	2,300	8,757	9,000
50670	5903	VEHICLES	-	-	-	-	-
50670	5904	EQUIPMENT	-	-	-	-	-
50670	5970	DEPRECIATION	1,885,923	1,902,585	1,125,000	1,243,233	1,160,000
TOTAL	UF WATER		5,832,631	6,846,409	6,494,401	7,292,919	6,378,072

Operating Statistics and Performance Measures

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2015 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes.

Performance Measures:	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated
Water Meter Repair	750	760	770	780
Water services repaired	123	125	130	125
Acre feet of water distributed	12927	12920	12989	12902
Line Locations	1396	1399	1401	1402

Utilities - Wastewater



Mission Statement/Activity Description

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

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

Key levels of service are to:

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

Key wastewater facilities:

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

Goals & Strategic Issues

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

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

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

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

Utilities - Wastewater (continued)

Budget Highlights

- Personnel Funded: The Public Works Water & Sewer Division Budget consist of ten positions; Water & Sewer Supervisor, one Wastewater Treatment Plant Operator, two Water & Sewer Technicians, four Senior Water & Sewer Maintenance Workers, and two Water & Sewer Maintenance Workers.
- New position request: Full-time GIS Technician will directly contribute towards meeting goal #4 of the Envision 2020 Strategic Plan and handle the design and maintenance of the GIS system. Benefits include more efficient and effective utility infrastructure maintenance, improved customer service and accurate utility location data.
- New promotional position request: Request: Water and Wastewater Utility System Operator and Crew Leader will directly contribute towards meeting goal #4 of the Envision 2020 Strategic Plan and provide for more efficient and effective utilization of manpower and equipment. The crew leader will allow the supervisor to more effectively oversee maintenance and operation of the water and wastewater infrastructure while assuring compliance and coordination with the ever increasing requirements of the NDEP and EPA. New position (range 12) would be created by hiring from within, and eliminating one position (range 7).
- Other: Maintaining compliance with NDEP laws and regulations requires a large amount of coordination and the effort to comply increases every year due to new and ever evolving regulations. State law mandates each water purveyor to have a cross connection control program. Funding is available in the current budget to initiate this program, but for compliance, annual funding will be required in perpetuity. Travel & Training budget must be maintained to ensure employees maintain Commercial Driver's Licenses, state certifications in Water Distribution and Wastewater Treatment, training in new technologies and to obtain CEUs to maintain certifications required by the state of Nevada. Eight of the 10 members of this Division are required to maintain certifications from the Nevada Department of Environmental Protection in both Water Distribution and Wastewater Collection and Treatment

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
50675	UF WASTEWATER						
50675	5001	REGULAR	245,558	250,304	216,698	229,716	223,629
50675	5010	OVERTIME PERS	14,716	11,395	15,554	20,943	15,900
50675	5012	OVERTIMENON- PERS	-	2,384	89	3,220	-
50675	5020	EMPLOYEES RETIREMENT	59,609	60,977	59,790	61,841	61,679
50675	5022	SIIS PREMIUMS	4,149	5,115	4,366	5,033	4,366
50675	5024	MEDICARE	3,812	3,865	3,369	3,699	3,473
50675	5028	GROUP HEALTH INSURANCE	39,311	39,454	37,269	40,069	33,600
50675	5032	OTHER EMPLOYEE BENEFITS	-	92	-	-	-
50675	5102	PROFESSIONAL	52,400	197	40,000	22,400	5,000
50675	5103	OTHER	-	30,819	500	-	-
50675	5104	TECHNICAL	-	1,140	10,000	28,793	10,000
50675	5203	PEST	-	156	-	98	200
50675	5204	SOLID WASTES SERVICES	-	175	-	-	-
50675	5301	MAINTENANCE FACILITIES	-	3,102	30,000	52,867	30,000
50675	5302	MAINTENANCE EQUIPMENT	93,243	84,922	246,680	87,309	300,000
50675	5303	MAINTENANCE VEHICLES	16,658	4,803	20,000	81,702	20,000
50675	5305	MAINTENANCE GROUNDS	-	1,500	5,000	19,230	3,500
50675	5502	COMMUNICATIONS	-	73	500	-	-
50675	5506	POSTAGE	-	75	-	-	-
50675	5508	PUBSUBDUESFEES	-	-	-	328	350
50675	5509	TRAVEL & TRAINING	1,443	1,651	3,600	3,442	1,500
50675	5601	CHEMICALS	-	26,607	53,500	58,949	74,000
50675	5603	EQUIPMENT	-	58,550	82,596	54,451	74,150
50675	5604	FUEL OIL - VEHICLES EQUIPMENT	-	4,976	8,000	9,563	7,500
50675	5605	GENERAL	-	1,092	-	9,107	-
50675	5607	JANITORIAL	-	-	-	22	100
50675	5610	OFFICE	-	629		796	1,800
50675	5611	OTHER	30	2,033	-	8	-
50675	5614	UNIFORM (ALLOWANCES BOOT)	-	-	677	1,204	877
50675	5904	EQUIPMENT	-	-	-	47,500	-
50675	5970	DEPRECIATION	12,774	-	743,000	678,921	743,000
TOTAL	UF WASTEWATER		543,703	596,083	1,581,188	1,521,211	1,614,624

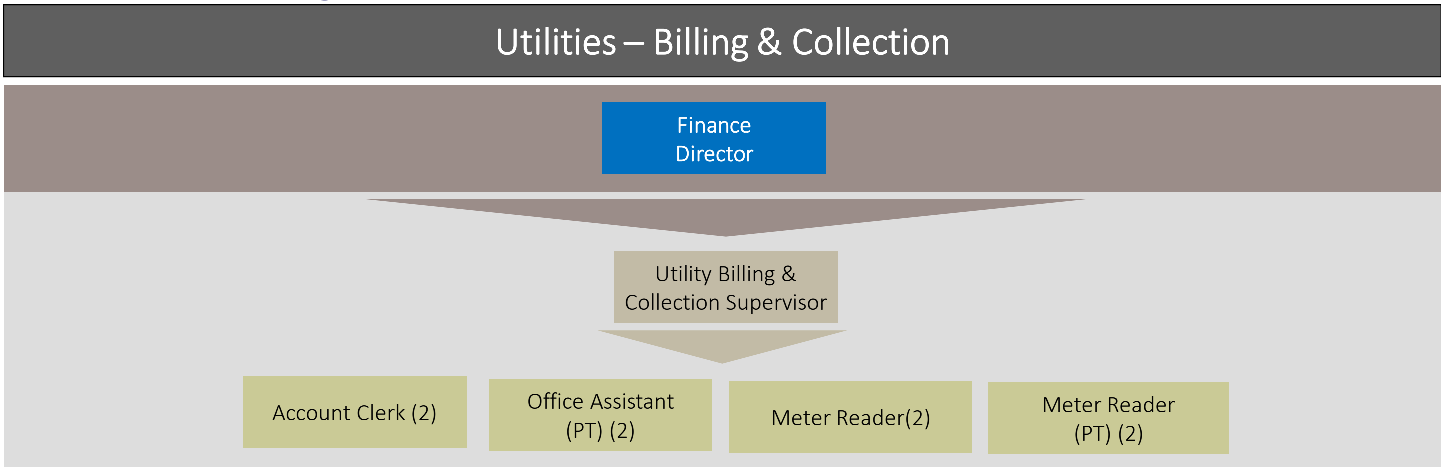
Utilities—Wastewater (continued)

Operating Statistics and Performance Measures

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2015 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

Performance Measures:	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimated
Feet of sewer cleaned	115,000	114,000	114,500	114,500
Line Locations (Call before you dig)	1,423	1,414	1,430	1,440
Acre ft of wastewater treated	1,600	1,600	1,600	1,600

Utilities - Billing & Collection



Mission Statement/Activity Description

The Utility Billing and Collections Department is responsible for the billing and collection of the City's utility services. The Department generates over 95,000 utility bills and serves as the primary collection point for all City revenues of more than $50 million annually. These revenues are utility services, sales of animal tags, business licenses, liquor licenses, funds from other City departments and other miscellaneous cash.

Goals & Strategic Issues

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

Utilities - Billing & Collection

Budget Highlights

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

FY 2014-15 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
50685	UF BILLING COLLECTIONS						
50685	5001	REGULAR	297,898	311,724	304,033	325,732	313,689
50685	5002	TEMPORARY	93,420	82,023	99,612	107,432	99,612
50685	5010	OVERTIME PERS	2,162	2,949	5,060	2,091	5,300
50685	5012	OVERTIME NON-PERS	-	2,277	147	6,085	-
50685	5020	EMPLOYEES RETIREMENT	91,885	92,355	103,937	106,222	107,790
50685	5022	SIIS PREMIUMS	8,531	9,971	9,687	11,163	9,687
50685	5024	MEDICARE	5,715	5,827	5,856	6,414	6,070
50685	5026	SOCIAL SECURITY	-	244	-	-	-
50685	5028	GROUP HEALTH INSURANCE	53,242	53,242	53,245	57,242	48,000
50685	5101	OFFICIAL ADMINISTRATIVE	-	43,024	-	-	-
50685	5102	PROFESSIONAL	-	2,448	30,000	64,915	35,000
50685	5103	OTHER	71,201	-	20,000	13,843	-
50685	5104	TECHNICAL	-	59,553	-	-	3,000
50685	5203	PEST	-	18		1,087	-
50685	5302	MAINTENANCE EQUIPMENT	-	3,479	-	-	-
50685	5303	MAINTENANCE VEHICLES	2,889	321	4,125	3,047	5,500
50685	5304	MAINTENANCE OFFICE EQUIPMENT	-	975	7,800	15,072	3,000
50685	5401	RENTAL EQUIPMENT	-	-	-	516	-
50685	5502	COMMUNICATIONS	-	461	3,100	408	2,000
50685	5506	POSTAGE/SHIPPING	44,188	24,379	50,000	58,718	55,000
50685	5508	PUBS SUBS DUES FEES	-	42,295	-	902	1,000
50685	5509	TRAVEL & TRAINING	122	337	2,000	-	2,000
50685	5510	SOFTWARE LICENSES	-	262	700	-	5,000
50685	5603	EQUIPMENT	-	-	26,500	26,838	7,500
50685	5604	FUEL OIL - VEHICLES EQUIPMENT	2,857	3,916	5,000	3,942	5,000
50685	5605	GENERAL	-	35,174	-	286	-
50685	5610	OFFICE	341	1,397	12,600	15,881	18,500
50685	5611	OTHER	-	1	500	216	500
50685	5614	UNIFORM (ALLOWANCES BOOT)	-	1,314	3,321	3,600	4,500
50685	5970	DEPRECIATION	-	6,684		10,327	6,700
TOTAL	UF BILLING COLLECTIONS		674,449	786,649	747,223	841,978	744,347

UF Capital Projects Fund

FY 2014-2015 Budget Expenditures

			2012 ACTUAL	2013 ACTUAL	2014 REVISED	2014 Actual	2015 BUDGET
50900	UF CAPITAL PROJECTS						
50900	5905	MAINTENANCE EQUIPMENT	-	-	-	-	85,000
50900	5905	Substation Transformer Replacement	-	-	-	-	-
50900	5905	Gingerwood Cable Replacement	-	-	300,000	-	-
50900	5905	PRV-Water Main to Eldorado Valley	-	-	250,000	-	-
50900	5905	OIL CONTAINMENT ENVIRONMENTAL COMPLIANCE	-	-	500,000	-	-
50900	5905	SUBSTATION REBUILD	-	113,312	873,312	-	-
50900	5905	4kV OVERHEAD EQUIPMENT REPLACEMENT	-	390,076	970,076	-	-
50900	5905	WATER TANK MAINTENANCE	-	-	500,000	-	-
50900	5905	EFFLUENT REUSE	-	201,400	201,400	-	-
50900	5975	TRANSFERS OUT	-	-	-	-	
TOTAL	UF CAPITAL PROJECTS		-	704,788	3,594,788	-	85,000

Sanitation

FY 2014-2015 Budget Expenditures

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
50680	UF SANITATION						
50680	5001	REGULAR	-	9,048	-	-	
50680	5002	TEMPORARY	-	20,352	40,801	37,791	40,801
50680	5020	EMPLOYEES RETIREMENT	-	6,982	10,506	9,403	10,506
50680	5022	SIIS PREMIUMS	-	997	1,414	1,254	1,414
50680	5024	MEDICARE	-	426	592	548	592
50680	5028	GROUP HEALTH INSURANCE	-	-	-	-	-
50680	5102	PROFESSIONAL	-	-	50,000	323	-
50680	5103	OTHER	149,306	526,427	-	139,529	-
50680	5104	TECHNICAL	-	94,489	49,883	23,990	50,000
50680	5204	SOLID WASTES SERVICES	947,099	494,887	850,000	794,524	850,000
50680	5305	MAINTENANCE GROUNDS	-	10,000	-	-	-
50680	5502	COMMUNICATIONS	-	-	-	2,615	-
50680	5503	ADVERTISING MARKETING	-	538	1,000	-	-
50680	5506	POSTAGE/SHIPPING	-	-	264	-	500
50680	5508	PUBS SUBS DUES FEES	-	-	10,000	17,901	10,000
50680	5509	TRAVEL & TRAINING	-	97	2,000	476	1,000
50680	5905	IMPROVEMENTS OTHER THAN BUILDINGS	-	-	97,000	-	-
50680	5970	DEPRECIATION	6,684	10,327	3,800	3,774	10,500
TOTAL	UF SANITATION		1,103,089	1,174,570	1,117,260	1,032,128	975,313

Aviation

Mission Statement/Activity Description

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

The Airport ranked 149th out of 2,000 airports for passenger enplanements, all due to the Air Tour operators ferrying passengers to and from the Grand Canyon. During 2009-10, the Airport was able to secure a total of $2.7M in Federal Grants (including Stimulus money) for the rehabilitation of the main runway and safety improvements. For 2014-15, the Airport will be completing the update of the Airport Layout Plan (an element of the Airport Master Plan), as well as final work on the wildlife hazard assessment and mitigation plan as well as other safety-related design work.

Goals & Strategic Issues

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

Budget Highlights

- Budget includes three Full Time Employees and partial funding of the Department Head salary
- Budget includes the continue on-call services of an Aviation Engineering Consultant to ensure compliance with applicable federal laws and to seek additional FAA funding for eligible projects
- The Airport Fund is self-sufficient and does not require assistance from the City's General Fund for operations or activities

AVIATION FUND

PROPRIETARY FUND	ACTUAL FY 13	ACTUAL UNAUDITED FY 14	FINAL BUDGET FY 15
OPERATING REVENUE			
Rents and Royalties	317,464	421,335	547,500
Miscellaneous	8,943	9,220	52,255
Total Operating Revenue	326,407	430,555	599,755
OPERATING EXPENSE			
Airport Operations			
Salaries and Wages	261,910	242,584	315,798
Supplies and Services	210,021	153,412	177,011
Depreciation/Amortization	501,744	375,000	502,000
Total Operating Expense	973,675	770,996	994,809
Operating Income or (Loss)	(647,268)	(340,441)	(395,054)
NONOPERATING REVENUES			
Interest Earned	5,602	8,500	100
Fuel Taxes	59,867	50,000	85,000
FAA Grant	161,302	1,161,146	-
Consolidated Tax			
Total Nonoperating Revenues	226,771	1,219,646	85,100
NONOPERATING EXPENSES			
Interest Expense	-	-	-
Capital Outlays	-	1,161,146	-
Loss on disposition of assets	-		
Total Nonoperating Expenses	-	1,161,146	-
Net Income before Operating Transfers	(420,497)	(281,941)	(309,954)
Operating Transfers (Schedule T)			
In	-	-	
Out	-	-	-
Net Operating Transfers	-	-	-
NET INCOME	(420,497)	(281,941)	(309,954)

Enterprise Funds (continued)

Aviation (Continued)

AIRPORT REVENUES

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
54	AIRPORT FUND						
54042	AF LICENSES/PERMITS						
54042	4210	NON BUSINESS LIC & PERMIT	-	650	-	2,890	-
TOTAL	AF LICENSES/PERMITS		-	650	-	2,890	-
54043	AF INTERGOVERNMENTAL						
54043	4304	FAA	3,568,126	161,302	-	215,376	-
54043	4304	FAA	-	-	969,090	-	-
54043	4304	FAA		-	192,056	-	-
54043	4314	DEPT. OF TRANSPORTATION	-	-	-	-	-
54043	4334	AVIATION FUEL TAX	44,984	59,867	50,000	51,186	85,000
54043	4340	NDOT	-	6,350			
TOTAL	AF INTERGOVERNMENTAL		3,613,110	227,519	1,211,146	266,562	85,000
54046	AF RENTS & ROYALTIES						
54046	4670	AIRPORT BUILD LEASE	131,333	32,984	-	-	-
54046	4672	AIRPORT TIEDOWNS	20,738	14,457	28,000	35,279	40,000
54046	4674	AIRPORT FUEL SALES	53,183	60,535	50,000	53,086	60,500
54046	4676	AIRPORT LANDING FEES	6,500	2,042	5,000	2,500	2,000
54046	4678	COMMERCIAL GROUND LEASE	179,919	117,117	238,470	285,414	335,000
54046	4680	PRIVATE GROUND LEASE	89,327	83,329	99,865	112,896	110,000
TOTAL	AF RENTS & ROYALTIES		481,000	310,465	421,335	489,175	547,500
54047	AF MISCELLANEOUS						
54047	4700	MISCELLANEOUS REVENUE	12,750	8,553	6,720	6,220	6,720
54047	4712	INTEREST INCOME	-	5,602	8,500	78	100
54047	4720	ACCESS AGREEMENT FEES	-	-	2,500	58,713	44,035
54047	4722	BADGE FEES	-	390	-	1,610	1,500
TOTAL	AF MISCELLANEOUS		12,750	14,545	17,720	66,621	52,355
54049	AF OTHER FINANCING						
54049	4900	OTHER FINANCING SOURCES	-	-	-	-	-
TOTAL	AF OTHER FINANCING		-	-	-	-	-
TOTAL	AIRPORT FUND		4,106,860	553,178	1,650,201	825,248	684,855

AVIATION EXPENDITURES

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
54830	AIRPORT						
54830	5001	REGULAR	194,112	169,933	170,354	187,722	221,085
54830	5012	OVERTIME NONPERS	-	-	-	209	-
54830	5018	COMPENSATED ABSENCES	-	23,644		-	-
54830	5020	EMPLOYEES RETIREMENT	40,226	40,520	43,866	45,597	56,929
54830	5022	SIIS PREMIUMS	2,488	2,860	2,557	3,011	3,684
54830	5024	MEDICARE	2,505	2,477	2,470	2,700	3,206
54830	5028	GROUP HEALTH INSURANCE	21,829	21,829	21,829	23,469	29,280
54830	5032	OTHER EMPLOYEE BENEFITS	-	647	1,508	1,690	1,613
54830	5102	PROFESSIONAL	80,641	139,950	86,626	86,557	15,000
54830	5103	OTHER	-	200	-	-	-
54830	5104	TECHNICAL	-	1,700	-	-	-
54830	5201	JANITORIAL SERVICES	-	-	4,800	-	4,800
54830	5202	MONITORING SECURITY SERVICES	-	2,010	4,000	3,806	4,000
54830	5203	PEST CONTROL	-	200	389	256	360
54830	5204	SOLID WASTES SERVICES	-	1,283	3,243	2,058	3,060
54830	5301	MAINTENANCE FACILITIES	9,260	699	13,500	1,754	13,500
54830	5302	MAINTENANCE EQUIPMENT	-	2,804	-	2,040	1,000
54830	5303	MAINTENANCE VEHICLES	-	1,243	2,500	357	2,500
54830	5304	MAINTENANCE OFFICE EQUIPMENT	-	1,262	3,000	2,429	3,000
54830	5305	MAINTENANCE GROUNDS	-	4,318	32,000	9,727	32,000
54830	5401	RENTAL EQUIPMENT	-	-	2,892	-	2,892
54830	5501	INSURANCE	-	-	5,000	3,693	5,000
54830	5502	COMMUNICATIONS	-	4,875	4,000	3,111	4,000
54830	5503	ADVERTISING MARKETING	-	144	5,000	1,710	25,000
54830	5506	POSTAGE	-	22		62	100
54830	5507	PRINTING	-	712	-	2,721	750
54830	5508	PUBS SUBS DUES FEES	-	320	-	1,627	750
54830	5509	TRAVEL & TRAINING	5,162	5,918	6,000	8,549	6,000
54830	5510	SOFTWARE	-	71		-	-
54830	5601	CHEMICALS	-	-	5,000	-	5,000
54830	5603	EQUIPMENT	-	502	-	1,503	1,000
54830	5604	FUEL OIL - VEHICLES EQUIPMENT	-	756	3,000	1,219	3,000
54830	5605	GENERAL	27,666	6,246	16,650	2,116	16,300
54830	5607	JANITORIAL	-	-	500	35	500
54830	5610	OFFICE	-	363	5,000	396	5,000
54830	5611	OTHER	7,134	28,246	400	2,527	18,000
54830	5613	UTILITY SERVICES (CITY PROVIDED)	3,111	3,290	4,500	3,689	4,500
54830	5615	AIRPORT	50,250	2,887	-	-	-
54830	5904	EQUIPMENT	-	-	17,600	-	-
54830	5905	FAA GRANT	-	-	969,090	-	-
54830	5905	FAA GRANT	-	-	192,056	-	-
54830	5970	DEPRECIATION	493,519	501,744	375,000	509,009	502,000
TOTAL	AF AIRPORT		937,903	973,674	2,004,330	915,350	994,809

Aviation (Continued)

Operating Statistics and Performance Measures

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2014 and 2015 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes.

Performance Measures:	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimated	FY 2015 Estimated
Enplanements	200,400	204,212	210,000	220,000
Take-off's & Landings	80,000	85,000	88,000	90,000
Available Hangars	140	140	140	140
Airport Committee Meeting Agenda Items	50	50	50	50

Cemetery Fund

CEMETERY FUND SUMMARY

PROPRIETARY FUND	ACTUAL FY 13	ACTUAL UNAUDITED FY 14	FINAL BUDGET FY 15
OPERATING REVENUE			
Sale of Lots	25,210	24,000	24,000
Opening & Closing	41,125	25,000	25,000
Other Revenue	23,449	22,000	20,500
Total Operating Revenue	89,784	71,000	69,500
OPERATING EXPENSE			
Maintenance and Supplies	24,429	60,700	65,500
Utility Expense		-	-
Depreciation/Amortization	17,915		17,915
Total Operating Expense	42,344	60,700	83,415
Operating Income or (Loss)	47,440	10,300	(13,915)
NONOPERATING REVENUES			
Interest Earned	-	1,500	-
Property Taxes			
Subsidies			
Total Nonoperating Revenues	-	1,500	-
NONOPERATING EXPENSES			
Loss on Disposition	-	-	-
Operating Transfers			
Capital Outlay	-	-	-
Total Nonoperating Expenses	-	-	-
Net Income before			
Operating Transfers	47,440	11,800	(13,915)
Operating Transfers (Schedule T)			
In			
Out	(46,000)	(46,000)	(46,000)
Net Operating Transfers	(46,000)	(46,000)	(46,000)
NET INCOME	1,440	(34,200)	(59,915)

Enterprise Funds (continued)

Cemetery (Continued)

CEMETERY REVENUES

			2012	2013	2014	2014	2015
52	CEMETERY FUND		Actial;	Actual	REVISED	Actual	BUDGET
52044	CF CHARGE FOR SERVICE						
52044	4445	SALE OF LOTS	27,891	25,210	24,000	13,656	24,000
52044	4446	OPENING & CLOSING	38,450	41,125	25,000	17,275	25,000
52044	4447	PERPETUAL CARE	9,172	8,280	10,000	4,419	8,500
TOTAL	CF CHARGE FOR SERVICE		75,513	74,615	59,000	35,350	57,500
52046	CF RENTS & ROYALTIES						
52046	4602	MISC LAND/LEASE FEES	130	-	-	-	-
TOTAL	CF RENTS & ROYALTIES		130	-	-	-	-
52047	CF MISCELLANEOUS						
52047	4700	MISCELLANEOUS REVENUE	14,030	15,169	12,000	8,010	12,000
52047	4712	INTEREST INCOME	3,086	-	1,500	30	-
TOTAL	CF MISCELLANEOUS		17,116	15,169	13,500	8,040	12,000
TOTAL	CEMETERY FUND		92,759	89,784	72,500	43,390	69,500

CEMETERY EXPEDITURES

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
52	CF CEMETERY						
52860	CEMETERY						
52860	5010	OVERTIME PERS	-	-	5,000	-	-
52860	5020	EMPLOYEES RETIREMENT	-	-	2,500	-	-
52860	5102	PROFESSIONAL	-	68	5,000	-	500
52860	5203	PEST CONTROL	-	-	100	-	-
52860	5301	MAINTENANCE FACILITIES	-	848	500	5	1,000
52860	5302	MAINTENANCE EQUIPMENT	-	-	500	2	500
52860	5303	MAINTENANCE VEHICLES	-	-	500	-	-
52860	5305	MAINTENANCE GROUNDS	-	9,435	19,700	29,187	25,000
52860	5601	CHEMICALS	-	-	2,000	-	500
52860	5603	EQUIPMENT	-	2,203	24,700	1,701	30,000
52860	5604	FUEL OIL - VEHICLES EQUIPMENT	-	-	200	-	-
52860	5605	GENERAL	35,843	11,874	2,100	5,140	7,000
52860	5610	OFFICE	-	-	-	-	-
52860	5611	OTHER	-	-	-	523	1,000
52860	5605	DEPRECIATION	18,767	17,915	-	16,799	17,915
52860	5975	TRANSFERS OUT	46,000	46,000	46,000	46,000	46,000
TOTAL	CF CEMETERY		100,610	88,344	108,800	99,357	129,415

Other Funds

Redevelopment Authority

REDEVELOPMENT AUTHORITY SUMMARY

REVENUE 80 REDEVELOPMENT DISTRICT FUND	2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
80041 RF TAXES	661,101	562,820	590,000	455,853	453,000
80046 RF RENTS & ROYALTIES	41	24	-	-	-
80047 RF MISCELLANEOUS	3,105	149	2,500	85	150
80049 RF OTHER FINANCING SOURCE	-	-	311,891	-	-
TOTAL REDEVELOPMENT DISTRICT REVENUES	664,247	562,993	904,391	455,937	453,150
EXPENDITURES					
80880 REDEVELOPMENT	1,186,820	2,254,558	904,391	334,612	419,413
TOTAL REDEVELOPMENT DISTRICT EXPENDITURES	1,186,820	2,254,558	904,391	334,612	419,413

REDEVELOPMENT AUTHORITY REVENUE

80	REDEVELOPMENT DISTRICT FUND	2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
80041	RF TAXES	661,101	562,820	590,000	455,853	453,000
80046	RF RENTS & ROYALTIES	41	24	-	-	-
80047	RF MISCELLANEOUS	3,105	149	2,500	85	150
80049	RF OTHER FINANCING SOURCE	-	-	311,891	-	-
TOTAL REDEVELOPMENT DISTRICT REVENUES		664,247	562,993	904,391	455,937	453,150
EXPENDITURES						
80880	REDEVELOPMENT	1,186,820	2,254,558	904,391	334,612	419,413
TOTAL REDEVELOPMENT DISTRICT EXPENDITURES		1,186,820	2,254,558	904,391	334,612	419,413

Redevelopment Authority (Continued)

REDEVELOPMENT AUTHORITY EXPENDITURES

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
80		RF REDEVELOPMENT DISTRICT					
80880		REDEVELOPMENT					
80880	5001	REGULAR	36,832	39,573	39,056	42,242	41,435
80880	5002	TEMPORARY	-	-	-	-	-
80880	5012	OVERTIME NON PERS	-	-	-	111	-
80880	5020	EMPLOYEES RETIREMENT	8,682	9,276	10,057	10,419	10,670
80880	5022	SIIS PREMIUMS	691	849	748	886	748
80880	5024	MEDICARE	611	650	566	701	601
80880	5028	GROUP HEALTH INSURANCE	6,389	6,167	6,389	6,665	5,760
80880	5032	OTHER EMPLOYEE BENEFITS	-	110	-	285	276
80880	5103	OTHER	-	1,850	-	2,714	-
80880	5301	LAWP IMPROVEMENTS	31,130	1,895	-	-	-
80880	5305	MAINTENANCE GROUNDS	-	1,795		-	-
80880	5305	CROSSWALK SAFETY IMPROVEMENTS	-	12,218	-	-	-
80880	5503	ADVMKT	-	-	-	2,265	1,500
80880	5506	POSTAGE/SHIPPING	-	101	-	-	-
80880	5508	PUBS SUBS DUES FEES	-	-	-	110	200
80880	5509	TRAVEL & TRAINING	-	2,022	-	441	2,000
80880	5513	BOULDER MUSEUM & HISTORICAL SOCIETY	-	300,000	-	-	-
80880	5603	EQUIPMENT	-	1,133	-	-	-
80880	5605	GENERAL	-	49	-	-	-
80880	5610	OFFICE	350	850	-	172	750
80880	5611	OTHER	243,009	201,536	385,684	354,096	205,474
80880	5611	NV WAY HOLIDAY BANNERS	-	4,708	-	-	-
80880	5611	NV WAY HOLIDAY BANNERS	-	-	-	14,745	-
80880	5611	FESTIVE LIGHTING NV WAY	34,917	55,630	-	-	-
80880	5611	STRIPING SIGNAGE PROGRAM	8,982	4,739	-	-	-
80880	5902	BUILDINGS	41,233	-	-	-	-
80880	5904	PUBLIC ART	13,833	27,142	-	-	-
80880	5905	NV WAY SIDEWALK IMPROVEMENTS	10,161	16,140	-	-	-
80880	5975	TRANSFERS OUT	750,000	1,566,128	150,000	150,000	150,000
80880	5975	TRANSFERS OUT	-	-	-	448	-
80880	5975	TRANSFERS OUT	-	-	-	223	-
80880	5975	TRANSFERS OUT	-	-	311,891	311,891	-
TOTAL		RF REDEVELOPMENT DISTRICT	1,186,820	2,254,558	904,391	898,415	419,413

Police 1/4 Cent Sales Tax/More Cops

1/4 CENT MORE COPS FUND SUMMARY

REVENUE	2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
25 MORE COPS FUND					
25041 MCF TAXES	587,166	611,800	700,000	544,520	700,000
25049 MCF OTHER FINANCING	161,866	140,925	-	-	30,354
TOTAL MORE COPS FUND REVENUE	749,032	752,725	700,000	544,520	730,354
EXPENDITURES					
25500 MORE COPS	829,641	752,725	676,795	587,350	730,354
TOTAL MOE COPS FUND EXPENDITURES	829,641	752,725	676,795	587,350	730,354

1/4 CENT MORE COPS REVENUES

25 MORE COPS FUND	2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
25041 MCF TAXES					
25041 4101 AD VALOREM	587,166	611,800	700,000	544,520	700,000
TOTAL MCF TAXES	587,166	611,800	700,000	544,520	700,000
25049 MCF OTHER FINANCING					
25049 4900 MCF TRANSFERS IN	161,866	140,925	-	-	30,354
25049 4902 TRANSFERS IN	-	-	-	-	-
TOTAL MCF OTHER FINANCING	161,866	140,925	-	-	30,354
TOTAL POLICE MORE COPS FUND	749,032	752,725	700,000	544,520	730,354

1/4 CENT MORE COPS EXPENDITURES

	2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
25 MCF POLICE FUND					
25500 MORE COPS					
25500 5001 REGULAR	488,745	425,638	381,839	435,555	411,227
25500 5010 OVERTIME PERS	30,744	24,221	5,000	3,022	31,800
25500 5012 OVERTIME NON-PERS	-	10,728	-	21,934	-
25500 5020 EMPLOYEES RETIREMENT	190,650	168,564	157,703	166,864	179,426
25500 5022 SIIS PREMIUMS	21,263	23,412	20,299	40,818	23,415
25500 5024 MEDICARE	8,481	7,659	5,612	7,606	6,424
25500 5028 GROUP HEALTH INSURANCE	72,668	62,575	60,557	63,585	60,557
25500 5032 OTHER BENEFITS	-	1,502	-	3,924	3,820
25500 5302 MAINTENANCE EQUIPMENT	-	6,577	-	-	-
25500 5303 MAINTENANCE VEHICLES	-	4,073	7,000	80	-
25500 5509 TRAVEL & TRAINING	896	2,951	1,400	750	-
25500 5605 GENERAL	-	-	7,500	-	-
25500 5611 OTHER	16,194	8,211	16,200	-	-
25500 5614 UNIFORM (ALLOWANCES BOOT)	-	6,614	13,685	14,369	13,685
TOTAL MCF POLICE	829,641	752,725	676,795	758,507	730,354

Golf Course Improvement

GOLF COURSE IMPROVEMENT SUMMARY

REVENUE	2012 Actual	2013 Actual	2014 Original	2014 REVISED	2014 Actual	2015 BUDGET
48 GOLF COURSE IMPROVEMENT FUND						
48044 GIF CHARGE FOR SERVICE	118,865	118,228	112,500	112,500	84,396	118,000
48049 GIF OTHER FINANCING	-	-	-	-	-	-
TOTAL GOLF COURSE IMPROVEMENT FUND REVENUE	118,865	118,228	112,500	112,500	84,396	118,000
EXPENDITURES						
48760 TRANSFERS	184,161	44,433	65,000	65,000	-	130,000
TOTAL GOLF COURSE IMPROVEMENT FUND EXPENDITURES	184,161	44,433	65,000	65,000	-	130,000

GOLF COURSE IMPROVEMENT REVENUE

48	GOLF COURSE IMPROVEMENT FUND						
48044	GIF CHARGE FOR SERVICE						
48044	4476 MUNI GOLF SURCHARGE FEE	118,865	118,228	112,500	112,500	84,396	118,000
TOTAL	GIF CHARGE FOR SERVICE	118,865	118,228	112,500	112,500	84,396	118,000

GOLF COURSE IMPROVEMENT EXPENDITURES

		2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
48	GIF MUNICIPAL GOLF COURSE					
48760	TRANSFERS					
48760	5975 TRANSFERS	184,161	44,433	71,835	60,080	130,000
TOTAL	GIF MUNICIPAL GOLF COU	184,161	44,433	71,835	60,080	130,000

Residential Construction Tax

RESIDENTIAL CONSTRUCTION TAX SUMMARY

REVENUE	2012 Actual	2013 Actual	2014 Original	2014 REVISED	2014 Actual	2015 BUDGET
20 RESIDENTAIL CONSTRUCTION FEE FUND						
20041 RCF TAXES	6,000	11,000	3,000	3,000	4,000	3,000
20049 RCF OTHER FINANCING	-	-	-	-	-	-
TOTAL RESIDENTIAL CONSTRUCTION FUND REVENUE	6,000	11,000	3,000	3,000	4,000	3,000
EXPENDITURES						
20980 RCF TRANSFERS	-	-	-	-	-	-
TOTAL RESIDENTIAL CONSTRUCTION FUND EXPENDITURES	-	-	-	-	-	-

RESIDENTIAL CONSTRUCTION TAX REVENUES

20	RESIDENTAIL CONSTRUCTION FEE FUND	2012 Actual	2013 Actual	2014 Original	2014 REVISED	2014 Actual	2015 BUDGET
20041	RCF TAXES						
20041	RESIDENTIAL CONST. TAX	6,000	11,000	3,000	3,000	4,000	3,000
TOTAL	RCF TAXES	6,000	11,000	3,000	3,000	4,000	3,000
20049	RCF OTHER FINANCING						
20049	OTHER FINANCING SOURCES	-	-	-	-	-	-
TOTAL	RCF OTHER FINANCING	-	-	-	-	-	-
TOTAL	RESIDENTIAL CONST TAX FUND	6,000	11,000	3,000	3,000	4,000	3,000

RESIDENTIAL CONSTRUCTION TAX EXPENDITURES

		2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
20	RESIDENTAL CONSTRUCTION FUND					
20980	RCF TRANSFERS					
20980	5975 TRANSFERS OUT	-	-	61,085	-	
TOTAL	RCF TRANSFERS	-	-	61,085	-	
TOTAL	RESIDENTIAL CONST TAX	-	-	61,085	-	

Municipal Court Assessment Fund

MUNICIPAL COURT ASSESSMENT FUND SUMMARY

REVENUE	2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
22 MUNI CT ASSESSED FEES FUND					
22045 MCT FINES FORFEITURES	177,454	168,549	165,000	131,193	165,000
22049 MCT OTHER FINANCING	-	-	-	-	-
TOTAL MUNI CT ASSESSED FEES FUND REVENUES	177,454	168,549	165,000	131,193	165,000
EXPENDITURES					
22491 MCT FACILITY FEE	382,377	5,044	100,000	31,787	105,000
22492 MCT ADMIN ASSESSMENT FEE	3,734	29,364	70,200	11,969	40,000
22493 MCT COLLECTION FEE	80,721	66,439	66,057	55,621	64,580
TOTAL MUNI CT ASSESSED FEES FUND EXPENDITURES	466,832	100,847	236,257	99,377	209,580
REVENUES OVER (UNDER) EXXPENDITURES	(289,378)	67,701	(71,257)	31,816	(44,580)

MUNICIPAL COURT ASSESSMENT FUND REVENUES

22		MUNI CT ASSESSED FEES FUND	2012 Actual	2013 Actual	2014 Revised	2014 Actual	2015 BUDGET
22045		MCT FINES FORFEITURES					
22045	4504	COURT ADMIN. ASSESSMENT	40,019	28,362	35,000	20,759	30,000
22045	4506	COLLECTION FEES	80,680	100,189	75,000	80,314	90,000
22045	4508	COURT FACILITY FEE	56,755	39,998	55,000	29,820	45,000
22045	4700	MISC REVENUE	-	-	-	300	-
TOTAL		MCT FINES FORFEITURES	177,454	168,549	165,000	131,193	165,000
22049		MCT OTHER FINANCING					
22049	4900	OTHER FINANCING SOURCES	-	-	-	-	-
TOTAL		MCT OTHER FINANCING	-	-	-	-	-
TOTAL		MUNI CT ASSESSED FEES FUND	177,454	168,549	165,000	131,193	165,000

MUNICIPAL COURT ASSESSMENT FUND EXPENDITURES

			2012 Actual	2013 Actual	2014 REVISED	2014 Actual	2015 BUDGET
22493	MCT COLLECTION FEE						
22493	5001	REGULAR	31,415	26,939	28,881	31,168	30,640
22493	5002	TEMPORARY	-	-	21,000	-	-
22493	5010	OVERTIME PERS	-	286	-	-	-
22493	5012	OVERTIME NONPERS	-	229	-	-	-
22493	5020	EMPLOYEES RETIREMENT	-	6,344	7,437	7,730	7,890
22493	5022	SIIS PREMIUMS	-	609	1,389	728	609
22493	5024	MEDICARE	-	413	724	473	444
22493	5026	SOCIAL SECURITY	-	-	1,302	-	-
22493	5028	GROUP HEALTH INSURANCE	-	4,880	5,324	5,724	4,800
22493	5032	OTHER EMPLOYEE BENEFITS	-	129	-	339	329
22493	5103	OTHER	10,000	13,604	-	1,909	-
22493	5200	PROFESSIONAL	-	-	-	-	-
22493	5303	MAINTENANCE VEHICLES	-	-	-	906	2,000
22493	5502	COMMUNICATIONS	-	-	-	5,350	1,500
22493	5509	TRAVEL & TRAINING	-	5,184	-	2,290	3,000
22493	5604	FUEL OIL	-	102		-	-
22493	5611	OTHER	39,306	6,923	-	16,289	12,000
22493	5614	UNIFORMS	-	796	-	1,437	1,368
TOTAL	MCT COLLECTION FEE		80,721	66,439	66,057	74,343	64,580
22	MCT ASSESSMENT FEES FUND						
22491	MCT FACILITY FEE						
22491	5301	MAINTENANCE FACILITIES	-	1,265	54,587	9,082	105,000
22491	5611	OTHER	5,042	3,779	50,000	31,011	-
22491	5902	BUILDING	377,335	-	-		
TOTAL	MCT FACILITY FEE		382,377	5,044	104,587	40,093	105,000
22492	MCT ADMIN ASSESSMENT FEE						
22492	5103	OTHER	-	-	-	10,000	-
22492	5301	MAINTENANCE FACILITIES	-	-	-	-	20,000
22492	5509	TRAVEL & TRAINING	1,083	1,618	9,200	1,316	10,000
22492	5600	SUPPLIES	0	8,808	5,000	-	-
22492	5611	OTHER	2,651	18,938	56,000	817	10,000
TOTAL	MCT ADMIN ASSESSMENT FEES		3,734	29,364	70,200	12,133	40,000
TOTAL	MUNI CT ASSESSED FEES		466,832	100,847	240,844	126,569	209,580

Supplemental Information

Population

An analysis of past growth trends indicates that Clark County and the State of Nevada have historically experienced much higher growth rates than Boulder City. Over the past decade, from 2000 to the year 2010, Boulder City's population increased by just 1 percent, an annual growth rate of 0.08 percent. Over the past 30 years, Boulder City's growth rate has been declining (from a 2.7% annual rate in the 1980's to a 0.08% rate during the 2000's). This is primarily due to the fact that the City owns the vast majority of the vacant land within its boundaries. Other influencing factors are a growth control ordinance adopted by the City's voters in 1979, and a charter amendment adopted in 1997 that prohibits the sale of most City land over an acre without prior approval of the voters.

Boulder City Population Trend

Year	Population	Increase	Total % Increase	Annual % Increase
1980	9,590	-	-	-
1990	12,567	2,977	31%	2.70%
2000	14,966	2,399	19%	1.76%
2010	15,329	363	0.4%	0.08%

The following table presents the population by age distribution for Boulder City for the period from 1980 to 2010. There have been steady declines in the first three age groups (under 5, 5-19, and 20-44), and steady increases in the last two age groups (45-64 and 65+). With more than half of the population falling within the last two age groups (45-64 and 65+) in 2000, the trend seems to be pointing toward the development of a more mature population in Boulder City.

	1980		1990		2000		2010	
Age Group	Number	%	Number	%	Number	%	Number	%
Under 5	524	5%	566	5%	561	4%	625	4%
5-19	2,248	23%	2,512	20%	2,764	19%	2,475	16%
20-44	2,786	29%	3,429	27%	3,683	25%	3,284	22%
45-64	2,448	26%	3,264	26%	4,398	29%	4,847	32%
65+	1,584	17%	2,796	22%	3,560	24%	4,098	25%
Total	9,590	100%	12,567	100%	14,966	100%	15,329	100%

Boulder City Housing

The statistics below show there has been little change in the housing stock mixture over the past ten years in Boulder City. The highest percentage and majority of housing units in both 2000 and 2010 are of the 1-unit, detached/attached type.

Boulder City Housing Unit Type and Age

	1990		2000		2010	
Total Housing Units	5,390		6,979		5,486	
Units in Structure	Number	%	Number	%	Number	%
1-unit, detached/attached	3,337	61.9	4,541	65.1	3917	71.4
2 to 4 units	435	8	577	8.2	464	8.5
5 to 9 units	185	3.4	255	3.7	410	7.5
10 to 19 units	108	2	108	1.5	57	1.1
20 or more units	83	1.5	153	2.2	127	2.3
Mobile Home	1,157	21.5	1,274	18.3	511	9.3
Boat, RV, van, etc.	84	1.5	71	1	0	0
Year Structure Built						
2000 to 2010					422	7.7
1990 to 1999	-	-			837	15.3
1970 to 1989	-	-			2,707	49.3
1940 to 1969	-	-			1,054	19.2
1939 or earlier	-	-			466	8.5

Housing Values

Over the past ten years the value of housing has steadily increased in Boulder City. With nearly 88% of the total in the year 2010, a significant increase has occurred in the percentage of housing units in Boulder City valued at greater than $150,000.

Boulder City Housing Values

	1990 Number	%	2000 Number	%	2010 Number	%
Specified Owner-occupied Housing Units	2,612	100	3,549	100	3,452	100
Less than $50,000	38	1.5	6	0.2	160	4.6
$50,000 to $99,999	765	29	201	5.7	106	3.1
$100,000 to $149,999	1,072	41	887	25	162	4.7
$150,000 to $199,999	381	15	1,264	35.6	166	4.8
$200,000 to $299,999	207	7.9	597	16.8	796	23.1
$300,000 to $499,000*	149	5.7	432	12.2	1,362	39.5
$500,000 or more	-	-	162	4.6	700	20.3
Median (dollars)	$120,800		$172,500		$333,900	

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

Household Characteristics

Boulder City's household size has been increased from 2.32 persons per household in 2000 to 3.06 persons per household in 2010. This trend is consistent with population trends provided that indicate Boulder City is shifting towards a more mature population.

Boulder City Household Size and Median Income

	1980	1990	2000	2010
Total Population in Household	9,590	12,567	14,860	15,023
Occupied Housing Units	3,634	4,998	6,385	4,909
Person Per Household	2.64	2.51	2.32	3.06
Median Household Income	$ 22,934	$ 34,255	$ 50,523	$ 60,420

Employment and Industry

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

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

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

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

Demographics

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

1995	13,640	2005	15,229
1996	14,460	2006	15,095
1997	14,493	2007	15,020
1998	14,730	2008	14,954
1999	14,860	2009	14,896
2000	14,966	2010	15,023
2001	15,241	2011	15,359
2002	15,287	2012	15,335
2003	15,264	2013	15,759
2004	15,266	2014	15,635

Population by Age

Age Range	% Population
0-24 years old	24.7%
25-54 years old	33.7%
55 & over	41.6%
Median Age	47.0
Median Household Income	$60,420
Number of Households	4,909

Source: U.S. Census Bureau

Major Employers

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

Glossary

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

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

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

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

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

ADA – Abbreviation for Americans with Disabilities Act.

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

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

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

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

APWA – American Public Works Association.

ASCE – American Society of Civil Engineers.

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

AWWA – American Water Works Association.

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

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

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

Glossary (continued)

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.

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.

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.

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.

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.

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.

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.

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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Integrity • Fiscal Responsibility • Professional Excellence • Caring Attitude • Accessible and Responsive

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