



STATE OF NEVADA
DEPARTMENT OF TAXATION

JOE LOMBARDO
Governor

GEORGE KELESIS
Chair, Nevada Tax Commission

SHELLIE HUGHES
Executive Director

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

June 4, 2025

Ms. Angela Manninen, Budget Manager
City of Boulder City
401 California Avenue
Boulder City, NV 89005

Re: Final Budgets – Fiscal Year 2025-2026
City of Boulder City
Boulder City RDA

Dear Ms. Manninen:

The Department of Taxation has examined the Fiscal Year 2025-2026 final budget for the above-named entity in accordance with NRS 354.598. We find it to be in compliance with applicable statutes and regulations.

Based upon the review of the final budget, the following tax rates were presented to the Nevada Tax Commission on June 25, 2025, for certification:

Operating tax rate	\$0.2600
Voter approved rate	\$0.0000
Legislative override rate	\$0.0000
Debt service rate	<u>\$0.0000</u>
Total tax rate	<u>\$0.2600</u>

If you should have any questions, please call me at (775) 684-2065, or my email address is: kgrahmann@tax.state.nv.us.

Sincerely,

A handwritten signature in blue ink that reads "Kellie Grahmann".

Kellie Grahmann/Budget Analyst
Local Government Finance
Division of Local Government Services

City of Boulder City
Fiscal Year July 1, 2025 - June 30, 2026
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Department of Taxation
1550 E. College Parkway
Suite 115
Carson City, NV 89706-7921

CITY OF BOULDER CITY herewith submits the **FINAL** budget for the fiscal year ending June 30, 2026.

This budget contains **2** funds, the General Fund requiring property tax revenue of \$2,128,372 and the Redevelopment Agency Fund, requiring property tax revenues totaling \$1,741,474.

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 1.0%. If the final computation requires, the tax rate will be lowered.

This budget contains 17 governmental type funds, including the Redevelopment Agency Fund, with estimated expenditures of \$68,702,503 and 3 proprietary funds with estimated expenses of \$35,657,181.

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget Act).

CERTIFICATION

APPROVED BY THE GOVERNING BOARD;

I, *Cynthia Sneed*
Cynthia Sneed
Finance Director

certify that all applicable funds and financial operations of this Local Government are listed herein.

Joe Hardy
Joe Hardy Mayor

Sherri Jorgensen
Sherri Jorgensen, Mayor Pro Tem

Dan
Denise Ashurst, Council Member

Cokie Booth
Cokie Booth, Council Member

Steve Walton
Steve Walton, Council Member

Dated:
5/27/2025

SCHEDULED PUBLIC HEARING

Date and Time: May 27, 2025 5:00 P.M. Publication Date May 15, 2025
Place: Council Chambers, City Hall, 401 California Avenue, Boulder City, NV.

CITY OF BOULDER CITY

BUDGET MESSAGE

Honorable Mayor, City Council, and Residents of Boulder City:

The City of Boulder City Management Team is pleased to present the City Manager's recommended Budget for the Fiscal Year from July 1, 2025 to June 30, 2026 (FY 2026) for your review and consideration. Through the governing body's leadership and the constructive input of residents and staff throughout the year, this budget reflects the vision and values of the people of Boulder City and is consistent with the City's Strategic Plan.

Budget Development

The development of the Budget for FY 2026 is accomplished by soliciting input from a variety of sources: The Residents of Boulder City, the Mayor, Council Members, the City Manager, and Department Heads.

Budget meetings with the Mayor and City Council were held on April 15th and May 13th. The City's Utility Advisory Committee received a presentation on the Budget on April 2nd. The Resident Budget Workshop was on April 2nd and provided the chance for residents of Boulder City to ask questions about the Budget and provide feedback on their desires in the Budget.

These meetings provide an opportunity for the Council to receive public input and provide policy directions to staff in developing the Final Budget, which will be considered for adoption during a final public hearing on May 27, 2025.

The basic budgetary premise for the development of the FY 2026 Final Operating and Capital Budget is to present a clear picture to the Residents, City Council, and Staff regarding the City's financial direction. In addition to providing for the daily operating needs of the City, the FY 2026 Budget includes identifying Capital Improvement Projects and other discretionary spending items and improving the overall financial tracking mechanisms for the City.

Revenue and Expenditure Projections

Boulder City's revenue streams include taxes, service charges, leases, fines, and fees. The City's revenue streams, although stable, have remained relatively flat. The City's budget team develops revenue projections for the Budget by reviewing prior years' revenues and by projecting future revenues based on the most recent performance metrics. The Nevada

Department of Taxation provides the consolidated tax estimate and has historically proven conservative in actual receipts.

Each revenue category was carefully reviewed and adjusted based on analysis and available information. The City has always taken a conservative approach to revenue estimation, and the FY 2026 projections are no exception.

The Budget includes revenue from the Consolidated Tax, Charges for Services, Property Taxes, and the leasing of commercial property, which produce reliable, long-term, stable revenue sources that will enable the City to provide exceptional public services.

The FY 2026 budgeted expenditures include the projected impact of inflation on the purchase of operating supplies and the financial impact on capital projects due to demand and supply chain issues.

Property Taxes

Boulder City residents' combined total tax rate continues to be one of the lowest in the State at \$0.2600 per \$100 assessed value. This compares with \$0.7408 for the City of Henderson, \$1.0515 for the City of Las Vegas, \$1.1587 for the City of North Las Vegas, and \$0.5520 for the City of Mesquite.

Utility Fund

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

Personnel

The City of Boulder City employs 223.4 full-time equivalent employees with the addition of the new Fleet Supervisor position.

Boulder City's labor costs are largely driven by the Las Vegas metropolitan area labor market. Although the City's labor costs are less than those in the surrounding Las Vegas area, they are nevertheless 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. Our labor costs have also been influenced by recent changes in the State's minimum wage laws.

Conclusion:

The FY 2026 Budget addresses current issues and provides the services the residents of Boulder City have come to expect while emphasizing Customer Service excellence. As City Manager, I respectfully submit the FY 2026 Recommended Budget for consideration and review by the City Council.



Ned Thomas

City Manager

City of Boulder City, NV

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/24 (1)	ESTIMATED CURRENT YEAR 06/30/25 (2)	BUDGET YEAR 06/30/26 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/26 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	3,299,081	3,753,417	3,869,846		3,869,846
Other Taxes	645,787	659,041	655,468	1,123,000	1,778,468
Licenses and Permits	2,461,351	1,982,159	4,759,253		4,759,253
Intergovernmental Resources	29,128,637	39,825,012	17,677,483	16,936,055	34,613,538
Charges for Services	7,193,747	5,807,635	5,936,400	30,618,936	36,555,336
Fines and Forfeits	521,213	317,490	446,500		446,500
Miscellaneous	29,096,655	22,311,344	23,880,644	828,772	24,709,416
TOTAL REVENUES	72,346,471	74,656,098	57,225,594	49,506,763	106,732,357
EXPENDITURES-EXPENSES					
General Government	5,994,405	6,880,317	9,846,369		9,846,369
Judicial	1,573,391	2,451,359	1,922,646		1,922,646
Public Safety	21,602,639	24,972,057	24,050,951		24,050,951
Public Works	20,745,530	28,671,809	19,684,656		19,684,656
Sanitation					-
Health					-
Welfare					-
Culture and Recreation	8,755,010	13,322,369	9,721,089		9,721,089
Community Support	2,518,871	2,564,928	3,057,029		3,057,029
Intergovernmental Expenditures					-
Contingencies	-	-	1,300,000		1,300,000
Utility Enterprises				33,084,586	33,084,586
Hospitals					-
Transit Systems					-
Airports				2,299,884	2,299,884
Other Enterprises				272,711	272,711
Debt Service - Principal	1,144,029	347,911	409,401		409,401
Interest Cost	71,814	57,263	10,362		10,362
TOTAL EXPENDITURES-EXPENSES	62,405,689	79,268,013	70,002,503	35,657,181	105,659,684
Excess of Revenues over (under) Expenditures-Expenses	9,940,782	(4,611,915)	(12,776,909)	13,849,582	1,072,673

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/24 (1)	ESTIMATED CURRENT YEAR 06/30/25 (2)	BUDGET YEAR 06/30/26 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/26 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					-
Proceeds of Long-term Debt	748,485				-
Sales of General Fixed Assets	63,375	-	10,553,000		10,553,000
Insurance Recoveries	19,902	23,065	-		-
Operating Transfers (in)	7,571,000	29,046,447	13,053,000	-	13,053,000
Operating Transfers (out)	(7,571,000)	(29,046,447)	(13,053,000)		(13,053,000)
TOTAL OTHER FINANCING SOURCES (USES)	831,762	23,065	10,553,000	-	10,553,000
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	10,772,544	(4,588,850)	(2,223,909)	13,849,582	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	93,314,789	104,604,755	95,440,886	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments	501,222	-	-	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers	-	-	-	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	104,588,555	100,015,905	93,216,977	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	104,588,555	100,015,905	93,216,977	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/24	ESTIMATED CURRENT YEAR ENDING 06/30/25	BUDGET YEAR ENDING 06/30/26
General Government	28	30	30
Judicial	7.8	7.8	7.8
Public Safety	81.5	86.5	87.5
Public Works	36	36	37
Sanitation			
Health			
Welfare			
Culture and Recreation	16.4	17.4	15.8
Community Support	6.5	6.5	6.5
TOTAL GENERAL GOVERNMENT	176.2	184.2	184.6
Utilities	34.8	34.8	34.8
Hospitals			
Transit Systems			
Airports	4	4	4
Other			
TOTAL	215	223	223.4

POPULATION (AS OF JULY 1)	15,012	14,958	14,830
SOURCE OF POPULATION ESTIMATE*	State of Nevada	State of Nevada	State of Nevada
Assessed Valuation (Secured and Unsecured Only)	1,038,665,412	1,078,014,719	1,104,331,848
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	1,038,665,412	1,078,014,719	1,104,331,848
TAX RATE			
General Fund	0.2600	0.2600	0.2600
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.2600	0.2600	0.2600

*** Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.**

City of Boulder City, Nevada
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2025-2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.5723	1,104,331,848	6,320,091	0.2600	2,871,263	742,891	2,128,372
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXX	-	
VOTER APPROVED:							
C. Voter Approved Overrides						-	
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)						-	
E. Indigent (NRS 428.285)						-	
F. Capital Acquisition (NRS 354.59815)						-	
G. Youth Services Levy (NRS 62B.150, 62B.160)						-	
H. Legislative Overrides						-	
I. SCCRT Loss (NRS 354.59813)	0.2879	-	3,178,892			-	
J. Other: RDA					2,004,392	262,918	1,741,474
K. Other:						-	
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2879	-	3,178,892	0	2,004,392	262,918	1,741,474
M. SUBTOTAL A, C, L	0.8602	1,104,331,848	9,498,983	0.2600	4,875,655	1,005,809	3,869,846
N. Debt							
O. TOTAL M AND N	0.8602	1,104,331,848	9,498,983	0.2600	4,875,655	1,005,809	3,869,846

City of Boulder City, Nevada

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated. If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

SCHEDULE A - ESTIMATED REVENUES & OTHER RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX SUPPORTED PROPRIETARY FUND TYPES

Budget For Fiscal Year Ending June 30, 2026

Budget Summary for

City of Boulder City, Nevada
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	24,781,083	15,293,866	2,128,372	0.2600	28,763,753			70,987,074
Capital Improvement Fund	10,301,046				15,158,664	-	-	25,459,710
Acquisitions and Improvements Fund	13,731,577				85,387		3,555,300	17,372,264
Residential Construction Tax	55,595				40,000			95,595
Municipal Court	69,377				91,000			160,377
More Cops	1,265,027				1,287,931			2,552,958
Crimes Prevention	350,300				347,359			697,659
Multipurpose	608,400				88,600			697,000
Land Improvement	61,858				187,609			249,467
Golf Course Improvement	870,255				265,000		-	1,135,255
Redevelopment District #1	4,800,838		1,741,474		-			6,542,312
Compensated Absences	2,359,097				252,955		-	2,612,052
Extraordinary Maintenance	4,796,537				252,955		-	5,049,492
VERF	4,480,874				1,287,759		-	5,768,633
Revenue Stabilization	3,601,330				-		-	3,601,330
Risk Management	2,589,817				252,955		-	2,842,772
Swimming Pool Recreation	20,717,875				252,955		9,497,700	30,468,530
								-
DEBT SERVICE								
Subtotal Governmental Fund Types, Expendable Trust Funds	95,440,886	15,293,866	3,869,846	0.2600	48,614,882	-	13,053,000	176,272,480
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX	0	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	15,293,866	3,869,846	0.2600	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

* includes RDA

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Taxes:				
Property taxes	1,718,538	2,006,622	2,128,372	2,128,372
Room tax	504,484	538,101	530,081	530,081
Subtotal	2,223,022	2,544,723	2,658,453	2,658,453
Licenses and Permits				
Business licenses and permits				
Business licenses	302,957	329,892	311,106	311,106
Liquor licenses	54,985	30,938	33,158	33,158
Other licenses	4,583	2,894	3,631	3,631
Franchise Fees				
Gas	673,342	605,475	628,502	628,502
Phone	104,098	126,802	129,582	129,582
Cable TV	184,927	153,126	170,325	170,325
Non-business licenses and permits				
Building permits				
Licenses and Permits	967,664	603,244	3,353,142	3,353,142
Non-business licenses and permits	147,024	104,975	104,785	104,785
Mobile home permits	21,771	24,813	25,022	25,022
Subtotal	2,461,351	1,982,159	4,759,253	4,759,253
Intergovernmental Revenues				
Federal Grants:				
US Justice Department	4,741	-	-	-
CDBG-HUD	36,982	41,903	43,998	43,998
CARES and ARPA	1,472,040	2,192,871	100,000	100,000
GEMT	-			
FEMA	213,258			
State Shared Revenues				
Motor vehicle fuel tax 1.75 cents	381,474	157,413	152,913	152,913
Optional Motor Fuel Tax	198,116	160,461	160,461	160,461
Consolidated tax	15,060,577	14,358,802	15,293,866	15,293,866
Other	372,624	1,927,800		
Office of Traffic Safety	690	-	-	
Clark County Grants	131,480			
Clark County Flood Control	279,532	246,985		
Subtotal	18,151,514	19,086,235	15,751,238	15,751,238
Charges for Services:				
General Government				
Building and Zoning Fees	70,393	22,000	24,000	24,000
Court Attorney Fees	7,854	8,000	8,000	8,000
Public Safety				
Police	151,485	145,000	74,000	74,000
Fire	757,085	673,000	708,000	708,000
Culture and Recreation				
Golf Courses	5,389,165	4,176,000	4,293,000	4,293,000
Swimming Pool	80,023	84,000	80,000	80,000
Other	442,978	403,400	434,400	434,400
Subtotal	5,912,166	4,663,400	4,807,400	4,807,400
Subtotal for Charges for Service	6,898,983	5,511,400	5,621,400	5,621,400

City of Boulder City, Nevada
(Local Government)
SCHEDULE B - GENERAL FUND

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>				
Miscellaneous:				
Interest earnings	-	-	-	
Rents and royalties	2,876,811	4,360,638	4,605,664	4,605,664
Interest income from leases receivable	1,625,642	-		
Investment income	666,487	-		
Subtotal	5,168,940	4,360,638	4,605,664	4,605,664
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Proceeds from capital asset disposal	-	-	10,553,000	10,553,000
BEGINNING FUND BALANCE	18,771,468	22,940,408	10,086,045	10,301,046
Prior Period Adjustment(s)	-			
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	18,771,468	22,940,408	10,086,045	10,301,046
TOTAL RESOURCES	23,940,408	27,301,046	25,244,709	25,459,710
<u>EXPENDITURES</u>				
Subtotal				
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
Acquisitions and Improvements	1,000,000	1,000,000	2,055,300	2,055,300
Swimming Pool Recreation		16,000,000	9,497,700	9,497,700
Subtotal	1,000,000	17,000,000	11,553,000	11,553,000
ENDING FUND BALANCE	22,940,408	10,301,046	13,691,709	13,906,710
TOTAL COMMITMENTS & FUND BALANCE	23,940,408	27,301,046	25,244,709	25,459,710

City of Boulder City, Nevada
(Local Government)

FUND _____ Capital Improvement Fund (Voter Approved) _____

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Taxes:				
Property taxes	135,303	110,940	85,387	85,387
Intergovernmental Revenue:				
FEMA/ARPA	2,467,200	2,880,695	-	
Regional Transportation Commission	4,971,807	14,398,526		
Clark County Flood Control	1,179,730	1,664,694		
CDBG-HUD	256,469	-		
Miscellaneous				
Interest income	789,351	572,183		
Subtotal	9,799,860	19,627,038	85,387	85,387
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	5,071,000	5,100,000	3,555,300	3,555,300
Capital lease proceeds				
Debt issuance proceeds	-			
BEGINNING FUND BALANCE	11,781,427	12,662,722	13,706,023	13,731,577
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	11,781,427	12,662,722	13,706,023	13,731,577
TOTAL RESOURCES	26,652,287	37,389,760	17,346,710	17,372,264
EXPENDITURES				
Capital Outlay - Public Safety	962,353	4,186,753	185,000	185,000
Services and Supplies- Public Safety	-	-	-	-
Capital Outlay - Judicial			-	-
Capital Outlay - Public Works	11,677,236	14,369,342	600,000	600,000
Services and Supplies - Public Works	-	-		
Capital Outlay - Culture and Recreation	1,121,035	4,838,148	1,136,920	1,136,920
Services and Supplies - Culture and Recreation			-	-
Services and Supplies - General Government	-	-	-	-
Debt Service - Principal Payments	199,786	218,241	199,786	228,100
Debt Service - Interest expense	29,155	10,699	29,155	841
Capital Outlay -General Government		35,000	-	
Subtotal	13,989,565	23,658,183	2,150,861	2,150,861
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	-	-	-	-
ENDING FUND BALANCE	12,662,722	13,731,577	15,195,849	15,221,403
TOTAL COMMITMENTS & FUND BALANCE	26,652,287	37,389,760	17,346,710	17,372,264

City of Boulder City, Nevada
(Local Government)

FUND _____ Acquisitions and Improvements Fund _____

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>				
Taxes:				
Residential Construction Tax	6,000	10,000	40,000	40,000
Miscellaneous				
Interest earnings	3,291	1,482		
Subtotal	9,291	11,482	40,000	40,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	84,822	44,113	55,532	55,595
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	84,822	44,113	55,532	55,595
TOTAL RESOURCES	94,113	55,595	95,532	95,595
<u>EXPENDITURES</u>				
Culture and recreation				
Capital outlays	50,000	-		
Subtotal	50,000	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	-	-		
ENDING FUND BALANCE	44,113	55,595	95,532	95,595
TOTAL COMMITMENTS & FUND BALANCE	94,113	55,595	95,532	95,595

City of Boulder City, Nevada
(Local Government)

FUND _____ Residential Construction Tax Fund _____

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Intergovernmental:				
Sales Tax - More Cops	1,259,964	1,287,931	1,287,931	1,287,931
Miscellaneous				
Interest earnings	59,221	33,636		
Subtotal	1,319,185	1,321,567	1,287,931	1,287,931
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,298,121	1,335,034	1,264,045	1,265,027
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,298,121	1,335,034	1,264,045	1,265,027
TOTAL RESOURCES	2,617,306	2,656,601	2,551,976	2,552,958
EXPENDITURES				
Public Safety				
Salaries and Wages	714,104	734,743	766,344	766,344
Employee Benefits	506,889	517,831	616,436	616,436
Services and Supplies	61,279	64,000	64,000	64,000
Capital Outlay	-	75,000	75,000	75,000
Subtotal	1,282,272	1,391,574	1,521,780	1,521,780
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,335,034	1,265,027	1,030,196	1,031,178
TOTAL COMMITMENTS & FUND BALANCE	2,617,306	2,656,601	2,551,976	2,552,958

City of Boulder City, Nevada
(Local Government)

FUND More Cops _____

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>				
Intergovernmental:				
Sales Tax - Crime Prevention	356,513	347,359	347,359	347,359
Miscellaneous				
Interest earnings	17,727	11,335		
Subtotal	374,240	358,694	347,359	347,359
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	369,782	418,029	349,921	350,300
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	369,782	418,029	349,921	350,300
TOTAL RESOURCES	744,022	776,723	697,280	697,659
<u>EXPENDITURES</u>				
Public Safety				
Salaries and Wages	172,417	185,406	189,880	189,880
Employee Benefits	140,304	156,417	176,901	176,901
Services and Supplies	13,272	24,600	24,600	24,600
Capital Outlay		60,000	60,000	60,000
Subtotal	325,993	426,423	451,381	451,381
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	418,029	350,300	245,899	246,278
TOTAL COMMITMENTS & FUND BALANCE	744,022	776,723	697,280	697,659

City of Boulder City, Nevada
(Local Government)

FUND _____ Crimes Prevention _____

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental:				
State Grant - Drug Court & Joining Forces	92,853	151,000	88,000	38,000
Federal Grant - DOJ Byrne Jag Grant & Opioid	392,587	8,572		
Charge for Services		31,235		50,000
Fines and Forfeitures		8,490		
Miscellaneous:				
Contributions and donations from private sources	331,567	78,678	-	-
Interest earnings	52,792	31,031		
Other		113,857	600	600
Subtotal	869,799	422,863	88,600	88,600
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	2,356,212	2,544,843	70,492	608,400
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,356,212	2,544,843	70,492	608,400
TOTAL RESOURCES	3,226,011	2,967,706	159,092	697,000
EXPENDITURES				
Public Safety				
Salaries and Wages		160,000		40,000
Employee Benefits		35,154		10,000
Services and Supplies	531,380	180,000	57,050	139,050
Public Works				
Capital Outlay		201,123	-	-
Culture and Recreation				
Services and Supplies	95,320	214,737	-	198,000
Capital Outlay				
Judicial				
Services and Supplies	52,450	125,244	38,000	38,000
General Government				
Services and Supplies	2,018	22,814	2,000	28,645
Community Support				
Services and Supplies	16,200			
Subtotal	681,168	939,072	97,050	453,695
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)		1,420,234		-
ENDING FUND BALANCE	2,544,843	608,400	62,042	243,305
TOTAL COMMITMENTS & FUND BALANCE	3,226,011	2,967,706	159,092	697,000

City of Boulder City, Nevada
(Local Government)

FUND _____ Multipurpose _____

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>				
Miscellaneous:				
Other - Golf Surcharge Fee	294,764	265,000	265,000	265,000
Interest earnings	60,645	35,000		
Subtotal	355,409	300,000	265,000	265,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)		-		
BEGINNING FUND BALANCE	1,304,265	1,274,451	870,255	870,255
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,304,265	1,274,451	870,255	870,255
TOTAL RESOURCES	1,659,674	1,574,451	1,135,255	1,135,255
<u>EXPENDITURES</u>				
Culture and recreation				
Golf Courses				
Capital Outlay	240,159	559,132	330,000	330,000
Services and supplies				
Debt Service - Principal Payments	121,640	129,670	121,640	136,844
Debt Service - Interest expense	23,424	15,394	23,424	8,220
Subtotal	385,223	704,196	475,064	475,064
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	-	-		
ENDING FUND BALANCE	1,274,451	870,255	660,191	660,191
TOTAL COMMITMENTS & FUND BALANCE	1,659,674	1,574,451	1,135,255	1,135,255

City of Boulder City, Nevada
(Local Government)

FUND _____ Golf Course Improvement _____

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Taxes:				
Property taxes	1,580,543	1,746,795	1,741,474	1,741,474
Miscellaneous				
Interest income	306,199	260,000		
Subtotal	1,886,742	2,006,795	1,741,474	1,741,474
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,084,141	5,795,135	4,380,679	4,800,838
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,084,141	5,795,135	4,380,679	4,800,838
TOTAL RESOURCES	6,970,883	7,801,930	6,122,153	6,542,312
EXPENDITURES				
Community Support				
Salaries and Wages	203,346	201,177	230,944	244,425
Employee Benefits	97,992	107,528	124,532	130,806
Services and Supplies	188,812	100,000	529,900	529,900
Capital Outlay			3,585,600	
Public Works				
Capital Outlay	685,598	2,592,387		5,585,895
Subtotal	1,175,748	3,001,092	4,470,976	6,491,026
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	-	-		
ENDING FUND BALANCE	5,795,135	4,800,838	1,651,177	51,286
TOTAL COMMITMENTS & FUND BALANCE	6,970,883	7,801,930	6,122,153	6,542,312

City of Boulder City, Nevada
(Local Government)

FUND _____ Redevelopment District #1 _____

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>				
Miscellaneous				
Rents and royalties	158,199	228,820	252,955	252,955
Interest income	130,733	68,534		
Interest income from leases and receivables	89,410			
Subtotal	378,342	297,354	252,955	252,955
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)		-	-	
BEGINNING FUND BALANCE	2,633,258	2,280,667	2,318,327	2,359,097
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,633,258	2,280,667	2,318,327	2,359,097
TOTAL RESOURCES	3,011,600	2,578,021	2,571,282	2,612,052
<u>EXPENDITURES</u>				
Public Safety				
Employee Benefits	272,100	150,000	900,000	800,000
General Government		8,924		
Employee Benefits	128,846		300,000	700,000
Culture and Recreation - Employee Benefits	126,468	15,000	200,000	200,000
Public Works - Employee Benefits	43,555	15,000	600,000	550,000
Community Support - Employee Benefits	157,875	-	100,000	100,000
Judicial - Employee Benefits	2,089	30,000	250,000	250,000
Subtotal	730,933	218,924	2,350,000	2,600,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,280,667	2,359,097	221,282	12,052
TOTAL COMMITMENTS & FUND BALANCE	3,011,600	2,578,021	2,571,282	2,612,052

City of Boulder City, Nevada
(Local Government)

FUND _____ Compensated Absences _____

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>				
Miscellaneous				
Rents and royalties	158,200	228,820	211,465	252,955
Interest Earnings	314,967	138,817		
Other				
Interest income from leases receivable	89,410			
Subtotal	562,577	367,637	211,465	252,955
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)		-	-	
BEGINNING FUND BALANCE	7,995,825	8,519,680	4,774,195	4,796,537
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	7,995,825	8,519,680	4,774,195	4,796,537
TOTAL RESOURCES	8,558,402	8,887,317	4,985,660	5,049,492
<u>EXPENDITURES</u>				
Public Works				
Services and supplies	38,722	200,000	4,500,000	5,000,000
Culture and recreation				
Capital Outlay	-	-	-	
Subtotal	38,722	200,000	4,500,000	5,000,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)		3,890,780		-
ENDING FUND BALANCE	8,519,680	4,796,537	485,660	49,492
TOTAL COMMITMENTS & FUND BALANCE	8,558,402	8,887,317	4,985,660	5,049,492

City of Boulder City, Nevada
(Local Government)

FUND _____ Extraordinary Maintenance _____

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Rents and royalties	771,112	1,164,920	1,287,759	1,287,759
Interest Earnings	185,438	138,312		
Other	440	-		
Interest from leases receivable	455,180			
Intergovernmental				
Subtotal	1,412,170	1,303,232	1,287,759	1,287,759
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)		-	-	
Proceeds from capital asset disposal	63,375	-		
BEGINNING FUND BALANCE	4,099,981	3,997,642	4,387,486	4,480,874
Prior Period Adjustment(s)	70,024			
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	4,170,005	3,997,642	4,387,486	4,480,874
TOTAL RESOURCES	5,645,550	5,300,874	5,675,245	5,768,633
<u>EXPENDITURES</u>				
Public Safety				
Services and Supplies		-		
Capital Outlay	1,309,038	410,000	1,794,000	1,794,000
Public Works				
Services and Supplies				
Capital Outlay	258,803	350,000	570,000	570,000
Culture and recreation				
Capital Outlay				
General Government				
Services and Supplies	50	5,000	5,000	5,000
Capital Outlay	80,017	-	-	-
Judicial				
Capital Outlay		55,000	55,000	55,000
Subtotal	1,647,908	820,000	2,424,000	2,424,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,997,642	4,480,874	3,251,245	3,344,633
TOTAL COMMITMENTS & FUND BALANCE	5,645,550	5,300,874	5,675,245	5,768,633

City of Boulder City, Nevada
(Local Government)

FUND _____ Vehicle Equipment Replacement Fund (VERF) _____

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>				
Miscellaneous				
Rents and royalties	213,152	211,465	-	-
Interest Earnings	156,009	101,469		
Interest income from leases receivable		-		
Subtotal	369,161	312,934	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	-		
BEGINNING FUND BALANCE	2,919,235	3,288,396	3,597,620	3,601,330
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,919,235	3,288,396	3,597,620	3,601,330
TOTAL RESOURCES	3,288,396	3,601,330	3,597,620	3,601,330
<u>EXPENDITURES</u>				
Subtotal	-	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,288,396	3,601,330	3,597,620	3,601,330
TOTAL COMMITMENTS & FUND BALANCE	3,288,396	3,601,330	3,597,620	3,601,330

City of Boulder City, Nevada
 (Local Government)

FUND _____ Revenue Stabilization _____

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>				
Miscellaneous				
Rents and royalties	142,070	228,820	252,955	252,955
Interest Earnings	79,831	110,000		
Interest income from leases receivable	89,410			
Subtotal	311,311	338,820	252,955	252,955
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	1,000,000	635,433	-	
Insurance Recoveries	19,902	23,065		
BEGINNING FUND BALANCE	1,657,971	2,159,324	2,451,182	2,589,817
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,657,971	2,159,324	2,451,182	2,589,817
TOTAL RESOURCES	2,989,184	3,156,642	2,704,137	2,842,772
<u>EXPENDITURES</u>				
General Government				
Services and Supplies	826,922	563,825	2,696,231	2,835,858
Culture and recreation				
Services and Supplies	2,938	3,000	5,000	5,000
Subtotal	829,860	566,825	2,701,231	2,840,858
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,159,324	2,589,817	2,906	1,914
TOTAL COMMITMENTS & FUND BALANCE	2,989,184	3,156,642	2,704,137	2,842,772

City of Boulder City, Nevada
(Local Government)

FUND _____ Risk Management _____

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<u>REVENUES</u>				
Miscellaneous				
Rents and royalties			252,955	252,955
Interest Earnings	472,956			
Interest income from leases receivable		645,573		
Subtotal	472,956	645,573	252,955	252,955
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	1,500,000	23,311,014	9,497,700	9,497,700
BEGINNING FUND BALANCE		1,972,956	20,690,636	20,717,875
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	1,972,956	20,690,636	20,717,875
TOTAL RESOURCES	1,972,956	25,929,543	30,441,291	30,468,530
<u>EXPENDITURES</u>				
Culture and recreation				
Services and Supplies				
Culture and recreation				
Capital Outlay		5,211,668		-
Subtotal	-	5,211,668	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,972,956	20,717,875	30,441,291	30,468,530
TOTAL COMMITMENTS & FUND BALANCE	1,972,956	25,929,543	30,441,291	30,468,530

City of Boulder City, Nevada
(Local Government)

FUND _____ Swimming Pool Recreational _____

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Electric	17,035,609	16,466,525	16,714,804	16,714,804
Water	10,199,362	10,955,617	9,641,803	9,641,803
Sewer	2,557,422	2,276,660	2,306,409	2,306,409
Refuse	1,334,204	1,125,790	1,159,564	1,159,564
Refuse Special Charges	120,922	130,000	130,000	130,000
Landfill Receipts	410,710	300,000	300,000	300,000
Miscellaneous	151,536	-	-	-
Intergovernmental	-	-	-	-
Total Operating Revenue	31,809,765	31,254,592	30,252,580	30,252,580
OPERATING EXPENSE				
Salaries and wages	5,089,035	5,514,532	7,082,344	7,080,268
Employee benefits	2,320,103	2,223,803	1,598,838	1,598,838
Services and Supplies	20,495,079	18,375,208	20,651,795	20,686,795
Depreciation/Amortization	3,869,098	3,470,000	3,470,000	3,470,000
Total Operating Expense	31,773,315	29,583,543	32,802,977	32,835,901
Operating Income or (Loss)	36,450	1,671,049	(2,550,397)	(2,583,321)
NONOPERATING REVENUES				
Interest Earned	3,051,629	1,686,758	-	-
Property Taxes				
Subsidies				
Consolidated Tax				
Sales Tax	1,187,794	1,100,000	1,100,000	1,100,000
Capital Contributions	-			
Gain on Disposal of Capital Assets				
Capital Grants	2,247,421	-		
Total Nonoperating Revenues	6,486,844	2,786,758	1,100,000	1,100,000
NONOPERATING EXPENSES				
Interest Expense	326,229	287,701	248,685	248,685
Debt Issuance	-			
Loss on Disposal of Capital Assets	-			
Total Nonoperating Expenses	326,229	287,701	248,685	248,685
Net Income before Operating Transfers	6,197,065	4,170,106	(1,699,082)	(1,732,006)
Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	6,197,065	4,170,106	(1,699,082)	(1,732,006)

City of Boulder City, Nevada
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Utilities

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Customers	29,683,235	30,555,106	30,555,106	30,555,106
Other Sources	426,466			
Paid to Suppliers	(14,577,769)	(19,206,169)	(19,206,169)	(19,238,719)
Paid to Employees	(5,728,952)	(8,073,499)	(8,073,499)	(8,071,569)
a. Net cash provided by (or used for) operating activities	9,802,980	3,275,437	3,275,437	3,244,818
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Sales and Use Tax	1,100,602	1,100,000	1,100,000	1,100,000
Principal paid on Capital Debt	(1,821,337)	(1,894,000)	(1,933,000)	(1,933,000)
Interest Paid on Capital Debt	(366,448)	(287,701)	(248,685)	(248,685)
Acquisition and construction capital assets	(11,366,401)	(22,682,881)	(7,114,463)	(6,996,948)
Proceeds from Disposal of Capital Assets				
Capital Grants	3,850,129	3,189,490	-	1,518,706
c. Net cash provided by (or used for) capital and related financing activities	(8,603,455)	(20,575,092)	(8,196,148)	(6,559,927)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest	1,675,363	1,686,758	-	-
d. Net cash provided by (or used in) investing activities	1,675,363	1,686,758	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,874,888	(15,612,897)	(4,920,711)	(3,315,109)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	54,923,355	57,798,243	54,564,274	42,185,346
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	57,798,243	42,185,346	49,643,563	38,870,237

___ City of Boulder City, Nevada
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND ___ Utilities _____

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Rents and royalties	784,804	903,087	822,772	822,772
Miscellaneous	26,848	6,000	6,000	6,000
Charges for Services	142,508	140,500	156,500	156,500
Intergovernmental	-			
Total Operating Revenue	954,160	1,049,587	985,272	985,272
OPERATING EXPENSE				
Salaries and wages	271,302	380,353	402,120	401,608
Employee benefits	173,065	241,206	276,978	276,782
Services, supplies and other	288,642	618,631	621,494	621,494
Depreciation/Amortization	882,820	1,000,000	1,000,000	1,000,000
Total Operating Expense	1,615,829	2,240,190	2,300,592	2,299,884
Operating Income or (Loss)	(661,669)	(1,190,603)	(1,315,320)	(1,314,612)
NONOPERATING REVENUES				
Fuel Tax	31,820	23,000	23,000	23,000
FAA Grant	7,178,811	1,181,250	16,936,055	16,936,055
CARES Act Grant	-	-	-	-
Interest Earnings	98,164	109,157		
Capital Contributions				
Interest income from leases receivable	96,048			
Total Nonoperating Revenues	7,404,843	1,313,407	16,959,055	16,959,055
NONOPERATING EXPENSES				
Loss of Disposal of Capital Assets	73			
Total Nonoperating Expenses	73	-	-	-
Net Income before Operating Transfers	6,743,101	122,804	15,643,735	15,644,443
Transfers (Schedule T)				
In	-			
Out	-			
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	6,743,101	122,804	15,643,735	15,644,443

City of Boulder City, Nevada
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Aviation

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Customers	512,934	689,690	689,690	689,690
Other Sources	1,180,531	216,760	216,760	216,760
Paid to Suppliers	(378,219)	(627,709)	(627,709)	(627,709)
Paid to Employees	(908,481)	(685,889)	(685,889)	(685,174)
a. Net cash provided by (or used for) operating activities	406,765	(407,148)	(407,148)	(406,433)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	-			
Operating Transfers Out	-			
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Capital Grants	2,287,670	2,711,250	16,936,055	16,936,055
Fuel Tax		23,000	23,000	23,000
Acquisition and construction of capital assets	(3,137,960)	(2,413,966)	(17,827,426)	(17,827,426)
Principal paid on Capital Debt	(844)			
c. Net cash provided by (or used for) capital and related financing activities	(851,134)	320,284	(868,371)	(868,371)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	94,177	109,157	-	
Interest income from leases receivable	101,069			
d. Net cash provided by (or used in) investing activities	195,246	109,157	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(249,123)	22,293	(1,275,519)	(1,274,804)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,228,109	2,978,986	3,001,279	3,001,279
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,978,986	3,001,279	1,725,761	1,726,476

__ City of Boulder City, Nevada
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Aviation

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services	254,036	178,000	209,856	209,856
Miscellaneous	-	-	-	-
Total Operating Revenue	254,036	178,000	209,856	209,856
OPERATING EXPENSE				
Salaries and wages	46,000	63,941	65,696	65,696
Employee benefits		10,555	11,610	11,610
Services, supplies and other	91,648	179,405	179,405	179,405
Depreciation/Amortization	11,919	16,000	16,000	16,000
Total Operating Expense	149,567	269,901	272,711	272,711
Operating Income or (Loss)	104,469	(91,901)	(62,855)	(62,855)
NONOPERATING REVENUES				
Investment Earnings	68,952	41,742		
Total Nonoperating Revenues	68,952	41,742	-	-
NONOPERATING EXPENSES				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	173,421	(50,159)	(62,855)	(62,855)
Transfers (Schedule T)				
In	-			
Out	-			
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	173,421	(50,159)	(62,855)	(62,855)

City of Boulder City, Nevada
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Cemetery

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Customers	216,363	177,000	205,000	205,000
Other Sources	-	-	-	-
Paid to Suppliers	(36,938)	(189,000)	(170,000)	(181,199)
Paid to Employees	(46,000)	(63,941)	(77,302)	(78,079)
a. Net cash provided by (or used for) operating activities	133,425	(75,941)	(42,302)	(54,278)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition and construction of capital assets	-	(65,000)	-	-
c. Net cash provided by (or used for) capital and related financing activities	-	(65,000)	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	68,952	41,742	-	-
d. Net cash provided by (or used in) investing activities	68,952	41,742	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	202,377	(99,199)	(42,302)	(54,278)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,098,016	1,300,393	1,201,194	1,201,194
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,300,393	1,201,194	1,158,892	1,146,916

__ City of Boulder City, Nevada
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND __ Cemetery__

Transfer Schedule for Fiscal Year 2025-2026

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS Utilities	Capital Improvement Fund (VA)		-			
SUBTOTAL			-			
INTERNAL SERVICE						
SUBTOTAL						
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL						
TOTAL TRANSFERS			13,053,000			13,053,000

City of Boulder City, Nevada
(Local Government)

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2025-2026

Local Government: City of Boulder City Nevada
Contact: Angela Manninen
E-mail Address: amanninen@bcnv.org
Daytime Telephone: 702-293-9376

Total Number of Existing Contracts: 29

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure 2025-2026	Proposed Expenditure 2026-2027	Reason or need for contract:
1	HintonBurdick CPAs	7/1/2025	12/31/2029	\$ 91,150	\$ 95,730.00	Annual Independent Audit
2	VC3	6/14/2016	6/30/2023	\$ 659,974	\$ 679,773	IT Support
3	Loomis	6/22/2022	6/22/2027	\$ 7,200	\$ 7,416	Bank Courier Service
4	Medical Management (Digitech)	7/1/2024	6/30/2026	\$ 85,000	\$ 85,000	Contracted EMS Billing Company
5	Schafer Golf	1/1/2019	12/31/2029	\$ 1,087,707	\$ 1,120,338	Golf Course Management
6	Turf Tech	7/1/2021	6/30/2026	\$ 1,805,013	\$ 1,841,113	Golf Course Maintenance
7	InTime Services, Inc	2/1/2022	1/31/2026	\$ 6,800		Timekeeping
8	Cox Business	12/2/2019	12/2/2025	\$ 56,496	\$ 56,496	City phone and VOIP Services
9	Zoll	7/1/2021	6/30/2026	\$ 5,600	\$ 5,600	Autopulse Worry Free Extended Warranty
10	Brad Stasik	7/1/2022	6/30/2026	\$ 91,000		Contracted Fire Plans Reviewer/Inspector
11	Arc Wellness	7/1/2024	6/30/2027	\$ 17,955	\$ 17,955	Annual Fire Employees Physicals - 2 one year renewal options
12	Tyler Technologies	7/1/2023	6/30/2026	\$ 242,453	\$ -	Munis Software
13	Contracted Prosecutor	7/1/2023	6/30/2026	\$ 80,200	\$ 82,606	Legal Services
14	DataProse	12/2/2019	12/2/2026	\$ 110,000	\$ 110,000	Printing and mailing of utility billing
15	Onespan	2/28/2019	2/29/2026	\$ 6,000	\$ 6,000	Electronic Document Signing
16	Ionwave	3/25/2021	3/5/2026	\$ 4,400	\$ 4,400	Contracts Management Software
17	Motorola Solutions Inc.	7/1/2017	7/1/2026	\$ 150,482	\$ 150,482	Verint Logger System
18	Boulder City Boat Storage	8/3/2017	8/3/2026	\$ 4,380	\$ 4,380	Command Vehicle Storage
19	LensLock, Inc	9/10/2019	9/10/2026	\$ 76,358	\$ 76,358	Body worn cameras
20	Total Proposed Expenditures			\$ 4,588,168	\$ 4,343,648	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2025-2026

Local Government: City of Boulder City Nevada
Contact: Angela Manninen
E-mail Address: amanninen@bcnv.org
Daytime Telephone: 702-293-9376

Total Number of Existing Contracts: 22

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure 2025-2026	Proposed Expenditure 2026-2027	Reason or need for contract:
21	<i>Hardy Consulting</i>	<i>1/1/2024</i>	<i>12/31/2025</i>	\$ 12,000	\$ -	Consultant for State Legislative affairs
22	<i>Digittech</i>	<i>3/4/2024</i>	<i>3/4/2029</i>	\$ 75,000	\$ 75,000	Contractor for medical billing and collection
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	Total Proposed Expenditures			\$ 4,675,168	\$ 4,418,648	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2025-2026

Local Government: City of Boulder City, Nevada
Contact: Angela Manninen
E-mail Address: amanninen@bcnv.org
Daytime Telephone: 702-293-9250

Total Number of Privatization Contracts: _____ **4**

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure 2025-2026	Proposed Expenditure 2026-2027	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	Digitech	3/4/2024	3/4/2029	5 years	\$ 75,000	\$ 75,000	Clerk	0.125	\$ 30.71	Processing EMS payments received by mail/lockbox
2	Schaper Golf	1/1/2019	12/31/2029	10 years	\$ 1,087,707	\$ 1,120,338	Manager	1	\$ 48.00	Manages Boulder Creek & Muni Golf Courses
							Restaurant	10	\$ 12.00	
							Golf Support	10	\$ 12.00	
3	Turf Tech	7/1/2021	6/30/2026	5 years	\$ 1,805,013	\$ 1,841,113	Supervisor	1	\$ 48.30	Maintenance Boulder Creek & Muni Golf Courses
							FT Landscaper	8	\$ 35.90	
							PT Landscaper	5	\$ 18.00	
4	Moskal	9/2/2023	9/1/2026	4 years	\$ 80,200	\$ 82,606	City Attorney	0.5	\$ 57.70	City Prosecutor
5										
6										
7										
8	Total				\$3,047,920	\$ 3,119,057		35.625		

Attach additional sheets if necessary.

AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)
COUNTY OF CLARK) SS:

CITY OF BOULDER CITY CLERK
ATTN: ACCOUNTS PAYABLE
401 CALIFORNIA AVE
BOULDER CITY NV 89005

Account #
Order ID

103941
334540

Leslie McCormick, being 1st duty sworn, deposes and says: That she is the Legal Clerk for the Las Vegas Review-Journal/Las Vegas Sun, daily newspaper regularly issued, published and circulated in the Clark County, Las Vegas, Nevada and that the advertisement, a true copy attached for, was continuously published in said Las Vegas Review-Journal/Las Vegas Sun, in 1 edition(s) of said newspaper issued from 05/15/2025 to 05/15/2025, on the following day(s):

05/15/2025

Leslie McCormick

LEGAL ADVERTISEMENT REPRESENTATIVE

Subscribed and sworn to before me on this May 15, 2025

Notary

Linda Espinoza



LINDA ESPINOZA
Notary Public, State of Nevada
My Appointment No. 24-9178-01
Expires: July 14, 2028

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that on Tuesday, May 27, 2025, at the hour of 5:00 p.m., in the Council Chamber, City Hall, 401 California Avenue, Boulder City, Nevada, the Boulder City Council will consider the BUDGET FOR BOULDER CITY, NEVADA, a municipal corporation for the 2025-2026 Fiscal Year.

A public meeting will be held before a City Council determination is made on these matters, and public comment is welcome.

The tentative budget has been prepared in such detail and on appropriate forms as prescribed by the Nevada State Department of Taxation. Copies of the detailed tentative budget are on file with, and are available for public inspection in the office of the City Clerk, Boulder City, Nevada, 401 California Avenue, City of Boulder City website at www.bcnv.org and the Nevada State Department of Taxation, Carson City, Nevada.

ANY AND ALL PERSONS may appear before City Council in person or by counsel and object to or express approval of the proposed budget or you may, prior to this meeting, file with the City Clerk written objection thereto or approval thereof.

Notice to persons with disabilities: Members of the public who are disabled and require special assistance or accommodations at the meeting are requested to notify the City Clerk by telephoning (702) 293-9208 at least seventy-two hours in advance of the meeting.

DATED this 1st day of May, 2025.

/s/Tami McKay
Tami McKay, City Clerk

PUB: May 15, 2025
LV Review-Journal

