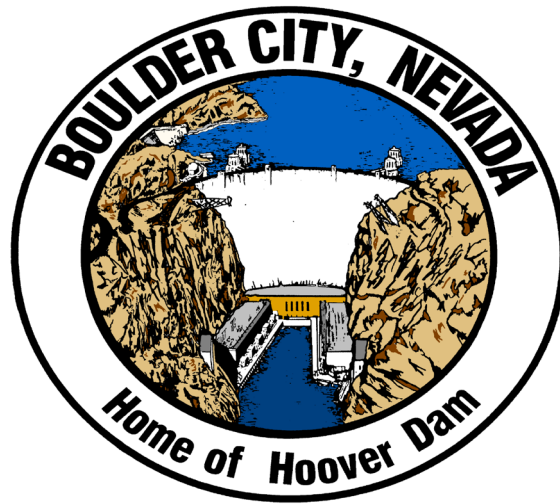


# City of Boulder City, Nevada



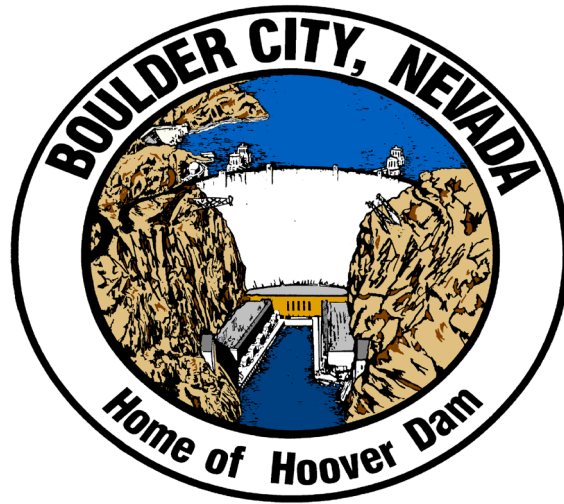
## Revenue Chart of Accounts

<b>4000</b>	<b>REVENUES - Searchable in Socrata as Subcategories and Budget</b>	
<b>4100</b>	<b>TAXES</b>	
4101	AD VALOREM	Tax on property
4102	AD VALOREM DELINQUENT	Tax on property not paid at end of year
4103	SPECIAL \$.05 AD VALOREM	Special tax on property to be used for capital improvements
4105	INFRASTRUCTURE SALES TAX	1/4 Sales tax to be used for water and wastewater capital improvements of debt
4106	MORE COPS TAX	Sales tax to fund additional police officers
4107	CRIMES PREVENTION TAX	Sales tax to fund additional police officers - expansion of More Cops
4112	RESIDENTIAL CONST. TAX	Tax on new construction for parks
4115	ROOM TAX	Transient lodging
<b>4200</b>	<b>LICENSES AND PERMITS</b>	
4201	BUSINESS LICENSES	Business licenses
4203	LIQUOR LICENSES	Liquor licenses
4206	OTHER LICENSES	Other licenses
4207	FRANCHISE FEES - GAS	Franchise fee - Gas
4208	FRANCHISE FEES - PHONE	Franchise fee - Phone
4209	FRANCHISE FEES-CABLE TV	Franchise fee - Cable TV
4210	LICENSE & PERMIT	License and permit fees
4212	SPECIAL EVENT PERMIT	Special event permit
4215	BUILDING PERMITS	Building permits
4217	OTHER PERMITS	Other permits
4220	TRAILER PARK-OCCUPANT FEE	Trailer park- occupancy
4225	BLDG PERMIT PLAN CHECK FE	Building permits - plan check fee
4230	MISC BUILDING PERMIT FEES	Misc permit fees
4235	MISC SOLAR PERMIT FEE	Misc solar permit fee
<b>4300</b>	<b>INTERGOVERNMENTAL REVENUE</b>	
4302	FEDERAL GRANTS	Federal grants
4304	FAA	Federal Aviation Administration
4306	CDBG-HUD	Community Development Block Grant - Housing and Urban Development
4308	DOE	Department of Energy
4310	F.E.M.A.	Federal Emergency Management Agency
4311	G.E.M.T. (GRD EM MED TRSPRT)	Ground Emergency Medical Transportation
4312	US JUSTICE DEPARTMENT	US Justice Department
4314	DEPT. OF TRANSPORTATION	Department of Transportation
4316	OTHER	Other
4318	BUREAU OF RECLAMATION	Bureau of Reclamation
4320	DEPT.OF THE INTERIOR	Department of the Interior
4322	DEPT. OF VETERANS AFFAIRS	Department of Veterans Affairs
4332	MOTOR VEHICLE FUEL TAX	Motor Vehicle Fuel Tax
4333	OPTIONAL MOTOR FUEL TAX	Optional Motor Fuel Tax
4334	AVIATION FUEL TAX	Aviation fuel tax
4336	CONSOLIDATED TAX	Consolidated tax
4339	NDOT REIMBURSED ADMIN SALARY	Nevada Department of Transportation Reimbursed Admin Salary
4340	ST. OF NV - DEPT.OF TRAN.	State of Nevada Department of Transportation
4341	NV AVIATION MATCH	Nevada Aviation Match
4342	OFFICE OF TRAFFIC SAFETY	Office of Traffic Safety
4343	NDOT REIMBURSED ENGINEE SALARY	Nevada Department of Transportation Reimbursed Engineer Salary
4356	ST OF NV - OTHER	State of Nevada
4360	POOL PACT GRANT	Pool Pact Grant
4370	OTHER LOCAL GOVERNMENT	Other local governments
4372	CLARK COUNTY - GRANTS	Clark county - Grants
4373	CC FLD REIMBURSED ADMIN SALARY	Clark County Flood Control Reimbursed Admin Salary
4374	CLK.CNTY.FLD.CNTRL.DIST.	Clark County Flood Control
4375	CC FLD REIMBURSED ENGIN SALARY	Clark County Flood Control Reimbursed Engineer Salary
4377	RTC REIMBURSED ADMIN SALARY	Regional Transportation Commission Reimbursed Admin Salary
4378	R.T.C.	Regional Transportation Commission
4379	RTC REIMBURSED ENGINEER SALARY	Regional Transportation Commission Reimbursed Engineer Salary
4380	CITY OF HENDERSON	City of Henderson
4387	RTC REIMBURSED ELECTRIC SALARY	Regional Transportation Commission Reimbursed Electric Salary
4388	RTC REIMBURSED STREETS SALARY	Regional Transportation Commission Reimbursed Streets Salary

4000	REVENUES - Searchable in Socrata as Subcategories and Budget	
4400	LOCAL REVENUE	
4401	COURT ATTORNEY FEES	Court reimbursed attorney fees
4402	AMBULANCE FEES	Ambulance fees
4404	FIRE PERMITS	Fire permits
4406	FIRE - MISCELLANEOUS	Fire miscellaneous
4408	OUTSIDE FIRE DETAILS	Fire Overtime Reimbursement
4412	OUTSIDE POLICE DETAILS	Police Overtime Reimbursement
4413	POLICE - MISCELLANEOUS	Police miscellaneous
4414	POLICE-TOWING FEES	Police towing fees
4417	OUTSIDE BLDG INSP DETAIL	Building Inspection Fees
4418	PLANNING FEES	Planning fees
4420	ZONING APPLICATION FEES	Zoning application fees
4422	ENG INSP AND PLAN CHECK	Engineering, inspection and plan check fees
4424	TORTOISE APPLICATION FEE	Tortoise application fee
4426	ELECTRIC CHARGES	Electric charges
4428	ELECTRICAL HOOK-UP FEES	Electrical hook up fees
4430	WATER CHARGES	Water charges
4432	WATER HOOK-UP FEES	Water hook-up fees
4434	SEWER CHARGES	Sewer charges
4436	SEWER HOOK-UP FEES	Sewer hook-up fees
4437	METER REPLACEMENT	Meter replacement
4438	METER REPLACEMENT LABOR	Meter replacement labor
4440	REFUSE CHARGES	Refuse charges
4441	LANDFILL RECEIPTS	Landfill receipts
4442	LANDFILL CLOSURE FEE	Landfill closure fee
4443	CONSTRUCTION FEE	Construction fee
4445	SALE OF LOTS	Sale of lots
4446	OPENING & CLOSING	Opening and closing fees
4447	PERPETUAL CARE	Perpetual care
4450	CULTURE & RECREATION	Culture and recreation fees
4451	SWIMMING POOL FEES	Swimming pool fee
4452	MISC PARK & RECREATION	Misc park and recreation fee
4453	SPECIAL CLASSES	Special classes
4454	TINY TOTS	Tiny tots
4456	SAFEKEY	Safekey
4457	FITNESS CENTER	Fitness center
4458	ADULT SPORTS	Adult sports
4459	YOUTH SPORTS	Youth sports
4460	FACILITY RENTAL AND TOKEN	Facility rental
4461	ART CENTER	Art center
4462	BOOTLEG CANYON TRL	Bootleg Canyon Fee
4464	YOUTH CENTER	Youth center
4465	LOCKER REVENUE	Locker revenue
4466	RACQUETBALL COURT FEES	Racquetball court fee
4467	RACQUETBALL SALES & RENT	Racquetball sales
4470	MUNI GOLF GREEN FEES	Muni green fees
4471	MUNI GOLF CART FEES	Muni golf cart fees
4472	MUNI GOLF RANGE BALLS	Muni golf range balls
4476	MUNI GOLF SURCHARGE FEE	Muni golf surcharge fee
4477	MUNI GOLF MERCHANT SALES	Muni golf merchant sales
4480	BOULDER CREEK GREEN FEES	Boulder Creek greens fee
4481	BOULDER CR-MERCH. SALES	Boulder Creek merchandise sales
4482	BOULDER CR-PAVILLION RENT	Boulder Creek pavillion rent
4484	GOLF MEMBERSHIP FEES	Boulder Creek Golf Membership
4485	BOULDER CREEK RESTAURANT LEASE	Boulder Creek Restaurant Lease
4486	MUNI GOLF RESTAURANT LEASE	Muni Golf Restaurant Lease
4487	BOULDER CREEK GOLF LESSONS	Boulder Creek golf lessons
4488	MUNI GOLF LESSONS	Muni golf lessons
4489	BC DISC GOLF	Boulder Creek disc golf
4495	PROPERTY REIMBURSEMENT	Property reimbursement
4496	LABOR REIMBURSEMENT	Labor reimbursement
4497	VEHICLE REIMBURSEMENT	Vehicle reimbursement

<b>4000</b>	<b>REVENUES - Searchable in Socrata as Subcategories and Budget</b>	
<b>4500</b>	<b>FINES &amp; FORFEITURES</b>	
4501	COURT FINES	Court fines
4504	COURT ADMIN. ASSESSMENT	Court admin fees
4506	COLLECTION FEES	Collection fees
4508	COURT FACILITY FEE	Court facility fee
4510	BOND FEES	Bond fees
<b>4600</b>	<b>RENTS &amp; ROYALTIES</b>	
4602	MISC LAND/LEASE FEES	Misc land/lease fees
4604	OTHER - BUILDING RENTS	Other building rents
4606	COMMUNICATION SITE LEASES	Communication lease payment
4615	LEASE REVENUE	Lease revenue
4672	AIRPORT TIEDOWNS	Airport tiedowns
4673	AIRPORT FUEL SALES	Airport fuel sales
4674	AIRPORT FUEL FLOWAGE FEES	Airport fuel flowage fees
4675	AIRPORT FUEL STORAGE	Airport fuel storage
4676	COMMERCIAL SERVICE FEES	Commercial service fees
4678	COMMERCIAL GROUND LEASE	Commercial ground lease
4680	PRIVATE GROUND LEASE	Private ground lease
<b>4700</b>	<b>MISCELLANEOUS REVENUE</b>	
4702	INSURANCE CLAIMS	Insurance claims
4703	RISK MANAGEMENT SUBROGATION	Risk management subrogation
4704	SURPLUS / INTERNET SALES	Surplus / internet sales
4706	PASSPORT SERVICE FEES	Passport service fees
4708	MISCELLANEOUS-COPY FEES	Miscellaneous copy fees
4710	EASEMENT REVENUE	Easement revenue
4712	INTEREST INCOME	Interest income
4713	FAIR MARKET VALUE ADJUSTMENT	Fair market value adjustment
4714	PENALTIES	Penalties
4715	CHEMICAL ANALYSIS FEE	Chemical analysis fee
4720	ACCESS AGREEMENT FEES	Access agreement fees
4722	SECURITY/BADGE FEES	Security/badge fees
4760	CASH - OVER/SHORT	Cash - Over/short
4780	SALES OF FIXED ASSETS	Sales of fixed assets
<b>4800</b>	<b>CAPITAL CONTRIBUTIONS</b>	
4802	CONTRACTOR CAPITAL PAYMNT	Contractor capital payment
<b>4900</b>	<b>OTHER FINANCING SOURCES</b>	
4902	TRANSFERS IN	Transfers in
4905	PROCEEDS FROM DEBT ISSUANCE	Proceeds from debt issuance
4910	USE OF FUND BALANCE	Used to balance budget - use of fund balance

# City of Boulder City, Nevada



## Expense Chart of Accounts

<b>5000</b>	<b>EXPENSES - Searchable in Socrata as Subcategories and Budget</b>	
<b>5001-5018</b>	<b>SALARY</b>	
5001	REGULAR	Full time wages
5002	TEMPORARY	Part time wages
5010	OVERTIME PERS	Overtime PERSable
5012	OVERTIME NON PERS	Overtime non-PERSable
5018	COMPENSATED ABSENCES	Paid Accumulated Leave
<b>5020-5032</b>	<b>BENEFITS</b>	
5022	SIIS PREMIUMS	Workers Compensation
5024	MEDICARE	Medicare
5026	SOCIAL SECURITY	Social security - non-PERSable employees only
5028	GROUP HEALTH INSURANCE	Health Insurance
5030	UNEMPLOYMENT	Unemployment
5032	OTHER EMPLOYEE BENEFITS	Life insurance, and other
5099	INTERFUND SALARY REIMBURSEMENT	Salary reimbursements from enterprise funds to general fund based on cost allocation
<b>5100-5104</b>	<b>PURCHASED PROFESSIONAL SERVICE</b>	
5101	OFFICIAL ADMINISTRATIVE	Contracted Fire Inspections, Election Costs
5102	PROFESSIONAL	Contracted Services - Legal, Veterinarian, Golf Contract, VC3, etc.
5103	OTHER PROF SERVICES	Court View, Document Destruction, etc.
5104	TECHNICAL	Studies, Golf Course Maintenance Contract, Drug Screening, etc.
<b>5200-5204</b>	<b>PURCHASED PROPERTY SERVICES</b>	
5202	MONITORING SECURITY SERVICES	Fire and Safety Monitoring, etc.
5203	PEST CONTROL	Pest Control Services
5204	SOLID WASTES SERVICES	Dumpster Services
<b>5300-5305</b>	<b>REPAIR &amp; MAINTENANCE</b>	
5301	MAINTENANCE FACILITIES	Maintenance of Facilities
5302	MAINTENANCE EQUIPMENT	Maintenance of Equipment
5303	MAINTENANCE VEHICLES	Maintenance of Vehicles -vehicle repairs, smog certifications, tires, batteries, wipers, oil changes
5304	MAINTENANCE OFFICE EQUIPMENT	Maintenance of Office Equipment -computer repair
<b>5400-5402</b>	<b>RENTALS</b>	
5401	RENTAL EQUIPMENT	Rental equipment
5402	RENTAL STORAGE	Storage units
<b>5500-5513</b>	<b>OTHER PURCHASED SERVICES</b>	
5501	INSURANCE	Insurance Premiums
5502	COMMUNICATIONS	Cell phones, internal phones, fax lines, modems
5503	ADVERTISING MARKETING	LVRJ Legal Notices, golf courses ads, etc.
5504	ELECTRICITY (UTILITY ONLY)	Purchase of electricity
5505	WATER (UTILITY ONLY)	Purchase of water
5506	POSTAGE/SHIPPING	Postage and shipping costs
5507	PRINTING	Copier contract, mailings
5508	PUBS SUBS DUES FEES	Credit Card Bank charges, Publications, Subscriptions and Fees
5509	TRAVEL & TRAINING	Travel and training, mileage reimbursement, certifications/notary
5510	SOFTWARE LICENSES	Software licenses - Munis, NGEM, Adobe, Etc.
5512	RECRUITMENT	Recruitment costs
<b>5600-5615</b>	<b>SUPPLIES</b>	
5601	CHEMICALS	Chemicals - chlorine, acid, gypsum, weed control
5602	COURSE CLASS	Supplies to support programs
5603	EQUIPMENT SUPPLIES	Supplies to support equipment
5604	FUEL	Gas for vehicles
5605	GENERAL SUPPLIES	Supplies specific to that department - Cemetery supplies, drug court supplies, etc.
5606	GOLF COURSE SUPPLIES	Golf course supplies - Range balls, score cards, flags etc
5607	JANITORIAL SUPPLIES	Janitorial supplies - TP, PT, soap, cleaners, brooms, vacuum, etc
5609	NATURAL GAS	Southwest Gas
5610	OFFICE SUPPLIES	Supplies - paper, envelopes, ink, toner, tape, staplers, receipt tape etc.
5611	OTHER SUPPLIES	Other supplies - name plates, water for meetings, contingency
5612	RANGE	Gun range equipment for police
5613	UTILITY SERVICES (CITY PROVIDE	City's utility use payments
5614	UNIFORM (ALLOWANCES BOOT)	Annual Boot Allowance and daily Uniform - contract related
<b>5900-5971</b>	<b>CAPITAL</b>	
5901	LAND	Land
5902	BUILDINGS	Buildings
5903	VEHICLES	Vehicles
5904	EQUIPMENT	Equipment
5905	IMPR OTHER THAN BUILDINGS	Improvement other than buildings
5950	CONTRA CAPITAL OUTLAY	Contra capital outlay
5960	DEBT PRINCIPAL	Debt principal
5961	DEBT INTEREST OTHER	Debt interest
5970	DEPRECIATION	Depreciation
5971	AMORTIZATION	Amortization
<b>5975</b>	<b>TRANSFERS OUT</b>	