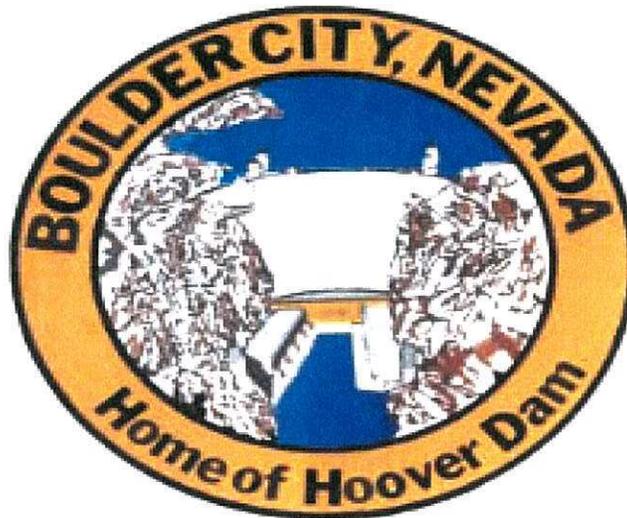


***CITY OF BOULDER CITY, NEVADA***  
**FISCAL YEAR 2012-2013**



**ANNUAL BUDGET**

**CITY OF BOULDER CITY**  
**Annual Budget**  
**Fiscal Year 2013**



**Prepared by:**  
**Finance Department**  
**Shirley D. Hughes, Director**

# Annual Budget And Financial Plan Fiscal Year July 1, 2012 to June 30, 2013

## CITY COUNCIL



Roger Tobler, Mayor



Council Members (from left to right):  
Cam Walker, Peggy Leavitt, Duncan McCoy, Rod Woodbury

## CITY OFFICIALS

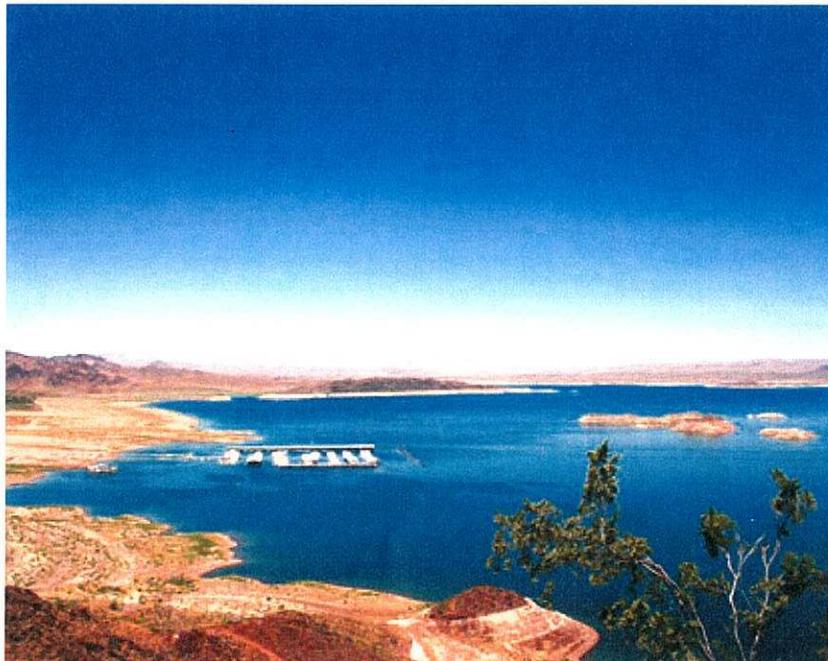
Vicki G. Mayes, City Manager  
Shirley D. Hughes, Finance Director  
David R. Olsen, City Attorney  
Lorene Krumm, City Clerk

# Boulder City At A Glance

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



## **BOULDER CITY AT A GLANCE**

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

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

In 1979, the citizens of the City approved a referendum and instituted a controlled growth ordinance. This controlled growth ordinance was enacted in response to the rapid growth of the City and to preserve the utility systems. Due to this unique ordinance, the City limits the number of residential and hotel/motel building permits issued each year to control the rate of growth of the community. Since the inception of the controlled growth ordinance, the growth of the community has been approximately 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 15,335 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 AT A GLANCE

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



Tourism plays an important part in Boulder City's economy. Of particular interest to the Boulder City tourist trade is Hoover Dam. Since 1937, 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 15,335 represents less than 1 percent of the County's present population.

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

## **BOULDER CITY AT A GLANCE**

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

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

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

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

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





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Boulder City  
Nevada**

For the Fiscal Year Beginning

**July 1, 2011**

*Linda C. Danson Jeffrey R. Egan*

President

Executive Director

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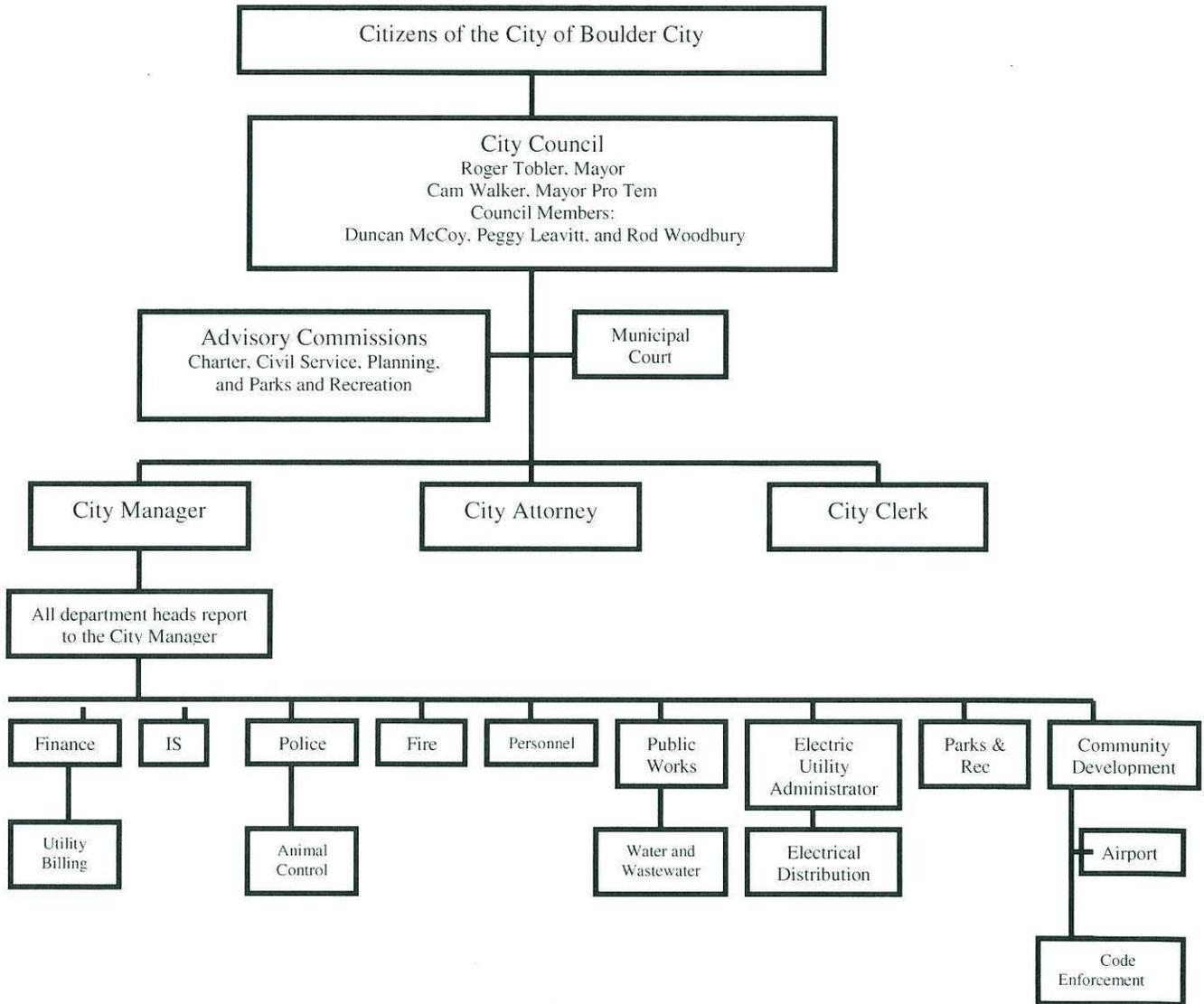
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# BOULDER CITY ORGANIZATIONAL CHART



# YOUR CITY OFFICIALS & MANAGEMENT STAFF

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## Mayor and City Council

**Roger Tobler  
Cam Walker  
Duncan McCoy  
Peggy Leavitt  
Rod Woodbury**

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

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**Vicki G. Mayes, City Manager**

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## Management Team

**Lorene Krumm  
Brok Armantrout  
Shirley D. Hughes  
Kevin Nicholson  
Roger Hall  
Bryce Boldt  
Thomas Finn  
Scott Hansen  
Rory Dwyer**

**City Clerk  
Community Development Director  
Finance Director  
Fire Chief  
Parks & Recreation Director  
Personnel Administrator  
Police Chief  
Public Works Director  
Electric Utility Administrator**

# STATISTICAL AND ORGANIZATIONAL INFORMATION

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## Government

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

## Demographics & Geography

Population	15,335
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
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Miles of Streets	81 miles of streets 130 miles of sidewalks
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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
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# **EXECUTIVE SUMMARY**

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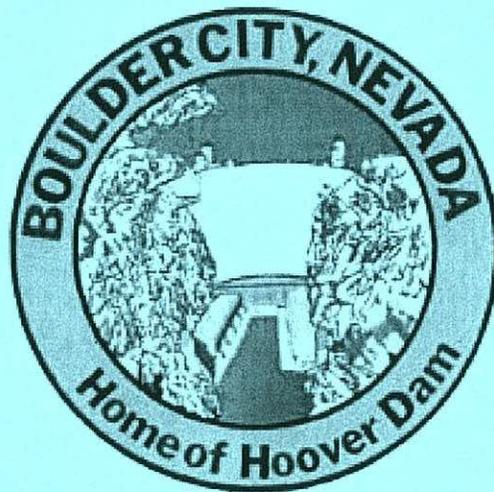
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**Demographics and Cultural Notes**  
**Financial Structure**  
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# BUDGET MESSAGE



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# CITY MANAGER'S MESSAGE

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May 7, 2012

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, 2012 to June 30, 2013 (FY 2013) 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 2013 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 24, followed by a budget work session on March 15, with the Tentative Budget approval on April 10<sup>th</sup>. 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 15, 2012.

The basic budgetary premise for the development of the FY 2013 Operating and Capital Budget was to maintain the plan for long-term financial sustainability. Previous reports have characterized Las Vegas as the fifth-worst economy in the world. It should be anticipated that southern Nevada's recovery will continue to lag behind the recovery of other cities in the United States which enjoy a more diversified economic base. There are some positive signs of economic recovery, namely small gains in consolidated tax revenues and the stabilization of other General Fund 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 and set aside additional land for solar development. This past February, the City entered into a lease agreement with Korea Western Power for yet another solar project, which will join Sempra's, Acciona's, Teihen Techren's and KOMIPO's utility scale solar energy projects. This is the final parcel within the City's land management plan that has been designated for solar energy development. 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. Last year, the City Council approved the 2011 Financial Plan which establishes debt reduction, capital expenditures and rebuilding of reserves as the priorities for new lease revenues. Many of the funds associated with solar leases in FY2012 and FY2013 will be transferred into a Restricted Reserve account until they are no longer refundable. The FY 2013 budget continues to reflect the goals of the Plan in that it provides for accelerated revenue bond payments for Boulder Creek Golf Club in FY2012 (FY2013 will be escrowed pending availability of reserve releases), accelerated debt service for the third intake project, one-time capital spending, rebuilding of reserves in the utility fund and stabilizes general fund ending balances at \$2M.

The entire 5-year capital improvement plan was adjusted to reflect available revenues, and \$872,500 of the general fund revenue was appropriated to capital expenses. In order to meet the City Council's goal of no rate increases in the utility fund, the financial plan's goal of accelerated debt service for the third intake project was accomplished by utilizing capital improvement funds for the accelerated debt payments. In addition, the capital projects in the utility fund were prioritized and scheduled to match available revenues. Contributions to reserves were also reduced, and a plan was put into place to utilize reserves to fund (much needed) capital projects especially in the electric division.

## CITY MANAGER'S MESSAGE

Boulder City anticipates a slight increase in other revenues, with less growth in property tax revenue due to the continuing decrease in property values. This budget anticipates some increases in operating costs due to increases in materials, supplies, and some contractual services.

The FY 2013 Final Operating and Capital Budget is being presented with a 5-year Capital Improvement Plan for projects, vehicles and equipment. This section quantifies the City's projected capital improvement requirements over that time frame.

### 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 2013 projections are no exception. Each and every 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 \$28,402,879 and the Utility Fund is budgeted at \$30,957,051. The Final Budget for all funds activities of the City is set out below.

<u>Fund Name</u>	<u>Appropriation</u>	<u>% Change from FY 11-12</u>
General	\$ 28,402,879	-9.13%
Utility	30,957,051	0.38%
Special Projects	9,443,392	-27.64%
Airport	2,645,774	-13.65%
Cemetery	72,500	-51.12%
Redevelopment	872,538	-25.26%
Capital Improvement	2,463,688	105.31%
Special Revenue	1,014,897	-19.72%
<b>Total</b>	<b><u>\$75,872,719</u></b>	<b><u>- 7.46%</u></b>

### Property Taxes

The current combined total tax rate for Boulder City residents continues to be one of the lowest in the State at \$2.60 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. The total property tax valuation in the City of Boulder City is \$510,495,001, a 3% decrease from FY 2011.

### 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 2013 Final Budget are \$5,113,659, a 5.3% increase over the prior year and comprise 19.7% 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, the FY2012 and FY2013 Budgets show lease revenues being transferred to a Restricted Reserve Account. Once certain tasks have been completed and the

## CITY MANAGER'S MESSAGE

revenues are no longer subject to refund provisions, these monies can be moved out of the Restricted Reserve accounts.

### Utility Fund

The Final Budget for Electric Operations for FY 2013 is \$15,177,972, which is a slight decrease from the FY 2012 budget of \$15,368,727. The Water Operations budget is \$12,100,619, an increase from the FY 2012 budget of \$9,660,128. The Wastewater Operations budget is \$1,969,631, up slightly from the FY 2012 budget of \$1,717,072. The Landfill budget is \$1,378,829, an increase from the FY 2012 budget of \$948,800.

During FY2012, the City had two studies completed related to the Electric Utility. The first was a rate study that initially recommended a rate increase due to the costs of necessary infrastructure improvements. The second study was done to determine the condition of the electric utility infrastructure. This study made various recommendations for improvements and provided a priority for the improvements along with estimated costs. Based on the results of this study, the Capital Improvement Plan for the Electric Utility was adjusted. Once this change was made, the rate consultant reviewed the new funding requirements and determined that a rate increase is not necessary at this time. The consultant did suggest that there may be a need to adjust rates within classes.

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:

1. An additional \$250,000 has been allocated to the rate stabilization reserve. It is anticipated that \$250,000 each year for the next five years will be needed to restore sufficient rate stabilization reserves.
2. \$400,000 in FY2013 and \$650,000 in the out years has been allocated to reserves. The goal is to establish a major equipment reserve of \$1,950,000; alternate power generation source reserve of \$300,000, an emergency backup transformer reserve (BC Tap) of \$2M and a backup electrical transmission reserve of \$1M. The reserves will be used to fund the following CIP projects; 4kV Underground work, 69kV Transmission Loop and the BC Tap Transformer replacement.
3. \$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.

The Final Budget also includes the following amounts for Capital Improvements (details are listed in the Capital Improvement Plan Documentation):

1. Electric Utility:	\$2,360,000
• Oil Containment	\$ 100,000
• 4kV Overhead Equipment Repair	\$1,600,000
• Substation 3 Rebuild	\$ 60,000
• Wood Pole Treatment & Replace	\$ 600,000
2. Water Utility:	\$ 500,000
• Water Tank Maintenance	\$ 500,000
3. Wastewater Utility:	\$ 150,000
• Effluent Reuse Force Main	\$ 150,000

## CITY MANAGER'S MESSAGE

4. Utility Fund:	\$ 330,000
• Fuel Tank Replacement	\$ 125,000
• IT Servers/Software	\$ 205,000

### **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 \$2,159,000 for FY 2013. This amount remains unchanged from the prior fiscal year and is consistent with the adopted Financial Plan of the City. In FY2014, the Financial Plan anticipates reducing the utility fund transfer to the general fund, with the funds being used to make accelerated payments on the outstanding debt service in connection with the raw water line.

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 FY2015 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 \$1,140,000 in the FY 2013 budget and Boulder Creek revenues are budgeted at \$2,025,000. 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 FY2013 Budget maintains the current levels of service and current workforce with a few exceptions. As positions have become open due to retirements, each position has been re-evaluated as to need, levels of responsibilities and duties. This review has resulted in the following changes: a full-time, regular Network Specialist position has been regraded to a full-time, limited-term IT Support Technician; a full-time, regular Accounting Technician position has been regraded to a full-time, limited-term Account Clerk; and a full-time, regular Lead Computer Operator has been regraded to a full-time regular Account Clerk position. In addition, a limited-term Department Secretary has been eliminated because the DUI

## CITY MANAGER'S MESSAGE

grant will expire on June 30th, and a limited-term Building Inspector has been added as a dedicated inspector for the Copper Mountain Project (entire cost covered by Sempra Energy). A part-time kennel worker has been added to support animal control services and a part-time, limited-term environmental technician has been added to support landfill operations. The total number of full-time employees is increased by one, to 154 due to a recent arbitrator's decision to reinstate an employee. There was no available vacant position. 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**

Capital Improvements/Projects have been budgeted at \$15,722,895, for all funds in the Final Budget. General Fund (\$515,000) projects are as follows: \$205,000 IT Hardware and Software, \$15,000 LA Water & Power building personal safety, \$50,000 Wash Down area at the fire department, \$125,000 City Fuel Tank Replacements, \$120,000 Whalen & Bravo Field Renovations. Utility Fund (\$3,340,000) projects; \$500,000 Water Tank Maintenance, \$150,000 Effluent Force Main, \$125,000 Fuel Tank Replacement, \$205,000 IT hardware and software, \$100,000 Oil Containment for Environmental Compliance, \$1,600,000 4kV Overhead System Equipment Replacement, \$60,000 Substation 3 Rebuild, \$600,000 Wood Pole Treatment & Replacement. Enterprise/Individual Fund Programs (\$7,662,500); \$50,000 Municipal Court Facility, \$600,000 Regional Training & Shooting Facility, \$300,000 Effluent Force Main (Army Corps & EPA grants), \$97,500 Canyon Road Extension, \$115,000 Crack Seal & Slurry Seal Program, \$400,000 Annual Pavement Program, Renewable Energy Station \$1,600,000 Bootleg Canyon Flood Control Phase II, \$4,000,000 Flood Control Master Plan. Transportation Funding (\$200,000); Annual Pavement Program. RDA Funding (\$583,895); \$60,000 Public Art Program, \$16,665 Crosswalk Safety Improvements, \$20,000 Street and Trail Striping/Safety Enhancements, and \$215,000 LADWP Building Personal Safety/Renovations and \$41,500 Festive Lighting & Flags – Nevada Way. Voter Approved Capital Improvement Fund (\$110,000); Flat Roof Maintenance.

Vehicle & Equipment Replacement Plan has been budgeted for \$475,000, all funds. General Fund (\$362,500); \$165,000 for Four Police Vehicles (includes 1 replacement mobile data terminal), \$45,000 Animal Control Vehicle Refurbishment, \$65,000 Boulder Creek Golf Carts, \$17,500 Boulder Creek share of Fairway Mower, \$30,000 Boulder Creek share of Rough Mower, \$40,000 Public Works Truck. Municipal Golf Course Surcharge Fund (\$152,500); \$65,000 Golf Carts and \$40,000 over-seeding equipment, \$17,500 Muni Course share of Fairway Mower, \$30,000 Muni Course share of Rough Mower.

### **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 2013 budget anticipates additional debt service payments for both Boulder Creek Golf Course and the Third Intake Project. This is consistent with the City's Financial Plan, which focuses on debt reduction, the funding of capital and the restoration of capital reserves.

### **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. All collective

## CITY MANAGER'S MESSAGE

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bargaining contracts (with the exception of the Electrical Division that expired June 30, 2011) expire June 30, 2012, and are in the process of renegotiations, so the actual impact of these settlements on the FY2013 Budget are not known at this time.

New solar lease revenues are a critical component of reducing the City's dependence upon the State's tax-based revenue structure and achieving the goal of long-term financial sustainability. These funds can help provide the necessary funding for essential services. The Hoover Dam bypass bridge opening has continued to have a significant impact on the City's public safety services. It has also been a major source of frustration for the City's residents as traffic along U.S. 93 has, at times, backed up from the Hacienda Casino to College Drive in Henderson. The widening project from Hacienda Casino to Nevada Highway is almost complete. The City is optimistic that the result will be positive and mitigate the original traffic issues. The impact on the City's first responders, especially, emergency medical services, must continue to be monitored, and it is likely that additional funding will be required in the future if current levels of service are to be maintained.

### **Other considerations:**

The current economic climate throughout the State of Nevada has required all local governments to be even more vigilant in identifying legislative actions that negatively impact our budgets as the State struggles to address its own revenue shortfalls.

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

Respectfully submitted,

Vicki G. Mayes  
City Manager

Shirley D. Hughes  
Finance Director

## 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. Twenty-two percent of the City's total represents the taxable assessed values of the top ten taxpayers.

<u>Taxpayer</u>	<u>Taxable Value</u>	<u>Percent of Total City</u>
Eldorado Energy LLC	\$76,510,085	16.41%
Nevada Solar One LLC	32,192,580	6.90%
Taihan Techren USA Co	4,554,014	0.97%
Caesar's Entertainment Corp	3,811,297	0.81%
Lido & Laila Paglia	2,337,761	0.50%
AMC Property Holdings LLC	2,285,184	0.49%
Gingerwood Mobile Home Park LLC	2,159,448	0.46%
Francis Carrington	1,859,235	0.39%
RPS Homes	1,842,647	0.39%
Elois Veltman	1,817,025	0.38%
<b>Total</b>	<b>\$129,369,276</b>	<b>27.76%</b>

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.

### **Basis for Budgeting**

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

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

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

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

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

## BUDGET GUIDE

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

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

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

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

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

Like most cities, Boulder City has another type of fund called Enterprise Funds, which exist on charges for the services provided in that fund. The Utility Fund, Aviation Fund, 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.

# PROPERTY TAXES

## Operating Ad Valorem Taxes

In Fiscal year 2012, the ad valorem tax rate was .260 which equates to \$2.60 per \$1,000 of taxable property value. The Fiscal year 2013 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 2012

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	679,606,383	1,941,732,522
2007-2008	752,160,390	2,149,029,685
2008-2009	751,133,100	2,146,094,570
2009-2010	667,318,996	1,906,625,703
2010-2011	527,534,882	1,507,242,520
2011-2012	510,495,001	1,502,302,865

## PROPERTY TAXES

### Property Tax Rates - Direct and Overlapping Governments

<b>Fiscal Year</b>	<b>City of Boulder City</b>	<b>State of Nevada</b>	<b>Clark County School District</b>	<b>Clark County</b>	<b>Special Districts</b>	<b>Total</b>
2001	0.2038	0.1500	1.3034	0.6527	0.2531	2.5630
2002	0.2038	0.1650	1.3034	0.6527	0.2531	2.5780
2003	0.2038	0.1500	1.3034	0.6352	0.1655	2.4579
2004	0.2038	0.1650	1.3034	0.6552	0.1655	2.4929
2005	0.2038	0.1700	1.3034	0.6502	0.1655	2.4929
2006	0.1844	0.1700	1.3034	0.6566	0.1655	2.4799
2007	0.2038	0.1700	1.3034	0.6566	0.1655	2.4993
2008	0.2038	0.1850	1.3034	0.6391	0.1485	2.4798
2009	0.2188	0.1800	1.3034	0.6541	0.0855	2.4418
2010	0.2600	0.1800	1.3034	0.6541	0.0855	2.4830
2011	0.2600	0.1800	1.3034	0.6541	0.0855	2.4830
2012	0.2600	0.1800	1.3034	0.6541	0.0855	2.4830

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

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

**Capital Projects 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.

- **Special Projects Fund** – This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.
- **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.
- **Land Improvement Fund** – This fund is used to account for financial resources to be used for the acquisition or development of land throughout the City.

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

- **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.

## FINANCIAL STRUCTURE

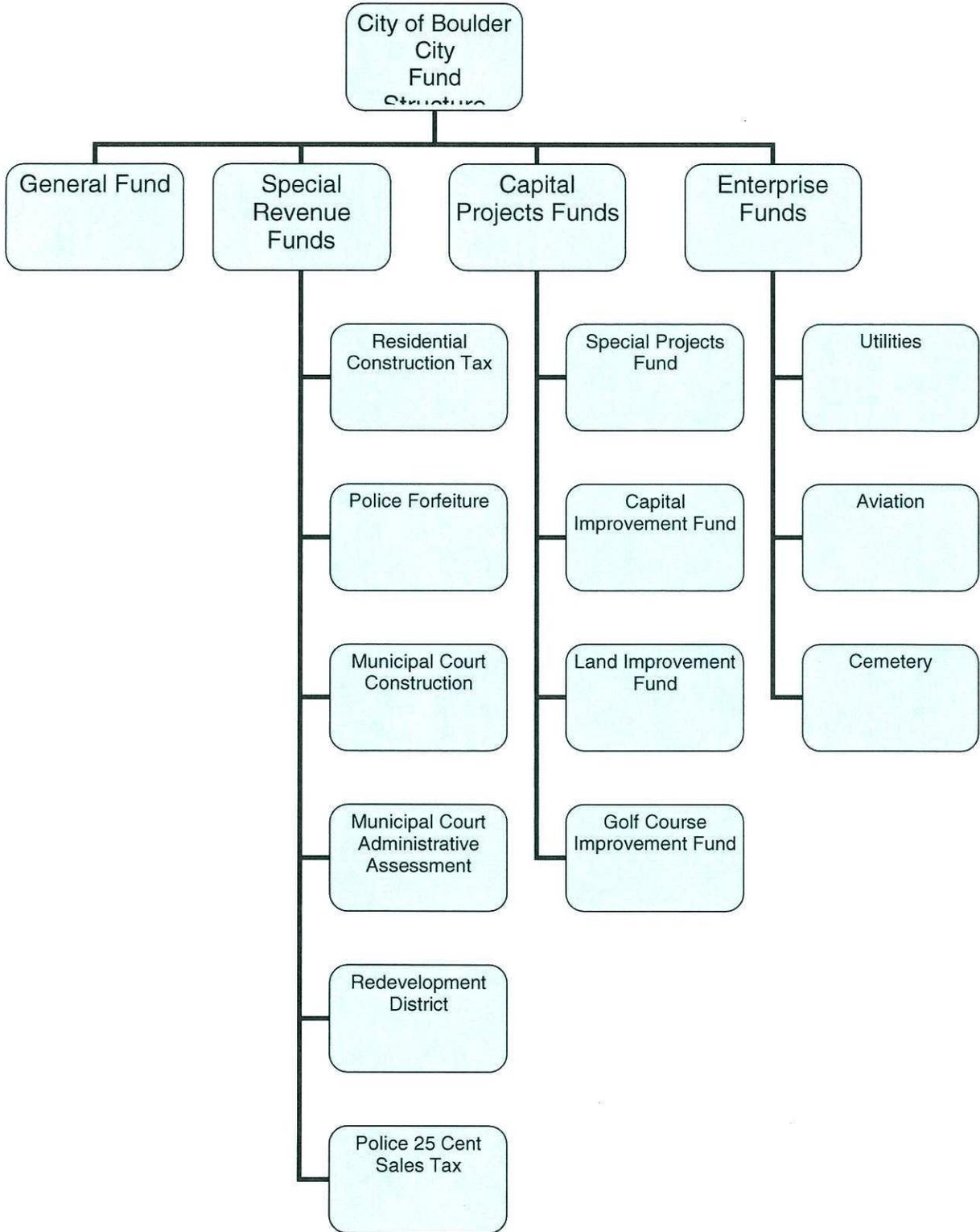
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- **Police Forfeiture Fund** – This fund was established in accordance with Nevada Revised Statutes NRS 179.1187 wherein forfeited property may be sold and the proceeds used for any lawful purposes by the police department except for ordinary operating expenses.
- **Municipal Court Construction Fee Fund** – This fund was established in accordance with Nevada Revised Statutes NRS 176.0611 authorizing the collection of an administrative assessment in the municipal court for the provision of court facilities.
- **Municipal Court Administrative Assessment Fund** – This fund was established in accordance with NRS 176.059 authorizing the collection of an administrative assessment in the municipal court for training and education of personnel, acquisition of capital goods, management and operational studies and audits.
- **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 four 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.

# FINANCIAL STRUCTURE



## BUDGET GUIDE

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

### **Budget Process**

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

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

### **Budget Adjustments**

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

### **Budget Policies and Goals**

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

## BUDGET GUIDE

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The largest single source of funding for the General Fund budget is the Consolidated Sales & Use Taxes. 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.

### THE BUDGET CALENDAR

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

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

## BUDGET GUIDE

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- March 1 Revised Discussion Draft to City Manager.
- March 15 Special Council Work session to review Manager's Proposed (Tentative) Budget, Operating & Capital Improvements and Land Management Plan.
- March 17 File Tentative Budget with City Clerk for consideration at April 10, 2012 meeting (materials to Clerk by March 24).
- April 12 Council approval of Tentative Budget (no later than 4/15/12 per NRS 354.596-1)
- April 14 File Tentative Budget with City Clerk, Clark County Clerk and Controller, and Nevada Dept. of Taxation. File notice of time and place budget hearing will be held.
- May 5 Publish notice of Public Hearing on the Budget (7-14 days prior) Obtain Affidavit of Publication.
- May 15 Special Council Meeting (3<sup>rd</sup> 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.

# IMPLEMENTING OUR VISION

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## **Vision for Boulder City**

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

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

### **Guiding Principles**

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

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

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

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

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

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

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

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

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

## IMPLEMENTING OUR VISION

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

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

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

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

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

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

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

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

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

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

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

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

The Annual Fiscal Year 2013 Budget incorporates the vision and priorities expressed by the Mayor, City Council, and the citizens of Boulder City. The Fiscal Year (FY) 2013 budget balances short-term needs and new fiscal constraints. Over the past several years, the City of Boulder City has initiated processes that have it looking to the future and planning for services, programs and facilities to meet the needs of the residents of the community. The most current budget process addressed both revenues and expenditures for its operating programs for an extended five-year period. The capital improvement program established a continuing five-year look at facility and equipment needs.

## IMPLEMENTING OUR VISION

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

The following Goals for Boulder City describes our community's values and aspirations and helps create an image of the kind of place its residents would like it to be over the next 20 years. It builds on the City's best characteristics and identifies changes that would improve the City overall. The Goals below are based upon information gathered from a community survey and a series of neighborhood meetings conducted, the Strategic Plan Vision adopted, the Master Plan adopted December 9, 2003 by City Council, as well as recent analysis of community issues, conditions, and goals. The development of the Annual Fiscal Year 2013 Budget took into consideration the following eleven goals:

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

## IMPLEMENTING OUR VISION

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### Budget Priorities

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

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

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

### COMMUNITY SAFETY:

The significant issues resulting in the priority are as follows:

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

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

#### Plans for Current Fiscal Year:

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

## IMPLEMENTING OUR VISION

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### **BALANCED ECONOMY:**

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

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

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

#### Plans for Current Fiscal Year:

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

### **TOURISM:**

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

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

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

#### Plans for Current Fiscal Year:

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

## IMPLEMENTING OUR VISION

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### **COMMUNITY SERVICES AND OBJECTIVES:**

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

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

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

#### Plans for Current Fiscal Year:

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

### **SMALL TOWN CHARACTER AND HISTORY:**

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

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

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

#### Plans for Current Fiscal Year:

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

### **CLEAN AND GREEN COMMUNITY:**

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

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

## IMPLEMENTING OUR VISION

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

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

### Plans for Current Fiscal Year:

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

### **RECREATION AND LEISURE:**

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

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

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

### Plans for Current Fiscal Year:

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

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

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

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

## IMPLEMENTING OUR VISION

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

Plans for Current Fiscal Year:

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

**ENVIRONMENT AND NATURAL RESOURCES:**

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

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

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

Plans for Current Fiscal Year:

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

**GROWTH CONTROL:**

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

## IMPLEMENTING OUR VISION

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

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

#### Plans for Current Fiscal Year:

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

### **MUNICIPAL FINANCE:**

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

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

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

#### Plans for Current Fiscal Year:

1. Develop contingencies for increasing general fund revenues.

# FINANCIAL POLICIES

## CITY OF BOULDER CITY'S COMPREHENSIVE FINANCIAL POLICIES

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

### Operating Management Policies

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

## FINANCIAL POLICIES

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

### Capital Management Policies

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

### Debt Management Policies

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

## FINANCIAL POLICIES

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

# FINANCIAL POLICIES

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## Reserve Policies

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

## Financial Reporting Policies

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

**SOURCES AND USES BY DEPARTMENT AND CATEGORY  
FISCAL YEAR 2013 BUDGET**

GENERAL FUND	Sources	USES BY CATEGORY				TOTAL
		Salaries	Benefits	Operating	Capital Outlay	
Funds Forward	\$4,366,631					\$ 4,366,631
REVENUE						
Ad Valorem Taxes	1,308,000					1,308,000
Room Tax	380,000					380,000
Licenses and Permits	1,485,000					1,485,000
Intergovernmental	8,715,000					8,715,000
Charges for Services	915,500					915,500
Fines and Forfeits	800,000					800,000
Golf Courses	3,165,000					3,165,000
Leased Property	7,019,464					7,019,464
Miscellaneous	93,500					93,500
Transfers In	2,205,000					2,205,000
Total Revenues	26,086,464					26,086,464
Total Sources	30,453,095					30,453,095
<b>EXPENDITURES</b>						
Mayor and City Council		58,738	19,205	31,000	-	108,943
City Clerk		224,042	93,199	156,785	-	474,026
City Attorney		195,310	74,006	212,565	-	481,881
City Manager		215,323	79,179	65,900	-	360,402
Personnel		92,196	35,593	133,500	-	261,289
Public Information Officer		18,720	2,187	26,600	-	44,507
Finance		443,687	185,264	37,500	-	666,451
Information Systems		144,421	60,857	1,122,058	60,000	1,387,336
Services and Supplies				1,403,204	-	1,403,204
Municipal Court		332,877	125,540	98,230	-	556,647
Police		2,981,042	1,575,429	889,614	165,000	5,611,085
Animal Control		150,932	58,514	23,160	45,000	277,606
Fire		2,045,995	987,556	408,234	-	3,441,785
Streets		523,417	221,013	184,211	-	928,641
Engineering		287,484	110,798	78,650	-	476,932
Public Works						
Administration		128,744	41,858	429,750	-	600,352
Landscaping		511,306	232,879	345,750	-	1,089,935
Building Maintenance		121,663	53,567	192,715	-	367,945
Municipal Golf Course		-	-	1,198,768	-	1,198,768
Recreation		914,265	286,087	299,799	-	1,500,151
Senior Citizens				266,421	-	266,421
Swimming Pool		295,035	65,145	118,915	-	479,095
Boulder Creek Golf Course		13,513	2,155	1,884,410	112,500	2,012,578
Community Dev. Admin.		123,147	37,437	11,058	-	171,642
Planning and Zoning		92,196	35,593	5,380	-	133,169

Building Inspection		122,722	47,433	21,200	-	191,355
Limited Term Inspector		34,250	14,753	22,997		72,000
Other Appropriations				3,914,232		3,914,232
Total Expenditures		10,071,025	4,445,247	13,622,607	342,500	28,481,378
Total Reserves						1,971,717
Total Uses						\$30,453,095

**SOURCES AND USES BY DEPARTMENT AND CATEGORY  
FISCAL YEAR 2013 BUDGET**

UTILITY FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other	
Funds Forward	\$ 6,396,507						\$ 6,396,507
REVENUE							
Property Tax	550,000						550,000
Electric Billings	14,150,000						14,150,000
Water Billings	6,500,000						6,500,000
Sewer Billings	1,400,000						1,400,000
Refuse Billings	850,000						850,000
Landfill Receipts	372,500						372,500
Penalties	100,000						100,000
Hook Up Fees	53,500						53,500
Miscellaneous	2,710,000						2,710,000
Total Revenues	26,686,000						26,686,000
Total Sources	33,082,507						33,082,507
<b>EXPENDITURES</b>		3,538,729	17,528,016	3,990,000	3,891,306	2,159,000	31,107,051
Total Expenditures		3,538,729	17,528,016	3,990,000	3,891,306	2,159,000	31,107,051
Total Reserves							\$ 1,975,456
Total Uses							\$ 33,082,507

**SOURCES AND USES BY DEPARTMENT AND CATEGORY  
FISCAL YEAR 2013 BUDGET**

CEMETERY FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other	
Funds Forward	\$ 396,541						\$ 396,541
REVENUE							
Sale of Lots	34,000						34,000
Opening & Closing	25,000						25,000
Other	12,000						12,000
Interest	1,500						1,500
Total Revenues	72,500						72,500
Total Sources	469,041						469,041
<b>EXPENDITURES</b>							
Total Expenditures		-	26,500	-		46,000	72,500
Total Reserves							396,541
Total Uses							\$ 469,041

AVIATION FUND	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other	
Funds Forward	\$ 714,863						\$ 714,863
REVENUE							
Rents and Royalties	472,235						472,235
FAA Grant	1,800,000						1,800,000
Total Revenues	2,272,235						2,272,235
Total Sources	2,987,098						2,987,098
<b>EXPENDITURES</b>							
Total Expenditures		216,422	164,352	1,890,000	-	-	2,270,774
Total Reserves							716,324
Total Uses							\$ 2,987,098

**SOURCES AND USES BY DEPARTMENT AND CATEGORY  
FISCAL YEAR 2013 BUDGET**

RESIDENTIAL CONSTRUCTION TAX	Sources	USES BY CATEGORY					TOTAL
		Salaries	Benefits	Operating	Capital Outlay	Other	
Funds Forward	\$74,294						\$74,294
REVENUE							
Residential Construction Tax	3,000						3,000
Transfers In	-						-
Total Revenues	3,000						3,000
Total Sources	77,294						77,294
<b>EXPENDITURES</b>							
Other Appropriations		-	-	-		39,000	39,000
Total Expenditures		-	-	-		39,000	39,000
Total Reserves							38,294
Total Uses							\$77,294

POLICE FORFEITURE FUND	Sources	USES BY CATEGORY					TOTAL
		Salaries	Benefits	Operating	Capital Outlay	Other	
Funds Forward	\$ 92,050						\$ 92,050
REVENUE							
Miscellaneous	-						-
Transfers In	-						-
Total Revenues	-						-
Total Sources	92,050						92,050
<b>EXPENDITURES</b>							
Public Safety Expense		-	-	92,050		-	92,050
Total Expenditures		-	-	-		-	-
Total Reserves							0
Total Uses							92,050

**SOURCES AND USES BY DEPARTMENT AND CATEGORY  
FISCAL YEAR 2013 BUDGET**

MUNICIPAL COURT CONSTRUCTION	Sources	USES BY CATEGORY					TOTAL
		Salaries	Benefits	Operating	Capital Outlay	Other	
Funds Forward	\$21,454						\$ 21,454
REVENUE							
Fines and Forfeits	50,000						50,000
Transfers In	-						-
Total Revenues	50,000						50,000
Total Sources	71,454						71,454
<b>EXPENDITURES</b>							
Judicial		-	-	-	50,000		50,000
Total Expenditures		-	-	-	50,000		50,000
Total Reserves							21,454
Total Uses							\$ 71,454

MUNI. COURT ADMIN. ASSMNT.	Sources	USES BY CATEGORY					TOTAL
		Salaries	Benefits	Operating	Capital Outlay	Other	
Funds Forward	\$344,335						\$344,335
REVENUE							
Fines and Forfeits	75,000						75,000
Transfers In	-						-
Total Revenues	75,000						75,000
Total Sources	419,335						419,335
<b>EXPENDITURES</b>							
Judicial				88,373			88,373
Operating Transfer Out		-	-	-		-	-
Total Expenditures		-	-	88,373			88,373
Total Reserves							330,962
Total Uses							\$ 419,335

**SOURCES AND USES BY DEPARTMENT AND CATEGORY  
FISCAL YEAR 2013 BUDGET**

POLICE 1/4 CENT SALES TAX	Sources	USES BY CATEGORY				TOTAL
		Salaries	Benefits	Operating	Capital Outlay	
Funds Forward	\$14,335					\$ 14,335
REVENUE						
Sales Tax - .25	600,000					600,000
Transfers In	70,689					70,689
Total Revenues	670,689					670,689
Total Sources	685,024					685,024
<b>EXPENDITURES</b>						
Public Safety		396,245	256,679	32,100	-	685,024
Total Expenditures		396,245	256,679	32,100	-	685,024
Total Reserves						0
Total Uses						\$ 685,024

**SOURCES AND USES BY DEPARTMENT AND CATEGORY  
FISCAL YEAR 2013 BUDGET**

REDEVELOPMENT AUTHORITY	Sources	USES BY CATEGORY				TOTAL
		Salaries	Benefits	Operating	Capital Outlay	
Funds Forward	\$ 2,874,783					\$ 2,874,783
REVENUE						
Interest Earnings	1,500					1,500
Property Tax	650,000					650,000
Total Revenues	651,500					651,500
Total Sources	3,526,283					3,526,283
<b>EXPENDITURES</b>						
Redevelopment Projects		-	-	-	353,165	353,165
Operating Expenses		-	-	369,373	-	369,373
Total Expenditures		-	-	369,373	353,165	722,538
Total Reserves						2,653,745
Total Uses						\$ 3,526,283

**SOURCES AND USES BY DEPARTMENT AND CATEGORY  
FISCAL YEAR 2013 BUDGET**

SPECIAL PROJECTS FUND	Sources	USES BY CATEGORY				TOTAL
		Salaries	Benefits	Operating	Capital Outlay	
Funds Forward	\$ 2,462,740					\$ 2,462,740
<b>REVENUE</b>						
Taxes	120,000					120,000
Federal Grants	1,086,094					1,086,094
State Shared Revenues	0					0
Local Government Grants	7,212,500					7,212,500
Operating Transfers In	474,738					474,738
Total Revenues	8,893,332					8,893,332
<b>Total Sources</b>	<b>11,356,072</b>					<b>11,356,072</b>
<b>EXPENDITURES</b>						
Recreation		-	-	-	140,000	140,000
Community Development		-	-	-	186,094	186,094
General Government		-	-	-	385,738	385,738
Police and Fire		-	-	-	1,600,000	1,600,000
Public Works		-	-	-	7,441,560	7,441,560
		-	-	-	-	-
Total Expenditures		-	-	-	9,753,392	9,753,392
Total Reserves						1,602,680
<b>Total Uses</b>						<b>\$11,356,072</b>

**SOURCES AND USES BY DEPARTMENT AND CATEGORY  
FISCAL YEAR 2013 BUDGET**

CAPITAL IMPROVEMENT FUND	Sources	USES BY CATEGORY				TOTAL
		Salaries	Benefits	Operating	Capital Outlay	
Funds Forward	\$ 2,432,220					\$ 2,432,220
REVENUE						
Interest Earnings	5,000					5,000
Leases	1,709,441					1,709,441
Land Sales	-					-
Total Revenues	1,714,441					1,714,441
Total Sources	4,146,661					4,146,661
<b>EXPENDITURES</b>						
		-	-	-		-
Operating Transfers Out		-	-	2,463,688		2,463,688
Total Expenditures		-	-	-		-
Total Reserves						1,682,973
Total Uses						\$ 4,146,661

**SOURCES AND USES BY DEPARTMENT AND CATEGORY  
FISCAL YEAR 2013 BUDGET**

TOTAL ALL FUNDS	Sources	USES BY CATEGORY					TOTAL
		Personnel Services	Operating	Capital Outlay	Debt Service	Other	
Funds Forward	\$ 20,293,975						\$20,293,975
REVENUE							
Ad Valorem Taxes	1,958,000						1,958,000
Other Taxes	1,100,000						1,100,000
Licenses and Permits	1,488,000						1,488,000
Intergovernmental	17,563,594						17,563,594
Charges for Services	24,997,235						24,997,235
Golf Courses	3,165,000						3,165,000
Fines and Forfeits	925,000						925,000
Miscellaneous/Leases	11,390,405						11,390,405
Total Revenues	62,587,234						62,587,234
Total Sources	82,881,209						82,881,209
<b>EXPENDITURES</b>		18,957,128	27,939,768	15,303,392	4,673,045	2,539,755	69,413,088
Total Expenditures		18,957,128	27,939,768	15,303,392	4,673,045	2,539,755	69,413,088
Total Reserves							13,468,121
Total Uses							\$82,881,209

## PERSONNEL OVERVIEW

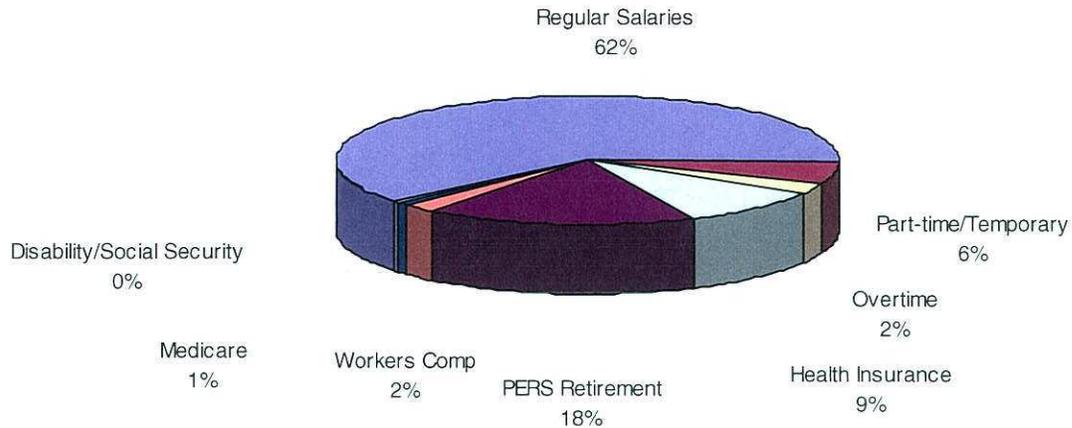
### PERSONNEL RECAP

#### FY 2011 THROUGH FY 2013

<u>Full-Time Positions:</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>CHANGE</u>	<u>FY 2013</u>
<b>DEPARTMENT</b>				
City Manager	2	2		2
City Clerk	3	3		3
Finance and Information Systems	8	8		8
City Attorney	2	2		2
Personnel	1	1		1
Public Information and BCTV	1	0		0
Central Services	0	0	+1	1
Municipal Court	4	4		4
Police	43	42		42
Fire	20	22		22
Animal Control	3	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	2	1		1
Planning	1	1		1
Building Inspection and Code Enforcement	1	2		2
<b>TOTAL GENERAL FUND</b>	<b>123</b>	<b>122</b>	<b>+1</b>	<b>123</b>
Electric and Utility Administration	13	13		13
Water and Wastewater	10	10		10
Utility Billing and Collection	5	5		5
Sanitation	0	0	+1	1
Airport	2	2		2
<b>TOTAL FULL-TIME</b>	<b>153</b>	<b>152</b>	<b>+2</b>	<b>154</b>
 <b><u>Part-Time/Temporary Positions:</u></b>				
City Council	5.00	5.00		5.00
Municipal Court	2.50	1.50		1.50
BCTV	0	.25		0.25
Police	3.16	3.16		3.16
Fire	4.43	3.43		3.43
Public Works Administration	0.50	0.50		0.50
Recreation and Golf	23.08	22.08		22.08
Community Development	0.25	0.25		0.25
Electric	0.50	0.50		0.50
Utility Billing and Collection	1.50	1.50		1.50
<b>TOTAL ALL OTHER</b>	<b>40.92</b>	<b>38.17</b>		<b>38.17</b>
 <b>TOTAL POSITIONS</b>	 <b>193.92</b>	 <b>190.17</b>	 <b>+2</b>	 <b>192.17</b>

# CONSOLIDATED BUDGET SUMMARY

## FY 2013 Budgeted Salaries and Benefits

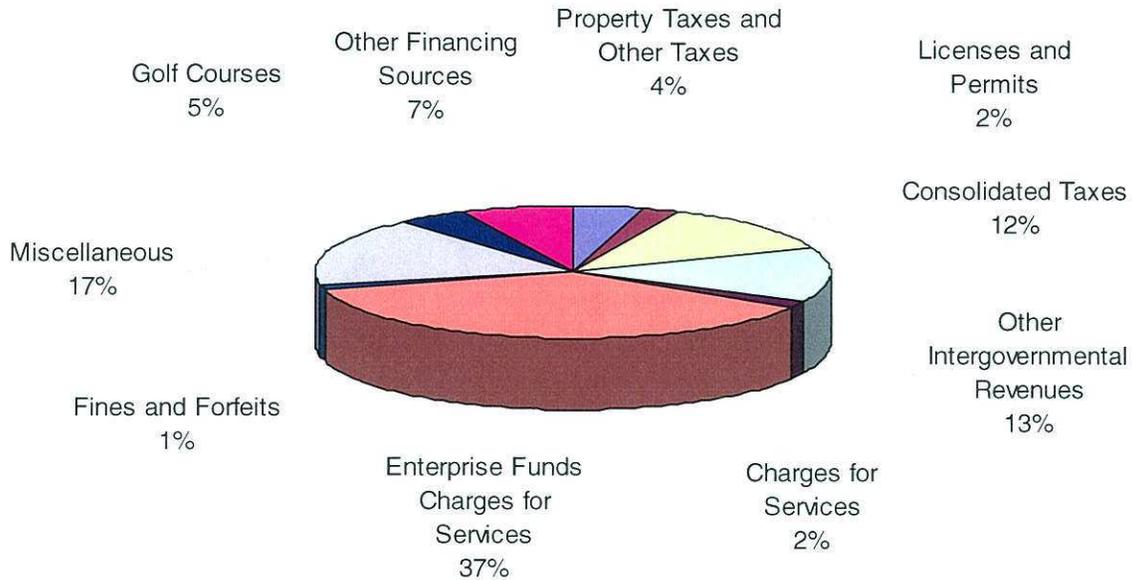


Pay/Benefit Type	General	Police	Utility	Airport	Other	Total
	Fund	Sales Tax	Fund	Fund	Funds	
<b>Salaries &amp; Wages</b>						
Regular Salaries	\$ 8,867,358	\$ 396,245	\$2,313,106	\$155,493	\$61,546	\$11,793,748
Part-time/Temporary	936,651	-	135,454	-	40,375	1,112,480
Overtime	333,652	-	127,600	-	5,000	466,252
Sub-Total	10,137,661	396,245	2,576,160	155,493	106,921	13,372,480
<b>Benefits</b>						
Health Insurance	1,334,760	72,666	347,716	22,868	22,101	1,800,111
PERS Retirement	2,628,590	156,479	550,154	33,431	22,966	3,391,620
Workers Comp	326,263	21,402	40,988	2,405	1,981	393,039
Medicare	132,286	6,136	33,316	2,225	1,473	175,436
Disability/Social Security	50,106	0	3,231	-	-	53,337
Sub-Total	4,472,005	256,683	975,405	60,929	48,521	5,813,543
Total	\$14,609,666	\$ 652,928	\$3,551,565	\$216,422	\$ 155,442	\$19,186,023

## CONSOLIDATED BUDGET SUMMARY

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

### Total City Budget Revenues By Category Fiscal Year 2013 - \$68.3 Million

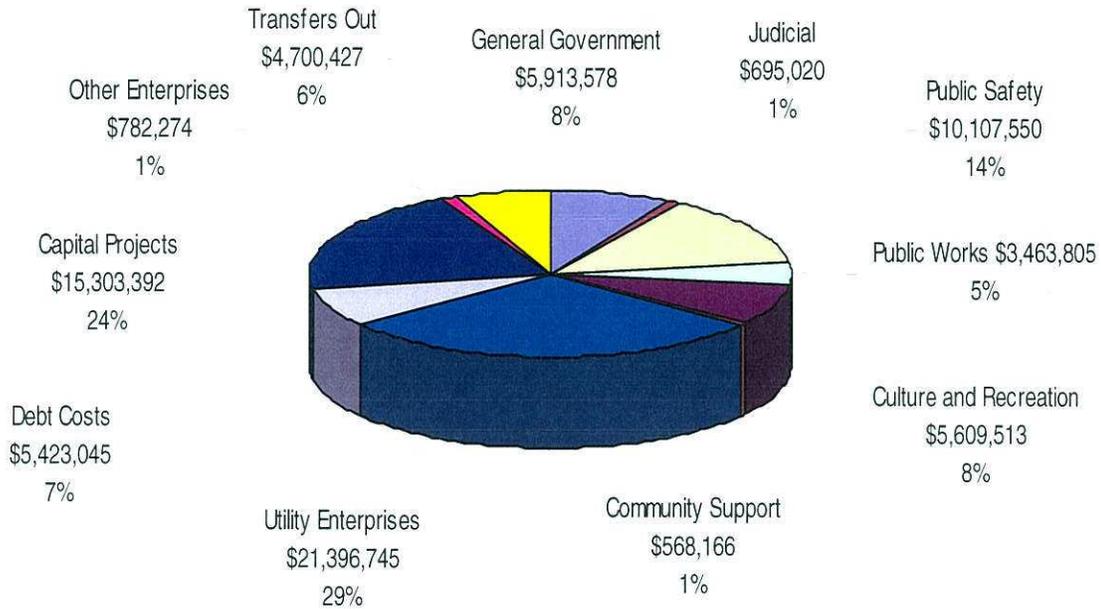


	2010-11 Actual	2011-12 Actual Unaudited	2012-13 Budget	% Change
<b>Consolidated Revenues</b>				
Property Taxes and Other Taxes	\$3,187,695	\$2,936,350	\$3,058,000	4.1%
Licenses and Permits	1,315,593	1,807,000	1,488,000	-17.7%
Consolidated Taxes	7,968,549	7,780,000	8,350,000	7.3%
Other Intergovernmental Revenues	3,531,585	11,998,635	9,213,594	-23.2%
Charges for Services	1,069,686	1,020,020	1,028,000	0.8%
Enterprise Funds Charges for Services	22,891,214	24,924,069	24,997,235	0.3%
Fines and Forfeits	920,647	961,842	925,000	-3.8%
Miscellaneous	5,467,963	16,934,487	11,390,405	-32.7%
Golf Courses	2,976,415	3,295,000	3,165,000	-3.9%
Other Financing Sources	2,336,242	3,200,000	4,700,427	46.9%
<b>Revenue Total</b>	<b>\$51,665,589</b>	<b>\$74,857,403</b>	<b>\$68,315,661</b>	<b>-8.7%</b>

## CONSOLIDATED BUDGET SUMMARY

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

### Total City Expenditures FY 2013 Budget - \$73.9 Million

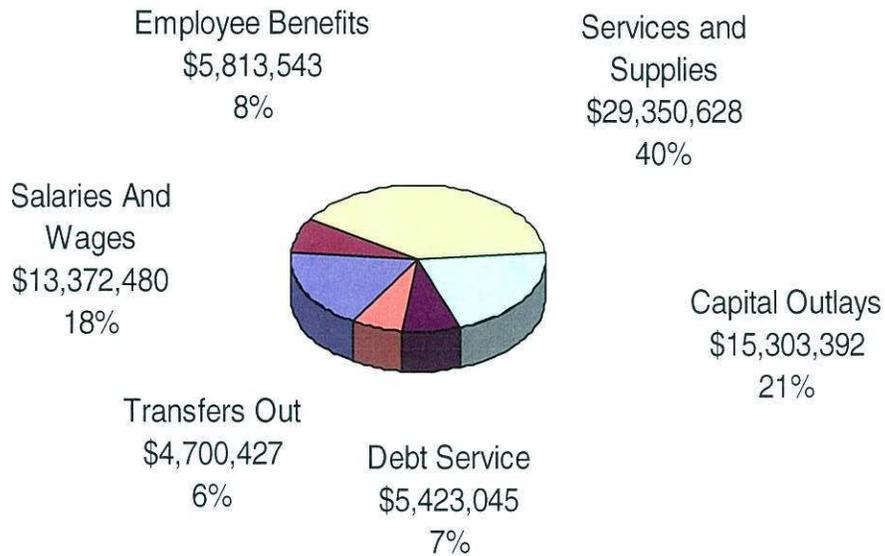


Consolidated Expenditures	2010-11	2011-12	2012-13	%
	Actual	Actual- Unaudited	Budget	
General Government	\$ 4,052,393	\$ 5,066,292	\$ 5,913,578	16.7%
Judicial	615,843	804,961	695,020	-13.7%
Public Safety	9,213,042	9,536,717	10,107,550	6.0%
Public Works	3,277,136	3,617,335	3,463,805	-4.2%
Culture and Recreation	4,822,646	5,384,840	5,609,513	4.2%
Community Support	462,445	644,027	568,166	-11.8%
Utility Enterprise	17,018,843	20,560,222	21,396,745	4.1%
Other Enterprises	814,251	691,164	782,274	13.2%
Debt and Interest Costs	5,373,484	5,421,332	5,423,045	0.0%
Capital Projects	2,481,746	12,380,071	15,303,392	23.6%
Transfer Out	3,432,977	9,996,677	4,700,427	-53.0%
<b>Expenditure Total</b>	<b>\$ 51,564,806</b>	<b>\$ 74,103,638</b>	<b>\$ 73,963,515</b>	<b>-0.2%</b>

## CONSOLIDATED BUDGET SUMMARY

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

### Total City Expenditures By Category- Unaudited Fiscal Year 2013 Budget - \$73.9 Million



Consolidated Expenditures	2010-11	2011-12	2012-13 Budget	Percent Change
	Actual	Actual Unaudited		
Salaries And Wages	12,737,031	12,855,821	13,372,480	4.0%
Employee Benefits	5,516,863	5,696,586	5,813,543	2.1%
Services and Supplies	22,022,705	27,753,151	29,350,628	5.8%
Capital Outlays	2,481,746	12,380,071	15,303,392	23.6%
Debt Service	5,373,484	5,421,332	5,423,045	0.0%
Transfers Out	3,432,977	9,996,677	4,700,427	-53.0%
<b>Expenditure Total</b>	<b>51,564,806</b>	<b>74,103,638</b>	<b>73,963,515</b>	<b>-0.2%</b>

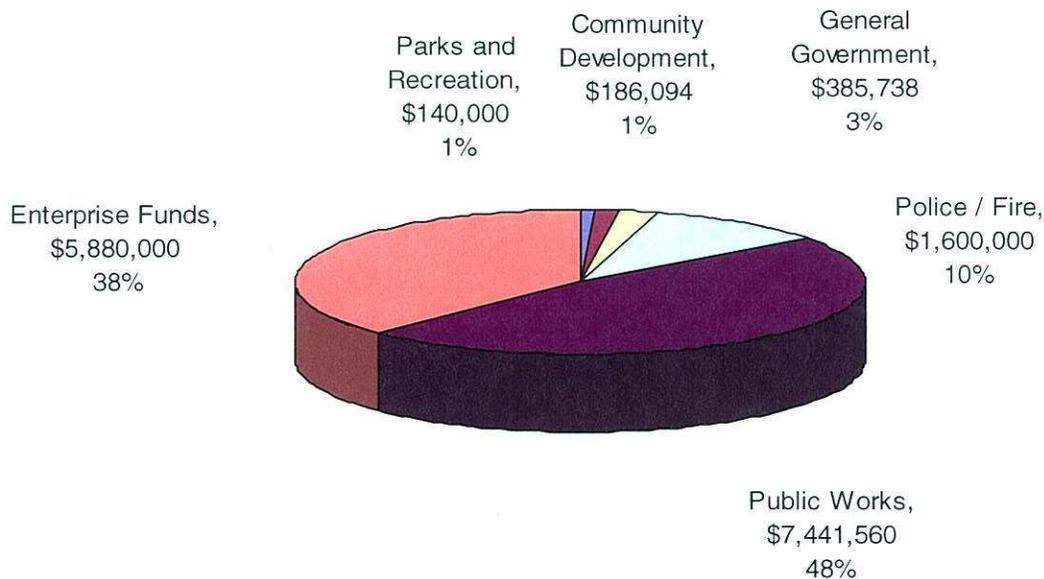
# CONSOLIDATED BUDGET SUMMARY

## CAPITAL IMPROVEMENTS AND PROJECTS

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

The Annual Fiscal Year 2013 Budget for the Special Projects Fund is \$15.6 million. Additional information regarding the Special Projects Fund is discussed in the City Funds section later in this Budget document. The fiscal year 2013 Special Projects Fund Budget totals \$15.6 million which represents an decrease of \$7.1 million or 31% from the fiscal year 2012 Annual Special Projects Fund Budget of \$22.7 million.

### Capital Improvement Projects FY 2013 - Budget - \$15.6 Million



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

## CONSOLIDATED BUDGET SUMMARY

The major Capital Projects components are summarized as follows:

<b>SUMMARY OF THE CAPITAL IMPROVEMENTS PROGRAM (CIP) BY DEPARTMENT</b>			
	<b>Fiscal Year 2012 Actual Unaudited</b>	<b>Fiscal Year 2013 Annual Budget</b>	<b>Change Between Fiscal Year 2012-2013</b>
Parks and Recreation	\$17,000	\$140,000	\$123,000
Community Development	\$148,090	\$186,094	\$38,004
General Government	\$424,400	\$385,738	(\$38,662)
Police / Fire	\$1,945,000	\$1,600,000	(\$345,000)
Public Works	\$10,451,372	\$7,441,560	(\$3,009,812)
Enterprise Funds	\$9,755,920	\$5,5580,000	(\$3,875,920)
<b>TOTAL</b>	<b>\$22,741,782</b>	<b>\$15,633,392</b>	<b>(\$7,108,390)</b>

Highlights of the fiscal year 2013 Special Project Fund budget are as follows for each department.

### **Parks and Recreation**

The Fiscal Year 2013 CIP budget for the Parks and Recreation Section is \$140,000. The Whalen and Bravo Fields Renovation continues with the replacement of the dugouts. Additional grading and retaining wall improvements are included.

### **Community Development**

New ADA Sidewalk improvements are budgeted for \$116,400. New ADA Pool improvements will also be completed.

### **General Government**

Capital Improvements to City Buildings and miscellaneous improvements are estimated at \$385,738. General government projects and City building repairs, renovations, and miscellaneous improvements.

### **Police / Fire**

The Fiscal Year 2013 CIP budget for the Police and Fire Departments is \$1,600,000 to build a regional training and shooting facility.

### **Public Works**

The Fiscal Year 2013 CIP budget for the Public Works Department is \$7,441,560. The Clark County Regional Flood Control District provides funding for the construction and maintenance of major flood control facilities shown in the City's master plan. The City has design plans for flood control facilities that will be complimented by the installation of a detention basin, outfall pipe, culverts and drainage channels.

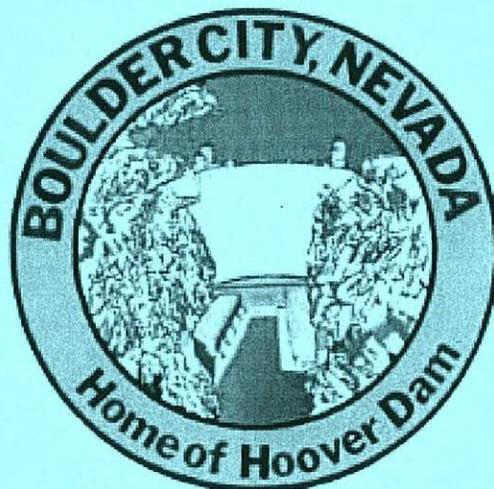
## **CONSOLIDATED BUDGET SUMMARY**

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An additional \$1,600,000 is provided for the Bootleg Detention Basin System. Pavement reconstruction and fog seal/micropave programs have been funded for \$795,000. Flood Control Master Plan Facilities have been funded for \$4,000,000.

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# GENERAL FUND



## GENERAL FUND

### GENERAL FUND SUMMARY

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

	ACTUAL FY 10	ACTUAL FY 11	ACTUAL UNAUDITED FY 12	BUDGET FY 13	% CHANGE
<b>REVENUES:</b>					
Property Taxes	1,210,587	1,340,878	1,210,580	1,308,000	7.4%
Room Taxes	339,051	378,197	400,000	380,000	-5.3%
Licenses & Permits	1,575,765	1,307,593	1,792,000	1,485,000	-20.7%
Consolidated Sales/Use	7,627,245	7,968,549	7,780,000	8,350,000	6.8%
Fuel/Other Taxes	266,236	376,684	399,600	365,000	-9.5%
Boulder City Golf Courses	1,135,813	2,976,415	3,295,000	3,165,000	-4.1%
Other Charges for Services	909,448	942,545	911,500	915,500	0.4%
Fines & Fees	775,981	806,497	850,000	800,000	-6.3%
Interest on Investments	12,713	14,646	60,000	8,000	-100%
Gravel Pit Royalties	451,127	371,334	450,000	0	-100%
Leases	3,690,975	3,936,719	13,344,024	7,019,464	-90.1%
Miscellaneous	664,238	228,996	65,500	85,500	23.4%
Transfers In	2,296,000	2,205,000	2,285,000	2,205,000	-3.6%
<b>TOTAL</b>	<b>20,905,179</b>	<b>22,854,053</b>	<b>32,843,204</b>	<b>26,086,464</b>	<b>-25.9%</b>
<b>EXPENDITURES:</b>					
General Government	3,816,770	3,499,692	4,375,502	5,191,040	15.7%
Judicial	519,365	452,169	677,725	556,647	-21.8%
Public Safety	8,952,181	8,511,558	8,895,443	9,330,476	4.7%
Public Works	3,133,791	3,227,136	3,617,335	3,463,805	-4.4%
Culture & Recreation	3,081,620	4,799,030	5,198,233	5,457,013	4.7%
Community Support	541,335	462,445	644,027	568,166	-13.4%
Debt/Restricted Reserve	987,900	1,482,178	7,849,227	3,914,233	
<b>TOTAL EXPENDITURES:</b>	<b>21,032,962</b>	<b>22,434,208</b>	<b>31,257,490</b>	<b>28,481,378</b>	<b>-9.7%</b>
<b>Excess of Revenues over Expenditures</b>	<b>(127,783)</b>	<b>419,845</b>	<b>1,585,714</b>	<b>(2,394,914)</b>	
<b>FUND BALANCE, BEG</b>	<b>2,488,855</b>	<b>2,361,072</b>	<b>2,780,917</b>	<b>4,366,631</b>	
<b>FUND BALANCE, ENDING</b>	<b>2,361,072</b>	<b>2,780,917</b>	<b>4,366,631</b>	<b>1,971,717</b>	

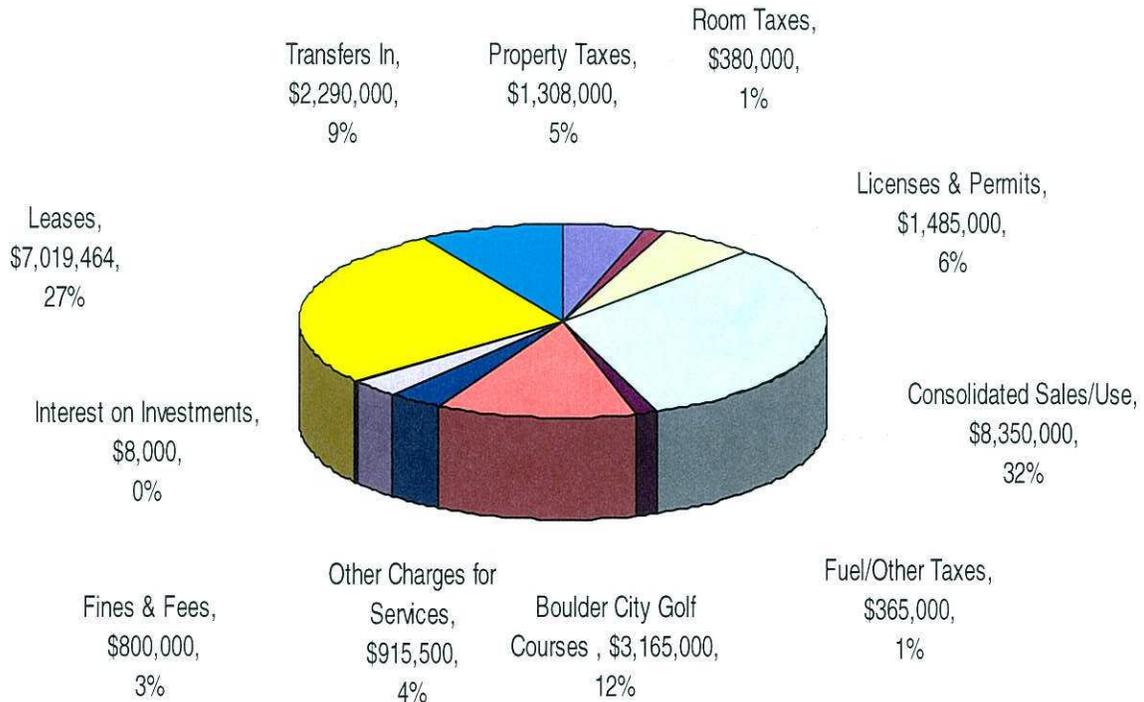
## GENERAL FUND

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

### REVENUES

The revenues to pay for these services are comprised of tax dollars, such as Sales Tax and Property Tax, but also include fees from licenses and permits, fines, land lease revenues, and a variety of other sources. The Annual Fiscal Year 2013 Budget for the General Fund is \$26.1 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 80 percent of the total General Fund revenue. The following chart reflects the revenues distribution.

### Budgeted General Fund Revenues FY 2013 - \$26.1 Million



## GENERAL FUND

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### **Property Tax**

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

### **Room Tax**

Hotel/Motel occupancy tax levied for tourism development. Room tax revenues are derived from guests that stay at hotels and motels within the city. Room tax rates are 7% for facilities with less than 100 rooms and 9% for facilities with over 100 rooms available. A small amount of revenue growth is possible with an increase in tourists into the Clark County area. (1%)

### **Licenses and Permits**

Revenues generated for business, liquor and other licenses, building permits, also franchise fees for gas, phone, and cable television companies. Small increases are expected from licenses and permit fees in the future. Franchise fees from various utility companies offering services to Boulder City residents and businesses make up the bulk of the revenues in this category. Franchise fees contracts are negotiated and small increases can be expected. Business and liquor licenses are a steady source of revenue due to renewals. Building and other various permits are also included in the revenue totals. Overall growth in this category is expected to be gradual and stable. (6%)

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

Sales taxes are collected throughout the State of Nevada on purchases of goods and products. Rates vary by county, currently Clark County requires a 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 rapidly. (32%)

### **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. (4%)

### **Fines and Forfeits**

Fines are made up court assessments, which serve as punishment for traffic and criminal mischief in Boulder City. (3%)

### **Interest Earnings**

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

## GENERAL FUND

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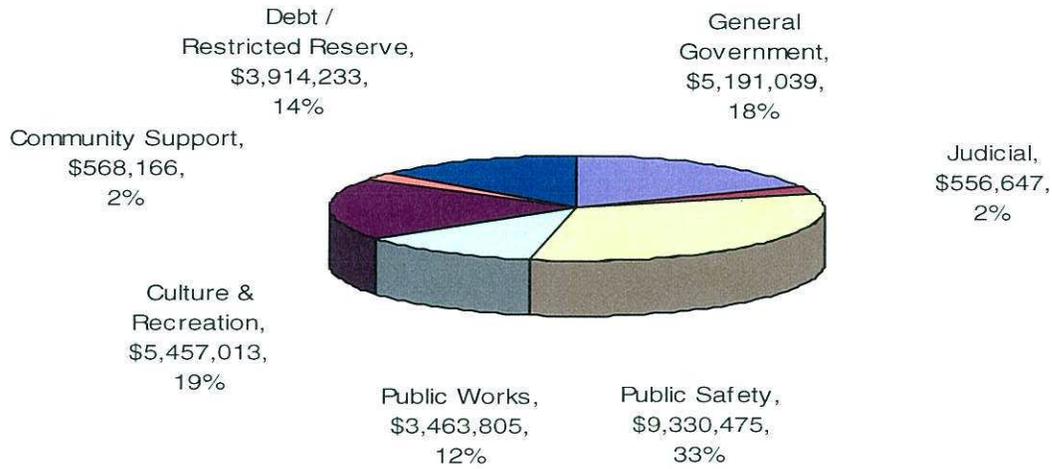
### **Property Leases**

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

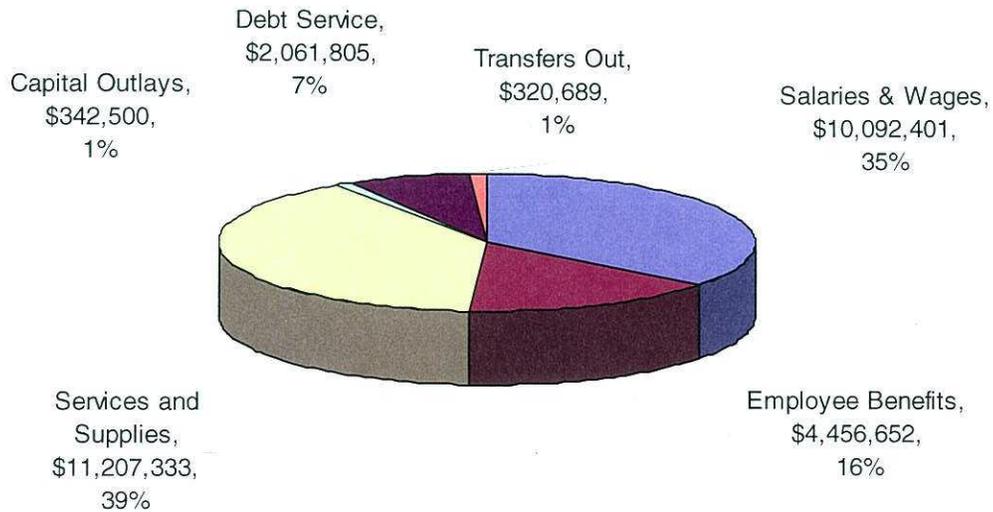
### **Transfers In**

A transfer in is due from a number of different Funds. (9.0%)

**Budgeted General Fund Expenditures  
FY 2013 - \$28.5 Million**



**Budgeted General Fund Expenditures  
FY 2013 - \$28.5 Million**

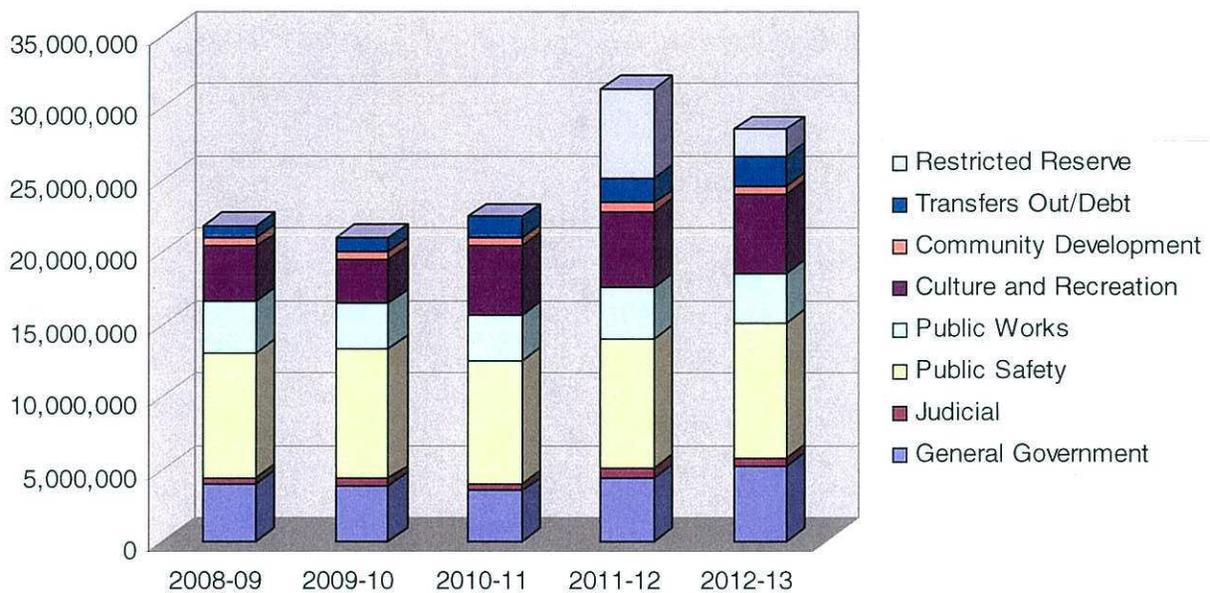


# GENERAL FUND

## Expenditure Trend Summary

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

## General Fund Expenditures Trend



	2008-09	2009-10	2010-11	2011-12	2012-13	Percent
<b>General Fund</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Unaudited Budget</b>	<b>Change</b>
General Government	3,984,590	3,816,770	3,499,692	4,375,502	5,191,039	18.6%
Judicial	466,974	519,365	452,169	677,725	556,647	-17.9%
Public Safety	8,556,809	8,952,181	8,511,558	8,895,441	9,330,475	4.9%
Public Works	3,579,580	3,133,791	3,227,136	3,617,335	3,463,805	-4.2%
Culture and Recreation	3,794,683	3,081,620	4,799,030	5,198,233	5,457,013	5.0%
Community Development	657,582	541,335	462,445	644,027	568,166	-11.8%
Transfers Out/Debt	739,330	987,900	1,482,178	1,680,027	2,002,428	19.2%
Restricted Reserve	0	0	0	6,169,200	1,911,805	
<b>Expenditure Total</b>	<b>21,779,548</b>	<b>21,032,962</b>	<b>22,434,208</b>	<b>31,257,490</b>	<b>28,481,378</b>	<b>-8.9%</b>

## GENERAL FUND

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### **EXPENDITURES**

#### **General Government**

Expenditures for the Mayor and City Council; Administration consisting of the City Clerk, City Manager, City Attorney, Personnel, Public Information, Finance, Information Systems, and Central Services. (18%)

#### **Judicial**

Expenditures for Municipal Court. (2%)

#### **Public Safety**

Expenditures for the Police Department, the Fire Department, and the Animal Control Department. (33%)

#### **Public Works**

Expenditures for Highways and Streets, Engineering, Public Works Administration, Landscaping, and Building Maintenance. (12%)

#### **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. (19%)

#### **Community Support**

Expenditures for Community Development Administration, Planning and Zoning, Building Inspection and Code Enforcement, and Urban Design. (2%)

#### **Transfers Out**

Expenditure to pay for Golf Course Debt Service and accelerated debt payments. (7%)

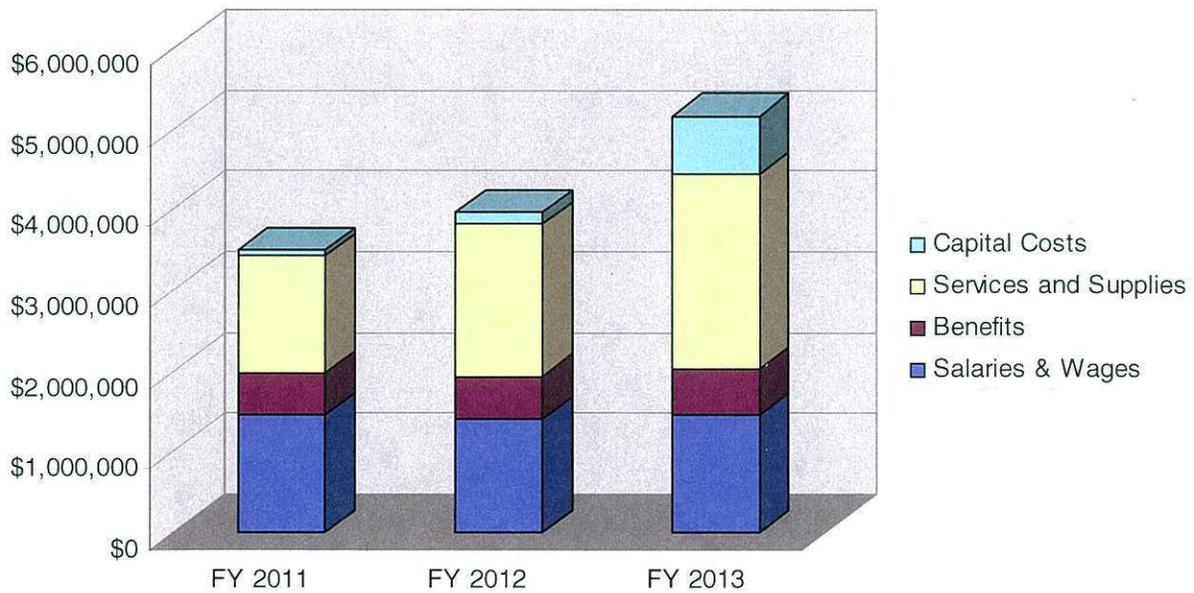
#### **Restricted Reserve**

Budgetary reserve set aside for specific reasons. (7%)

## GENERAL FUND – GENERAL GOVERNMENT

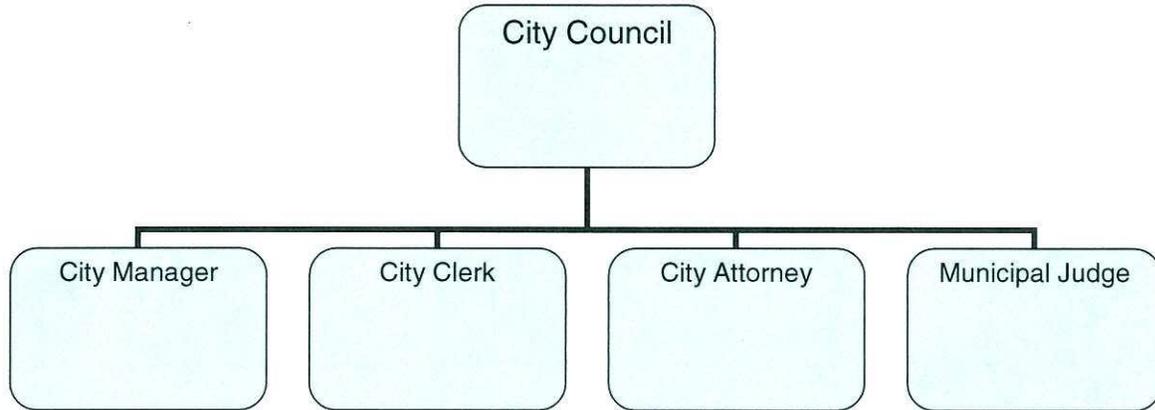
	2010-11	2011-12	2012-13	Percent
General Government	Actual	Actual- Unaudited	Budget	Change
Salaries & Wages	\$1,456,403	1,411,877	1,459,073	3.3%
Employee Benefits	517,633	530,252	576,248	8.7%
Operations	1,454,395	1,874,938	2,397,218	27.9%
Capital	71,265	148,589	735,000	394.7%
<b>Expenditure Total</b>	<b>\$3,499,696</b>	<b>3,965,656</b>	<b>5,167,539</b>	<b>30.3%</b>

### General Government Expenditures



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

# 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

- 1 Provide a high level of public safety during current challenges such as the bridge opening, and continue to proactively plan for the increased traffic flow.
- 2 In April 2011, the City Council adopted a formal Financial Plan that focused on debt reduction and rebuilding capital reserves. The plan includes: 1) Elimination of General Fund debt; 2) Restore adequate capital reserves in the General Fund; 3) Reduce Utility Fund debt; 4) Reduce the term of the SNWA Third Intake agreement by 16 years with estimated savings of over \$11.5M in total debt; and 5) Restore adequate capital reserves in the Utility Fund. This plan provides an opportunity for public input and will be reviewed annually to allow for adjustments and adoption in conjunction with the City’s Annual Operating and Capital Budget process.
- 3 Re-evaluation of the existing utility rate structure to ensure rates recover operating and capital costs but are not in excess of what is needed to support operations.
- 4 Continue to pursue funding opportunities to offset the costs of projects and programs.
- 5 Develop policies and programs to increase the volume of outside visitors to the community highlighting the historical heritage of Boulder City and the numerous outdoor recreational amenities.
- 6 Maintain quality municipal services in all functional areas while continually investigating methods of improving services within the constraints of available resources.
- 7 Continue to maintain the City’s small town character and historical ties to the construction of Hoover Dam.

# GENERAL FUND – MAYOR AND CITY COUNCIL

**BUDGET HIGHLIGHTS**

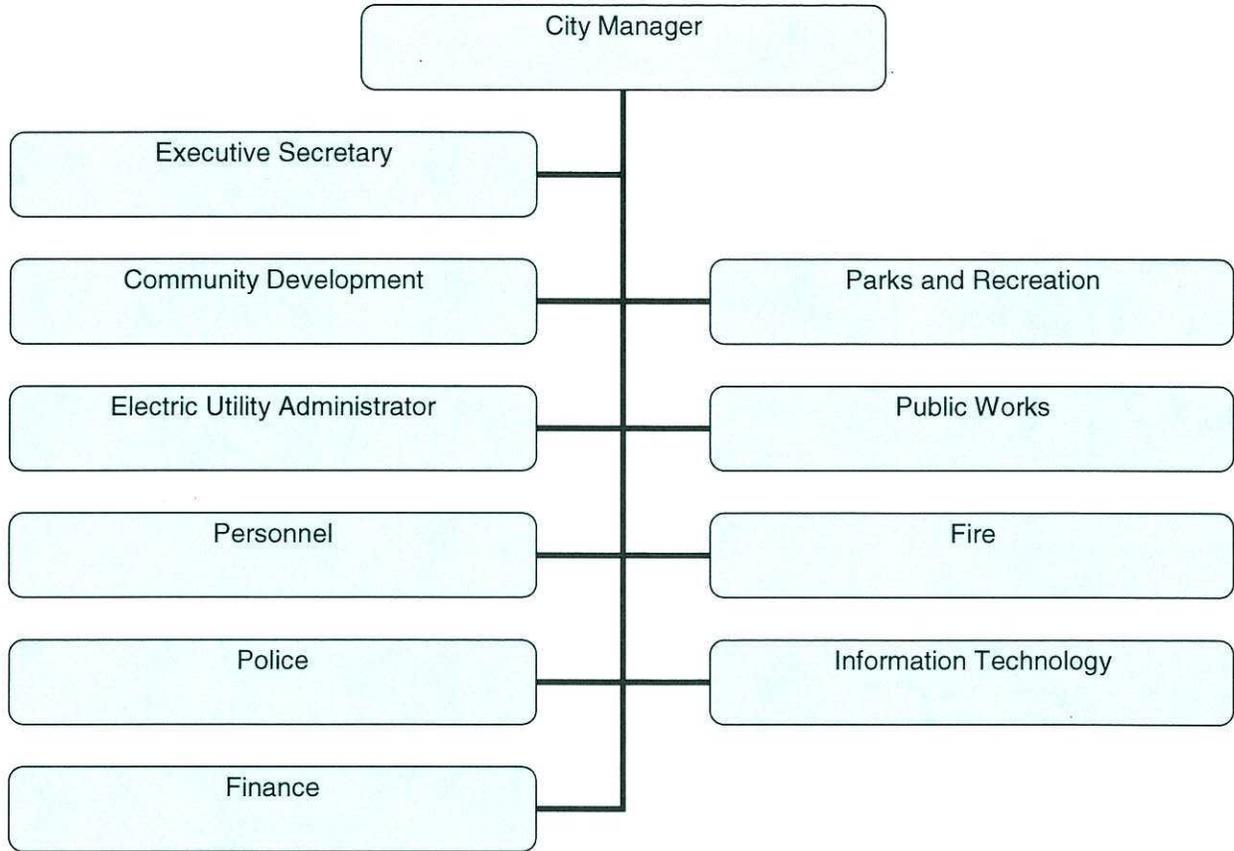
- Funding levels remained the same across most categories.

**001-4000**

## GENERAL GOVERNMENT - CITY COUNCIL

		FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Actual- Unaudited	FY 2013 Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	59,083	58,523	58,738	58,897	58,738
1002	Part-time/Temporary					
1003	Overtime					
1004	Commissions					
	<b>Total</b>	59,083	58,523	58,738	58,897	58,738
<b>Benefits</b>						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	10,442	10,174	13,951	8,795	12,627
1503	Workers Comp	1,670	1,837	5,725	1,834	5,725
1504	Medicare	857	849	853	854	853
1505	Disability/Social Security	706	695	0	1,395	0
	<b>Total</b>	13,675	13,555	20,529	12,878	19,205
<b>Services and Supplies</b>						
2000	Maintenance	0	0	0	233	0
3000	Material & Supplies	4,819	2,163	6,500	3,633	6,500
4000	Travel & Training	4,350	5,897	6,500	6,076	6,500
5000	Contractual Services	3,739	3,391	4,000	2,421	4,000
6000	Other Operating Exp.	14,371	18,581	14,000	15,497	14,000
	<b>Total</b>	27,279	30,032	31,000	27,860	31,000
<b>Total Operating Costs</b>		100,037	102,110	110,267	99,634	108,943
7000	Capital Costs	0	1,442	0	0	0
8000	Other one-time Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>100,037</b>	<b>103,552</b>	<b>110,267</b>	<b>99,634</b>	<b>108,943</b>

# CITY MANAGER



## MISSION STATEMENT/ACTIVITY DESCRIPTION

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

## GOALS & STRATEGIC ISSUES

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

## GENERAL FUND – CITY MANAGER

### BUDGET HIGHLIGHTS

- The City Manager's Office is comprised of 2 full-time employees, the City Manager and an Executive Secretary.
- Travel & training has been budgeted at current level.
- Contractual Services includes \$35,000 for the strategic plan update and \$3,000 for Wellness Committee activities.
- 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.

**001-4100**

### GENERAL GOVERNMENT - CITY MANAGER

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	221,563	210,543	211,673	205,415	215,323
1002	Part-time/Temporary	228	780	0	1,530	0
1003	Overtime	0	0	0	253	0
1004	Commissions					
	<b>Total</b>	<b>221,791</b>	<b>211,323</b>	<b>211,673</b>	<b>207,198</b>	<b>215,323</b>
<b>Benefits</b>						
1501	Health Insurance	21,297	21,297	22,711	21,297	22,674
1502	PERS Retirement	46,886	45,000	50,273	49,492	51,140
1503	Workers Comp	2,086	3,085	2,260	2,339	2,242
1504	Medicare	3,648	3,424	3,165	3,502	3,123
1505	Disability/Social Security	14	48	0	95	0
	<b>Total</b>	<b>73,931</b>	<b>72,854</b>	<b>78,409</b>	<b>76,725</b>	<b>79,179</b>
<b>Services and Supplies</b>						
2000	Maintenance	0	-59	500	0	500
3000	Material & Supplies	4,043	1,695	6,800	6,921	6,800
4000	Travel & Training	5,400	9,467	9,400	9,003	9,400
5000	Contractual Services	3,868	4,201	25,700	35,399	39,200
6000	Other Operating Exp.	1,240	4,075	2,500	482	10,000
	<b>Total</b>	<b>14,551</b>	<b>19,379</b>	<b>44,900</b>	<b>51,805</b>	<b>65,900</b>
<b>Total Operating Costs</b>		<b>310,273</b>	<b>303,556</b>	<b>334,982</b>	<b>335,728</b>	<b>360,402</b>
7000	Capital Costs	0	1,326	0	0	0
8000	Other one-time Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>310,273</b>	<b>304,882</b>	<b>334,982</b>	<b>335,728</b>	<b>360,402</b>

## GENERAL FUND – CITY MANAGER

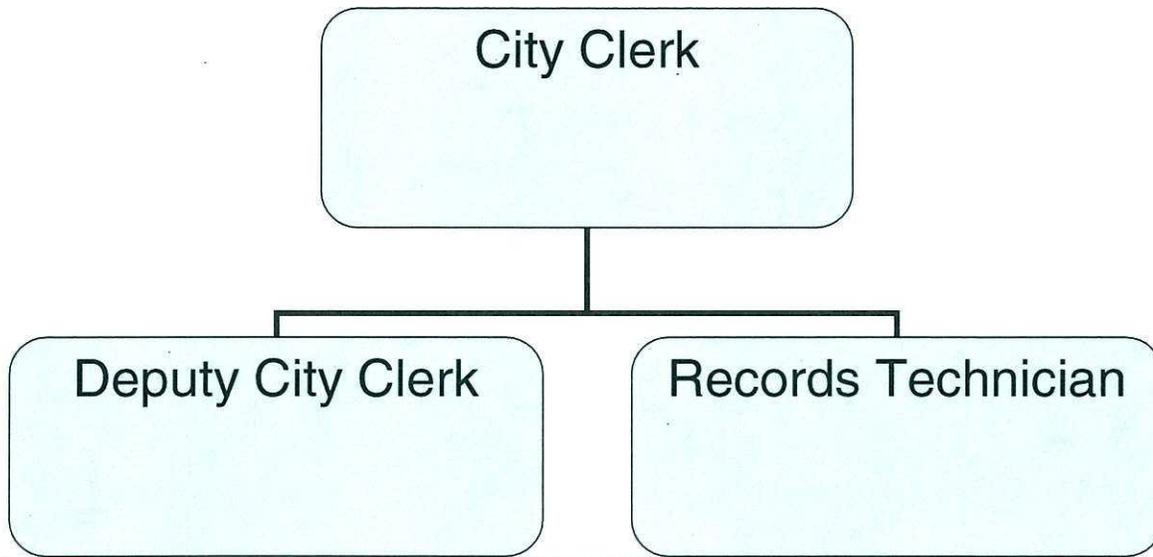
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**OPERATING STATISTICS AND PERFORMANCE MEASURES:**

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2012 and 2013 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<b><u>Operating Statistics:</u></b>	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Estimated</b>	<b>FY 2013 Estimated</b>
Meetings & Conf - Nat'l, State, Local, Civic	267	277	290	295
Council communications	245	251	265	268
Special Projects	230	219	225	230
Full-time equivalent positions (FTE)	165	154	153	154
 <b><u>Performance Measures:</u></b>				
Manager vs. General Fund budget	1.5%	1.4%	1.1%	1.3%
Governmental FTEs (per 1000 people)	11.1	10.3	10.3	10.2

# CITY CLERK



## MISSION STATEMENT/ACTIVITY DESCRIPTION.

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

## GOALS & STRATEGIC ISSUES.

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

# GENERAL FUND – GENERAL GOVERNMENT

## BUDGET HIGHLIGHTS

- The City Clerk Department consists of three positions; City Clerk, Deputy City Clerk, and a Records and Archives Technician.
- The Travel and Training portion of the FY 2012 – 2013 budget has been maintained at current levels and remains at minimal levels. The City Clerk, Deputy City Clerk, and Records and Archives Technician are required to obtain or maintain certifications in their profession.
- Contractual Services: Contractual Services account has been reduced with computer software annual maintenance expenses shifted to Information Systems budget.

**001-4200**

## GENERAL GOVERNMENT - CITY CLERK

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	170,144	192,075	224,199	227,251	224,042
1002	Part-time/Temporary	4,365	3,618	0	0	0
1003	Overtime	0	0	0	0	0
1004	Commissions					
	<b>Total</b>	<b>174,509</b>	<b>195,693</b>	<b>224,199</b>	<b>227,251</b>	<b>224,042</b>
<b>Benefit s</b>						
1501	Health Insurance	22,184	26,621	33,394	31,945	33,378
1502	PERS Retirement	35,510	41,016	53,247	53,508	53,210
1503	Workers Comp	2,089	3,470	3,390	3,491	3,363
1504	Medicare	2,518	2,896	3,251	3,449	3,248
1505	Disability/Social Security	271	224	0	0	0
	<b>Total</b>	<b>62,572</b>	<b>74,227</b>	<b>93,282</b>	<b>92,393</b>	<b>93,199</b>
<b>Services and Supplies</b>						
2000	Maintenance	1,858	1,158	4,200	2,139	4,200
3000	Material & Supplies	4,036	1,997	3,000	2,261	3,000
4000	Travel & Training	3,679	1,737	4,000	2,504	4,000
5000	Contractual Services	41,028	119,898	57,836	36,841	142,585
6000	Other Operating Exp.	450	1,131	3,000	1,196	3,000
	<b>Total</b>	<b>51,051</b>	<b>125,921</b>	<b>72,036</b>	<b>44,941</b>	<b>156,785</b>
<b>Total Operating Costs</b>		<b>288,132</b>	<b>395,841</b>	<b>389,517</b>	<b>364,585</b>	<b>349,026</b>
7000	Capital Costs	0	0	0	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>288,132</b>	<b>395,841</b>	<b>389,517</b>	<b>364,585</b>	<b>474,026</b>

## GENERAL FUND – GENERAL GOVERNMENT

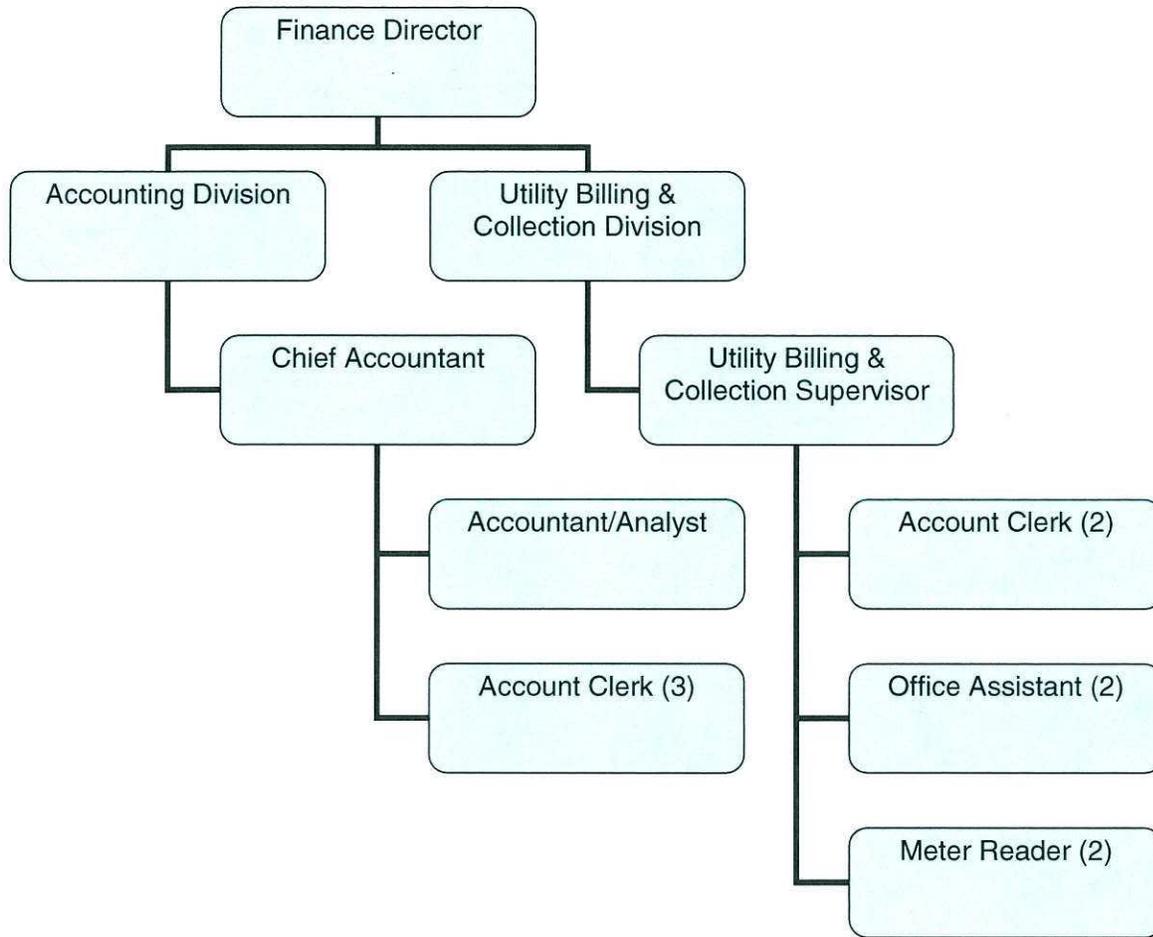
**OPERATING STATISTICS AND PERFORMANCE MEASURES:**

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2012 and 2013 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<b><u>Operating Statistics</u></b>	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Estimated</b>	<b>FY 2013 Estimated</b>
Resolutions/ordinances processed	265	253	251	255
Official meetings noticed & recorded	110	110	111	116
Pages of minutes processed	916	916	925	931
Passports processed	119	115	110	115
Passport Pictures	109	106	100	110
Provided clerical support to # of meetings	56	54	52	56
 <b><u>Performance Measures:</u></b>				
City Clerk vs. General Fund budget	1.4%	1.8%	1.2%	1.7%
Percent of elections held that comply with election laws	100%	100%	100%	100%
Number of document destructions	12	52	52	52

# GENERAL FUND – GENERAL GOVERNMENT

## 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.

## GENERAL FUND – GENERAL GOVERNMENT

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### 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 FY2011-12 levels with minor adjustment due to two retirements. These positions will be filled at a lower rate and one will be a Limited Term position.

# GENERAL FUND – GENERAL GOVERNMENT

001-4300

## GENERAL GOVERNMENT - FINANCE

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	489,042	471,105	467,550	438,193	443,687
1002	Part-time/Temporary	0	0	0	0	0
1003	Overtime	0	47	0	0	0
1004	Commissions					
	<b>Total</b>	489,042	471,152	467,550	438,193	443,687
<b>Benefits</b>						
1501	Health Insurance	63,890	63,003	67,019	60,380	66,728
1502	PERS Retirement	102,797	100,686	111,044	104,347	105,375
1503	Workers Comp	5,865	7,498	6,780	6,373	6,726
1504	Medicare	6,444	6,273	5,832	6,194	6,435
1505	Disability/Social Security	0	0	0	0	0
	<b>Total</b>	178,996	177,460	190,675	177,294	185,264
<b>Services and Supplies</b>						
2000	Maintenance	0	0	0	0	0
3000	Material & Supplies	6,484	7,300	8,000	8,892	8,000
4000	Travel & Training	5,087	5,676	4,000	6,059	4,000
5000	Contractual Services	31,404	45,153	42,000	30,495	24,500
6000	Other Operating Exp.	518	501	1,000	381	1,000
	<b>Total</b>	43,493	58,630	55,000	45,827	37,500
<b>Total Operating Costs</b>		711,531	707,242	713,225	661,314	666,451
7000	Capital Costs	0	3,211	0	0	0
8000	Other one-time Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>711,531</b>	<b>710,453</b>	<b>713,225</b>	<b>661,314</b>	<b>666,451</b>

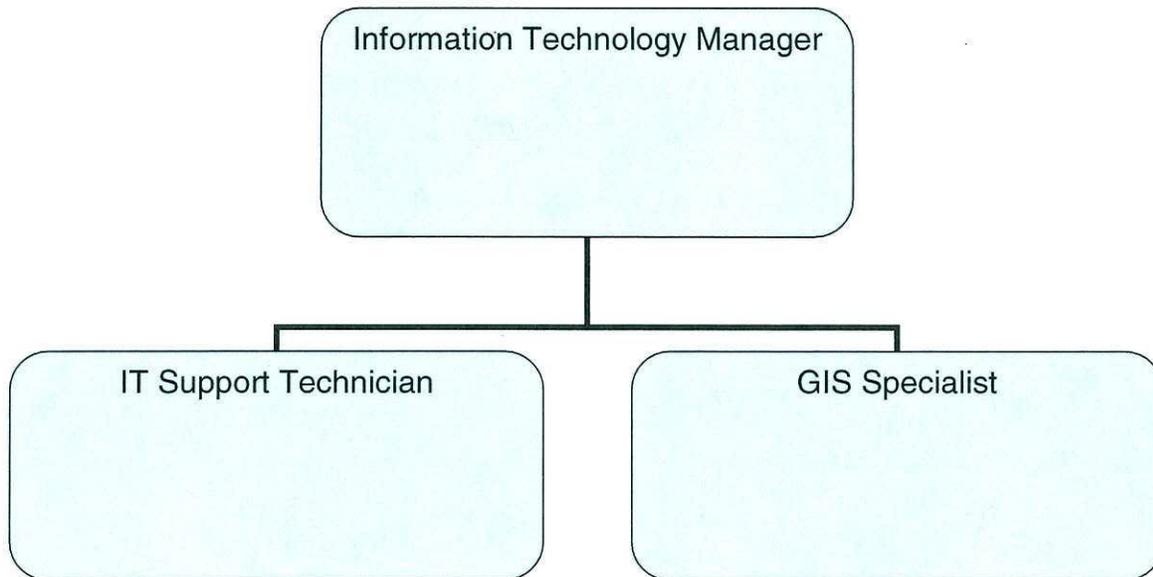
## GENERAL FUND – GENERAL GOVERNMENT

### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2012 and 2013 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<b><u>Operating Statistics</u></b>	<b>FY2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Estimated</b>	<b>FY 2013 Estimated</b>
Payroll checks issued	8,881	8,863	8,690	8,555
Vendor checks issued	7,602	7,593	7,523	7,441
Years CAFR/Budget received GFOA awards	20/8	21/9	22/10	
Voided vendor checks	119	112	105	101
 <b><u>Performance Measures:</u></b>				
Finance vs. General Fund budget	3.4%	3.2%	2.1%	2.3%
Issuer credit rating	AA	AA	AA	AA
Average interest rate on debt	3.4%	3.0%	2.1%	1.9%

# INFORMATION SYSTEMS



## **MISSION STATEMENT/ACTIVITY DESCRIPTION**

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

## **GOALS & STRATEGIC ISSUES**

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

# GENERAL FUND – GENERAL GOVERNMENT

## BUDGET HIGHLIGHTS

- The Information Systems Division is comprised of three full-time employees: the Manager, GIS Specialist and a Network Specialist
- New VoIP Phone system has recognized much savings due to remote building support and long distance included in PRI contract.
- New VoIP E911 system will eliminate point of failure due to more robust system
- Migrating legacy application systems to new open-source, high availability servers will reduce cost and provide more efficiencies for departments

**001-4310**

## GENERAL GOVERNMENT - INFORMATION SYSTEMS

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	172,899	168,017	171,418	99,502	144,421
1002	Part-time/Temporary	0	0	0	0	0
1003	Overtime	0	0	0	0	0
1004	Commissions					
	<b>Total</b>	172,899	168,017	171,418	99,502	144,421
<b>Benefits</b>						
1501	Health Insurance	21,297	21,297	22,406	10,648	22,221
1502	PERS Retirement	36,657	35,903	40,712	23,459	34,300
1503	Workers Comp	2,011	2,214	2,260	1,121	2,242
1504	Medicare	2,749	2,624	2,547	1,658	2,094
1505	Disability/Social Security	0	0	0	0	0
	<b>Total</b>	62,714	62,038	67,925	36,886	60,857
<b>Services and Supplies</b>						
2000	Maintenance	5,108	7,250	10,400	10,834	10,400
3000	Material & Supplies	4,982	3,666	2,920	4,218	46,993
4000	Travel & Training	5,115	5,472	8,200	4,213	8,200
5000	Contractual Services	412,792	205,624	377,253	437,493	553,465
6000	Other Operating Exp.	120	2,302	3,000	439	3,000
	<b>Total</b>	428,117	224,314	401,773	457,197	622,058
<b>Total Operating Costs</b>		663,730	454,369	641,116	593,585	827,336
7000	Capital Costs	243,544	42,286	124,620	126,409	60,000
8000	Other one-time Costs	0	0	0	0	500,000
<b>Total Expenditures</b>		<b>907,274</b>	<b>496,655</b>	<b>765,736</b>	<b>719,994</b>	<b>1,387,336</b>

## GENERAL FUND – GENERAL GOVERNMENT

### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2012 and 2013 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<b><u>Operating Statistics</u></b>	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Estimated</b>	<b>FY 2013 Estimated</b>
Unscheduled network downtime	<1.0%	<1.0%	<1.0%	<1.0%
I.T. support staff vs. system users	1:57	1:55	1:51	1:59
I.T. budget for user training	5.1%	3.6%	1.2%	1.9%
 <b><u>Performance Measures:</u></b>				
I.T. vs. General Fund budget	4.3%	2.2%	2.3%	4.9%
I.T. spending per employee	3211	4872	4741	4412
Percent of I.T. budget expended	95%	97%	98%	98%

## GENERAL FUND – GENERAL GOVERNMENT

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# CENTRAL SERVICES

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

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

# GENERAL FUND – GENERAL GOVERNMENT

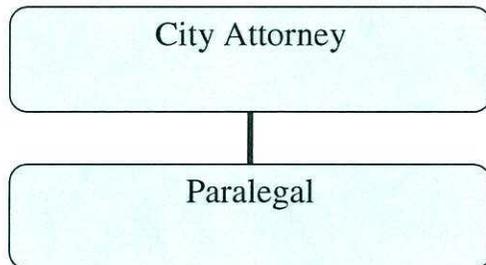
001-4700

## GENERAL GOVERNMENT - CENTRAL SERVICES

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	0	0	0	73,910	56,636
1002	Part-time/Temporary	17,894	19,758	10,000	3,740	10,000
1003	Overtime					
1004	Commissions					
	<b>Total</b>	17,894	19,758	10,000	77,650	66,636
<b>Benefits</b>						
1501	Health Insurance	0	0	0	18,635	10,648
1502	PERS Retirement	0	0	0	3,104	13,451
1503	Workers Comp	483	620	0	1,238	1,738
1504	Medicare	248	287	0	1,126	921
1505	Disability/Social Security	1,060	1,225	0	232	0
	<b>Total</b>	1,791	2,132	0	24,335	26,758
<b>Services and Supplies</b>						
2000	Maintenance	0	0	0	0	0
3000	Material & Supplies	222,922	94,932	330,500	327,080	754,500
4000	Travel & Training	0	0	0	0	0
5000	Contractual Services	596,981	719,227	620,388	644,098	505,310
6000	Other Operating Exp.	0	0	0	0	0
	<b>Total</b>	819,903	814,159	950,888	971,178	1,259,810
<b>Total Operating Costs</b>		839,588	836,049	960,888	1,073,163	1,353,204
7000	Capital Costs	0	23,000	367,800	22,180	50,000
8000	Other one-time Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>839,588</b>	<b>859,049</b>	<b>1,328,688</b>	<b>1,095,343</b>	<b>1,403,204</b>

## GENERAL FUND – GENERAL GOVERNMENT

# CITY ATTORNEY



### MISSION STATEMENT/ACTIVITY DESCRIPTION.

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

### GOALS & STRATEGIC ISSUES.

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

### BUDGET HIGHLIGHTS.

- The City Attorney's office continues to provide quality legal services while holding the line on costs and expenses other than unforeseeable costs related to the occasional and necessary involvement of outside counsel for complex matters beyond the resources of the City Attorney's office. The FY 2013 budget includes funding for an attorney to work on contracts.

# GENERAL FUND – GENERAL GOVERNMENT

001-4400

## GENERAL GOVERNMENT - CITY ATTORNEY

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	199,856	198,807	195,310	196,170	195,310
1002	Part-time/Temporary	0	0	0	0	0
1003	Overtime	0	0	0	0	0
1004	Commissions					
	<b>Total</b>	<b>199,856</b>	<b>198,807</b>	<b>195,310</b>	<b>196,170</b>	<b>195,310</b>
<b>Benefits</b>						
1501	Health Insurance	21,297	21,297	22,551	22,184	22,546
1502	PERS Retirement	41,656	42,473	46,387	46,007	46,386
1503	Workers Comp	1,973	2,372	2,260	2,205	2,242
1504	Medicare	2,940	2,927	2,893	2,906	2,832
1505	Disability/Social Security	0	0	0	0	0
	<b>Total</b>	<b>67,866</b>	<b>69,069</b>	<b>74,091</b>	<b>73,302</b>	<b>74,006</b>
<b>Services and Supplies</b>						
2000	Maintenance	0	0	0	0	0
3000	Material & Supplies	-190	498	1,100	804	1,100
4000	Travel & Training	4,370	4,605	8,000	6,124	8,000
5000	Contractual Services	41,276	41,219	45,320	40,958	85,320
6000	Other Operating Exp.	66,356	75,861	158,145	120,331	118,145
	<b>Total</b>	<b>111,812</b>	<b>122,183</b>	<b>212,565</b>	<b>168,217</b>	<b>212,565</b>
<b>Total Operating Costs</b>		<b>379,534</b>	<b>390,059</b>	<b>481,966</b>	<b>437,689</b>	<b>481,881</b>
7000	Capital Costs	0	0	0	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>379,534</b>	<b>390,059</b>	<b>481,966</b>	<b>437,689</b>	<b>481,881</b>

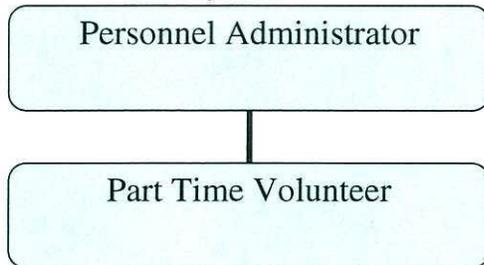
## GENERAL FUND – GENERAL GOVERNMENT

### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2012 and 2013 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<b><u>Operating Statistics</u></b>	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Estimated</b>	<b>FY 2013 Estimated</b>
Prepare criminal complaints	374	385	392	410
Prepare subpoenas	93	90	93	100
Prepare legal correspondence	489	482	490	490
Process discovery requests	131	135	140	140
 <b><u>Performance Measures:</u></b>				
Attorney vs. General Fund budget	1.8%	1.7%	1.4%	1.7%
Percent of Attorney budget expended	101%	100%	100%	100%

# 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.

## GENERAL FUND – GENERAL GOVERNMENT

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### GOALS & STRATEGIC ISSUES

- 1 Maintain and ensure compliance with the Civil Service Rules, State statutes, Federal mandates, entitlements and laws pertaining to all personnel related matters.
- 2 Manage labor/management relations, bargaining unit contract administration and related matters.
- 3 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.
- 4 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.
- 5 Seek no cost/low cost outside training and tap in-house trainers for no cost training.
- 6 Maintain in an efficient and effective manner, the job description/job classification system.
- 7 Provide a system of Personnel Administration consistent with fair and open recruitment and maintain all personnel records in an orderly and efficient fashion.
- 8 Manage recruitments including advertising, examination processes, pre-employment physicals, drug testing, physical fitness examinations, background investigations and new hire orientations.

### BUDGET HIGHLIGHTS

Request for a full-time Personnel Assistant has been denied. Service decrease due to no administrative support. When the Personnel Administrator is unavailable or absent, HR services are greatly hindered.

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.

# GENERAL FUND – GENERAL GOVERNMENT

001-4600

## GENERAL GOVERNMENT - PERSONNEL

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	51,015	92,741	92,196	92,196	92,196
1002	Part-time/Temporary	12,718	0	0	0	0
1003	Overtime	107	0	0	0	0
1004	Commissions					
	<b>Total</b>	63,840	92,741	92,196	92,196	92,196
<b>Benefits</b>						
1501	Health Insurance	5,324	10,648	11,252	10,648	11,238
1502	PERS Retirement	11,569	19,822	21,897	21,737	21,897
1503	Workers Comp	1,400	1,132	1,130	1,121	1,121
1504	Medicare	890	1,337	1,337	1,337	1,337
1505	Disability/Social Security	447	0	0	0	0
	<b>Total</b>	19,630	32,939	35,616	34,843	35,593
<b>Services and Supplies</b>						
2000	Maintenance	0	0	500	0	500
3000	Material & Supplies	2,953	4,916	7,400	7,249	3,400
4000	Travel & Training	8,078	2,878	7,000	507	7,000
5000	Contractual Services	17,647	17,860	79,100	88,905	89,100
6000	Other Operating Exp.	9,735	9,639	10,000	5,787	10,000
	<b>Total</b>	38,413	35,293	104,000	102,448	110,000
<b>Total Operating Costs</b>		121,883	160,973	231,812	229,487	237,789
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
<b>Total Expenditures</b>		121,883	160,973	231,812	229,487	237,789

## GENERAL FUND – GENERAL GOVERNMENT

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### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2012 and 2013 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<b><u>Operating Statistics:</u></b>	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Estimated</b>	<b>FY 2013 Estimated</b>
Recruitment Apps/Interest Cards	3032	2963	2932	3020
Policy Dev./Empl. Awareness	402	392	390	389
Employee Labor Issues	260	256	250	245
Committees/Group Meetings	120	118	115	109
Recognition & Other City Programs	10	9	9	8
Worker's Comp. Claims Admin.	20	19	18	18
 <b><u>Performance Measures:</u></b>				
Personnel vs. General Fund budget	0.6%	0.7%	0.7%	0.8%
Percent of Personnel budget expended	86%	92%	96%	100%
Health insurance increase	0.0%	0.0%	0.0%	0.0%

# BCTV

**Part-time BCTV  
Technician**

**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.

## GENERAL FUND – GENERAL GOVERNMENT

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### GOALS & STRATEGIC ISSUES.

- 1 Record and present City Council meetings on BCTV.
- 2 Maintain the BCTV bulletin board.
- 3 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.

# GENERAL FUND – GENERAL GOVERNMENT

**001-4900**

## GENERAL GOVERNMENT - BCTV

		FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Actual- Unaudited	FY 2013 Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	77,513	30,426	0	0	0
1002	Part-time/Temporary	0	9,963	18,720	14,820	18,720
1003	Overtime	0	0	0	0	0
1004	Commissions					
	<b>Total</b>	77,513	40,389	18,720	14,820	18,720
<b>Benefits</b>						
1501	Health Insurance	10,648	5,324	0	0	0
1502	PERS Retirement	15,535	6,542	0	0	0
1503	Workers Comp	975	374	1,130	462	1,130
1504	Medicare	1,073	570	271	215	271
1505	Disability/Social Security	0	549	786	919	786
	<b>Total</b>	28,231	13,359	2,187	1,596	2,187
<b>Services and Supplies</b>						
2000	Maintenance	0	0	0	0	0
3000	Material & Supplies	9,701	5,609	6,000	832	9,000
4000	Travel & Training	321	86	600	325	600
5000	Contractual Services	42,015	18,763	16,250	4,282	16,250
6000	Other Operating Exp.	735	26	750	26	750
	<b>Total</b>	52,772	24,484	23,600	5,465	26,600
<b>Total Operating Costs</b>		158,516	78,232	44,507	21,881	47,507
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>158,516</b>	<b>78,232</b>	<b>44,507</b>	<b>21,881</b>	<b>47,507</b>

## GENERAL FUND – GENERAL GOVERNMENT

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**OPERATING STATISTICS AND PERFORMANCE MEASURES:**

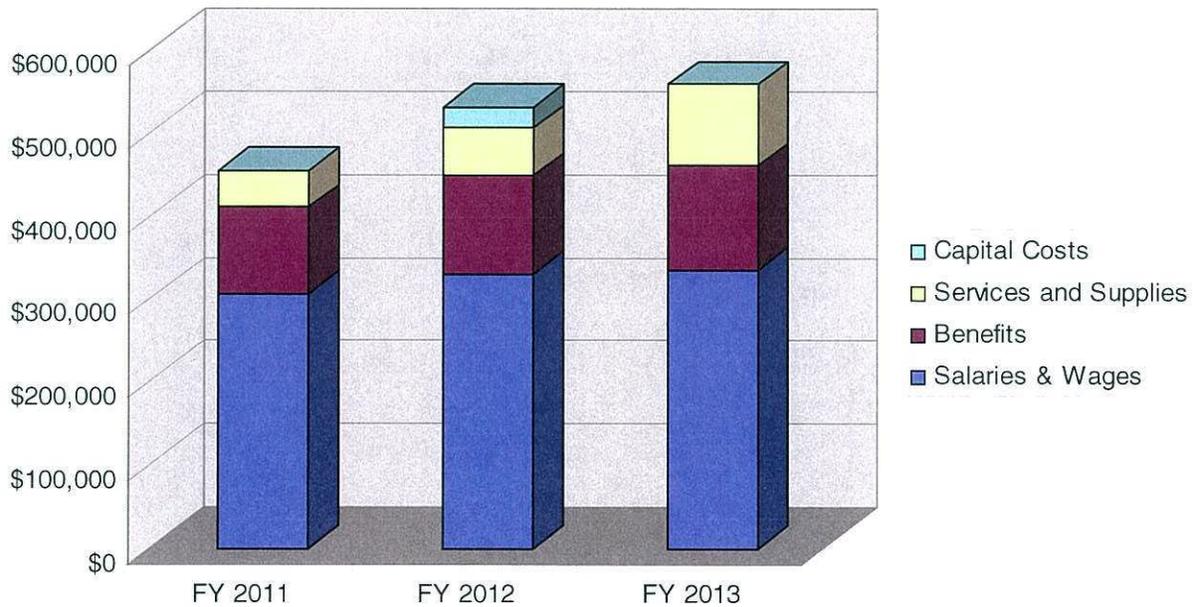
The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2012 and 2013 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<u>Operating Statistics:</u>	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimated	FY 2013 Estimated
BC TV Programs	49	18	16	14
 <b><u>Performance Measures:</u></b>				
Public Information vs. General Fund budget	0.8%	0.3%	0.1%	0.2%
Percent of Personnel budget expended	100%	100%	99%	100%

## GENERAL FUND – JUDICIAL

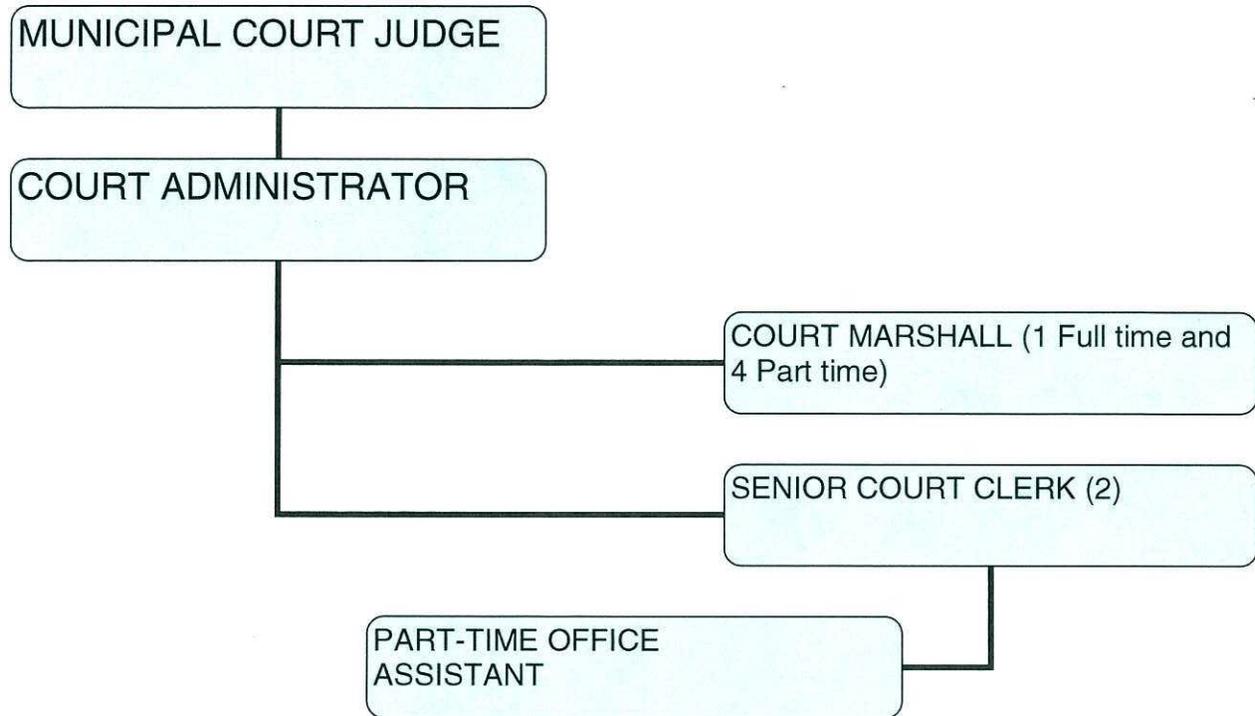
Judicial	2010-11 Actual	2011-12 Actual- Unaudited	2012-13 Budget	Percent Change
Salaries & Wages	304,521	328,048	332,877	1.5%
Employee Benefits	103,932	118,718	125,540	5.7%
Operations	43,716	56,686	98,230	73.3%
Capital	0	24,751	0	
<b>Expenditure Total</b>	<b>452,169</b>	<b>528,203</b>	<b>556,647</b>	<b>5.4%</b>

### Judicial Expenditures



Department: Municipal Court

# MUNICIPAL COURT



## MISSION STATEMENT/ACTIVITY DESCRIPTION

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

## GOALS & STRATEGIC ISSUES.

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

## GENERAL FUND – JUDICIAL

### 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 build an addition to the current court facility. Funds in the Facility Fee account and Administrative Assessment account will also be used to improve security at the Court and make necessary repairs to keep the Municipal Court building professional and functional.
- Utilize technology to track and monitor account receivables. Using this information, plan to increase court collections on account receivables.
- Continue to use part-time bailiffs to make phone calls to defendants who have active bench warrants to attempt to secure payment.

**001-4500**

### JUDICIAL - MUNICIPAL COURT

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual	Approved
					Unaudited	Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	302,005	263,067	343,188	282,970	291,506
1002	Part-time/Temporary	29,493	39,936	82,485	43,730	40,000
1003	Overtime	511	1,518	1,371	1,348	1,371
1004	Commissions					
	<b>Total</b>	<b>332,009</b>	<b>304,521</b>	<b>427,044</b>	<b>328,048</b>	<b>332,877</b>
<b>Benefits</b>						
1501	Health Insurance	51,467	42,593	43,577	46,143	49,060
1502	PERS Retirement	51,638	43,699	48,799	53,510	62,918
1503	Workers Comp	5,501	6,122	4,520	7,574	5,045
1504	Medicare	4,979	4,598	5,075	4,281	4,678
1505	Disability/Social Security	6,107	6,920	3,839	7,210	3,839
	<b>Total</b>	<b>119,692</b>	<b>103,932</b>	<b>105,810</b>	<b>118,718</b>	<b>125,540</b>
<b>Services and Supplies</b>						
2000	Maintenance	0	0	0	1,426	0
3000	Material & Supplies	8,964	8,077	8,510	8,393	12,560
4000	Travel & Training	4,200	4,200	4,200	4,200	0
5000	Contractual Services	49,545	25,575	84,670	37,103	79,670
6000	Other Operating Exp.	2,495	3,508	4,050	4,318	3,500
	<b>Total</b>	<b>65,204</b>	<b>41,360</b>	<b>101,430</b>	<b>55,440</b>	<b>95,730</b>
<b>Total Operating Costs</b>		<b>516,905</b>	<b>449,813</b>	<b>634,284</b>	<b>502,206</b>	<b>554,147</b>
6050	Reimbursable Exp	2460	2356	0	1,246	2500
7000	Capital Costs	0	0	43,441	24,751	0
8000	Other one-time Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>519,365</b>	<b>452,169</b>	<b>677,725</b>	<b>528,203</b>	<b>556,647</b>

## GENERAL FUND – JUDICIAL

### OPERATING STATISTICS AND PERFORMANCE MEASURES:

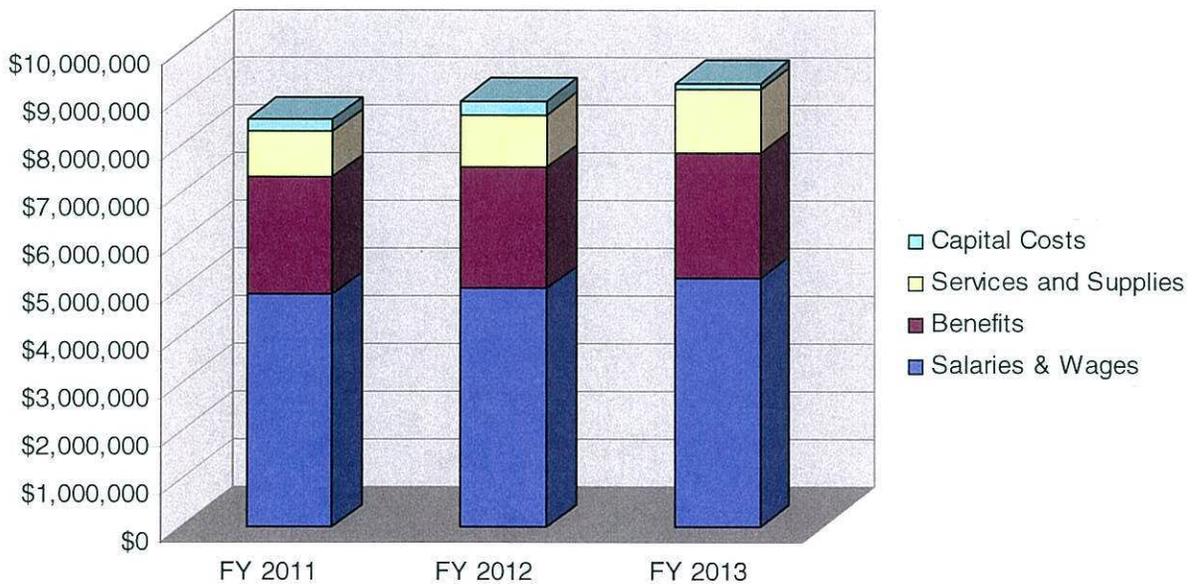
The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2012 and 2013 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<b><u>Operating Statistics:</u></b>	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Estimated</b>	<b>FY 2013 Estimated</b>
Total Charges Filed (All Categories)	5087	5102	5200	5000
DUI Charges Filed	91	90	101	100
Drug Related Charges Filed	99	96	102	100
Domestic Violence Charges Filed	43	41	42	45
<b><u>Performance Measures:</u></b>				
Municipal Court vs. General Fund budget	2.5%	2.0%	1.7%	2.0%
Percent of Municipal Court budget expended	96%	100%	89%	100%

## GENERAL FUND – PUBLIC SAFETY

	2010-11	2011-12	2012-13	Percent
<b>Public Safety</b>	<b>Actual</b>	<b>Actual- Unaudited</b>	<b>Budget</b>	<b>Change</b>
Salaries & Wages	4,866,740	4,980,034	5,177,969	4.0%
Employee Benefits	2,437,717	2,526,912	2,621,499	3.7%
Operations	980,043	1,114,075	1,321,008	18.6%
Capital	227,057	290,224	210,000	-27.6%
<b>Expenditure Total</b>	<b>8,511,557</b>	<b>8,911,245</b>	<b>9,330,476</b>	<b>4.7%</b>

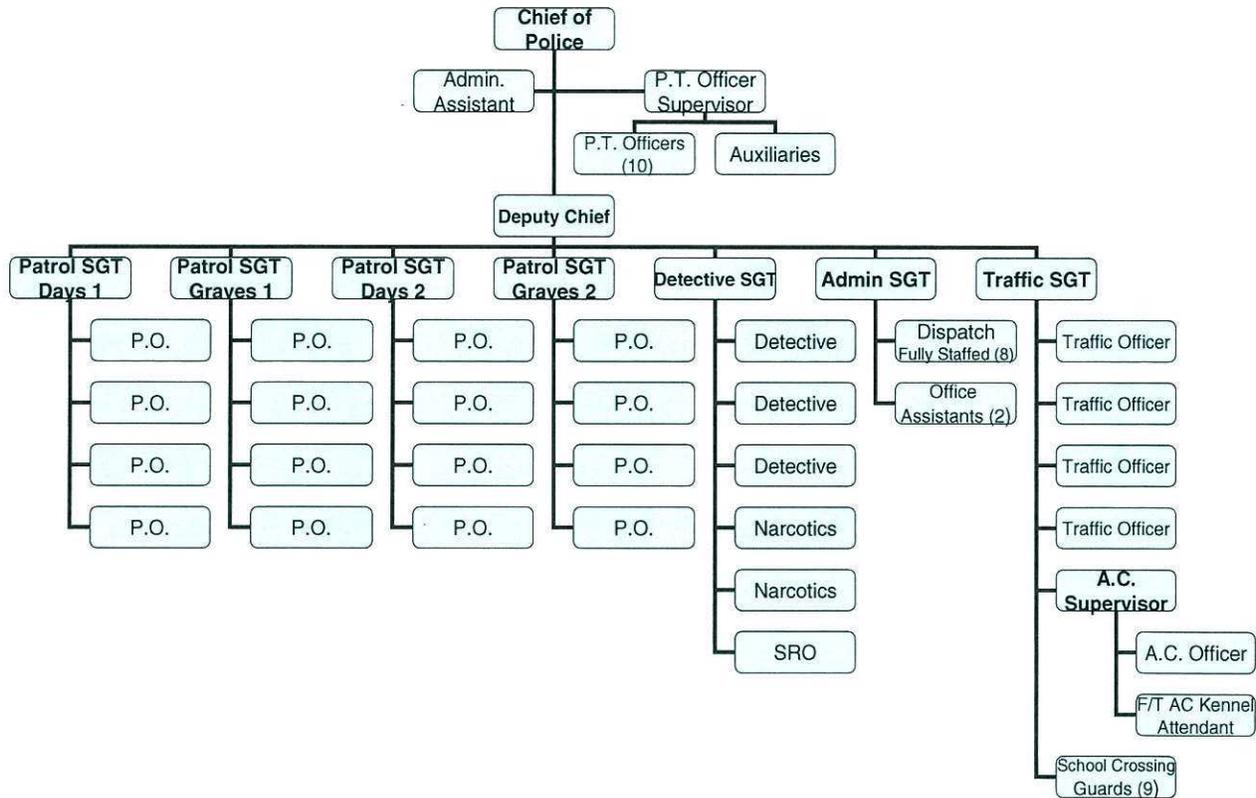
### Public Safety Expenditures



Departments: Police, Animal Control, Fire

# GENERAL FUND – 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." The common denominator that presents the majority of challenges in the 12/13 fiscal year is the global economic recession. Police Department management will continue to think "outside the box" to ensure that the department is as fiscally responsible as possible while still providing high quality police services to the community.

### GOALS & STRATEGIC ISSUES

- 1 Maintain the same level of service we did in FY12, and strive to achieve the same response times as well. Focus only on law enforcement and police services as our primary mission.
- 2 Achieve and maintain a sworn complement of 33 officers, seven full-time dispatchers, two records clerks and one department secretary.
- 3 Update the patrol fleet by retiring high mileage, maintenance intensive vehicles and acquiring a minimum of four new vehicles from the Capital Improvement Fund.
- 4 Continue the use of the "Administrative Tow Fee" to ensure the recovery of manpower costs.

## GENERAL FUND – PUBLIC SAFETY

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### BUDGET HIGHLIGHTS

- The Police Department currently has 32 sworn positions which include: Police Chief, Lieutenant, 5 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 FY13, which will be sufficient to ensure an acceptable response time for patrol officers. With the elimination of the Traffic Safety Bureau, one sergeant's position (Traffic) was removed from the budget and will be replaced by a patrolman. Four traffic officers were reassigned to patrol shifts, and a fifth officer was transferred to the detective bureau.
- In addition to sworn positions, the Police Department employs 7 full-time dispatchers, 2 full-time office assistants and a Department Secretary.
- Travel and training funds remained the same as last year at \$25,000. This results in officers not attaining professional growth and simply remaining stagnant by maintaining their current levels of training and certifications. New detectives will receive only basic investigative training. The reductions in the travel and training budget eliminate most out-of-state travel and training. The Chief will continue to augment his professional training trips with his own personal funds.
- Overtime is funded at \$70,000.
- Levels of Service: The part-time officer academy, citizens' academy and proposed advanced citizens' academy will once again not be held this fiscal year. With the addition of traffic officers to the patrol shifts, the number of police officers in patrol has increased by four.
- Forfeiture funding is limited and not available to supplement existing services.

## GENERAL FUND – PUBLIC SAFETY

### 001-5000 PUBLIC SAFETY - POLICE

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	2,679,869	2,747,284	2,648,469	2,731,974	2,813,203
1002	Part-time/Temporary	71,693	110,100	107,839	161,570	97,839
1003	Overtime	88,746	36,801	80,000	68,952	70,000
1004	Commissions					
	<b>Total</b>	<b>2,840,308</b>	<b>2,894,185</b>	<b>2,836,308</b>	<b>2,962,496</b>	<b>2,981,042</b>
<b>Benefits</b>						
1501	Health Insurance	405,636	411,534	435,333	407,305	447,003
1502	PERS Retirement	876,855	891,326	942,697	933,005	959,242
1503	Workers Comp	95,187	109,115	123,902	112,264	124,538
1504	Medicare	45,632	45,302	39,082	47,552	40,164
1505	Disability/Social Security	4,525	7,121	5,722	11,258	4,482
	<b>Total</b>	<b>1,427,835</b>	<b>1,464,398</b>	<b>1,546,736</b>	<b>1,511,384</b>	<b>1,575,429</b>
<b>Services and Supplies</b>						
2000	Maintenance	141,287	153,530	166,000	178,949	181,000
3000	Material & Supplies	42,759	47,635	62,700	126,614	86,164
4000	Travel & Training	17,119	16,288	25,000	21,560	25,000
5000	Contractual Services	403,317	371,173	544,400	338,414	467,900
6000	Other Operating Exp.	134,045	92,618	129,550	103,448	129,550
	<b>Total</b>	<b>738,527</b>	<b>681,244</b>	<b>927,650</b>	<b>768,985</b>	<b>889,614</b>
<b>Total Operating Costs</b>		<b>5,006,670</b>	<b>5,039,827</b>	<b>5,310,694</b>	<b>5,242,865</b>	<b>5,446,085</b>
7000	Capital Costs	580,200	227,057	55,000	273,300	165,000
8000	Other one-time Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>5,586,870</b>	<b>5,266,884</b>	<b>5,365,694</b>	<b>5,516,165</b>	<b>5,611,085</b>

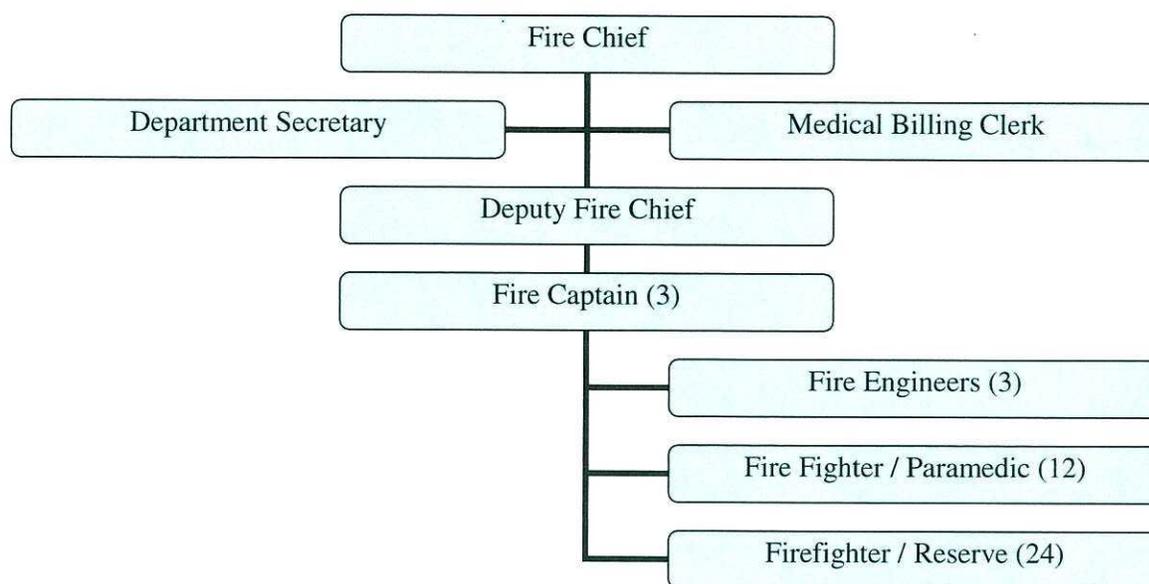
## GENERAL FUND – PUBLIC SAFETY

### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2012 and 2013 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

		FY 2010 Actual	FY 2011 Actual	FY 2012 Estimated	FY 2013 Estimated
<b><u>Operating Statistics:</u></b>					
Calls for Service		23,385	23,632	23,987	24,023
Citations		6,023	6,130	6,432	6,500
Arrests		963	952	963	980
<u>Dispatch</u>	Calls Received	90,067	90,123	91,274	91,500
	Citizen Contacts	6,232	6,120	6,021	6,000
	Calls for Service	28,968	28,901	28,911	29,000
<b><u>Performance Measures:</u></b>					
Police vs. General Fund budget		27%	23%	18%	20%
Percent of Police budget expended		98%	100%	100%	100%

# FIRE



### MISSION STATEMENT/ACTIVITY DESCRIPTION

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

The Boulder City Fire Department operates out of one station and utilizes 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 safety programs, annual business & permits inspections, and is responsible for reviewing & inspecting applicable construction projects. Through the careful monitoring of these programs, the department continually enhances the level of safety for our citizens and visitors of Boulder City.

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

## GENERAL FUND – PUBLIC SAFETY

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### GOALS & STRATEGIC ISSUES

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

### BUDGET HIGHLIGHTS

- The fire department budget supports twenty-two full-time employees (1-Fire Chief, 1-Division Chief, 3-Captains, 3-Engineers, 12-Firefighter/Paramedics) and sixteen temporary (Reserve Firefighters) employees.
- In an effort to better support the operational needs of the department, the slight increase within the operational line items will support the ongoing emergency response, fire prevention, inspection & education, and training efforts of the fire department.
- New Requests: 1) At a cost of \$41,800 and based on the condition of the equipment; the department is requesting funds to replace several sets of personal protective gear. 2) In an effort to improve the quality and efficiency of our dispatch center and at a cost of \$25,853; the department is requesting new EMS Dispatching Software.

# GENERAL FUND – PUBLIC SAFETY

## 001-5100 PUBLIC SAFETY - FIRE

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	1,651,027	1,668,053	1,709,518	1,705,897	1,748,995
1002	Part-time/Temporary	45,935	67,689	77,000	60,086	80,000
1003	Overtime	199,783	99,968	200,000	118,762	217,000
1004	Commissions					
	<b>Total</b>	<b>1,896,745</b>	<b>1,835,710</b>	<b>1,986,518</b>	<b>1,884,745</b>	<b>2,045,995</b>
<b>Benefits</b>						
1501	Health Insurance	223,615	222,727	224,433	226,277	235,779
1502	PERS Retirement	576,233	569,593	590,656	599,336	622,608
1503	Workers Comp	97,103	93,100	98,934	103,557	98,934
1504	Medicare	27,052	25,969	23,699	26,685	24,128
1505	Disability/Social Security	3,113	4,302	6,107	3,804	6,107
	<b>Total</b>	<b>927,116</b>	<b>915,691</b>	<b>943,829</b>	<b>959,659</b>	<b>987,556</b>
<b>Services and Supplies</b>						
2000	Maintenance	69,005	48,065	61,000	74,857	71,500
3000	Material & Supplies	45,131	41,983	51,300	63,259	91,100
4000	Travel & Training	33,797	41,301	60,000	19,757	43,000
5000	Contractual Services	66,990	89,150	88,389	108,482	134,334
6000	Other Operating Exp.	57,809	57,391	68,300	58,869	68,300
	<b>Total</b>	<b>272,732</b>	<b>277,890</b>	<b>328,989</b>	<b>325,224</b>	<b>408,234</b>
<b>Total Operating Costs</b>		<b>3,096,593</b>	<b>3,029,291</b>	<b>3,259,336</b>	<b>3,169,628</b>	<b>3,441,785</b>
7000	Capital Costs	0	0	35,000	16,924	0
	Other one-time					
8000	Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>3,096,593</b>	<b>3,029,291</b>	<b>3,294,336</b>	<b>3,186,552</b>	<b>3,441,785</b>

## GENERAL FUND – PUBLIC SAFETY

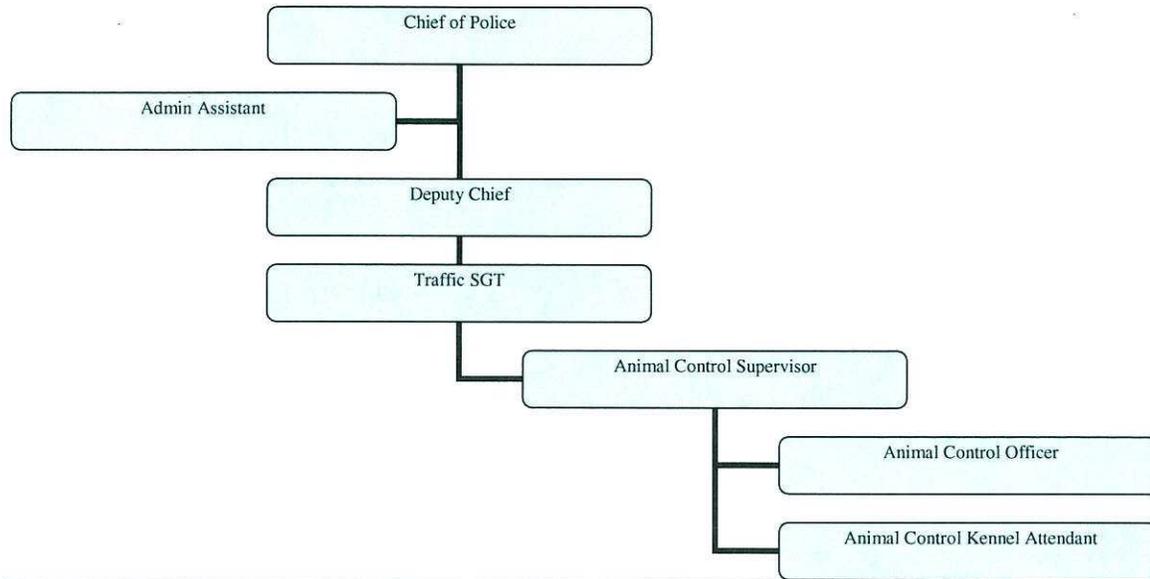
### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2011 and 2012 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<b>Operating Statistics:</b>	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Estimated</b>	<b>FY 2013 Estimated</b>
<b>Response Data</b>				
Fire Totals	584	554	539	496
EMS Totals	1,566	1,596	1,652	1545
EMS - Transport to BC Hospital	769	772	779	699
EMS - Out of District Transports	189	193	194	189

<b>Performance Measures</b>				
Conduct annual business inspections	80%	80%	80%	90%
Maintain a 5 min. / 70% response time	No / 67%	No / 68%	No / 70%	70%
Conduct 100 Pub Ed events annually	72	70	72	90

# ANIMAL CONTROL



## **MISSION STATEMENT/ACTIVITY DESCRIPTION**

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

## **GOALS & STRATEGIC ISSUES**

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

## GENERAL FUND – PUBLIC SAFETY

### BUDGET HIGHLIGHTS

- Travel and Training is budgeted at current levels, and certifications within the tight constraints of the downsized budget.
- A monthly “Pet Adoption Day” will be funded at the shelter to improve the chances of matching good homes with adoptive animals with appropriate dispositions and training.

**001-5300**

### PUBLIC SAFETY - ANIMAL CONTROL

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	163,110	134,483	126,432	128,824	126,432
1002	Part-time/Temporary	2,370	0	0	2,642	20,000
1003	Overtime	2,764	2,362	4,500	1,327	4,500
1004	Commissions					
	<b>Total</b>	168,244	136,845	130,932	132,793	150,932
<b>Benefits</b>						
1501	Health Insurance	31,945	23,959	22,122	21,297	22,238
1502	PERS Retirement	34,905	28,967	30,028	29,991	30,028
1503	Workers Comp	2,932	2,534	2,290	2,309	2,884
1504	Medicare	2,636	2,168	1,881	2,108	2,124
1505	Disability/Social Security	147	0	0	164	1,240
	<b>Total</b>	72,565	57,628	56,321	55,869	58,514
<b>Services and Supplies</b>						
2000	Maintenance	6,123	2,508	10,000	2,508	2,500
3000	Material & Supplies	5,982	5,429	13,000	5,210	5,500
4000	Travel & Training	1,474	460	2,160	200	2,160
5000	Contractual Services	11,004	9,029	20,000	8,008	10,000
6000	Other Operating Exp.	3,324	3,483	3,000	3,940	3,000
	<b>Total</b>	27,907	20,909	48,160	19,866	23,160
<b>Total Operating Costs</b>		268,716	215,382	235,413	208,528	232,606
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	0	0	0	45,000
<b>Total Expenditures</b>		<b>268,716</b>	<b>215,382</b>	<b>235,413</b>	<b>208,528</b>	<b>277,606</b>

## GENERAL FUND – PUBLIC SAFETY

### OPERATING STATISTICS AND PERFORMANCE MEASURES:

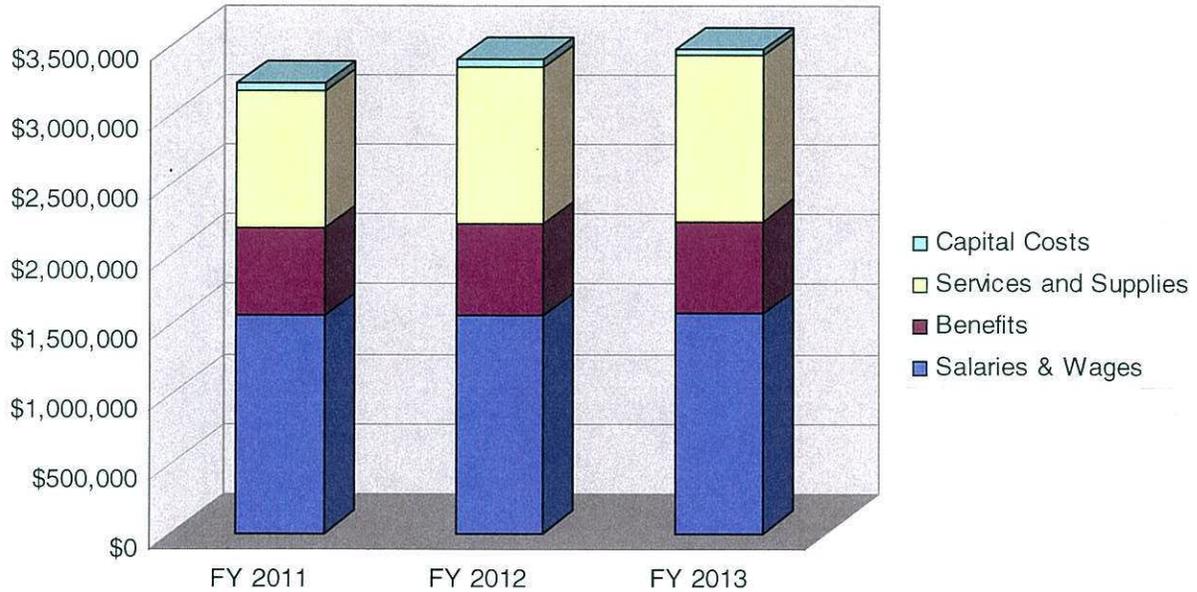
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<u>Operating Statistics:</u>	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Estimated</b>	<b>FY 2013 Estimated</b>
Calls for Service	4,774	4,963	5,001	5,000
Citations Issued	35	39	41	50
Verbal/Written Warnings	252	259	262	250
Animals Running at Large	316	302	327	300
Animals Handled/Impounded	559	543	562	570
 <b><u>Performance Measures:</u></b>				
Animal Control vs. General Fund budget	1.3%	1.0%	0.7%	1.0%
Percent of Animal Control budget expended	100%	98%	90%	100%

## GENERAL FUND – PUBLIC WORKS

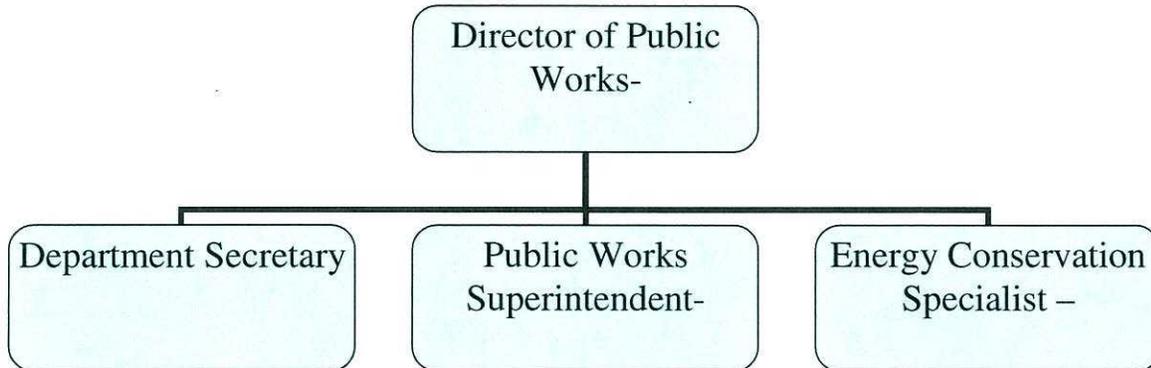
	2010-11	2011-12	2012-13	Percent
<b>Public Works</b>	<b>Actual</b>	<b>Actual- Unaudited</b>	<b>Budget</b>	<b>Change</b>
Salaries & Wages	1,560,797	1,560,323	1,572,614	0.8%
Employee Benefits	627,416	653,715	660,115	1.0%
Operations	980,023	1,121,668	1,191,076	6.2%
Capital	58,902	54,836	40,000	
<b>Expenditure Total</b>	<b>3,227,138</b>	<b>3,390,542</b>	<b>3,463,805</b>	<b>2.2%</b>

### Public Works Expenditures



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

# PUBLIC WORKS



### MISSION STATEMENT/ACTIVITY DESCRIPTION

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

### GOALS & STRATEGIC ISSUES

- 1 Work with Federal and State Lobbyist to secure funding for City projects
- 2 Manage consultant contracts to advertise CIP projects on schedule and with good plans
- 3 Manage the construction of CIP projects to achieve completion on schedule and within budget
- 4 Work with the Nevada Department of Transportation (NDOT) to insure the Boulder City Bypass & Improvements to US 93 progresses on schedule
- 5 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
- 6 Work with SNWA to provide consistent water delivery to Boulder City at the most economical rates and within the State permit
- 7 Work with the Nevada Department of Environmental Protection to collect sewage effluent and treat it to a permitted quality for re-use
- 8 Provide the citizens of Boulder City and City employees with the best parks, safe streets, and safe buildings
- 9 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
- 10 Support the Change Leadership Team to achieve the goals of the City
- 11 Establish professional development procedures & fees similar to the other entities in Clark County
- 12 Upgrade the City's Occupational Safety and Health Administration Program
- 13 Create an electronic Global Information System (GIS) database for the Boulder City Municipal Cemetery and update the policy and procedures manual for the cemetery.

## GENERAL FUND – PUBLIC WORKS

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### BUDGET HIGHLIGHTS.

- **Free Training:** The Public Works Superintendent has been instrumental in coordinating with Pool/Pact to provide very valuable free training to City employees, such as CPR, Fire Extinguisher Use, and OSHA.  
**Personnel Funded:** The Public Works Administration Budget consist of six positions; Public Works Director, the Superintendent who oversees all maintenance Divisions, the Development Services/Conservation Specialist, a Part Time Office Assistant serving the Director, a Department Secretary serving the Engineering Division and a Division Secretary serving the Superintendent. All of these positions are either fully funded or partially funded by the Utility Fund.
- **Operating Expense Categories:** Travel and Training budget has been maintained at current levels. Travel required for projects will have to be funded by the specific project or be foregone.
- **Request Approved:** Funding for City water and power consumption at parks, medians, and other facilities to support the Public Works Department are included in this budget. Increased funding reflects actual cost.
- **Request Denied:** None.
- **Level of Service Changes:** All items listed in the Goals & Strategic Issues section will suffer until funding is available to return to full staff.

## GENERAL FUND – PUBLIC WORKS

001-6000

### PUBLIC WORKS - PUBLIC WORKS ADMINISTRATION

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	123,751	102,531	111,553	111,247	112,112
1002	Part-time/Temporary	11,731	10,203	14,000	15,656	16,632
1003	Overtime	0	0	0	0	0
1004	Commissions					
	<b>Total</b>	135,482	112,734	125,553	126,903	128,744
<b>Benefits</b>						
1501	Health Insurance	11,536	9,761	11,715	10,648	10,905
1502	PERS Retirement	27,948	21,757	26,494	26,236	26,627
1503	Workers Comp	1,022	1,483	1,430	1,631	2,241
1504	Medicare	1,232	1,805	1,851	2,056	1,054
1505	Disability/Social Security	727	633	588	971	1,031
	<b>Total</b>	42,465	35,439	42,078	41,542	41,858
<b>Services and Supplies</b>						
2000	Maintenance	1,383	204	2,500	2,627	2,500
3000	Material & Supplies	2,145	3,245	4,000	7,238	4,000
4000	Travel & Training	5,257	5,579	7,500	7,284	8,000
5000	Contractual Services	419,546	426,918	415,000	417,746	415,000
6000	Other Operating Exp.	425	134	2,250	94	250
	<b>Total</b>	428,756	436,080	431,250	434,989	429,750
<b>Total Operating Costs</b>		606,703	584,253	598,881	603,434	600,352
7000	Capital Costs	0	0	145,000	0	0
8000	Other one-time Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>606,703</b>	<b>584,253</b>	<b>743,881</b>	<b>603,434</b>	<b>600,352</b>

## GENERAL FUND – PUBLIC WORKS

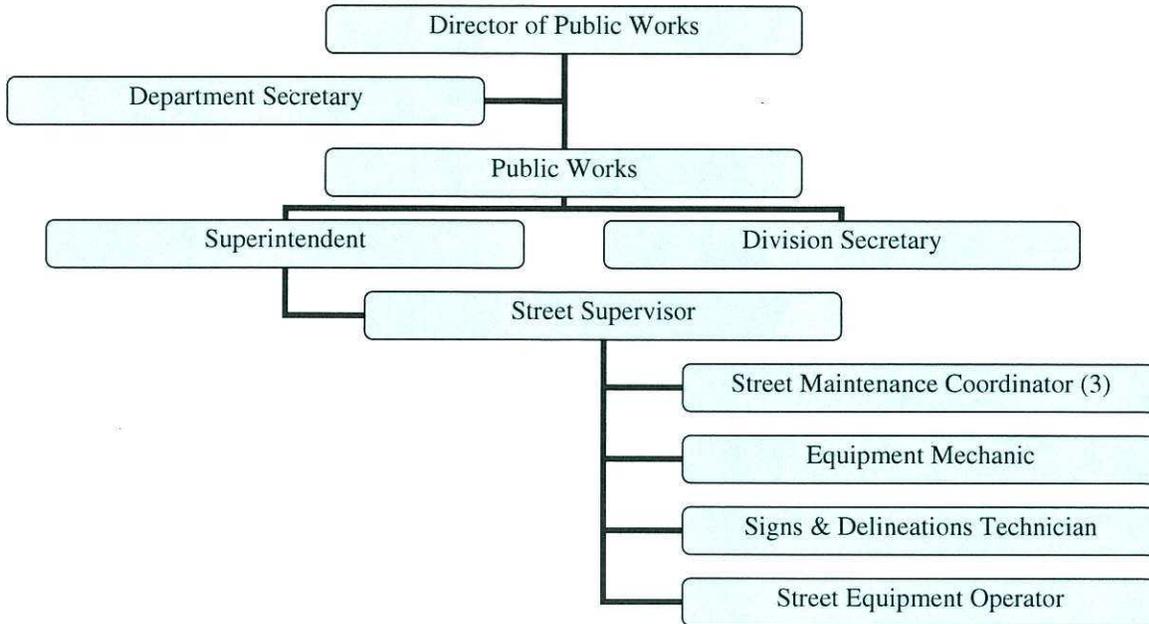
### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2012 and 2013 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<b><u>Operating Statistics:</u></b>	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Estimated</b>	<b>FY 2013 Estimated</b>
City Lane Miles	86.5	86.5	86.5	86.5
Acres of Turf	95	95	95	95
Total Landscape Acres	166	166	166	166
Number of Buildings Maintained	73	73	73	73
Engineering Agenda Items	74	73	75	75
Engineering Projects Started	25	26	25	25
<b><u>Performance Measures:</u></b>				
Public Works Administration vs. General Fund budget	2.9%	2.6%	1.9%	2.1%
Percent of Public Works Administration budget expended	99%	99%	100%	100%

## GENERAL FUND – 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 cleanup, cemetery interments and assistance to other divisions as needed. The Fleet Maintenance section provides maintenance and repair services for the vehicles and equipment for the entire Public Works Department. 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.

## GENERAL FUND – PUBLIC WORKS

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### GOALS & STRATEGIC ISSUES

1. Provide friendly, timely and effective customer service.
2. Support the Change Leadership Team to achieve the goals of the city.
3. Repair streets and sidewalks, after utility repairs. Also aid water, wastewater and electric divisions with system upgrades.
4. With the decrease within the budgets, we have decreased the amount of concrete that we are replacing, by making smaller cuts and grinding tripping hazards where applicable. Also we have increased our assistance to the other Divisions within Public Works.
5. Red curb painting was postponed unless extremely needed. Red curbs and other striping will be completed in the upcoming budget year, utilizing approved RDA funding.
6. Once again, RDA funding will allow more sign replacement to occur.
7. Items will be auctioned that are no longer in use and Public Works will consider purchasing items at auctions to save money.
8. Vehicles which meet the replacement policy will need to be repaired to extend their life.
9. Public Works continues to shop multiple vendors to achieve the lowest possible price, including exploring new vendors.
10. Bids from other government entities are always reviewed and considered on large purchases.
11. The garage has tested new oil products that need to be changed out less frequently.

### 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:** Equipment must be replaced to maintain desired level of service in this division.

## GENERAL FUND – PUBLIC WORKS

### 001-6100 PUBLIC WORKS - STREETS

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	484,400	504,786	503,290	504,786	503,417
1002	Part-time/Temporary	0	0	0	0	0
1003	Overtime	16,176	18,180	30,000	15,005	20,000
1004	Commissions					
	<b>Total</b>	500,576	522,966	533,290	519,791	523,417
<b>Benefits</b>						
1501	Health Insurance	85,187	85,187	95,841	85,187	85,184
1502	PERS Retirement	107,944	108,857	119,530	119,464	119,560
1503	Workers Comp	7,222	9,708	9,040	9,035	8,968
1504	Medicare	6,705	6,725	6,395	6,739	7,301
1505	Disability/Social Security	0	0	0	0	0
	<b>Total</b>	207,058	210,477	230,806	220,425	221,013
<b>Services and Supplies</b>						
2000	Maintenance	69,668	69,035	72,107	96,285	85,000
3000	Material & Supplies	25,925	38,714	78,886	55,255	72,086
4000	Travel & Training	1,705	401	4,000	949	4,000
5000	Contractual Services	17,437	18,447	30,900	72,027	23,125
6000	Other Operating Exp.	331	144	1,000	0	0
	<b>Total</b>	115,066	126,741	186,893	224,516	184,211
<b>Total Operating Costs</b>		822,700	860,184	950,989	964,732	928,641
7000	Capital Costs	0	19,185	10,000	19,185	0
8000	Other one-time Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>822,700</b>	<b>879,369</b>	<b>960,989</b>	<b>983,917</b>	<b>928,641</b>

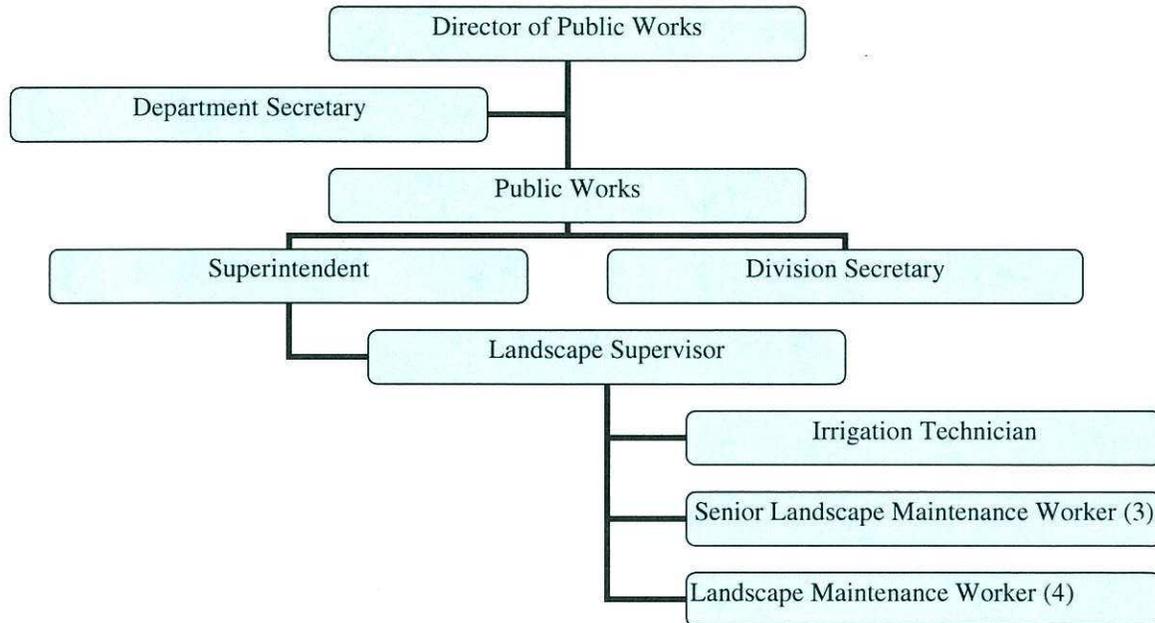
## GENERAL FUND – PUBLIC WORKS

### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2012 and 2013 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<b><u>Operating Statistics:</u></b>	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Estimated</b>	<b>FY 2013 Estimated</b>
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	36	34	35	40
Miles of sidewalks maintained	175	175	175	175
Vehicles maintained	88	88	88	88
<b><u>Performance Measures:</u></b>				
Streets vs. General Fund budget	3.9%	3.9%	3.1%	3.3%
Percent of Streets budget expended	99%	100%	100%	100%

# 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.

## GENERAL FUND – PUBLIC WORKS

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### GOALS & STRATEGIC ISSUES

- 1 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.
- 2 Maintain and upgrade the current irrigation system to improve water management. By utilizing the full capabilities of the central irrigation control system, it will allow for remote control and computer scheduling based on seasonal plant-water needs. To become a leading organization in efficient water use by continuing to adhere to local and state regulations.
- 3 Maintain and improve sport fields conditions for the safe and enjoyable practice of sports related activities.
- 4 Maintain and respond to municipal cemetery work requests in a timely and efficient manner.
- 5 Continue with the integration of previously contracted areas to the division's work program.
- 6 The Nevada Division of Forestry provides labor to assist with landscape maintenance activities. These crews are an integral portion of the landscape division's work program.

### 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.
- **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.

## GENERAL FUND – PUBLIC WORKS

001-6200

### PUBLIC WORKS - LANDSCAPING

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	492,920	509,976	514,478	492,863	503,806
1002	Part-time/Temporary	0	0	0	0	0
1003	Overtime	4,266	7,310	15,000	5,540	7,500
1004	Commissions					
	<b>Total</b>	<b>497,186</b>	<b>517,286</b>	<b>529,478</b>	<b>498,403</b>	<b>511,306</b>
<b>Benefits</b>						
1501	Health Insurance	95,835	95,835	95,841	93,173	95,832
1502	PERS Retirement	108,122	110,055	122,240	117,302	119,653
1503	Workers Comp	8,215	10,937	10,170	10,026	10,089
1504	Medicare	7,493	7,523	7,464	7,324	7,305
1505	Disability/Social Security	0	0	0	0	0
	<b>Total</b>	<b>219,665</b>	<b>224,350</b>	<b>235,715</b>	<b>227,825</b>	<b>232,879</b>
<b>Services and Supplies</b>						
2000	Maintenance	74,640	73,079	154,200	144,778	164,200
3000	Material & Supplies	93,209	75,341	17,000	17,598	62,000
4000	Travel & Training	2,551	724	3,168	3,011	3,900
5000	Contractual Services	108,865	80,829	109,550	96,725	115,650
6000	Other Operating Exp.	215	128	550	57	0
	<b>Total</b>	<b>279,480</b>	<b>230,101</b>	<b>284,468</b>	<b>262,169</b>	<b>345,750</b>
<b>Total Operating Costs</b>		<b>996,331</b>	<b>971,737</b>	<b>1,049,661</b>	<b>988,397</b>	<b>1,089,935</b>
7000	Capital Costs	0	39,717	38,000	35,651	0
	Other one-time					
8000	Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>996,331</b>	<b>1,011,454</b>	<b>1,087,661</b>	<b>1,024,048</b>	<b>1,089,935</b>

## GENERAL FUND – PUBLIC WORKS

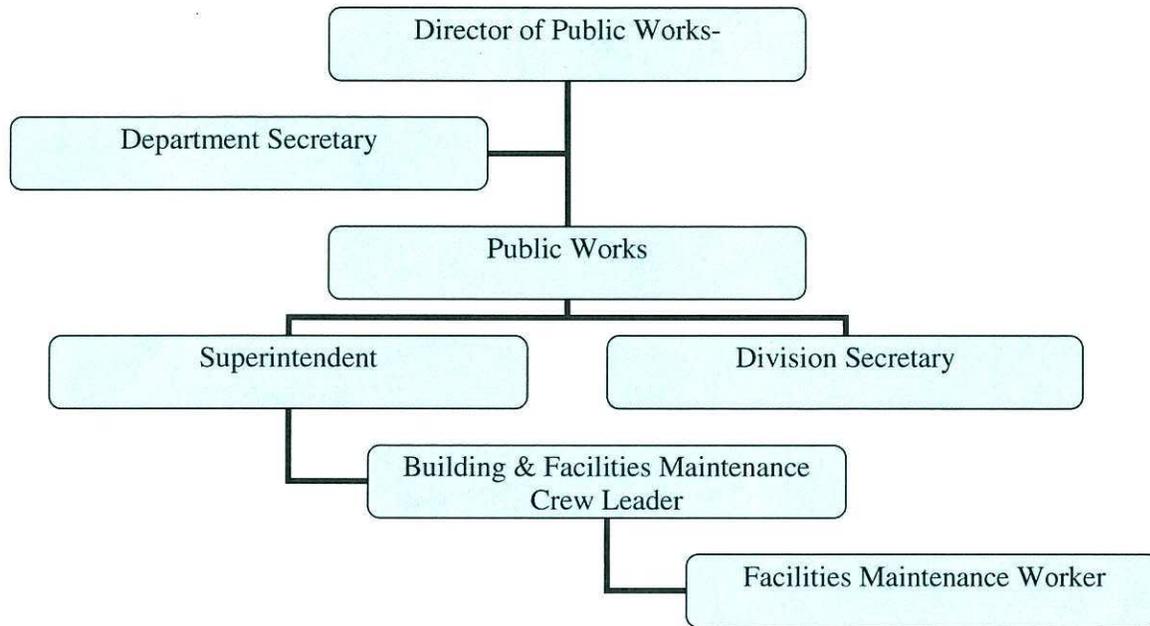
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**OPERATING STATISTICS AND PERFORMANCE MEASURES:**

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2012 and 2013 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<b><u>Operating Statistics:</u></b>	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Estimated</b>	<b>FY 2013 Estimated</b>
Acres maintained	166	166	166	166
Acres of turf	92	92	92	92
Headstones edged quarterly	2032	2037	2044	2049
<b><u>Performance Measures:</u></b>				
Landscaping vs. General Fund budget	4.7%	4.5%	3.3%	3.8%
Percent of Landscaping budget expended	96%	100%	100%	100%

# BUILDING MAINTENANCE



## MISSION STATEMENT/ACTIVITY DESCRIPTION

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

## GOALS & STRATEGIC ISSUES

- 1 Standardize and improve building conditions for all city facilities.
- 2 Decrease the length of time from service request to completion of task.
- 3 Use the recently developed standard inspection form and review all city facilities for code compliance and safety concerns.
- 4 Support the Change Leadership Team in order to achieve the goals of the city.

## GENERAL FUND – PUBLIC WORKS

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### BUDGET HIGHLIGHTS

- **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, more funding for Contractual Services will be required.

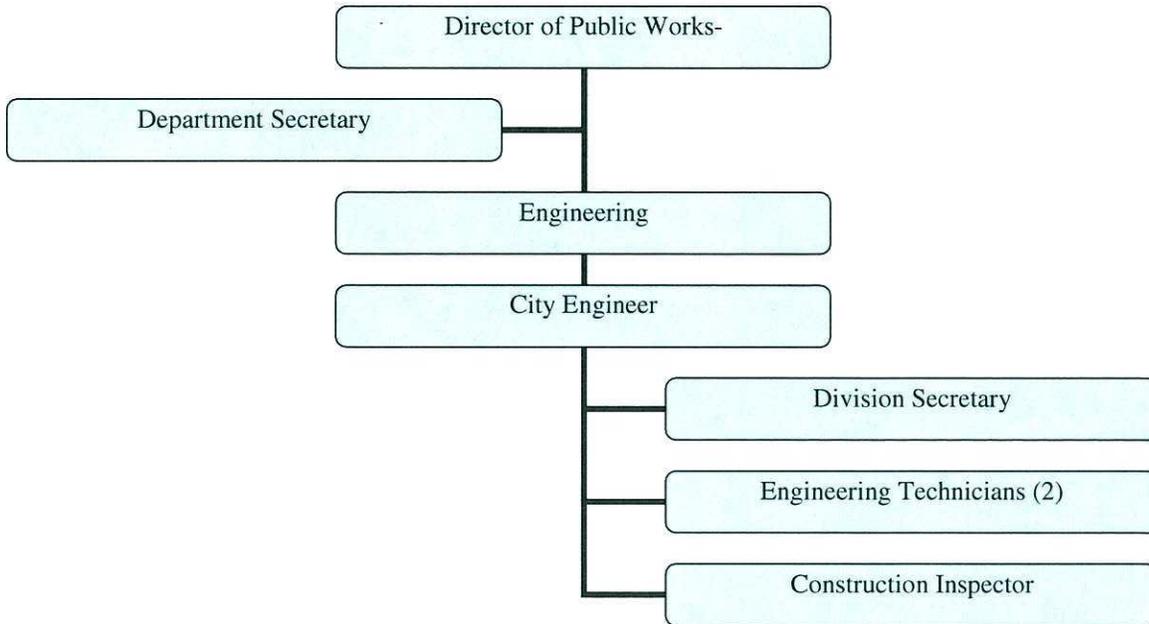
## GENERAL FUND – PUBLIC WORKS

001-6300

### PUBLIC WORKS - BUILDING MAINTENANCE

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	117,609	117,691	119,203	121,041	119,163
1002	Part-time/Temporary	17,505	0	0	0	0
1003	Overtime	265	873	5,000	1,550	2,500
1004	Commissions					
	<b>Total</b>	<b>135,379</b>	<b>118,564</b>	<b>124,203</b>	<b>122,591</b>	<b>121,663</b>
<b>Benefits</b>						
1501	Health Insurance	21,297	21,297	21,298	22,184	21,296
1502	PERS Retirement	28,064	25,173	28,311	28,605	28,301
1503	Workers Comp	1,972	3,724	2,260	2,318	2,242
1504	Medicare	1,911	1,715	1,728	1,784	1,728
1505	Disability/Social Security	0	0	0	0	0
	<b>Total</b>	<b>53,244</b>	<b>51,909</b>	<b>53,597</b>	<b>54,891</b>	<b>53,567</b>
<b>Services and Supplies</b>						
2000	Maintenance	7,662	5,856	35,350	5,633	65,350
3000	Material & Supplies	24,637	32,901	58,000	30,296	45,000
4000	Travel & Training	155	828	2,160	918	2,160
5000	Contractual Services	123,698	121,053	95,000	139,569	80,205
6000	Other Operating Exp.	258	0	500	0	0
	<b>Total</b>	<b>156,410</b>	<b>160,638</b>	<b>191,010</b>	<b>176,416</b>	<b>192,715</b>
<b>Total Operating Costs</b>		<b>345,033</b>	<b>331,111</b>	<b>368,810</b>	<b>353,898</b>	<b>367,945</b>
7000	Capital Costs	0	0	15,000	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>345,033</b>	<b>331,111</b>	<b>383,810</b>	<b>353,898</b>	<b>367,945</b>

# ENGINEERING



**MISSION STATEMENT/ACTIVITY DESCRIPTION.**

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

**GOALS & STRATEGIC ISSUES**

- 1 Manage consultant engineering contracts and construction contracts which provide specialized design and construction services for Boulder City.
- 2 Provide friendly, timely and effective customer service.
- 3 Operate in a manner that supports the goals of the City developed by the Change Leadership Team.
- 4 Research and use alternate delivery methods for City projects such as design-build and construction manager at risk to more efficiently complete city projects.
- 5 Participate with regional planning agencies to secure funding for construction of major facilities in Boulder City.

## GENERAL FUND – PUBLIC WORKS

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### BUDGET HIGHLIGHTS

- **Personnel Funded:** The Public Works Engineering Division Budget consist of four positions; the City Engineer, two Engineering Technicians, and the Construction Inspector.
- **Operating Expense Categories:** The Travel and Training budget has been maintained at current levels. As a result, fewer staff members will attend conferences to stay up-to-date on the latest technologies and efficiencies. Travel required for projects will have to be funded by the specific project or be foregone. The City Engineer is required to maintain an Engineering License and associated continuing educational units.
- **Level of Service Changes:** City employees and citizens using City buildings on evenings and weekends will see a delayed response time for HVAC and lock problems. Having vehicle out of service for repairs will reduce productivity due to visits to mechanics and the process of securing loaner vehicles.

## GENERAL FUND – PUBLIC WORKS

001-6500

### PUBLIC WORKS - ENGINEERING

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Actual- Unaudited	FY 2013 Approved Budget
<b>Salaries &amp; Wages</b>					
1001 Regular Salaries	225,706	284,273	282,312	277,085	282,484
1002 Part-time/Temporary	0	0	0	0	0
1003 Overtime	5,858	4,974	5,000	15,550	5,000
1004 Commissions					
<b>Total</b>	231,564	289,247	287,312	292,635	287,484
<b>Benefits</b>					
1501 Health Insurance	37,269	37,269	39,679	36,386	37,268
1502 PERS Retirement	60,416	60,698	65,240	65,491	67,089
1503 Workers Comp	3,664	4,050	3,954	3,835	3,923
1504 Medicare	3,270	3,224	2,909	3,320	2,518
1505 Disability/Social Security	0	0	0	0	0
<b>Total</b>	104,619	105,241	111,782	109,032	110,798
<b>Services and Supplies</b>					
2000 Maintenance	4,247	4,798	6,500	6,024	7,500
3000 Material & Supplies	6,398	8,322	8,000	1,000	10,000
4000 Travel & Training	4,265	5,077	6,000	4,239	6,000
5000 Contractual Services	5,586	6,585	15,000	10,992	15,000
6000 Other Operating Exp.	1,382	1,681	1,400	1,323	150
<b>Total</b>	21,878	26,463	36,900	23,578	38,650
<b>Total Operating Costs</b>					
	358,061	420,951	435,994	425,245	436,932
7000 Capital Costs	0	0	5,000	0	40,000
8000 Other one-time Costs	0	0	0	0	0
<b>Total Expenditures</b>	<b>358,061</b>	<b>420,951</b>	<b>440,994</b>	<b>425,245</b>	<b>476,932</b>

## GENERAL FUND – PUBLIC WORKS

**OPERATING STATISTICS AND PERFORMANCE MEASURES:**

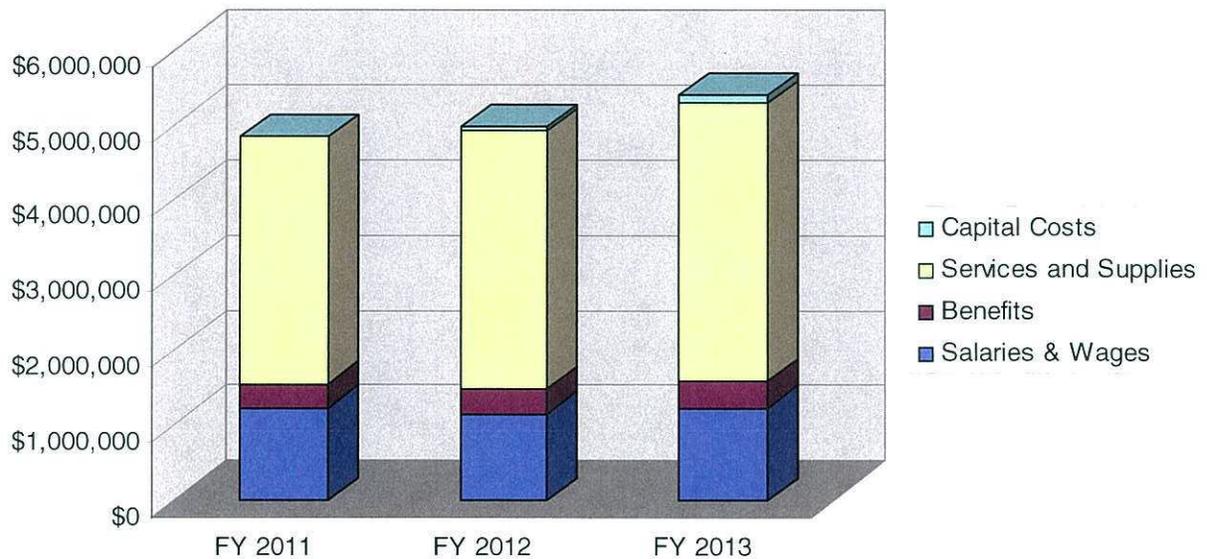
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<b><u>Operating Statistics:</u></b>	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Estimated</b>	<b>FY 2013 Estimated</b>
Agenda Items	70	68	72	70
Engineering Projects Started	23	21	30	28
Total Reimbursed - RTC, CCRFCD, etc.	\$3,511,527	\$3,154,901	\$11,599,035	\$8,298,594
<b><u>Performance Measures:</u></b>				
Engineering vs. General Fund budget	1.7%	1.9%	1.4%	1.7%
Percent of Engineering budget expended	99%	99%	100%	100%

## GENERAL FUND – CULTURE AND RECREATION

	2010-11	2011-12	2012-13	Percent
<b>Culture and Recreation</b>	<b>Actual</b>	<b>Actual Unaudited</b>	<b>Budget</b>	<b>Change</b>
Salaries & Wages	1,224,435	1,144,935	1,222,813	6.8%
Employee Benefits	319,487	331,975	353,387	6.4%
Operations	3,291,383	3,448,245	3,713,313	7.7%
Capital	0	45,141	112,500	
<b>Expenditure Total</b>	<b>4,835,305</b>	<b>4,970,296</b>	<b>5,402,013</b>	<b>8.7%</b>

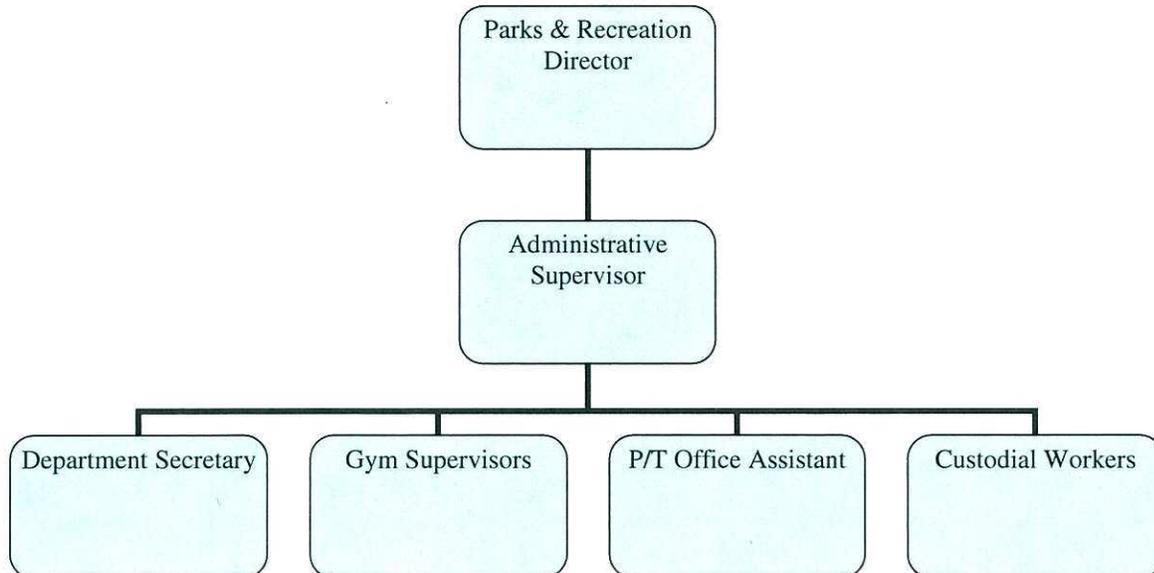
### Parks and Recreation Expenditures



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

## GENERAL FUND – CULTURE AND RECREATION

# CULTURE & RECREATION



### MISSION STATEMENT/ACTIVITY DESCRIPTION:

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

### GOALS & STRATEGIC ISSUES:

- Continue to provide for the present and future recreation needs of Boulder City residents.
- Ensure that all recreation facilities are properly maintained, painted and in good condition.
- Continue to upgrade various parks, ball fields and recreation facilities on a yearly basis 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

## GENERAL FUND – CULTURE AND RECREATION

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### BUDGET HIGHLIGHTS:

- Personnel Funded FY 2012-2013 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 3 part-time custodians
- Anticipated \$3000 increase to the Materials & Supplies account for increased custodial supplies for the recreation facilities
- Anticipated \$2725 increase to the Materials & Supplies account tile scrubber to be used at several City facilities.
- Anticipated \$4200 increase in the Maintenance account for increased fuel and fleet costs

# GENERAL FUND – CULTURE AND RECREATION

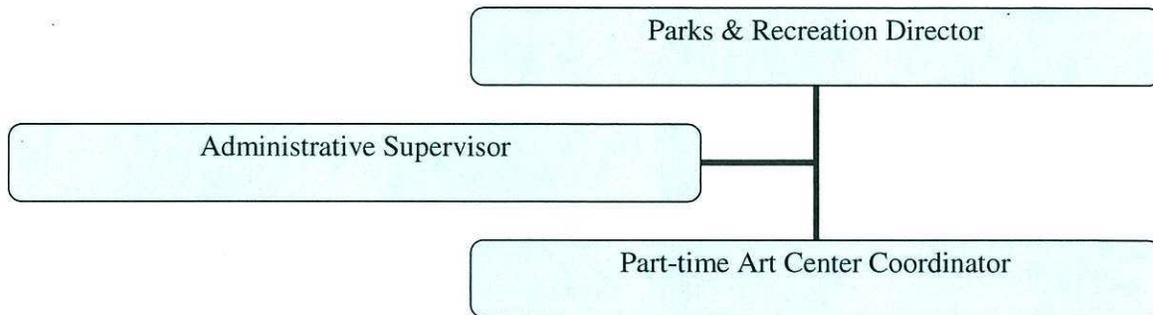
001-7100

## RECREATION - ADMINISTRATION

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	481,334	483,505	500,476	511,023	523,325
1002	Part-time/Temporary	86,777	82,612	115,902	78,264	85,934
1003	Overtime	1,369	0	2,000	228	1,000
1004	Commissions					
	<b>Total</b>	<b>569,480</b>	<b>566,117</b>	<b>618,378</b>	<b>589,515</b>	<b>610,259</b>
<b>Benefits</b>						
1501	Health Insurance	74,538	74,538	76,299	81,637	86,927
1502	PERS Retirement	113,493	113,127	127,658	125,759	128,742
1503	Workers Comp	9,453	9,686	11,279	11,240	11,829
1504	Medicare	5,378	5,341	5,554	5,770	5,928
1505	Disability/Social Security	1,824	2,133	4,165	3,484	4,165
	<b>Total</b>	<b>204,686</b>	<b>204,825</b>	<b>224,955</b>	<b>227,890</b>	<b>237,591</b>
<b>Services and Supplies</b>						
2000	Maintenance	14,956	18,819	35,550	47,292	29,250
3000	Material & Supplies	17,966	19,501	28,350	24,298	35,475
4000	Travel & Training	4,962	5,249	6,088	5,105	6,088
5000	Contractual Services	90,482	83,881	95,294	82,294	95,294
6000	Other Operating Exp.	166	0	2,000	125	13,500
	<b>Total</b>	<b>128,532</b>	<b>127,450</b>	<b>167,282</b>	<b>159,114</b>	<b>179,607</b>
<b>Total Operating Costs</b>		<b>902,698</b>	<b>898,392</b>	<b>1,010,615</b>	<b>976,519</b>	<b>1,027,457</b>
7000	Capital Costs	0	0	0	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>902,698</b>	<b>898,392</b>	<b>1,010,615</b>	<b>976,519</b>	<b>1,027,457</b>

## GENERAL FUND – CULTURE AND RECREATION

# ART CENTER – ABC PARK



### MISSION STATEMENT/ACTIVITY DESCRIPTION:

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

### GOALS & STRATEGIC ISSUES:

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

### BUDGET HIGHLIGHTS

- Personnel funded FY 2012-2013 include part-time coordinator and instructors
- Estimated revenue projected for FY 2012-2013 is \$8,000

# GENERAL FUND – CULTURE AND RECREATION

001-7159

## RECREATION - ABC PARK ART CENTER

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	41,135	38,179	37,038	33,881	37,038
1003	Overtime	0	0	0	0	0
1004	Commissions					
	<b>Total</b>	41,135	38,179	37,038	33,881	37,038
<b>Benefits</b>						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	6,369	6,358	5,992	6,120	5,992
1503	Workers Comp	1,162	1,199	1,353	1,055	1,353
1504	Medicare	596	554	617	491	617
1505	Disability/Social Security	486	370	899	329	899
	<b>Total</b>	8,613	8,481	8,861	7,995	8,861
<b>Services and Supplies</b>						
2000	Maintenance	0	2,143	3,201	310	3,201
3000	Material & Supplies	5,083	2,463	7,660	5,694	4,000
4000	Travel & Training	0	0	600	0	600
5000	Contractual Services	0	2,795	3,232	626	2,000
6000	Other Operating Exp.	0	0	0	0	0
	<b>Total</b>	5,083	7,401	14,693	6,630	9,801
<b>Total Operating Costs</b>		54,831	54,061	60,592	48,506	55,700
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	60	0	60	0
<b>Total Expenditures</b>		54,831	54,121	60,592	48,566	55,700

# 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 Maintenance Supervisor. The Parks and Recreation Director is responsible for coordinating all major special events within the City including film shoots and video productions.

### GOALS & STRATEGIC ISSUES:

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

### BUDGET HIGHLIGHTS:

- Personnel Funded FY 2012-2013: The independent contractor for Bootleg Canyon was funded \$7,000, a reduction of \$1,000.
- Estimated projected revenue for FY 2012-2013 \$11,000.

# GENERAL FUND – CULTURE AND RECREATION

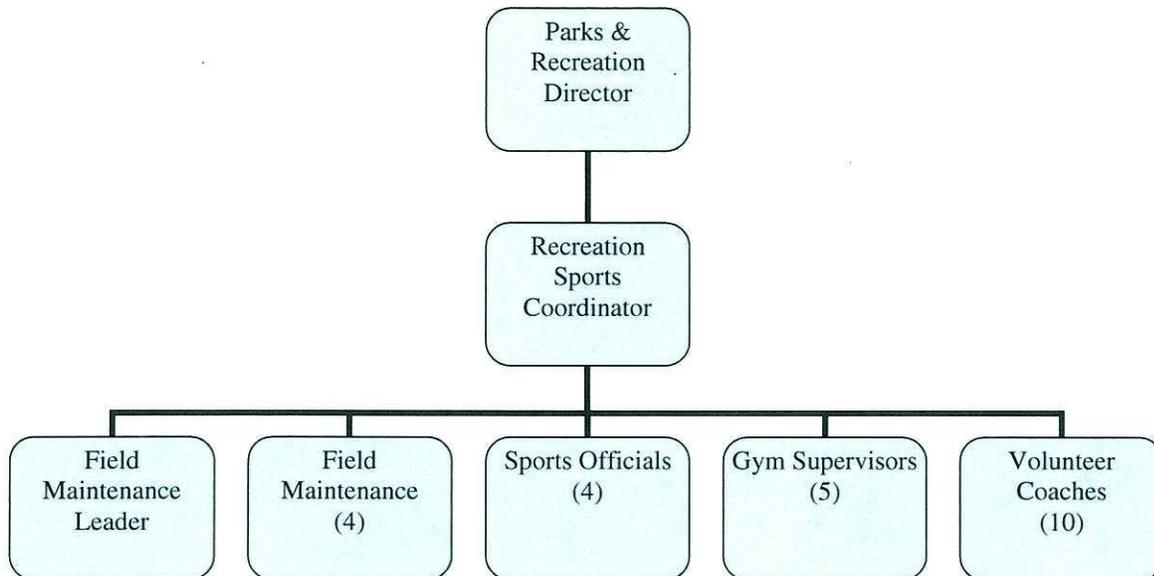
001-7160

## RECREATION - BOOTLEG CANYON

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	405	1,991	0	1,325	0
1003	Overtime	0	0	0	0	0
1004	Commissions					
	<b>Total</b>	405	1,991	0	1,325	0
<b>Benefits</b>						
1501	Health Insurance					
1502	PERS Retirement	0	0	0	0	0
1503	Workers Comp	11	167	0	115	0
1504	Medicare	6	77	0	53	0
1505	Disability/Social Security	25	330	0	229	0
	<b>Total</b>	42	574	0	397	0
<b>Services and Supplies</b>						
2000	Maintenance	0	0	0	0	0
3000	Material & Supplies	853	1,802	3,000	2,101	3,000
4000	Travel & Training	0	0	0	0	0
5000	Contractual Services	0	3,335	7,000	2,363	7,000
6000	Other Operating Exp.	0	0	0	0	0
	<b>Total</b>	853	5,137	10,000	4,464	10,000
<b>Total Operating Costs</b>		1,300	7,702	10,000	6,186	10,000
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>1,300</b>	<b>7,702</b>	<b>10,000</b>	<b>6,186</b>	<b>10,000</b>

## GENERAL FUND – CULTURE AND RECREATION

# ADULT SPORTS



### MISSION STATEMENT/ACTIVITY DESCRIPTION:

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

### GOALS & STRATEGIC ISSUES:

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

### BUDGET HIGHLIGHTS

- Estimated revenue projected for FY 2012-2013 is \$12,000.

# GENERAL FUND – CULTURE AND RECREATION

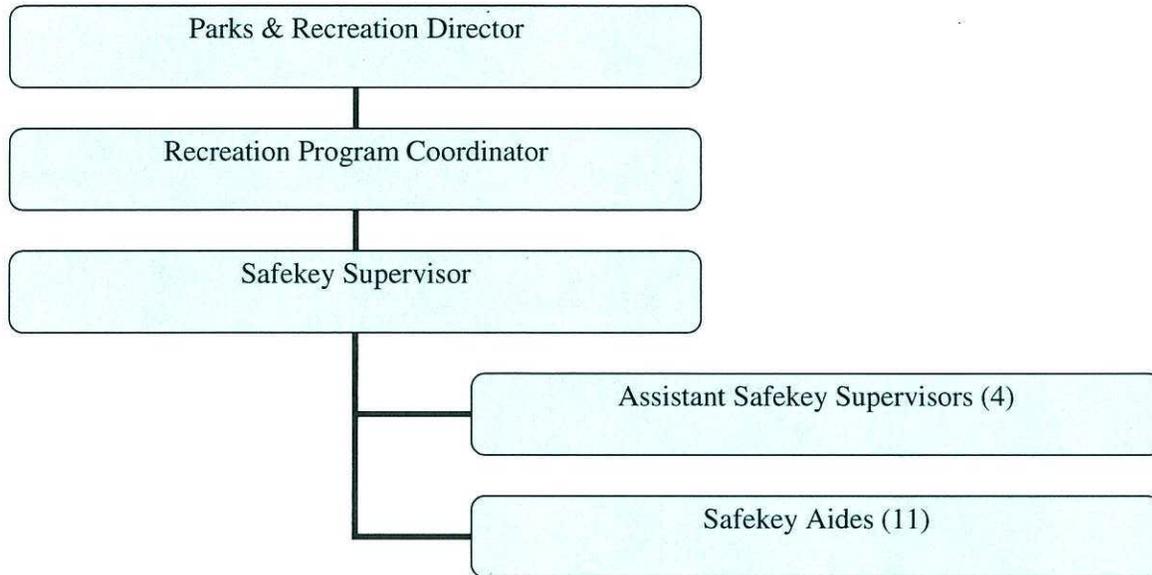
001-7156

## RECREATION - ADULT SPORTS

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b><u>Salaries &amp; Wages</u></b>						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	4,501	5,211	8,748	5,220	7,748
1003	Overtime	0	0	0	0	0
1004	Commissions					
	<b>Total</b>	4,501	5,211	8,748	5,220	7,748
<b><u>Benefits</u></b>						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	0	0	0	0	0
1503	Workers Comp	139	177	853	195	333
1504	Medicare	65	76	391	76	113
1505	Disability/Social Security	279	323	1,666	324	480
	<b>Total</b>	483	576	2,910	595	926
<b><u>Services and Supplies</u></b>						
2000	Maintenance	0	0	0	0	0
3000	Material & Supplies	2,947	2,826	2,000	236	2,000
4000	Travel & Training	0	0	0	0	0
5000	Contractual Services	0	660	660	680	660
6000	Other Operating Exp.	0	0	0	0	0
	<b>Total</b>	2,947	3,486	2,660	916	2,660
<b>Total Operating Costs</b>		7,931	9,273	14,318	6,731	11,334
7000	Capital Costs	0	0	0	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>7,931</b>	<b>9,273</b>	<b>14,318</b>	<b>6,731</b>	<b>11,334</b>

## GENERAL FUND – CULTURE AND RECREATION

# SAFEKEY



### MISSION STATEMENT/ACTIVITY DESCRIPTION:

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

### GOALS & STRATEGIC ISSUES:

- Continue to provide for the present and future recreation needs of Boulder City residents
- Ensure that all recreation facilities are properly maintained, painted and in good condition
- Continue to 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

### BUDGET HIGHLIGHTS:

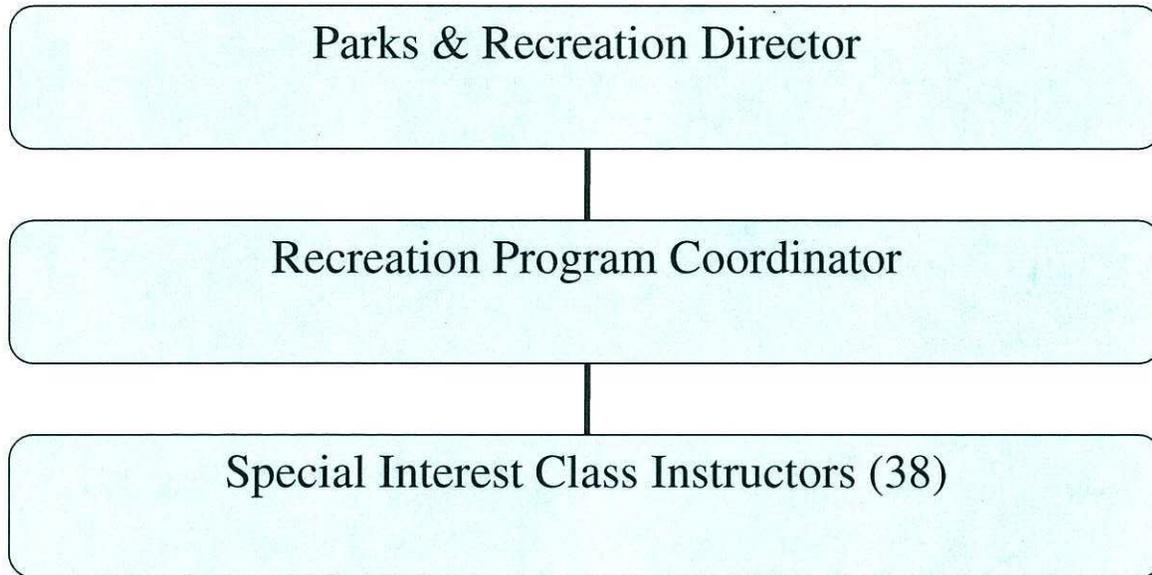
- Personnel Funded FY 2012-2013 include coordinator, supervisor, assistant supervisor and aides. Many of these employees also service our Summer Parks program.
- Estimated revenue projected for FY 2012-2013 is \$32,000.

# GENERAL FUND – CULTURE AND RECREATION

## 001-7154 RECREATION - SAFEKEY

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b><u>Salaries &amp; Wages</u></b>						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	26,364	26,294	36,076	21,558	31,566
1003	Overtime	0	0	0	0	0
1004	Commissions					
	<b>Total</b>	26,364	26,294	36,076	21,558	31,566
<b><u>Benefits</u></b>						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	0	0	0	0	0
1503	Workers Comp	752	825	1,147	690	1,002
1504	Medicare	382	381	523	313	458
1505	Disability/Social Security	1,635	1,630	2,237	1,337	1,957
	<b>Total</b>	2,769	2,836	3,907	2,340	3,417
<b><u>Services and Supplies</u></b>						
2000	Maintenance	0	0	0	0	0
3000	Material & Supplies	2,507	5,238	4,650	4,488	3,650
4000	Travel & Training	19	25	464	0	464
5000	Contractual Services	30	0	0	0	0
6000	Other Operating Exp.	0	0	0	0	0
	<b>Total</b>	2,556	5,263	5,114	4,488	4,114
<b>Total Operating Costs</b>		31,689	34,393	45,097	28,386	39,097
7000	Capital Costs	0	0	0	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>31,689</b>	<b>34,393</b>	<b>45,097</b>	<b>28,386</b>	<b>39,097</b>

## 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 Maintenance Supervisor. The Parks and Recreation Director is all responsible for coordinating all major special events within the City including film shoots and video productions.

### GOALS & STRATEGIC ISSUES:

- Continue to provide for the present and future recreation needs of Boulder City residents.
- Ensure that all recreation facilities are properly maintained, painted and in good condition.
- Continue to 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

## GENERAL FUND – CULTURE AND RECREATION

### BUDGET HIGHLIGHTS:

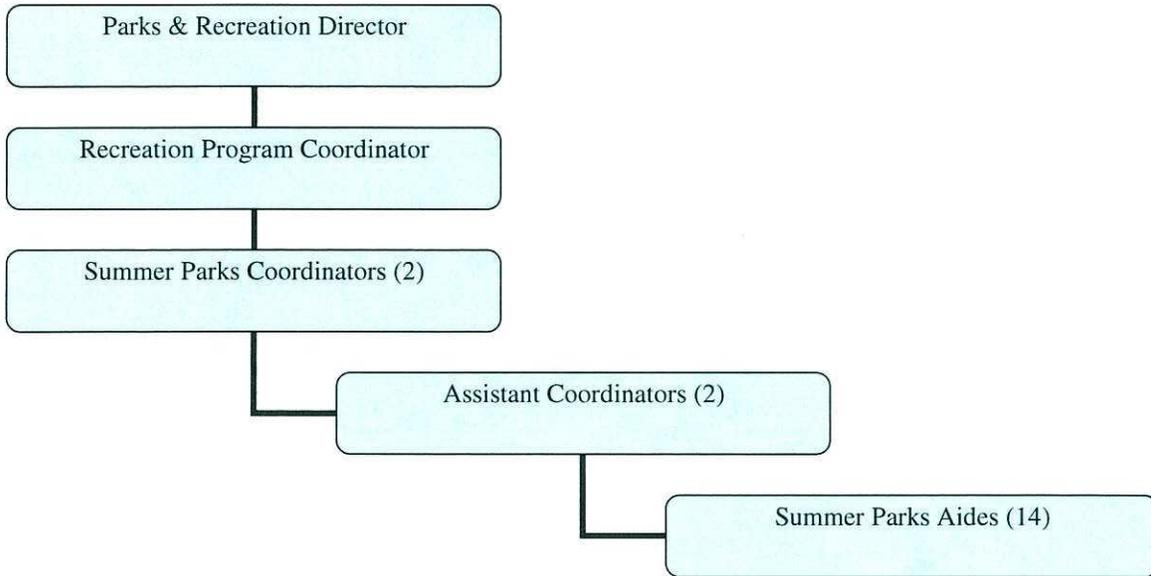
- Personnel Funded for FY 2012-2013: Include special interest instructors for our recreation classes. The number of instructors varies each month depending on class offerings and class participation. (Special Interest Instructors are paid 70% of monies collected from patrons attending the classes.)
- There were no new budget requests.
- Levels of Service: The level of service to the community should remain unchanged.
- Estimated revenue projected for FY 2012-2013 is \$64,000

**001-7151**

### RECREATION - SPECIAL CLASSES

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	47,586	52,827	50,000	56,650	50,000
1003	Overtime	0	0	0	0	0
1004	Commissions					
	<b>Total</b>	47,586	52,827	50,000	56,650	50,000
<b>Benefits</b>						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	0	0	0	0	0
1503	Workers Comp	1,344	1,658	1,908	1,764	1,908
1504	Medicare	690	766	870	822	870
1505	Disability/Social Security	2,834	3,157	3,720	3,410	3,720
	<b>Total</b>	4,868	5,581	6,498	5,996	6,498
<b>Services and Supplies</b>						
2000	Maintenance	0	0	0	0	0
3000	Material & Supplies	1,854	2,602	3,000	2,980	3,000
4000	Travel & Training	0	130	250	0	250
5000	Contractual Services	2,394	2,498	3,100	1,988	3,100
6000	Other Operating Exp.	128	277	700	0	700
	<b>Total</b>	4,376	5,507	7,050	4,968	7,050
<b>Total Operating Costs</b>		56,830	63,915	63,548	67,614	63,548
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>56,830</b>	<b>63,915</b>	<b>63,548</b>	<b>67,614</b>	<b>63,548</b>

# SUMMER PARKS



## MISSION STATEMENT/ACTIVITY DESCRIPTION

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

## GOALS & STRATEGIC ISSUES

- Continue to provide for the present and future recreation needs of Boulder City residents
- Ensure that all recreation facilities are properly maintained, painted and in good condition
- Continue to 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

## GENERAL FUND – CULTURE AND RECREATION

### BUDGET HIGHLIGHTS

- Personnel Funded FY 2012-2013 include coordinator, supervisor, assistant supervisor and aides. Many of these employees also service our Safekey program.
- There were no new budget requests.
- Level of Service: The level of service will not change.
- Estimated revenue projected for FY 2012-2013 \$25,000

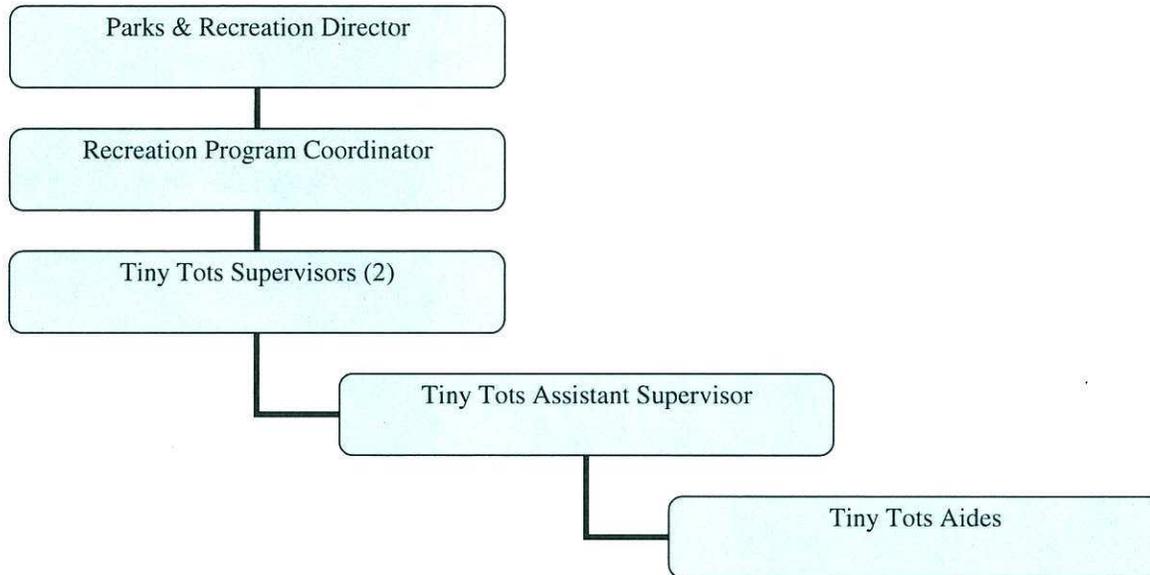
**001-7153**

### RECREATION - SUMMER PARKS

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	21,477	16,266	31,300	19,714	25,000
1003	Overtime	0	0	0	0	0
1004	Commissions					
	<b>Total</b>	21,477	16,266	31,300	19,714	25,000
<b>Benefits</b>						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	0	0	0	0	0
1503	Workers Comp	607	511	1,185	614	977
1504	Medicare	311	236	544	286	451
1505	Disability/Social Security	1,332	1,008	2,319	1,222	1,920
	<b>Total</b>	2,250	1,755	4,048	2,122	3,348
<b>Services and Supplies</b>						
2000	Maintenance	0	0	0	0	0
3000	Material & Supplies	809	1,745	3,000	227	1,500
4000	Travel & Training	104	0	464	44	0
5000	Contractual Services	0	212	450	49	200
6000	Other Operating Exp.	0	0	0	0	0
	<b>Total</b>	913	1,957	3,914	320	1,700
<b>Total Operating Costs</b>		24,640	19,978	39,262	22,156	30,048
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	11	0	0	0
<b>Total Expenditures</b>		<b>24,640</b>	<b>19,989</b>	<b>39,262</b>	<b>22,156</b>	<b>30,048</b>

## GENERAL FUND – CULTURE AND RECREATION

# TINY TOTS



### MISSION STATEMENT/ACTIVITY DESCRIPTION:

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

### GOALS & STRATEGIC ISSUES:

- Continue to provide for the present and future recreation needs of Boulder City residents.
- Ensure that all recreation facilities are properly maintained, painted and in good condition.
- Continue to 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

### BUDGET HIGHLIGHTS

- Personnel Funded FY 2012-2013 include 2 supervisors and 2 assistant supervisors
- Levels of Service: The level of service will not change.
- Estimated revenue projected for FY 2012-2013 is \$35,000

## GENERAL FUND – CULTURE AND RECREATION

### 001-7152 RECREATION - TINY TOTS

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	24,206	26,991	24,499	23,463	24,499
1003	Overtime	0	0	0	0	0
1004	Commissions					
	<b>Total</b>	24,206	26,991	24,499	23,463	24,499
<b>Benefits</b>						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	0	0	0	0	0
1503	Workers Comp	824	1,042	958	884	958
1504	Medicare	351	391	436	340	436
1505	Disability/Social Security	1,501	1,673	1,866	1,455	1,866
	<b>Total</b>	2,676	3,106	3,260	2,679	3,260
<b>Services and Supplies</b>						
2000	Maintenance	0	0	400	0	400
3000	Material & Supplies	2,757	3,226	3,000	3,489	3,000
4000	Travel & Training	128	300	464	0	464
5000	Contractual Services	811	542	1,000	1,067	1,000
6000	Other Operating Exp.	0	0	0	0	0
	<b>Total</b>	3,696	4,068	4,864	4,556	4,864
<b>Total Operating Costs</b>		30,578	34,165	32,623	30,698	32,623
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>30,578</b>	<b>34,165</b>	<b>32,623</b>	<b>30,698</b>	<b>32,623</b>

## GENERAL FUND – CULTURE AND RECREATION

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# FITNESS CENTER

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

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

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

- Continue to provide for the present and future recreation needs of Boulder City residents
- Ensure that all recreation facilities are properly maintained, painted and in good condition
- Continue to 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

### **BUDGET HIGHLIGHTS:**

- Personnel Funded for FY 2012-2013: Include a part-time supervisor and 7 part-time attendants and 3 personal trainers. (Attendants and personal trainers paid 70% of monies collected from patrons attending the Fitness Center)
- No additional personnel requested
- Estimated revenue projected for FY 2012-2013 \$64,000
- Level of Service should remain the same.

# GENERAL FUND – CULTURE AND RECREATION

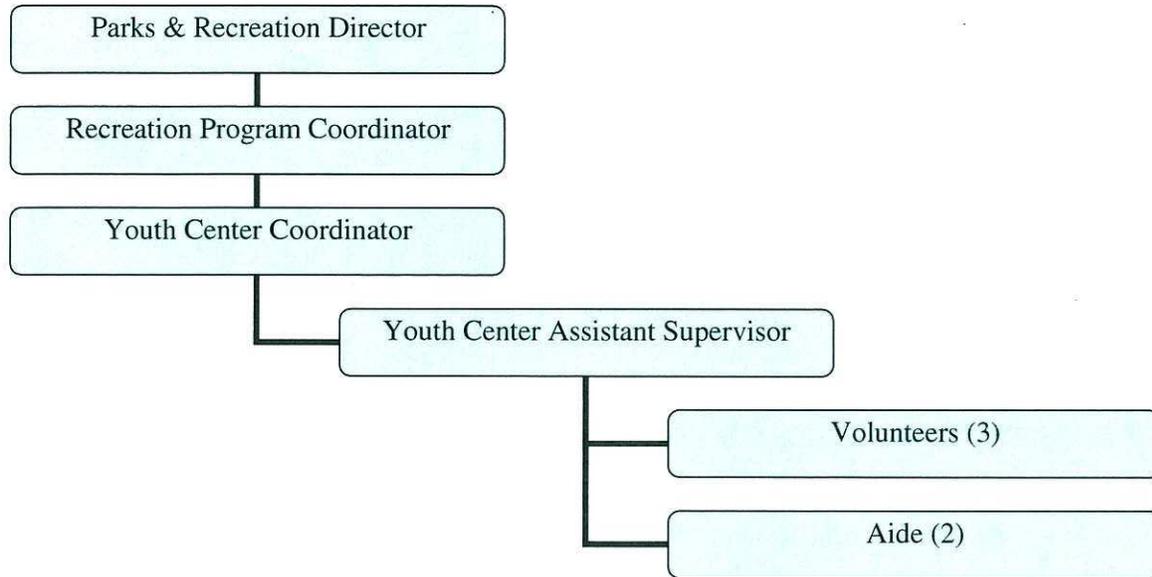
001-7155

## RECREATION - FITNESS CENTER

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	67,490	56,521	58,530	55,754	58,530
1003	Overtime	0	0	0	0	0
1004	Commissions					
	<b>Total</b>	67,490	56,521	58,530	55,754	58,530
<b>Benefits</b>						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	4,316	4,222	4,673	4,809	4,673
1503	Workers Comp	1,912	1,774	1,861	1,737	1,861
1504	Medicare	979	820	849	808	849
1505	Disability/Social Security	2,841	2,235	2,339	2,141	2,339
	<b>Total</b>	10,048	9,051	9,722	9,495	9,722
<b>Services and Supplies</b>						
2000	Maintenance	2,538	3,841	8,201	6,990	4,000
3000	Material & Supplies	521	801	5,949	6,256	1,200
4000	Travel & Training	0	264	580	432	580
5000	Contractual Services	750	613	2,832	840	1,000
6000	Other Operating Exp.	0	0	0	0	0
	<b>Total</b>	3,809	5,519	17,562	14,518	6,780
<b>Total Operating Costs</b>		81,347	71,091	85,814	79,767	75,032
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>81,347</b>	<b>71,091</b>	<b>85,814</b>	<b>79,767</b>	<b>75,032</b>

## GENERAL FUND – CULTURE AND RECREATION

# YOUTH CENTER



### MISSION STATEMENT/ACTIVITY DESCRIPTION

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

### GOALS & STRATEGIC ISSUES

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

## GENERAL FUND – CULTURE AND RECREATION

### GOALS & STRATEGIC ISSUES

- Personnel Funded for FY 2012-2013: Included a part-time Youth Center Coordinator, one part-time Youth Center Leader and one part-time Youth Center Aide.

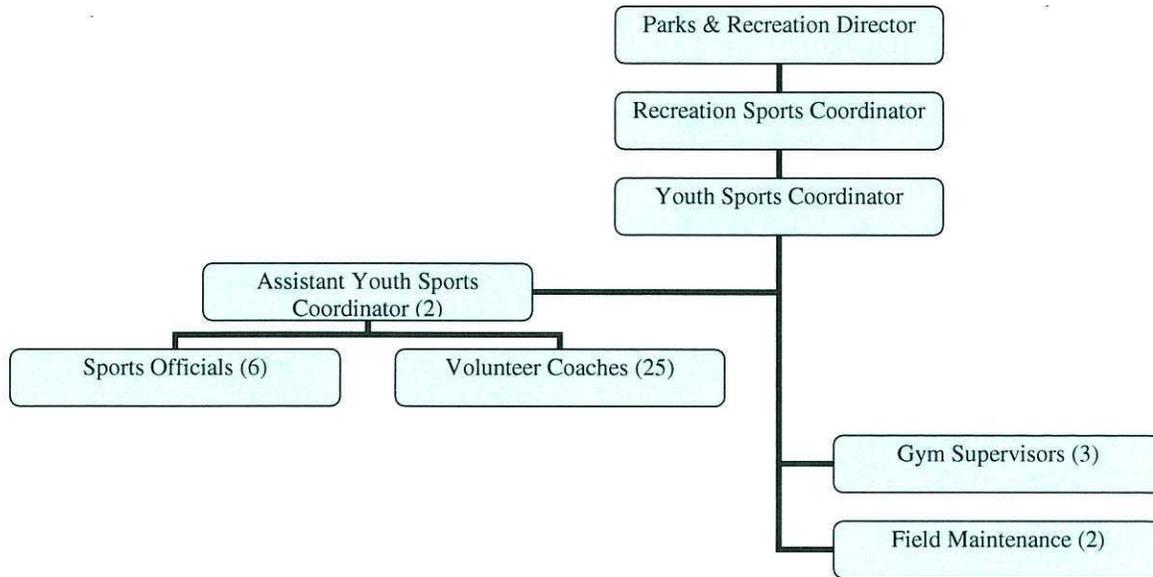
**001-7158**

### RECREATION - YOUTH CENTER

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	38,108	43,244	43,992	41,474	43,992
1003	Overtime	0	0	0	0	0
1004	Commissions					
	<b>Total</b>	38,108	43,244	43,992	41,474	43,992
<b>Benefits</b>						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	6,079	6,424	6,261	6,803	6,261
1503	Workers Comp	1,079	1,387	1,399	1,303	1,399
1504	Medicare	553	640	638	587	638
1505	Disability/Social Security	599	848	1,103	712	1,103
	<b>Total</b>	8,310	9,299	9,401	9,405	9,401
<b>Services and Supplies</b>						
2000	Maintenance	34	1,577	3,702	737	2,000
3000	Material & Supplies	3,765	6,011	3,000	3,004	3,000
4000	Travel & Training	646	539	720	582	720
5000	Contractual Services	1,435	3,377	4,532	2,537	3,332
6000	Other Operating Exp.	0	0	0	0	0
	<b>Total</b>	5,880	11,504	11,954	6,860	9,052
<b>Total Operating Costs</b>		52,298	64,047	65,347	57,739	62,445
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>52,298</b>	<b>64,047</b>	<b>65,347</b>	<b>57,739</b>	<b>62,445</b>

## GENERAL FUND – CULTURE AND RECREATION

# YOUTH SPORTS



### MISSION STATEMENT/ACTIVITY DESCRIPTION:

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

### GOALS & STRATEGIC ISSUES:

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

## GENERAL FUND – CULTURE AND RECREATION

**BUDGET HIGHLIGHTS:**

- Personnel Funded for FY 2012-2013: Include sports referees/officials, sports scorers, and field prep staff. The total number of part-time positions fluctuates depending on the sport and schedules.
- Estimated revenue projected for FY 2012-2013 is \$34,000

**001-7157**

### RECREATION - YOUTH SPORTS

		FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Actual- Unaudited	FY 2013 Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	19,642	28,631	25,633	28,717	25,633
1003	Overtime	0	0	0	0	0
1004	Commissions					
	<b>Total</b>	19,642	28,631	25,633	28,717	25,633
<b>Benefits</b>						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	0	0	0	0	0
1503	Workers Comp	680	1,065	899	1,100	899
1504	Medicare	285	415	411	417	411
1505	Disability/Social Security	1,218	1,775	1,753	1,780	1,753
	<b>Total</b>	2,183	3,255	3,063	3,297	3,063
<b>Services and Supplies</b>						
2000	Maintenance	0	0	200	0	200
3000	Material & Supplies	4,681	1,028	8,471	1,417	8,471
4000	Travel & Training	0	130	400	0	400
5000	Contractual Services	0	0	100	0	100
6000	Other Operating Exp.	0	0	0	0	0
	<b>Total</b>	4,681	1,158	9,171	1,417	9,171
<b>Total Operating Costs</b>		26,506	33,044	37,867	33,431	37,867
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>26,506</b>	<b>33,044</b>	<b>37,867</b>	<b>33,431</b>	<b>37,867</b>

## GENERAL FUND – CULTURE AND RECREATION

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# 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 Maintenance Supervisor. The Parks and Recreation Director is responsible for coordinating all major special events within the City including film shoots and video productions.

### GOALS & STRATEGIC ISSUES

- 1 To maintain current standards and work closely with the management contract to potentially upgrade the playability of the golf course.
- 2 To determine future budgetary needs based on the expectations of our customers.
- 3 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.
- 4 Continue to provide for the present and future golfing needs of our customers.
- 5 Monitor costs versus revenue for the golf course.

### BUDGET HIGHLIGHTS

- Personnel funded for FY 2012-2013 include Golf Professional and Maintenance Contract.
- Anticipated \$10,000 increase for water features and pump repairs.
- Anticipated \$10,000 increase for maintenance projects that are not included in maintenance contract.
- Anticipated \$6,000 increase for isolation valves for irrigation system.
- Anticipated \$1,800 increase for kitchen hood cleaning.
- Anticipated \$15,000 increase for back nine new sprinkler project.
- Anticipated \$16,000 to replace pressure regulating valves.
- Anticipated \$1,200 increase for alarm monthly fee for clubhouse and snack shack
- Estimated revenue projection for FY 2012-2013 \$1,140,000

## GENERAL FUND – CULTURE AND RECREATION

001-7000

### RECREATION - MUNICIPAL GOLF COURSE

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	80,732	11,463	0	0	0
1002	Part-time/Temporary	76,504	87,237	0	0	0
1003	Overtime	87	0	0	0	0
1004	Commissions					
	<b>Total</b>	157,323	98,700	0	0	0
<b>Benefits</b>						
1501	Health Insurance	10,648	1,775	0	0	0
1502	PERS Retirement	20,465	2,400	0	0	0
1503	Workers Comp	3,206	2,748	0	0	0
1504	Medicare	2,301	1,427	0	0	0
1505	Disability/Social Security	3,741	5,393	0	0	0
	<b>Total</b>	40,361	13,743	0	0	0
<b>Services and Supplies</b>						
2000	Maintenance	5,007	2,881	25,000	15,561	97,000
3000	Material & Supplies	16,774	21,735	21,110	18,874	16,110
4000	Travel & Training	20	0	1,000	1,297	1,000
5000	Contractual Services	1,005,464	943,825	1,104,341	1,080,080	1,081,158
6000	Other Operating Exp.	3,451	3,001	3,500	3,121	3,500
	<b>Total</b>	1,030,716	971,442	1,154,951	1,118,933	1,198,768
<b>Total Operating Costs</b>		1,228,400	1,083,885	1,154,951	1,118,933	1,198,768
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>1,228,400</b>	<b>1,083,885</b>	<b>1,154,951</b>	<b>1,118,933</b>	<b>1,198,768</b>

## GENERAL FUND – CULTURE AND RECREATION

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# BOULDER CREEK GOLF COURSE

### MISSION STATEMENT

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

### GOALS & STRATEGIC ISSUES

- 1 To maintain current standards and work closely with the management contract to potentially upgrade the playability of the golf course.
- 2 To determine future budgetary needs based on the expectations of our customers.
- 3 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.
- 4 Continue to provide for the present and future golfing needs of our customers.
- 5 Monitor costs versus revenue for the golf course.

### BUDGET HIGHLIGHTS

- Personnel funded for FY 2012-2013 include Golf Professional and Maintenance Contract.
- Anticipated \$15,000 increase for water features and pump repairs.
- Anticipated \$10,000 increase for maintenance projects that are not included in maintenance contract.
- Anticipated \$15,000 increase for HVAC repairs for all facilities.
- Anticipated \$10,000 increase for golf equipment repairs.
- Anticipated \$20,000 increase for clubhouse carpet and new chairs.
- Estimated revenue projection for FY 2012-2013 \$1,140,000

## GENERAL FUND – CULTURE AND RECREATION

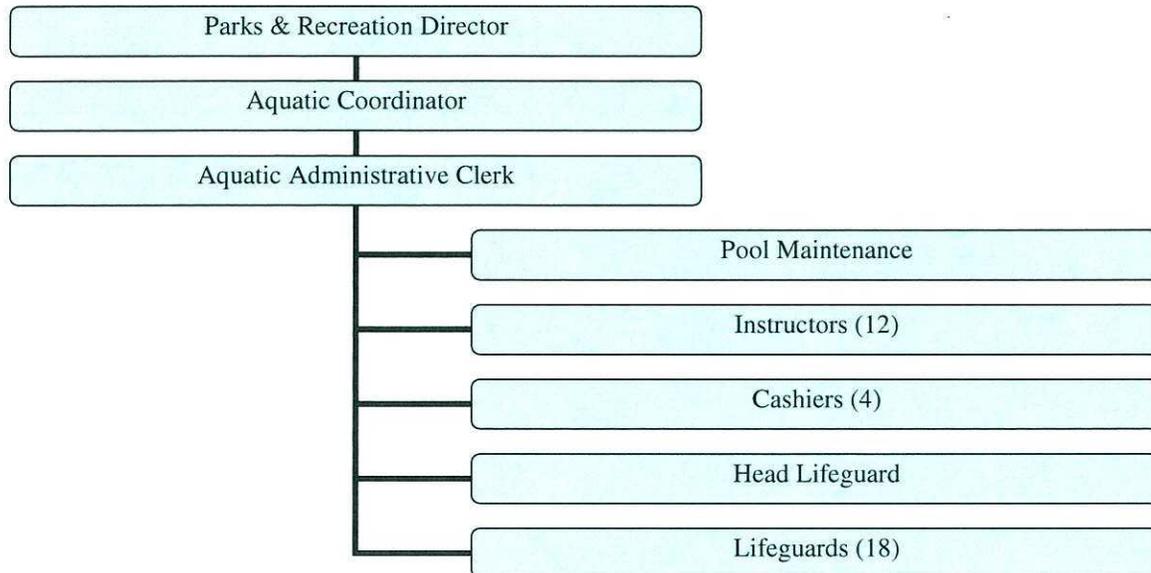
001-7500

### RECREATION - BOULDER CREEK

		FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Actual- Unaudited	FY 2013 Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary	0	12,818	13,513	12,428	13,513
1003	Overtime	0	0	0	0	0
1004	Commissions					
	<b>Total</b>	0	12,818	13,513	12,428	13,513
<b>Benefits</b>						
1501	Health Insurance	0	0	0	0	
1502	PERS Retirement	0	0	0	0	0
1503	Workers Comp	0	402	1,130	387	1,121
1504	Medicare	0	186	196	180	196
1505	Disability/Social Security	0	795	838	771	838
	<b>Total</b>	0	1,383	2,164	1,338	2,155
<b>Services and Supplies</b>						
2000	Maintenance	0	400,437	916,000	76,098	966,000
3000	Material & Supplies	0	145,371	100,000	92,253	120,000
4000	Travel & Training	0	0	0	0	0
5000	Contractual Services	0	796,327	798,410	804,892	798,410
6000	Other Operating Exp.	0	546,612	0	831,767	0
	<b>Total</b>	0	1,888,747	1,814,410	1,805,010	1,884,410
<b>Total Operating Costs</b>		0	1,902,948	1,830,087	1,818,776	1,900,078
7000	Capital Costs Other one-time	0	0	85,000	45,081	112,500
8000	Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>0</b>	<b>1,902,948</b>	<b>1,915,087</b>	<b>1,863,857</b>	<b>2,012,578</b>

## GENERAL FUND – CULTURE AND RECREATION

# AQUATICS



### MISSION STATEMENT/ACTIVITY DESCRIPTION:

The mission statement of the Boulder City Parks and Recreation Department is to provide high quality and cost effective recreation programs and activities for all residents of Boulder City. These 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.

### GOALS & STRATEGIC ISSUES

- 1 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.
- 2 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)
- 3 Communicate all upcoming event dates and share marketing information with our community. (Professional Excellence, Fiscal responsibility)

## GENERAL FUND – CULTURE AND RECREATION

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### BUDGET HIGHLIGHTS

- Personnel Funded for FY 2012-2013: Includes one full-time Aquatics Coordinator, one part-time Administration Clerk, one part-time 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).
- Anticipated \$2,099 increase for portable stairs for additional pool entry
- Anticipated \$1,066 increase for a remote wireless immersion for safety
- Anticipated \$3,600 increase for new interior lights
- Estimated revenue projected for FY 2012-2013 \$100,000

## GENERAL FUND – CULTURE AND RECREATION

001-7300

### RECREATION - SWIMMING POOL

		FY 2011	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	61,359	65,340	69,028	69,176	69,028
1002	Part-time/Temporary	167,799	183,102	215,007	186,060	225,007
1003	Overtime	799	362	4,000	0	1,000
1004	Commissions					
	<b>Total</b>	<b>229,957</b>	<b>248,804</b>	<b>288,035</b>	<b>255,236</b>	<b>295,035</b>
<b>Benefits</b>						
1501	Health Insurance	10,648	10,648	11,099	10,648	11,090
1502	PERS Retirement	22,354	23,190	29,693	26,714	26,920
1503	Workers Comp	7,105	8,515	12,117	8,409	12,117
1504	Medicare	3,413	3,726	4,176	3,856	4,176
1505	Disability/Social Security	7,359	8,612	10,842	8,799	10,842
	<b>Total</b>	<b>50,879</b>	<b>54,691</b>	<b>67,927</b>	<b>58,426</b>	<b>65,145</b>
<b>Services and Supplies</b>						
2000	Maintenance	12,164	16,617	17,126	19,924	23,891
3000	Material & Supplies	44,578	42,435	47,876	36,468	47,876
4000	Travel & Training	607	845	1,742	644	1,742
5000	Contractual Services	36,433	25,625	45,406	31,725	45,406
6000	Other Operating Exp.	0	0	0	0	0
	<b>Total</b>	<b>93,782</b>	<b>85,522</b>	<b>112,150</b>	<b>88,761</b>	<b>118,915</b>
<b>Total Operating Costs</b>		<b>374,618</b>	<b>389,017</b>	<b>468,112</b>	<b>402,423</b>	<b>479,095</b>
7000	Capital Costs	3,411	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>378,029</b>	<b>389,017</b>	<b>468,112</b>	<b>402,423</b>	<b>479,095</b>

## GENERAL FUND – CULTURE AND RECREATION

# SENIOR CENTER

**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.

**001-7200**

### RECREATION - SENIOR CITIZENS

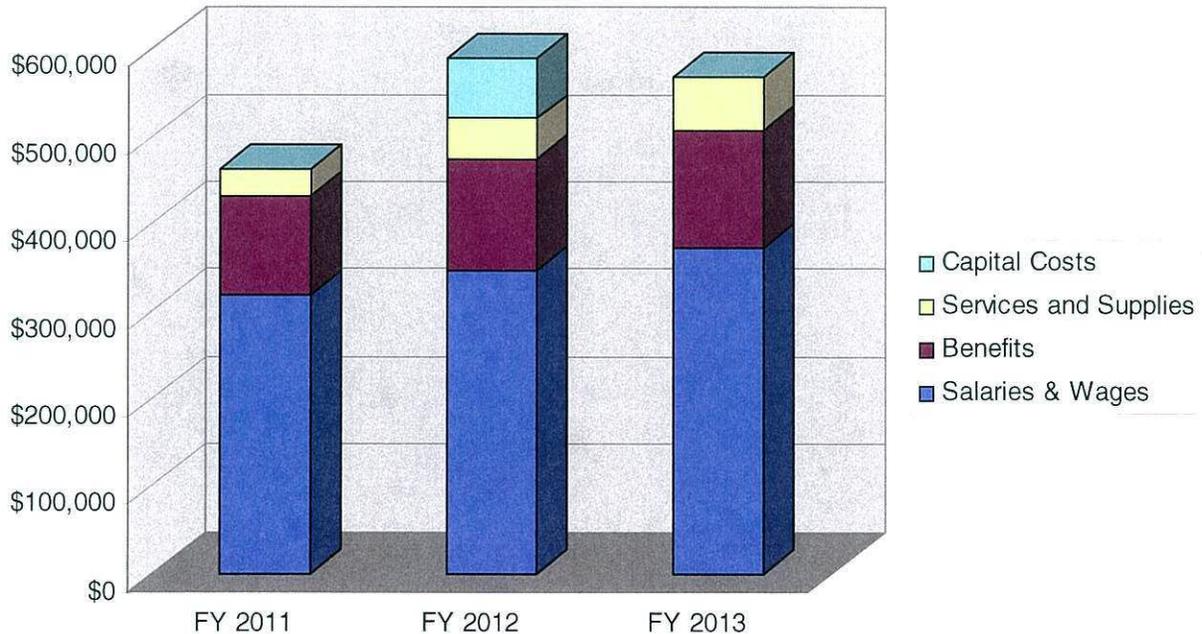
		FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Actual- Unaudited	FY 2012 Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	0	0	0	0	0
1002	Part-time/Temporary					
1003	Overtime					
1004	Commissions	0	0	0	0	0
	<b>Total</b>					0
<b>Benefits</b>						
1501	Health Insurance	0	0	0	0	0
1502	PERS Retirement	0	0	0	0	0
1503	Workers Comp	0	0	0	0	0
1504	Medicare					0
1505	Disability/Social Security	0	0	0	0	0
	<b>Total</b>					0
<b>Services and Supplies</b>						
2000	Maintenance	0	0	0	0	0
3000	Material & Supplies	0	0	0	0	0
4000	Travel & Training	0	0	0	0	0
5000	Contractual Services	195,000	160,000	195,000	160,000	266,421
6000	Other Operating Exp.					
	<b>Total</b>	195,000	160,000	195,000	160,000	266,421
<b>Total Operating Costs</b>						
7000	Capital Costs	0	0	0	0	0
	Other one-time					
8000	Costs	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Expenditures</b>	195,000	160,000	195,000	227,290	266,421

## GENERAL FUND – COMMUNITY DEVELOPMENT

# COMMUNITY DEVELOPMENT

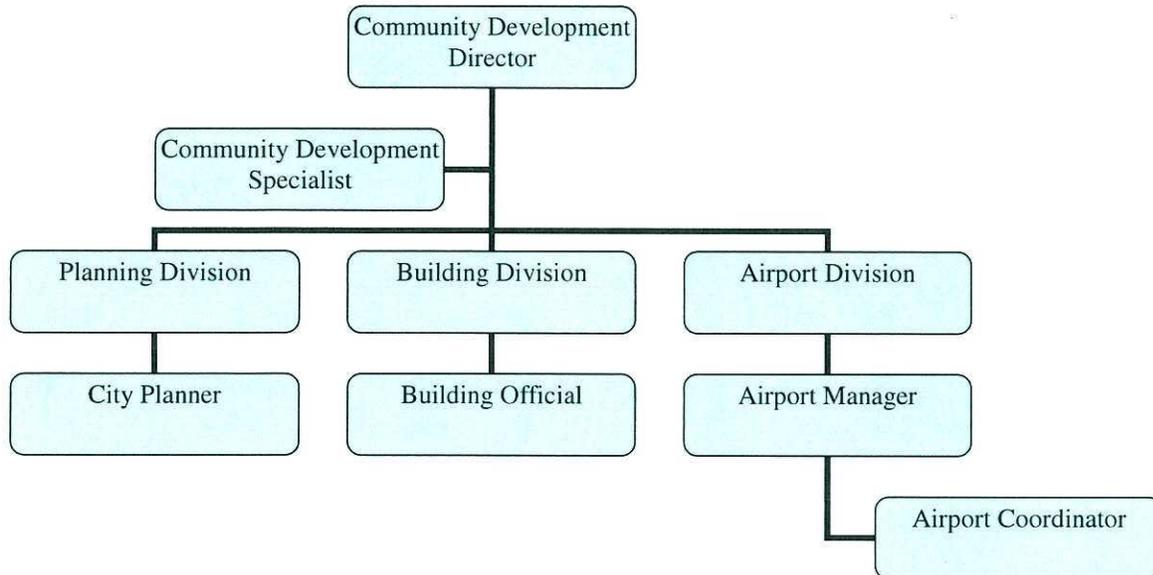
Community Development	2010-11 Actual	2011-12 Actual Unaudited	2012-13 Budget	Percent Change
Salaries & Wages	318,393	347,152	372,315	7.2%
Employee Benefits	113,754	127,809	135,216	5.8%
Operations	30,300	45,211	60,636	34.1%
Capital	0	69,016	0	
<b>Expenditure Total</b>	<b>462,447</b>	<b>589,188</b>	<b>568,167</b>	<b>-3.6%</b>

### Community Development Expenditures



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

# COMMUNITY DEVELOPMENT



## MISSION STATEMENT/ACTIVITY DESCRIPTION

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

## GOALS & STRATEGIC ISSUES

- 1 Provide detailed and useful information to the general public on the programs offered by the Community Development Department through the use of BCTV, the City's Speaker's Bureau, and newsletters
- 2 Seek effective ways to maintain the current service level with fewer resources
- 3 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 FY2011-12 levels with no increase

# GENERAL FUND – COMMUNITY DEVELOPMENT

001-9000

## COMMUNITY DEVELOPMENT - ADMINISTRATION

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	157,777	105,199	98,147	98,146	98,147
1002	Part-time/Temporary	7,033	3,827	25,000	13,328	25,000
1003	Overtime	470	0	0	0	0
1004	Commissions					
	<b>Total</b>	165,280	109,026	123,147	111,474	123,147
<b>Benefits</b>						
1501	Health Insurance	19,699	10,826	9,678	9,051	10,211
1502	PERS Retirement	34,353	22,422	23,310	23,140	23,309
1503	Workers Comp	1,980	1,291	1,260	1,375	1,514
1504	Medicare	2,457	1,628	1,837	1,677	1,664
1505	Disability/Social Security	57	237	1,050	826	739
	<b>Total</b>	58,546	36,404	37,135	36,069	37,437
<b>Services and Supplies</b>						
2000	Maintenance	292	460	0	3,715	0
3000	Material & Supplies	1,274	1,886	2,820	5,009	2,820
4000	Travel & Training	5,240	7,482	4,700	6,087	4,700
5000	Contractual Services	3,606	2,751	3,538	3,183	3,538
6000	Other Operating Exp.	0	293	0	352	0
	<b>Total</b>	10,412	12,872	11,058	18,346	11,058
<b>Total Operating Costs</b>		234,238	158,302	171,340	165,889	171,642
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>234,238</b>	<b>158,302</b>	<b>171,340</b>	<b>165,889</b>	<b>171,642</b>

## GENERAL FUND – COMMUNITY DEVELOPMENT

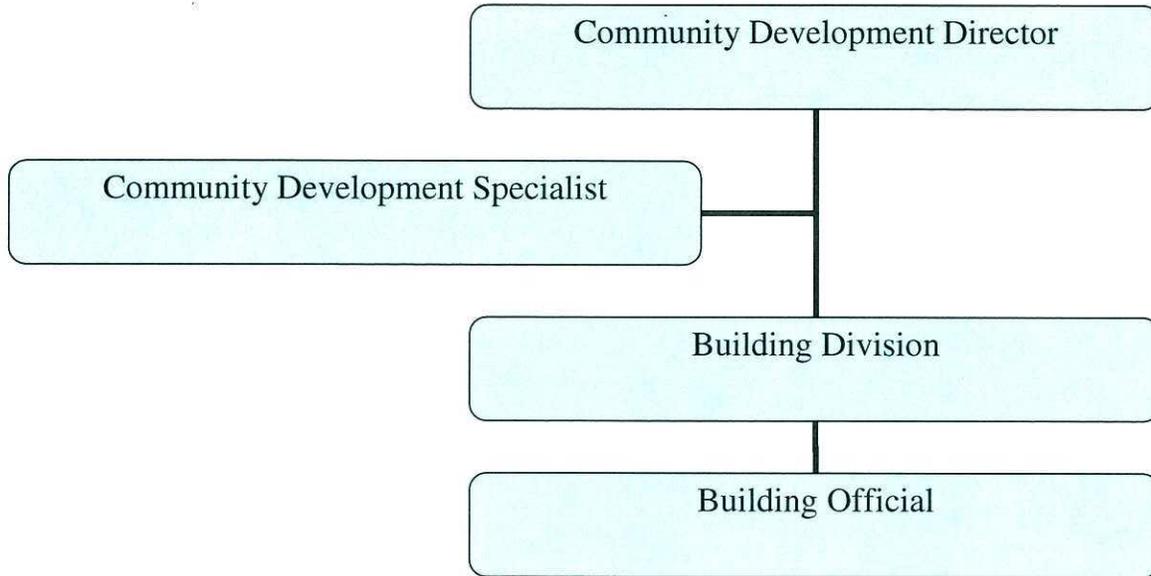
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**OPERATING STATISTICS AND PERFORMANCE MEASURES:**

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2012 and 2013 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<b><u>Operating Statistics:</u></b>	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Estimated</b>	<b>FY 2013 Estimated</b>
Committees and Special Interest Meetings	106	112	114	116
Commissions/Committees Staffed	40	42	42	44
New Ordinances Written/Adopted	5	5	4	6
 <b><u>Performance Measures:</u></b>				
Community Development vs. General Fund budget	1.1%	0.7%	0.5%	0.6%
Percent of Community Development budget expended	99%	99%	100%	100%

# BUILDING INSPECTION



## MISSION STATEMENT/ACTIVITY DESCRIPTION

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

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. Code enforcement function is now performed by an existing employee as added duties. 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.

## GENERAL FUND – COMMUNITY DEVELOPMENT

### GOALS & STRATEGIC ISSUES

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

### BUDGET HIGHLIGHTS

- Additional building inspector position has been created as a “Limited Term” position, with the 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

**001-9200**

### COMMUNITY DEVELOPMENT - BUILDING INSPECTION

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Actual- Unaudited	FY 2013 Approved Budget
<b>Salaries &amp; Wages</b>					
1001 Regular Salaries	113,434	116,626	117,368	143,136	153,191
1002 Part-time/Temporary	8,364	0	0	0	0
1003 Overtime	0	0	3,781	346	3,781
<b>Total</b>	<b>121,798</b>	<b>116,626</b>	<b>121,149</b>	<b>143,482</b>	<b>156,972</b>
<b>Benefits</b>					
1501 Health Insurance	14,198	15,972	16,875	19,522	21,296
1502 PERS Retirement	20,568	24,896	27,876	32,703	36,384
1503 Workers Comp	1,874	1,793	1,695	2,514	2,478
1504 Medicare	2,106	1,750	1,702	2,158	2,028
1505 Disability/Social Security	0	0	0	0	0
<b>Total</b>	<b>38,746</b>	<b>44,411</b>	<b>48,148</b>	<b>56,897</b>	<b>62,186</b>
<b>Services and Supplies</b>					
2000 Maintenance	3,301	2,693	20,150	4,919	13,150
3000 Material & Supplies	9,423	2,817	3,500	7,981	26,498
4000 Travel & Training	315	325	700	690	700
5000 Contractual Services	2,365	9,113	3,850	7,206	3,850
6000 Other Operating Exp.	0	-667	0	2,945	0
<b>Total</b>	<b>15,404</b>	<b>14,281</b>	<b>28,200</b>	<b>23,741</b>	<b>44,198</b>
<b>Total Operating Costs</b>	<b>175,948</b>	<b>175,318</b>	<b>197,497</b>	<b>224,120</b>	<b>263,356</b>
7000 Capital Costs	0	0	70,000	69,016	0
8000 Other one-time Costs	0	0	0	0	0
<b>Total Expenditures</b>	<b>175,948</b>	<b>175,318</b>	<b>267,497</b>	<b>293,136</b>	<b>263,356</b>

## GENERAL FUND – COMMUNITY DEVELOPMENT

### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2012 and 2013 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<b><u>Operating Statistics:</u></b>	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Estimated</b>	<b>FY 2013 Estimated</b>
Building Permit Applications (calendar year)	487	480	470	460
Building Inspections (calendar year)	5369	5361	5320	5300
Plan Reviews (calendar year)	487	485	480	485
Code Violations Investigated (calendar year)	730	723	720	720
<b><u>Performance Measures:</u></b>				
Building Inspection vs. General Fund budget	0.8%	0.8%	0.9%	0.9%
Percent of Building Inspection budget expended	99%	99%	100%	100%

## GENERAL FUND – 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

- 1 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
- 2 Ensure all actions are consistent with the City's Core Values
- 3 Seek new means by which to continue to provide high levels of services with diminishing resources
- 4 Provide professional training to the assigned City committees and commissions so that they may be able to serve the City and citizens effectively

## GENERAL FUND – COMMUNITY DEVELOPMENT

### BUDGET HIGHLIGHTS

- Remaining base budget to remain constant with FY2011-12 levels with no increase

**001-9100**

### COMMUNITY DEVELOPMENT - PLANNING

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	94,656	92,741	92,196	92,196	92,196
1002	Part-time/Temporary	0	0	0	0	0
1003	Overtime					
1004	Commissions					
	<b>Total</b>	94,656	92,741	92,196	92,196	92,196
<b>Benefits</b>						
1501	Health Insurance	10,648	10,648	11,250	10,648	11,238
1502	PERS Retirement	19,716	19,822	21,897	21,737	21,897
1503	Workers Comp	1,045	1,132	1,130	1,121	1,121
1504	Medicare	1,363	1,337	1,337	1,337	1,337
1505	Disability/Social Security	0	0	0	0	0
	<b>Total</b>	32,772	32,939	35,614	34,843	35,593
<b>Services and Supplies</b>						
2000	Maintenance	275	0	500	0	500
3000	Material & Supplies	816	1,048	3,000	447	3,000
4000	Travel & Training	1,576	1,226	1,000	1,112	1,000
5000	Contractual Services	825	603	880	485	880
6000	Other Operating Exp.	227	270	0	1,080	0
	<b>Total</b>	3,719	3,147	5,380	3,124	5,380
<b>Total Operating Costs</b>		131,147	128,827	133,190	130,163	133,169
7000	Capital Costs	0	0	0	0	0
8000	Other one-time Costs	0	0	0	0	0
<b>Total Expenditures</b>		<b>131,147</b>	<b>128,827</b>	<b>133,190</b>	<b>130,163</b>	<b>133,169</b>

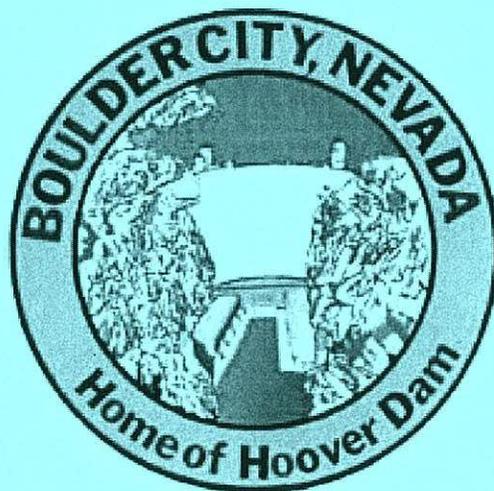
## GENERAL FUND – COMMUNITY DEVELOPMENT

### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2012 and 2013 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<b><u>Operating Statistics:</u></b>	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Estimated</b>	<b>FY 2013 Estimated</b>
PC/CC and other applications	73	71	70	72
Committee meetings (local and valley)	80	79	78	80
Home Occupation Applications	33	31	32	33
Plan Reviews (Calendar Year)	510	501	480	480
 <b><u>Performance Measures:</u></b>				
Planning & Zoning vs. General Fund budget	0.6%	0.6%	0.4%	0.5%
Percent of Planning & Zoning budget expended	99%	99%	100%	100%

# CAPITAL PROJECTS FUND



## CAPITAL PROJECTS FUND

### CAPITAL PROJECTS FUND

	ACTUAL FY 11	ACTUAL UNAUDITED FY 12	FINAL BUDGET FY 13
<b>REVENUES:</b>			
Taxes	\$ 64,180	\$ 110,000	\$ 120,000
Intergovernmental Revenues	3,154,901	11,599,035	8,298,594
Miscellaneous	0	0	0
Operating Transfers In	131,242	915,000	474,738
Beginning Fund Balance	1,348,073	2,240,266	2,462,740
<b>TOTAL RESOURCES:</b>	<b>\$4,698,396</b>	<b>\$14,864,301</b>	<b>\$11,356,072</b>
<b>EXPENDITURES:</b>			
Parks and Recreation	\$ 65,556	\$ 17,000	\$ 140,000
Community Development	31,998	148,090	186,094
General Government	397,243	424,400	385,738
Police/Fire	75,845	1,945,000	1,600,000
Public Works	1,887,488	10,451,372	7,441,560
Ending Fund Balance	2,240,266	1,878,439	1,602,680
<b>TOTAL COMMITMENTS AND FUND BALANCE:</b>	<b>\$4,698,396</b>	<b>\$14,864,301</b>	<b>\$11,356,072</b>

# CAPITAL PROJECTS FUND

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

## CAPITAL IMPROVEMENT PLAN

### I. PURPOSE

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

### II. BACKGROUND

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

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

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

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

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

### III. CAPITAL IMPROVEMENTS PLANS ARE NECESSARY.

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

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

## CAPITAL PROJECTS FUND

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

The basic advantages of capital improvements programs include:

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

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

#### IV. THE BOULDER CITY PLAN

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

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

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

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

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

## CAPITAL PROJECTS FUND

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

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

### **SPECIAL PROJECTS FUND**

For fiscal years ended June 30,	Actual 2010	Actual 2011	Unaudited Actual 2012	Budgeted 2013
<b>TAXES</b>				
Room Tax	0	0	0	0
County Option Motor Fuel Tax	61,616	60,247	57,284	60,000
Special Ad Valorem Transportation	52,849	3,933	31,688	60,000
City Transportation Prog.	0	0	0	0
Subtotal	114,465	64,180	88,972	120,000
<b>INTERGOVERNMENTAL REVENUES</b>				
<u>Federal Grants</u>				
Department of Justice	144,711	0	0	600,000
Housing & Urban Dev.-CDBG	668,920	235,699	69,572	186,094
EPA	0	0	0	100,000
Other – Federal Grants	0	0	171,095	200,000
<u>State shared revenues</u>				
Motor vehicle fuel tax	154,961	0	0	0
Nevada Dept. of Transportation	67,719	979,501	0	0
NV Office of Traffic Safety	64,751	32,375	64,751	0
State of NV - Other	53,938	73,708	0	0
<u>Other Local Government Grants</u>				
R.T.C.	106,716	1,246,846	3,301,681	612,500
So NV Public Lands Mgt Act (SNPLMA)	1,160,938	0	0	0
Clark County Flood Control	736,385	578,200	1,789,637	5,600,000
Southern NV Water Authority	10,000	0	0	0
Clark County - Other	295,994	8,572	0	0
City of Henderson-EVOC	0	0	0	1,000,000
Subtotal	3,465,033	3,154,901	5,396,735	8,298,594
<b>OTHER FINANCING SOURCES</b>				
Interest Earnings	0	0	0	0
Other - Miscellaneous	0	0	0	0
Subtotal	0	0	0	0

<b>INTERFUND TRANSFERS</b>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Residential Const. Tax Fund	15,000	90,000	15,000	39,000
Capital Improvement Fund (Voted)	0	0	1,177,200	185,738
Municipal Court Construction Fd	0	0	0	0
Redevelopment Authority	0	0	600,000	0
Urban Forestry Fund	0	41,242	0	0
Utility Fund	220,000	0	0	0
General Fund	0	0	0	250,000
Subtotal	235,000	131,242	1,777,200	474,738
<b>TOTAL REVENUES</b>	<b>3,814,498</b>	<b>3,350,323</b>	<b>7,262,907</b>	<b>8,893,332</b>
<b>LESS: TOTAL EXPENDITURES</b>	<b>4,346,914</b>	<b>2,458,130</b>	<b>7,933,449</b>	<b>9,753,392</b>
Net Increase (Decrease) Fund Bal.	(532,416)	892,193	(670,542)	(860,060)
Add: Beginning Fund Balance	1,880,073	1,348,073	2,240,266	1,569,724
<b>ENDING FUND BALANCE</b>	<b>\$1,348,073</b>	<b>\$2,240,266</b>	<b>\$1,569,724</b>	<b>\$709,664</b>

**PARKS AND RECREATION**

Veterans Memorial Park	0	490	0	20,000
Hemenway / Del Prado Park	42,687	14,866	0	0
Swimming pool	0	3,858	211,454	0
Skateboard Park	50,469	0	0	0
Summer Youth Work Program	110,082	34,090	0	0
Whalen / Bravo Fields	0	0	0	120,000
Golf Course Improvements	65,163	0	0	0
Broadbent/Oasis/Lakeview Park	204,878	0	0	0
Bicentennial Park Improvements	9,274	12,252	0	0
<b>Total Park and Recreation</b>	<b>482,553</b>	<b>65,556</b>	<b>211,454</b>	<b>140,000</b>

**COMMUNITY DEVELOPMENT**

CDBG - Boulder City Welfare	21,225	23,072	19,310	19,310
CDBG - Lend-a-Hand	7,457	8,106	6,784	6,784
CDBG – ADA Sidewalk	0	0	0	116,400
CDBG – ADA Pool	0	0	0	43,600
Special Events Sign-NV Highway	0	0	0	0
Bootleg Canyon Park	0	0	0	0
Boulder Hotel Improvements	0	0	0	0
Gateway Sign	0	820	12,749	0
<b>Total Community Development</b>	<b>28,682</b>	<b>31,998</b>	<b>38,843</b>	<b>186,094</b>

**GENERAL GOVERNMENT**

City Shops Roof Renovation	0	0	0	0
Communication Site Renovation	0	0	0	0
City Bldgs Renovations	213,041	0	108,086	185,738
General Government Projects	0	0	0	200,000
Fire Station Exterior	0	0	0	0
Finance Information Systems	0	0	194,962	0
ABC Park Renovation	0	0	0	0
Pool Building	0	0	0	0
City Hall Remodel-Imprv	0	0	15,988	0
City Hall Interior - Public Works	0	397,243	0	0
<b>Total General Government</b>	<b>213,041</b>	<b>397,243</b>	<b>319,036</b>	<b>385,738</b>

<b><u>POLICE / FIRE</u></b>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
COPS System Grant	121,315	0	0	0
Police Building Renovation	490,743	0	0	0
Fire Truck	0	0	849,997	0
Municipal Court Bldg Improvemts	0	0	0	0
Ambulance Rescue Units	0	0	327,200	0
Underage Drinking Grant	44,183	75,691	79,062	0
Regional Training & Shooting	90	154	5,985	1,600,000
Animal Control Shelter	0	0	0	0
<b>Total Police / Fire</b>	<b>656,331</b>	<b>75,845</b>	<b>1,262,244</b>	<b>1,600,000</b>

<b><u>PUBLIC WORKS</u></b>				
Micropave / Fog Seal Programs	106,039	744,391	0	195,000
Annual Pavement Reconstruction	979,501	481,364	3,510,568	600,000
Nevada Way Revitalization	0	0	1,109,205	0
US 93 Frontage Road	0	0	0	0
Bus Stop Upgrades	0	0	182,447	0
Fuel Tank Replacement	0	0	0	250,000
Irrigation Controllers	0	37,541	0	0
School Zone Flashing Beacons	0	0	0	100,000
Public Works Projects	0	0	0	0
River Mountain Loop Trail 3,4, & 5	1,139,222	6,096	0	0
Bootleg Detention Basin System	676,236	1,039	0	1,600,000
Flood Control Master Plan				
Facilities	61,728	563,204	88,610	4,000,000
Yucca Debris Detention Basin	0	519	1,180,988	0
Bootleg Canyon Park	3,581	0	0	0
Industrial Road Sidewalks	0	5,890	0	189,060
IT Servers / Software	0	0	0	410,000
Canyon Road extension	0	0	0	97,500
Annual Flood Control Maint	0	47,444	30,054	0
<b>Total Public Works</b>	<b>2,966,307</b>	<b>1,887,488</b>	<b>6,101,872</b>	<b>7,441,560</b>

<b>TOTAL EXPENDITURES</b>	<b>4,346,914</b>	<b>2,458,130</b>	<b>7,933,449</b>	<b>9,753,392</b>
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# CAPITAL PROJECTS FUND

## General Government

### Electrical Computer Room Upgrade

Submitting Department: Information Systems Total Projected Cost: \$177,000

**Project Description:**

- Replace the Toshiba UPS in the computer room with a new 3-phase unit.
- Existing unit is over 10 years old and can not support the current environment as it should.
- This includes upgrading the power panels that support all the equipment in the computer room and making any modifications to other City Hall panels to support all equipment.
- Peripheral equipment will be assessed and upgraded if needed (HVAC). We have experienced two major outages in the last few months.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund		\$177,000				\$177,000

# CAPITAL PROJECTS FUND

## General Government

### IT Server for Utilities and City-Wide Applications/Software

Submitting Department: Information Systems Total Projected Cost: \$410,000

**Project Description:**

- This server will replace the AS400 for all applications.
- The server requires a multiple Linux servers and SQL database servers. Since all City-wide applications will be running on this platform, multiple servers are used to allow for system reliability and up time.
- The existing AS400 is a refurbished system that we bought 5 years ago and will not support the new application.
- The costs include hardware, software licensing for the servers. The application software had been purchased in the prior year. The two system configuration estimates received are \$322,320 and \$238,014; the lower cost solution not quite as robust as the other.
- There is the option to finance these solutions. Upon budget approval, we would be able to search for additional competitive proposals but I wanted something for budget purposes.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund	\$205,000					\$205,000
Utility Fund	\$205,000					\$205,000

# CAPITAL PROJECTS FUND

## General Government

### Fire Sprinkler System (Most City Buildings)

Submitting Department: Public Works Total Projected Cost: \$2,000,000

**Project Description:**

- All inhabited City Buildings need to be upgraded with fire sprinkler systems or improved detection and alarm systems to meet current building codes. For example, the Recreation Center, Fire Department, Boulder Creek Golf Club, Municipal Golf Course.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund		\$500,000	\$500,000	\$500,000	\$500,000	\$2,000,000

## CAPITAL PROJECTS FUND

### General Government

#### LADWP Building (Personal Safety, Renovations, Close)

Submitting Department: Parks & Recreation Total Projected Cost: **\$1,256,623**

**Project Description:**

- Install safety glazing on any glass within 24" of a door and 18" of the floor per building code.
\$15,000
- Install new overhead doors to mitigate pigeon roosting and damage to Los Angeles Department of Water & Power Building the corner of Wyoming/Ash/Nevada Way. As funds permit, additional roof repairs and electrical system upgrades to maintain service levels for building tenants.
\$41,623
- Note: Project funding is combined with multiple LADWP project grants received over several years. Dollar number represents overall balance.
- Interior and exterior renovations
\$1,000,000
- Exterior Painting and lead base paint removal
\$ 200,000

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund	\$ 56,623				\$1,000,000	\$1,056,623
RDA	\$200,000					\$ 200,000

## CAPITAL PROJECTS FUND

### General Government

#### City Records Storage Facility Improvements

Submitting Department: City Clerk Total Projected Cost: \$50,000

**Project Description:**

This project will provide improvements to an existing city storage facility to meet state record storage requirements.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund			\$50,000			\$50,000

# CAPITAL PROJECTS FUND

## General Government

### Council Chambers Remodel

Submitting Department: Public Works Total Projected Cost: \$80,738

**Project Description:**

- The Council Chambers has paneled walls which need to be replaced with drywall.
- Media improvements need to be made to the Dias and for presenters.
- This project will accomplish these improvements and make some security upgrades.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund			\$80,738			\$80,738

## CAPITAL PROJECTS FUND

### General Government

#### Police Department Men's Upstairs Restroom & Renovations

Submitting Department: Public Works Total Projected Cost: \$410,000

**Project Description:**

- |  |           |
|--|-----------|
| <b>1. Dispatch Meeting Room</b>  | \$35,000  |
| <ul style="list-style-type: none"> <li>• Drywall, drop ceiling, new light fixtures, carpet, update kitchen area.</li> </ul>  |           |
| <b>2. Locker Room and Jail</b>   | \$300,000 |
| <ul style="list-style-type: none"> <li>• The Police Department only has one locker room shared by both male and female officers.</li> <li>• This project will provide separate locker room space for male and female officers.</li> <li>• The jail area is old and outdated. Remodeling these areas will bring them up to code.</li> </ul> |           |
| <b>3. Upstairs Men's Restroom</b>  | \$75,000  |
| <ul style="list-style-type: none"> <li>• Some fixtures in the facility do not work.</li> <li>• Portions of the walls and floors have been damaged from plumbing problems.</li> <li>• This project will make the needed improvements to the restroom.</li> </ul>  |           |

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund		\$110,000	\$300,000			\$410,000

## CAPITAL PROJECTS FUND

### Public Safety

#### Impounded Vehicle Storage

Submitting Department: Police Department Total Projected Cost: \$250,000

Project Description:

- The roof material is deteriorated due to age and wind.
- Construct a fenced secure facility for impounded vehicles at a cost of \$250,000, or
- Upgrade the old airport hangar to be utilized as an impound facility at a cost of \$350,000

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund				\$250,000		\$250,000

# CAPITAL PROJECTS FUND

## Public Safety

### Wash Down Area

Submitting Department: Fire Department Total Projected Cost: \$50,000

**Project Description:**

- Due to increasingly strict environmental regulations regarding non-point source pollution, washing of the Fire Department's equipment and letting the wash water run down the street needs to be eliminated.
- A wash down pad connected to the sewer system with a sand and oil separator needs to be constructed to collect and properly dispose of the wash water.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund	\$50,000					\$50,000

## CAPITAL PROJECTS FUND

### Fire Department

#### Storage / Training Building - Fire

Submitting Department: Fire Department Total Projected Cost: \$600,000

**Project Description:**

- 60' x 60' – 3 bay storage / training building designed to perform basic fire training evolutions and store reserve apparatus, equipment, and supplies.
- The site should be paved and have a hydrant. The building should be heated, have a stand pipe, mock sprinkler system, be designed with an exterior stairwell, flat roof at the rear of the building, and have 3 – 15' x 20' storage rooms.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund				\$600,000		\$600,000

# CAPITAL PROJECTS FUND

## Public Works

### Sweeper Pad

Submitting Department: Public Works Total Projected Cost: \$50,000

**Project Description:**

- Due to increasingly strict environmental regulations concerning non-point source pollution a concrete pad with a sand and oil separator (interceptor) is needed for dumping debris from the sweeper.
- The interceptor will insure that there is no chance of pollution of the ground before the debris is dry and properly disposed of in the landfill. Staff is proposing that this be installed at the Cemetery by the maintenance building. By placing the pad at the Cemetery the street sweeper will not have to travel across town to the Public Works Shops to empty the sweeper when working on the southern and eastern portions of town.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund		\$50,000				\$50,000



## CAPITAL PROJECTS FUND

### Public Works

#### Upgrade School Zone Area Flashing Beacons

Submitting Department: Public Works/Traffic Control Total Projected Cost: \$100,000

**Project Description:**

- The existing flashing school signs in the school zone on Adams Boulevard are in need of replacement and four additional signs need to be installed.
- The existing signs are 20+ years old and do not meet the current standards for school area signage per the Manual on Uniform Traffic Control Devices.
- Staff proposes to replace the existing signs and install four additional signs to bring the school zone on Adams Boulevard up to the same standard as other school zones in the county.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund		\$100,000				\$100,000

# CAPITAL PROJECTS FUND

## Public Works

### Employee Covered Parking (Public Works Shops)

Submitting Department: Public Works Total Projected Cost: \$30,000

**Project Description:**

- Design and installation of 10 covered parking spaces at the Public Works Shops for personal vehicles for the employees.
- Employees at the Shops have expressed an interest in covered parking for their personal vehicles.
- Employees will pay for these spaces at \$12/month/space, which would recover cost in 20 years.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund				\$15,000		\$15,000
Utility Fund				\$15,000		\$15,000

## CAPITAL PROJECTS FUND

### Public Works

#### City Fuel Tank Replacements

Submitting Department: Public Works Total Projected Cost: \$250,000

**Project Description:**

- The diesel fuel tank at the Public Works Shops is in need of replacement. The diesel and gasoline tanks at the Fire Department are in need of replacement.
- Staff had the tanks inspected and the inspector determined that they need to be replaced.
- The new tanks will be increased in size to insure they accommodate the City's needs well into the future.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund	\$125,000					\$125,000
Utility Fund	\$125,000					\$125,000

## CAPITAL PROJECTS FUND

### Public Works

#### Pesticide Storage

Submitting Department: Public Works Total Projected Cost: \$15,000

Pesticide Storage \$15,000

- Due to increasingly strict environmental regulations regarding pesticide storage, a proper facility is needed to comply with EPA standards.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund		\$15,000				\$15,000

# CAPITAL PROJECTS FUND

## Public Works

### 700 Wyoming Street Building Remodel/Reconstruction

Submitting Department: Public Works Total Projected Cost: \$500,000/year

**Project Description:**

If the building at 700 Wyoming Street is donated to the City it will need to be remodeled or reconstructed. The existing building is 25 years old and does not meet current building and fire codes. This project will provide for the design and construction to either remodel the existing building over several years or demolish the existing building.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund				\$500,000	\$500,000	\$1,000,000

# CAPITAL PROJECTS FUND

## Public Works

### Backup Generator for Public Works Shops

Submitting Department: Public Works Total Projected Cost: \$125,000

**Project Description:**

This project will provide for the design, installation and connection of an emergency backup generator for the Public Works Shops. The Shops houses the SCADA systems for the water, sewer and electric utilities. The city's irrigation control system is also run from the Shops. With a backup generator these systems would remain operational during a power outage or other emergency.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund			\$125,000			\$125,000

## CAPITAL PROJECTS FUND

### Public Works

#### Hardscaping of Veterans Memorial Drive

Submitting Department: Public Works Total Projected Cost: \$1,000,000

**Project Description:**

This project will provide for installing landscape gravel, boulders, landscape sculptures and other dry landscape materials in the medians and parkways on Veterans Memorial Drive from Adams Boulevard to Buchanan Boulevard.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund				\$1,000,000		\$1,000,000

# CAPITAL PROJECTS FUND

## Public Works

### Safe Nest Building Remodel CDBG

Submitting Department: Public Works Total Projected Cost: \$300,000

**Project Description:**

This project will provide for the design and construction to remodel the Safe Nest building. Since the Justice Court vacated the Safe Nest building it can be remodeled for other use(s) and brought up to current codes.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund			\$300,000			\$300,000

# CAPITAL PROJECTS FUND

## Culture and Recreation

### Aquatic Center

Submitting Department: Parks and Recreation Total Projected Cost: \$18,000,000

#### Project Description

- The current pool facility was built in 1980 and does not meet the current Health Code, Americans with Disabilities Act, and standards to hold competitive USA Swimming meets due to depth issues. The new pool complex will address these issues by providing Boulder City with an aquatic center capable of meeting the needs of all age groups in the community for competitive, therapeutic, and recreational swimming.
- Improvements to the aquatic center will be accomplished with a new building, three new pools, and mechanical renovations to meet the current health codes, the ADA requirements, and to allow competitive swim meets. Mechanical improvements will upgrade the recirculation system including changing the disinfection system from gaseous chlorine to liquid hypochlorite, upgrading the filtration system equipment providing a separate filter system for each pool, upgrading the water chemistry system, and replacing the existing heating system.
- The new building will house all of the locker rooms, administration offices, three new pools, support facilities and mechanical room. Design of the aquatic center considers the multi-use nature of the facility. Broadbent park will also receive upgrades to support the facility, improve safety and security, and improve access to park amenities. Outdoor access rest-rooms would contain vandal resistant materials. Exterior lighting will be enhanced for safety and security of park guests. The design includes an exterior plaza with drop off zone to serve the new facility and the two existing group multipurpose buildings on the site.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund					\$18,000,000	\$18,000,000

# CAPITAL PROJECTS FUND

## Culture and Recreation

### Pool Renovations

<b>Submitting Department:</b>	Parks and Recreation	<b>Total Projected Cost:</b>	<b>\$1,979,700</b>
<b>1. Interior Building Renovations</b>			<b>\$40,200</b>
<b>New lights for Air Support Structure</b>			\$6,200
<ul style="list-style-type: none"> <li>• The existing lights in the air support structure are over 30 years old.</li> </ul>			
<b>Lifeguard Room</b>			\$10,000
<ul style="list-style-type: none"> <li>• The lifeguard room floods due to pooling rain water.</li> </ul>			
<b>Men's Locker Room Sinks</b>			\$8,000
<ul style="list-style-type: none"> <li>• Sinks and countertops in the men's locker room have deteriorated from age and the environment and need to be replaced.</li> </ul>			
<b>Tile the Lobby Floor</b>			\$10,000
<ul style="list-style-type: none"> <li>• A non-slip ceramic tile floor covering would provide a long-term solution to the expensive re-carpeting needed every few years due to the excessive foot traffic the facility receives.</li> </ul>			
<b>Installation of Electrical Outlets</b>			\$6,000
<ul style="list-style-type: none"> <li>• Additional electrical outlets are needed in the office/classroom as well as the storage room.</li> </ul>			
<b>2. Exterior Building Renovations</b>			<b>\$60,000</b>
<b>Building Exterior</b>			
<ul style="list-style-type: none"> <li>• Exterior stucco and paint building exterior</li> </ul>			\$60,000
<b>3. Equipment</b>			<b>\$79,500</b>
<b>Portable ADA Compliance: Portable Lift Ramp into wading/main pool ramp from main deck to wading pool</b>			\$46,300
<ul style="list-style-type: none"> <li>• ADA compliance mandates a swim lift for pools not having a sloped entry. Our main pool as well as the dive pool do not have the sloped entry and require a swim lift. One portable lift would be sufficient for both pools. The wading pool is required to have an ADA accessible ramp into the wading pool area and a ramp into the pool itself.</li> </ul>			
<b>Shade Canopy</b>			\$5,000
<ul style="list-style-type: none"> <li>• The shade canopy material needs replacement. It is 15+ years old and is torn and weathered.</li> </ul>			
<b>Shade Cover for Wading Pool and Seating Area</b>			\$6,500
<ul style="list-style-type: none"> <li>• The shade cover for the public seating at the wading pool is original to the facility (30+ years old). The metal covering needs to be replaced as the torn metal is hazardous.</li> </ul>			
<b>Racquet Ball Complex HVAC Replacement</b>			\$15,000
<ul style="list-style-type: none"> <li>• The existing HVAC equipment for the racquetball facilities are old and in a poor state of repair. New HVAC equipment will be more efficient and will reduce electrical costs.</li> </ul>			
<b>Pool Pump</b>			\$3,300
<ul style="list-style-type: none"> <li>• A back-up pool pump is required to prevent the shut-down of two (of the three) pools should one pump in use require repair.</li> </ul>			
<b>Pool Deck Chairs and Benches</b>			\$3,400
<ul style="list-style-type: none"> <li>• The pool deck chairs and benches are metal, many years old and rusted. They are actually indoor chairs that we use outdoors. The metal has rusted and is extremely hot in the summer. Seating specifically designed for the outdoors is necessary. Cost includes 25 chairs and 7 benches.</li> </ul>			

# CAPITAL PROJECTS FUND

## Culture and Recreation

### Pool Renovations

Pool Renovations  
Page 2

#### 4. Filtration/Heating System \$1,800,000

- The current pool facility is 30+ years old and needs to be updated to current Health Department standards.
- This renovation will include the separation of the filtration system and heating system for the three swimming pools.
- The renovation will also include the installation of three new filters and the conversion of the gas chlorine sanitization system to liquid chlorine.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund		\$43,700	\$50,200	\$39,500	\$1,800,000	\$1,933,400
CDBG Capital	\$46,300					\$ 46,300

# CAPITAL PROJECTS FUND

## Culture and Recreation

### ABC Park Renovation

<b>Submitting Department:</b>	Parks and Recreation	<b>Total Projected Cost:</b>	<b>\$1,110,000</b>
<b>1. Storage Building</b>			\$200,000
<ul style="list-style-type: none"> <li>• A storage facility is needed at the Adams Boulevard Community Park to accommodate a large number of tables, chairs and equipment for the Park. Currently we are storing park equipment in the locked basketball court adjacent to the gymnasium.</li> </ul>			
<b>2. Park Building Renovations</b>			\$50,000
<ul style="list-style-type: none"> <li>• Paint: Admin Bldg, Art Center, Fitness Center, Gym &amp; Youth Center</li> <li>• General Repairs: Admin Bldg, Art Center, Fitness Center, Gym &amp; Youth Center</li> </ul>			
<b>3. Gym Roof Replacement</b>			\$60,000
<ul style="list-style-type: none"> <li>• The roof on the Gym at ABC Park leaks and needs to be replaced.</li> </ul>			
<b>4. Playground Construction</b>			\$150,000
<ul style="list-style-type: none"> <li>• The original playground equipment at ABC Park did not meet the U.S. Consumer Product Safety Commission Standards and was removed.</li> <li>• New equipment which is identified in the ABC Park Master Plan needs to be installed including a shade structure over the equipment.</li> <li>• This new playground equipment will have a new handicapped accessible surface installed for safety.</li> </ul>			
<b>5. Weight Room Renovation</b>			\$350,000
<ul style="list-style-type: none"> <li>• The addition to the weight room will be 40' x 40' for a total of 1,600 square feet.</li> </ul>			
<b>6. Exterior Renovations</b>			\$770,000
<ul style="list-style-type: none"> <li>• Parking Lot paving</li> <li>• Interior street paving</li> <li>• Concrete curb replacement</li> <li>• Concrete trail</li> <li>• Irrigation system replacement</li> </ul>			

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund		\$60,000	\$50,000	\$500,000	\$500,000	\$1,110,000

# CAPITAL PROJECTS FUND

## Culture and Recreation

### Whalen and Bravo Fields Renovations

Submitting Department: Parks and Recreation Total Projected Cost: \$720,000

**Project Description:**

**Phase 1:** \$180,000

- The ball fields at Whalen Baseball Field and Bravo Softball Field are in a poor state of repair. The fences and posts are rusting. Complete replacement is needed. There are drainage and erosion issues around the outside of the fields.
- The fields need to be re-graded to provide proper drainage.
- The irrigation system is deteriorating and is at least 30 years old. It has surpassed its design life and needs to be replaced.

**Phase 2:** \$120,000

- The dugouts are old, too small and in a poor state of repair. The replacement of the dugouts would increase the size and require additional site work including grading and retaining walls.

**Phase 3:** \$420,000

- The restroom was built in the 1960's, does not meet current codes and is in a very poor state of repair.
- The concession building is old and in a poor state of repair.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
Residential Construction Tax	\$120,000			\$180,000	\$420,000	\$720,000

# CAPITAL PROJECTS FUND

## Culture and Recreation

### Broadbent Park Restroom

Submitting Department: Parks and Recreation Total Projected Cost: \$370,000

**Project Description:**

- The restroom at Broadbent Park is 30+ years old and in a poor state of repair. The plumbing leaks, the block is disintegrating and the roof timbers are rotting away. Broadbent Park is the site of many large special events and a new larger restroom is needed.
- A new restroom will cost approximately \$370,000. An improved access from the tennis court parking lot into the pool area needs to be installed for pool maintenance activities.
- The existing wooden power pole retaining wall for the tennis court parking lot is deteriorated and needs to be replaced with a new stack block retaining wall.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund			\$370,000			\$370,000

## CAPITAL PROJECTS FUND

### Culture and Recreation

#### Irrigation System at Broadbent Park

Submitting Department: Public Works Total Projected Cost: \$35,000

**Project Description:**

- Conduct water audit and replace the irrigation system.
- Connect system to raw water.
- Add electronic controllers for remote turf monitoring

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund		\$35,000				\$35,000

## CAPITAL PROJECTS FUND

### Culture and Recreation

#### Del Prado Park Playground

Submitting Department:      Parks and Recreation      Total Projected Cost:      **\$140,000**

**Project Description:**

Safety surfacing and shade are necessary for the protection of children at Del Prado Park. New playground equipment is also needed as the existing equipment is over 20 years old. Following is a breakdown of the costs for this project:

Play Equipment	\$ 25,000
Shade Structure	\$ 30,000
Installation of Equipment	\$ 15,000
Installation of Sub-Base	\$ 25,000
Safety Surfacing	<u>\$ 45,000</u>
Total	\$ 140,000

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund				\$140,000		\$140,000

# CAPITAL PROJECTS FUND

## Culture and Recreation

### Multiuse Building Renovations

Submitting Department: Parks and Recreation Total Projected Cost: \$45,000

**Project Description:**

The Multiuse Building at Broadbent Park is in need of renovation. The following items are needed:

- Kitchen doors
- Kitchen cabinets
- Stove
- Refrigerator
- New blinds
- Ceiling tile replacement
- Wood beam repairs
- Paint interior/exterior

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund					\$45,000	\$45,000

# CAPITAL PROJECTS FUND

## Culture and Recreation

### Recreation Center

<b>Submitting Department:</b>	Parks and Recreation	<b>Total Projected Cost:</b>	<b>\$158,200</b>
<b>1. Building Exterior Renovations</b>			<b>\$60,000</b>
<b>Building Exterior</b>			
• Stucco and paint building exterior.			
<b>2. Building Interior Renovations</b>			<b>\$85,000</b>
<b>Restroom Remodel</b>			<b>\$35,000</b>
• In all restrooms, the following requires repair:			
○ Trap primer in drains			
○ Wrap plumbing under sink			
○ Ensure at least one sink is ADA compliant			
○ Install a backflow device on wash sinks.			
• In the Old Gym, the following requires repair:			
○ Ceiling repairs, new partitions, hot water and repainting of the entire restrooms needed.			
<b>Ceiling Repairs</b>			<b>\$50,000</b>
• Due to the roof of the Recreation Center leaking for many years when it rains the ceiling in the upstairs classrooms, gymnastics, dance and summer parks rooms need to be repaired and painted.			
<b>3. Equipment</b>			<b>\$13,200</b>
<b>Automatic External Defibrillators for 6 Facilities</b>			<b>\$13,200</b>
• An AED unit is portable and simple to use. They would be installed at Recreation Center, Weight Room, Vet's Concession Stand, 2 Golf Courses and a portable unit for special events.			

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund			\$135,000	\$13,200	\$10,000	\$158,200

# CAPITAL PROJECTS FUND

## Culture and Recreation

### Municipal Golf Course

Submitting Department: Public Works Total Projected Cost: \$3,162,000

- |  |  |                    |
|--|--|--------------------|
| <b>1. Lake Pump Replacements</b>             |  | <b>\$40,000</b>    |
|  | <ul style="list-style-type: none"> <li>• Replace existing pumps at Lakes #7, #8, #14 and #17 with above-ground turbine pumps. The present pumping system does not irrigate surrounding turf; therefore resulting in difficult algae control.</li> </ul>  |                    |
| <b>2. Irrigation System Isolation Valves</b> |  | <b>\$15,000</b>    |
|  | <ul style="list-style-type: none"> <li>• The irrigation system at the Municipal Golf Course currently does not have any isolation valves to separate the front nine from the back nine.</li> <li>• This can cause problems when there are irrigation leaks that need to be repaired and the whole system needs to be shut down.</li> <li>• With isolation valves only the half of the course where the leak is would need to be shut down for the repair.</li> </ul> |                    |
| <b>3. Electric Upgrades</b>                  |  | <b>\$7,000</b>     |
|  | <ul style="list-style-type: none"> <li>• Cart barn reception, flag pole lighting, maintenance shack upgrade.</li> </ul>  |                    |
| <b>4. Xeriscape Conversion</b>               |  | <b>\$1,100,000</b> |
|  | <ul style="list-style-type: none"> <li>• Approximately eleven (11) acres of turf have been identified at the Boulder City Municipal Golf Course as unnecessary.</li> <li>• Remove turf and plant xeriscape or trees capable of shading at least fifty percent (50%) of area void of turf. This project would be done in two phases to maximize the SNWA rebate.</li> <li>• SNWA has a maximum rebate of \$300,000 per year.</li> </ul>                               |                    |
| <b>5. Irrigation Renovation</b>              |  | <b>\$2,000,000</b> |
|  | <ul style="list-style-type: none"> <li>• Replace all irrigation heads. Upgrade and improve main line piping throughout course.</li> <li>• Improve the ability to water tees, fairways, greens and roughs independently. Decrease water use/costs.</li> </ul>   |                    |

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund		\$ 62,000		\$1,250,000	\$1,250,000	\$2,562,000
SNWA Rebate		\$300,000	\$300,000			\$ 600,000

## CAPITAL PROJECTS FUND

### Culture and Recreation

#### Boulder City Municipal Golf Course Raw Water Conversion

Submitting Department: Public Works Total Projected Cost: \$120,000

**Project Description:**

- Conversion of the Boulder City Municipal Golf Course to raw water. Serve the golf course from two (2) locations to improve water pressure.
- A raw water network analysis will be needed prior to implementation.
- Will require PRV and possible enlargement of mainline, twelve-inch (12") pipe in Adams Boulevard.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund			\$120,000			\$120,000

## CAPITAL PROJECTS FUND

### Culture and Recreation

#### Boulder Creek Clubhouse HVAC Replacement

Submitting Department: Public Works Total Projected Cost: \$300,000

**Project Description:**

The existing HVAC system at the Boulder Creek Clubhouse is becoming increasingly inefficient and unreliable. The project will provide for the design of the replacement of the existing HVAC units, modifications to the duct work and control system in the building to provide a much more efficient and reliable system.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund				\$300,000		\$300,000

## CAPITAL PROJECTS FUND

### Culture and Recreation

#### Boulder Creek Pavilion Fire System Freeze Protection

Submitting Department: Public Works Total Projected Cost: \$200,000

**Project Description:**

This project will provide the design and construction of freeze protection and leak detection for the Boulder Creek Pavilion fire protection system.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund			\$200,000			\$200,000

## CAPITAL PROJECTS FUND

### Culture and Recreation

#### Boulder Creek Pavilion Replacement

Submitting Department: Public Works Total Projected Cost: \$1,400,000

**Project Description:**

This project will be the removal of the existing pavilion and design and construction of a new pavilion. The existing pavilion was installed as a temporary structure approximately 9 years ago. The fabric material for the structure is approaching half of its usable life (assuming a 20-year life expectancy). The existing structure is very maintenance intensive. Being an un-insulated structure the HVAC for this facility works hard to maintain the set temperature during events, therefore requiring frequent maintenance. Also, while the HVAC is running it is very loud and disruptive to events. The doors to the facility require frequent maintenance due to the movement of the structure on windy days. A new pavilion would be designed and constructed to be a permanent facility, much more utility efficient and require less maintenance than the existing structure.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund					\$1,400,000	\$1,400,000

# CAPITAL PROJECTS FUND

## Culture and Recreation

### Boulder Creek Public Restrooms

Submitting Department: Public Works Total Projected Cost: \$375,000

Project Description:

- This project is the design and construction of three (3) restrooms on the golf course at Boulder Creek. Water, sewer and electric services will need to be run to the three locations to serve the restrooms.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund		\$125,000		\$125,000	\$125,000	\$375,000

# CAPITAL PROJECTS FUND

## Culture and Recreation

### Boulder Creek Restroom for Pavilion

Submitting Department: Public Works Total Projected Cost: \$250,000

**Project Description:**

This project will provide for the design and construction of a new restroom connected to the Boulder Creek Clubhouse, accessible from the outside on the north corner of the building by the Pavilion. This restroom could then be used by patrons of the Pavilion and the golf course without having to walk through the restaurant to use the restroom facilities in the clubhouse.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund			\$250,000			\$250,000

## CAPITAL PROJECTS FUND

### Water Division

#### PRV Station for Water Main to Eldorado Valley

Submitting Department: Public Works Total Projected Cost: \$250,000

**Project Description:**

- This project is the design and construction of an additional Pressure Reducing Valve (PRV) station on the 14" water main to Eldorado Valley.
- The water main to Eldorado Valley is the only source of water to the Energy Zone and surrounding properties. This water line operates under very high pressures (up to 190 psi) in certain areas due to the extreme changes in elevation. PRVs are used to lower these pressures to a safer operating pressure, usually less than 100 psi.
- Recently there was a failure of a 20' section of the water main that staff believes is due to the high pressures in the line. This failure put the Energy Zone out of water for approximately 10 hours while an emergency repair was performed on the line.
- There is one existing PRV station with two PRVs in the station on the line. Staff feels that adding another PRV station will help to protect the pipe and extend the life of the line.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
Utility Fund		\$250,000				\$250,000

# CAPITAL PROJECTS FUND

## Water Division

### Raw Water Line to Eldorado Valley

Submitting Department: Public Works Total Projected Cost: \$4,000,000

**Project Description:**

- This project will provide a second water line to the Eldorado Valley. The current water line is the only source of water to the Eldorado Valley. With the increasing number of users and existing users requesting increased water service this line is approaching its design capacity.
- Construction of a second water line will also provide a backup service to the Eldorado Valley in the unfortunate event of the existing waterline being damaged.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
Utility Fund			\$1,000,000			\$1,000,000
Private Developer		\$3,000,000				\$3,000,000

# CAPITAL PROJECTS FUND

## Water Division

### PRV Station on "A" Line to Serve National Park Service

Submitting Department: Public Works Total Projected Cost: \$50,000

**Project Description:**

- The water pressure serving the National Park Service (NPS) is a connection into the lower-pressure system. To improve service, a new tap into the higher-pressure line requires a pressure reducing valve for proper service.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
Utility Fund		\$50,000				\$50,000

# CAPITAL PROJECTS FUND

## Water Division

### Water Tank Maintenance Program

Submitting Department: Public Works Total Projected Cost: \$1,000,000

**Project Description:**

- Boulder City's water system has 3 above ground steel water tanks and 4 below ground concrete water tanks. Staff had the tanks inspected and improvements have been identified for the steel tanks and one of the concrete tanks. The three steel tanks in the system are:
  - East Tank                      1947 (Year Built)                      1986 (Last Painted)
  - Hemenway                      1983 (Year Built)                      1997 (Last Painted)
  - West Tank                      1931 (Year Built)                      2011 (Last Painted)
  
- The inspection of the steel tanks identified improvements and repairs needed to the tanks. Some of these items have been addressed with in-house labor. The inspection recommended that the tanks need to be painted. Staff completed the painting of the West Tank.
- Staff proposes to take one tank out of service to be sand blasted and repainted each year for the next two years. Any minor repairs needed to the tank will be made while the tank is out of service.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
Utility Fund	\$500,000	\$500,000				\$1,000,000

# CAPITAL PROJECTS FUND

## Wastewater Division

### Effluent Reuse Force Main

Submitting Department: Public Works Total Projected Cost: \$3,550,000

**Project Description:**

- This project is the design and construction of tertiary treatment of the city's effluent and reuse force main from the wastewater treatment facility to the Eldorado Valley.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
Utility Fund	\$150,000	\$875,000				\$1,025,000
Army Corps of Engineers	\$200,000	\$2,225,000				\$2,425,000
EPA Grant	\$100,000					\$100,000

# CAPITAL PROJECTS FUND

## Public Works

### City Fuel Tank Replacements

Submitting Department: Public Works Total Projected Cost: \$250,000

**Project Description:**

- The diesel fuel tank at the Public Works Shops is in need of replacement. The diesel and gas tanks at the Fire Department are in need of replacement.
- Staff had the tanks inspected and the inspector determined that they need to be replaced.
- The new tanks will be increased in size.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund	\$125,000					\$125,000
Utility Fund	\$125,000					\$125,000

# CAPITAL PROJECTS FUND

## Public Works

### Public Works Shops Employee Covered Parking

Submitting Department: Public Works Total Projected Cost: \$30,000

**Project Description:**

- Design and installation of 10 covered parking spaces at the Public Works Shops for personal vehicles for the employees.
- Employees at the Shops have expressed an interest in covered parking for their personal vehicles.
- Employees will pay for these spaces at \$12/month/space, which would recover cost in 20 years.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund				\$15,000		\$15,000
Utility Fund				\$15,000		\$15,000

# CAPITAL PROJECTS FUND

## General Government

### City Shops Remodel

**Submitting Department:** Public Works **Total Projected Cost:** \$1,200,000

- |   |   |                  |
|---|---|------------------|
| <b>1. City Shops Remodel</b>                            |   | <b>\$800,000</b> |
|   | <ul style="list-style-type: none"> <li>• Replace old furnishings throughout the complex; including new tables for the meeting room. Current tables wobble.</li> <li>• Nearly the entire facility needs a remodel. Most walls are currently concrete block with exposed plumbing. Most plumbing fixtures are outdated and rusting and need replacement.</li> <li>• There are many areas in the existing buildings that do not meet current building codes and ADA requirements.</li> <li>• Security improvements also need to be added to the site. These improvements will further the Change Team's goal of the city presenting a more professional appearance.</li> </ul> |                  |
| <b>2. City Shops Storage Area</b>                       |   | <b>\$200,000</b> |
|   | <ul style="list-style-type: none"> <li>• Repair or install a new roof on the garage, storage building, and sign shop.</li> <li>• Install garage door on sign shop and storage building.</li> <li>• Construct a secure, covered herbicide/pesticide storage area.</li> <li>• Install small equipment awnings to preserve the life of numerous pieces of equipment.</li> </ul>  |                  |
| <b>3. Public Works Shops Storage Building</b>           |   | <b>\$155,000</b> |
|   | <ul style="list-style-type: none"> <li>• Storage for the Public Works Shops continues to be scarce; therefore, a new storage building is needed. The storage area at the LADWP Building has helped out but additional storage area is needed.</li> </ul>  |                  |
| <b>4. Public Works Shops Sewer Main Upgrade</b>         |   | <b>\$30,000</b>  |
|   | <ul style="list-style-type: none"> <li>• An oil and grease interceptor was installed at the Public Works Shops for use for cleaning out equipment, in particular the street sweeper, to protect the environment and the wastewater collection and treatment system from any potential hazardous materials.</li> <li>• The new interceptor was connected to the existing 4" sewer lateral. As use of the interceptor increases in the future the 4" sewer lateral will need to be upgraded to a 6" sewer lateral to insure proper operation.</li> </ul>  |                  |
| <b>5. Garage/Mechanic Shop Electric Code Compliance</b> |   | <b>\$15,000</b>  |
|   | <ul style="list-style-type: none"> <li>• Electric Panel and other components outdated and present a dangerous situation in the Garage/Mechanic Shop.</li> </ul>   |                  |

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund		\$200,000	\$100,000	\$150,000	\$150,000	\$600,000
Utility Fund		\$200,000	\$100,000	\$150,000	\$150,000	\$600,000

# CAPITAL PROJECTS FUND

## General Government

### IT Server for Utilities and City-Wide Applications/Software

Submitting Department: Information Systems Total Projected Cost: \$410,000

**Project Description:**

- This server will replace the AS400 for all applications.
- The server requires a multiple Linux servers and SQL database servers. Since all City-wide applications will be running on this platform, multiple servers are used to allow for system reliability and up time.
- The existing AS400 is a refurbished system that we bought 5 years ago and will not support the new application.
- The costs include hardware, software licensing for the servers. The application software had been purchased in the prior year. The two system configuration estimates received are \$322,320 and \$238,014; the lower cost solution not quite as robust as the other.
- There is the option to finance these solutions. Upon budget approval, we would be able to search for additional competitive proposals but I wanted something for budget purposes.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund	\$205,000					\$205,000
Utility Fund	\$205,000					\$205,000

# CAPITAL PROJECTS FUND

## Electrical Services

### Oil Containment for Environmental Compliance

Submitting Department: Electrical Services Total Projected Cost: \$100,000

#### Project Description:

- Transformer oil is usually a highly-refined mineral oil that is stable at high temperatures and has excellent electrical insulating properties. It is used in high voltage transformers to insulate, suppress corona and arcing, and to serve as a coolant. Because oil provides part of the electrical insulation between internal live parts, it must remain stable at high temperatures for extended periods of time.
- Transformer oils are subject to electrical and mechanical stresses while a transformer is in operation. In addition there are contaminations due to chemical interactions with windings and other solid insulations, catalyzed by high operating temperatures. As a result the original chemical properties of transformer oil changes gradually, rendering it ineffective for its intended purposes after many years. Hence this oil has to be periodically tested to ascertain its basic properties, and make sure it is suitable for further use.
- Well into the 1970s, polychlorinated biphenyls (PCB)s were often used as a dielectric fluid since they are not flammable. They are toxic, and under incomplete combustion, can form highly toxic products. The US EPA has banned the use of PCBs in new transformers. However, many communities, including Boulder City, still have PCB transformers functioning properly in our City. These transformers do not present a danger to the environment as they are currently operating. However, during handling, oil testing, and storage, the City is required to take certain precautionary measures to insure oil from transformers is properly contained.
- To achieve EPA compliance, Boulder City needs to construct a 100-foot by 50-foot concrete pad for storage of transformers. At least a portion of the pad must be covered to prevent rainwater from spreading oil from any leaking transformer.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
Utility Fund	\$100,000					\$100,000

# CAPITAL PROJECTS FUND

## Electrical Services

### 4 kV Overhead System Equipment Replacement

Submitting Department: Electrical Services Total Projected Cost: \$1,600,000

**Project Description:**

Replace 4 kV overhead cross-arms, line insulators, transformers, switches and cut-outs with 12 kV equipment in preparation for a future cutover of the 4 kV system to 12 kV.

Converting the 4 kV portion of the electric system to 12 kV has been part of the Electric Division’s strategic plan for at least 23 years, and would produce the following benefits:

- 4 kV substations 1 and 2 can be eliminated, rather than rebuilt, saving approximately \$1,600,000.
- 4 kV system line losses will be cut by 89%.
- With only one distribution voltage (12 kV), spare parts inventory requirements are reduced.
- About 5% of the overhead pole-mounted 4 kV transformers are expected to be PCB contaminated. Disposing of these transformers eliminates the liability associated with a potentially expensive environmental cleanup.
- System average electric outage duration is reduced, since with only one system voltage, more feeder ties are available.

**Future Operating Budget Impact:**

Completing this project will result in fewer unplanned cross-arm, insulator, transformer, and cutout replacements. It is estimated that charges to the Material and Supplies account (500.6700.543.10-03) will be reduced by approximately \$15,000 per year, and that the Wages and Salaries – Overtime (500.6700.543.10-03) account will be reduced by \$2,000 per year.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
Utility Fund	\$1,600,000					\$1,600,000
<b>Operating Impact</b>		-\$17,000	-\$17,000	-\$17,000		-\$51,000

# CAPITAL PROJECTS FUND

## Electrical Services

### 4 kV to 12 kV Cutover

Submitting Department: Electrical Services

Total Projected Cost: \$150,000

**Project Description:**

Switch dual-voltage transformers from 4 kV to 12 kV, and replace transformer fuse links and arresters with 12 kV-rated equipment.

This project is necessary to complete the conversion of the 4 kV system to 12 kV.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
Utility Fund			\$150,000			150,000

## CAPITAL PROJECTS FUND

### Electrical Services

#### 4 kV Underground Work

**Submitting Department:** Electrical Services **Total Projected Cost:** \$1,100,000

**Project Description:**  
Replace 4 kV underground cable, and install ducts, boxes, and sectionalizing switches.

This project is necessary to repair deteriorating 4 kV underground infrastructure, as well as prepare the 4 kV underground system for cut-over to 12 kV.

<b>Funding Source</b>	<b>FY2012-13</b>	<b>FY2013-14</b>	<b>FY2014-15</b>	<b>FY2015-16</b>	<b>FY2016-17</b>	<b>Total</b>
Utility Fund Major Equipment Reserve			\$1,100,000			\$1,100,000

# CAPITAL PROJECTS FUND

## Electrical Services

### 69 kV Circuit Breakers

Submitting Department: Electrical Services

Total Projected Cost: \$150,000

**Project Description:**

Purchase two 69 kV SF6 dead-tank circuit breakers to replace two 69 kV circuit switchers at substation 4.

All distribution substation transformer banks require over-current protection installed on the 69 kV side of the bank. However, the 69 kV circuit switchers at substation 4 are not rated to withstand the fault duty available at that substation. At present, the circuit switchers are prevented from tripping on a fault. This means that a fault at substation 4 will result in tripping of the 69 kV circuit breaker at the Mead substation, which would de-energize the entire Boulder City load.

Note: this project should be delayed until completion of the 69 KV transmission loop.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY 2016-17	Total
Utility Fund				\$150,000		\$150,000

## CAPITAL PROJECTS FUND

### Electrical Services

#### 69 kV Transmission Loop

Submitting Department:

Total Projected Cost: \$1,000,000

**Project Description:**

Construct a 69 kV transmission line, approximately 2.5 miles long, between distribution substations 3 and 6.

The section of the Boulder City 69 kV transmission line north of Adams Boulevard, which serves distribution substations 1, 4, and 6, is not looped. If a component failure occurs in this section of line, then these three substations (about half of the total City electric load) will be outaged until the component can be repaired, which would have to be done by a contract line crew, and would probably have to wait until equipment could be brought in from out of state.

To prevent the possibility that a single component failure could result in an extended outage to a large portion of the City, Staff recommends that the 69 kV system be fully looped. This would require constructing a 69 kV overhead line between substations 3 and 6 at a cost of approximately \$1,000,000.

It is planned that \$100,000 will be expended in FY2014-15 for design and project management, with the balance expended in FY 2015-16.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY 2016-17	Total
Utility Fund Back-Up Electric Transmission Reserve			\$100,000	\$900,000		\$1,000,000

## CAPITAL PROJECTS FUND

### Electrical Services

#### BC Tap 230 kV Circuit Breakers

Submitting Department: Electrical Services

Total Projected Cost: \$250,000

**Project Description:**

Purchase 230 kV dead-tank circuit breakers to replace the oil circuit breakers at the BC Tap Substation.

The existing BC Tap 230 kV circuit breakers will be 50 years old in FY2014-15. This is extremely old for power circuit breakers, particularly for critical equipment.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY 2016-17	Total
Utility Fund			\$250,000			\$250,000

# CAPITAL PROJECTS FUND

## Electrical Services

### Boulder City Tap Transformer Replacement

Submitting Department: Electrical Services

Total Projected Cost: \$2,000,000

**Project Description:**

Replace the 230 kV / 69 kV transformer bank at the Boulder City Tap Transmission Substation.

The existing transformer bank will be 53 years old at the time of replacement. Approximately 62% of transformers have failed by that age.

Funding Source	FY 2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
Utility Fund Emergency Back-Up Transformer Reserve					\$2,000,000	\$2,000,000

# CAPITAL PROJECTS FUND

## Electrical Services

### Substation 3 Rebuild

Submitting Department: Total Projected Cost: **\$820,000**

**Project Description:**

Rebuild substation 3, to include addition of a control house with battery bank, and replacement of the circuit breakers and relays.

Replacing the circuit breakers is necessary because the manufacturer is out of business, and spare parts are difficult to obtain. Due to the breakers' metal-clad construction, fire or arcing in one breaker could cause all breakers in the panel to fail.

Installing a battery backup at substation 3 is necessary to insure that the circuit breakers will open when required even if AC power to the breakers is lost. Currently, breaker tripping power is supplied by capacitive devices which have failed twice in the last year, resulting in breakers failing to clear system faults. This is a serious safety concern.

It is planned to complete the design study in FY 2012-13, and construction in FY 2013-14.

**Future Operating Budget Impact:**

Completing this project will result in fewer failures at substation 3. It is estimated that charges to the Material and Supplies account (500.6700.543.10-03) will be reduced by approximately \$500 per year, and that the Wages and Salaries – Overtime (500.6700.543.10-03) account will be reduced by \$900 per year.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
Utility Fund	\$60,000	\$760,000				\$820,000
<b>Operating Impact</b>		-\$1,400	-\$1,400	-\$1,400		\$4,200

# CAPITAL PROJECTS FUND

## Electrical Services

### Substation Oil Containment

Submitting Department: Electrical Services

Total Projected Cost: \$300,000

**Project Description:**

Install oil containment or diversion equipment at distribution substations 3, 4, and 5.

Boulder City's distribution substation transformer banks contain 2,000 to 3,500 gallons of oil. At present, only the BC Tap and substation 6 have oil containment structures. Due to severe state and federal environmental assessment and cleanup requirements should a spill occur, oil containment or diversion systems should be installed at substations 3, 4, and 5. Estimated cost is \$100,000 per substation.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY 2016-17	Total
Utility Fund		\$300,000				\$300,000

# CAPITAL PROJECTS FUND

## Electrical Services

### Substation Transformer Replacement

Submitting Department: Electrical Total Projected Cost: \$1,000,000

**Project Description:**

- The City has 6 substations throughout the City which contain transformers to step down the voltage from high voltage transmission lines to the primary voltage along each City street.
- The Electric Division maintains these transformers on a regular basis to insure continued operations. However, there is always a chance of failure even for well maintained equipment.
- Failure of a substation transformer would result in a segment of town being without power for several months while a replacement transformer is manufactured and shipped to Boulder City.
- This project will allow the City to purchase a replacement transformer for stock, reducing the power outage from months to hours.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
Utility Fund		\$1,000,000				\$1,000,000

# CAPITAL PROJECTS FUND

## Electrical Services

### Wood Pole Treatment and Replacement

Submitting Department: Total Projected Cost: \$600,000

**Project Description:**

Chemically treat approximately 255 wood power poles. Replace approximately 45 poles.

Contractor inspections of the City's wood power poles will be completed in FY 2011-2012. It is expected that 25% of approximately 1,200 poles will be rejected. It is further expected that 75% of the rejected poles can be saved with chemical treatment at approximately \$700 per pole, and 25% of the rejects will need to be replaced at approximately \$6,000 per pole.

**Future Operating Budget Impact:**

Completing this project will result in fewer unplanned pole replacements. It is estimated that charges to the Material and Supplies account (500.6700.543.10-03) will be reduced by approximately \$24,000 (\$4 poles) per year, and that the Wages and Salaries - Overtime (500.6700.543.10-03) account will be reduced by \$2,000 per year.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
Utility Fund	\$600,000					\$600,000
<b>Operating Impact</b>		-\$26,000	-\$26,000	-\$26,000		-\$78,000

# CAPITAL PROJECTS FUND

## Water Division

### Boulder City Municipal Cemetery Raw Water Conversion

Submitting Department: Public Works Total Projected Cost: \$250,000

**Project Description:**

- Extend raw water from Georgia Avenue to San Felipe, along Adams Boulevard during Pavement Reconstruction Project to Boulder City Municipal Cemetery. (the section form San Felipe to the Cemetery was installed on FY 2011-12 as part of a pavement reconstructions.)

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
Cemetery Fund		\$250,000				\$250,000

# CAPITAL PROJECTS FUND

## Municipal Court Facility Construction Fund

### Municipal Court Remodel

Submitting Department: Municipal Court Total Projected Cost: \$250,000

**Project Description:**

- Upgrade software
- Upgrade video screens
- Install security camera system
- Install new sound system
- Screen the Sally Port
- Remodel front counter
- Remodel court room

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
Municipal Court Facility Construction Fund	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

# CAPITAL PROJECTS FUND

## Public Safety

### Regional Training and Shooting Facility

Submitting Department: Police Department Total Projected Cost: \$850,000

**Project Description:**

- The Regional Training and Shooting Facility (RTSF) will be located in the Eldorado Valley at the former Cal Portland Silver State Materials) aggregate facility site.
- The RTSF will be developed over several years while.
- The first year was the development of a master plan for the facility.
- The primary purpose of the RTSF Master Plan was to prepare a plan for the organized development of the site over the next several years.
- The facilities intended to be located at the site are:
  - Law Enforcement Shooting Facilities
  - Emergency Vehicle Operator’s Courses
  - Public Safety Training Facilities
  - Aggregate Mining Area

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
DOJ Grant	\$600,000	\$250,000				\$850,000

# CAPITAL PROJECTS FUND

## Culture and Recreation

### Bootleg Canyon Campground

Submitting Department: Parks & Recreation Total Projected Cost: \$50,000

**Project Description:**

- In order to increase revenue to the City at the Bootleg Canyon Mountain Bike Trails, the construction of a rustic campground is proposed.
- The City receives numerous requests from mountain bike patrons who are willing to pay to camp in the Bootleg Canyon area.
- When complete, the campground will feature ten to fifteen basic camping spots including a picnic table, barbeque area and shade trees.
- Charging the campers a use fee will increase revenue to the City on a yearly basis. Cost includes:

11 Picnic Tables @ \$600.00	6,600
1 Gazebo	22,000
10 Pedestal Grills @ \$150.00	1,500
11 Trash Receptacles @ \$250.00	2,750
Excavation of Dirt	<u>17,150</u>
<b>Total</b>	<b>\$50,000</b>

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
SNPLMA <sup>(1)</sup>			\$50,000			\$50,000

<sup>(1)</sup> Southern Nevada Public Lands Management Act

# CAPITAL PROJECTS FUND

## Culture and Recreation

### Municipal Golf Course Renovations

Submitting Department: Public Works Total Projected Cost: \$3,162,000

- |  |  |                    |
|--|--|--------------------|
| <b>1. Lake Pump Replacements</b>             |  | <b>\$40,000</b>    |
|  | <ul style="list-style-type: none"> <li>• Replace existing pumps at Lakes #7, #8, #14 and #17 with above-ground turbine pumps. The present pumping system does not irrigate surrounding turf; therefore resulting in difficult algae control.</li> </ul>  |                    |
| <b>2. Irrigation System Isolation Valves</b> |  | <b>\$15,000</b>    |
|  | <ul style="list-style-type: none"> <li>• The irrigation system at the Municipal Golf Course currently does not have any isolation valves to separate the front nine from the back nine.</li> <li>• This can cause problems when there are irrigation leaks that need to be repaired and the whole system needs to be shut down.</li> <li>• With isolation valves only the half of the course where the leak is would need to be shut down for the repair.</li> </ul> |                    |
| <b>3. Electric Upgrades</b>                  |  | <b>\$7,000</b>     |
|  | <ul style="list-style-type: none"> <li>• Cart barn reception, flag pole lighting, maintenance shack upgrade.</li> </ul>  |                    |
| <b>4. Xeriscape Conversion</b>               |  | <b>\$1,100,000</b> |
|  | <ul style="list-style-type: none"> <li>• Approximately eleven (11) acres of turf have been identified at the Boulder City Municipal Golf Course as unnecessary.</li> <li>• Remove turf and plant xeriscape or trees capable of shading at least fifty percent (50%) of area void of turf. This project would be done in two phases to maximize the SNWA rebate.</li> <li>• SNWA has a maximum rebate of \$300,000 per year.</li> </ul>                               |                    |
| <b>5. Irrigation Renovation</b>              |  | <b>\$2,000,000</b> |
|  | <ul style="list-style-type: none"> <li>• Replace all irrigation heads. Upgrade and improve main line piping throughout course.</li> <li>• Improve the ability to water tees, fairways, greens and roughs independently. Decrease water use/costs.</li> </ul>   |                    |

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
General Fund		\$62,000	\$1,250,000	\$1,250,000		\$2,562,000
SNWA Rebate		\$300,000	\$300,000			\$600,000

## CAPITAL PROJECTS FUND

### Wastewater Division

#### Effluent Reuse Force Main

Submitting Department: Public Works Total Projected Cost: \$3,550,000

**Project Description:**

- This project is the design and construction of tertiary treatment of the city's effluent and reuse force main from the wastewater treatment facility to the Eldorado Valley.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
Utility Fund	\$150,000	\$ 875,000				\$1,025,000
Army Corps of Engineers	\$200,000	\$2,225,000				\$2,425,000
EPA Grant	\$100,000					\$100,000

# CAPITAL PROJECTS FUND

## Wastewater Division

### Effluent Reuse Force Main

Submitting Department: Public Works Total Projected Cost: \$3,550,000

**Project Description:**

- This project is the design and construction of tertiary treatment of the city's effluent and reuse force main from the wastewater treatment facility to the Eldorado Valley.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
Utility Fund	\$150,000	\$ 875,000				\$1,025,000
Army Corps of Engineers	\$200,000	\$2,225,000				\$2,425,000
EPA Grant	\$100,000					\$100,000

## CAPITAL PROJECTS FUND

### Transportation

#### Canyon Road Extension

Submitting Department: Public Works Total Projected Cost: \$500,000

**Project Description:**

- This project is the design and construction of the extension of Canyon Road from the end of the existing pavement to connect to the new pavement installed from the River Mountain Loop Trail to the Bootleg Canyon Restroom.
- This roadway extension will include drainage improvements and a bike lane and signage to connect to the Boulder City Bike Ways.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
RTC <sup>(1)</sup>	\$97,500		\$402,500			\$500,000

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

# CAPITAL PROJECTS FUND

## Transportation

### San Felipe Drive Improvements

Submitting Department: Public Works Total Projected Cost: \$1,200,000

**Project Description:**

- This project is to develop conceptual plans for improvements to San Felipe Drive to include pedestrian, drainage and lighting improvements to provide a safer roadway for the neighborhood.
- The conceptual plans will be used to conduct public meetings with the adjacent homeowners to solicit their input.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	Total
RTC <sup>(1)</sup>		\$70,055	\$1,129,945		\$1,200,000

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

# CAPITAL PROJECTS FUND

## Transportation

### Crack Seal & Slurry Seal Program

Submitting Department: Public Works Total Projected Cost: \$80,000/year

**Project Description:**

- The purpose of the micropave road surface treatment is to extend the life of the road surface by applying a sealant to roads in good condition. As the pavement in Boulder City ages it cracks. When water from rain storms, irrigation, etc. gets into the cracks it causes further deterioration of the pavement and the base below the pavement.
- Crack sealing prevents water intrusion into and below the pavement helping to prolong the life of the pavement.
- Crack seal is also performed as part of the annual micropave program, but there are many streets that do not need micropaving that do need to be crack sealed.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
RTC <sup>(1)</sup>	\$115,000	\$80,000	\$80,000	\$80,000	\$80,000	\$435,000

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

## CAPITAL PROJECTS FUND

### Transportation

#### Gingerwood Parkway/Bristlecone Drive Improvements

Submitting Department: Public Works Total Projected Cost: \$900,000

**Project Description:**

- This project is the construction of the half street improvements along Gingerwood Parkway and Bristlecone Drive on the west and south sides of the existing streets, respectively.
- These improvements will complete the construction of these two streets including storm drainage facilities and landscape medians.
- Utility services will also be extended to the vacant property as part of the project to reduce future street cuts.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
RTC <sup>(1)</sup>				\$900,000		\$900,000

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

## CAPITAL PROJECTS FUND

### Transportation

#### Annual Pavement Program

Submitting Department: Public Works Total Projected Cost: \$600,000/year

**Project Description:**

- Based on the square yardage of pavement in the City and using an expected lifespan of twenty (20) years, the City needs to spend \$1,200,000 per year for street reconstruction to maintain the expected quality. This cost will increase with escalating fuel and material prices and the addition of new roads throughout the community.
- Water, fire, sewer and storm water facilities and systems are replaced in conjunction with the pavement. It is more cost effective to install replacement facilities when the road is being resurfaced.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
Utility Fund	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
RTC <sup>(1)</sup>	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$2,000,000

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

# CAPITAL PROJECTS FUND

## Water Division

### Raw Water Line to Eldorado Valley

Submitting Department: Public Works Total Projected Cost: \$4,000,000

**Project Description:**

- This project will provide a second water line to the Eldorado Valley. The current water line is the only source of water to the Eldorado Valley. With the increasing number of users and existing users requesting increased water service this line is approaching its design capacity.
- Construction of a second water line will also provide a backup service to the Eldorado Valley in the unfortunate event of the existing waterline being damaged.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
Utility Fund			\$1,000,000			\$1,000,000
Private Developer		\$3,000,000				\$3,000,000

# CAPITAL PROJECTS FUND

## General Government

### Renewable Energy Generation

Submitting Department: Public Works Total Projected Cost: \$500,000

Project Description:

- Recommend Construction of Electric Charging Station Powered by Solar Panels.
- Reducing Utility Fund expenses keeps electric rates low
- Benefits ALL utility customers in Boulder City
- 100% Funded with \$500,000 from Agreement with Boulder City Solar/Sempra Generation

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
Private Developer	\$500,000					\$500,000

## CAPITAL PROJECTS FUND

### Flood Control

#### Bootleg Canyon Flood Control Construction of Phase II Improvements

Submitting Department: Public Works Total Projected Cost: \$1,600,000

**Project Description:**

- Phase II is the design, permitting and construction of the detention basin berms, spillway and maintenance road.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
CCRFCD <sup>(1)</sup>	\$1,600,000					\$1,600,000

<sup>(1)</sup> Clark County Regional Flood Control District

## CAPITAL PROJECTS FUND

### Flood Control

#### Flood Control Master Plan Facilities

Submitting Department: Public Works Total Projected Cost: \$8,000,000

**Project Description:**

- This project is the design of the remaining regional flood control facilities identified in the 2008 Master Plan Update that are listed on the Clark County Regional Flood Control District's Ten Year Construction Plan. The project includes channels, storm drains, box culverts, sediment basins, berms, etc. at various locations throughout the city in three of the four watersheds identified in the Master Plan.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
CCRFCD <sup>(1)</sup>	\$4,000,000	\$2,000,000	\$1,000,000			\$7,000,000

<sup>(1)</sup> Clark County Regional Flood Control District

## CAPITAL PROJECTS FUND

### Transportation

#### Annual Pavement Program

Submitting Department: Public Works Total Projected Cost: \$600,000/year

**Project Description:**

- Based on the square yardage of pavement in the City and using an expected lifespan of twenty (20) years, the City needs to spend \$1,200,000 per year for street reconstruction to maintain the expected quality. This cost will increase with escalating fuel and material prices and the addition of new roads throughout the community.
- Water, fire, sewer and storm water facilities and systems are replaced in conjunction with the pavement. It is more cost effective to install replacement facilities when the road is being resurfaced.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
Utility Fund	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
RTC <sup>(1)</sup>	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$2,000,000

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

## CAPITAL PROJECTS FUND

### General Government

#### US 93 Sidewalk

Submitting Department: Public Works Total Projected Cost: \$125,000

**Project Description:**

Construct new sidewalk and related improvements along the south side of Nevada Highway between Veterans Parkway eastward to Rebel Oil Gas Station. Project purpose is to create a safe walking environment for residents within the two mobile home park developments along U.S. 93 to retail and restaurants. Project includes site preparation for new concrete, drive approach installation and/or repair, utility meter box insets, relocation of mail boxes and other structures.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
RDA Project		\$125,000				\$125,000

# CAPITAL PROJECTS FUND

## Public Works

### Crosswalk Safety Improvements

Submitting Department: Public Works Total Projected Cost: **\$66,665**

**Project Description:**

Improve crosswalk safety by installing unique crosswalk safety improvements, such as new warning lights activated by pedestrians, unique pavement markings, improved visibility at crossing points and pedestrian refuge areas in center of street for longer crossings.

Note: Project is a multi-year project, funded at \$50,000 per year for three years. FY 08/09 funding has been spent, FY 12/13 has \$16,665 remaining to be spent, and FY 13/14 has \$50,000 remaining to be spent.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
RDA Project	\$16,665	\$50,000				\$66,665

# CAPITAL PROJECTS FUND

## Public Works

### Industrial Road Sidewalk

Submitting Department: Public Works Total Projected Cost: \$189,060

**Project Description:**

Construct new sidewalk and related improvements along the south side of Industrial Road between Yucca Street eastward to U.S. Highway 93. Project purpose is to create a safe walking environment for residents within the Industrial Park area, including the two trailer parks and the multi-use live/work industrial buildings. Project includes site preparation for new concrete, drive approach installation and/or repair, utility meter box insets, relocation of mail boxes and other structures.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
RDA Project		\$189,060				\$189,060

## CAPITAL PROJECTS FUND

### Public Works

#### Street and Trail Striping & Safety Enhancements

Submitting Department: Public Works Total Projected Cost: \$100,000

**Project Description:**

Public safety improvements to pedestrian and bicycle trails and lanes throughout the community. Project includes the purchase of a dedicated paint striping truck and equipment to be used to mark city streets and trail systems. Purchase and installation of custom signage to mark dedicated bicycle routes and select pedestrian trails within the community. For on-going maintenance and additional trail markings, funding is provided for an additional 3-year period.

Note: Project was funded in FY09/10. YTD expenditures are \$71,618, with \$28,382 remaining to be spent in FY 10/11.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
RDA Project	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000



# CAPITAL PROJECTS FUND

## Public Safety

### Annex Demolition/Additional Parking

Submitting Department: Police Department Total Projected Cost: \$120,000

**Project Description:**

- Demolish the Police Department Annex Building and prepare and pave the area to be used as a secure parking area for police vehicles and equipment.
- The work will include demolition and disposal of the existing Annex building, the installation of approximately a 5' tall retaining wall, 6' tall screen/security wall to match the existing wall, fill material and paving of the new parking area and security lighting.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
RDA			\$120,000			\$120,000

# CAPITAL PROJECTS FUND

## General Government

### Flat Roof Maintenance (Recreation & Wyoming Buildings)

Submitting Department: Public Works Total Projected Cost: \$320,000

**Project Description:**

- All City Buildings with flat roofs need to be coated with a sealant product to prohibit leakage.
- Once accomplished, additional funds should be added to the Building Maintenance Budget to allow re-coating on a 5-7 year interval per the manufacturer's recommendations.

Funding Source	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Total
Voter Approved CIF	\$110,000	\$50,000	\$50,000	\$50,000	\$50,000	\$320,000

## DEBT

### DEBT SERVICE SUMMARY

	Original Issue Amount	Issue Date	Final Payment Date	Int Rate	Beginning Outstanding Balance	Interest Payable FY 13	Principal Payable FY 13	TOTAL
<b>UTILITY FUND</b>								
SNWA-Water	33,545,000	11/30/06	3/1/36	4.25%	31,335,000	1,346,306	745,000	2,091,306
SNWA-Third Intake	13,600,000	6/1/10	6/1/34	4.92%	13,600,000	500,000	-	500,000
<b>GOLF COURSE FUND</b>								
Revenue Bonds	9,335,000	12/2/05	6/1/25	3.85%	7,950,000	296,739	485,000	781,739
Utility Fd-Med Term loan	8,700,000	5/13/08	5/13/21	1.83%	5,817,830	8,450	741,550	750,000
Phone System	193,205	6/28/10	7/15/14		110,445	5,247	35,120	40,367
<b>TOTAL ALL DEBT</b>	<b>\$65,373,205</b>				<b>58,813,275</b>	<b>2,156,742</b>	<b>2,006,670</b>	<b>\$4,163,412</b>

## DEBT MANAGEMENT POLICY

### General Policy Statement

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

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

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

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

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



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

The most significant event related to the debt position of the City in FY 12 is the continuation of the repayment of \$8.7 million advanced from the utility fund in March 2002, for the construction of the Boulder Creek Golf Course. The City Council took the necessary steps to “retroactively” establish the formal repayment of this debt to comply with the NRS and Citizens’ expectations that these funds be repaid to the utility fund. The recommended budget includes \$750,000 that will be repaid in semi-annual installments at an interest rate equivalent to the 90 day T-bill rate on payment dates. It is anticipated that the repayment will occur over the next 10 years under this schedule

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

### **UTILITY FUND DEBT**

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

The City has agreed to additional capital debt under an interlocal agreement, which is a medium-term financing obligation of the City, with the Southern Nevada Water Authority during FY 2010. Through the interlocal agreement, the Southern Nevada Water Authority financed, designed and will construct a third intake water delivery system. The City started making payments on these medium-term obligations in 2009-10.

### **DEBT CAPACITY ANALYSIS**

#### **Introduction and Purpose**

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

#### **Statutory Debt Capacity**

State statutes limit the aggregate principal amount of the City's general obligation indebtedness to 30 percent of the City's reported assessed valuation. Based upon the fiscal year 2012 assessed value of \$525,806,003 (including the assessed valuation of the redevelopment district), the City's statutory debt limitation is \$157,741,801. The City has no general obligation debt outstanding as of June 30, 2012.

## DEBT

### STATUTORY DEBT CAPACITY

#### City of Boulder City

June 30, 2012

Statutory Debt Limitation	\$157,741,801
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Outstanding General Obligation Indebtedness	0
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Additional Statutory Debt Limitation	\$157,741,801
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### DEBT ISSUANCE POLICY

#### Administration of Policy

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

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

#### Summary of Debt Issuance Policies

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

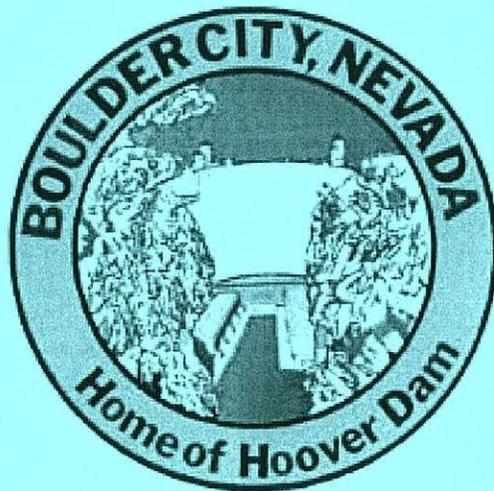
## DEBT

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

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# ENTERPRISE FUNDS



## ENTERPRISE FUNDS

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### CITY ENTERPRISE FUNDS

Enterprise Funds account for specific services that are funded directly through user fees. These funds include Utility Fund, Cemetery Fund, and Aviation Fund. Typically these funds are intended to be fully self-supporting and are not subsidized by the General Fund. The fiscal year 2012-13 Budget for the Utility Fund is \$26.7 million.

#### Utility

The Utility Department's fiscal year 2013 Budget of \$28.7 million represents a net increase of \$268,000 over the fiscal year 2012 budget of \$28.5 million. The annual budget was developed to conform to the Utility Department's finance plan, while maintaining current service levels. The Utility Fund's fiscal year 2013 Budget does include 1 Limited Term position for Sanitation.

#### Aviation

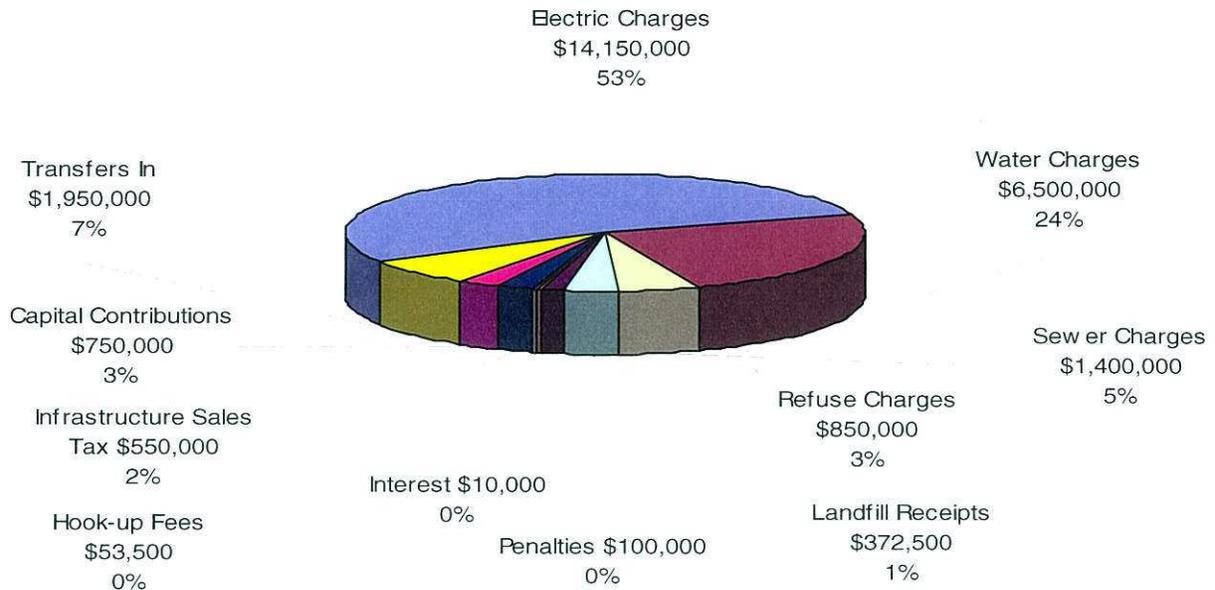
At the close of fiscal year 2012, the fund balance is projected to be \$714,863. The airport is currently being upgraded through the use of Federal Aviation Administration grant funds. A \$1,800,000 FAA grant has been received for design work, construction and improvements. The small decrease in the budget comes from a major portion of FAA grants received and the projects being completed in the last couple of years.

#### Cemetery

The Cemetery Fund's fiscal year 2013 budget remains relatively stable at \$72,500. At the close of fiscal year 2012, the fund balance is projected to be \$396,541. This is the smallest and least active enterprise fund.

## ENTERPRISE FUNDS - UTILITY

### Utility Fund Revenues FY 2013 Budget - \$26.7 Million



#### 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. (0%)

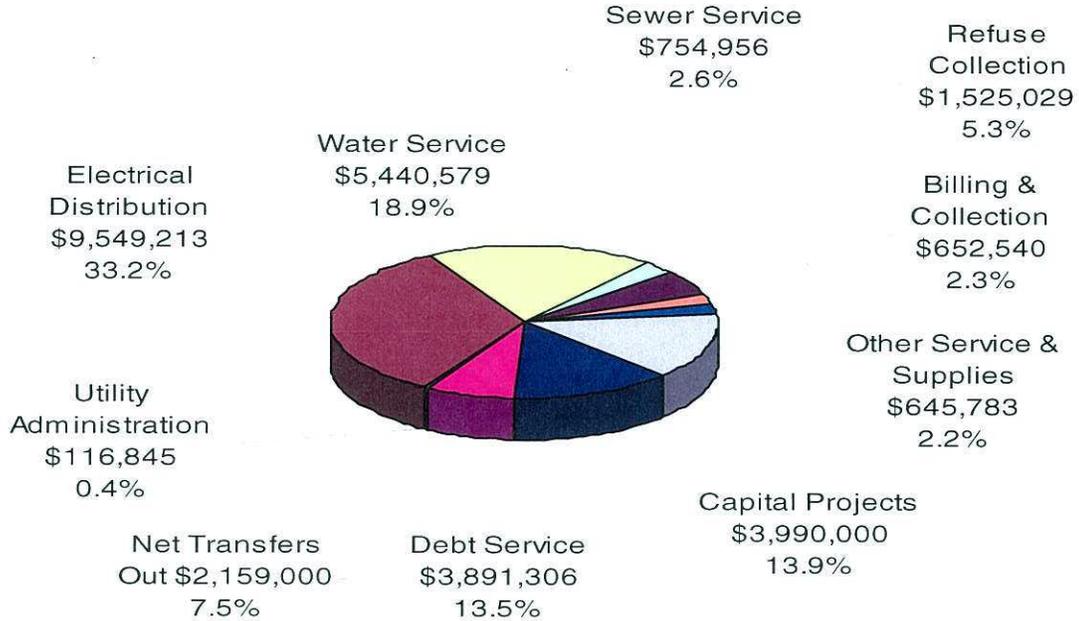
Hook-up Fees – Initial and transfer fees charged to customers for various utility services. (0%)

Infrastructure Sales Taxes – Taxes charged to customers for infrastructure projects. (2%)

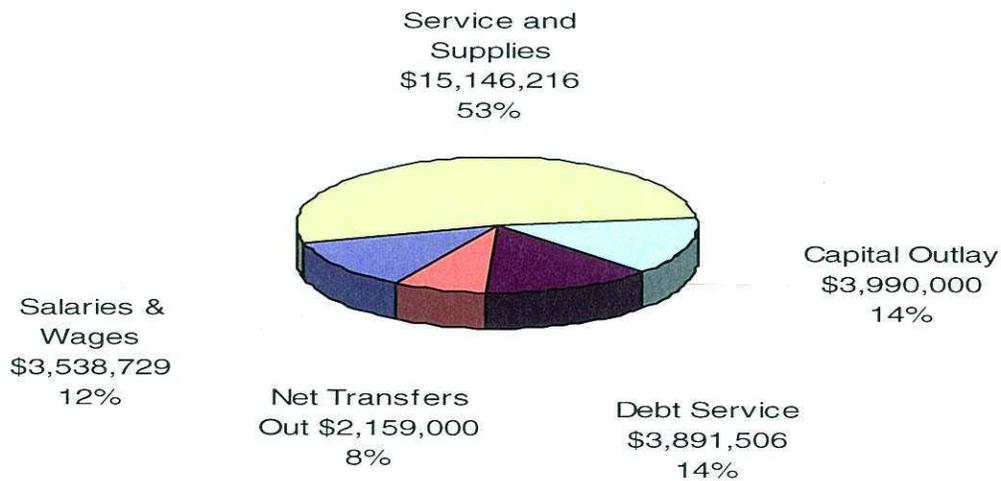
Capital Contribution – Reserve fund for capital project. (3%)

## ENTERPRISE FUNDS – UTILITY

### UTILITY FUND EXPENSES Fiscal Year 2013 Budget - \$28.7 Million



### UTILITY FUND EXPENDITURES BY TYPE Fiscal Year 2013 Budget - \$28.7 Million



## ENTERPRISE FUNDS -UTILITY

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### **Utility Fund Expenses**

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

Electrical Distribution – Cost of procuring electrical energy for commercial and residential customer use. (33.2%)

Water Service – Cost of procuring water for commercial and residential use. (18.9%)

Sewer Service – Cost of providing sewer system services for commercial and residential customers. (2.6%)

Refuse Collection – Cost of providing garbage collection and disposal services to commercial and residential customers. (5.3%)

Billing & Collection – Cost of providing the billing and collection services for all Utility Fund activities. (2.3%)

Other Services & Supplies – Cost of providing special activities, such as insurance and bonds, programming, energy conservation programs, and contractual services. (2.2%)

Capital Projects – Expenditures for major construction and improvement projects throughout the various utility systems. (13.9%)

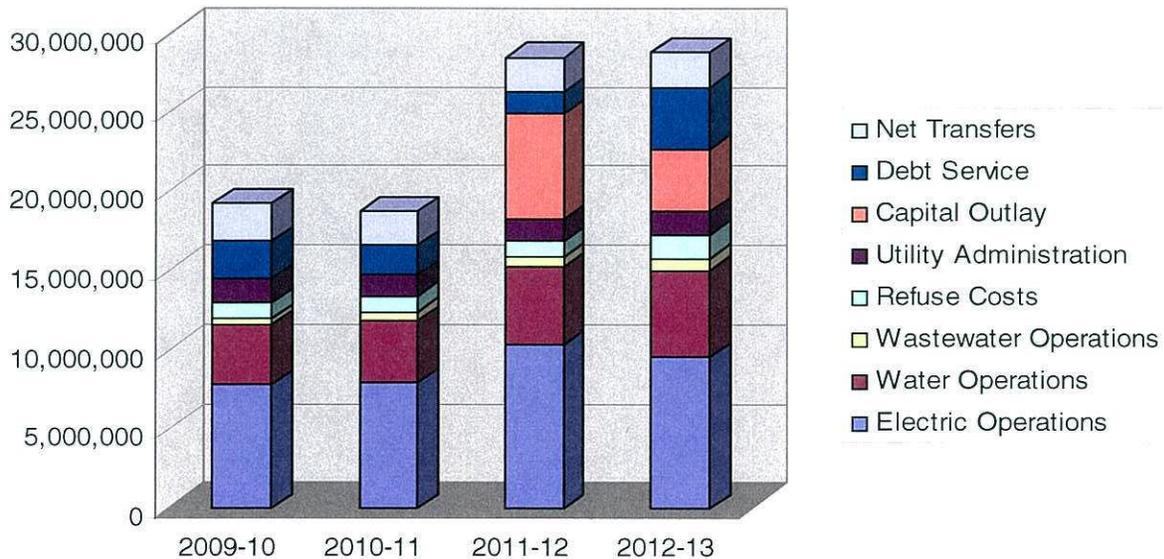
Debt Service – Payment for Raw Water System. (13.5%)

Net Transfers Out – Transfer to the General Fund. (7.5%)

## ENTERPRISE FUNDS -UTILITY

Utility Fund	2009-10 Actual	2010-11 Actual	2011-12 Actual- Unaudited	2012-13 Budget	Percent Change
Electric Operations	7,771,403	7,894,473	10,268,453	9,549,213	-7.5%
Water Operations	3,769,316	3,943,488	4,925,914	5,440,579	9.5%
Wastewater Operations	328,168	512,197	655,217	754,956	13.2%
Refuse Costs	1,031,732	1,005,489	945,000	1,525,029	38.0%
Utility Administration	1,534,590	1,281,721	1,383,838	1,415,168	2.2%
Capital Outlay	-	-	6,744,500	3,990,000	-69.0%
Debt Service	2,408,140	1,905,006	1,375,506	3,891,306	64.7%
Net Transfers	2,420,000	2,159,000	2,159,000	2,159,000	0.0%
<b>Expenditure Total</b>	<b>19,263,349</b>	<b>18,701,374</b>	<b>28,457,428</b>	<b>28,725,251</b>	<b>0.9%</b>

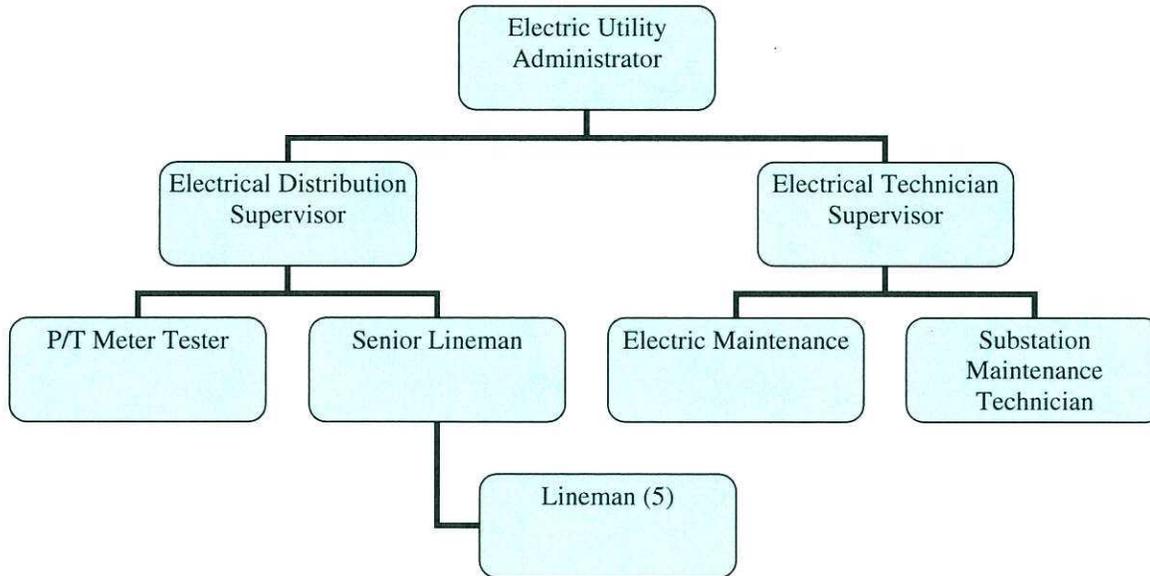
**Utility Fund Expenditures**



## ENTERPRISE FUNDS -UTILITY

<b>UTILITY FUND SUMMARY</b>			
		<b>ACTUAL</b>	<b>FINAL</b>
<b>PROPRIETARY FUND</b>	<b>ACTUAL</b>	<b>UNAUDITED</b>	<b>BUDGET</b>
	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>
<b>OPERATING REVENUE</b>			
Electric Billing	\$ 13,742,257	\$ 14,150,000	\$ 14,150,000
Water Billings	5,654,081	7,500,000	6,500,000
Sewer Billings	1,387,035	1,400,000	1,400,000
Refuse Billings	851,665	825,000	850,000
Landfill Receipts	351,760	430,000	372,500
Penalties	146,946	100,000	100,000
Reimbursements & Miscellaneous	10,189	0	0
Hook-up Fees	100,740	130,000	53,500
<b>Total Operating Revenue</b>	<b>22,244,673</b>	<b>24,535,000</b>	<b>23,426,000</b>
<b>OPERATING EXPENSE</b>			
Utility Administration	81,829	106,755	116,845
Electrical Distribution	7,894,473	10,268,453	9,549,213
Water Service	3,943,488	4,925,914	5,440,579
Wastewater	512,197	655,217	754,956
Refuse Collection	1,005,489	945,000	1,525,029
Billing & Collection	619,563	696,083	652,540
Other Services & Supplies	580,329	581,000	645,783
Depreciation/Amortization	2,381,475	2,381,800	2,381,800
<b>Total Operating Expense</b>	<b>17,018,843</b>	<b>20,560,222</b>	<b>21,066,745</b>
<b>Operating Income or (Loss)</b>	<b>5,225,830</b>	<b>3,974,778</b>	<b>2,359,255</b>
<b>NONOPERATING REVENUES</b>			
Interest Earned	32,731	30,000	10,000
Property Taxes	545,127	500,000	550,000
Other	0	750,000	750,000
Grants	145,559	200,000	0
<b>Total Nonoperating Revenues</b>	<b>723,417</b>	<b>1,480,000</b>	<b>1,310,000</b>
<b>NONOPERATING EXPENSES</b>			
Interest Expense	1,905,006	1,375,506	3,891,306
Capital Projects	-	6,744,500	3,990,000
Loss on Disposition of Fixed Assets	136,716		
<b>Total Nonoperating Expenses</b>	<b>2,041,722</b>	<b>8,120,006</b>	<b>7,881,306</b>
Net Income before	3,907,525	(2,665,228)	(4,212,051)
Operating Transfers			
Operating Transfers In	724,850	650,000	1,950,000
Operating Transfers Out	(2,159,000)	(2,159,000)	(2,159,000)
<b>NET INCOME</b>	<b>\$ 2,473,375</b>	<b>\$ (4,174,228)</b>	<b>\$ (4,421,051)</b>

# UTILITIES-ELECTRIC



**MISSION STATEMENT/ACTIVITY DESCRIPTION**

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

**GOALS & STRATEGIC ISSUES**

- In FY 2012-13, begin a three-year program to convert the 4 kV distribution system to 12 kV.
- Continue to improve system reliability by placing a strong emphasis on maintenance activities, including
  - a) The on-going program of underground cable replacement, including the installation of underground conduit where it does not presently exist.
  - b) Continue to rework primary junction boxes including the replacement of primary terminations (elbows).
- Work to preserve existing hydro-power resources and identify and procure new affordable long term power supply resources
- Continue to provide good, reliable tools and equipment to insure the workers are able to fulfill their duties as safely and efficiently as possible.
- Continue with an active energy conservation program to reduce the City's reliance on non-hydroelectric power as well as to assist the residents in keeping their individual power costs as low as possible.

## ENTERPRISE FUNDS -UTILITY

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### BUDGET HIGHLIGHTS

- **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 by 8% from the previous year. Total remaining Contractual Services are expected to decrease by \$50,000, and total Maintenance and Materials and Supplies are expected to decrease by \$146,000 due to some distribution work being moved to Capital Improvement Projects.
- **Requests Approved:** The following Capital Improvement Program (CIP) projects are funded in the FY 2012-13 budget:
  - 1) 4 kV OH System Equipment Replacement \$1,600,000
  - 2) Oil Containment for environment compliance. \$100,000
  - 3) Wood Pole Treatment and Replacement \$600,000
  - 4) Substation 3 Rebuild \$60,000
- **Level of Service Changes:** Customers should expect similar levels of service this year. Upgrades will continue to improve the system.

## ENTERPRISE FUNDS -UTILITY

### 500-6700 UTILITY FUND - ELECTRIC

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	1,303,008	1,295,262	1,167,705	1,222,291	1,246,068
1002	Part-time/Temporary	59,467	33,628	36,514	31,074	36,514
1003	Overtime	34,680	67,724	49,969	80,828	75,000
1004	Commissions					
	<b>Total</b>	<b>1,397,155</b>	<b>1,396,614</b>	<b>1,254,188</b>	<b>1,334,193</b>	<b>1,357,582</b>
<b>Benefits</b>						
1501	Health Insurance	157,063	157,063	146,423	148,189	158,156
1502	PERS Retirement	281,346	287,349	277,330	295,126	294,862
1503	Workers Comp	17,309	18,108	15,538	18,835	16,552
1504	Medicare	17,931	19,146	16,200	20,402	17,862
1505	Disability/Social Security	3,913	2,085	2,264	1,927	2,264
	<b>Total</b>	<b>477,562</b>	<b>483,751</b>	<b>457,755</b>	<b>484,479</b>	<b>489,696</b>
<b>Services and Supplies</b>						
2000	Maintenance	58,672	71,166	224,400	193,036	55,535
3000	Material & Supplies	207,095	179,831	354,710	336,050	361,000
4000	Travel & Training	5,444	5,873	17,900	7,449	20,900
5000	Contractual Services	5,624,455	5,703,677	7,535,000	6,144,948	7,250,000
6000	Other Operating Exp.	1,021	87	14,500	21,798	14,500
	<b>Total</b>	<b>5,896,687</b>	<b>5,960,634</b>	<b>8,146,510</b>	<b>6,703,281</b>	<b>7,701,935</b>
<b>Total Operating Costs</b>		<b>7,771,404</b>	<b>7,840,999</b>	<b>9,858,453</b>	<b>8,521,953</b>	<b>9,549,213</b>
7000	Capital Costs	0	53,473	410,000	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
	Depreciation	496,895	494,280	0	496,467	510,000
<b>Total Expenditures</b>		<b>8,268,299</b>	<b>8,388,752</b>	<b>10,268,453</b>	<b>9,018,420</b>	<b>10,059,213</b>

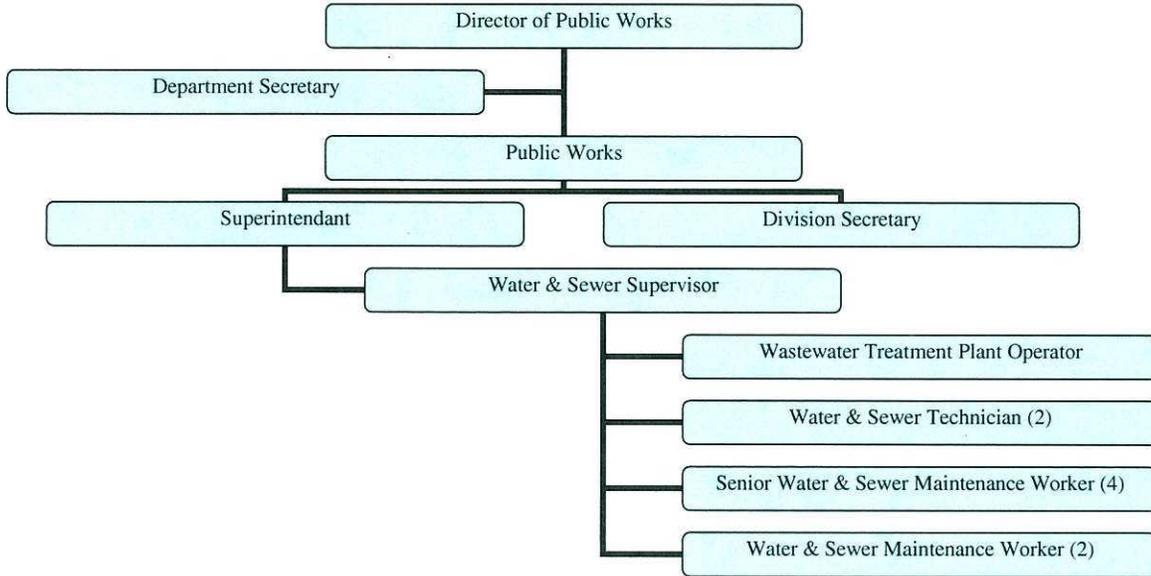
## ENTERPRISE FUNDS -UTILITY

### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2012 and 2013 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<b>Performance Measures:</b>	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Estimated</b>	<b>FY 2013 Estimated</b>
Kilowatt-hours Purchased	184,460,232	184,821,698	185,095,954	186,000,000
Ave. Revenue/Kwh Purchased	.056	.060	.059	.064
Ave.O&M Expense/Kwh (less PP costs)	0.017	0.018	0.019	0.019
Ave. Purchased Pwr. Cost/Kwh	.03	.047	.049	.05

# UTILITIES-WATER



**MISSION STATEMENT/ACTIVITY DESCRIPTION**

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

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

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

## ENTERPRISE FUNDS -UTILITY

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### GOALS & STRATEGIC ISSUES

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

### BUDGET HIGHLIGHTS

- **Personnel Funded:** The Public Works Water & Sewer Division Budget consist of ten positions; one Water & Sewer Supervisor, one Wastewater Treatment Plant Operator, four Senior Water & Sewer Maintenance Workers, two Water & Sewer Technicians, and two Water & Sewer Maintenance Workers.
- **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

## ENTERPRISE FUNDS -UTILITY

### 500-6800 UTILITY FUND - WATER

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	471,841	421,289	444,671	467,206	436,424
1002	Part-time/Temporary	0	0	0	1,746	0
1003	Overtime	25,694	28,482	42,000	27,330	30,000
1004	Commissions					
	<b>Total</b>	<b>497,535</b>	<b>449,771</b>	<b>486,671</b>	<b>496,282</b>	<b>466,424</b>
<b>Benefits</b>						
1501	Health Insurance	81,104	67,173	74,544	73,384	74,655
1502	PERS Retirement	103,884	93,714	104,362	111,728	94,364
1503	Workers Comp	6,823	7,680	7,913	7,827	8,012
1504	Medicare	7,259	6,564	6,184	7,203	5,584
1505	Disability/Social Security	0	0	0	108	0
	<b>Total</b>	<b>199,070</b>	<b>175,131</b>	<b>193,003</b>	<b>200,250</b>	<b>182,615</b>
<b>Services and Supplies</b>						
2000	Maintenance	50,386	38,087	80,000	48,743	75,000
3000	Material & Supplies	124,066	169,603	210,000	152,565	205,000
4000	Travel & Training	1,275	1,008	3,240	1,936	3,240
5000	Contractual Services	2,895,930	3,084,378	3,927,500	3,046,352	4,507,300
6000	Other Operating Exp.	1,053	233	1,000	580	1,000
	<b>Total</b>	<b>3,072,710</b>	<b>3,293,309</b>	<b>4,221,740</b>	<b>3,250,176</b>	<b>4,791,540</b>
<b>Total Operating Costs</b>		<b>3,769,315</b>	<b>3,918,211</b>	<b>4,901,414</b>	<b>3,946,708</b>	<b>5,440,579</b>
7000	Capital Costs	0	25,280	24,500	25,280	0
8000	Other one-time Costs	0	0	0	0	0
	Depreciation	1,836,524	1,867,038	0	1,896,959	1,125,000
<b>Total Expenditures</b>		<b>5,605,839</b>	<b>5,810,529</b>	<b>4,925,914</b>	<b>5,868,947</b>	<b>6,565,579</b>

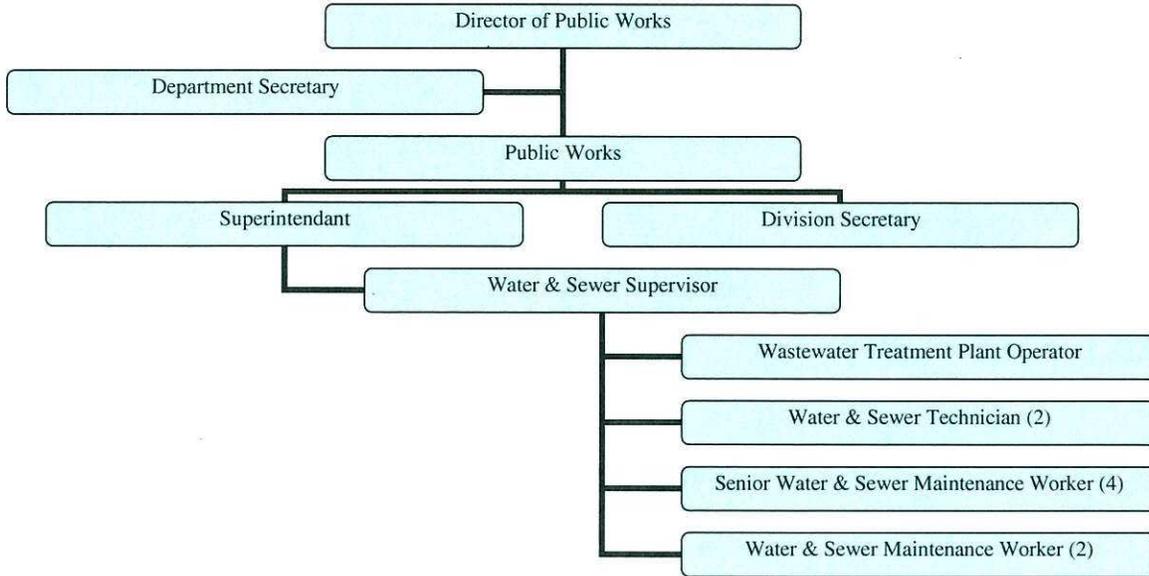
# ENTERPRISE FUNDS -UTILITY

**OPERATING STATISTICS AND PERFORMANCE MEASURES:**

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2012 and 2013 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<u>Performance Measures:</u>	FY 2010 Actual	FY 2011 Actual	FY 2012 Estimated	FY 2013 Estimated
Water Meter Repair	740	750	780	790
Water services repaired	130	123	140	135
Acre feet of water distributed	12914	12927	12789	12802
Line Locations	1400	1396	1401	1402

# UTILITIES-WASTEWATER



**MISSION STATEMENT/ACTIVITY DESCRIPTION**

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

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

## ENTERPRISE FUNDS -UTILITY

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### GOALS & STRATEGIC ISSUES

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

### BUDGET HIGHLIGHTS

- **Personnel Funded:** The Public Works Water & Sewer Division Budget consist of ten positions; one Water & Sewer Supervisor, one Wastewater Treatment Plant Operator, four Senior Water & Sewer Maintenance Workers, two Water & Sewer Technicians, and two Water & Sewer Maintenance Workers.
- **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

## ENTERPRISE FUNDS -UTILITY

500-6850

### UTILITY FUND - WASTEWATER

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	108,143	220,240	236,101	245,558	233,028
1002	Part-time/Temporary	0	0	0	0	0
1003	Overtime	7,294	15,336	22,000	14,716	15,000
1004	Commissions					
	<b>Total</b>	115,437	235,576	258,101	260,274	248,028
<b>Benefits</b>						
1501	Health Insurance	17,392	35,761	39,932	39,311	40,364
1502	PERS Retirement	23,934	49,442	55,401	59,609	50,632
1503	Workers Comp	2,035	4,088	4,243	4,149	4,296
1504	Medicare	1,632	3,445	3,140	3,812	2,836
1505	Disability/Social Security					
	<b>Total</b>	44,993	92,736	102,716	106,881	98,128
<b>Services and Supplies</b>						
2000	Maintenance	24,525	17,111	28,000	16,658	175,200
3000	Material & Supplies	41,951	58,715	80,000	93,243	80,000
4000	Travel & Training	210	310	3,600	1,443	3,600
5000	Contractual Services	100,815	106,609	157,800	52,400	150,000
6000	Other Operating Exp.	237	0	500	30	0
	<b>Total</b>	167,738	182,745	269,900	163,774	408,800
<b>Total Operating Costs</b>		328,168	511,057	630,717	530,929	754,956
7000	Capital Costs	0	1,140	24,500	0	0
	Other one-time					
8000	Costs	0	0	0	0	0
	Depreciation	0	0	0	0	743,000
<b>Total Expenditures</b>		<b>328,168</b>	<b>512,197</b>	<b>655,217</b>	<b>530,929</b>	<b>1,497,956</b>

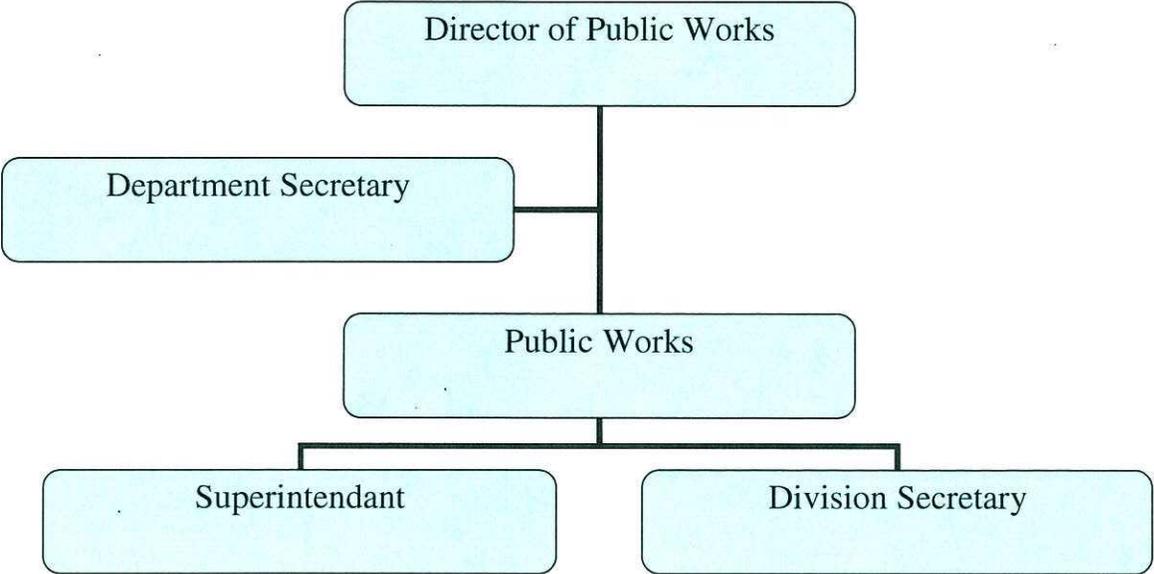
# ENTERPRISE FUNDS -UTILITY

**OPERATING STATISTICS AND PERFORMANCE MEASURES:**

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2012 and 2013 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<u>Performance Measures:</u>	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Estimated</b>	<b>FY 2013 Estimated</b>
Feet of sewer cleaned	114,000	115,000	114,000	114,500
Line Locations (Call before you dig)	1,400	1,423	1,414	1,431
Acre ft of wastewater treated	1,600	1,600	1,600	1,600

# 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, refuse collection and disposal, and many of the City's agreements with local business operations such as gravel pits and power plants. The Public Works Department professionally represents Boulder City in technical meetings at the Southern Nevada Water Authority (SNWA), Regional Transportation Commission (RTC), and Flood Control District (FCD).

## ENTERPRISE FUNDS -UTILITY

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### 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.

## ENTERPRISE FUNDS - UTILITY

500-6400

### UTILITY FUND - ADMINISTRATION

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	55,086	54,272	53,903	53,945	53,903
1002	Part-time/Temporary	0	0	15,600	6,268	25,600
1003	Overtime	0	19	2,600	39	2,600
1004	Commissions					
	<b>Total</b>	55,086	54,291	72,103	60,252	82,103
<b>Benefits</b>						
1501	Health Insurance	10,648	10,648	10,649	10,648	10,648
1502	PERS Retirement	11,539	11,594	12,802	12,709	12,902
1503	Workers Comp	899	1,208	1,626	1,310	1,617
1504	Medicare	794	782	1,008	874	1,008
1505	Disability/Social Security	0	0	967	389	967
	<b>Total</b>	23,880	24,232	27,052	25,930	27,142
<b>Services and Supplies</b>						
2000	Maintenance	705	0	3,800	0	3,800
3000	Material & Supplies	69	637	2,300	351	2,300
4000	Travel & Training	0	0	1,000	0	1,000
5000	Contractual Services	2,971	2,667	0	485	0
6000	Other Operating Exp.	0	0	500	0	500
	<b>Total</b>	3,745	3,304	7,600	836	7,600
<b>Total Operating Costs</b>		82,711	81,827	106,755	87,018	116,845
7000	Capital Costs	0	0	0	0	0
8000	Depreciation	735	0	0	0	0
<b>Total Expenditures</b>		<b>83,446</b>	<b>81,827</b>	<b>106,755</b>	<b>87,018</b>	<b>116,845</b>

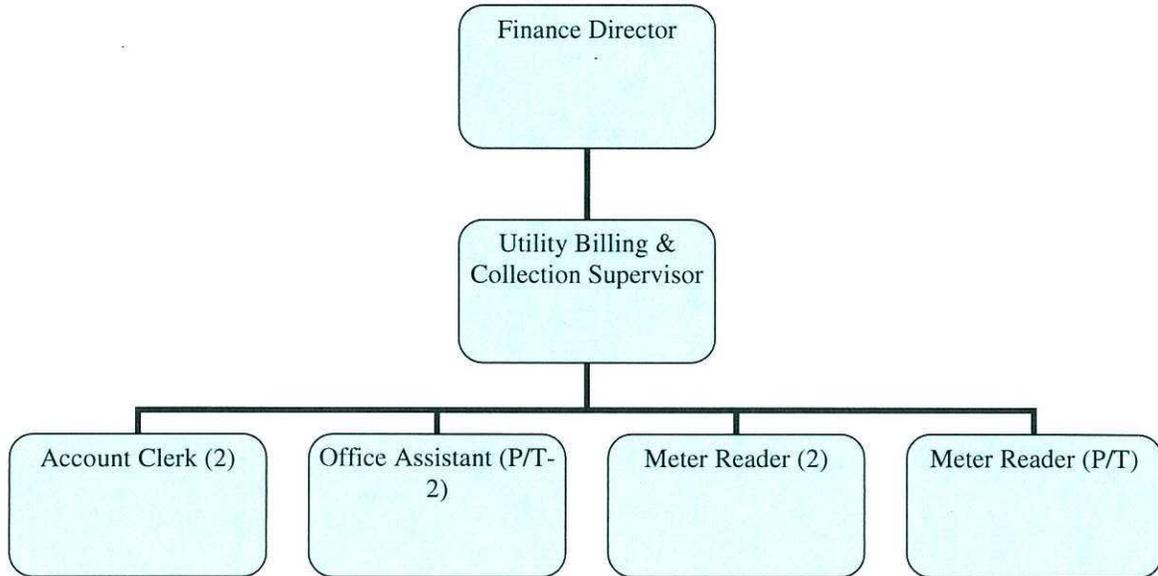
## ENTERPRISE FUNDS -UTILITY

### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2012 and 2013 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<u>Performance Measures:</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Estimated</u>	<u>FY 2013 Estimated</u>
Work Orders entered or completed	4982	4899	4870	4700
Invoice/purchase orders processed weekly	55	51	53	55
Meter input weekly	30	30	30	30
Daily payroll entries, # of employees	45	44	43	43

# 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.

## ENTERPRISE FUNDS -UTILITY

### 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.

**500-8000**

### UTILITY FUND - BILLING AND COLLECTION

		FY 2010	FY 2011	FY 2012	FY 2012	FY 2013
		Actual	Actual	Budget	Actual- Unaudited	Approved Budget
<b>Salaries &amp; Wages</b>						
1001	Regular Salaries	300,301	297,885	295,683	297,898	295,683
1002	Part-time/Temporary	87,865	97,486	86,068	93,420	73,340
1003	Overtime	22,310	21,668	20,000	2,162	5,000
1004	Commissions					
	<b>Total</b>	<b>410,476</b>	<b>417,039</b>	<b>401,751</b>	<b>393,480</b>	<b>374,023</b>
<b>Benefits</b>						
1501	Health Insurance	53,242	53,242	53,245	53,242	53,245
1502	PERS Retirement	81,275	84,393	85,994	91,885	85,994
1503	Workers Comp	7,098	9,084	9,040	8,531	9,048
1504	Medicare	5,901	6,021	5,353	5,715	5,330
1505	Disability/Social Security	247	91	0	0	0
	<b>Total</b>	<b>147,763</b>	<b>152,831</b>	<b>153,632</b>	<b>159,373</b>	<b>153,617</b>
<b>Services and Supplies</b>						
2000	Maintenance	7,172	6,960	7,850	5,746	7,850
3000	Material & Supplies	53,276	65,184	58,600	44,188	58,600
4000	Travel & Training	240	263	3,200	122	2,000
5000	Contractual Services	51,129	57,109	70,550	71,201	55,950
6000	Other Operating Exp.	205	96	500	341	500
	<b>Total</b>	<b>112,022</b>	<b>129,612</b>	<b>140,700</b>	<b>121,598</b>	<b>124,900</b>
<b>Total Operating Costs</b>		<b>670,261</b>	<b>699,482</b>	<b>696,083</b>	<b>674,451</b>	<b>652,540</b>
7000	Capital Costs	-40,034	7,310	0	0	0
	Other one-time					
8000	Costs	217,034	-87,231	0	0	0
	Depreciation	15,734	16,369	0	12,774	0
<b>Total Expenditures</b>		<b>862,995</b>	<b>635,930</b>	<b>696,083</b>	<b>687,225</b>	<b>652,540</b>

## ENTERPRISE FUNDS -UTILITY

**OPERATING STATISTICS AND PERFORMANCE MEASURES:**

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2012 and 2013 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<u>Performance Measures:</u>	<u>FY 2010 Actual</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Estimated</u>	<u>FY 2013 Estimated</u>
# Bills Sent	94183	95263	95169	95223
Reminders/Shut Off Notices Sent (#)	15987/5198	15996/5203	15926/5203	15891/6239
Payments Processed (#) Business/Liquor Licenses issued (#)	102741 368/24	102820 371/25	102796 374/25	103989 401/26
Penalties Applied (\$)	113641	114897	126650	135881
Liens filed (\$)	7/950	6/879	7/874	10/3091

## ENTERPRISE FUNDS - OTHER

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### **Aviation Fund Revenues**

Building and Ground Leases – Revenues received for the rental of hangars at the airport. (15%)

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

Fuel Sales – The City receives a small commission on all fuel sales completed at the airport. (2%)

Fuel Taxes – Revenues received from fuel sales taxes from airplanes fueling at the airport. (2%)

FAA Grant – A grant for expansion of security fencing projects. (79%)

### **Aviation Fund Expenses**

Airport Operations – Expenditures for the daily operation of the airport. (29%)

Capital Outlays – Expenditures for major capital projects and renovations. (71%)

### **Cemetery Fund Revenues**

Sale of Lots – Charges for lots located in the cemetery. (33%)

Other – Charges for ongoing care of the landscaping and overall cemetery property. (65%)

Interest Income – Interest earned on the investment of the fund's idle cash balance. (2%)

### **Cemetery Fund Expenses**

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

## ENTERPRISE FUNDS - AVIATION

<b>AVIATION FUND</b>			
		<b>ACTUAL</b>	<b>FINAL</b>
<b>PROPRIETARY FUND</b>	<b>ACTUAL</b>	<b>UNAUDITED</b>	<b>BUDGET</b>
	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>
<b>OPERATING REVENUE</b>			
Rents and Royalties	\$ 548,416	\$ 312,900	\$ 468,735
Miscellaneous	8,224	5,169	3,500
<b>Total Operating Revenue</b>	<b>556,640</b>	<b>318,069</b>	<b>472,235</b>
<b>OPERATING EXPENSE</b>			
Airport Operations			
Salaries and Wages	218,541	157,388	216,422
Supplies and Services	185,638	59,028	164,352
Depreciation/Amortization	372,426		375,000
<b>Total Operating Expense</b>	<b>776,605</b>	<b>216,416</b>	<b>755,774</b>
<b>Operating Income or (Loss)</b>	<b>(219,965)</b>	<b>101,653</b>	<b>(283,539)</b>
<b>NONOPERATING REVENUES</b>			
Interest Earned	-	-	-
FAA Grant	320,729	2,856,573	1,800,000
<b>Total Nonoperating Revenues</b>	<b>320,729</b>	<b>2,856,573</b>	<b>1,800,000</b>
<b>NONOPERATING EXPENSES</b>			
Capital Outlays	-	3,011,420	1,890,000
Loss on Disposition of Assets	(41,474)		
<b>Total Nonoperating Expenses</b>	<b>(41,474)</b>	<b>3,011,420</b>	<b>1,890,000</b>
Net Income before	59,290	(53,194)	(373,539)
Operating Transfers			
Operating Transfers			
In	-	-	-
Out	-	-	-
Net Operating Transfers	-	-	-
<b>NET INCOME</b>	<b>\$ 59,290</b>	<b>\$ (53,194)</b>	<b>\$ (373,539)</b>

# AVIATION



### MISSION STATEMENT/ACTIVITY DESCRIPTION

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

The Airport ranked 149<sup>th</sup> 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 2012-13, the Airport will be updating the Airport Layout Plan (an element of the Airport Master Plan), as well as design work for the north/south runway rehabilitation, design work for energy-efficient LED taxiway edge lighting, and 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

## ENTERPRISE FUNDS - AVIATION

### BUDGET HIGHLIGHTS

- Budget includes two Full Time Employees and partial funding of the Department Head salary
- Budget includes FAA Grant Revenue under the Airport Capital Improvement Program for runway safety improvements in the amount of \$1.8 Million
- 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

### OPERATING STATISTICS AND PERFORMANCE MEASURES:

The following table presents operating statistics and performance measures compiled from established data bases and internal documents. Information for 2012 and 2013 has been estimated. This information is presented in support of the basic budget estimates. Meaningful benchmark targets are provided for comparison purposes

<b><u>Performance Measures:</u></b>	<b>FY 2010 Actual</b>	<b>FY 2011 Actual</b>	<b>FY 2012 Estimated</b>	<b>FY 2013 Estimated</b>
Take-off's & Landings	20850	21085	22200	23200
Available Hangars	140	140	140	140
Airport Committee Meeting Agenda Items	50	50	50	50

## ENTERPRISE FUNDS - AVIATION

### AVIATION FUND

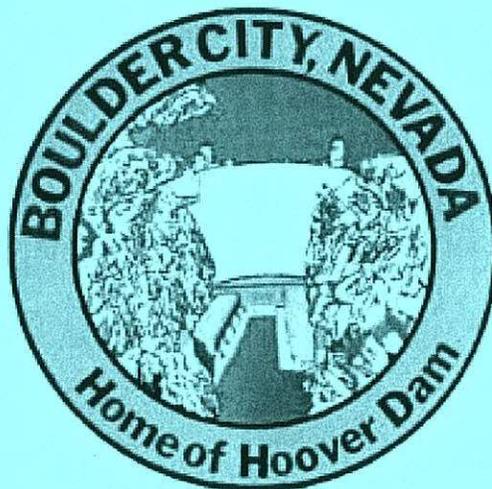
	FY 2010	FY 2011	FY 2012	FY 2012 Actual- Unaudited	FY 2013 Approved Budget
	Actual	Actual	Budget		
<b>Revenues</b>					
Intergovernmental Revenue-FAA	1,924,703	320,729	1,000,000	3,318,948	1,800,000
Aviation Fuel Tax	-	43,469	45,000	28,211	45,000
Airport Build Lease	63,319	73,263	-	65,133	-
Airport Tiedowns	26,358	24,795	24,600	16,518	30,400
Airport Fuel Sales	62,727	54,315	50,000	100,599	50,000
Airport Landing Fees	11,000	(1,500)	3,000	6,500	5,000
Airport Ground Leases	241,300	354,074	413,830	218,026	338,335
Miscellaneous	5,844	8,224	4,500	6,219	3,500
<b>Total Fund Revenue</b>	<b>2,335,251</b>	<b>877,369</b>	<b>1,540,930</b>	<b>3,760,154</b>	<b>2,272,235</b>
<b>Airport Expenditures</b>					
Salaries & Wages	156,599	156,372	159,328	139,402	155,493
Overtime	-	-	-	-	-
Employee Benefits	61,802	62,168	65,339	54,665	60,929
Maintenance	4,246	10,771	14,000	7,764	64,660
Material & Supplies	31,484	19,281	20,450	22,670	26,800
Travel & Training	4,178	6,482	6,000	3,981	6,000
Contractual Services	21,551	137,401	38,400	0	28,892
Other Operating Exp.	6,335	6,400	27,508	8,849	18,000
Capital Costs	-	5,304	2,688,000	3,535,039	1,890,000
Other/New Requests	-	41,474	45,000	-	20,000
Depreciation	361,507	372,426	-	-	375,000
<b>Total Airport Expenditures</b>	<b>647,702</b>	<b>818,079</b>	<b>3,064,025</b>	<b>3,772,370</b>	<b>2,645,774</b>
Fund Balance Increase (Decrease)	1,687,549	59,290	(1,523,095)	(12,216)	(373,539)
Fund Balance					
Add: Beginning Fund Balance	7,460,485	9,148,034	9,207,324	9,207,324	9,195,108
Ending Fund Balance	9,148,034	9,207,324	7,684,229	9,195,108	8,821,569

## ENTERPRISE FUNDS - CEMETERY

<b>CEMETERY FUND SUMMARY</b>			
		<b>Actual</b>	<b>Final</b>
<b><u>PROPRIETARY FUND</u></b>	<b>Actual</b>	<b>Unaudited</b>	<b>Budget</b>
	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>
<b>OPERATING REVENUE</b>			
Sale of Lots	\$ 26,248	\$ 27,891	\$ 34,000
Opening & Closing	39,800	38,450	25,000
Other Revenue	23,853	23,332	12,000
<b>Total Operating Revenue</b>	<b>89,901</b>	<b>89,672</b>	<b>71,000</b>
<b>OPERATING EXPENSE</b>			
Maintenance and Supplies	18,388	35,843	26,500
Utility Expense	0	0	0
Depreciation/Amortization	19,258	18,767	-
<b>Total Operating Expense</b>	<b>37,646</b>	<b>54,610</b>	<b>26,500</b>
<b>Operating Income or (Loss)</b>	<b>52,255</b>	<b>35,062</b>	<b>44,500</b>
<b>NONOPERATING REVENUES</b>			
Interest Earned	3,662	3,086	1,500
<b>Total Nonoperating Revenues</b>	<b>3,662</b>	<b>3,086</b>	<b>1,500</b>
<b>NONOPERATING EXPENSES</b>			
Loss on Disposition	-	-	-
Capital Outlay			
<b>Total Nonoperating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Income before			
Operating Transfers	55,917	46,000	46,000
Operating Transfers			
In			
Out	(46,000)	(46,000)	(46,000)
Net Operating Transfers	(46,000)	(46,000)	(46,000)
<b>NET INCOME</b>	<b>\$ 9,917</b>	<b>\$ (7,852)</b>	<b>\$ 0</b>

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# OTHER FUNDS



## OTHER FUNDS

### CAPITAL IMPROVEMENT FUND

	Actual FY 11	Actual Unaudited FY 12	Final Budget FY 13
<b>REVENUES:</b>			
Interest Earnings	\$ 9,702	\$ 3,451	\$ 5,000
Leases	902,789	3,010,199	1,709,441
Land Sales			-
Other	-	-	-
Beginning Fund Balance	1,952,556	2,865,047	2,432,220
<b>TOTAL RESOURCES:</b>	<b>\$2,865,047</b>	<b>\$5,878,697</b>	<b>\$4,146,661</b>
<b>EXPENDITURES:</b>			
Voter approved Fire Truck	\$0	\$0	\$0
Operating Transfers Out	0	3,446,477	2,463,688
Ending Fund Balance	2,865,047	2,432,220	1,682,973
<b>TOTAL COMMITMENTS AND FUND BALANCE:</b>	<b>\$2,865,047</b>	<b>\$5,878,697</b>	<b>\$4,146,661</b>

### LAND IMPROVEMENT FUND

	Actual FY 11	Actual Unaudited FY 12	Final Budget FY 13
<b>REVENUES:</b>			
Miscellaneous	\$ -	\$ -	\$ -
Land Sales			-
Operating Transfers In			-
Beginning Fund Balance	7,912	7,912	-
<b>TOTAL RESOURCES:</b>	<b>\$7,912</b>	<b>\$7,912</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>			
Land Sale Expenditure	\$ -	\$ 7,912	\$ -
Maintenance and Supplies	-	-	-
Operating Transfer Out	-	-	-
Ending Fund Balance	7,912	-	-
<b>TOTAL COMMITMENTS AND FUND BALANCE:</b>	<b>\$7,912</b>	<b>\$7,912</b>	<b>\$ -</b>

## OTHER FUNDS

### REDEVELOPMENT AUTHORITY

	Actual FY 11	Actual Unaudited FY 12	Final Budget FY 13
<b>REVENUES:</b>			
Property Tax	\$ 819,137	\$ 640,770	\$ 650,000
Interest Earnings	3,662	1,294	1,500
Miscellaneous	115	19	-
Beginning Fund Balance	3,095,365	2,915,578	2,874,783
<b>TOTAL RESOURCES:</b>	<b>\$3,918,279</b>	<b>\$3,557,661</b>	<b>\$3,526,283</b>
<b>EXPENDITURES:</b>			
Redevelopment Projects	\$ 552,701	\$ 0	\$ 0
Operating Expenses	-	436,821	369,373
Capital items	-	-	353,165
Operating Transfers Out	450,000	750,000	150,000
Ending Fund Balance	2,915,578	2,370,840	2,653,745
<b>TOTAL COMMITMENTS AND FUND BALANCE:</b>	<b>\$3,918,279</b>	<b>\$3,557,661</b>	<b>\$3,526,283</b>

### GOLF COURSE IMPROVEMENT

	Actual FY 11	Actual Unaudited FY 12	Final Budget FY 13
<b>REVENUES:</b>			
Golf Course (surcharge)	\$ 127,141	\$ 108,520	\$ 112,500
Beginning Fund Balance	77,783	181,308	103,221
<b>TOTAL RESOURCES:</b>	<b>\$ 204,924</b>	<b>\$ 289,828</b>	<b>\$ 215,721</b>
<b>EXPENDITURES:</b>			
Golf Course Improvements	\$ 23,616	\$ 186,607	\$ 152,500
Operating Transfer Out	-	-	-
Ending Fund Balance	181,308	103,221	63,221
<b>TOTAL COMMITMENTS AND FUND BALANCE:</b>	<b>\$204,924</b>	<b>\$ 289,828</b>	<b>\$215,721</b>

## OTHER FUNDS

### RESIDENTIAL CONSTRUCTION TAX

	Actual FY 11	Actual Unaudited FY 12	Final Budget FY 13
<b>REVENUES:</b>			
Residential Construction Tax	\$ 8,000	\$15,000	\$3,000
Beginning Fund Balance	156,294	74,294	74,294
<b>TOTAL RESOURCES:</b>	<b>\$164,294</b>	<b>\$89,294</b>	<b>\$77,294</b>
<b>EXPENDITURES:</b>			
Service and Supplies	\$ -	\$ -	\$ -
Operating Transfers Out	90,000	0	39,000
Ending Fund Balance	74,294	89,294	38,294
<b>TOTAL COMMITMENTS AND FUND BALANCE:</b>	<b>\$164,294</b>	<b>\$89,294</b>	<b>\$77,294</b>

### POLICE FORFEITURE FUND

	Actual FY 11	Actual Unaudited FY 12	Final Budget FY 13
<b>REVENUES:</b>			
Miscellaneous	\$ 89,328	\$ -	\$ -
Beginning Fund Balance	2,722	92,050	92,050
<b>TOTAL RESOURCES:</b>	<b>\$ 92,050</b>	<b>\$92,050</b>	<b>\$92,050</b>
<b>EXPENDITURES:</b>			
Public Safety Expense	\$ -	\$ -	\$ 92,050
Operating Transfers Out	-	-	-
Ending Fund Balance	92,050	92,050	-
<b>TOTAL COMMITMENTS AND FUND BALANCE:</b>	<b>\$ 92,050</b>	<b>\$92,050</b>	<b>\$92,050</b>

## OTHER FUNDS

### MUNICIPAL COURT CONSTRUCTION

	Actual FY 11	Actual Unaudited FY 12	Final Budget FY 13
<b>REVENUES:</b>			
Fines and Forfeits - Other	\$ 48,447	\$ 56,755	\$ 50,000
Beginning Fund Balance	397,867	366,454	21,454
<b>TOTAL RESOURCES:</b>	<b>\$446,314</b>	<b>\$423,209</b>	<b>\$71,454</b>
<b>EXPENDITURES:</b>			
Judicial	\$79,860	\$ 382,377	\$ 50,000
Operating Transfers Out	-	-	-
Ending Fund Balance	366,454	40,832	21,454
<b>TOTAL COMMITMENTS AND FUND BALANCE:</b>	<b>\$446,314</b>	<b>\$423,209</b>	<b>\$71,454</b>

### MUNICIPAL COURT ADMINISTRATION ASSESSMENT FUND

	Actual FY 11	Actual Unaudited FY 12	Final Budget FY 13
<b>REVENUES:</b>			
Fines and Forfeiture	\$ 65,703	\$ 120,699	\$ 75,000
Beginning Fund Balance	377,352	359,241	344,335
<b>TOTAL RESOURCES:</b>	<b>\$443,055</b>	<b>\$479,940</b>	<b>\$419,335</b>
<b>EXPENDITURES:</b>			
Judicial	\$ 73,435	\$ 45,149	\$ 88,373
Capital Outlay	10,379	39,306	-
Ending Fund Balance	359,241	395,485	330,962
<b>TOTAL COMMITMENTS AND FUND BALANCE:</b>	<b>\$443,055</b>	<b>\$479,940</b>	<b>\$419,335</b>

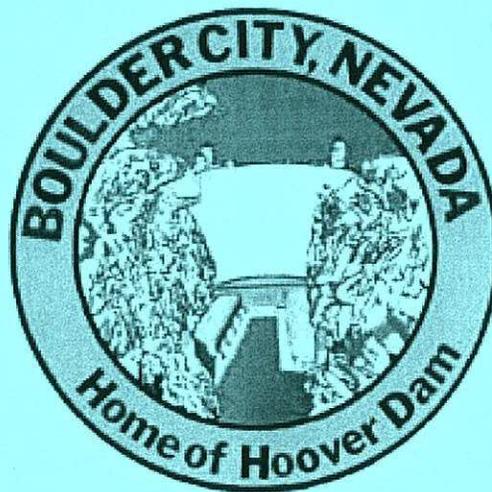
## OTHER FUNDS

### POLICE ¼ CENT SALES TAX

	Actual FY 11	Actual Unaudited FY 12	Final Budget FY 13
<b>REVENUES:</b>			
Sales Tax	\$ 585,303	\$ 587,166	\$600,000
Operating Transfer In	-	161,866	70,689
Beginning Fund Balance	196,790	80,609	14,335
<b>TOTAL RESOURCES:</b>	<b>\$ 782,093</b>	<b>\$829,641</b>	<b>\$685,024</b>
<b>EXPENDITURES:</b>			
Public Safety	701,484	829,641	685,024
Operating Transfers Out	-	-	-
Ending Fund Balance	80,609	-	-
<b>TOTAL COMMITMENTS AND FUND BALANCE:</b>	<b>\$ 782,093</b>	<b>\$829,641</b>	<b>\$685,024</b>

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# SUPPLEMENTAL INFORMATION



## 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 %	Annual %
			Increase	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.

Age Group	1980		1990		2000		2010	
	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%
<b>Total</b>	<b>9,590</b>	<b>100%</b>	<b>12,567</b>	<b>100%</b>	<b>14,966</b>	<b>100%</b>	<b>15,329</b>	<b>100%</b>

## SUPPLEMENTAL INFORMATION

### Boulder City Housing

The statistics below show there has been little change in the housing stock mixture over the past ten years in Boulder City. The highest percentage and majority of housing units in both 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	
<b>Units in Structure</b>	<b>Number</b>	<b>%</b>	<b>Number</b>	<b>%</b>	<b>Number</b>	<b>%</b>
1-unit, detached/attached	3,337	61.9	4,541	65.1	3,917	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
<b>Year Structure Built</b>						
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

## SUPPLEMENTAL INFORMATION

### 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		2000		2010	
	Number	%	Number	%	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

## SUPPLEMENTAL INFORMATION

### 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		Persons Employed		Persons Employed	
	in 1990	%	in 2000	%	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 1<sup>st</sup> 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		
2004	15,266		

## SUPPLEMENTAL INFORMATION

### Population by Age

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

<u>Employer</u>	<u>Product/Service</u>	<u>Employees</u>
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 Pen	Manufacturing	55

## GLOSSARY

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

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

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

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

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

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

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

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

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

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

**APWA** – American Public Works Association.

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

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

**AWWA** – American Water Works Association.

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

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

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

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

## GLOSSARY

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

**BONDS ISSUED** – Bonds sold.

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

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

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

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

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

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

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

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

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

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

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

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

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

**CDBG** – Community Development Block Grant.

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

**CIP** – Capital Improvements Program.

## GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY

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

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

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

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

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

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

**FAA-** Federal Aviation Administration

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

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

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

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

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

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

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

**FMLA** – Family Medical Leave Act.

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

## GLOSSARY

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**FTE** – Full-Time Equivalent – A position, permanent or temporary, based on 2,080 hours per year. Part-time positions are converted for budget purposes to a decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part time employee working 520 hours would be equivalent to .25 of a full time position.

**FUND** – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations.

**FUND BALANCE** – Fund balance is the excess of assets over liabilities and reserves and is, therefore, also known as surplus funds.

**FUNDS CARRIED FORWARD** – The balance of operating funds brought forward from prior years.

**GAAP** – (**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES**) – A body of accounting and financial reporting standards set by the Governmental Accounting Standards Board (GASB) for state and local governments, and by the Financial Accounting Standards Board (FASB) for private sector organizations.

**GASB** – Governmental Accounting Standards Board.

**GENERAL FUND** – A fund used to account for all general-purpose transactions of the City that do not require a special type of fund.

**GENERAL GOVERNMENT REVENUE** – The revenues of a government other than those derived from and related in an enterprise fund.

**GENERAL OBLIGATION BONDS** – Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from secondary property taxes.

**GFOA** – Abbreviation for Government Finance Officers Association.

**GOAL** – A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a specific time period.

**GOVERNMENTAL FUND TYPE** – A fund used to account for general governmental activities. Includes the general fund, capital project funds, and debt service funds.

**GRANT** – A contribution by the state or federal government or other agency to support a particular function.

**HVAC** – Heating, ventilation, and air conditioning equipment.

**INTERFUND TRANSFER** – Amounts transferred from one fund to another.

**INFRASTRUCTURE** – The physical assets of a city (streets, water, sewer, public buildings, and parks) upon which the continuance and growth of a community depend.

**INTERGOVERNMENTAL REVENUES** – Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

**INTERNET** – An electronic communications network that connects computer networks and organizational computer facilities around the world.

## GLOSSARY

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**INVESTMENTS** – Securities, bonds, and real property (land and buildings) held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets as used in the normal course of governmental operations.

**LEVY** – To impose taxes, special assessments, or charges for the support of City activities.

**LIABILITIES** – Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This does not include encumbrances.

**LICENSES AND PERMITS** – This category includes revenue raised for the purpose of recovering the costs associated with regulating business activity. Many of these fees are regulatory in nature in order to insure compliance with the law.

**LINE-ITEM BUDGET** – A budget that lists each expenditure category (salary, telephone, travel, etc.) separately, along with a dollar amount budgeted for each specific account.

**LONG-TERM DEBT** – Debt with a maturity of more than one year after the date of issuance.

**MEASUREMENT FOCUS** – The accounting convention which determines which assets and which liabilities are included on an entity's balance sheet and whether its operating statement presents revenues and expenditures or revenues and expenses.

**MISSION STATEMENT** – A statement of special duty, function, task, or special purpose.

**MODIFIED ACCRUAL BASIS OF ACCOUNTING** – A basis of accounting. Revenues are recognized, and any related receivable is recorded, when they become both measurable and available. Expenditures are recognized when the liability is incurred, except for unmatured principal and interest on long-term debt, which is recognized when due.

**MODIFIED CASH BASIS OF ACCOUNTING** – Sometimes known as Modified Accrual Basis, it is a plan under which revenues are recognized on the cash basis while expenditures are recognized on the accrual basis.

**NON-PERSONNEL EXPENSE** – Expenditures related to supplies, services, and outlay.

**NON-RECURRING REVENUE** – Revenue which is a one time receipt or which is not received on a continual basis.

**NRS** – Abbreviation for Nevada Revised Statutes.

**OBJECTIVE** – A statement of specific direction, purpose, or intent based on the goals established for a particular function.

**OBLIGATIONS** – Amounts which a government may be required legally to meet out of its resources.

**OPERATING BUDGET** – The portion of the budget that pertains to daily operations. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel.

**OPERATING EXPENDITURES** – Costs other than expenditures for personnel directly employed by the City (salaries, wages, and fringe benefits) and capital outlays. Examples of operating expenditures include telephone expenses, office supplies, professional services, travel expenses, and contracts.

## GLOSSARY

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**OPERATING REVENUE** – Resources derived from recurring revenue sources used to finance recurring operating expenditures and pay-as-you-go capital expenditures.

**OPERATING TRANSFER** – Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

**ORDINANCE** – A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status.

**PERFORMANCE MEASUREMENTS** – Measures used to evaluate the performance of a program or activity. Specific quantitative and qualitative measures of work performed as an objective of a department.

**PERS** – Abbreviation for Public Employees Retirement System.

**PERSONNEL COSTS** – Expenditures for salaries, wages and fringe benefits of a government's employees.

**PREVIOUSLY AUTHORIZED PROJECTS** – CIP projects that were funded in prior years, but which have not been completed and formally closed.

**PRIOR YEAR** – The fiscal year immediately preceding the current year.

**PROJECTIONS** – Estimates of budget authority, outlays, receipts or other budget amounts extending several years into the future. Projections generally are intended to indicate the budgetary implications of existing or proposed programs.

**PROPERTY TAX LEVY** – The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

**PROPOSED BUDGET** – The City Manager's recommendation for the City's financial operations, which includes an estimate of proposed expenditures and revenues for a given fiscal year.

**PURCHASE CAPITAL OUTLAY** – Acquisition of any item of capital that is complete in and of itself when it is purchased.

**PURCHASE ORDER** – A document authorizing the delivery of specific merchandise or the rendering of specific services.

**RECURRING REVENUE** – Revenue sources available on a constant basis to support operating and capital budgetary needs.

**REGULAR EMPLOYEE** – An employee who is hired to fill a position anticipated to have a continuous service duration of longer than one year.

**REIMBURSEMENT** – A sum that is received by the government as a repayment for commodities sold or services furnished either to the public or to another government account and that is authorized by law to be credited directly to specific appropriation and fund accounts.

**RESOLUTION** – A special or temporary order of a legislative body that requires less legal formality than an ordinance or statute.

## GLOSSARY

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**RESOURCES** – Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

**RESTRICTED REVENUE** – Legally restricted revenues for a specific purpose by the Federal, State, and local government.

**REVENUE BONDS** – Bonds that pledge specific dedicated revenue source for their repayment.

**REVENUE CATEGORIES** – The major categories of revenue are property taxes, local taxes, licenses and permits, fines and forfeitures, revenue from other agencies, charges for current services, miscellaneous revenue, and transfers from other funds.

**REVENUES** – Amounts estimated to be received from taxes and other sources during the fiscal year.

**SALARIES AND WAGES** – A budget category comprised of all full-time and temporary employee salaries including overtime and retirement payouts.

**SERVICES AND SUPPLIES** – A budget category that includes those goods and services that are consumed and purchased on a regular basis (such as office supplies, utilities, repair and maintenance).

**SPECIAL REVENUE FUND** – A special revenue fund is a governmental fund type used to account for monies received from specific revenue sources and restricted to expenditures for specific programs.

**SUPPLIES AND SERVICES** – This expenditure category consists of materials, supplies, contractual services, fees, and other services.

**SURPLUS** – The amount by which the City's budget receipts exceed its budget outlays for a given period.

**TAX RATE** – The amount of tax levied for each \$100 of assessed valuation.

**TEMPORARY EMPLOYEE** – An employee who is hired to fill a position anticipated to have a continuous service duration of less than one year.

**TRANSFER** – Shifting of all or parts of the budget authority in one appropriation or fund account to another as specifically authorized by law.

**UNDESIGNATED FUND BALANCE** – Funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

**UNRESERVED FUND BALANCE** – That portion of a fund balance for which no binding commitments have been made.

**WORLD WIDE WEB** – A part of the Internet designed to allow easier navigation of the network through the use of graphical user interfaces and hypertext links between different addresses, also called the web.

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