



Proposed Governmental Annual Operating Budget Fiscal Year 2021-2022

City of Boulder City
Council Special Meeting Presentation
February 10, 2021



Goals for Today's Meeting

- Present a clear picture to Residents, Council and Staff regarding the City's financial direction
- Present summaries of revenues and expenditures including personnel costs
- Provide an overview and summary of all City funds
- Request direction on operations budget from council
- This is an operations and maintenance budget meeting
- Discussion of capital improvement projects other than funding is not included in today's meeting



Strategic Plan Goals

- **Achieve Prudent Financial Stewardship**
- **Invest in Infrastructure**
- **Manage Growth and Development**
- **Promote Historic Preservation**
- **Sustain a High Level of Public Safety Services**

Organizational Structure

Citizens of Boulder City

Council Member
James Howard Adams

Council Member
Claudia Bridges

Mayor
Kiernan McManus

Council Member
Tracy Folda

Council Member
Judith Hoskins

City Attorney (acting)
Brittany Walker

City Clerk
Lorene Krumm

City Manager (acting)
Michael Mays

Municipal Judge
Victor Miller

Advisory Commissions

Departments

Parks & Recreation

Community Development

Public Works

Finance

Fire

Public Utilities

Administrative Services

Police

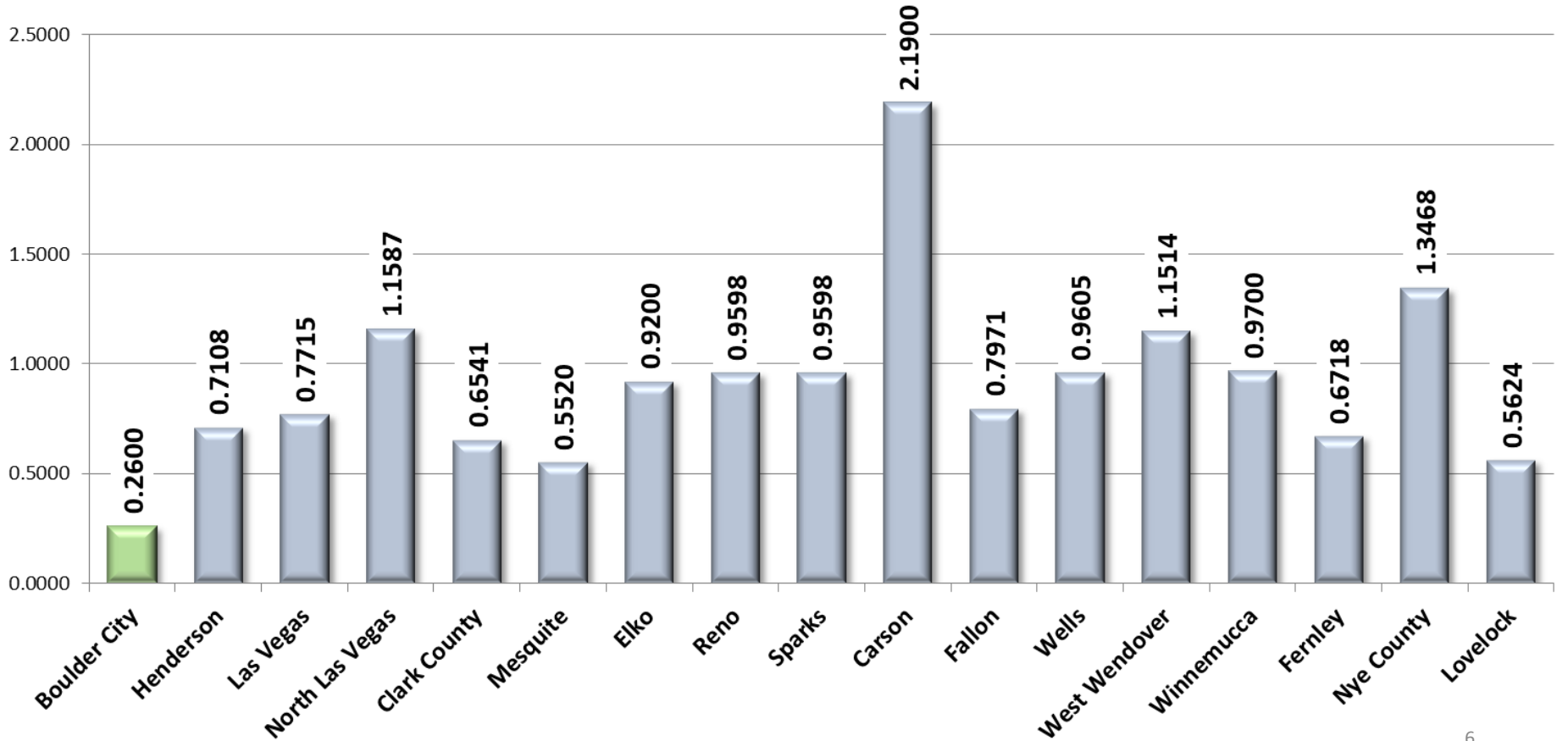


Projected Revenue Assumptions

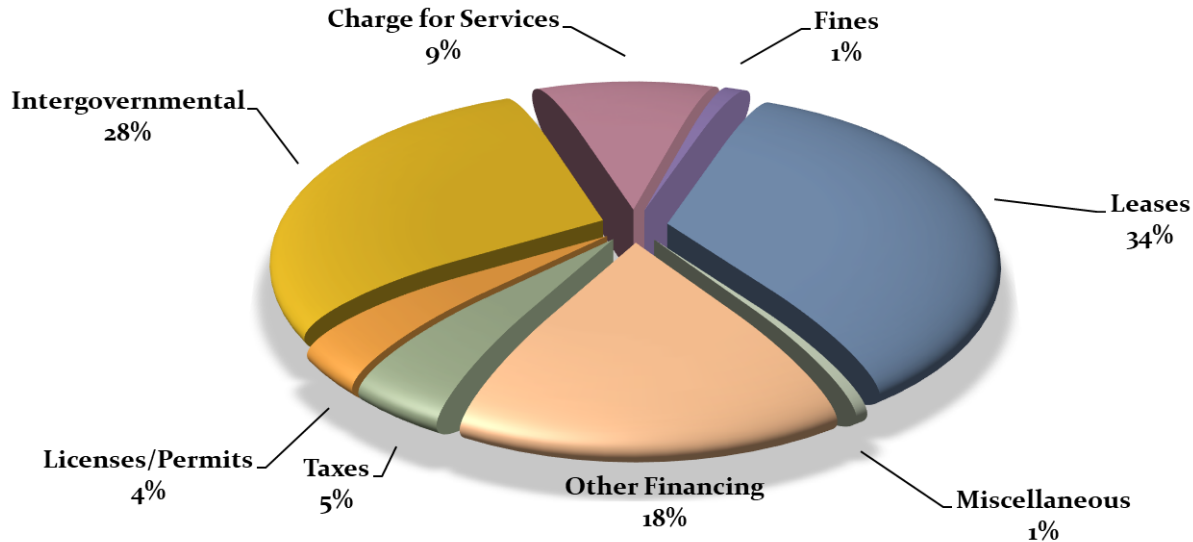
Revenue assumptions for FY 22 continue to be fiscally conservative

- Consolidated Tax current budget \$11M in line with FY 20 actual
- Property Tax revenues are budgeted to be like FY 20 actual
- Room Tax still expected to be low with budget of 40% of FY 20
- New solar leases in FY 21 increased General Fund rents over \$1M for FY 22

Tax Rate Comparison Levy per \$100 valuation

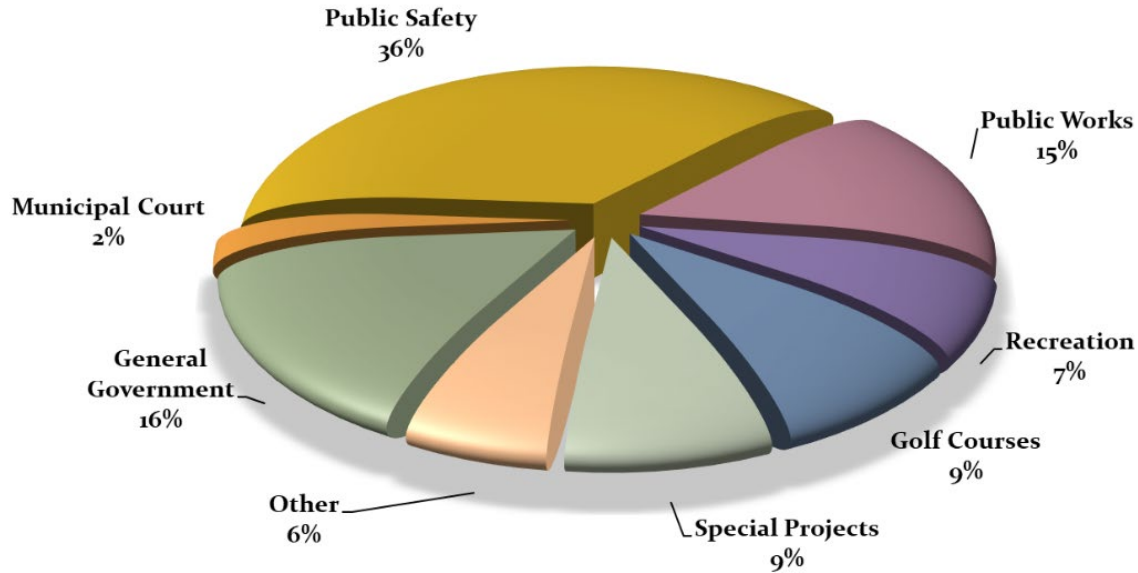


Where the General Fund Money Comes From



Category	Amount
Taxes	\$1.9M
Licenses/Permits	\$1.5M
Intergovernmental	\$11.3M
Charge for Services	\$3.9M
Fines	\$433K
Leases	\$13.8M
Use of Fund Balance (Other Financing)	\$7.3M
Miscellaneous	\$255K
TOTAL	\$40,403,665

Where the General Fund Money Goes



Category	Amount
General Government	\$6.5M
Municipal Court	\$0.92M
Public Safety	\$14.5M
Public Works	\$5.9M
Recreation	\$2.8M
Golf Courses	\$3.5M
Special Projects	\$3.6M*
Other	\$2.5M*
TOTAL	\$40,403,665

*\$5.1M transfers to Governmental Funds &
\$1M Contingency



General Fund Department Budgets



Public Works Department

- Reinstated 4 positions – Landscape Maintenance, Streets Maintenance, Technician Inspector and Design and Construction Coordinator
- Current Capital Projects of \$9,814,202 have \$674,050 of reimbursable savings



Public Works Department

Reimbursable/Savings for Construction Management		
Project Name	Project Cost	Reimbursable/Savings
Sidewalk Hazard and Evaluation Program	\$50,000	\$10,000
Street Reconstruction FY21	\$1,000,000	\$100,000
Neighborhood Rehabilitation FY21	\$1,262,400	\$200,000
Pedestrian Safety Upgrades FY21	\$300,000	\$60,000
ADA Improvements FY21	\$250,000	\$50,000
Bikepath Rehabilitation Program FY21	\$400,000	\$50,000
Railroad Museum Road	\$500,000	\$50,000
Intersection Improvements	\$200,000	\$20,000
Hemenway PH IIB	\$5,202,802	\$23,000
Hemenway Sheep	\$175,000	\$26,250
HVAC	\$174,000	\$34,800
City Facility Parking Lot Renovations	\$200,000	\$40,000
City Park Irrigation Replacement	\$100,000	\$10,000
Total	\$9,814,202	\$674,050



Parks and Recreation

- Total increase in budget \$248K for 13 departments
 - Contractual salary increases includes 8% increase to minimum wage
 - Annual golf course management and maintenance contracts increased by contractual CPI



IT Department

- Email archive system \$21K
- See Click Fix \$5.5K
- CAFR Software \$15K – postponed one year
- Annual VC3 contract increases



Police Department

Includes Public Safety Dispatch and Animal Control Budgets

- Reinstated Police Department Secretary
- To be compliant with More Cops and Crime Prevention regulations one officer will be transferred before June 30, 2021 from More Cops to General Fund
 - This brings the city in compliance with FTE regulations
- Final year of dispatch computer replacement \$16,500
- New Animal Shelter Management Software \$5,100

Sustain a High Level of Public Safety Services



Fire Department

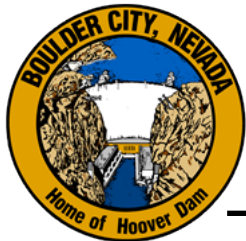
- Reinstated Fire Captain and Fire Analyst
- Community Risk Reduction Program
- Training Reserves
 - Add Firefighter Reserve account for tracking
- Ambulance Fee change

Sustain a High Level of Public Safety Services



Administrative Services

- Class and Comp Study & Recruitment Costs \$110K
- Converting Part-Time Employee to Full-Time \$83K
 - Savings of approx. \$18K from PT Salary



Community Development

- Addition Of A Building Official Position To Replace Current Third-party Support
 - Provides Full-time Building Official Services To Support Citizens And Contractor Inquires
 - Lowest Cost Option
 - Cost Will Be Offset By \$85,000 Savings
 - Improves Customer Service



Other General Government Changes

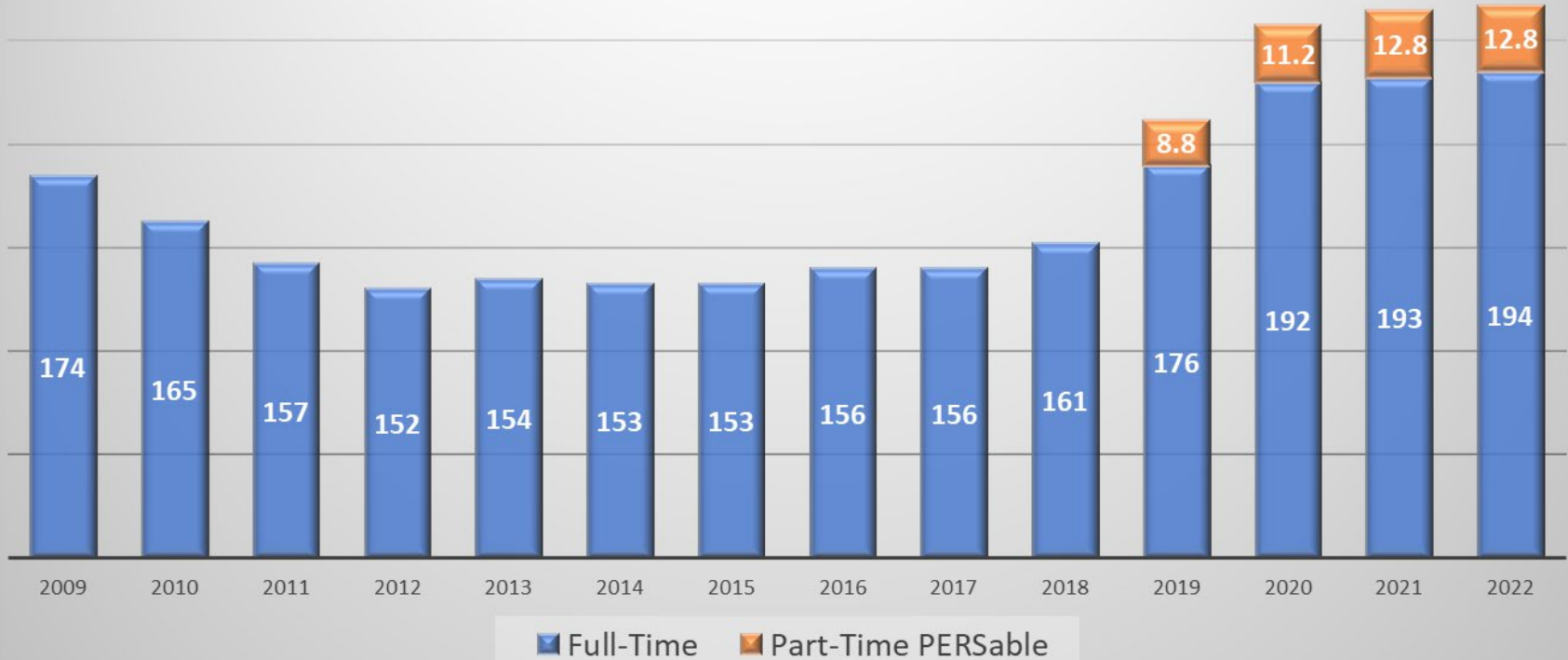
- Finance reinstated Financial Operations Coordinator
- City Clerk budget reduction \$120K due to election cycle
- City Manager did not reinstate Special Projects position
 - Total City Manager budget reduction \$160K



RDA Changes

- Reduced personnel salary expense by returning Community Development Director 25% to be paid from General Fund
- Included 4 new Capital Improvement Projects

Full-Time Equivalent (FTE) Employee Count Includes Part-Time PERSable





Employee Counts

Department/ Function	Current FTE's	PT PERSable	New FTE's	Eliminate FTE	Reclassify/Upgrade
City Manager / Communications / BCTV	5			1	
City Clerk	3				
Finance	9				
Information Technology	1				
City Attorney	2				
Personnel	2		1		PT to FT Assistant
City Council		4			



Employee Counts

Department/ Function	Current FTE's	PT PERSable	New FTE's	Eliminate FTE's	Reclassify/Upgrade
Municipal Court	5	.80			
Police / Animal Control / Dispatch	54	.80			
Fire	26				
Public Works	37				
Recreation	9	6.4			
Community Development	5		1		



Employee Counts

Department/ Function	Current FTE's	PT PERSable	New FTE's	Eliminate FTE's	Reclassify/Upgrade
Utilities	26				
Utilities Billing	5	.8			
Airport	4				
TOTAL	193	12.8	2	1	



Community Development

Position	Estimated Total Cost FY21/22	Funded From
Building Official	\$153,118	General Fund

Manage Growth and Development

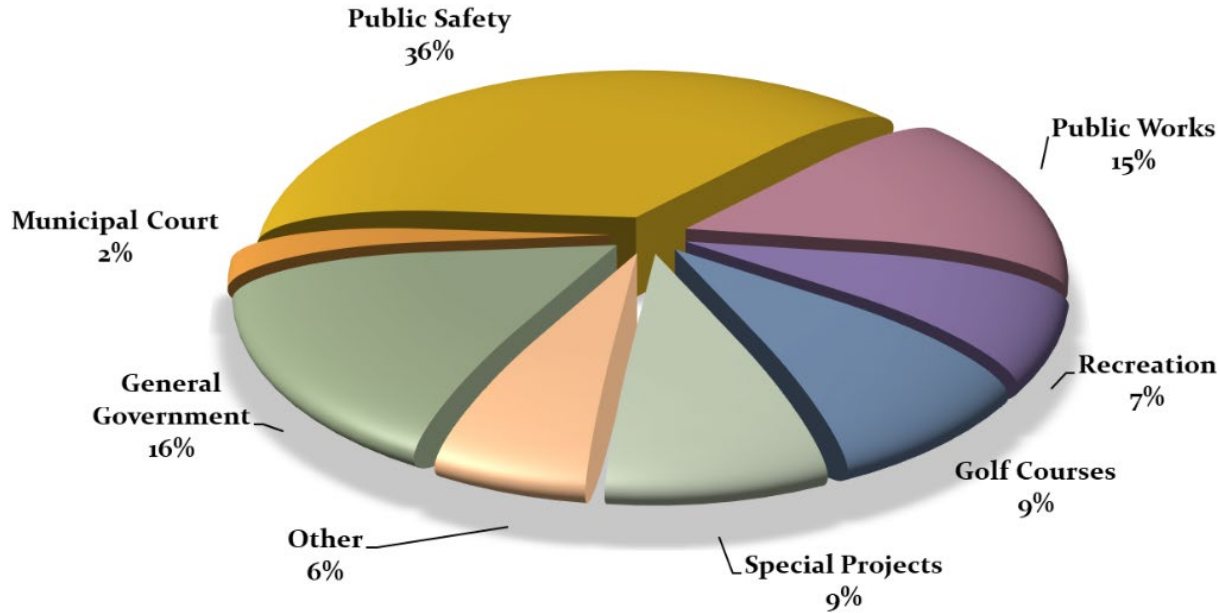


Administrative Services

Position	Estimated Total Cost FY21/22	Funded From
Office Assistant	\$83,107	General Fund

Achieve Prudent Financial Stewardship

Where the General Fund Money Goes



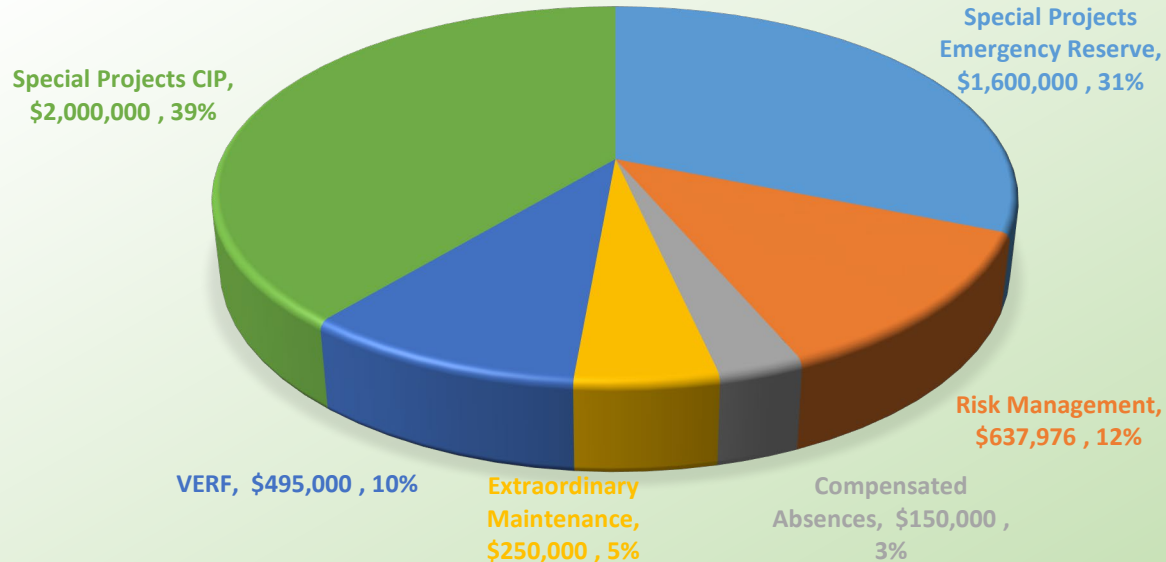
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Total Governmental Transfers \$5,132,976

GOVERNMENTAL FUND TRANSFERS





Special Projects Emergency Reserve

- A large portion of the Emergency Capital Reserve is in the General Fund
 - This prevents it to be used in case of emergency
- NRS limits the annual transfer amount of General Funding to be transferred to Capital Project Funds (BC's Special Project Fund) to 10% of GF budgeted expenses
- FY 22 budget we will move the remainder so that it is accessible in the case of emergency



Governmental Funds' Operating Reserves

- All Governmental Fund Operating Reserves are currently fully funded
 - General Fund Operating Reserve is higher than the 2 months 16.67% maximum recommended by NRS
 - All other Governmental Funds that pay employees have a minimum 20% Operating Reserve and are fully funded



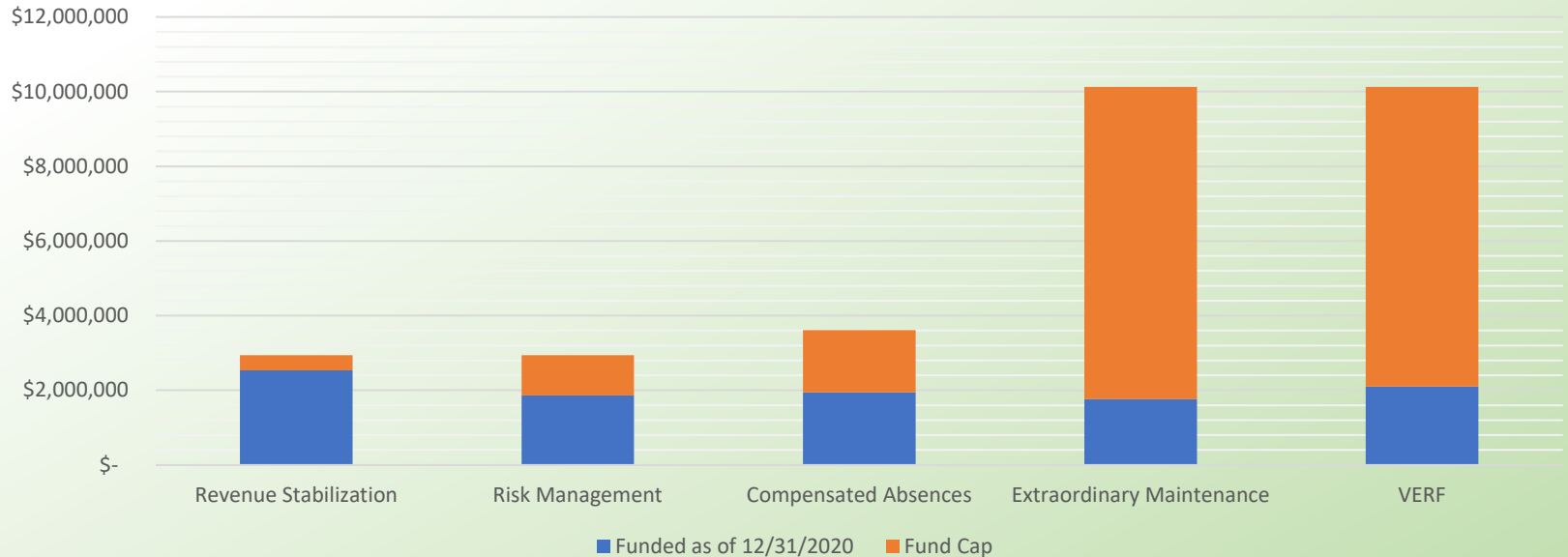
Special Revenue Funds' Balance Caps

- Risk Management Fund – Cap 10% of General Fund prior year expenditures
- Revenue Stabilization and Natural Disaster Mitigation Fund – Cap 10% of General Fund prior year expenditures (only fund close to being fully funded)
- Compensated Absences Fund – Cap balance equal to the total leave liability
- Extraordinary Maintenance, Repair, or Improvement of a Capital Asset Fund – Cap is 5% Capital Assets of General Fund
- Vehicle/Equipment Replacement Fund (VERF) – Cap is 5% Capital Assets of General Fund



Special Revenue Funds' Balances

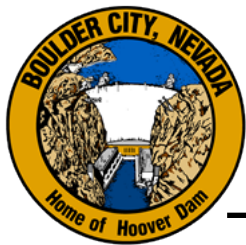
Special Revenue Funds Balances





Governmental Funds Budget Summary

- **All Fund Balances are positive**
- **\$3,600,000 transfer to Special Projects from the General Fund**
 - Includes \$1.6M Emergency Capital Reserve
- **\$2,750,000 transfers from the Voter Approved Capital Improvement Fund**
 - Special Projects Fund (Governmental Projects) \$1,000,000
 - Utility Projects \$1,750,000
- **Staff increase from 205.8 FTE's to 206.8 FTE's**
 - These numbers include Part-Time PERSable employees
 - New Positions Administrative Office Assistant and Building Official
- **Contractual salary increases**



Fiscal Year 2022 Budget Adoption Schedule

1/5/21 – 1/15/21	Dept. Directors to meet with Bud. Mgr. and Finance Director
1/19/21 – 1/21/21	Dept. Directors to meet with Bud. Mgr., Finance Director & CM
2/10/2021	City Council Budget Special Meeting #1 to review operation and maintenance budgets 1-3 pm
2/24/2021	Staff led Citizen Budget Workshop to review operation and maintenance budgets 2-4 pm
3/10/2021	City Council Budget Special Meeting #2 to review operation and maintenance budgets 1-3 pm Tentative approval of CIP
4/15/2021	File Tentative Budget with City Clerk, Clark County Clerk and Controller, and Nevada Dept. of Taxation. File notice of time and place for budget hearing.
4/28/2021	Tentative if needed City Council Special Meeting #3 to review budgets 2-4 pm
5/15/2021	Publish notice of Public Hearing on Budget (7-14 days prior) Obtain Affidavit of Publication
5/25/2021	Adoption of Final Budget (on or before June 1, NRS 354.598-2) Adoption of Capital Improvement Program (NRS 278.0226) Adoption of Pay Classification, FTE's and COLA's
6/1/2021	Mail Final Budget and Affidavit of Publication to Nevada Dept. of Taxation
6/21/2021	Publish Notice that Summary of Final Budget is available for inspection (within 30 days of adoption)

