



BOULDER CITY
CITY COUNCIL

MAYOR
JOE HARDY

COUNCIL MEMBERS:
DENISE E. ASHURST
COKIE BOOTH
SHERRI JORGENSEN
STEVE WALTON



MEETING LOCATION:
CITY COUNCIL CHAMBER
401 CALIFORNIA AVENUE
BOULDER CITY, NV 89005

MAILING ADDRESS:
401 CALIFORNIA AVENUE
BOULDER CITY, NV 89005

WEBPAGE:
WWW.BCNV.ORG



CITY MANAGER:
NED THOMAS, AICP

CITY ATTORNEY:
BRITTANY LEE WALKER, ESQ

CITY CLERK:
TAMI MCKAY, MMC, CPO

COMMUNITY DEVELOPMENT DIRECTOR:
MICHAEL MAYS, AICP

PUBLIC WORKS DIRECTOR:
GARY POINDEXTER

UTILITIES DIRECTOR:
JOSEPH STUBITZ, PE

POLICE CHIEF:
TIM SHEA

ACTING FIRE CHIEF:
GREG CHESSER, CFO

FINANCE DIRECTOR:
CYNTHIA SNEED, CPA, CGFM

PARKS & RECREATION DIRECTOR:
JULIE CALLOWAY, CPRP

City Council Meeting

May 27, 2025

Item No. 10

Staff Report

TO: Ned Thomas, City Manager

FROM: Cynthia Sneed, Finance Director

DATE: May 27, 2025

SUBJECT:

For possible action: Matters pertaining to FY 2025-2026 Tentative and Final Budget:

A. Public Hearing on the FY 2025-2026 Tentative Budget (Notice published May 15, 2025 - Las Vegas Review Journal)

B. Resolution No. 7975, a resolution of the City Council of Boulder City, Nevada, establishing classification titles and position ranges for Fiscal Year 2025-2026 as required by City of Boulder City Municipal Code 1-5-5

C. Discussion and approval of the FY 2025-2026 Final Operating and Capital Budgets

Business Impact Statement:

This action will not have a significant economic impact on business and will not directly restrict the formation, operation, or expansion of a business.

Action Requested:

That the City Council hold the required Public Hearing, consider the Class and Compensation resolution, and approve the FY 2025-2026 budgets.

Overview:

- General Fund Revenue Budget \$46,185,991
- General Fund Expense Budget \$46,833,644*
- RDA Fund Revenue Budget \$1,741,474
- RDA Fund Expense Budget \$6,491,026
- Utility Fund Revenue Budget \$31,352.580

- Utility Fund Expense Budget \$41,974,809
 - Airport Fund Revenue Budget \$17,944,326
 - Airport Fund Expense Budget \$20,127,310
 - Cemetery Fund Revenue Budget \$209,856
 - Cemetery Fund Expense Budget \$272,711
- *Includes a \$1,500,000.00 transfer to the Acquisitions and Improvements Fund for capital projects and \$1,300,000 for contingency.

Background Information:

City of Boulder City Municipal Code 1-5-5 states the City Council shall, by resolution and with the recommendation of the City Manager, establish position ranges and classification titles for all employees of the City, including any special technical and professional positions which may be created. This resolution creates the new job classification titles and position ranges as required by this City Code. New classifications include adding a Fleet Supervisor, Coordinator Assistant, and returning the Parks & Recreation Manager position and removing the Parks & Recreation Analyst position. The only position that is an increase in employee headcount is the Fleet Supervisor which is expected to have savings by allowing more work to be completed inhouse rather than contracted. The only current union negotiated contracts are the electrical union. All other unions will be updated as the new contracts are ratified. All ranges for non-bargaining employees increased by three and a half percent (3.5%) to adjust for cost of living. All appointees will receive a two and three tenths percent (2.3%) COLA on July 1st, 2025, which is the December 2024 as was stated in their employment contracts. The appointed municipal judge will receive a two and three tenths percent (2.3%) wage increase pursuant to a previous resolution of the City Council. The full-time equivalent (FTE) headcount for fiscal year 2025 is 223.4.

State Law establishes the budget deadlines for local government. The State requires that the Tentative Budget be submitted to the Department of Taxation no later than April 15th of each year and that the Final Budget approved and submitted not later than June 1st of each year. Prior to adopting the final budget, the City Council is required to hold a public hearing on the Tentative Budget (Item A of this action). Once the budget is adopted after the public hearing, the approved budget, and a certified copy of the notice of the Public Hearing as published in a newspaper are submitted to the Nevada Department of Taxation.

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

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.

In order to maintain a stable level of services, the City shall use a conservative, objective, and analytical approach when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and should avoid mid-year service reductions. Revenues will not be dedicated for specific purposes, unless required by law or generally accepted accounting practices (GAAP). Current revenues will fund current expenditures, and a diversified and stable revenue system will be developed to protect programs from short-term fluctuations in any single revenue source.

The Tentative Budget was presented to the City Council on May 13, 2025. Since that meeting minor changes have been made to the final budgets for the Special Revenue Funds to include the budget of expected fund balances. The contingency for the General Fund represents three percent (3%) of General Fund expenses.

The proposed FY25-26 Budget can be viewed in a Digital Budget Book format at: www.bcnv.org/fy26budget.

Financial:

Final approved budget will establish spending for fiscal year 2026.

Boulder City Strategic Plan Goal:

Goal B. Continue Achieving Prudent Financial Stewardship

Department Recommendation: The Finance Department respectfully requests that the City Council approve Resolution No. 7975 establishing classification titles and position ranges as required by Section 1-5-5 of the Municipal Code and approve the Fiscal Year 2026 Operations and Capital Improvement Budgets.

Attachment:

Resolution

Exhibit A

Annual Governmental Funds Budget Executive Summary

Annual Proprietary Funds Budget Executive Summary

Five-Year Capital Improvement Plan Executive Summary

State Budget Forms

Digital Budget Book (also available online at: www.bcnv.org/fy26budget)

Five-Year CIP